

**NEIGHBORHOOD DEVELOPMENT FUND
Not-for-Profit Transmittal and Approval Form**

Applicant/Program: City of Audubon Park/Public Water Fountain
Applicant Requested Amount: \$4,433.61
Appropriation Request Amount: \$4,433.61

Executive Summary of Request
Appropriating \$4,433.61 from District 10 Neighborhood Development Funds, through the office of Management and Budget to the City of Audubon Park for the purchase of a public water fountain in the City of Audubon Park.

Is this program/project a fundraiser? Yes No
Is this applicant a faith based organization? Yes No
Does this application include funding for sub-grantee(s)? Yes No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

10 Gamon P. Mulvihill 4433.61 4/10/2020
District # Councilman Pat Mulvihill Amount Date
Primary Sponsor Signature

Primary Sponsor Disclosure
List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

Approved by:

Appropriations Committee Chairman Date
Final Appropriations Amount: _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization City of Audubon Park	
Program Name and Request Amount Public Water Fountain Purchase/ \$4,433.61	
	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> NA
Is the entity in good standing with: <ul style="list-style-type: none"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? 	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the current Fiscal Year Budget included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> NA
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the most recent annual audit (if required by organization) included?	<input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the IRS Form 990 included?	<input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No
Prepared by: Geoff Wohl D10 LA	Date: 4/10/2020

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: <i>(as listed on: http://www.sos.ky.gov/business/records)</i> CITY OF AUDUBON PARK			
Main Office Street & Mailing Address: 3340 ROBIN ROAD, Louisville, KY 40213			
Website: WWW.AUDUBONPARKKY.ORG			
Applicant Contact:	ANTHONY WILLIAMS	Title:	MAYOR
Phone:	502-314-9582	Email:	tw722@AOL.COM
Financial Contact:	JANETTE MERLER	Title:	CITY CLERK
Phone:	502-637-5066	Email:	jmercler@AUDUBONPARKKY.ORG
Organization's Representative who attended NDF Training: Anthony (Tony) Williams 9W			
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: CROSSBILL PARK WATER FOUNTAIN			
Total Request: (\$)	\$44336	Total Metro Award (this program) in previous year: (\$)	0
Purpose of Request (check all that apply):			
<input checked="" type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget) <input type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input checked="" type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter (ATTACHED) <input checked="" type="checkbox"/> Current year projected budget (ATTACHED) <input type="checkbox"/> Current financial statement <input type="checkbox"/> Most recent IRS Form 990 or 1120-H <input type="checkbox"/> Articles of Incorporation (current & signed) <input type="checkbox"/> Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) AT WEBSITE <input type="checkbox"/> Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 9W			
Has the applicant met the BBB Charity Review Standards? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

TO PROVIDE ITS CITIZENS WITH
A SAFE AND VIBRANT
NEIGHBORHOOD FOCUSING ON
THE PRESERVATION OF TREES
AND MAINTAINING A COMMUNAL
ATMOSPHERE THAT FOSTERS
A HIGH QUALITY OF LIFE.

City of Audubon Park
Volunteer Board Members

Code Enforcement Board

John Weber (until 1/1/2020)
Pete Becker (until 1/1/2021)
Andrew Cox (until 1/1/2021)

Ethics Board

Daniel Stephen (until 1/1/2021)
Alex Brey (until 1/1/2022)
Ryan Smith (until 1/1/2023)

Forest Board

Michael Blum, Chair (until 1/1/2023)
Gary Robben (until 1/1/2021)
Shirley Robben (until 1/1/2021)
Sallie Schoen (until 1/1/2021)
Marie Eff (until 1/1/2022)
Mick Vissing (until 1/1/2022)
Rick Vissing (until 1/1/2022)
Gil Zinner (until 1/1/2023)
Sarah Hitt (until 1/1/2023)
Leah Netherland (until 1/1/2024)
Dale Kinney (until 1/1/2024)

Park and Recreation Board

Mitchell Kersting (until 1/1/2020)
Erika Hickman-Gray (until 1/1/2021)
James Palazzo (until 1/1/2021)
Ravi Bhatia, Chair (until 1/1/2022)
Setk Kirk (until 1/1/2023)

City of Audubon Park

City Council Members

All terms expire on December 31, 2020

Brittney Gorter

Madeline Bozeman

Jennifer Kleier

Andrew Klump

Stephanie George

Austin Schwenker

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
NO BOARD OF DIRECTORS	
6 COUNCIL MEMBERS	12/31/2020
* See Attached List	

Describe the Board term limit policy:
 ALL OF OUR BOARD MEMBERS ARE NON-PAID VOLUNTEERS.
 * See attached list

Three Highest Paid Staff Names	Annual Salary

Applicant's Initials TW by FW.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 - PROGRAM/PROJECT NARRATIVE

A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

PROJECT IS A SIMPLE WATER FOUNTAIN INSTALL THAT WOULD BEGIN IN MARCH AND WOULD BE FINALIZED IN APRIL OR MAY, BASED ON CONTRACTOR AVAILABILITY. HOPEFULLY THE WATER FOUNTAIN WILL LAST FOR MANY YEARS.

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):

THE FUNDS WOULD BE USED TO PURCHASE A WATER FOUNTAIN.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

C: If this request is a fundraiser, please detail how the proceeds will be spent:

D: **For Expenditure Reimbursement Only** – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

GW The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
- ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:

A CITY OUR SIZE DOES NOT HAVE THE MEANS TO TRACK THIS TYPE OF DATA, BUT I CAN ASSURE YOU THAT IT WILL BE WELL RECEIVED.

F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.

NONE REALLY. WE HOST 2 COMMUNITY EVENTS AND PARTICIPATE IN OPERATION BRIGHTSIDE TWICE A YEAR.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits			\$ 0.00
B: Rent/Utilities			\$ 0.00
C: Office Supplies			\$ 0.00
D: Telephone			\$ 0.00
E: In-town Travel			\$ 0.00
F: Client Assistance (See Detailed List on Page 8)			\$ 0.00
G: Professional Service Contracts			\$ 0.00
H: Program Materials			\$ 0.00
I: Community Events & Festivals (See Detailed List on Page 8)			\$ 0.00
J: Machinery & Equipment			\$ 0.00
K: Capital Project	\$44,336.61		\$0.00 \$44,336.61
L: Other Expenses (See Detailed List on Page 8) <i>INSTALL</i>	\$0.00	\$3,700.00	\$0.00 \$3,700.00
*TOTAL PROGRAM/PROJECT FUNDS	\$44,336.61	\$3,700.00	\$0.00 \$48,036.61
% of Program Budget	0.00% 55%	0.00% 45%	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	
Fees Collected from Program Participants	
Other (please specify) <i>Audubon Park Operating Budget</i>	\$ 3,700.00
Total Revenue for Column 2 Expenses **	\$0.00 \$3,700.00

*Total of Column 1 MUST match "Total Request on Page 1, Section 2"

**Must equal or exceed total in column 2.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
<i>Estimate to Install Fountain</i>		<i>\$3,700.00</i>	\$0.00 <i>\$3,700.00</i>
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
Total	\$ 0.00	\$ 0.00 <i>\$3,700.00</i>	\$ 0.00 <i>\$3,700.00</i>

Applicant's Initials *TW*

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail of In-Kind Contributions for this PROGRAM only: Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
<i>Total Value of In-Kind</i> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)	\$ 0.00	

* DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK

Agency Fiscal Year Start Date: July 1st

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO YES

If YES, please explain:

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

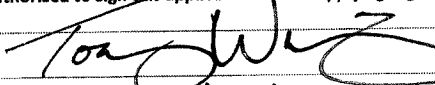
Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

Relationship Disclosure: List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

Signature of Legal Signatory:		Date:	2/10/2020
Legal Signatory: (please print):	ANTHONY (TONY) WILLIAMS	Title:	MAYOR OF AUDUBON PARK
Phone: (502) 314-9582	Extension:	Email:	TW722@AOL.COM



Kentucky Secretary of State **Michael G. Adams**

Secretary of State / Administration / Land Office / Kentucky Cities

Land Office

Audubon Park, Kentucky

Search Again

Class (ending Dec. 31, 2014): 5
 Class (effective Jan. 1, 2015): Home Rule
 Status: Active
 Incorporated: 1941-04-17
 County: Jefferson
 Area Development: KIPDA
 County Seat: No
 Form Of Government: Mayor - Council
 Type of Election (City Officials): Non-Partisan
 City Waives Primary Election (City Officials): Yes

There are no pictures for Audubon Park, Kentucky. Post one on our website today. Click [Here](#).

Interactive Map (Courtesy Kentucky Geography Network)

City Links:
[ADD Website](#)
[City Website](#)
[County Website](#)

County Links:
[Jefferson County Clerk](#)
[Jefferson County Genealogy](#)
[Jefferson County History & Genealogy](#)
[Jefferson County PVA](#)
[Jefferson County Sheriff](#)

Population Estimates:

1990: 1542
 1991: 1563
 1992: 1588
 1993: 1589
 1994: 1579
 1995: 1573
 1996: 1559
 1997: 1550
 1998: 1547
 1999: 1578
 2000: 1544
 2001: 1538
 2002: 1534
 2003: 1533

Mayor: Dorn Crawford
 Meeting Times: 3rd Mon 7:00pm
 Office Hours: Mon-Fri 8:00am-4:00pm
 Website: www.audubonparkky.org

*Compiled by the Ky. State Data Center. Population Estimates may change as city boundaries are adjusted.

U.S. Decennial Census (April 1):	2000: 1,545	1990: 1,520	1980: 1,571	1970: 1,862
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Current Filings (KRS 81.045 to present date)

Date Filed	Type	Ordinance	Map Status	Notes
2019-05-23	Population Estimate			U. S. Census Bureau Population Estimate as of July 1, 2018: 1,500
2018-05-24	Population Estimate			U. S. Census Bureau Population Estimate as of July 1, 2017: 1,501

Date Filed	Type	Ordinance	Map Status	Notes
2018-01-22	Notification of Resignation (TIFF) (PDF)			City Council Member Amanda Thompson resigned effective January 16, 2018.
2016-05-19	Population Estimate			U. S. Census Bureau Population Estimate as of July 1, 2015: 1,508
2015-11-17	Notification of Appointment			City Council Member: Drew Perkins
2015-05-21	Population (2010)			Population Total per 2010 U.S. Decennial Census: 1,473
2014-07-31	Declaration (Duplicate Filing) (TIFF) (PDF)	pursuant to HB 331 (2014)		Acknowledgment of Reclassification (Home Rule), Statement of Form of Government (Mayor-Council), Name of City, & Year of Incorporation
2014-07-24	Declaration (TIFF) (PDF)	pursuant to HB 331 (2014)		Acknowledgment of Reclassification (Home Rule), Statement of Form of Government (Mayor-Council), Name of City, & Year of Incorporation
2005-03-28	Notice of Vacancy & Appointment			City Council Member
1980-08-13	KRS 81.045 Filing		MAPPABLE	

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Kentucky Unbridled Spirit

COMMONWEALTH OF KENTUCKY
FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
FRANKFORT
40601-2103

January 24, 2018

CITY OF AUDUBON PARK
ATTN: JANETTE MERCER
3340 ROBIN RD
LOUISVILLE, KY 40213

LOCATION ADDRESS

3340 ROBIN RD
LOUISVILLE, KY 40213-

PURCHASE EXEMPTION NUMBER: CT056125

EFFECTIVE DATE: 07/30/1991

SUBJECT: CITY GOVERNMENT EXEMPTION FROM KENTUCKY SALES AND USE TAX

Based on the information submitted in your Application for Purchase Exemption -- Sales and Use Tax, you are hereby authorized to purchase tangible personal property or services, including utilities, without paying or reimbursing the vendor for the sales or use tax with respect to such purchases. A copy of this letter should be presented to the vendor to be retained as authorization to make such exempt sales.

Every vendor making such sales must require an official or an employee exercising comparable authority within the city government department listed above to sign and acknowledge in writing on a copy of the invoice that the sale and delivery of the property was actually made to a unit of the city government. The invoice shall be retained by the vendor as documentary evidence in support of the deduction of the sale from gross receipts on the vendor's sales and use tax return. For proper reporting, the vendor must deduct receipts from these exempt sales on Line 6 of the sales and use tax return.

If any of the property or service is not used for an exempt purpose, the purchaser will be required to pay any tax due on purchases made tax-free under this exemption.

Any official or employee of a unit of federal, state, or local government who uses their position to make tax-free purchases for their own personal use, or for that of any other person, will be subject to the penalties provided in KRS 139.990 and other applicable laws.

In the event there is a change in your name, address, or operations from the information submitted in your application, you must notify the Department of Revenue in writing of the change immediately.

If you require additional information or assistance in this matter, please contact the undersigned at: Department of Revenue, Division of Sales and Use Tax, Station 67, PO Box 181, Frankfort, KY 40602-0181, or call 502-564-5170.



Tracy Tunstill, Supervisor
Certification Section
Division of Sales and Use Tax

Enclosure

Wohl, Geoff

From: Tony <tw722@aol.com>
Sent: Tuesday, March 3, 2020 10:34 AM
To: Wohl, Geoff
Subject: FW: Water Fountain Install- Audubon Park
Attachments: 3340 Robin water fountain-hydrant.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

CAUTION: This email came from outside of Louisville Metro. Do not click links or open attachments unless you recognize the sender and know the content is safe

The cost to install the water fountain is \$3700.00 and it is attached.

Thanks,

Tony Williams



B.C. plumbing company

Licensed Master Plumber

1215 South 7th Street
Louisville, KY 40203
Phone: (502) 634-9725
Fax: (502) 635-7473
www.bcplumbing.net

Email: bcplumbing@bcplumbing.net

February 26, 2020

City of Audubon Park
3340 Robin Rd
Louisville, KY 40213
Attn: Leah

Estimate irrigation service and hydrant located at 3208 Cross Bill Rd

We purpose to dig a trench approximately 45' and install 3/4" water line, RPZ devise in vault, and yard hydrant. Back fill ditch and mound

Cost of this work will be -----\$ 3,400.00

Estimate to install customer supplied drinking fountain located at 1124 Audubon Pkwy

Install customer supplied drinking fountain in park

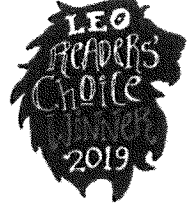
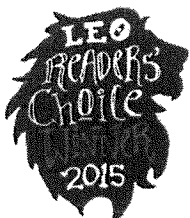
Cost of this work will be -----\$ 3,700.00

All work to conform to the Kentucky State Plumbing Code and will include all permits and inspections.

Thank you for allowing us to bid on your work.

Sincerely

Bruce Cohen





murdock
SUPER SECUR

Murdock Super Secur
A Member of Morris Group International
15125 Proctor Ave. * P.O Box 3527
City of Industry, CA 91746
U.S.A.

Phone: (800)591-9880
(626)333-2543
Fax: (626) 855-4860

Proforma Invoice

Ship To: CITY OF AUDUBON PARK
ATTN: TONY WILLIAMS
PH# 502-314-9582
3340 ROBIN ROAD
LOUISVILLE KY 40213

Sold-to Party Address

CITY OF AUDUBON PARK
3340 ROBIN ROAD
LOUISVILLE KY 40213

Information	C-TA
Order Number	911193
Document Date	06/06/2019
Customer No.	2220
Creator	MABBEY
Cust.Svc.Rep	TONY/DANIEL
Job Number	
Job Name	CITY OF AUDUBON

Purchase Order No. CITY OF AUDUBON PARK
Incoterms PPD PER SAIA QT: \$238.71
Payment Terms Cash In Advance
Gross weight LB

Purchase Order Date 06/06/2019
Currency USD
Net weight LB

000 NRR

PAGE 1 OF 1

Sales Order Details

Item	Material	Description	Backorder	Shipped	Ordered	Quantity	Unit Price	Amount
SPECIAL INSTRUCTIONS:								
*** The item has been rejected ***								
0020	M-C76A-PF		1	0	1	1.000EA	4,194.90	4,194.90
		UPC#:883232473992				per 1	EA	4,194.90
		M-C76A-PF, FOUNTAIN WITH BOWL ON ARM						4,194.90
		Net Price						4,194.90
		Est. Ship Date: 02/05/2020						
		Shipping Plant: 4100 - CITY OF INDUSTRY,CA						
							Sub Total	4,194.90
							Shipping & Hand	238.71
							Total Amount	\$ 4,433.61
<p>No claims allowed unless made within five days after receipt of goods. Returns will not be accepted unless authorized in writing. A 35% minimum restocking charge will be applied to all standard production items returned. If a back order is created a order has been generated.</p> <p>Cancellations must be submitted in writing for review. The Buyer will be subject to charges incurred due to the cancellation. Non-stock and Custom fabrications are not subject to cancellation.</p>								

Printed on: 01/13/2020 at 08:59:17 (REPRINT)

**Request for Taxpayer
 Identification Number and Certification**

Give Form to the
 requester. Do not
 send to the IRS.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above
City of Audubon Park

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor or single-member LLC

C Corporation

S Corporation

Partnership

Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ _____

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
3340 Robin Rd

6 City, state, and ZIP code
Audubon Park, KY 40213

7 List account number(s) here (optional)

Requirer's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.

Social security number

			-			
--	--	--	---	--	--	--

or

Employer identification number

661	-	6001	777
-----	---	------	-----

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person ▶ *Tom Little* - MAYOR

Date ▶ *2/12/2020*

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (cancelled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

MANAGEMENT'S DISCUSSION AND ANALYSIS

**CITY OF AUDUBON PARK, KENTUCKY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis serves as an introduction to the City's basic financial statements, which consist of three components: government-wide financial statements, fund financial statements and notes to the financial statements. Other supplemental information in addition to the basic financial statements is also included.

A. Government-Wide Financial Statements

Government-wide financial statements include the Statement of Net Position and the Statement of Activities. The statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. In accrual accounting, revenues earned and expenses incurred in the fiscal year are taken into account in the financial statements regardless of when cash is actually received or paid.

The Statement of Net Position provides information on all City assets and liabilities, with the difference between assets and liabilities reported as net position. Increases or decreases in the net position over time are one indicator of whether the City's financial health is improving, stagnating, or deteriorating. Information on other factors, such as changes in the revenue structure and the condition of the City's assets, is also needed to assess the overall financial situation of the City.

The Statement of Activities provides information on the City's annual revenues and expenses, as well as other transactions that increase or reduce net position.

B. Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over segregated resources for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The City only has governmental funds to be presented in the fund financial statements.

Governmental funds focus on how money flows to and from those funds and the balances left at year-end that are available for spending. Funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can be readily converted to cash. The relationship between the governmental activities (reported in the Statement of Net Position and Statement of Activities) and the governmental funds is described in a reconciliation, which is presented immediately following the fund financial statements. Under accounting guidelines, the City considers both the General Fund and two Special Revenue Funds (Municipal Road Aid and Sanitation) to be major governmental funds.

C. Notes to the Financial Statements

These notes provide additional information needed to fully understand the government-wide and fund financial statements.

D. Other Information

This report presents certain required supplementary information concerning the City's budgetary comparison schedules for the General Fund and the Special Revenue Funds, in addition to the basic financial statements and accompanying notes.

**CITY OF AUDUBON PARK, KENTUCKY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As previously indicated, net position may serve over time as a useful indicator of the City's financial position. A portion of the City's net position \$440,151, or 68%, reflects its net investment in capital assets net of related depreciation. The City uses these capital assets to provide services to residents and as a result, these assets are not available for future spending.

An additional portion of the City's net position \$39,428 or 6%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$170,435, or 26%, represents unrestricted net position.

City of Audubon Park, Kentucky
Condensed Statements of Net Position
June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>	<u>Increase/ (Decrease)</u>
Current and other assets	\$ 768,336	\$ 898,011	(\$ 129,675)
Capital assets	<u>440,151</u>	<u>297,332</u>	<u>142,819</u>
Total assets	<u>1,208,487</u>	<u>1,195,343</u>	<u>13,144</u>
Current and other liabilities	38,176	64,446	(26,270)
Deferred inflows	<u>520,297</u>	<u>489,659</u>	<u>30,638</u>
Total liabilities and deferred inflows	<u>558,473</u>	<u>554,105</u>	<u>4,368</u>
Net position:			
Invested in capital assets, net	440,151	297,332	142,819
Restricted	39,428	88,404	(48,976)
Unrestricted	<u>170,435</u>	<u>255,502</u>	<u>(85,067)</u>
Total net position	<u>\$ 650,014</u>	<u>\$ 641,238</u>	<u>\$ 8,776</u>

City of Audubon Park, Kentucky
Condensed Statements of Activities
Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>	<u>Increase/ (Decrease)</u>	<u>Percentage Increase/ (Decrease)</u>
Revenues:				
Program revenue:				
Charges for services	\$ 233,692	\$ 226,397	\$ 7,295	3.22%
Operating grants	41,971	54,733	(12,762)	(23.32%)
General revenue:				
Property taxes	382,205	375,976	6,229	1.66%
Other taxes	291,720	349,206	(57,486)	(16.46%)
Investment	2,000	4,000	(2,000)	(50.00%)
Other income	<u>12,346</u>	<u>3,424</u>	<u>8,922</u>	260.57%
Total revenues	<u>963,934</u>	<u>1,013,736</u>	<u>(49,802)</u>	(4.91%)
Expenses:				
General government	\$ 202,967	\$ 217,153	(\$ 14,186)	(6.53%)
Sanitation	126,448	126,283	165	0.13%
Public safety	457,653	430,770	26,883	6.24%
Public works	<u>168,090</u>	<u>107,728</u>	<u>60,362</u>	56.03%
Total expenses	<u>955,158</u>	<u>881,934</u>	<u>73,224</u>	8.30%
Change in net position	8,776	131,802	(123,026)	(93.34%)
Net position – beginning	<u>641,238</u>	<u>509,436</u>	<u>131,802</u>	25.87%
Net position – ending	<u>\$ 650,014</u>	<u>\$ 641,238</u>	<u>\$ 8,776</u>	1.37%

Governmental activities increased the City's net position by \$8,776. The increase was attributable to City revenues in excess of expenses.

**CITY OF AUDUBON PARK, KENTUCKY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The financial reporting focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information, particularly *unassigned fund balance*, may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the City governmental funds reported combined ending fund balances of \$233,863. The General Fund's unassigned fund balance is \$126,637. The General Fund is the chief operating fund of the City. The net decrease in the General Fund balance for the fiscal year was \$86,768.

The Special Revenue Fund (Road Aid) has a total fund balance of \$52,857. The net decrease in the Special Revenue Fund (Road Aid) balance for the fiscal year was \$59,959.

The Special Revenue Fund (Sanitation), which is committed to sanitation expenses, has a total fund balance of \$54,369. The net increase in the Special Revenue Fund (Sanitation) balance for the fiscal year was \$4,684.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual charges to appropriations (expenditures) were \$205,269 less than the final budgeted amounts. The most significant negative variances occurred in the City's administration where actual expenses were \$17,549 more than budgeted. The most significant positive variance occurred in the City's public works, where actual expenses were \$120,000 less than budgeted.

In addition, resources available for appropriation were \$10,698 less than than the final budgeted amount. The final budget included \$384,308 of property tax revenue in comparison to the \$382,205 actually collected. Insurance tax revenue was the most significant positive variance, where the actual revenue was \$6,093 greater than budgeted revenue.

CAPITAL ASSETS AND DEBT ADMINISTRATION

A. Capital Assets

The City's investment in capital assets for governmental activities as of June 30, 2019 is \$440,151 (net of accumulated depreciation).

City of Audubon Park, Kentucky
Capital Assets

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Vehicles	\$ 188,070	\$ 182,366
Equipment	171,657	151,332
Building and improvements	174,125	174,125
Infrastructure	354,125	187,194
Land	<u>37,291</u>	<u>37,291</u>
	925,268	732,308
Less accumulated depreciation	(485,117)	(434,976)
Capital assets, net	<u>\$ 440,151</u>	<u>\$ 297,332</u>

B. Long-Term Debt

The City had no long-term debt during the 2018-2019 fiscal year.

**CITY OF AUDUBON PARK, KENTUCKY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

There are currently no economic factors that are expected to change the outlook of the revenues or expenses for the City in the next year. In addition, no significant rate changes or large budget changes are anticipated.

A summary for the 2020 fiscal year budgeted expenses are as follows:

General Fund:

- General government - \$203,581
- Public safety - \$498,055
- Public works - \$209,070
- Parks & Recreation Reserve - \$9,487
- Contingency reserve - \$50,000

Road Fund:

- Street paving - \$123,225

Sanitation Fund:

- Sanitation expense - \$136,653
- Storm damage - \$57,327

REQUESTS FOR INFORMATION

This financial report is designed to provide a general financial overview for those interested in the City's government finances. Questions or requests for additional financial information may be addressed to Tony Williams, Mayor, City of Audubon Park, 3340 Robin Road, Louisville, KY 40213.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**CITY OF AUDUBON PARK, KENTUCKY
STATEMENT OF NET POSITION
JUNE 30, 2019**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 586,399
Property taxes receivable	84,509
Other receivables	97,428
Capital assets, net of depreciation	<u>440,151</u>
Total Assets	<u>1,208,487</u>
 LIABILITIES	
Accounts payable	14,176
Other payable	<u>24,000</u>
Total Liabilities	<u>38,176</u>
 DEFERRED INFLOWS OF RESOURCES	
Property tax revenue applicable to future years	382,139
Sanitation fee revenue applicable to future years	<u>138,158</u>
Total Deferred Inflows of Resources	<u>520,297</u>
 NET POSITION	
Invested in capital assets, net of depreciation	440,151
Restricted	39,428
Unrestricted	<u>170,435</u>
Total Net Position	<u>\$ 650,014</u>

See accompanying notes to financial statements.

**CITY OF AUDUBON PARK, KENTUCKY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019**

PRIMARY GOVERNMENT	Governmental Activities			
	Expenses	Charges for Services	Operating Grants	Total
<u>FUNCTIONS/PROGRAMS</u>				
General government	\$ (202,967)	\$ 8,288	\$ -	\$ (194,679)
Sanitation	(126,448)	136,881	-	10,433
Public safety	(457,653)	88,523	11,867	(357,263)
Public works	(168,090)	-	30,104	(137,986)
	<u>(955,158)</u>	<u>233,692</u>	<u>41,971</u>	<u>(679,495)</u>
Total Primary Government				
GENERAL REVENUES				
Property taxes				382,205
Insurance taxes				254,093
Motor vehicle taxes				29,784
Franchise taxes				7,843
Investment earnings				2,000
Gain on sale of assets				8,794
Miscellaneous				3,552
				<u>688,271</u>
Total General Revenues				
CHANGE IN NET POSITION				8,776
NET POSITION, BEGINNING OF YEAR				<u>641,238</u>
NET POSITION, END OF YEAR				<u>\$ 650,014</u>

See accompanying notes to financial statements.

FUND FINANCIAL STATEMENTS

**CITY OF AUDUBON PARK, KENTUCKY
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019**

ASSETS

	General Fund	Special Revenue Fund (Road Aid)	Special Revenue Fund (Sanitation)	Total Governmental Funds
Assets				
Cash	\$ 371,945	\$ 52,857	\$ 161,597	\$ 586,399
Property taxes receivable	84,509	-	-	84,509
Other receivables	66,498	-	30,930	97,428
Total Assets	<u>\$ 522,952</u>	<u>\$ 52,857</u>	<u>\$ 192,527</u>	<u>\$ 768,336</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

Liabilities				
Accounts payable	\$ 14,176	\$ -	\$ -	\$ 14,176
Total Liabilities	<u>14,176</u>	<u>-</u>	<u>-</u>	<u>14,176</u>
Deferred Inflows of Resources				
Unearned revenue - property taxes	382,139	-	-	382,139
Unearned revenue - sanitation fees	-	-	138,158	138,158
Total Deferred Inflows of Resources	<u>382,139</u>	<u>-</u>	<u>138,158</u>	<u>520,297</u>
Fund Balances				
Restricted				
Special Revenue	-	(14,941)	54,369	39,428
Unassigned	126,637	67,798	-	194,435
Total Fund Balances	<u>126,637</u>	<u>52,857</u>	<u>54,369</u>	<u>233,863</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 522,952</u>	<u>\$ 52,857</u>	<u>\$ 192,527</u>	<u>\$ 768,336</u>

See accompanying notes to financial statements.

**CITY OF AUDUBON PARK, KENTUCKY
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2019**

Total fund balances for governmental funds	\$ 233,863
Total net position reported for governmental activities in the statement of net position is different because:	
Governmental funds do not record a long-term liability for litigation settlement	(24,000)
Capital assets, net of depreciation, used in governmental activities are not financial resources and, therefore, not reported in the governmental funds	<u>440,151</u>
Total net position of governmental activities	<u><u>\$ 650,014</u></u>

See accompanying notes to financial statements.

**CITY OF AUDUBON PARK, KENTUCKY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019**

	General Fund	Special Revenue Fund (Road Aid)	Special Revenue Fund (Sanitation)	Total Governmental Funds
REVENUES				
Property taxes	\$ 382,205	\$ -	\$ -	\$ 382,205
Insurance taxes	254,093	-	-	254,093
Sanitation fees	-	-	136,881	136,881
Motor vehicle taxes	29,784	-	-	29,784
Franchise fees	7,843	-	-	7,843
Intergovernmental revenue	18,835	30,104	-	48,939
Police and public works	81,320	-	-	81,320
License and permits	1,550	-	-	1,550
Investment earnings	2,000	-	-	2,000
Proceeds from community activities	6,738	-	-	6,738
Miscellaneous revenue	3,552	-	-	3,552
Total Revenues	787,920	30,104	136,881	954,905
EXPENDITURES				
Police department	470,371	-	-	470,371
Public works	140,308	157,861	5,750	303,919
Sanitation	-	-	126,447	126,447
Administration	205,105	-	-	205,105
Total Expenditures	815,784	157,861	132,197	1,105,842
Excess (Deficit) of Revenues over Expenditures	(27,864)	(127,757)	4,684	(150,937)
OTHER FINANCING SOURCES				
Proceeds from sale of capital assets	8,894	-	-	8,894
Transfers in (out)	(67,798)	67,798	-	-
Total Other Financing Sources	(58,904)	67,798	-	8,894
Net Change in Fund Balance	(86,768)	(59,959)	4,684	(142,043)
FUND BALANCES, BEGINNING OF YEAR	213,405	112,816	49,685	375,906
FUND BALANCES, END OF YEAR	\$ 126,637	\$ 52,857	\$ 54,369	\$ 233,863

See accompanying notes to financial statements.

**CITY OF AUDUBON PARK, KENTUCKY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019**

Changes in fund balances - governmental funds	\$ (142,043)
-----------------------------------------------	--------------

The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report payments to settle litigation as expenditures in the year they are paid. However, in the statements of activities, the total cost of the settlement is expensed in the year the settlement is ordered.

Current year installment	8,000
--------------------------	-------

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	202,560
Depreciation expense	(59,641)

Governmental funds report gross proceeds from sale of capital assets as revenue. However, in the statement of activities, the cost of these assets are netted against the proceeds from the sale of the asset.

Cost of asset sold	(9,600)
Accumulated depreciation	<u>9,500</u>

Change in net position of governmental activities	<u><u>\$ 8,776</u></u>
---------------------------------------------------	------------------------

See accompanying notes to financial statements.

CITY OF AUDUBON PARK, KENTUCKY NOTES TO FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF ORGANIZATION

The City of Audubon Park, Kentucky (the City) operates under the Kentucky Revised Statutes, as amended. The City operates under the Mayor-Council form of government and provides the following services as authorized by its charter: municipal services, including care and maintenance of streets, police protection, garbage collection, and administrative services. As required by accounting principles generally accepted in the United States of America (GAAP), the accompanying basic financial statements present the activities of the City.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all activities of the City. The effect of interfund activity has been removed from these statements.

Government-wide statements distinguish between governmental-type and business-type activities. Governmental type activities are those financed through property taxes, intergovernmental revenues, municipal aid, and other non-exchange revenues and are usually reported in governmental and internal service funds. The City has no business-type activities.

The statement of activities demonstrates the degree to which the direct and indirect expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity, and (2) grants and contributions, including special assessments, that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

The accounts of the City are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Special Revenue Funds (Road Aid and Sanitation) are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or major capital projects) that are legally restricted or committed to expenditures for specified purposes. Municipal road aid and sanitation revenue and expenditures are accounted for within these funds. Surpluses from the Special Revenue Fund (Sanitation) are restricted for future storm damage expenditures.

Separate fund financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned or, for property tax revenues, in the period for which levied, and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows in the statement of activities.

**CITY OF AUDUBON PARK, KENTUCKY
NOTES TO FINANCIAL STATEMENTS**

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Grant revenue is recognized for cost reimbursement grants when the expenditure occurs in accordance with GASB Statement 1. When the expenditure is incurred, grant revenue is considered to have been earned and therefore available and recognized as revenue. The City considers all revenue reported in the governmental funds to be available if the revenues are collected within sixty days after year-end.

Budgetary Accounting

The City follows the procedures established pursuant to Section 91A.030 of the Kentucky Revised Statutes in establishing the budgetary data reflected in the financial statements. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles.

Budgeted amounts in the financial statements are as adopted by ordinance of the City including any authorized revisions.

Management's Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

Property Taxes and Other Receivables

Property taxes and other receivables are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

Capital Assets

Capital assets are reported in the governmental activity column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of \$500 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the City are depreciated using the straight-line method over their estimated useful lives.

**CITY OF AUDUBON PARK, KENTUCKY
NOTES TO FINANCIAL STATEMENTS**

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position/Fund Balances

In the statement of net position, the difference between the City's assets and liabilities is recorded as net position. The three components of net position are as follows:

Invested in Capital Assets, Net of Depreciation – This category records capital assets net of accumulated depreciation.

Restricted Net Position – Net position that is restricted by external sources or by law are reported separately as restricted net position. When assets are required to be retained in perpetuity, the non-expendable net position is recorded separately from expendable net position. These are components of restricted net position. The City has restricted net position related to municipal road aid monies received from the Commonwealth of Kentucky and sanitation revenue.

Unrestricted Net Position – All other net position that do not meet the definition of "restricted" or "invested in capital assets, net of depreciation."

In the balance sheet of governmental funds, fund balances are segregated as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements, or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of the other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the City Council. The Council is the highest level of decision making authority for the City. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Council.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Council adopted policy, only the City Council may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless City Council has provided otherwise in its commitment or assignment functions. However, the City reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Subsequent Events

The City has evaluated subsequent events through January 21, 2020, the date the financial statements were available to be issued.

**CITY OF AUDUBON PARK, KENTUCKY
NOTES TO FINANCIAL STATEMENTS**

NOTE C – DEPOSITS

Under Kentucky Revised Statutes the City is allowed to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements, obligations of the Commonwealth of Kentucky and its agencies, insured savings and loans, or interest bearing deposits of insured national or state banks. The deposits in excess of insurance coverage must be fully collateralized. The City's deposits are insured or fully collateralized at June 30, 2019.

Cash balances at June 30, 2019 were as follows:

<u>Fund</u>	<u>Financial Institution</u>	<u>Bank Balance</u>	<u>Insured</u>	<u>Collateralized</u>
General	Commonwealth Bank	\$ 384,952	\$ 250,000	\$ 245,398
Sanitation	Commonwealth Bank	172,134	-	172,134
Road Aid	Commonwealth Bank	<u>52,857</u>	-	52,857
		<u>\$ 609,943</u>		

NOTE D – CAPITAL ASSETS

	<u>Year Ending June 30, 2019</u>			
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Building and improvements	\$ 174,125	\$ -	\$ -	\$ 174,125
Land	37,291	-	-	37,291
Infrastructure (road repaving)	187,194	166,931	-	354,125
Vehicles	182,366	8,704	(3,000)	188,070
Equipment	114,175	23,905	(6,600)	131,480
Office equipment	<u>37,157</u>	<u>3,020</u>	<u>-</u>	<u>40,177</u>
Total Cost	732,308	202,560	(9,600)	925,268
Less: accumulated depreciation	<u>(434,976)</u>	<u>(59,641)</u>	<u>9,500</u>	<u>(485,117)</u>
Net Book Value	<u>\$ 297,332</u>	<u>\$ 142,919</u>	<u>(\$ 100)</u>	<u>\$ 440,151</u>

Depreciation expense for the year was charged to functions/programs of the primary government as follows:

Public safety	\$ 9,489
General government	8,883
Public works	<u>41,269</u>
	<u>\$ 59,641</u>

NOTE E – OTHER RECEIVABLES

Other receivables in the government-wide financial statements consist of the following:

Insurance tax	\$ 66,498
Sanitation fee	30,930
Total	<u>\$ 97,428</u>

**CITY OF AUDUBON PARK, KENTUCKY
NOTES TO FINANCIAL STATEMENTS**

NOTE F – PROPERTY TAXES

As generally provided in the Constitution of the Commonwealth of Kentucky, the City levies a property tax on the assessed value listed as of the prior January 1 for all real property located in the City. The Jefferson County Property Valuation Administrator establishes assessed values. The tax payments are due and payable when levied. All unpaid taxes become delinquent July 1.

Property tax revenues are recognized in the assessment year. The ad valorem tax for the fiscal year 2019 was \$0.28 per \$100 of assessed valuation. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided. Bills paid on or after June 1, but before July 1 pay the face amount of the bill. Bills paid after July 1, but before August 1 are charged a penalty of 5% plus interest at the rate of 1.5% per month, or part thereof, until paid. All bills paid after July 31 are charged a penalty of 10% plus interest at the rate of 1.5% per month, or part thereof, until paid. The City has no policy regarding lien dates.

NOTE G – INTERGOVERNMENTAL REVENUE

Under the provisions of state law, the Commonwealth of Kentucky reimbursed the City for police incentive training and other miscellaneous operating costs during the year ended June 30, 2019 that are recorded in the General Fund.

NOTE H – POLICE SERVICES

The City has entered into several agreements wherein the City's police force provides policing services for other communities in the area for an agreed-upon fee.

NOTE I – INDUSTRIAL REVENUE BOND ISSUES

The City has issued revenue bonds as of June 30, 2019. The bonds are not a debt to the City and the City has no obligation to repay principal and interest. The City receives annual fees as consideration for issuing the bonds. Fees received during the current fiscal year totaled \$2,000.

NOTE J - OTHER PAYABLE

As a result of litigation, the City entered into an agreement in May 2018 to pay \$40,000 to Louisville Regional Airport Authority. The amount is payable in five annual installments of \$8,000. The balance due at June 30, 2019 is \$24,000.

NOTE K – CONTINGENCIES AND LITIGATION

The City is subject to various legal proceedings, claims, and litigation arising in the ordinary course of operating. The City defends itself vigorously against any such claims. Although the City believes it has substantial defenses in these matters, it could incur judgments or enter into settlements of claims that could have a material adverse effect on results of operations in any particular period.

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF AUDUBON PARK, KENTUCKY
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Resources (inflows):				
Property taxes	\$ 381,452	\$ 384,308	\$ 382,205	\$ (2,103)
Insurance taxes	265,000	248,000	254,093	6,093
Motor vehicle taxes	29,000	33,675	29,784	(3,891)
Franchise fees	8,000	8,505	7,843	(662)
Intergovernmental revenue	26,000	24,987	18,835	(6,152)
Police and public works	83,300	83,580	81,320	(2,260)
License and permits	2,000	1,800	1,550	(250)
Investment earnings	2,000	4,000	2,000	(2,000)
Proceeds from community activities	10,000	8,321	6,738	(1,583)
Proceeds from sale of capital assets	10,000	7,802	8,894	1,092
Miscellaneous revenue	500	2,534	3,552	1,018
	<u>817,252</u>	<u>807,512</u>	<u>796,814</u>	<u>(10,698)</u>
Amounts available for appropriation				
Charges to appropriations (outflows):				
Police department	448,519	471,701	470,371	1,330
Public works	145,817	241,796	140,308	101,488
Administration	192,916	187,556	205,105	(17,549)
Contingency reserve	30,000	120,000	-	120,000
	<u>817,252</u>	<u>1,021,053</u>	<u>815,784</u>	<u>205,269</u>
Total charges to appropriations				
Transfer out	<u>-</u>	<u>-</u>	<u>(67,798)</u>	<u>(67,798)</u>
Net change in fund balance	-	(213,541)	(86,768)	126,773
Fund balance - beginning	<u>213,405</u>	<u>213,405</u>	<u>213,405</u>	<u>-</u>
Fund balance - ending	<u>\$ 213,405</u>	<u>\$ (136)</u>	<u>\$ 126,637</u>	<u>\$ 126,773</u>

**CITY OF AUDUBON PARK, KENTUCKY
BUDGETARY COMPARISON SCHEDULE - SPECIAL REVENUE FUND (ROAD AID)
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Resources (inflows):				
Municipal road aid	\$ 30,000	\$ 29,798	\$ 30,104	\$ 306
Amounts available for appropriation	30,000	29,798	30,104	306
Charges to appropriations (outflows):				
Streets and roads	186,376	210,406	157,861	52,545
Total charges to appropriations	186,376	210,406	157,861	52,545
Transfer in	43,376	67,792	67,798	6
Net change in fund balance	(113,000)	(112,816)	(59,959)	52,857
Fund balance - beginning	112,816	112,816	112,816	-
Fund balance - ending	<u>\$ (184)</u>	<u>\$ -</u>	<u>\$ 52,857</u>	<u>\$ 52,857</u>

**CITY OF AUDUBON PARK, KENTUCKY
BUDGETARY COMPARISON SCHEDULE - SPECIAL REVENUE FUND (SANITATION)
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Resources (inflows):				
Sanitation fees	\$ 138,730	\$ 184,978	\$ 136,881	\$ (48,097)
Amounts available for appropriation	138,730	184,978	136,881	(48,097)
Charges to appropriations (outflows):				
Sanitation expense	125,852	125,852	126,447	(595)
Storm damage reserve	12,878	59,126	5,750	53,376
Total charges to appropriations	138,730	184,978	132,197	52,781
Net change in fund balance	-	-	4,684	4,684
Fund balance - beginning	49,685	49,685	49,685	-
Fund balance - ending	<u>\$ 49,685</u>	<u>\$ 49,685</u>	<u>\$ 54,369</u>	<u>\$ 4,684</u>

**INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and City Councilmembers
City of Audubon Park, Kentucky

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the City of Audubon Park, Kentucky, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 21, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Welenken CPAs

Welenken CPAs

Louisville, Kentucky
January 21, 2020



730 W. Market Street, Ste. 200 · Louisville, Kentucky 40202
Tel 502 585 3251 · Fax 502 584 3048 · www.welenken.com

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Councilmembers
City of Audubon Park, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Audubon Park, Kentucky, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City of Audubon Park, Kentucky, as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 2-5 and 17-18 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 2020, on our consideration of the City of Audubon Park, Kentucky's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Audubon Park, Kentucky's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Audubon Park, Kentucky's internal control over financial reporting and compliance.

Welenken CPAs

Welenken CPAs

Louisville, Kentucky
January 21, 2020

**CITY OF AUDUBON PARK KENTUCKY
ORDINANCE NUMBER 4, SERIES 2019**

AN ORDINANCE ADOPTING THE CITY BUDGET FOR FISCAL YEAR 2020

WHEREAS, an annual budget proposal and message has been prepared and delivered to the City Council, estimating revenues and proposing appropriations for the operation of City government; and

WHEREAS, the City Council has reviewed the proposed budget and provided modifications as needed;

NOW, THEREFORE be it ordained by the City of Audubon Park that the City budget for fiscal year 2020 shall be as follows:

General Fund:

RESOURCES

FY 2020 Beginning Balance	-
Contingency Reserve Beginning Balance	120,000.00
Parks & Recreation Beginning Balance	18,487.32
Property Taxes	382,224.95
Penalty and Interest Income	5258.92
Motor Vehicle Taxes	33,675.12
Insurance Business Taxes	250,000.00
Police Services- Parkway Village	63,000.00
Police Services- Audubon Hospital	22,800.00
Court Revenue	10,300.10
Parking Fines/Towing	2,780.00
Bond Revenue	4,000.00
Building Permits	800.00
Business Licenses	1,000.00
Franchise Fees	17,397.00
Miscellaneous Fees & Grants	1916.00
KLEFPF	14,686.63
Proceeds of Community Activities	12,000.00
Sale of Fixed Assets	9,867.69
TOTAL REVENUES	970,193.73

APPROPRIATIONS

Public Administration	203,581.34
Public Works	209,070.08
Public Safety	498,054.99
Parks & Recreation Reserve	9,487.32
Contingency Reserve	50,000.00
TOTAL APPROPRIATIONS	970,193.73

Road Fund:

RESOURCES

Beginning Balance	52,850.51
Road Fund/Kentucky Municipal Aid	30,000.00
General Fund Appropriation	52,512.68
TOTAL REVENUE	135,363.19

APPROPRIATIONS

Street Paving	135,224.60
TOTAL APPROPRIATIONS	135,224.60

Waste Management Fund:

RESOURCES

Beginning Balance (Storm Damage)	57,490.66
Waste Management Fee	136,653.35
TOTAL RESOURCES	193,979.85

APPROPRIATIONS

Waste Collection Contract	136,653.35
Storm Damage Reserve	57,490.66
TOTAL APPROPRIATIONS	194,144.04

This Ordinance shall take effect upon its publication as required by law.

This Ordinance was adopted at a meeting of the City Council of Audubon Park, Kentucky, held on the 17th day of June, 2019, having first been read at a meeting held on the 20th day of May, 2019; and shall take effect after its publication as required by law.

Action by the Council:

	Aye	Nay	Abstain	Absent
Bozeman	✓			
George	✓			
Gorter	✓			
Kleier	✓			
Klump	✓			
Schwenker	✓			


 TONY WILLIAMS, Mayor

Attest:


 JANETTE MERCER, City Clerk

**BUDGET PROPOSAL, FY 2020
GENERAL FUND**

	FY 2017	FY 2018	FY 2019	Proposed FY 2020
RESOURCES				
Beginning balance	55089.77	90611.53	213540.77	138487.32
Property Taxes	364,490.22	372,300.00	379,049.60	382,224.95
Penalty and Interest Income	500.00	5,000.00	5,258.92	5,258.92
Motor Vehicle Taxes	24,000.00	29,000.00	33,675.12	33,675.12
Insurance Business Taxes	240,000.00	265,000.00	248,000.00	250,000.00
Police Services - Parkway Village	57,500.00	57,750.00	58,000.00	63,000.00
Police Services - Audubon Hospital	18,000.00	18,000.00	22,800.00	22,800.00
Court Revenue	8,000.00	10,000.00	10,300.10	10,300.10
Parking Fines / Towing	2,500.00	2,500.00	2,780.00	2,780.00
Bond Revenue	2,000.00	4,000.00	4,000.00	4,000.00
Building Permits	1,000.00	1,000.00	800.00	800.00
Business Licenses	1,000.00	1,000.00	1,000.00	1,000.00
Franchise Fees	8,000.00	8,000.00	8,505.38	17,397.00
Miscellaneous Fees & Grants	500.00	500.00	2,534.40	1,916.00
Ordinance Recodification Grant	1,500.00	-	-	-
KLEFPF	6,200.00	12,000.00	14686.63	14686.63
Proceeds of Community Activities	19,900.00	20,700.00	8,320.54	12,000.00
Sale of Fixed Assets	6,000.00	6,000.00	7,801.68	9,867.69
TOTAL RESOURCES	\$ 816,179.99	\$ 903,361.53	\$ 1,021,053.14	\$ 970,193.73
APPROPRIATIONS				
<i>Public Administration</i>				
Administrative costs	5,000.00	5,000.00	12,262.34	10,000.00
Supplies and Equipment	23,675.66	25,000.00	7,000.00	8,700.00
Repairs and Maintenance	19,500.00	16,000.00	21000.00	19000.00
Utilities - LG&E, Water, etc.	45,000.00	45,000.00	45,135.18	46,000.00
Property Insurance	954.62	954.62	2,275.00	2,275.00
Liability Insurance	5,881.46	5,881.46	8,400.00	8,400.00
Bookkeeping Services	-	-	-	8,000.00
Clerk Salary	-	-	-	50,000.00
Administrative Salaries	50,500.00	55,000.00	50,000.00	-
Payroll Taxes	3,213.00	4,207.50	3,708.71	3,708.71
Workers' Compensation Insurance	270.56	270.56	1,351.21	1,351.21
Unemployment Reserve	545.68	545.68	624.06	624.06
City Attorney	25,000.00	25,000.00	15,000.00	18,000.00
Claims & Judgments Payable	-	-	8,000.00	8,000.00
Auditing	6,000.00	6,000.00	6,600.00	6,800.00
Property Valuation	6,000.00	6,200.00	6,200.00	6,722.36
Codification of Ordinances	3,200.00	3,200.00	-	6000.00
Total Public Administration	\$ 194,740.98	\$ 198,259.82	\$ 187,556.50	\$ 203,581.34
<i>Contingency Reserve</i>	\$ 50,000.00	\$ 50,000.00	\$ 120,000.00	\$ 50,000.00
<i>Parks & Recreation Reserve</i>			\$ 18,487.32	\$ 9,487.32

**BUDGET PROPOSAL, FY 2020
GENERAL FUND**

	FY 2017	FY 2018	FY 2019	Proposed FY 2020
<i>Public Works</i>				
Supplies and Equipment	5,000.00	5,000.00	13,468.65	5,000.00
Fuel	3,000.00	3,000.00	2,700.00	3,096.49
Maintenance	1,500.00	1,500.00	-	-
Property Insurance	333.48	333.48	1,086.00	1,086.00
Liability Insurance	534.68	534.68	1,401.00	1,401.00
Auto Insurance	2,469.50	2,469.50	4,127.84	4,127.84
Public Works Salary	31,200.00	31,200.00	33,280.00	33,280.00
Payroll taxes	2,386.80	2,386.80	2,545.92	2,545.92
Workers' Compensation Insurance	2,931.59	2,931.59	1,182.00	1,182.00
Unemployment Reserve	337.13	337.13	431.25	468.05
Public Facilities	-	25,000.00	32000.00	22000.00
Parks & Recreation	21,000.00	24,700.00	14,000.00	12,000.00
Forest Management	28,500.00	31,040.00	37,293.79	38,370.10
Public Gardens (Garden Club Grant)	-	3,500.00	12,000.00	24,000.00
Road Fund Replenishment	25,073.00	64,096.83	67,792.14	40,512.68
Sidewalk set-aside	-	-	-	20,000.00
Total Public Works	\$ 124,266.18	\$ 198,030.01	\$ 223,308.59	\$ 209,070.08
 <i>Public Safety</i>				
Supplies	1,936.00	1,000.00	3364.31	3282.60
Equipment	13,000.00	20,762.00	34000.00	34000.00
Fuel	16,000.00	16,000.00	15,000.00	16,000.00
Maintenance	12,000.00	10,000.00	8,000.00	10,324.29
Property Insurance	1,714.64	1,714.64	2,569.00	2,519.00
Liability Insurance	25,587.77	25,587.77	17,093.00	17,093.00
Auto Insurance	7,338.26	7,338.26	12,902.00	13,676.59
Public Safety Salaries	304,688.00	299,347.00	318336.42	344193.40
Payroll Taxes	21,778.63	22,900.05	24,166.89	24,000.00
Workers' Compensation Insurance	23,785.12	23,785.12	17,610.00	13,807.00
Unemployment Reserve	3,076.19	3,076.19	4,108.58	4,108.58
Court Pay	-	-	500.00	1,000.00
KLEFPF/KACP Accreditation	6,200.00	12,000.00	14050.53	14050.53
Total Public Safety*	\$ 437,104.61	\$ 443,511.03	\$ 471,700.73	\$ 498,054.99
 TOTAL APPROPRIATIONS*	 \$ 806,111.77	 \$ 889,800.86	 \$ 1,021,053.14	 \$ 970,193.73

**BUDGET PROPOSAL, FY 2020
WASTE MANAGEMENT FUND**

	FY 2017	FY 2018	FY 2019	Proposed FY 2020
RESOURCES				
Beginning storm damage reserve	\$ -	35,769.85	48,324.82	57,326.50
Waste management fee	\$ 138,730.06	\$ 138,730.06	\$ 136,653.35	\$ 136,653.35
Discount for early payment				
TOTAL RESOURCES	\$ 138,730.06	\$ 174,499.91	\$ 184,978.17	\$ 193,979.85
APPROPRIATIONS				
Waste collection contract	125,851.80	125,851.80	125,851.80	136,653.35
Storm damage reserve	12,878.26	48,648.11	59,126.37	57,326.50
TOTAL APPROPRIATIONS	\$ 138,730.06	\$ 174,499.91	\$ 184,978.17	\$ 193,979.85

**CITY OF AUDUBON PARK KENTUCKY
ORDINANCE NUMBER 1, SERIES 2020**

AN ORDINANCE AMENDING THE CITY BUDGET FOR FISCAL YEAR 2020

WHEREAS, the City adopted an annual budget for fiscal year 2020 on June 17th, 2019
and

WHEREAS, some modifications have been occasioned by previous year surplus and auditor findings;

NOW, THEREFORE be it ordained by the City of Audubon Park that the City budget for fiscal year
2020 shall be amended as follows:

General Fund:

	RESOURCES	
FY 2020 Beginning Balance	138,487.32	126,637.00
Property Taxes	382,224.95	412,609.25
Penalty and Interest Income	5,258.92	6,258.92
Motor Vehicle Taxes	33,675.12	33,675.12
Insurance Business Taxes	250,000.00	260,000.00
Police Services- Parkway Village	63,000.00	63,000.00
Police Services- Audubon Hospital	22,800.00	22,800.00
Court Revenue	10,300.10	10,300.10
Parking Fines/Towing	2,780.00	2,280.00
Bond Revenue	4,000.00	2,000.00
Building Permits	800.00	1,000.00
Business Licenses	1,000.00	900.00
Franchise Fees	17,397.00	11,348.00
Miscellaneous Fees & Grants	1,916.00	3,000.00
Neighborhood Development Grant	-	4,433.61
Highway Safety Grant	-	3,000.00
KLEFPF	14,686.63	14,686.63
Proceeds of Community Activities	12,000.00	3,875.76
Sale of Fixed Assets	9,867.69	9,393.49
TOTAL REVENUES	970,193.73	991,197.88

	APPROPRIATIONS	
Public Administration	203,581.34	216,451.24
Public Works	209,070.08	154,714.21
Public Safety	498,054.99	559,528.76
Contingency Reserve	50,000.00	50,000.00
Parks & Recreation Reserve	9,487.32	10,503.67
TOTAL APPROPRIATIONS	970,193.73	991,197.88

Road Fund:

RESOURCES

Beginning Balance	52,711.92	46,202.26
Road Fund/Kentucky Municipal Aid	29,797.74	29,797.74
General Fund Appropriation	52,512.68	11,757.39
Road Lease		220,000.00
TOTAL REVENUE	135,022.34	307,757.39

APPROPRIATIONS

Street Paving	135,022.34	307,757.39
TOTAL APPROPRIATIONS	135,022.34	307,757.39

Waste Management Fund:

RESOURCES

Beginning Balance (Storm Damage)	57,326.50	46,282.20
Waste Management Fee	125,851.80	125,851.80
TOTAL RESOURCES	187,378.17	172,134.00

APPROPRIATIONS

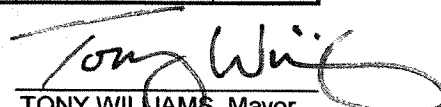
Waste Collection Contract	125,851.80	125,851.80
Storm Damage Reserve	57,326.50	46,282.20
TOTAL APPROPRIATIONS	187,378.17	172,134.00

This Ordinance shall take effect upon its publication as required by law.

This Ordinance was adopted at a meeting of the City Council of Audubon Park, Kentucky, held on the 31st day of March, 2020, having first been read at a meeting held on the 21st day of January, 2020; and shall take effect after its publication as required by law.

Action by the Council:

	Aye	Nay	Abstain	Absent
Bozeman	✓			
George				✓
Gorter	✓			
Kleier	✓			
Klump	✓			
Schwenker	✓			


 TONY WILLIAMS, Mayor

Attest:


 JANETTE MERCER, City Clerk

**BUDGET AMENDMENT PROPOSAL, FY 2020
GENERAL FUND**

Amended FY 2020

RESOURCES

Beginning Balance	13,906.65
Contingency Reserve Beg Balance	100,000.00
Parks & Recreation Reserve Beg Balance	12,730.35
Property Taxes	412,609.25
Penalty and Interest Income	6,258.92
Motor Vehicle Taxes	33,675.12
Insurance Business Taxes	260,000.00
Police Services - Parkway Village	63,000.00
Police Services - Audubon Hospital	22,800.00
Court Revenue	10,300.10
Parking Fines / Towing	2,280.00
Bond Revenue	2,000.00
Building Permits	1,000.00
Business Licenses	900.00
Franchise Fees	11,348.00
Miscellaneous Fees & Grants	3,000.00
Neighborhood Development Fund Grant	4433.61
Highway Safety Grant	3000.00
KLEFPF	14686.63
Proceeds of Community Activities	3,875.76
Sale of Fixed Assets	9,393.49
TOTAL RESOURCES	\$991,197.88

APPROPRIATIONS

<i>Public Administration</i>	
Administrative costs	16,530.80
Supplies and Equipment	7,527.72
Repairs and Maintenance	16000.00
Utilities - LG&E, Water, etc.	51,977.48
Property Insurance	1,487.24
Liability Insurance	8,438.24
Bookkeeping Services	6,000.00
Clerk Salary	50,000.00
Payroll Taxes	3,806.83
Workers' Compensation Insurance	6,419.99
Unemployment Reserve	1,103.56
City Attorney/Legal Services	21,000.00
Claims & Judgments Payable	8,000.00
Auditing	6,800.00
Property Valuation	6,825.38
Codification of Ordinances	1534.00
COVID-19 Contingency Reserve	3000.00
Total Public Administration	216,451.24
<i>Contingency Reserve</i>	\$50,000.00
<i>Parks & Recreation Reserve</i>	\$10,503.67

**BUDGET AMENDMENT PROPOSAL, FY 2020
GENERAL FUND**

Amended FY 2020

<i>Public Works</i>	
Supplies and Equipment	6,275.92
Fuel	3,096.49
Maintenance	-
Property Insurance	1,487.24
Liability Insurance	8,438.24
Auto Insurance	2,553.52
Public Works Salary	33,280.00
Payroll taxes	2,464.83
Workers' Compensation Insurance	6,419.99
Unemployment Reserve	468.05
Public Facilities	24000.00
Parks & Recreation	6,102.44
Forest Management	39,370.10
Public Gardens (Garden Club Grant)	6,000.00
Road Fund Supplemental	5,337.60
Roads- Debt Service Fund (Lease)	6,419.79
Sidewalk set-aside	1,000.00
COVID-19 Contingency Reserve	2,000.00
Total Public Works	154,714.21
<i>Public Safety</i>	
Supplies	3500.00
Equipment	46000.00
Equipment- 2018 Ford Edge Debt Service	11384.76
Fuel	17,300.16
Maintenance	15,281.08
Property Insurance	2,974.52
Liability Insurance	16,876.52
Auto Insurance	22,981.80
Public Safety Salaries	354589.90
Payroll Taxes	28,000.00
Workers' Compensation Insurance	12,840.02
Unemployment Reserve	4,300.00
Court Pay	500.00
KLEFPF/KACP Accreditation	12000.00
COVID-19 Contingency Reserve	11000.00
Total Public Safety*	\$559,528.76
TOTAL APPROPRIATIONS*	\$991,197.88

**BUDGET AMENDMENT PROPOSAL, FY 2020
WASTE MANAGEMENT FUND**

Amended
FY 2020

RESOURCES

Beginning storm damage reserve	54,369.00
Waste management fee	\$ 125,851.80
TOTAL RESOURCES	\$ 180,220.80

APPROPRIATIONS

Waste collection contract	125,851.80
Storm damage reserve	54,369.00
TOTAL APPROPRIATIONS	\$ 180,220.80

**BUDGET AMENDMENT PROPOSAL, FY 2020
ROAD FUND**

Amended
FY 2020

RESOURCES

Beginning balance	46,202.26
Road Lease (Loan) Independence Bank	220,000.00
Kentucky Municipal Aid	29,797.74
Debt Service Fund From General Fund	6,419.79
Debt Service Supplemental General Fund	5,337.60

TOTAL RESOURCES \$ **307,757.39**

APPROPRIATIONS

Street paving/repair 307,757.39

TOTAL APPROPRIATIONS \$ **307,757.39**