

ORDINANCE NO. 2022 - 15

AN ORDINANCE RELATING TO THE BOONE COUNTY FISCAL COURT, KENTUCKY, AMENDING THE FISCAL YEAR 2021-2022 BUDGET, ENACTED VIA ORDINANCE NO. 2021-19, ADOPTED ON JUNE 22, 2021, AND PREVIOUSLY AMENDED BY ORDINANCE NO. 2021-36, ADOPTED ON DECEMBER 7, 2021.

WHEREAS, the Boone County Fiscal Court has previously adopted and amended its FY 2021-2022 all funds budget, and

WHEREAS, it is necessary to amend said budget ordinance to reflect additional revenue and appropriations associated with the Motor Vehicle Rental Tax Fund (Fund 81) and the School Board Tax Fund (Fund 78) within the current fiscal period; and

WHEREAS, the Fiscal Court acts solely in a fiduciary capacity with respect to both of these funds, serving as the tax collection agency for the Tri-County Economic Development Authority and Boone County School District, and

WHEREAS, the Fiscal Court has determined that it is necessary and desirable to enact this ordinance via the emergency provisions of KRS 67.078.

NOW, THEREFORE BE IT ORDAINED BY THE FISCAL COURT OF COUNTY OF BOONE, COMMONWEALTH OF KENTUCKY:

Section One

The Boone County Fiscal Court hereby amends Ordinance No. 2021-19, originally adopted on June 22, 2021, and previously amended via Ordinance No. 2021-36, adopted on December 7, 2021, known as the FY 2021-2022 All Funds Budget Ordinance, by adding and deleting the following amounts stated and appropriated for purposes indicated:

- A. An increase in revenues collected during FY 2022 for the Motor Vehicle Rental Tax Fund (Fund 81) and Boone County School Board Tax Fund (Fund 78) as follows:

<u>Account</u>	<u>Description</u>	<u>Original Amount</u>	<u>Amended Amount</u>
381-41410-000-000000	Rental Tax receipts	\$1,500,000	<u>\$2,300,000</u>
378-41340-000-000000	Occ. License Tax receipts	\$7,550,000	<u>\$9,725,000</u>
378-41390-000-000000	Net Profits Tax receipts	\$10,527,000	<u>\$9,552,000</u>
Grand Total All Funds		\$238,027,969	<u>\$240,027,969</u>

- B. An increase to expenditure accounts during FY 2022 for the Motor Vehicle Tax Fund (Fund 81) and Boone County School Board Tax Fund (Fund 78) as follows:

<u>Account</u>	<u>Description</u>	<u>Original Amount</u>	<u>Amended Amount</u>
381-53010-910-000000	Accounting Services	\$45,000	<u>\$75,000</u>

381-53480-910-000000	Program Support	\$1,455,100	<u>\$2,225,100</u>
378-53140-910-000000	Contracts	\$48,439,000	<u>\$19,639,000</u>
Grand Total All Funds		\$238,027,969	<u>\$240,027,969</u>

Section Two

The Fiscal Court hereby declares an emergency and is adopting this ordinance via the provisions of KRS 67.078 (2), moving to enact the ordinance immediately and suspending the requirement for two (2) separate readings per KRS 67.077 (1). The emergency circumstance is created via the need to amend the ordinance during the FY 2022 fiscal year, at the last regularly scheduled meeting of the fiscal court on June 28, 2022. Further, the county has a fiduciary role to collect and remit operating funds to other public agencies as a soon as possible, and the absence of an emergency declaration will unnecessarily delay remittance of revenue to said agencies.

Section Three

If any section or part of any section or any provision of this Ordinance shall be declared invalid by a Court of appropriate jurisdiction, for any reason, such declaration shall not invalidate, or adversely affect, the remainder of this Ordinance. All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed to the extent of said conflict.

Section Four

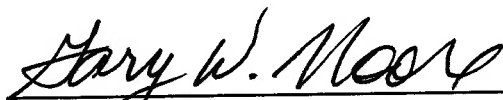
This Ordinance shall be in effect and in full force immediately, pursuant to the emergency enactment provision outlined in Section Two of this Ordinance.

First Reading the 28th day of June, 2022

Second Reading (Suspended via emergency declaration)

Adopted via Emergency this 28th day of June, 2022.

Yes 4 No 0


 GARY W. MOORE, Judge/Executive
 Boone County Fiscal Court

Attest:


 Shona Schulkers,
 Fiscal Court Clerk

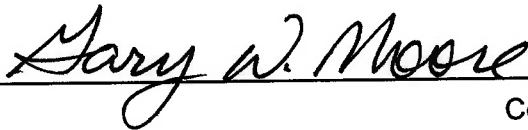
Approved as to form and classification this 28th day of June, 2022.

Signed:

State Local Finance Officer

This budget ordinance amendment was duly adopted by the Fiscal Court of Boone County, Kentucky, this day, the 28th day of June, 2022.

Signed:



County Judge/Executive