



City of Owensboro 2013-2014 Annual Budget

Owensboro



**City of Owensboro – 2013-2014 Annual Budget
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City of Owensboro Kentucky

P.O. BOX 10003
OWENSBORO, KENTUCKY 42302-9003

June 1, 2013

Honorable Mayor and Commissioners:

I am pleased to present the 2013-14 Annual Budget. Recommended budget appropriations total \$71,265,324, a 44.5% decrease when compared to the 2012-13 Amended Budget.

INTRODUCTION

The 2013-14 Budget was developed using the following budget guidelines that summarize financial policies and goals:

- Focus on Commission priorities, which include continuing high standards of public safety, maintenance of City facilities and infrastructure.
- Identify and maximize efficiencies where possible by reorganizing the City's employee structure through our Strategic Plan, streamlining operations and utilizing energy efficient vehicles and equipment where possible, while maintaining/increasing service levels and commitments to our citizens.
- Maintain adequate General Fund reserves.

All budget financial policies are listed under Fiscal Policies (pages 33-34). This document reflects those guidelines. The 2013-14 budget is essentially a maintenance budget, although service level enhancements consistent with Commission priorities and mandated programs were recommended and approved. The budget and financial plan is an important document for several reasons:

- It offers a clear-cut statement and rationalization of overall management activities and objectives.
- It ties department objectives to the expectations and standards mandated by the City Commission and the citizens of Owensboro.
- Approval of the budget is a positive act by the City Commission to incur obligations and to make allocations among competing resources in order to efficiently operate the City.
- It determines the emphasis to be placed on different programs and activities carried out by the City.
- It emphasizes our responsibilities to citizens as indicated in our Mission Statement.

CITY OF OWENSBORO - MISSION STATEMENT

We promote an enthusiastic partnership with the community, elected officials and city employees to achieve our vision and our goals;

We care about those served; providing first-class public safety

We pursue excellence; providing quality services and maintaining efficiencies

We encourage creativity and innovation; promoting economic development

The City's commitment to its Mission Statement is evident as reflected in the 2012-13 accomplishments and in the 2013-14 objectives. Many of the following listed accomplishments and objectives are achieved through interdepartmental cooperation and in partnership with the community. This is shown through various programs, such as Neighborhood Alliances, where citizens make decisions regarding their neighborhoods, and the City's cooperation with outside community groups and other government agencies to accomplish mutual goals. The City continues to serve and listen to its citizens through its customer-oriented Citizens Action Line, televised City Commission meetings, televised work sessions, and town hall meetings.

2012-2013 ACCOMPLISHMENTS

Fiscal year 2012-2013 departmental accomplishments embody each of the characteristics set forth in the City's mission statement, reflected above. The City continues to form partnerships with other departments, outside state, federal, and local departments, and with the citizenry itself, to meet its goals and spend its tax dollars wisely.

Individual departmental programs contain narrative statements of 2012-13 accomplishments and set forth objectives for 2013-14. The City had much to be proud of in 2012-13. Each of the accomplishments and objectives listed below and in the department narratives contribute to the City's commitment to 1) increase economic development, 2) spend public monies wisely and prudently to benefit and enhance existing City programs and develop new programs, and 3) involve our community along with our elected officials and City staff in the decision-making process.

In 2012-13 the City:

1. Opened and began operation of Smothers Park, Owensboro's Premier Park on the Riverfront, and Inauguration of an annual air show for the event.
2. Broke ground on a major office complex, Boardwalk, began construction of new convention center, and designated a new entertainment district downtown.
3. Constructed and sold four new homes through the CDBG Program.
4. Renovated 18 existing homes through the HOME Program.
5. Enhanced and streamlined policies and procedures.
6. Received Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting (31th year) and the GFOA Distinguished Budget Presentation Award (13th year); prepared a balanced budget for 2013-2014 in accordance with the GFOA budget preparation criteria.
7. Successfully implemented the Finance module of the new Enterprise Resource Planning system (ERP) and began implementation of the HR/Payroll module.
8. Successfully designed and implemented a new Occupational/Net Profit tax system.
9. Began implementation of new Parks management software system, RecTrac.
10. Began update of GIS data layers using aerial photography.
11. Worked with National Softball Association to offer an Officials Clinic at the Owensboro Softball Complex in an effort to generate revenues for the Complex and improve the pool of officials available to call games at the facility.
12. Began Implementation credit card processing capabilities at all recreational facilities concessions.
13. Implemented the use of air cards to enhance internet connectivity for MDT data transmissions and eliminate modem maintenance costs.
14. Added training and equipment for wildland/grass/brush fire suppression capabilities.
15. Replaced City Hall windows with energy efficient windows.
16. Secured grant funds to purchase two new buses, a new bus shelter, perform a Transit network Study, and implement an Intelligent Transportation System (ITS) for real-time tracking of buses on routes.
17. Reviewed disaster preparedness and participated in annual disaster training exercise.
18. Completed annual, weekly and bi-weekly ditch inspections and checks.
19. Improved drop-off Recycling Center to generate positive customer feedback and increase tonnage.

2013-2014 OBJECTIVES

We look forward to accomplishing the following objectives for 2013-14:

1. Complete construction of new downtown convention center.
2. Complete rebuilding the pavilion over the Ohio River and McConnell Plaza.
3. Complete installation and begin operations of the ice sculpture in Smothers Park.
4. Complete construction of a city skate park.
5. Complete and sell six new homes and renovate 15 homes through the CDBG and HOME Programs.
6. Complete 22 new homes at the Cottages of Mechanicsville through the CDBG Program.
7. Continue identifying means of saving taxpayer dollars in all city departments.
8. Continue commitment to our employee workforce.
9. Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award; maintain Purchasing National Certification.
10. Complete implementation of Property Tax, Alcoholic Beverage Control, Parks management, and HR/Payroll systems.
11. Continue development, testing, and documentation of disaster recovery processes and procedures.
12. Redesign Parks website to make site more customer friendly.
13. Prepare and present proposal to continue hosting the KHSAA Boys' and Girls' 3rd Region Basketball Tournaments.
14. Provide a safe and secure environment at Smothers Park while enhancing public relations.
15. Reduce index crimes while incorporating assigned, directed enforcement utilizing crime analysis and data driven approaches to crime and traffic safety.
16. Complete quality investigations while reducing overtime by 5%.
17. Increase clearance rates of theft related index crimes by 2%.
18. Graduate 35 kids through the Camp Kops Program and 400 kids through the DARE program.
19. Complete the new Mobile Command Center utilizing grant funds.
20. Continue to foster continuous training, education and career development for all our staff.
21. Research Records Management System alternatives.
22. Work with city and county fire departments in developing a mutual aid response system to improve fire response in the border line annexation areas.
23. Increase smoke detector program efforts to educate community.
24. Evaluate ways to better manage increase number of special events with minimal staff.
25. Prepare for anticipated addition of new bus routes based on route study findings.
26. Continue providing solid waste disposal solutions in support of ongoing downtown and riverfront development projects.
27. Continue downtown improvements.
28. Complete annual, weekly, and bi-weekly ditch inspections and checks.
29. Maintain ditches according to planned maintenance schedule.
30. Complete implementation of new Parks software system, RecTrac.

FINANCIAL OVERVIEW

The overall proposed budget for fiscal year 2013-14 totals \$71,265,324 in recommended appropriations, representing a 44.5% decrease when compared to 2012-13 amended budget appropriations. The most notable decreases are in the Capital Projects (page 260), Riverfront Development (page 263), and Downtown Revitalization (page 264).

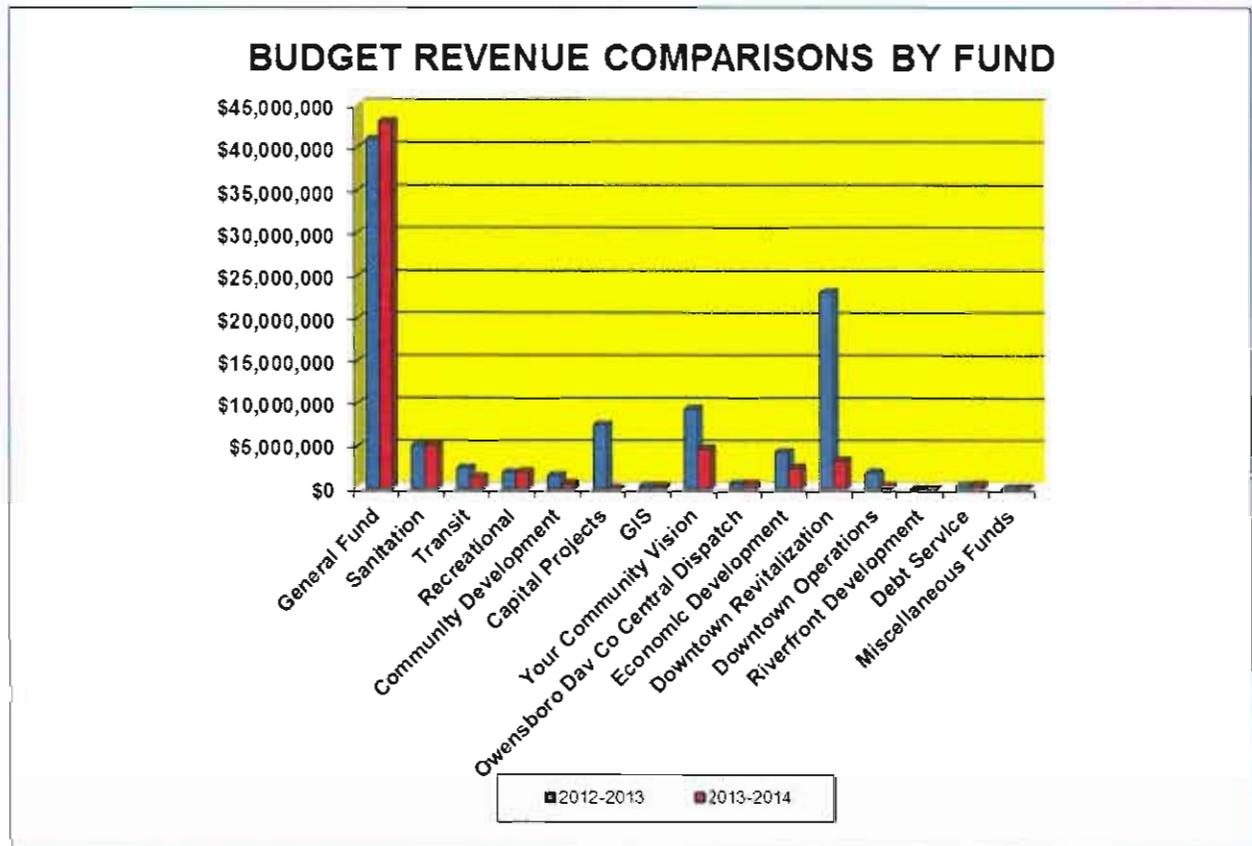
An increase can be seen in Recreational (page 122) and Downtown Operations (page 265).

All other notable changes were due to fluctuations in grants and carryovers from prior years.

Changes from fiscal 2012-13 appropriations are summarized below:

Budget Appropriation Comparisons By Fund				
Fiscal 2012-2013 to Fiscal 2013-2014				
Fund		Amended Budget 2012-2013	Budget 2013-2014	% Change
General Fund	\$	37,889,663	\$ 38,913,844	2.7%
Sanitation		6,414,211	6,512,830	1.5%
Transit		3,091,988	2,087,428	-32.5%
Recreational		2,995,849	3,099,436	3.5%
Community Development		1,232,862	608,000	-50.7%
Capital Projects		9,323,509	45,000	-99.5%
GIS		395,734	409,591	3.5%
Your Community Vision		15,379,439	5,705,836	-62.9%
Owensboro Dav Co Central Dispatch		2,305,706	2,010,144	-12.8%
Economic Development		1,223,526	1,132,935	-7.4%
Downtown Revitalization		37,578,162	0	-100.0%
Downtown Operations		2,055,671	761,125	-63.0%
Riverfront Development		641,608	0	-100.0%
Wellness Fund		65,374	0	-100.0%
Debt Service		7,740,542	9,838,154	27.1%
Miscellaneous Funds		175,866	141,001	-19.8%
Total	\$	128,509,710	\$ 71,265,324	-44.5%

Miscellaneous Funds include property/drug funds and scholarship/sponsorship fund.
 Total does not include transfers or internal service funds.



BUDGETARY PROCESS AND FINANCING ISSUES

Department managers were requested to submit budgets that reflect necessary expenses. All budget requests required justification and were reviewed item by item. The review included evaluation and analysis of each service program. The following criteria were used to evaluate programs: conformity to Commission expectations, conformity to resident expectations, conformity to department mission statements, and cost versus benefit received. This process focused on the expenditure side rather than the revenue side of the equation in our attempt to do “more with less.”

The Finance Manager reviewed the submitted department budgets and a preliminary proposed budget was prepared. I then met with each department manager, along with Finance staff. Changes made to the requested department budgets were subject to limited negotiation within available resources. Department managers were given the greatest possible latitude on how expenditures were to be made within their respective area(s) of responsibility. Department managers will be held accountable for their budgets, particularly in the area of mid-year budget amendments and requests for additional funding. Each will be reviewed critically and only significant requirements or opportunities will be recommended to the City Commission.

This year, I recommend a balanced budget for the General Fund to retain a General Fund surplus of \$10,281,264, 26.4% of total General Fund expenditures. We are fortunate to have found solutions to limited revenue sources, enabling us to sustain the high service levels to which the community is accustomed. The budget process and responsible financial planning call for allocation of limited resources among competing demands based upon the best information available at the time.

SHORT-TERM CONCERNS, ISSUES AND INITIATIVES

In March 2009, the State of Kentucky General Assembly passed a 10-year phase-in plan to increase retirement contribution rates by 66%. These costs, added to our personnel expenses, will continue to pressure our budget. Reflected below are the current rates and those projected at the end of the 10-year phase-in period:

	<u>2013-14</u>	<u>2017-18</u>
CERS non-hazardous	18.89%	22.83%
CERS hazardous	35.70%	48.43%

LONG-TERM CONCERNS, ISSUES AND INITIATIVES

Financial

Revenue, infrastructure and adherence to our Parks, Stormwater, Riverfront Master Plan, and Downtown Revitalization are among the City's main long-term concerns, issues and initiatives. The City has been proactive in reviewing both revenue and expenditures, as explained below and in the Capital Improvement Program at the end of this budget. A large part of the City's proactive revenue production in the future is its aggressive annexation plan. The City continues to look to the future with its current and future work on the above master plans.

Capital expenditures are monies spent by the City to add or expand property, plant, and equipment assets, with the expectation that they will benefit the City over a long period of time (more than one year). The term "capital expenditures" is also called capital outlay. The City's major long-term concern has always been revenues to support the capital projects. Our capital projects are reflected in the Your Community Vision Fund (Fund 7) and the Capital Projects Fund (Fund 19).

Your Community Vision:

In fiscal year 2002-03, City staff presented the Commission with Your Community Vision, a proposal to increase occupational taxes and net profit license fees by 33% to fund current and future capital projects. The primary focus is on Stormwater improvements. Your Community Vision is discussed more fully within the Capital Improvement Program (pages 250-281). Future capital projects decisions will be based upon long-range planning and opportunities.

Over the past years, Your Community Vision has also provided funding toward mobile data terminals (MDTs) for our police, replacing restrooms at three of our parks, replacing shelters at Legion and Moreland Park, provided for a fire & rescue boat, and purchase of the Armory.

The 2013-14 Your Community Vision capital project allocations are set out below:

Stormwater Maintenance	Stormwater Capital	Parks	Public Safety	Sidewalks and Medians	Transportation
\$398,051 ditch crew \$339,466 miscellaneous stormwater maintenance \$408,447 contracted projects \$800,000 Moreland Park Basin	\$1,200,000 KIA Debt Service	\$205,290 Debt Service Ice Arena \$330,365 Debt Service Riverwall \$175,000 Signage	\$73,350 MDT's \$41,921 MDT Maintenance \$40,500 Voice Sirens -Thompson Berry	\$125,676 Sidewalks	\$1,800,000 Grimes Ave Ext \$1,228,425 Downtown Infrastructure \$275,000 24 th Street Repave/Rehab

The capital projects program was enhanced 12 years ago by implementation of an all-City Fleet and Facilities Replacement Plan. Departments are charged yearly an amount based on a 20-year projection of replacement and maintenance costs and those revenues are credited to the Fleet and Facilities Replacement Fund. The plan projects and incorporates high cost items. Vehicles are monitored and replaced on a life-cycle costing basis, decreasing vehicle maintenance costs and increasing monies received from sale of those vehicles. The plan allows the City to factor in long-range plans for facility maintenance and replace vehicles at optimal times to avoid high maintenance costs and take advantage of a higher resale value. It removes the burden from individual departments to place vehicular capital items and large maintenance items (i.e., air conditioning replacement, boiler replacement, window replacement, etc.) in their yearly budgets. The Fleet and Facility Replacement Fund relieves the City Commission from the need to budget unexpected high-ticket items on an as-needed basis by scheduling those items in advance.

Non-Financial

1. Employee Development

In FY 2012-13, all new supervisors and management were mandated to attend a program designed to educate them on the legal aspects of human resources, such as but not limited to, EEO, FMLA, ADA, hiring/firing, performance evaluations, workplace violence, privacy, and wage/hour.

Additionally, all employees were mandated to attend training on employment policies from the new/updated City Employee Handbook.

2. Strategic Planning

During fiscal year 2008-09, the City created and began implementation of a Strategic Organization Plan for all city departments and operations. More than 71.7% of the annual General Fund expenditures are related to personnel costs, which are rising exponentially each year. After a thorough review, the City has adopted a new direction to make changes that will increase efficiency, effectiveness and cooperation in all departments' personnel and operations, thus giving the City the ability to maintain a sustainable and flexible city government. The City has a proposed goal of saving \$1.3 million in annual personnel costs. The City's full-time personnel have decreased from 429 in 2007-08 to 413 in 2013-14, as shown on the historical staffing page 14. Current savings realized from the plan are approximately \$1.79 million.

The community has expressed a desire to redevelop our downtown and riverfront. The Strategic Organizational Plan has made it possible for the City to pursue this desire by the creation of the Downtown Master Implementation Plan. Non-financial goals include the increased ability to retain and attract more young and diverse professionals by creating more jobs as we develop a thriving downtown and riverfront.

KEY 2013-2014 RECOMMENDATIONS

I would describe this budget as maintaining basic services. Major programs that continue through fiscal 2013-14, as well as recommended key revisions, are noted below:

✓ *Employee Compensation and Benefit Provisions*

Funds are allocated to ensure employee salaries maintain parity with the labor market. It is important to maintain employee compensation competitive with the labor market to reduce employee turnover. Contributions to fund the maximum risk of the self-insured medical coverage program and contributions from employees have increased.

✓ *Capital Projects*

There is \$7,473,663 budgeted for capital expenditure projects for fiscal year 2013-2014 from Your Community Vision Fund. A detailed project description is included under the Capital tab.

✓ *Staffing Levels*

There are some changes from 2012-13 staffing levels in this budget. There are no additional full-time positions and 12 additional part-time/intermittent positions, but we decreased 16 temporary positions. Kentucky Retirement Systems changed the categories of employees to part-time/intermittent from temporary, thus creating the major increase in part-time/intermittent category. The City is streamlining operations, combining duties, cross-training and redistributing, thereby reducing the total number of positions. These measures were taken to address increasing health care and retirement costs.

✓ *Fiscal Health*

In addition to savings in staffing levels, our strategy is to continue to limit and reduce expenditure growth, particularly recurring expenditures, and seek cost savings opportunities to insure that funds are available for needed capital projects in the future. The City has been helped in this regard by its implementation of the Fleet and Facilities Maintenance Plan, previously discussed. At this time, the capital projects plan will concentrate on the Stormwater Master Plan, the Riverfront Development Plan, the Parks Master Plan, recreation projects, and transportation needs, in line with the expressed desires of the citizens of Owensboro and this Commission. The master plans allow the City to phase in recommended changes and/or upgrades.

✓ *Fiscal Opportunities*

The City will continue to aggressively pursue its annexation efforts. Annexation is vitally important to growth in revenues, as annexation efforts will insure long-term financial stability for the City in terms of increased property taxes, occupational license fees, and occupational net profit fees through mixed commercial, industrial, and residential development. Our policy will continue to provide annexation and economic development incentives that will pay for themselves within five years of implementation and serve as incentive investments in future revenues to offset the cost of providing services to the newly annexed areas. The policy of balanced and controlled growth will be the City's greatest challenge in the next five to ten years.

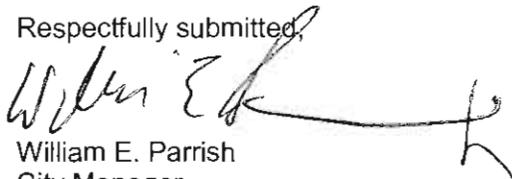
Mayor and Commissioners
City of Owensboro
June 1, 2013

ACKNOWLEDGMENTS

Owensboro is in an enviable position compared to many other cities when looking toward the future. The City has sufficient reserves, long-term debt is low, and economic development holds promise for improving existing services. Most important of all, the public is well served by the men and women of this organization who are dedicated professionals and who provide excellent service for our citizens and our community.

I want to thank the Department Heads, Division Managers, and in particular the Finance Department staff, for the many long hours of work they contributed to make this document possible. I also thank the Commission members for their integrity in directing the financial affairs of the City in a responsible and progressive manner during a demanding budget process.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "William E. Parrish". The signature is written in a cursive style with a long horizontal stroke extending to the right.

William E. Parrish
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Owensboro
Kentucky**

For the Fiscal Year Beginning

July 1, 2012

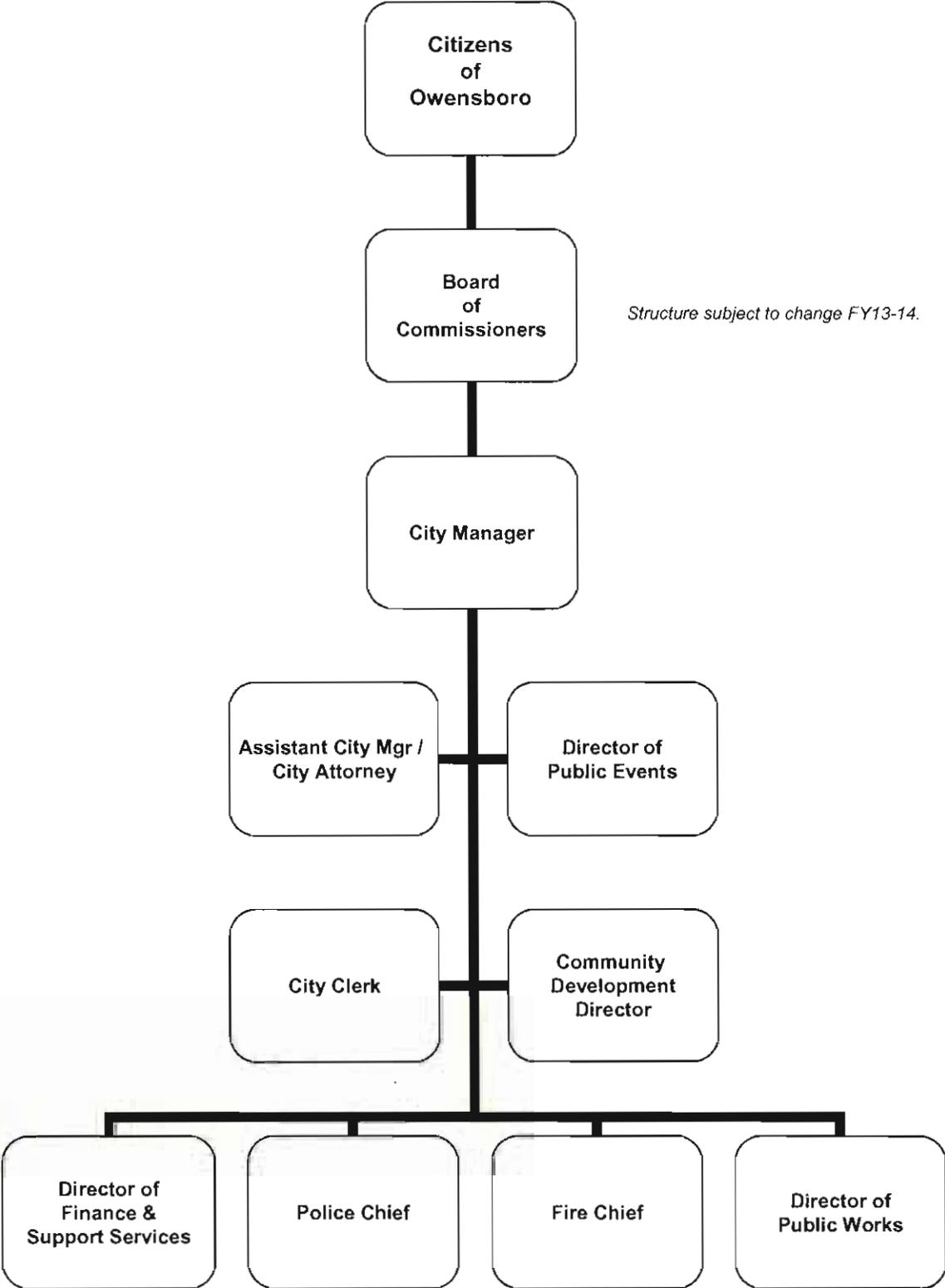
Christopher P. Movill *Jeffrey R. Egan*

President

Executive Director

CITY OF OWENSBORO

Organization Chart FY 2013-2014



**DIRECTORY OF PUBLIC OFFICIALS
FISCAL YEAR 2013-2014**

ELECTED OFFICIALS

Mayor Ron Payne	Commissioner Deborah May Nunley (Mayor Pro Tem)
Commissioner Pam Smith-Wright	Commissioner Bob Glenn
Commissioner Jeff Sanford	

APPOINTED OFFICIALS AND DEPARTMENT HEADS

City Manager	William Parrish
Assistant City Manager/City Attorney	Ed Ray
Assistant City Attorney	Steve Lynn
City Clerk	Beth Cecil
Director of Finance & Support Services	Angela Hamric
Director of Public Works	Wayne Shelton
Fire Chief	Steve Mitchell
Police Chief	Art Ealum
Community Development Director	Keith Free

APPOINTED BOARDS AND COMMISSIONS

Adjustment & Appeals Boards

Building Code Appeals Board:

Jason Baker
Ben Clark, Jr.
Ted Lolley (Joint City/County Appointment)

Sandra Thomas

Property-Maintenance Code Enforcement Board:

Aaron Anderson
Cecil Phillips
Cindy Whitmer

Glenn Morrison
Tim Burks

Metro Planning Appeals Board:

C.A. Pantle, Jr.
Ruth Ann Mason
Fred Reeves
Sean Dysinger

Marty Warren
Ward Pedley
Shannon Raines

Airport – Owensboro-Daviess County

Wayne Foster
John Medley, Jr.
Adam Hancock
Ray Assmar, Chair
Jerry Yeiser
Bob Whitmer, Manager

Dr. Andrew Ward
Mark Willis
Peggy Gardner
Brenda Clayton
Clay Ford

Civil Service Commission

Roger Adams
Scott Miller
Naomi Sutton

Keith Ellis
Steven Englehardt
Danielle Woodward, Clerk

County Board of Assessment Appeals

Bob Grimsley Charles Russelburg Shellia Hamilton

Historic Preservation Board

Ted Lolley
Ed Allen
Kim Johnson

Larry Conder
Terry Woodward

Housing Authority of Owensboro

Tommy Covington
Jean Maddox
Rita Moorman

Greg Black
David Condon, Director
Carolyn White

Owensboro-Daviess County Board of Ethics

Mike Sullivan
David Johnson

R. Scott Plain, Sr.
Russ Wilkey

Owensboro-Daviess County Industrial Development Authority

Larry Boswell
Al Mattingly
Bill Parrish

John Kazlauskas
Nate Pagan
Ron Payne

Owensboro Health, Inc.

Suzanne Northern Blazar
J. Alan Braden, Chair
Terry Woodward
Jeff Rice

Debbie Nunley
Ron Presser
Ann Kincheloe
Janice Scherm

Joint City/County appointee:

Dr. Mark Millsap

Physicians:

Dr. Robert Knight
Dr. Charles Bea
Dr. Robert Schell

Community Directors:

George Henderson, Jr.
Dr. Bill Chandler

Gerald Poynter
G. Ted Smith

Owensboro Metropolitan Planning Commission

Fred Reeves
Drew Kirkland
John Kazlauskas
Rev. Larry Hostetter
Tim Allen
Greg Black

Steve Frey
Irvin Rogers
Ward Pedley
David Appleby
Wally Taylor
Larry Boswell

Owensboro Riverport Authority

Kevin Kauffeld
Rod Kuegel
Tom Castlen

Rob Ebelhar
J.T. Fulkerson
Candance Brake

PENSION PLANS – BOARDS OF TRUSTEES

City Employees' Pension Fund

Ron Payne, Chair
Pamela L. Smith-Wright
Jeff Sanford
Angela Hamric

James R. Grise
Donnie Brey
Danielle Woodward

Police & Firefighters' Retirement Fund

Ron Payne
Angela Hamric

Lloyd Nash
Bobby Blandford

Regional Water Resource Agency

Jim Weafer
Ed Cecil
Harry Roberts, Jr.
Bob Whitmer

George Stuart
John Stevenson
Becky Whitehead

Utility Commission

Garry Pierce
Dan Riney
Dean Jones

G. Ted Smith
Dean Stanley
Tony Cecil

HISTORICAL STAFFING

PROGRAM	2007-2008			2008-2009			2009-2010			2010-2011			2011-2012			2012-2013			2013-2014			Personnel Allotment Revisions FY12-13 to FY13-14
	Full	Part	Temp	Full	Part	Temp	Full	Part	Temp	Full	Part	Temp	Full	Part	Temp	Full	PT/Int	Seas	Full	PT/Int	Seas	
CITY ADMINISTRATION, FINANCE, & SUPPORT SERVICES																						
21 Administration Department	8	5	0	7	5	0	9	5	0	6	5	0	7	5	0	8	6	0	9	12	0	Eliminated Executive Director for Drug Free Oboro/Dav Co. Added Event Coordinator. Relocated Audio Visual employees to Administration (1 Full Time, 4 Non Full Time).
31 Information Technology (IT)	27	15	0	27	16	2	24	11	1	21	10	0	22	8	0	20	7	0	19	2	0	Relocated Audio Visual employees to Administration (1 Full Time, 4 Non Full Time). Also eliminated one non full time TV Journalist
34 Finance and Purchasing	18	5	0	16	5	0	14	5	0	17	5	0	17	5	0	17	5	0	17	5	0	Add one non full time Accountant; eliminated one non full time Courier.
36 Personnel	6	0	0	5	2	0	5	2	0	5	2	0	4	2	0	4	2	0	4	2	0	No changes
70 Parks/Recreation	15	10	132	16	10	132	13	24	108	14	44	97	15	57	84	15	106	26	16	115	43	Relocated FT Maintenance Worker from Facilities Maintenance to Parks. Relocated Seasonal and PT/intermittent workers. Eliminated one Recreation Supervisor and in lieu of it, created Event Coordinator in Admin. Eliminated one Assistant Recreation Facilities Manager, and replaced with one Recreation Supervisor and one Recreation Specialist
Administration, Finance & Support Services Depts.		74	35	132	71	38	134	65	47	109	63	66	97	65	77	84	64	128	26	65	136	43
POLICE																						
4104 Police Administration	5	0	0	5	0	0	4	0	0	4	0	0	4	0	0	4	0	0	4	0	0	No changes
4101 Patrol Division	77	2	15	73	12	15	73	13	13	73	12	13	73	9	8	73	14	0	73	12	0	Relocated 1 reserve officer to investigations and eliminated one school crossing guard.
4102 Investigation Division	20	0	0	19	0	0	18	0	0	18	0	0	18	0	0	18	1	0	18	2	0	Relocated 1 reserve officer from Patrol to investigations.
4103 Support Services Division	19	0	0	19	0	0	21	0	0	20	0	0	19	0	0	19	0	0	19	0	0	No changes
4106 Public Safety Communications	19	2	0	19	2	0	19	2	1													
4107 Consolidated Dispatch										26	6	0	26	7	0	26	10	0	26	8	0	Eliminated two non full time in dispatch.
4108 Radio										1	1	0	2	0	0	2	0	0	2	0	0	No changes
Police Department		140	4	15	135	14	15	135	15	14	142	19	13	142	16	8	142	25	0	142	22	0
FIRE																						
42 Fire Department	95	0	0	95	0	0	95	0	0	95	0	0	95	0	0	95	0	0	95	0	0	Eliminated one Fire Inspector and one Captain. Added one Firefighter and one Lieutenant.
PUBLIC WORKS																						
35 Facilities Maintenance	25	3	27	25	3	27	24	2	20	23	2	20	23	1	0	26	1	0	25	6	0	Reallocated one FT Maintenance Worker to Parks. Added 5 non-full time Park Attendants.
37 Community Development	7	0	0	6	0	0	3	4	0	3	4	0	4	4	0	2	0	0	1	0	0	Eliminated one Housing Planner.
51 Engineering Services	9	0	5	10	0	6	10	0	7	10	1	8	11	2	4	11	2	3	11	2	2	Eliminated one pavement management worker.
53 Street Division	18	1	2	18	1	2	18	0	2	18	0	2	18	1	0	18	1	0	17	0	0	Relocated Office Manager's home base to Sanitation. Eliminated one non-full time position.
54 Garage	10	0	0	10	0	0	10	0	0	10	0	0	8	0	0	8	0	0	8	1	0	Downgraded Auto Parts Supervisor position to Parts Clerk. Added one non-full time position
55 Sanitation	33	2	22	33	2	22	32	3	22	27	3	18	27	3	2	27	3	0	29	2	0	Relocated Office Manager's home base from Street to Sanitation. Includes 1 funded but currently vacant truck driver position. Eliminated one non full time driver.
56 Stormwater	3	0	1	3	0	2	3	0	2	3	0	2	3	0	0	3	0	0	3	0	0	No changes
58 Parking Garage										0	0	0	0	0	0	0	0	0	0	0	0	No changes
75 Transit	15	7	0	16	7	0	16	7	0	16	8	0	16	9	0	17	9	0	17	12	0	Added three non-full time bus drivers.
Public Works Depts.		120	13	57	121	13	59	118	16	53	110	18	50	110	20	6	112	16	3	111	23	2
DEPARTMENT TOTALS		429	52	204	422	65	208	411	78	176	410	103	160	412	113	98	413	169	29	413	181	45

ORDINANCE 21-2013

AN ORDINANCE ADOPTING AND APPROVING THE ANNUAL BUDGET OF THE CITY OF OWENSBORO, KENTUCKY, FOR THE FISCAL YEAR BEGINNING JULY 1, 2013, AND ENDING JUNE 30, 2014, AND APPROPRIATING THE REVENUES TO THE VARIOUS DEPARTMENTS OF THE CITY AS SET FORTH HEREIN.

WHEREAS, in accordance with the provisions of KRS 91A.030, the 2013-2014 Annual Budget for the City of Owensboro, Kentucky, for the fiscal year beginning July 1, 2013, and ending June 30, 2014, has been prepared and is incorporated hereto by reference; and

WHEREAS, said Budget was submitted to the Board of Commissioners and examined by said Board; and

WHEREAS, pursuant to said statute, the Board of Commissioners fixed the date of May 21, 2013, at 4:00 p.m., CDT, in the Commission Chambers at City Hall for a public hearing on the proposed Budget prior to its official adoption; and

WHEREAS, KRS 91A.030 requires the passage of an annual appropriation ordinance based on the annual Budget;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF OWENSBORO, KENTUCKY, AS FOLLOWS:

SECTION 1. The estimated revenues and fund balances set forth in the 2013-2014 Budget of the City of Owensboro are hereby appropriated to the various departments of the City of Owensboro for the fiscal year beginning July 1, 2013, and

ending June 30, 2014, in the amount of \$97,001,429, inclusive of Internal Service Funds, for the various purposes designated in the 2013-2014 Annual Budget.

SECTION 2. The 2013-2014 Annual Budget as attached hereto and incorporated herein by reference is hereby approved and adopted by the Board of Commissioners. Copies of said Budget will be available when published from the office of the Director of Finance and Support Services.

SECTION 3. All appropriations will lapse at June 30, 2014, with the exception of outstanding encumbrances, which will automatically be adjusted to current year and prior year budgets, and incomplete multiple-year capital project balances, which will automatically be re-appropriated.

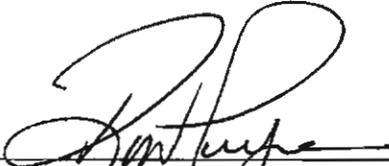
SECTION 4. This ordinance shall take effect and be in full force immediately upon its final passage, approval and publication as required by law.

SECTION 5. The Mayor, City Manager, Director of Finance and Support Services, and their designees as applicable are hereby authorized to execute all contracts, deeds, titles, purchase orders, agreements and other documents deemed necessary to facilitate the projects, requirements, obligations and expenditures contained in or derived from the 2013-2014 Annual Budget as found herein and as may be amended by the Board of Commissioners from time to time.

SECTION 6. The provisions of this Ordinance are hereby declared to be severable, and if any section, phrase or provision shall for any reason be declared invalid, such declaration of invalidity shall not affect the validity of the remainder of this Ordinance.

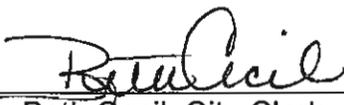
INTRODUCED AND PUBLICLY READ ON FIRST READING, this 7th day
of May, 2013.

PUBLICLY READ AND FINALLY APPROVED ON SECOND READING,
this 21st day of May, 2013.



Ron Payne, Mayor

ATTEST:



Beth Cecil, City Clerk

**CITY OF OWENSBORO, KENTUCKY
MISCELLANEOUS DATA**

Date of Incorporation: 1817
 Form of Government: City Manager/Commission
 Land Area (Square Miles) 20.24
 Miles of Streets 244.76
 Miles of Sidewalks 223.27

Population 58,083
 Households 24,215
 Families 14,532

Female/Male ratio 52.4%/47.6%
 Median earnings:
 Men \$33,052
 Women \$21,759
 Caucasian 86.2%
 Black or African American 7.0%
 American Indian and Alaska Native .2%
 Asian .9%
 Hispanic or Latino 3.3%
 Persons reporting some other race .3%
 Persons reporting two or more races 2.1%

Police Protection

Number of Stations 1
 Number of Substations 2
 Number of Officers 100
 Number of Crossing Guard Posts 7

Fire Protection

Number of Stations 5
 Training Center 1
 Number of Firefighters 94

Employees

Full-time 413
 Part-time and Temporary 226

City Public Schools

Elementary Schools 5
 Middle Schools 1
 High Schools 1
 Preschools 1

Parks & Recreation

Number of Parks 26
 Acres of Parkland 975
 Number of Swimming Pools 2
 Number of Tennis Courts 22
 Number of Golf Courses 2

Other Recreational Facilities

Sports Arena 1
 Ice Arena 1
 Performing Arts Center 1
 Senior Center 1
 Recreation Center 1
 Softball Complex 1
 Ball Diamonds 15
 Youth Football Fields 4
 Youth Soccer Fields 13
 Number of Basketball Courts 11
 Number of Museums 3

Water Utility

Number of Users 24,856
 Annual Consumption (mil) 4,436
 Miles of Distribution 326

Sewer Utility

Westside Treatment Capacity (mgd) 15.0
 Eastside Treatment Capacity (mgd) 6.8

Electric Utility

Number of Street Lights 11,233
 Number of Traffic Signals 114



CITY OF OWENSBORO GENERAL INFORMATION



The City

Owensboro, originally known as “Yellow Banks” in reference to the color of the soil along the Ohio River banks, was first settled in 1797. By 1810, David Morton had opened a general store and the settlement population grew to 100 by 1815. An 1817 Act of the Kentucky Legislature incorporated the town as “Owensborough,” later shortened to “Owensboro.” The Owensboro area has grown steadily while retaining the “small town quality” of a friendly city of warm-hearted and hospitable people. Owensboro ranks as Kentucky’s fourth largest city in terms of population and is the industrial and cultural capital of western Kentucky.



In 2013, Owensboro was named an All-American City by the National Civic League, one of only ten communities selected nationwide. Forbes magazine ranked Owensboro #6 on their 2013 “Best Small Cities For Jobs” rankings and #62 “Best Small Places for Business and Careers”, including a #24 in job growth and #37 ranking for “Low Cost of Doing Business”. Other recent national recognitions include being named Kentucky’s representative on the “America’s Best Place to Raise Your Kids” 2009 list in BusinessWeek magazine and July 2010 Money magazine #93 ranking on their Top 100 list of “America’s Best Places to Live”. Owensboro was the only Kentucky city selected for the list, which considered cities with populations of 50,000 to 300,000. Both magazines utilized statistics from data services company Onboard Informatics to compile information for their lists.

Location

Owensboro is the county seat of Daviess County, Kentucky. It lies on the southern banks of the Ohio River, one of the nation’s major waterways, in the western Kentucky coal field region. Owensboro is located 32 miles southeast of Evansville, Indiana, 123 miles north of Nashville, Tennessee, and 109 miles southwest of Louisville, Kentucky. A recently improved section of U.S. Highway 231 in southern Indiana completes a 4-lane direct link through Owensboro from Interstate 64 in Indiana to Interstate 65 in southern Kentucky.



Industry and Economic Development

Owensboro has emerged as a major economic hub of western Kentucky, attracting major manufacturing processors in industries such as aluminum, automobile parts, uniforms, paper, food, and tobacco. Locally produced goods include automobile frames and parts, electronics, plastics, wire, spaghetti sauce, and various tobacco, food, and paper products. Biodiesel ethanol is locally produced from soybeans grown in the area, and Owensboro has emerged as an international leader in biotechnology research. A large and expanding mortgage processing firm and two natural gas transmission corporations also call Owensboro home.

The City is active in promoting economic development, as new developmental job growth is necessary to ensure the continued stability of the City's revenue base. Economic indicators and trends reflect stabilization in the area's economy compared to the previous year. As of May 2013, area employment over the prior twelve months averaged 46,819, an increase of 1,050 over the prior year. The May 2013 unemployment rate was 6.7%, significantly lower than both the State rate of 8.1% and the U.S. rate of 7.6%. The number of active water meters rose slightly to 24,856 while the number of active electric meters edged up to 25,738. The rate of construction of single-family units dropped slightly from the prior year. The value of new non-residential projects remains much higher than usual but has slowed somewhat from the recent all-time high in the local area due to work on several major projects, including the recently concluded construction of a new \$385 million hospital.

An aggressive annexation policy is pursued to ensure continued growth and development for the City of Owensboro. Much of the City's long-term industrial growth potential lies in the Carter Road/Airport Corridor, anchored by the 400-acre Mid-America Airpark. The City coordinated with the Greater Owensboro Economic Development Corporation to complete Mid-America AirPark, which includes AirPark, Tamarack, and Unifirst Drives, and this is a valuable tool for attracting new industry to Owensboro. Two recently-opened buildings and one under construction in the Airpark for a local expansion of a national mortgage processing company will bring their total new employment to over 800 jobs. The Owensboro-Daviess County Regional Airport recently finished a \$40 million expansion, and a \$1.8 million terminal expansion opened in August 2012. Direct flights to the Orlando area added in the past four years make Owensboro a hub for convenient and cost-effective transportation between Florida and the Owensboro region, and multiple daily flights between Owensboro and St. Louis serve a vital connection to cities nationwide. The overall outlook for the area's economy remains bright due to its diversification.

In August 2012, the City completed construction of a \$40 million Riverfront Development project which was funded mostly through a federal grant. The project included a river wall, a signature fountain, children's playground and spraypark, and significant additional green space for Smothers Park. The City is currently in the middle of a \$99 million downtown redevelopment and revitalization project. The City has partnered with Daviess County Fiscal Court in the development and financing of this project, with the City sponsoring \$79 million of the project and the County sponsoring the remaining \$20 million. A \$48 million convention and events center overlooking the Ohio River is



scheduled to open January 2013. It will be flanked by two new privately developed hotel projects with 270 total rooms at a total cost of over \$35 million. Other new construction in the area includes a corporate headquarters and multiple residential buildings on available riverfront property, with additional property available for future development.

Communications

The Owensboro Messenger-Inquirer provides daily newspaper service to the citizens of Owensboro and surrounding counties. The Owensboro area is served by many radio stations and by affiliate stations of the four major television networks (ABC, CBS, FOX, and NBC). Cable television service is provided by Time Warner. Owensboro is home to a United States Post Office, with branch offices throughout the City.

Public Safety

The City is committed to excellence from its Police (OPD) and Fire (OFD) Departments. Emergency response times average 3.29 minutes for OPD and 4.23 minutes for OFD, in accordance with the National Fire Protection and United States Insurance Service Offices recommendations. Recent consolidation to our combined City-County 911 Dispatch Center helps ensure efficient and effective Public Safety dispatch services throughout the county.

46.3% of General Fund expenditures are budgeted for public safety. The chart illustrates General Fund percentages for public safety and all other departments, not including capital projects funding.



Education

Quality education is a priority for the City of Owensboro. Education facilities in the area abound, with city, county and parochial school systems providing elementary, middle and secondary school students with quality education. The average student-teacher ratio for these systems is 20-25:1.

The Owensboro Community and Technical College, an institute for higher learning, offers two-year Associate of Arts and Science degrees, several doctoral degree programs via telecommunications, and vocational education.

Brescia University and Kentucky Wesleyan College are four-year education institutions offering Bachelors of Science and Art degrees, and graduate programs are offered locally by Western Kentucky University and Murray State University. Western Kentucky University-Owensboro offers a host of undergraduate and graduate degree programs on their newly expanded Owensboro Campus. These programs provide area residents with the opportunity to earn post-graduate degrees without leaving the city.

Daymar College is a private two-year accredited school offering career-specific education programs. Adult education workshops also offer short courses.

Owensboro is proud of The Wendell H. Ford Government Education Center located at the Area Museum of Science and History. Retired Senator Wendell H. Ford, a local resident, donated memorabilia from his long political career to the Center. The Center includes a replica of his Senate office, a rotunda, and a 70 seat "Senate chamber" used for community, school meetings and lectures. It is equipped with computer and television connections to Washington, D.C. and Frankfort, KY.



Medical Facilities

Owensboro Health (OH) serves eleven counties in Kentucky and southern Indiana. Its new \$385 million state-of-the-art hospital facility (pictured above) officially opened June 1, 2013.

OH medical services can vary greatly from one to another, but patients consistently benefit from quality care. For five years in a row (2009-2013), OH has been ranked in the top 5 percent for clinical excellence by Healthgrades, a leading healthcare rating firm. More recently, OH Regional Hospital was named one of America's 100 Best Hospitals by Healthgrades.

Among many services and accomplishments, OH also leads two key initiatives for cancer research in the Owensboro region. OH is accredited as a Comprehensive Cancer Center, the highest endorsement awarded to any community hospital from the Commission on Cancer of the American College of Surgeons. This endorsement shows that OH provides the highest level of care in the diagnosis and treatment of cancer.

Recreation and Culture

The new, high-tech library serves the community well with a collection of 197,000 books, 28,000 audio and DVD items, and a digital collection of over 55,000. Owensboro Area Museum maintains community interest in the natural sciences and area history. Art lovers benefit from the Owensboro Museum of Fine Art, which now features an Atrium Sculpture Court, a restored Civil War-era mansion, a priceless collection of German stained glass windows, and the Kentucky Spirit Galleries. These institutions are recognized as among the finest in western Kentucky. Owensboro offers wide ranges of recreational and cultural activities to its citizens, who enjoy everything from fishing on nearby lakes to live performances of the Owensboro Symphony Orchestra, one of the finest in the state. Municipal parks provide areas for picnicking, golf, hiking, tennis, softball, football and just plain relaxing. State-maintained Carpenter and Kingfisher lakes offer a fine arena for the fisherman. Other water sports may be enjoyed on the Ohio River. Whether walking, running or biking for fun or exercise, the City's Greenbelt offers a safe route for its residents.



The City maintains two swimming pools and the Kendall Perkins SprayPark, a shallow water play area specially built for small children. Legion Park's sprayground is an enhancement to a beautiful park located in the center of Owensboro that already features basketball courts, a walking trail, playground equipment, and covered shelters.

As was mentioned prior, Smothers Park was greatly expanded and enhanced with additional green space, a signature fountain, and a large children's playground/sprayground complex as part of a recent Riverfront Development Project. This will be connected to the new riverfront convention

center area by the Mitch McConnell Plaza and Walkway, also a recent addition. Owensboro is indebted to Senator McConnell for his loyalty and dedication to the City and its ambitious riverfront projects. The City has dedicated the plaza and walkway in his honor.



The RiverPark Center, a 100,000 square foot performing arts and civic center, boasts a 1,500 seat multi-purpose auditorium, an experimental theatre, a riverfront plaza, an open-air courtyard, and meeting/reception rooms. Each year the RiverPark Center hosts over 800 performance and civic events. The International Bluegrass Music Museum currently occupies a portion of this facility, but plans and fundraising are in progress to relocate it to its own dedicated building along the riverfront. The RiverPark Center has hosted the International Mystery Writers' Festival since 2008 and attendees have included 2-time Oscar winner Gene Hackman, actor Josh Hucherson, writer Stuart Kaminsky, and Mary Higgins Clark, the "Queen of Suspense". Features of this festival are both full and "Live Radio Theatre" productions. Other community activities include music, theatre and art. Cultural activities play a major role in the everyday lives of Owensboro's residents. The City funds many cultural agencies in part.



Friday After 5 is a weekly series of free outdoor concerts held on the riverfront beginning at the RiverPark Center patio and continuing for nearly 4 city blocks. The festival, created by Downtown Owensboro, Inc., began in 1996 with 10 weekly Friday evening concerts. It has grown to a summer-long signature event for the tri-state area hosting more than 50,000 visitors and generally runs from May to September. The festival includes live bands, interactive events for families, entertainment and crafts each Friday after 5:00 p.m. until 10:00 p.m.

Owensboro hosts many festivals throughout the year. Each festival is unique and designed for the whole family. The largest of these is The International Bar-B-Q Festival, which is hosted on the Ohio River front in May of each year. Daviess County has over 150 years of barbecuing experience and boasts of being the Bar-B-Q Capital of the World. The Bar-B-Q Festival is packed with food, music, dance, and more food.

The Fourth of July weekend ushers in the next Owensboro celebration, billed as the Celebration of the American Spirit. This weekend is filled with countywide sports tournaments and much more. Musical entertainment and a major fireworks display downtown over the Ohio River are a big part of the holiday.



The annual Owensboro Dragon Boat Festival premiered in 2011 with 12 teams and had 23 teams participate in August 2012. This festival takes place at English Park, taking advantage of its excellent boat ramp and boarding dock facilities. Paddling teams of 20 people race the boats in multiple heats along a 100-meter course down the Ohio River. Other festivals range from Bluegrass and Dulcimer Music Festivals in the spring to Pumpkin, Farm, and Apple Festivals each fall.



Owensboro has been awarded the designation of *Sports Illustrated* "Sportstown" as the state's top location for community sports and recreation. As Cyndi Sturgeon, Parks and Recreation Department Director at the time, was quoted in the *Sports Illustrated* article: "Sports are a huge focus here in Owensboro and we try to appeal to everyone at all stages of life — from t-ball to adult softball to activities for seniors. Our goal is to help residents have a positive, lifelong relationship with sports."

The Owensboro Sportscenter, a 5,000-seat, air-conditioned auditorium/arena, is home to local high school and college basketball. The City has several times hosted the NCAA Division II Men's "March Madness" Basketball Tournament at this site and in past years hosted the Kentucky-Indiana Boys' and Girls' High School Basketball Series.

Owensboro high schools participate in all major team sports offered by the Kentucky High School Athletic Association, and often at least one of these schools is in serious contention for state champion for various sports.

The Kentucky Wesleyan College basketball team has been referred to as the "UCLA of Small College Basketball". The Panthers are a perennial powerhouse in NCAA's small college basketball ranks and have won eight NCAA II National Tournaments.

The Owensboro Softball Complex, located in Jack C. Fisher Park, has been the site of more than 30 national level softball and baseball world series' and championships since 2001. The Complex is a multiple recipient of the NSA Outstanding Park Award, and the City has received the ASA James Ferrall Award of Excellence on tournament operations multiple times since 2001. The City successfully hosted the three largest Amateur Softball Association's (ASA) National Championships in the history of the ASA: 2004 ASA Men's Class D Nationals-143 teams, 2005 ASA Girls 14 & under Class A Fast Pitch National Championship-144 teams, and 2008 ASA Girls 16 & Under Class A Fast Pitch National Championship-144 teams.

The Owensboro Parks and Recreation Department, in partnership with Owensboro Catholic High School, was awarded the honor of hosting the KHSAA Girls Fast Pitch Softball State Championship in 2004, 2005, and 2008 through 2014. Anything more than a three-year award to the same host community is unprecedented in the history of the event, and the recent seven-year award speaks volumes regarding the caliber of our facilities and staff. The Owensboro Catholic Lady Aces have earned five state fast-pitch softball titles since 1998.

On weeknights throughout the season, the softball complex is home to 450 youth t-ball players, 100 youth baseball players, and 1,200 adult softball players. All of the leagues are coordinated by the Owensboro Parks and Recreation Department.

All Owensboro residents (children, teens, adults, and seniors) have many recreational options, including golf, tennis, softball, volleyball, ice-skating, soccer, football, baseball and basketball. The

Parks department hosts many special events throughout the year, which includes "Ghosts and Goblins" Halloween event and "Daddy-Daughter Date Night".

There are also developmental and instructional programs in t-ball, soccer, cheerleading, tumbling, tennis, golf, tae-kwon do, baseball, softball, volleyball, ice-skating, swimming, and fishing. The City opened its new Ice Arena in August 2009, replacing a facility that was built in 1963. Owensboro Youth Hockey Association, Inc. is open to youth ages 4-18. The Owensboro Youth Soccer League involves youth ages 6-19 during spring and fall seasons. Owensboro Youth Baseball develops young people ages 6-18 in baseball.

Owensboro's 2010 purchase of Ben Hawes Park from the State of Kentucky has allowed for further enhancement of recreational facilities in the area, among them miles of recently renovated mountain biking/hiking trails and a new Soap Box Derby track. The Owensboro Lions Club brought the Soap Box Derby back to Owensboro in 2001 after a 36-year absence. After hosting the event on a city street course since 2001, construction was recently completed on a new dedicated course in Ben Hawes Park. This is the result of a combined commitment of the Owensboro Lions Club, its sponsors, and the governments of the City of Owensboro and Daviess County. This new Soap Box Derby track hosts several events each year.

2012 marked the 13-year anniversary of Corporate Challenge. Plans are currently being made for the 2013 games. Patterned after the Olympic Games, amateur athletes compete in events such as archery, basketball, bike racing, bowling, golf, horseshoes, kickball, a 5K run and a walk race, softball, table tennis, spades, tennis, trivia, sporting clays, and volleyball. The goal of Corporate Challenge is to encourage physical fitness, enhance employer/employee relations, boost morale, develop teamwork, foster company pride, and promote company recognition within the community. Last year over 2,000 citizens from 19 companies competed in the games. Corporate Challenge has created a lifetime of health and friendships for many of the participants.

Multi-Cultural

Owensboro Sister Cities promotes global understanding between our City and other world communities by assisting local governmental entities with proper protocol and reception of foreign dignitaries and visitors. The City and Owensboro Sisters Cities hope to promote the expansion and development of international trade. Owensboro Sisters Cities promotes two Sister City communities: Olomouc, Czech Republic, and Nisshan City, Japan. Also, a Sister Region agreement under Sister Cities International has been reached between the Green River Area Development District (GRADD) representing a seven county area in Western Kentucky and the Olomouc Kraj (Region), comprising thirteen counties in the Central Moravia area of the Czech Republic.

The Government

Owensboro operates under a City Manager form of government. The Board of Commissioners includes our Mayor and four Commissioners. Citizens elect the Commissioners at large on a non-partisan ballot. The Mayor is elected for a four-year term and the Commissioners for two-year terms. The Mayor and Commissioners have equal voting power. The Commission sets the policies that govern the City. It appoints citizen advisory groups that help in the decision-making process. The City Manager is appointed by the Board and is responsible for the day-to-day operations of City employees. Department managers are responsible for their various departments and report to the City Manager.



2013-2014 BUDGET OVERVIEW

All Appropriated Funds and Internal Service Fund Information

Budgeted Funds	Revenue	Expenditure	Operating Transfers In/(Out)	Net Excess (Deficit)	Estimated Beginning Fund Balance	Capital Transfers In/(Out)	Estimated Ending Fund Balance
General	\$ 43,058,864	\$ 38,913,844	\$ (4,100,020)	\$ 45,000	\$ 10,281,264	\$ (45,000)	\$ 10,281,264
Sanitation	5,130,270	6,512,830	0	(1,382,560)	5,595,023	0	4,212,463
Transit	1,344,114	2,087,428	743,314	0	0	0	0
Recreational	1,974,274	3,099,436	1,025,162	(100,000)	278,664	0	178,664
Community Development	608,000	608,000	0	0	0	0	0
Debt Service	508,471	9,838,154	9,329,683	0	0	0	0
Capital Projects	0	45,000	0	(45,000)	716,875	45,000	716,875
Your Community Vision	4,705,210	5,705,836	(1,767,827)	(2,768,453)	2,883,913	0	115,460
GIS	322,193	409,591	107,398	20,000	42,154	0	62,154
O'boro Dav Co Central Disp	582,942	2,010,144	1,427,202	0	25,579	0	25,579
Riverfront Development	0	0	0	0	135	0	135
Downtown Revitalization	3,325,601	0	(4,543,127)	(1,217,526)	9,472,029	0	8,254,503
Downtown Operations	250,000	761,125	(106,072)	(617,197)	1,907,628	0	1,290,431
Economic Development	2,468,910	1,132,935	(1,349,713)	(13,738)	424,670	0	410,932
Sponsors & Scholarship	7,500	7,500	0	0	25,760	0	25,760
Drug Funds	63,850	133,501	0	(69,651)	173,074	0	103,423
Property Recovery	3,700	0	0	3,700	0	0	3,700
Total Budgeted Funds	\$ 64,353,899	\$ 71,265,324	\$ 766,000	\$ (6,145,425)	\$ 31,826,768	\$ 0	\$ 25,681,343

Internal Service Funds

Facilities Maintenance	\$ 3,499,475	\$ 3,499,475	\$ 0	\$ 0	\$ 175,383	\$ 0	\$ 175,383
City Garage	1,235,299	1,235,299	(100,000)	(100,000)	399,604	0	299,604
Insurance	5,561,023	5,546,023	0	15,000	830,036	0	845,036
Facilities Replacement	1,999,236	1,996,961	(666,000)	(663,725)	2,567,812	0	1,904,087
Total Internal Service	\$ 12,295,033	\$ 12,277,758	\$ (766,000)	\$ (748,725)	\$ 3,972,835	\$ 0	\$ 3,224,110

Total budgeted appropriations including transfers is: \$ 97,001,429

Fund Balances changing by more than 10%

Sanitation: The decrease in fund balance is due to operating at a net loss for the FY 2013-14. This net loss was anticipated and identified in the Long-Range plan for Sanitation. The rates charged by Sanitation are set to affect a net income for two years, break even for one year, and net loss for two years, at which point the rate is adjusted. Sanitation has exceeded expectations of a five-year rate plan, in that the last rate change was 13 years ago.

Recreational: The decrease in fund balance is due to subsidizing various large projects in FY 2013-14, such as a new irrigation system at the Ben Hawes Golf Course and new deck chairs for the pools.

Your Community Vision: The decrease in fund balance is primarily due to timing of several large projects such as The Pavilion, Grimes Avenue Extension and Downtown Infrastructure. The five-year plan reflects an activity level wherein the fund balance increases to the \$3 million range. See Capital Improvement Program pages 250-281 for more information on Your Community Vision projects.

GIS: The fund increase is due to timing of expenditures and billing out for services. This is an enterprise fund which services three agencies outside of the City.

Downtown Revitalization: The decrease in fund balance is due to the timing of capital projects.

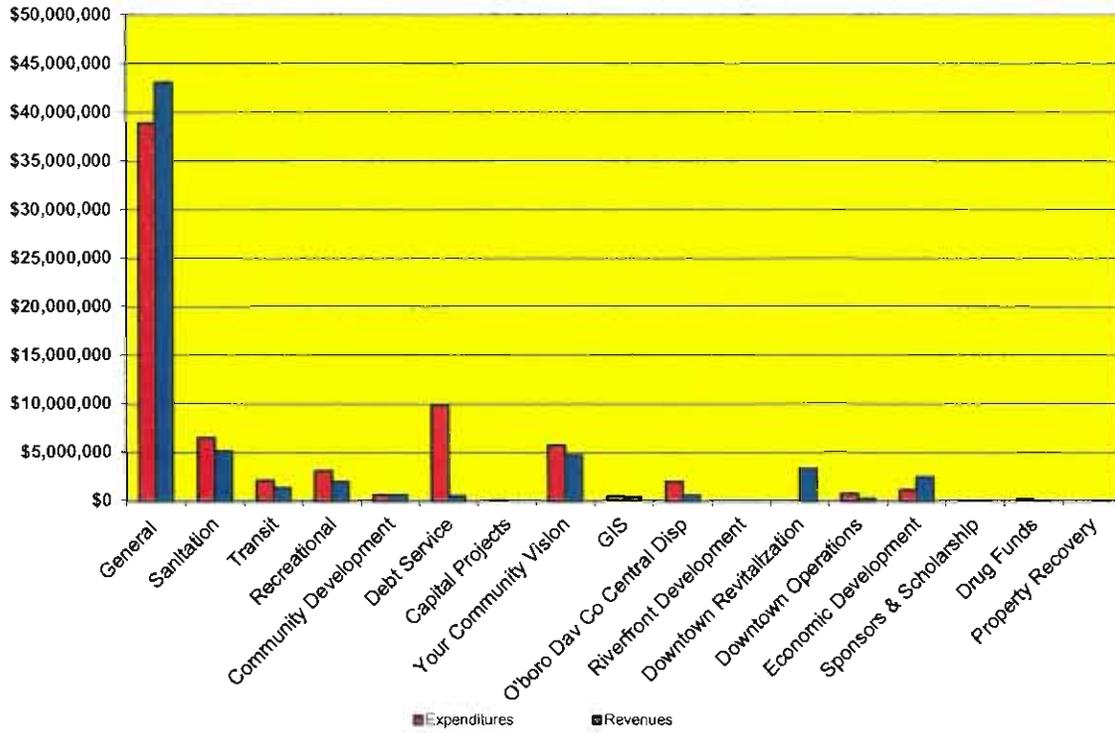
Downtown Operations: The decrease in fund balance is due to the utilization of the funds transferred from Sanitation fund for the opening of the Convention Center.

Drug Funds: The decrease in fund balance is due to utilization of funds to train and equip the Police department to address the drug issues in the community.

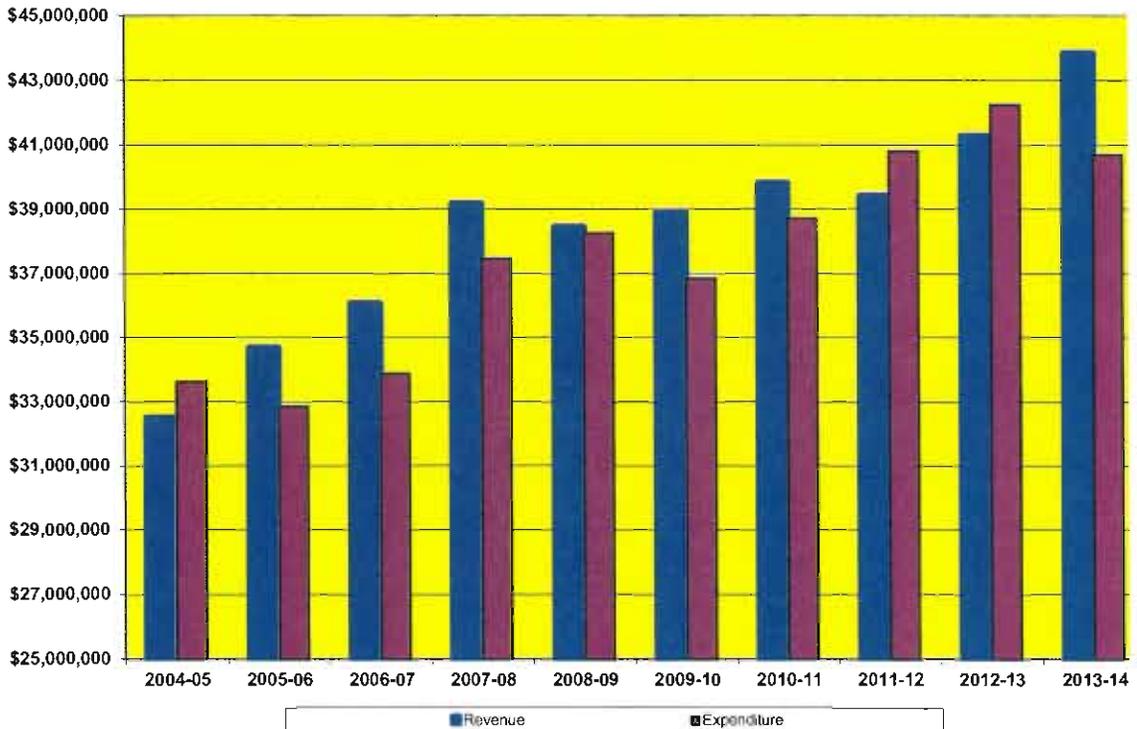
**Detail of 2013-2014
Revenues, Appropriations and Changes in Fund Balance**

	<u>GENERAL</u>	<u>ENTERPRISE</u>	<u>OTHER GOV'T FUNDS</u>	<u>INTERNAL SERVICES</u>	<u>GRAND TOTAL</u>
Current Resources (net of transfers)					
Revenues					
Taxes	\$13,025,828	\$0	\$199,739	\$0	\$13,225,567
Licenses & Permits	18,271,893	0	9,855,680	0	28,127,573
Fines, Forfeitures & Interest	114,600	0	0	0	114,600
Use of Property	227,501	70,000	389,050	0	686,551
Intergovernmental	9,358,110	0	1,274,715	0	10,632,825
Charges for Services	961,089	7,480,737	0	12,295,033	20,736,859
Grants	102,000	1,195,114	600,000	0	1,897,114
Franchises	762,894	0	138,000	0	900,894
Issuance of Debt	13,325	0	0	0	13,325
Other	221,624	25,000	67,000	0	313,624
Subtotal Revenues	43,058,864	8,770,851	12,524,184	12,295,033	76,648,932
Current Requirements (net of transfers)					
Current Operations					
Salaries/Benefits	24,648,927	4,986,761	1,669,246	6,813,851	38,118,785
Maintenance	4,650,065	1,241,766	94,534	426,660	6,413,025
Supplies	1,595,218	1,312,279	89,370	925,116	3,921,983
Utilities	741,016	331,488	130,725	31,099	1,234,328
Other	1,371,511	3,142,508	855,358	1,618,889	6,988,266
Capital	1,377,088	1,094,483	5,823,873	2,462,143	10,757,587
General Government	2,891,577	0	0	0	2,891,577
Agencies	1,638,442	0	0	0	1,638,442
Subtotal	38,913,844	12,109,285	8,663,106	12,277,758	71,963,993
Debt	0	0	9,838,154	0	9,838,154
Property	0	0	1,740,935	0	1,740,935
Subtotal Expenditures	38,913,844	12,109,285	20,242,195	12,277,758	83,543,082
Operating Transfers	(4,100,020)	1,875,874	2,990,146	(766,000)	0
Capital Transfers	(45,000)	0	45,000	0	0
Net Excess (Deficit)	0	(1,462,560)	(4,682,865)	(748,725)	(6,894,150)
Estimated Beginning Fund Balance	10,281,264	5,915,841	15,629,663	3,972,835	35,799,603
Estimated Ending Fund Balance	\$10,281,264	\$4,453,281	\$10,946,798	\$3,224,110	\$28,905,453

2013-2014 Expenditure and Revenue Comparisons for All Appropriated Funds



10-Year Historical Revenue/Expenditure Trend General Fund



WHAT IS THE CITY BUDGET?

Every year the City Commission adopts a Budget for the next fiscal year (the City's fiscal year runs from July 1 of one year through June 30 of the next year). The Budget is the City's business and financial plan for the year.

The Budget has two purposes. The purposes are to set goals, objectives, and service levels for the City to meet during the next year, insuring the provision of City services to Owensboro residents, and to estimate and allocate the money the City will take in and spend during the year.

In many ways the City's budget is like a household budget. Every year we sit down and estimate what we think our income will be for the coming year, and we make plans on how to spend and save this income.

There are some key differences, however, between the City and a household budget. Our income (called revenue) can fluctuate substantially within a given year or from year to year. It is not like having a known paycheck to spend or save. There are very few sources of income over which the City has direct control. For example, we have no control over property tax revenue; it can fluctuate depending on the number of homes sold in the community and the amount of building activity. The level of building activity also impacts other sources of revenue such as building permit fees. These are revenues that have a somewhat direct relationship with the general state of our economy, or in the case of occupational/net profit fees, the number of good paying jobs available in the community.

We have a little more certainty and control over how much money we spend, but even that has some impacts and restrictions that reduce our flexibility. The federal government and state government require that we incur additional expenses, such as Medicare contributions and required methods of compensating for overtime mandated by federal law. In addition, we do not, in most cases, have the ability to stop doing things simply because we do not have the income. Police and fire protection are good examples. Even if revenue decreases substantially, we still need to be able to staff the fire stations and provide a minimum level of police patrol services.

It is important to remember that the numbers in the budget are estimates. Many things happen during the year that impact our income and spending. However, we try to budget as best we can. We estimate revenues realistically to insure that there are adequate funds to meet our needs. We maintain adequate reserves to protect us from future unknowns.

WHAT ARE "FUNDS"?

The City's Budget is financed by the use of different "funds." A fund can be thought of as a separate bank account used for specific purposes. The **General Fund** is the City's main operating fund used to pay for traditional City services such as police and fire protection, administration, and street maintenance. These activities utilize most tax dollars, such as property tax and occupational/net profit fees, but are also supported by licenses and permits, user fees, and investment earnings. Some activities in the General Fund, such as building inspection or photo copying, are intended to be substantially self-supporting through fees for services provided and charged to individuals.

Another major group of City funds are called **Enterprise Funds**, used to account for specific services funded directly by fees and charges to users. In Owensboro, these funds include most recreation activities, e.g. Ben Hawes and Hillcrest Golf Courses, the Sportscenter, etc., Sanitation, and Transit. The intent is that the funds be completely self-supporting and not be subsidized by general revenue or taxes. These funds are accounted for as if each activity were a separate, independent non-profit business of the City.

The City also maintains a **Capital Improvement Fund**. A capital improvement is usually a large construction project such as reconstruction of a roadway, the development of parkland, or the construction of a building.

Finally, the City maintains **Debt Service, Special Revenue, Internal Service, and Economic Development Funds**. Debt Service funds are used to pay the principal and interest payments associated with retiring bonds issued by the City. Special Service funds set aside special revenue,

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i.e., the Community Development Block Grant (CDBG) federal revenue, which is restricted in its use. Internal Service funds, such as the City Garage Fund or the Facilities Maintenance Fund, capture revenue received from user departments as user charges. The Economic Development Fund was set up to capture anticipated incremental increases in revenue as a result of occupational taxes, along with grants, and to track the cost of incentives against the revenue generated.

HOW IS THE BUDGET PREPARED?

Staff prepares the budget each year, detailing what is necessary to provide City services for the next year, identifying various department objectives and significant policy issues for Commission direction. After delivery of the proposed budget to the Commission, the Commission holds public budget hearings in late April or early May to provide the public the opportunity to make any comments or suggestions regarding the budget. The Commission then adopts the budget as it may be amended during the budget hearings. An Annual Budget is subsequently adopted, formally incorporating in a single document the changes that were directed during the budget hearings.

Staff prepares a budget document for the City Manager to insure that the spending authority proposed by the City Manager carries with it an anticipated level of service. The budget process is designed to integrate the managerial task of planning with the quantitative task of presenting expenditure requests for approval. It is inherent in the budget preparation process that individual department managers have the most insight into their own operations and should be the ones to identify and support the programs they are able to provide, as well as benefits and costs of those programs. The budget document follows the format of presenting discrete programs (groupings of interrelated functions within a department, such as a division) for analysis and approval by the City Commission.

<p style="text-align: center;">City of Owensboro 2013-2014 Budget Calendar</p>		
DATE	RESPONSIBILITY	ACTION
January 29	Finance	Mail agency funding request letters
January 29	Finance	Discuss budget process at staff meeting
February	Finance All Departments	Review budget structure and allocations
March 1	Finance/Agency	Agency Funding requests due
March 8	All Departments	Submit budget requests to Finance
March 25 to 29	City Manager Finance All Departments	Estimate revenues and expenditures Review personnel data Review requests with department managers (times will be scheduled)
April 12	Finance	Distribute draft Budget for Mayor and Commissioners
April 16	Mayor Commissioners	Work session
May 7	Mayor Commissioners	First reading; citizen comments
May 21	Mayor Commissioners	Second reading; Public Hearing
June	Finance	Prepare adopted budget in final form
June	City Clerk	Publish ordinance adopting budget

BUDGETS AND BUDGETARY ACCOUNTING

The City follows these procedures in adopting its budget and establishing the budgetary data reflected in its financial statements:

1. Proposed use hearings are conducted to obtain public input prior to preparation of the proposed operating budget.
2. Prior to May 1, the City Manager obtains estimates from department heads to prepare the proposed operating budget.
3. Prior to June 1, the City Manager submits to the City Commission a proposed operating budget and 5-year Capital Improvement Program (CIP) for the fiscal year beginning July 1. The operating budget includes proposed operating expenditures, fund transfers, the first year of the proposed five-year CIP, and the means for financing them.
4. The proposed budget is discussed in work sessions open to the public, and a public hearing is conducted to obtain taxpayer comments prior to approval of the budget.
5. Prior to the fourth day before the beginning of the fiscal year, the budget is legally enacted through passage of an ordinance.
6. The City Manager is authorized to transfer within departments budgeted fund amounts. The City Commission must approve any revisions that alter the total expenditures of any department or fund. Therefore, the control level on budgetary items is maintained at the department level.
7. The budgets of the general government fund types, such as: the General Fund, the Special Revenue Funds, the Debt Service Fund and the Capital Projects Fund are prepared on a modified accrual basis. This means that the obligations of the City are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The Enterprise Funds also record expenditures in the accounting records when a commitment is made, while revenues are recognized when they are earned.

The Comprehensive Annual Financial Report (CAFR) reflects the City's financial status on the basis of generally accepted accounting principles (GAAP). The City prepares its budget on the same basis as its audited financial statement, with the following exceptions:

Compensated Absences Liabilities are recorded as a liability on a GAAP basis, as opposed to being expended when paid on a budget basis.

Long-Term Debt principal payments are recorded as a reduction to the outstanding liability on a GAAP basis, as opposed to being expended when paid on a budget basis.

8. Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.
9. 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. For this purpose the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. As under accrual accounting, expenditures are generally recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.
10. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.
11. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and Special Revenue Funds for which annual budgets have been adopted. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

FISCAL POLICIES

The City operates under certain fiscal policies with respect to budget, revenues, expenditures, debt, assets and reserves. These policies assist in maintaining the financial flexibility necessary to continually adapt to economic change.

BUDGETARY POLICIES

The City shall adopt a balanced budget for each of its funds, wherein expenditures may not exceed anticipated revenues plus available unreserved fund balance.

Budgetary control will be at the departmental level.

Basic and essential services provided by the City will receive first priority for funding.

The City will not use debt to fund current operating expenditures.

The Comprehensive Annual Financial Report (CAFR) reflects the status of the City's finances on the basis of generally accepted accounting principles (GAAP). In most cases, this conforms to the way the City prepares its budget.

REVENUE POLICIES

The City will strive to maintain a broad and diversified revenue base that will protect it from short-term fluctuation in any one revenue source.

The City will annually review all City fees. It is the goal that such fees are paid by those who benefit from a service. Fees are set at levels that fully support the cost of an activity, except when the Commission determines that a subsidy is needed to better serve the public interest.

One-time revenues will only be used for one-time expenditures, including capital and reserves.

EXPENDITURE POLICIES

The City will maintain a budgetary control system to ensure it adheres to the adopted budget.

The City will estimate expenditures on an objective and reasonable basis.

The City will provide salaries and benefits at competitive levels.

DEBT POLICIES

The City will limit long-term debt solely to those capital improvements that cannot be financed from current revenue sources.

The City will maintain a policy of full disclosure in financial reports and bond requirements.

CAPITAL BUDGET POLICIES

The City will make all capital improvements in accordance with an adopted and funded capital budget.

The annual five-year Capital Improvement Program (CIP) includes design, development, implementation, and operating and maintenance costs. The CIP will identify the estimated full cost and potential funding sources for each proposed capital project, including annual operating cost estimates associated with the project, prior to submitting proposed projects for approval.

RESERVE POLICIES

The City will develop and annually review reserve guidelines to protect from emergencies and future uncertainties and to finance unforeseen opportunities and/or requirements. City reserve shall be at least 16% of General Fund expenditures.

Unreserved, undesignated fund balances will be maintained in the general fund in accordance with reserve guidelines established by the Commission, to provide for revenue and expenditure budget fluctuations, unanticipated emergencies, economic uncertainties, economic development opportunities, and future capital projects.

Restricted reserves will be maintained as required for bond security, and designated reserves and liability accounts for liability claims, workers' compensation claims, accrued vacation, vested accrued sick leave, and other lawfully imposed liabilities of the City.

The City will maintain working capital in the Facilities Maintenance Fund, set up as an internal service fund, to enable the timely maintenance of buildings and facilities.

The City will maintain working capital in the Fleet and Facilities Replacement Fund, set up as an internal service fund, to ensure timely replacement of equipment, roofs and vehicles.

INVESTMENT POLICIES

All investments will address safety, liquidity and yield, in that order of priority.

Interest Rate Risk

The City recognizes that some level of risk is inherent in any investment transaction. Losses may be incurred due to issuer default, market price changes, or closing investments prior to maturity due to unanticipated cash flow needs. Diversification of the City's investment portfolio by institution, type of investment instrument, and term to maturity is the primary method to minimize investment risk.

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With the exception of fully insured or fully collateralized investments, and except for authorized investment pools, no more than twenty-five percent of the City's total investment portfolio shall be invested in a single security type or with a single financial institution. Unless matched to a specific cash flow need, no more than fifty percent of the funds shall be invested in securities maturing more than ten years from the date of purchase.

Credit Risk

The City's investment policy limits investments to obligations of the U.S. and its agencies and instrumentalities, obligations backed by the full faith and credit of the U.S. or a U.S. government agency, obligations of any corporation of the U.S. government, certificates of deposit issued by FDIC insured or similarly collateralized institutions, and bonds and securities of states, local governments, or related agencies in the U.S. rated in one of three highest categories by a nationally recognized rating agency. The City's investments in U.S. government agencies listed above were rated AAA by Moody's.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. All of the City's investments in U.S. government agencies were held by the counterparty and carry the explicit guarantee of the U.S. government. It is the City's policy that all cash and investments maintained in any financial institution named as a depository be collateralized. In order to anticipate market changes and provide a level of security for all funds, the collateralization level shall be 102% of the market value of principal, plus accrued interest. Collateral shall always be held by an independent third-party custodian with whom the City has a current custodial agreement.

The City Treasurer annually reviews the City's Investment Policy and recommends revisions, as appropriate. The City will invest funds in a manner that provides the highest investment return with the maximum security of principal while meeting the daily cash flow demands of the City and conforming to all state statutes and City regulations governing investment of public funds.

The following are the City's primary investment objectives, in order of priority:

Safety. The foremost objective of the investment program is safety of principal. Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

Liquidity. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that might be reasonably anticipated.

Return on Investment. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout the budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.

FINANCIAL REPORTING POLICIES

The City's accounting and financial reporting systems will be maintained in conformance with generally accepted accounting principles as they apply to governmental accounting. Periodic financial reports and status reports will be submitted to the Commission, distributed to departments, and made available to the public. Full disclosure will be provided in general financial statements and bond representations.

An independent public accounting firm will perform an annual audit with the subsequent issuance of a Comprehensive Annual Financial Report.

LONG-TERM FINANCIAL POLICIES

The City will forecast its expenditures and revenues for each of the next five years for all of its major and capital funds. These forecasts are monitored monthly and updated on an annual or as-needed basis. The forecast is based on the current budget and projects future revenues and expenditures, both operating and capital.

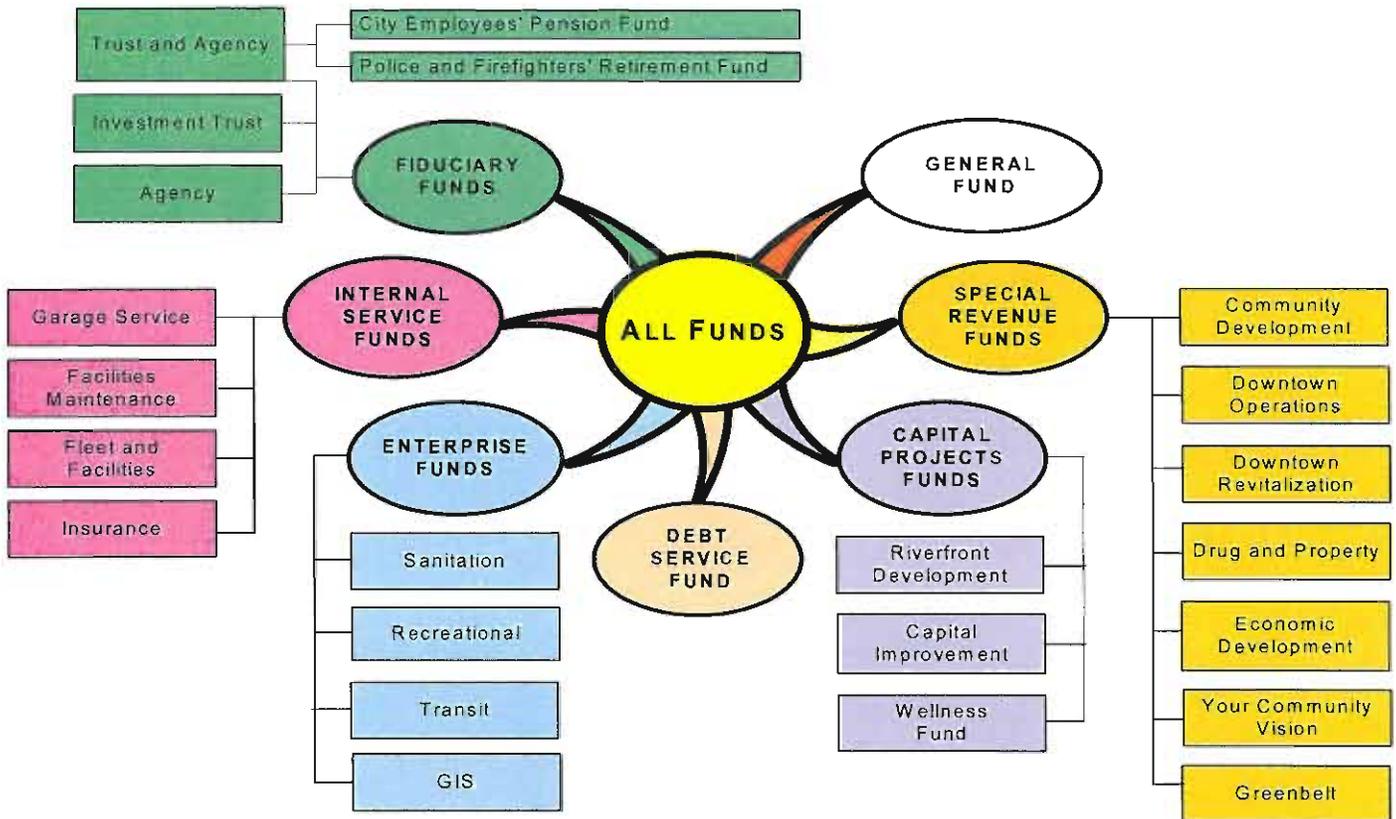
The long-term forecast is of particular importance now as the City progresses with its Downtown Revitalization project, which includes rebuilding of Smothers Park, a convention center, and updating the downtown area. The City is also working with private developers in pursuit of other projects, which includes two hotels, an office building and an International Bluegrass Center.

FUND ACCOUNTS DISCUSSION

City accounts are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting.

Fund accounting segregates funds according to the intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

The City maintains a minimum number of funds consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of governmental funds not recorded directly in those funds. Major funds are designated; all funds are described. There are four major governmental funds (General Fund, Your Community Vision, Downtown Revitalization, Riverfront Development, and Debt Service) and one major enterprise fund (Sanitation).



GENERAL FUND (MAJOR FUND)

General operating fund of the City – accounts for all general tax revenues and other receipts not allocated by law, ordinance or contractual agreement to other funds. This fund pays for general operating expenditures, fixed charges and capital improvement costs not paid through other funds.

SPECIAL REVENUE FUNDS

Established to account for revenue from specific taxes, governmental grants or other revenue sources designated to finance particular City functions and/or activities. Special Revenue Funds of the City are:

- **Community Development Fund.** Established to account for grants awarded for community development. Resources are restricted to activities directed toward satisfying the primary objective of developing viable urban communities and expanding economic opportunities, principally for individuals or families of low and moderate income.
- **Downtown Operations Fund.** Established to manage and account for operational costs of convention center and downtown amenities.
- **Downtown Revitalization Fund (MAJOR FUND).** Established to account for revenues and expenditures for funding of downtown revitalization.

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- **Drug and Property Recovery Fund.** Established to account for funds obtained through drug law enforcement efforts.
- **Economic Development Fund.** Established to monitor incentives disbursed for economic development of the City and the increased revenues resulting from that development. The City's intent is to provide incentives that result in increased revenue to offset the incentives within a 5-year period.
- **Your Community Vision Fund (MAJOR FUND).** Established to account for revenues derived from a .33% occupational license tax increase; revenues are used to fund expenditures of Your Community Vision capital projects (no operating expenditures).
- **Greenbelt Fund.** Established to account for federal grant funds for constructing recreational area.

CAPITAL PROJECTS FUNDS

Accounts for capital improvements, except those accounted for in proprietary funds:

- **Riverfront Development Fund (MAJOR FUND).** Established to account for revenues and expenditures for funding of riverfront development projects.
- **Capital Improvement Fund.** Established to account for acquisition, issuance of debt, or construction of major capital projects purchased with funds from long-term borrowings.
- **Wellness Fund.** Established as an unreserved fund to account for capital projects related to wellness.

DEBT SERVICE FUND (MAJOR FUND)

Established to account for accumulation of resources and payment of general obligation bond principal and interest from government resources.

ENTERPRISE FUNDS

Used for operations (a) that are financed and operated in a manner similar to private business enterprises, where the City's intent is that costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determinations of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

- **Sanitation Fund (MAJOR FUND).** Established to more effectively manage and account for the operations of the Sanitation Department.
- **Recreational Fund.** Established to manage and account for operations of the swimming pools, golf courses, ice arena and Sportscenter.
- **Transit Fund.** Established to manage and account for operations of the Transit Department.

- **Geographical Information System (GIS) Fund.** Established to manage and account for operations of the GIS division of the Information Technology Department.

INTERNAL SERVICE FUNDS

Used to account for financing of goods and services provided by one department or agency to other departments or agencies of the City on a user charge basis:

- **Garage Operations Fund.** Established to account for garage maintenance provided to City departments.
- **Facilities Maintenance Fund.** Established to account for maintenance provided to departments within the City.
- **Fleet and Facilities Fund.** Established to account for foreseeable capital expenditures and to straight-line that cost over 30 years.
- **Insurance Fund.** Established to account for City health/workers' compensations insurance programs.

FIDUCIARY FUNDS

- **Trust and Agency Funds.** Used to account for assets the City holds in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Pension Trust Funds are accounted for primarily as Enterprise Funds are since capital maintenance is critical. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Pension Trust and Agency Funds of the City are as follows:

- **City Employees' Pension Fund.** The City Employees' Pension Fund (a contributory defined benefit plan) was created by ordinance on August 13, 1946, under Kentucky Revised Statutes Sections 90.310 to 90.410. It covers all employees of the City and Owensboro Municipal Utilities, except for the Owensboro Riverport Authority, City's police and firefighters, and those employees who elected to transfer into the CERS.

- **Police and Firefighters' Retirement Fund.** The Police and Firefighters Retirement Fund (a contributory defined benefit plan) was created by ordinance, March 26, 1928, under KRS Sections 95.851 to 95.991. It covers City of Owensboro employees in the police and fire departments who elected not to transfer into the CERS.

- **Investment Trust Fund.** Established to account for monies of legally separated entities that participate in the City-sponsored external investment pool.
- **Agency Fund.** This fund is custodial in nature and does not present results of operations or have a measurement focus. This fund is used to account for assets that the government holds for others in an agency capacity. It also accounts for school district tax collection and payment to the Owensboro Board of Education and deferred compensation assets held for employees (according to IRS §457).

SCHEDULE OF SOURCES AND USES BY FUND
(Does not include transfers or internal service funds)

Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014
General Fund				
Revenue Sources				
Taxes	\$ 11,167,170	\$ 11,747,386	\$ 11,714,439	\$ 13,025,828
Licenses & Permits	16,893,661	16,611,691	17,362,403	18,271,893
Fines & Forfeitures	111,517	114,466	110,000	114,600
Use of Property	311,434	340,577	157,501	227,501
Intergovernmental	8,926,378	9,194,744	9,158,887	9,358,110
Charges for Services	1,190,168	994,458	910,367	961,089
Grants	178,158	144,430	112,159	102,000
Franchises	763,687	800,529	777,900	762,894
Issuance of Debt	18,278	17,763	17,222	13,325
Other	105,304	107,036	120,000	221,624
Total Sources	39,665,755	40,073,080	40,440,878	43,058,864
Expenditures				
General Government	8,127,483	8,498,140	8,440,142	9,031,299
Public Safety	17,816,394	17,965,706	19,765,663	20,310,498
Parks and Recreational	2,891,056	2,656,465	2,938,711	3,487,656
Public Works	3,585,821	3,600,568	4,601,947	4,387,041
Community Services	1,641,891	1,706,331	1,978,305	1,638,442
Parking Garage	84,493	196,869	164,895	58,908
Total Uses	34,147,138	34,624,079	37,889,663	38,913,844
Net General Fund	\$ 5,518,617	\$ 5,449,001	\$ 2,551,215	\$ 4,145,020
Sanitation Fund				
Revenue Sources				
Use of Property	\$ 154,816	\$ (12,886)	\$ 34,000	\$ 70,000
Charges for Services	5,176,638	5,226,897	5,053,200	5,053,270
Other	34,567	34,094	7,000	7,000
Total Sources	5,366,021	5,248,105	5,094,200	5,130,270
Expenditures				
Sanitation Expenditures	4,872,625	5,214,890	6,414,211	6,512,830
Total Uses	4,872,625	5,214,890	6,414,211	6,512,830
Net Sanitation Fund	\$ 493,396	\$ 33,215	\$ (1,320,011)	\$ (1,382,560)
Transit Fund				
Revenue Sources				
Use of Property	\$ 3,530	\$ (58,715)	\$ 5,000	\$ 0
Charges for Services	108,189	144,091	152,000	131,000
Grants	944,843	902,385	2,235,036	1,195,114
Other	18,516	20,069	18,000	18,000
Total Sources	1,075,078	1,007,830	2,410,036	1,344,114
Expenditures				
Transit Expenditures	2,006,556	1,954,176	3,091,988	2,087,428
Total Uses	2,006,556	1,954,176	3,091,988	2,087,428
Net Transit Fund	\$ (931,478)	\$ (946,346)	\$ (681,952)	\$ (743,314)

SCHEDULE OF SOURCES AND USES BY FUND
(Does not include transfers or internal service funds)

Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014
Recreational Fund				
Revenue Sources				
Charges for Services	\$ 1,619,357	\$ 1,792,358	\$ 1,911,970	\$ 1,974,274
Total Sources	1,619,357	1,792,358	1,911,970	1,974,274
Expenditures				
Parks & Recreation	2,321,870	2,825,574	2,995,849	3,099,436
Total Uses	2,321,870	2,825,574	2,995,849	3,099,436
Net Recreational Fund	\$ (702,513)	\$ (1,033,216)	\$ (1,083,879)	\$ (1,125,162)
Sponsors/Scholarships Fund (branch of Recreational Fund)				
Revenue Sources				
Other	\$ 878	\$ (23)	\$ 5,000	\$ 7,500
Total Sources	878	(23)	5,000	7,500
Expenditures				
Parks & Recreation	3,726	7,330	7,000	7,500
Total Uses	3,726	7,330	7,000	7,500
Net Sponsors/Scholarships Fund	\$ (2,848)	\$ (7,353)	\$ (2,000)	\$ 0
Owensboro Daviess County Central Dispatch Fund (branch of Police)				
Revenue Sources				
Use of Property	\$ 0	\$ 8,178	\$ 0	\$ 0
Intergovernmental	514,410	551,160	569,811	582,942
Other	17,400	0	0	0
Total Sources	531,810	559,338	569,811	582,942
Expenditures				
Public Safety	1,632,100	1,757,192	2,305,706	2,010,144
Total Uses	1,632,100	1,757,192	2,305,706	2,010,144
Net O'boro/DavCo Cent Disp Fund	\$ (1,117,690)	\$ (1,206,032)	\$ (1,735,895)	\$ (1,427,202)
Community Development Fund				
Revenue Sources				
Use of Property	\$ 90,959	\$ 142,066	\$ 7,500	\$ 8,000
Grants	1,032,949	917,898	1,520,247	600,000
Other	300	0	0	0
Total Sources	1,124,208	1,059,964	1,527,747	608,000
Expenditures				
Community Development	1,124,208	1,198,059	1,232,862	608,000
Total Uses	1,124,208	1,198,059	1,232,862	608,000
Net Community Development Fund	\$ 0	\$ (138,095)	\$ 294,885	\$ 0

SCHEDULE OF SOURCES AND USES BY FUND
(Does not include transfers or internal service funds)

Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014
GIS Fund				
Revenue Sources				
Use of Property	\$ 891	\$ 1,413	\$ 0	\$ 0
Charges for Services	213,647	245,370	285,551	322,193
Total Sources	<u>214,538</u>	<u>246,783</u>	<u>285,551</u>	<u>322,193</u>
Expenditures				
GIS	316,418	321,185	395,734	409,591
Total Uses	<u>316,418</u>	<u>321,185</u>	<u>395,734</u>	<u>409,591</u>
Net GIS Fund	\$ <u>(101,880)</u>	\$ <u>(74,402)</u>	\$ <u>(110,183)</u>	\$ <u>(87,398)</u>
Total Drug and Property Recovery Funds				
Revenue Sources				
Use of Property	\$ 39,879	\$ 15,441	\$ 8,600	\$ 8,050
Other	119,555	71,545	61,300	59,500
Total Sources	<u>159,434</u>	<u>86,986</u>	<u>69,900</u>	<u>67,550</u>
Expenditures				
Public Safety	158,470	212,233	168,866	133,501
Total Uses	<u>158,470</u>	<u>212,233</u>	<u>168,866</u>	<u>133,501</u>
Net Drug and Property Rec Funds	\$ <u>964</u>	\$ <u>(125,247)</u>	\$ <u>(98,966)</u>	\$ <u>(65,951)</u>
Debt Service Fund				
Revenue Sources				
Use of Property	\$ (1,740)	\$ (1)	\$ 0	\$ 0
Intergovernmental	990,082	2,340,395	451,054	508,471
Total Sources	<u>988,342</u>	<u>2,340,394</u>	<u>451,054</u>	<u>508,471</u>
Expenditures				
Debt	10,565,193	31,642,611	7,740,542	9,838,154
Total Uses	<u>10,565,193</u>	<u>31,642,611</u>	<u>7,740,542</u>	<u>9,838,154</u>
Net Debt Service Fund	\$ <u>(9,576,851)</u>	\$ <u>(29,302,217)</u>	\$ <u>(7,289,488)</u>	\$ <u>(9,329,683)</u>
Capital Projects Fund				
Revenue Sources				
Use of Property	\$ 20,543	\$ 23,293	\$ 0	\$ 0
Intergovernmental	143,589	362,665	88,117	0
Grants	531,092	936,960	616,165	0
Issuance of Debt	0	0	6,800,000	0
Total Sources	<u>695,224</u>	<u>1,322,918</u>	<u>7,504,282</u>	<u>0</u>
Expenditures				
Capital Projects	1,883,019	1,634,124	9,323,509	45,000
Total Uses	<u>1,883,019</u>	<u>1,634,124</u>	<u>9,323,509</u>	<u>45,000</u>
Net Capital Projects Fund	\$ <u>(1,187,795)</u>	\$ <u>(311,206)</u>	\$ <u>(1,819,227)</u>	\$ <u>(45,000)</u>

SCHEDULE OF SOURCES AND USES BY FUND
(Does not include transfers or internal service funds)

Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014
Your Community Vision Fund				
Revenue Sources				
Licenses & Permits	\$ 4,495,090	\$ 4,584,731	\$ 4,272,907	\$ 4,556,908
Use of Property	104,940	181,062	95,569	95,000
Intergovernmental	73,111	71,050	118,888	53,302
Grants	326,814	344,580	866,213	0
Issuance of Debt	7,027,052	3,051,028	4,002,345	0
Total Sources	12,027,007	8,232,451	9,355,922	4,705,210
Expenditures				
Capital Projects	9,765,408	6,039,580	15,379,439	5,705,836
Total Uses	9,765,408	6,039,580	15,379,439	5,705,836
Net Your Community Vision Fund	\$ 2,261,599	\$ 2,192,871	\$ (6,023,517)	\$ (1,000,626)
Riverfront Development Fund				
Revenue Sources				
Grants	\$ 4,661,196	\$ 2,002,997	\$ 16,971	\$ 0
Total Sources	4,661,196	2,002,997	16,971	0
Expenditures				
Riverfront Development	5,711,383	3,722,940	641,608	0
Total Uses	5,711,383	3,722,940	641,608	0
Net Riverfront Development Fund	\$ (1,050,187)	\$ (1,719,943)	\$ (624,637)	\$ 0
Greenbelt Fund				
Revenue Sources				
Use of Property	\$ 725	\$ 1,084	\$ 0	\$ 0
Total Sources	725	1,084	0	0
Net Greenbelt Fund	\$ 725	\$ 1,084	\$ 0	\$ 0
Economic Development Fund				
Revenue Sources				
Taxes	\$ 205,975	\$ 243,508	\$ 199,130	\$ 199,739
Licenses & Permits	530,642	1,490,383	1,635,666	2,123,171
Use of Property	51,455	9,147	10,000	8,000
Franchises	145,316	184,024	150,000	138,000
Issuance of Debt	8,365,000	0	2,294,000	0
Total Sources	9,298,388	1,927,062	4,288,796	2,468,910
Expenditures				
Economic Development	7,034,537	3,224,514	1,223,526	1,132,935
Total Uses	7,034,537	3,224,514	1,223,526	1,132,935
Net Economic Development Fund	\$ 2,263,851	\$ (1,297,452)	\$ 3,065,270	\$ 1,335,975

SCHEDULE OF SOURCES AND USES BY FUND
(Does not include transfers or internal service funds)

Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014
Downtown Revitalization Fund				
Revenue Sources				
Licenses & Permits	\$ 2,641,190	\$ 2,960,242	\$ 3,068,214	\$ 3,175,601
Use of Property	248,417	477,178	0	150,000
Issuance of Debt	20,460,000	40,400,000	20,000,000	0
Other	34,440	14,250	0	0
Total Sources	<u>23,384,047</u>	<u>43,851,670</u>	<u>23,068,214</u>	<u>3,325,601</u>
Expenditures				
Downtown Revitalization	9,567,927	21,220,396	37,578,162	0
Total Uses	<u>9,567,927</u>	<u>21,220,396</u>	<u>37,578,162</u>	<u>0</u>
Net Downtown Revitalization Fund	\$ <u>13,816,120</u>	\$ <u>22,631,274</u>	\$ <u>(14,509,948)</u>	\$ <u>3,325,601</u>
Downtown Operations Fund				
Revenue Sources				
Use of Property	\$ 0	\$ 166,733	\$ 138,000	\$ 120,000
Intergovernmental	0	0	122,000	130,000
Issuance of Debt	0	0	1,600,000	0
Total Sources	<u>0</u>	<u>166,733</u>	<u>1,860,000</u>	<u>250,000</u>
Expenditures				
Downtown Operations	0	263,434	2,055,671	761,125
Total Uses	<u>0</u>	<u>263,434</u>	<u>2,055,671</u>	<u>761,125</u>
Net Downtown Operations Fund	\$ <u>0</u>	\$ <u>(96,701)</u>	\$ <u>(1,917,671)</u>	\$ <u>(641,125)</u>
Wellness Fund				
Revenue Sources				
Use of Property	\$ 2,059	\$ 2,116	\$ 0	\$ 0
Total Sources	<u>2,059</u>	<u>2,116</u>	<u>0</u>	<u>0</u>
Expenditures				
Wellness Fund	45,007	6,212	65,374	0
Total Uses	<u>45,007</u>	<u>6,212</u>	<u>65,374</u>	<u>0</u>
Net Wellness Fund	\$ <u>(42,948)</u>	\$ <u>(4,096)</u>	\$ <u>(65,374)</u>	\$ <u>0</u>
Total Sources (Revenues)	\$ <u>100,814,067</u>	\$ <u>109,921,846</u>	\$ <u>98,860,332</u>	\$ <u>64,353,899</u>
Total Uses (Expenditures)	\$ <u>91,155,585</u>	\$ <u>115,868,529</u>	\$ <u>128,509,710</u>	\$ <u>71,265,324</u>

Matrix of Primary City Goals by Department

The table below indicates which departments are responsible for the City's Mission Statement and key goals. Refer to the departmental sections of this budget for each department's specific activities planned for FY 2013-14 in support of these goals.

Department	Public Safety	Quality of Life	Economic Development	Government Efficiency
Administration				X
Community Development			X	
Personnel				X
Finance				X
Information Technology				X
Parks & Recreation		X		
Police	X			
Fire	X			
Engineering				X
Facilities Maintenance				X
Transit				X
Garage Services				X
Fleet & Facilities Replacement				X
Sanitation				X
Street				X
Stormwater Maintenance				X

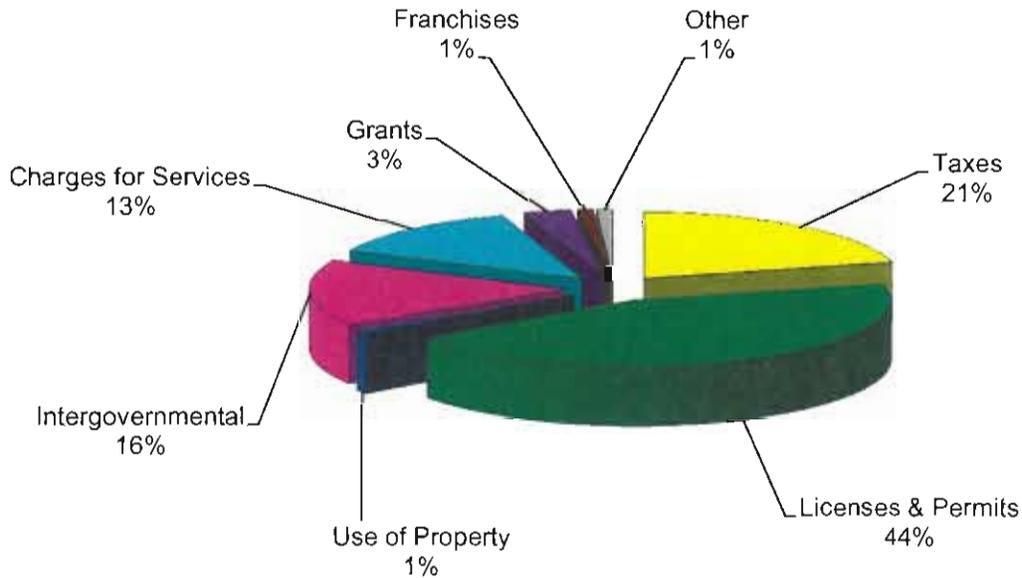


WHERE THE MONEY COMES FROM

Operating Revenue	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Taxes	\$ 11,373,145	\$ 11,990,894	\$ 11,913,569	\$ 13,225,567	11.0%
Licenses & Permits	24,560,583	25,647,047	26,339,190	28,127,573	6.8%
Fines & Forfeitures	111,517	114,466	110,000	114,600	4.2%
Use of Property	1,027,908	1,296,686	456,170	686,551	50.5%
Intergovernmental	10,647,570	12,520,014	10,508,757	10,632,825	1.2%
Charges for Services	8,307,999	8,403,174	8,313,088	8,441,826	1.5%
Grants	7,675,052	5,249,250	5,366,791	1,897,114	-64.7%
Franchises	909,003	984,553	927,900	900,894	-2.9%
Issuance of Debt	35,870,330	43,468,791	34,713,567	13,325	-100.0%
Other	330,960	246,971	211,300	313,624	48.4%
Total	\$ 100,814,067	\$ 109,921,846	\$ 98,860,332	\$ 64,353,899	-34.9%
From (To) Fund Balance:	(9,658,482)	5,946,683	29,649,378	6,911,425	-76.7%
Grand Total Sources	\$ 91,155,585	\$ 115,868,529	\$ 128,509,710	\$ 71,265,324	-44.5%

Does not include transfers or internal service funds.
 Revenues of less than 1% are combined with Other category on chart below.

REVENUES

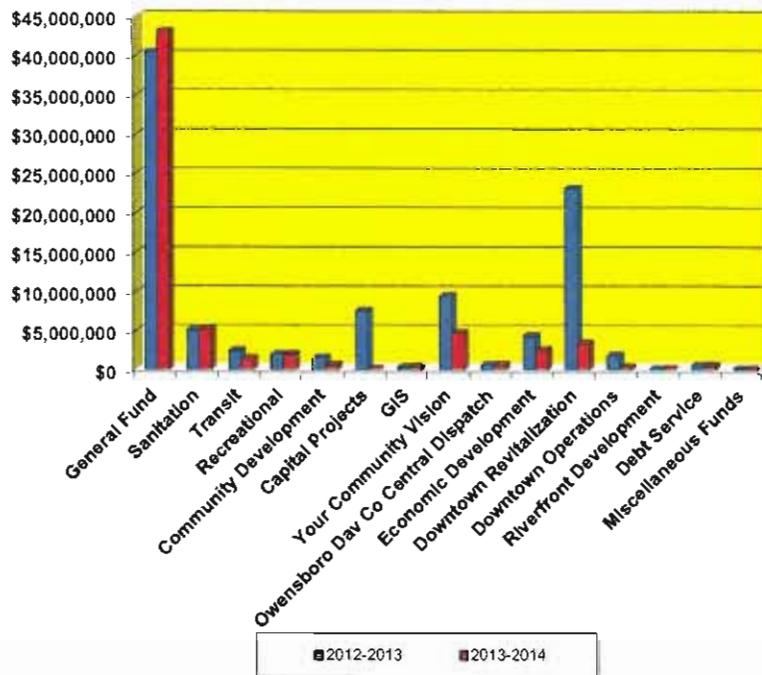


**Budget Revenue Comparisons By Fund
Fiscal 2012-2013 to Fiscal 2013-2014**

Fund	Amended		% Change
	Budget 2012-2013	Budget 2013-2014	
General Fund	\$ 40,440,878	\$ 43,058,864	6.5%
Sanitation	5,094,200	5,130,270	0.7%
Transit	2,410,036	1,344,114	-44.2%
Recreational	1,911,970	1,974,274	3.3%
Community Development	1,527,747	608,000	-60.2%
Capital Projects	7,504,282	0	-100.0%
GIS	285,551	322,193	12.8%
Your Community Vision	9,355,922	4,705,210	-49.7%
Owensboro Dav Co Central Dispatch	569,811	582,942	2.3%
Economic Development	4,288,796	2,468,910	-42.4%
Downtown Revitalization	23,068,214	3,325,601	-85.6%
Downtown Operations	1,860,000	250,000	-86.6%
Riverfront Development	16,971	0	-100.0%
Debt Service	451,054	508,471	12.7%
Miscellaneous Funds	74,900	75,050	0.2%
Total	\$ 98,860,332	\$ 64,353,899	-34.9%

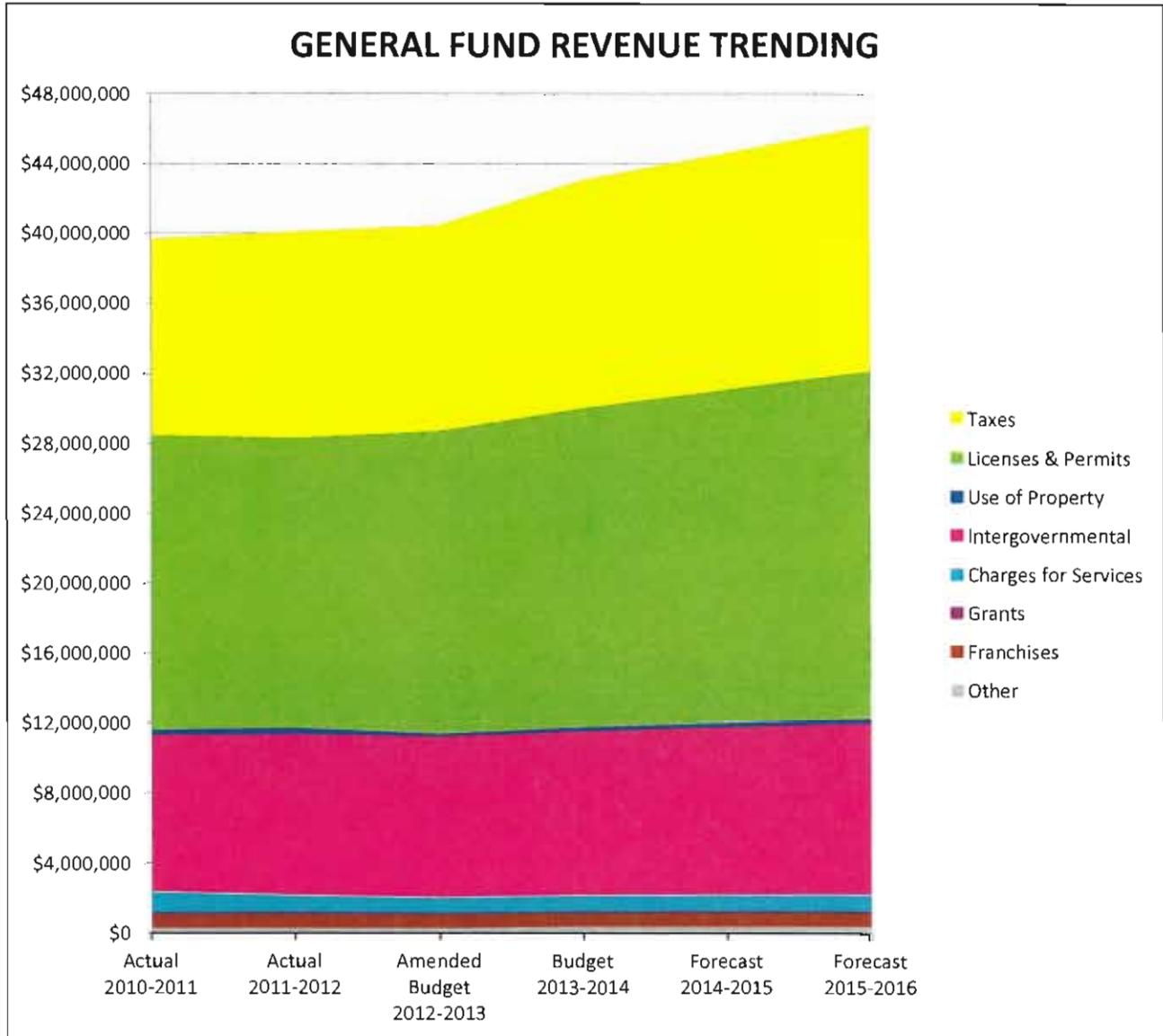
Miscellaneous Funds include property/drug funds and scholarship/sponsorship fund.
Total does not include transfers or internal service funds.

BUDGET REVENUE COMPARISONS BY FUND



GENERAL FUND REVENUE TRENDING

Operating Revenue	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Forecast 2014-2015	Forecast 2015-2016
Taxes	\$ 11,167,170	\$ 11,747,386	\$ 11,714,439	\$ 13,025,828	\$ 13,498,870	\$ 13,989,414
Licenses & Permits	16,893,661	16,611,691	17,362,403	18,271,893	19,083,172	19,931,787
Use of Property	311,434	340,577	157,501	227,501	227,501	227,501
Intergovernmental	8,926,378	9,194,744	9,158,887	9,358,110	9,576,003	9,799,662
Charges for Services	1,190,168	994,458	910,367	961,089	967,530	974,170
Grants	178,158	144,430	112,159	102,000	102,000	102,000
Franchises	763,687	800,529	777,900	762,894	775,414	788,435
Other	235,099	239,265	247,222	349,549	352,282	351,659
Total	\$ 39,665,755	\$ 40,073,080	\$ 40,440,878	\$ 43,058,864	\$ 44,582,772	\$ 46,164,628



ALL FUNDS - REVENUE SUMMARY

Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Change From Prior Year	% Change
01 General Fund						
6001 Real & Personal Tax	\$ 8,026,026	\$ 8,211,838	\$ 8,455,579	\$ 8,694,037	\$ 238,458	2.8%
6002 Tax Collection Fees	136,625	140,594	144,860	148,481	3,621	2.5%
6006 Personal - State Collected	946,018	955,164	876,000	963,530	87,530	10.0%
6007 Property Tax - Merch Fee Collection	0	0	10,000	40,000	30,000	300.0%
6051 Pilot Housing Commission	20,357	21,971	15,000	19,500	4,500	30.0%
6052 OMU/In Lieu of Taxes	1,990,074	2,363,275	2,168,900	3,111,770	942,870	43.5%
6081 Penalty & Interest - Current	32,021	36,609	30,500	33,550	3,050	10.0%
6082 Penalty & Interest - Prior	16,049	17,935	13,600	14,960	1,360	10.0%
6083 Penalty & Interest - Insurance	476	34	25,000	500	(24,500)	-98.0%
6084 Penalty & Interest - Licenses	125,407	141,048	91,800	95,000	3,200	3.5%
6101 1% Occupational License	10,658,081	10,656,008	11,142,788	11,922,731	779,943	7.0%
6102 1% Net Profit License	2,351,771	2,203,643	2,133,250	2,259,912	126,662	5.9%
6104 Alcoholic Beverage License	64,050	72,121	64,250	82,750	18,500	28.8%
6105 Insurance Licenses	3,661,796	3,516,429	3,883,815	3,887,000	3,185	0.1%
6108 Other Licenses	10,425	10,745	0	0	0	0.0%
6151 Building Permits	3,030	4,635	3,500	4,000	500	14.3%
6152 Street Cut Permits	18,625	7,028	18,000	20,000	2,000	11.1%
6181 Base Court Revenues	77,568	84,726	80,000	74,600	(5,400)	-6.8%
6182 Parking Fines	33,949	29,740	30,000	40,000	10,000	33.3%
6401 Interest on Investments	161,431	304,668	125,000	200,000	75,000	60.0%
6451 Rental on City Property	18,329	19,287	17,000	17,000	0	0.0%
6452 Lease Payments	10,501	10,503	10,501	10,501	0	0.0%
7006 Municipal Aid	1,169,098	1,258,097	1,100,000	1,300,000	200,000	18.2%
7007 LGEA Severance Tax	92,054	102,133	90,000	90,000	0	0.0%
7011 Management Fee	585,420	580,780	559,114	598,000	38,886	7.0%
7017 911 Fees	216,043	186,436	193,000	181,000	(12,000)	-6.2%
7028 911 Cell Phones	180,151	186,128	184,000	188,000	4,000	2.2%
7030 Property Maintenance Revenue	29,405	14,832	18,000	16,000	(2,000)	-11.1%
7303 Parks Advertising Fees	7,163	6,314	5,500	6,000	500	9.1%
7458 Parks Admin Center - Gym	0	32	0	0	0	0.0%
various Parks - Dugan Best Division 7009	6,392	5,264	5,220	9,300	4,080	78.2%
various Parks - Youth Division 7011	77,929	110,512	108,210	107,910	(300)	-0.3%
various Parks - Special Events Division 7013	11,568	14,385	15,845	0	(15,845)	-100.0%
various Parks - Sports Division 7014	54,691	60,500	72,790	60,317	(12,473)	-17.1%
various Parks - Smothers Park 7017	0	0	0	120,660	120,660	100.0%
7086 Parking Garage - Monthly Parking	54,348	56,035	55,000	53,000	(2,000)	-3.6%
7087 Parking Garage - RiverPark Events	7,068	6,197	6,000	6,000	0	0.0%
7302 Sponsorship-Public Events	0	0	35,000	35,000	0	0.0%
7433 Registrations - Public Events	0	0	0	56,500	56,500	100.0%
8201 Miscellaneous - Public Events	0	0	0	2,100	2,100	100.0%
7344 Ben Hawes Reservation Revenue	2,940	3,420	0	4,000	4,000	100.0%
7477 Park Reservation Revenue	3,255	0	0	15,000	15,000	100.0%
8001 OMU/Profit	5,985,425	6,149,600	6,312,308	6,303,340	(8,968)	-0.1%
8002 Owensboro Riverport Dividend	230,000	230,000	230,000	230,000	0	0.0%
8009 Data Processing Fees	539,215	344,403	246,802	193,902	(52,900)	-21.4%
8110 Police & Fire Incentives	776,281	783,391	774,000	740,500	(33,500)	-4.3%
8112 Daviess County Fiscal Court	88,100	90,743	93,465	96,270	2,805	3.0%
8115 Transfer from Econ. Development	0	44,823	0	0	0	0.0%
8117 Transfer from Replacement Fund	36,000	0	120,000	666,000	546,000	455.0%
8131 Transfer from Garage Fund	100,000	0	130,250	100,000	(30,250)	-23.2%
8136 Transfer from Wellness Fund	0	20,000	0	0	0	0.0%
8143 Transfer from Parking Garage	5,487	0	0	0	0	0.0%
8152 Sale of Capital Assets	121,173	0	5,000	0	(5,000)	-100.0%
8153 Auction Proceeds	0	6,119	0	0	0	0.0%
8201 Miscellaneous Revenue	20,623	19,412	15,000	20,000	5,000	33.3%
8203 Franchise - Atmos Energy	145,316	184,024	170,000	138,000	(32,000)	-18.8%
8204 Franchise - Kenergy	150,471	154,656	140,000	175,000	35,000	25.0%
8207 Owensboro Keepsake	(161)	102	0	0	0	0.0%
8208 OPD Accident Reports	10,701	14,278	20,000	20,000	0	0.0%
8212 Current Year CDBG Grant	178,158	144,430	112,159	102,000	(10,159)	-9.1%
8221 Misc. Revenue OPD	38,476	46,307	30,000	73,024	43,024	143.4%
8223 Misc. Assessment-Fire Department	0	0	5,000	0	(5,000)	-100.0%
8227 Wrecker Service Revenue OPD	6,240	6,240	0	0	0	0.0%
8228 Telecommunications Tax	467,900	461,849	467,900	449,894	(18,006)	-3.8%
8231 Mental Health Transport	29,350	20,697	15,000	15,000	0	0.0%
8233 BABS Federal Credit	18,278	17,763	17,222	13,325	(3,897)	-22.6%
8238 Hist Preserv Filing Fee	75	0	0	0	0	0.0%
Total General Fund	\$ 39,807,242	\$ 40,137,903	\$ 40,691,128	\$ 43,824,864	\$ 3,133,736	7.7%

ALL FUNDS - REVENUE SUMMARY

Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Change From Prior Year	% Change
02 Sanitation						
6401 Investment Earnings	\$ 142,389	\$ (42,743)	\$ 0	\$ 0	0	0.0%
7001 Collection Charges - Residential	3,313,554	3,341,089	3,220,000	3,220,000	0	0.0%
7002 Collection Charges - Commercial	1,832,432	1,857,206	1,810,000	1,810,000	0	0.0%
7009 Special Loads	7,213	8,286	7,000	7,500	500	7.1%
7016 Toler Revenue	550	550	500	220	(280)	-56.0%
7025 Collection - Grass Stickers	413	405	500	400	(100)	-20.0%
7027 Trash Bag Revenue	265	160	200	150	(50)	-25.0%
7029 Recycling Revenue	22,211	19,201	15,000	15,000	0	0.0%
8152 Sale of Capital Assets	12,427	29,857	34,000	70,000	36,000	105.9%
8201 Miscellaneous Revenue	7,057	6,473	7,000	7,000	0	0.0%
8222 Litter Abatement Funding	27,510	27,621	0	0	0	0.0%
Total Sanitation	\$ 5,366,021	\$ 5,248,105	\$ 5,094,200	\$ 5,130,270	\$ 36,070	0.7%
18 Transit						
7003 Transit Revenue	\$ 66,061	\$ 79,047	\$ 86,400	\$ 70,000	\$ (16,400)	-19.0%
7004 Transit/Gas Tax Refund	0	25,060	11,000	11,000	0	0.0%
7010 Transit Revenue - Tokens	39,128	39,277	39,600	40,000	400	1.0%
7033 Transit Revenue - Advertising	3,000	707	15,000	10,000	(5,000)	-33.3%
8103 Transit - Federal Grant	901,522	856,756	2,186,149	1,138,639	(1,047,510)	-47.9%
8104 Transit - State Grant	43,321	45,629	48,887	56,475	7,588	15.5%
8152 Sale of Capital Assets	3,530	(58,715)	5,000	0	(5,000)	-100.0%
8201 Miscellaneous	18,516	20,069	18,000	18,000	0	0.0%
	1,075,078	1,007,830	2,410,036	1,344,114	(1,065,922)	-44.2%
8111 City Contribution	585,913	544,675	613,606	743,314	129,708	21.1%
Total Transit	\$ 1,660,991	\$ 1,552,505	\$ 3,023,642	\$ 2,087,428	\$ (936,214)	-31.0%
15 Recreational						
7003 Ben Hawes Golf Course	\$ 630,397	\$ 609,095	\$ 615,000	\$ 655,120	\$ 40,120	6.5%
7004 Hillcrest Golf Course	220,288	267,969	244,220	251,050	6,830	2.8%
7005 Ice Arena	349,139	351,307	442,720	458,328	15,608	3.5%
7015 Combest Pool	52,919	54,992	61,538	64,615	3,077	5.0%
7016 Cravens Pool	20,461	20,185	24,532	21,961		
7008 Softball Complex	160,618	153,780	195,960	195,200	(760)	-0.4%
7010 Sportscenter	185,535	335,030	328,000	328,000	0	0.0%
	1,619,357	1,792,358	1,911,970	1,974,274	62,304	3.3%
8111 City Contribution	968,294	1,116,348	1,055,590	1,039,750	(15,840)	-1.5%
Total Recreational	\$ 2,587,651	\$ 2,908,706	\$ 2,967,560	\$ 3,014,024	\$ 46,464	1.6%
44 Sponsors and Scholarships						
7301 Scholarships	\$ 952	\$ 892	\$ 2,000	\$ 2,500	\$ 500	25.0%
7302 Sponsors	(74)	(915)	3,000	5,000	2,000	66.7%
Total Sponsors/Scholarships	\$ 878	\$ (23)	\$ 5,000	\$ 7,500	\$ 2,500	50.0%
31 Owensboro Dav Co Central Dispatch						
6401 Interest on Investments	\$ 0	\$ 8,178	\$ 0	\$ 0	0	0.0%
8112 County Contribution	514,410	551,160	569,811	582,942	13,131	2.3%
8111 Transfer from General Fund	1,259,416	1,349,392	1,395,054	1,427,202	32,148	2.3%
8201 Miscellaneous Revenue	17,400	0	0	0	0	0.0%
Total ODC Central Dispatch	\$ 1,791,226	\$ 1,908,730	\$ 1,964,865	\$ 2,010,144	\$ 45,279	2.3%

ALL FUNDS - REVENUE SUMMARY

Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Change From Prior Year	% Change
45 Fleet & Facilities Replacement						
6401 Interest on Investments	\$ 44,748	\$ 77,292	\$ 0	\$ 0	\$ 0	0.0%
8011 Replacement	1,380,405	1,643,202	1,757,272	1,827,186	69,914	4.0%
8152 Sale of Capital Assets	75,662	79,691	185,470	172,050	(13,420)	-7.2%
Total Fleet & Facilities Replacement	\$ 1,500,815	\$ 1,800,185	\$ 1,942,742	\$ 1,999,236	\$ 56,494	2.9%
03/13 Community Development						
03 CDBG						
6451 Rental on City Property	\$ 20,610	\$ 8,248	\$ 7,500	\$ 8,000	\$ 500	6.7%
8152 Sale of Capital Assets	77,612	0	0	0	0	0.0%
8201 Miscellaneous Revenue	300	0	0	0	0	0.0%
8211 Prior Year CD Grant	689,279	505,551	577,828	0	(577,828)	-100.0%
8212 Current Year CD Grant	(243)	0	426,036	400,000	(26,036)	-6.1%
Total CDBG	787,558	513,799	1,011,364	408,000	(603,364)	-59.7%
13 HOME						
8106 HOME Grant	38,192	0	221,498	200,000	(21,498)	-9.7%
8107 HOME Grant Prior Year	305,721	337,347	294,885	0	(294,885)	-100.0%
8152 Sale of Capital Assets	(7,263)	133,818	0	0	0	0.0%
8114 Home Grant - KY Hsg.	0	75,000	0	0	0	0.0%
Total HOME	336,650	546,165	516,383	200,000	(316,383)	-61.3%
Total Community Development	\$ 1,124,208	\$ 1,059,964	\$ 1,527,747	\$ 608,000	\$ (919,747)	-60.2%
12 Facilities Maintenance						
7019 Facilities Maintenance Charges	\$ 1,033,181	\$ 1,114,547	\$ 1,265,516	\$ 1,397,717	\$ 132,201	10.4%
7020 Park Maintenance Charges	2,174,851	2,057,446	2,271,236	2,101,758	(169,478)	-7.5%
8152 Sale of Capital Assets	6,633	20,737	0	0	0	0.0%
8102 State Grants	0	17,946	0	0	0	0.0%
8201 Miscellaneous Revenue	250	0	0	0	0	0.0%
Total Facilities Maintenance	\$ 3,214,915	\$ 3,210,676	\$ 3,536,752	\$ 3,499,475	\$ (37,277)	-1.1%
21 Geographic Information System						
6401 Interest on Investments	\$ 891	\$ 1,413	\$ 0	\$ 0	\$ 0	0.0%
8180 GIS Charges	213,647	243,540	285,551	322,193	36,642	12.8%
8181 GIS Revenue-Other	0	1,830	0	0	0	0.0%
8111 Transfer from General Fund	82,495	87,870	95,183	107,398	12,215	12.8%
Total Geographic Information System	\$ 297,033	\$ 334,653	\$ 380,734	\$ 429,591	\$ 48,857	12.8%
25 Insurance						
6401 Interest	\$ 23,029	\$ 23,397	\$ 20,000	\$ 15,000	\$ (5,000)	-25.0%
8162 Health Premium City	2,845,029	2,798,941	3,808,099	3,932,498	124,399	3.3%
8163 Health Premium Employee	634,436	612,165	952,025	943,525	(8,500)	-0.9%
8171 Workers Comp Premium	400,000	400,000	492,028	600,000	107,972	21.9%
8172 Unemployment Ins. Premium	70,474	71,351	64,100	70,000	5,900	9.2%
Total Insurance	\$ 3,972,968	\$ 3,905,854	\$ 5,336,252	\$ 5,561,023	\$ 224,771	4.2%

ALL FUNDS - REVENUE SUMMARY

Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Change From Prior Year	% Change
33/35 Drug Funds						
33 State Drug Fund						
6401 Interest on Investments	\$ 4,532	\$ 4,286	\$ 4,000	\$ 3,500	\$ (500)	-12.5%
7440 Gifts/Donations	50	78	0	0	0	0.0%
8152 Sale of Capital Assets	29,924	0	3,000	0	(3,000)	-100.0%
8153 Auction Proceeds	0	7,721	0	3,000	3,000	100.0%
8206 Restitution, Etc.	80,636	51,402	58,000	56,000	(2,000)	-3.4%
Total State Drug Fund	115,142	63,487	65,000	62,500	(2,500)	-3.8%
35 Federal Drug Fund						
6401 Interest on Investments	\$ 305	\$ 758	\$ 400	\$ 350	\$ (50)	-12.5%
8206 Restitution, Etc.	29,707	14,256	800	1,000	200	25.0%
Total Federal Drug Fund	30,012	15,014	1,200	1,350	150	12.5%
Total Drug Funds	\$ 145,154	\$ 78,501	\$ 66,200	\$ 63,850	\$ (2,350)	-3.5%
29 Property Recovery						
6401 Interest on Investments	\$ 1,017	\$ 1,399	\$ 700	\$ 700	\$ 0	0.0%
8152 Sale of Capital Assets	4,101	0	500	0	(500)	-100.0%
8153 Auction Proceeds	0	1,277	0	500	500	100.0%
8206 Restitution, Etc.	9,162	5,809	2,500	2,500	0	0.0%
Total Property Recovery	\$ 14,280	\$ 8,485	\$ 3,700	\$ 3,700	\$ 0	0.0%
20 Debt Service						
8111 Transfer from General Fund	\$ 867,945	\$ 853,979	\$ 1,167,472	\$ 1,548,356	\$ 380,884	32.6%
8115 Transfer from Economic Development	103,344	649,647	734,561	1,349,713	615,152	83.7%
8123 Transfer from Community Vision	7,855,979	712,386	1,980,181	1,767,827	(212,354)	-10.7%
8129 Transfer from Recreation Fund	19,471	15,423	14,686	14,588	(98)	-0.7%
8140 Transfer from Downtown Revitalzn	650,000	21,805,540	3,392,588	4,543,127	1,150,539	33.9%
Transfer from Downtown Operations	0	0	0	106,072	106,072	100.0%
Total Transfers	9,496,739	24,036,975	7,289,488	9,329,683	2,040,195	28.0%
6401 Interest on Investments	(1,740)	(1)	0	0	0	0.0%
8112 County FAA Payment	131,863	1,129,966	132,161	129,837	(2,324)	-1.8%
8118 Transfer from PFRF	311,456	312,727	313,920	313,185	(735)	-0.2%
8128 Transfer from RiverPark	541,894	892,253	(256)	60,000	60,256	100.0%
8138 Transfer from Symphony	4,869	5,449	5,229	5,449	220	4.2%
Total Lease Payments	988,342	2,340,394	451,054	508,471	57,417	12.7%
Total Debt Service	\$ 10,485,081	\$ 26,377,369	\$ 7,740,542	\$ 9,838,154	\$ 2,097,612	27.1%
19 Capital Projects						
8111 Transfer from General Fund	\$ 605,246	\$ 324,250	\$ 45,000	\$ 45,000	\$ 0	0.0%
8141 Transfer from Sanitation	0	0	30,000	0	(30,000)	-100.0%
8123 Transfer from YCV	57,846	0	0	0	0	0.0%
Total Transfers	663,092	324,250	75,000	45,000	(30,000)	-40.0%
6401 Interest Earnings	20,543	23,293	0	0	0	0.0%
8101 Grant - Federal	531,092	936,960	206,376	0	(206,376)	-100.0%
8102 Grant - State	0	0	409,789	0	(409,789)	-100.0%
8112 Transfer from Daviess County	143,589	352,138	88,117	0	(88,117)	-100.0%
8126 FEMA	0	10,527	0	0	0	0.0%
8160 Issuance of Debt	0	0	6,800,000	0	(6,800,000)	-100.0%
Total Revenue	695,224	1,322,918	7,504,282	0	(7,504,282)	-100.0%
Total Capital Projects	\$ 1,358,316	\$ 1,647,168	\$ 7,579,282	\$ 45,000	\$ (7,534,282)	-99.4%

ALL FUNDS - REVENUE SUMMARY

Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Change From Prior Year	% Change
07 Your Community Vision						
6101 .33% Occupational License	\$ 3,647,349	\$ 3,781,667	\$ 3,583,946	\$ 3,832,479	\$ 248,533	6.9%
6102 .33% Net Profit License	806,322	756,693	668,561	701,989	33,428	5.0%
6084 Penalty/Interest - Licenses	41,419	46,371	20,400	22,440	2,040	10.0%
6401 Interest on Investments	104,940	181,062	95,569	95,000	(569)	-0.6%
8101 Federal Grants	326,814	344,580	866,213	0	(866,213)	-100.0%
Transfer from Central Dispatch	0	0	50,000	0	(50,000)	-100.0%
8160 Issuance of Debt	7,027,052	3,051,028	4,002,345	0	(4,002,345)	-100.0%
8233 BABS Federal Credit	73,111	71,050	68,888	53,302	(15,586)	-22.6%
Total Your Community Vision	\$ 12,027,007	\$ 8,232,451	\$ 9,355,922	\$ 4,705,210	\$ (4,650,712)	-49.7%
11 Riverfront Development						
8101 Federal Grants	\$ 4,661,196	\$ 2,002,997	\$ 16,971	\$ 0	\$ (16,971)	-100.0%
8111 Transfer from General Fund	187,500	0	0	0	0	0.0%
Total Riverfront Development	\$ 4,848,696	\$ 2,002,997	\$ 16,971	\$ 0	\$ (16,971)	-100.0%
34/37 Greenbelt Project						
6401 Interest	\$ 725	\$ 1,084	\$ 0	\$ 0	\$ 0	0.0%
Total Greenbelt Project	\$ 725	\$ 1,084	\$ 0	\$ 0	\$ 0	0.0%
27 Garage Service						
7015 Charges for Service	\$ 1,354,681	\$ 1,235,504	\$ 1,245,931	\$ 1,235,299	\$ (10,632)	-0.9%
8152 Sale of Capital Assets	104	3,493	0	0	0	0.0%
Total Garage Service	\$ 1,354,785	\$ 1,238,997	\$ 1,245,931	\$ 1,235,299	\$ (10,632)	-0.9%
40 Economic Development						
6001 Realized Property Tax Revenue	\$ 205,975	\$ 243,508	\$ 199,130	\$ 199,739	\$ 609	0.3%
6101 1% Occupational License	71,262	306,289	364,367	365,482	1,115	0.3%
6102 1% Net Profit License	10,489	16,848	33,108	33,209	101	0.3%
6401 Interest on Investments	51,455	9,147	10,000	8,000	(2,000)	-20.0%
8160 Issuance of Debt	8,365,000	0	2,294,000	0	(2,294,000)	-100.0%
8203 Franchise - Atmos Energy	145,316	184,024	150,000	138,000	(12,000)	-8.0%
8252 Dana Corp - License Fee	71	0	0	0	0	0.0%
8257 Owensboro Manuf. - License Fees	6,648	11,820	6,717	9,500	2,783	41.4%
8258 Unifirst - License Fees	120,662	127,462	117,424	136,000	18,576	15.8%
8259 Biosource - License Fees	14,160	12,590	13,063	15,540	2,477	19.0%
8260 Toyotetsu	124,721	221,126	167,450	183,600	16,150	9.6%
8261 Metalsa	59,898	89,310	41,373	49,465	8,092	19.6%
8262 U S Bank	113,795	675,623	841,375	1,272,238	430,863	51.2%
8265 The Centre - Rental Income	8,936	29,315	50,789	58,137	7,348	14.5%
Total Economic Development	\$ 9,298,388	\$ 1,927,062	\$ 4,288,796	\$ 2,468,910	\$ (1,819,886)	-42.4%
16 Downtown Revitalization						
6105 Insurance Licenses	\$ 2,641,190	\$ 2,960,242	\$ 3,068,214	\$ 3,175,601	\$ 107,387	3.5%
6401 Interest on Investments	199,586	477,178	0	150,000	150,000	100.0%
8152 Sale of Capital Assets	48,831	0	0	0	0	0.0%
8160 Issuance of Debt	20,460,000	40,400,000	20,000,000	0	(20,000,000)	-100.0%
8201 Miscellaneous Revenue	34,440	14,250	0	0	0	0.0%
Transfer from Economic Development	0	0	2,294,000	0	(2,294,000)	-100.0%
Total Downtown Revitalization	\$ 23,384,047	\$ 43,851,670	\$ 25,362,214	\$ 3,325,601	\$ (21,076,210)	-86.9%

ALL FUNDS - REVENUE SUMMARY

Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Change From Prior Year	% Change
06 Downtown Operations						
Transfer from Sanitation	\$ 0	\$ 2,200,000	\$ 0	\$ 0	0	0.0%
Transfer from Fiscal Court	0	0	122,000	130,000	8,000	6.6%
6401 Interest on Investments	0	166,733	138,000	120,000	(18,000)	-13.0%
8160 Issuance of Debt	0	0	1,600,000	0	(1,600,000)	-100.0%
Total Downtown Operations	<u>\$ 0</u>	<u>\$ 2,366,733</u>	<u>\$ 1,860,000</u>	<u>\$ 250,000</u>	<u>\$ (1,610,000)</u>	<u>-86.6%</u>
55 Wellness						
6401 Interest on Investments	\$ 2,059	\$ 2,116	\$ 0	\$ 0	0	0.0%
Total Wellness	<u>\$ 2,059</u>	<u>\$ 2,116</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.0%</u>
TOTAL ALL FUNDS	<u>\$ 124,242,486</u>	<u>\$ 149,801,891</u>	<u>\$ 123,990,180</u>	<u>\$ 90,107,279</u>	<u>\$ (33,882,901)</u>	<u>-27.3%</u>

REVENUE DISCUSSION

The City of Owensboro, Kentucky derives revenue from various sources including property taxes, user fees, government grants and subventions, licenses and permits, fines and forfeitures, issuance of debt, investment earnings, and other less significant types of revenue including sales of fixed assets, insurance recoveries, and donations. Due to the varying types of revenue, many different methods must be employed to project revenues. The projection methods selected depend on the nature and materiality of the revenue item and the period of time over which the revenue is projected. The specific revenue projection techniques employed are discussed below.

Revenue Projection Techniques

- **Historical Data** – This method predicts future revenue based on historical movements over time and assumes that historical trends will continue in the future. Finance staff compiles a history of revenue for up to ten previous years, determines average rate of change, and applies this rate of change to the previous year's annual revenue amount.
- **Facts and Circumstances** – This method predicts future revenue on facts and circumstances uniquely affecting the revenue item, including actions promulgated by or undertaken with third parties. This method is often supported by certain documentation in the form of lease/rental agreements, grant agreements, service contracts, legislative records, property appraisals, consultant reports, government statistical reports, etc. And finally, Finance staff may adjust projections to reflect the probable impact on revenues of anticipated changes in the economy, legislation, inflation, and/or demographics.
- **Judgment Estimates** – This method relies on a person knowledgeable in the field, often a department manager, who prepares a revenue projection based on awareness of past and present conditions including fee changes, development plans, marketing campaigns, usage activity, frequency, volume, weight, and similar determinations. Examples include sanitation, transit, or recreation fees.
- **Current Data** – This method predicts future revenue based on actual or annualized current year revenues and is often used when historical data and trends are not available or, if used, would result in an inaccurate revenue projection.

Who Prepares Revenue Projections?

Revenue projections are prepared by department managers and Finance, and approved by the City Manager as part of the annual budgeting process. Prior to submitting revenue projections to the City Manager, Finance compares and reconciles its revenue projections with those prepared by department personnel.

The major revenue sources to the General Fund include Property Tax, Occupational License and Net Profit Fees, Insurance License Fees, Profit Sharing and In-Lieu Taxes with Owensboro Municipal Utilities (OMU). These revenue sources combined make up 83% of all General Fund revenue.

- **Property Taxes**

Property taxes attach as an enforceable lien on property. Property values are assessed as of January each year at a prescribed tax rate per \$100 of assessed value that is determined by a combination of the State and the County Property Valuation Administrator (PVA). These taxes are levied annually by ordinance, usually in September, and are payable on or before November 1. The tax rate and assessed valuation, a County government function, are not known until August of the tax year. The City bills and collects its own property taxes as well as the taxes for the Owensboro Board of Education. Collections of the school taxes are remitted to the Board each month based upon collections in the previous month.

The City is permitted by Section 157 of the Constitution of Kentucky to levy taxes up to \$1.50 per \$100 of assessed valuation for general governmental services other than school purposes. The real property

2013-2014 Budget

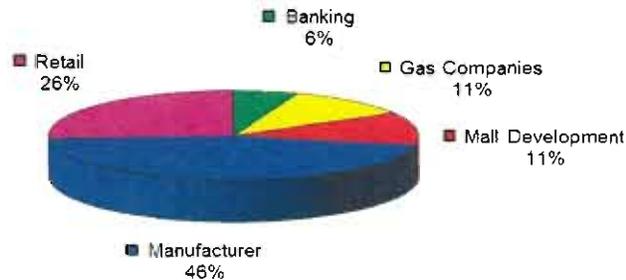
tax rate to finance general governmental services other than school purposes for the year ended June 30, 2013, was \$.2593 per \$100, which means that the City has a tax margin of \$1.2407 per \$100, on the assessed valuation of \$2,730,860,884. Although this tax margin would indicate significantly higher potential tax revenues, the City is subject to a recall petition if it levies a tax rate that will produce revenue 4% greater, exclusive of revenue from net assessment growth, than would be produced by application of the tax rate that was levied in the preceding year to the preceding year's assessment. The effect of this legislation has been to limit increases in property tax revenues to minimal levels. This year we have projected a 2.8% increase. The City's personal property tax rate is \$.2713 per \$100 assessed value.

Principal taxpayers for the year ended June 30, 2013, the type of business, the assessed valuation, and the percentage of the total assessed property valuation (\$3,117,770,725) excluding bank deposits, are charted below:

**CITY OF OWENSBORO
PRINCIPAL TAXPAYERS
For the fiscal year ending 2013**

TAXPAYER	TYPE OF BUSINESS	ASSESSED VALUATION	% OF TOTAL ASSESSED VALUATION \$3,117,770,725
Wal-Mart	Retail	\$49,543,779	1.59%
Ragu/Thomas Lipton	Manufacturer	32,116,531	1.03%
Toyotetsu Mid America	Manufacturer	31,221,038	1.00%
Towne Square Mall LLC	Mall Development	29,000,000	0.93%
Atmos Energy	Gas Company	27,216,408	0.87%
Unifirst Corporation	Manufacturer	19,985,101	0.64%
Owensboro Grain Co.	Manufacturer	17,311,418	0.56%
Lowe's	Retail	14,867,914	0.48%
Field Packing Co.	Manufacturer	14,724,736	0.47%
US Bank	Bank	14,111,730	0.45%
		<u>\$250,098,655</u>	<u>8.02%</u>

**Top 10 Principal Taxpayers -
Business Type Percentages**



Occupational License Fees – A 1.33% occupational license fee is charged to anyone employed within the City. Annual growth in occupational license fees for the past five years has fluctuated due to growth at 2-7%. The City has seen an increase in new construction and related activities. Accordingly, Fiscal Year 2013-2014 budgeted occupational license fees reflect an increase of 7%. In fiscal year 2003-2004, the

2013-2014 Budget

occupational license fee rate was increased from 1% to 1.33% with that increase going to Your Community Vision Fund. The increase is dedicated to capital projects and stormwater maintenance and may not be used for operating expenses.

- **Insurance License Fees** – Insurance license fees increased from 4% to 6% effective July 1, 2009, then to 8% effective July 1, 2010 against the premiums for property, auto, and portions of life insurance policies. Health insurance license fees remain unchanged at 4%. Although the City collects these fees, the fees are regulated and audited by the State, leaving the City no control over the collection of insurance license fees. The Kentucky GFOA has asked for additional state audits to insure compliance with local ordinances. The City's fiscal year 2013-2014 budgeted insurance license fees remain constant.

- **Owensboro Municipal Utilities**

Owensboro Municipal Utilities (OMU) is managed, controlled and operated by the City Utility Commission, established by the City in 1940. OMU consists of the Electric Light and Power System and the Water Works System. OMU is subject to regulation, including establishment of rates charged for utility services, by the City, or as set forth in applicable City ordinance. City officials select the Board of Directors. The City is contingently responsible for the bonded debt of OMU since the debt is in the City's name as required by Kentucky statutes.

- **OMU/Profit**

The City of Owensboro has negotiated a profit sharing agreement with OMU.

- **OMU/In-Lieu Fee**

A fee in lieu of taxes is charged to OMU that is equal to the amount of electric and water usage of the City. Annual growth in the in-lieu fee for the past five years has fluctuated due to growth and addition of new city locations included in the in-lieu of calculation. Fiscal year 2013-2014 budgeted OMU/In-Lieu of Taxes fees reflect a 43.5% increase.

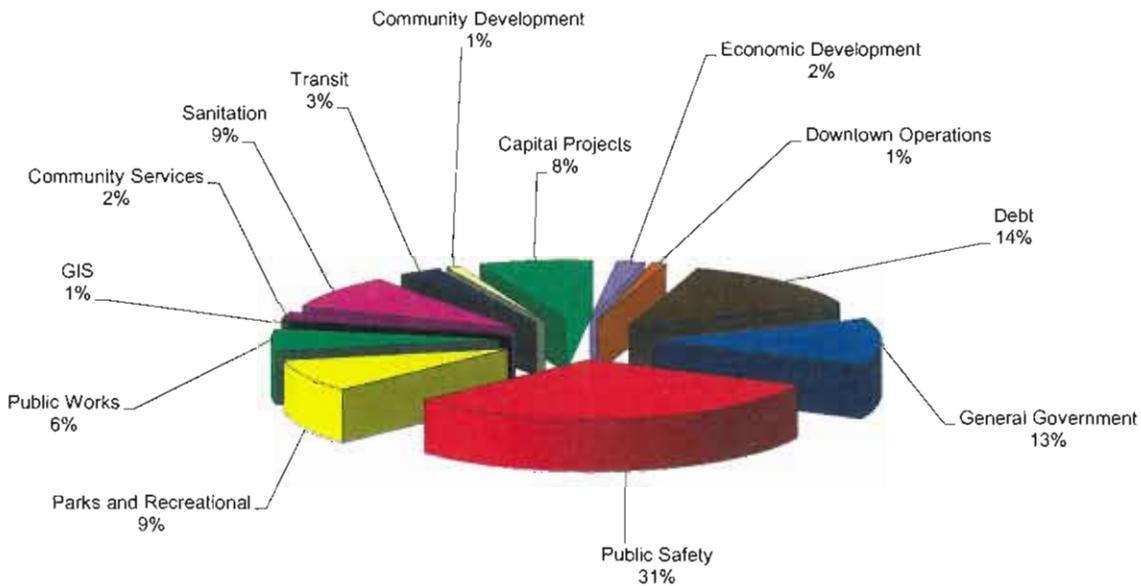
- **Net Profit Fee** – A 1.33% fee is charged against the net profit of businesses operating within the City. Fiscal year 2013-2014 budgeted net profit fees were increased 5.9% over 2012-2013 budget. As with the occupational license fee, the City increased the net profit fee rate from 1% to 1.33% with that increase going to Your Community Vision Fund. This increase is also dedicated solely to capital projects and stormwater maintenance and may not be used for operating expenses.
- **Grants** - Grant revenue consists primarily of federal Community Development Block Grant (CDBG) funds for programs designed to assist low and moderate income families and community needs, Federal Transit Administration (FTA) operating and capital outlay assistance for the City's transit system, and State grants for road improvements. Historical revenue patterns and trends are only marginally useful when projecting future grant revenues. Grant funding is based on funding applications pending and/or approved for specific projects and program activities. Fiscal Year 2013-2014 grant revenue is determined and supported by various individual grant agreements.
- **Issuance of Debt** – Bond sales occur intermittently, responsive to funding requirements of capital projects and capital outlay initiatives. Bond sales most often occur in response to individual capital projects and capital outlay funding initiatives, with little or no relationship to prior year bond sales. The City does not anticipate any new issuance of debt at this time.
- **Other** – Various revenue items, such as investment earnings, fees charged to other agencies for services rendered, sale of capital assets, cable television franchise fees, and other fees associated with Community Development, are not easily anticipated and are contingent in nature. Investment earnings, franchise fees, and building and electrical permits are somewhat related to the economy. On the other hand, revenue derived from the sale of assets depends entirely on the accumulation of surplus property. In each case, judgment estimates have been made with regard to revenue increases and decreases.

WHERE THE MONEY GOES

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
General Government	\$ 8,211,976	\$ 8,695,009	\$ 8,605,037	\$ 9,090,207	5.6%
Public Safety	19,606,964	19,935,131	22,240,235	22,454,143	1.0%
Parks and Recreational	5,216,652	5,489,369	5,941,560	6,594,592	11.0%
Public Works	3,585,821	3,600,568	4,601,947	4,387,041	-4.7%
GIS	316,418	321,185	395,734	409,591	3.5%
Community Services	1,641,891	1,706,331	1,978,305	1,638,442	-17.2%
Sanitation	4,872,625	5,214,890	6,414,211	6,512,830	1.5%
Transit	2,006,556	1,954,176	3,091,988	2,087,428	-32.5%
Community Development	1,124,208	1,198,059	1,232,862	608,000	-50.7%
Capital Projects	11,648,427	7,673,704	24,702,948	5,750,836	-76.7%
Economic Development	7,034,537	3,224,514	1,223,526	1,132,935	-7.4%
Downtown Revitalization	9,567,927	21,220,396	37,578,162	0	-100.0%
Downtown Operations	0	263,434	2,055,671	761,125	-63.0%
Riverfront Development	5,711,383	3,722,940	641,608	0	-100.0%
Wellness Fund	45,007	6,212	65,374	0	-100.0%
Debt	10,565,193	31,642,611	7,740,542	9,838,154	27.1%
	<u>\$ 91,155,585</u>	<u>\$ 115,868,529</u>	<u>\$ 128,509,710</u>	<u>\$ 71,265,324</u>	<u>-44.5%</u>

Does not include transfers or internal services funds.
Revenues of less than 1% are not included on chart below.

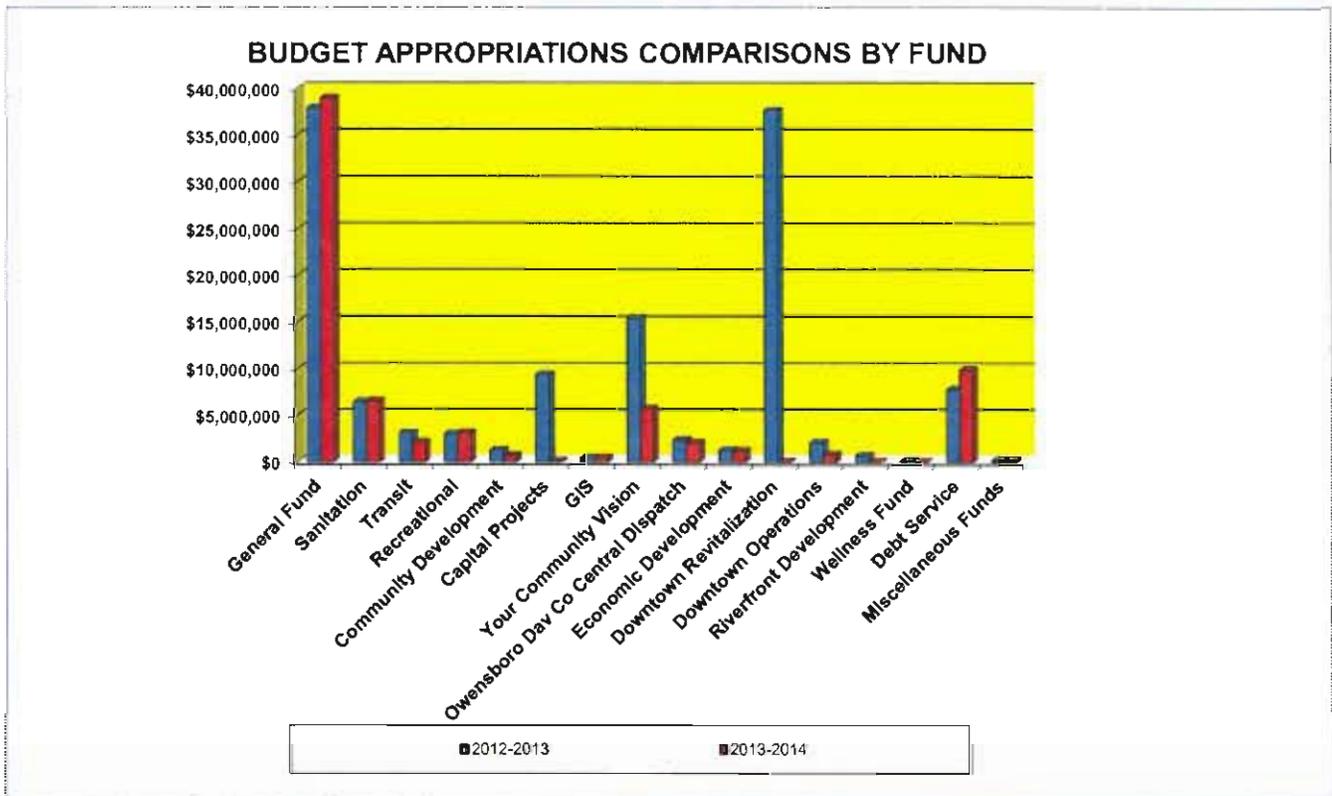
EXPENDITURES



**Budget Appropriation Comparisons By Fund
Fiscal 2012-2013 to Fiscal 2013-2014**

Fund	Amended		% Change
	Budget 2012-2013	Budget 2013-2014	
General Fund	\$ 37,889,663	\$ 38,913,844	2.7%
Sanitation	6,414,211	6,512,830	1.5%
Transit	3,091,988	2,087,428	-32.5%
Recreational	2,995,849	3,099,436	3.5%
Community Development	1,232,862	608,000	-50.7%
Capital Projects	9,323,509	45,000	-99.5%
GIS	395,734	409,591	3.5%
Your Community Vision	15,379,439	5,705,836	-62.9%
Owensboro Dav Co Central Dispatch	2,305,706	2,010,144	-12.8%
Economic Development	1,223,526	1,132,935	-7.4%
Downtown Revitalization	37,578,162	0	-100.0%
Downtown Operations	2,055,671	761,125	-63.0%
Riverfront Development	641,608	0	-100.0%
Wellness Fund	65,374	0	-100.0%
Debt Service	7,740,542	9,838,154	27.1%
Miscellaneous Funds	175,866	141,001	-19.8%
Total	\$ 128,509,710	\$ 71,265,324	-44.5%

Miscellaneous Funds include property/drug funds and scholarship/sponsorship fund.
Total does not include transfers or internal service funds.



ALL FUNDS - APPROPRIATIONS SUMMARY

Department	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Change From Prior Year	% Change
01 General Fund						
1500 General Government	\$ 2,866,220	\$ 3,181,910	\$ 2,538,212	\$ 2,891,577	\$ 353,365	13.9%
2100 Administration	901,613	987,772	1,605,349	1,851,948	246,599	15.4%
3100 Information Services	1,999,925	1,924,501	1,912,930	1,979,232	66,302	3.5%
3400 Finance	1,414,427	1,497,244	1,537,225	1,571,656	34,431	2.2%
3600 Personnel	577,463	528,161	596,806	543,497	(53,309)	-8.9%
3700 Community Development	367,835	378,552	249,620	193,389	(56,231)	-22.5%
4100 Police	9,595,998	9,767,738	10,769,084	11,197,091	428,007	4.0%
4200 Fire	8,220,396	8,197,968	8,996,579	9,113,407	116,828	1.3%
5100 Engineering	1,693,042	1,836,035	2,479,994	2,391,358	(88,636)	-3.6%
5300 Street	1,892,779	1,764,533	2,121,953	1,995,683	(126,270)	-6.0%
5800 Parking Garage	84,493	196,869	164,895	58,908	(105,987)	-64.3%
7000 Parks & Recreation	2,891,056	2,656,465	2,938,711	3,487,656	548,945	18.7%
7200 Agencies	1,641,891	1,706,331	1,978,305	1,638,442	(339,863)	-17.2%
Total General Fund before Transfers	34,147,138	34,624,079	37,889,663	38,913,844	1,024,181	2.7%
5830 Transfer to Grant Fund	0	10,000	1,600	0	(1,600)	-100.0%
5867 Transfer to Transit	585,913	544,675	613,606	743,314	129,708	21.1%
5873 Transfer to Parks	968,294	1,116,348	1,055,590	1,039,750	(15,840)	-1.5%
5884 Transfer to GIS	82,495	87,870	95,183	107,398	12,215	12.8%
5903 Transfer to Debt Service	867,945	853,979	1,167,472	1,548,356	380,884	32.6%
5880 Transfer to O'boro Dav Co Central Dispatch	1,259,416	1,349,392	1,395,054	1,427,202	32,148	2.3%
5878 Transfer to Capital Proj Fund	605,246	324,250	45,000	45,000	0	0.0%
5898 Transfer to Riverfront Devel	187,500	0	0	0	0	0.0%
	4,556,809	4,286,514	4,373,505	4,911,020	537,515	12.3%
Total General Fund	\$ 38,703,947	\$ 38,910,593	\$ 42,263,168	\$ 43,824,864	\$ 1,561,696	3.7%
02 Sanitation						
5500 Total Sanitation before Transfers	\$ 4,872,625	\$ 5,214,890	\$ 6,414,211	\$ 6,512,830	\$ 98,619	1.5%
5863 Transfer to Downtown Operations Fund	0	2,200,000	0	0	0	0.0%
5878 Transfer to Capital Proj Fund	0	0	30,000	0	(30,000)	-100.0%
Total Sanitation	\$ 4,872,625	\$ 7,414,890	\$ 6,444,211	\$ 6,512,830	\$ 68,619	1.1%
18 Transit						
7500 Total Transit	\$ 2,006,556	\$ 1,954,176	\$ 3,091,988	\$ 2,087,428	\$ (1,004,560)	-32.5%
15 Recreational						
7003 Ben Hawes Golf Course	\$ 559,546	\$ 845,201	\$ 926,675	\$ 921,122	\$ (5,553)	-0.6%
7004 Hillcrest Golf Course	338,896	326,422	351,333	372,024	20,691	5.9%
7005 Ice Arena	490,083	561,987	582,152	615,722	33,570	5.8%
7015 Combest Pool	126,547	122,517	129,180	133,271	4,091	3.2%
7016 Cravens Pool	68,143	65,969	69,556	83,327	13,771	19.8%
7008 Softball Complex	345,981	365,882	377,348	382,711	5,363	1.4%
7010 Sportscenter	392,674	537,596	559,605	591,259	31,654	5.7%
Total Recreational before Transfers	2,321,870	2,825,574	2,995,849	3,099,436	103,587	3.5%
5903 Transfer to Debt Service	19,471	15,423	14,686	14,588	(98)	-0.7%
Total Recreational	\$ 2,341,341	\$ 2,840,997	\$ 3,010,535	\$ 3,114,024	\$ 103,489	3.4%

ALL FUNDS - APPROPRIATIONS SUMMARY

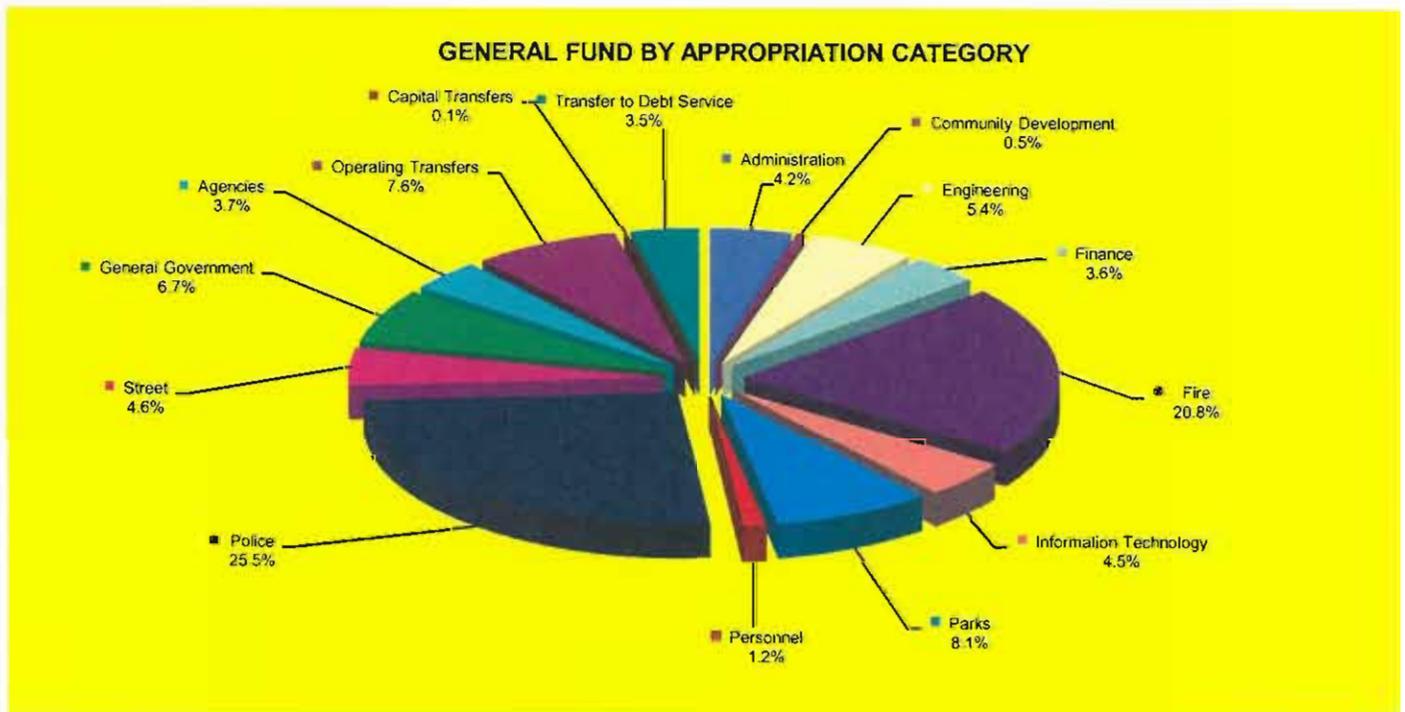
Department	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Change From Prior Year	% Change
44 Sponsors & Scholarships						
7301 Scholarships	\$ 2,273	\$ 3,830	\$ 2,500	\$ 2,500	\$ 0	0.0%
7302 Sponsors	<u>1,453</u>	<u>3,500</u>	<u>4,500</u>	<u>5,000</u>	<u>500</u>	<u>11.1%</u>
Total Sponsors/Scholarships	<u>\$ 3,726</u>	<u>\$ 7,330</u>	<u>\$ 7,000</u>	<u>\$ 7,500</u>	<u>\$ 500</u>	<u>7.1%</u>
31 Owensboro Dav Co Central Dispatch						
4107 Total Owensboro Dav Co Central Dispatch	<u>\$ 1,632,100</u>	<u>\$ 1,757,192</u>	<u>\$ 2,305,706</u>	<u>\$ 2,010,144</u>	<u>\$ (295,562)</u>	<u>-12.8%</u>
45 Fleet & Facilities Replacement						
8011 Replacement Charges	\$ 839,858	\$ 839,100	\$ 2,832,376	\$ 1,996,961	\$ (835,415)	-29.5%
5877 Transfer to General Fund	<u>36,000</u>	<u>0</u>	<u>120,000</u>	<u>666,000</u>	<u>546,000</u>	<u>455.0%</u>
Total Fleet and Facilities Replacement	<u>\$ 875,858</u>	<u>\$ 839,100</u>	<u>\$ 2,952,376</u>	<u>\$ 2,662,961</u>	<u>\$ (289,415)</u>	<u>-9.8%</u>
03/13 Community Development						
6061 Community Development	\$ 787,557	\$ 513,798	\$ 1,011,364	\$ 408,000	\$ (603,364)	-59.7%
6062 Home Rehab. Grant	<u>336,651</u>	<u>684,261</u>	<u>221,498</u>	<u>200,000</u>	<u>(21,498)</u>	<u>-9.7%</u>
Total Community Development	<u>\$ 1,124,208</u>	<u>\$ 1,198,059</u>	<u>\$ 1,232,862</u>	<u>\$ 608,000</u>	<u>\$ (624,862)</u>	<u>-50.7%</u>
12 Facilities Maintenance						
3500 Total Facilities Maintenance	<u>\$ 3,103,688</u>	<u>\$ 3,185,225</u>	<u>\$ 3,898,624</u>	<u>\$ 3,499,475</u>	<u>\$ (399,149)</u>	<u>-10.2%</u>
25 Insurance						
1601 Total Insurance	<u>\$ 4,573,997</u>	<u>\$ 4,292,975</u>	<u>\$ 5,316,252</u>	<u>\$ 5,546,023</u>	<u>\$ 229,771</u>	<u>4.3%</u>
33/35 State Drug Funds						
4104 State Drug Fund Expenditures	\$ 142,194	\$ 169,860	\$ 151,772	\$ 133,501	\$ (18,271)	-12.0%
4104 Federal Drug Fund Expenditures	<u>16,276</u>	<u>17,270</u>	<u>17,094</u>	<u>0</u>	<u>(17,094)</u>	<u>-100.0%</u>
Total Drug Funds	<u>\$ 158,470</u>	<u>\$ 187,130</u>	<u>\$ 168,866</u>	<u>\$ 133,501</u>	<u>\$ (35,365)</u>	<u>-20.9%</u>
29 Property Recovery						
4104 Total Property Recovery	<u>\$ 0</u>	<u>\$ 25,103</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.0%</u>
20 Debt Service						
1101 Total Debt Service	<u>\$ 10,565,193</u>	<u>\$ 31,642,611</u>	<u>\$ 7,740,542</u>	<u>\$ 9,838,154</u>	<u>\$ 2,097,612</u>	<u>27.1%</u>
21 Geographic Information System						
3104 Total Geographic Information System	<u>\$ 316,418</u>	<u>\$ 321,185</u>	<u>\$ 395,734</u>	<u>\$ 409,591</u>	<u>\$ 13,857</u>	<u>3.5%</u>

ALL FUNDS - APPROPRIATIONS SUMMARY

Department	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Change From Prior Year	% Change
19 Capital Projects						
1501 Total Capital Projects	\$ 1,883,019	\$ 1,634,124	\$ 9,323,509	\$ 45,000	\$ (9,278,509)	-99.5%
07 Your Community Vision						
5601 Your Community Vision before Transfer	\$ 9,765,408	\$ 6,039,580	\$ 15,379,439	\$ 5,705,836	\$ (9,673,603)	-62.9%
5903 Transfer to Debt Service	7,855,979	712,386	820,089	1,767,827	947,738	115.6%
Total Your Community Vision	\$ 17,621,387	\$ 6,751,966	\$ 16,199,528	\$ 7,473,663	\$ (8,725,865)	-53.9%
11 Riverfront Development						
1501 Total Riverfront Development	\$ 5,711,383	\$ 3,722,940	\$ 641,608	\$ 0	\$ (641,608)	-100.0%
27 Garage Service						
5401 Garage Service before Transfer	\$ 1,189,316	\$ 1,147,788	\$ 1,245,931	\$ 1,235,299	\$ (10,632)	-0.9%
5877 Transfer to General Fund	100,000	0	130,250	100,000	(30,250)	-23.2%
Total Garage Service	\$ 1,289,316	\$ 1,147,788	\$ 1,376,181	\$ 1,335,299	\$ (40,882)	-3.0%
40/41 Economic Development						
7200 Economic Development before Transfers	\$ 7,034,537	\$ 3,224,514	\$ 1,223,526	\$ 1,132,935	\$ (90,591)	-7.4%
5877 Transfer to General Fund	0	44,823	0	0	0	0.0%
5903 Transfer to Debt Service	103,344	649,648	734,561	1,349,713	615,152	83.7%
Transfer to Downtown Revitalization	0	0	2,294,000	0	(2,294,000)	-100.0%
Total Economic Development	\$ 7,137,881	\$ 3,918,985	\$ 4,252,087	\$ 2,482,648	\$ (1,769,439)	-41.6%
16 Downtown Revitalization						
1501 Downtown Revitalization before Transfer	\$ 9,567,927	\$ 21,220,396	\$ 37,578,162	\$ 0	\$ (37,578,162)	-100.0%
5903 Transfer to Debt Service	650,000	21,805,540	3,392,588	4,543,127	1,150,539	33.9%
Total Downtown Revitalization	\$ 10,217,927	\$ 43,025,936	\$ 40,970,750	\$ 4,543,127	\$ (36,427,623)	-88.9%
06 Downtown Operations						
1501 Total Downtown Operations	\$ 0	\$ 263,434	\$ 2,055,671	\$ 761,125	\$ (1,294,546)	-63.0%
5903 Transfer to Debt Service	0	0	0	106,072	106,072	100.0%
	0	263,434	2,055,671	867,197	(1,188,474)	-57.8%
55 Wellness						
1501 Wellness before Transfers	\$ 45,007	\$ 6,212	\$ 65,374	\$ 0	\$ (65,374)	-100.0%
5877 Transfer to General Fund	0	20,000	18,701	0	(18,701)	-100.0%
Total Wellness	\$ 45,007	\$ 26,212	\$ 84,075	\$ 0	\$ (84,075)	-100.0%
Total Appropriations	\$ 114,184,047	\$ 155,067,951	\$ 153,731,273	\$ 97,001,429	\$ (56,729,844)	-36.9%

GENERAL FUND BY APPROPRIATION CATEGORY

Department	Salaries	Maintenance	Supplies	Utilities	Other	Capital	Total	%
Administration	\$ 1,211,830	\$ 168,371	\$ 141,575	\$ 51,282	\$ 274,693	\$ 4,197	\$ 1,851,948	4.2%
Community Development	148,318	1,149	4,328	4,300	34,326	968	193,389	0.5%
Engineering	1,079,297	1,085,083	50,380	13,404	150,365	12,829	2,391,358	5.4%
Finance	1,254,155	500	64,140	40,220	203,641	9,000	1,571,656	3.6%
Fire	7,835,849	311,410	231,962	133,540	122,535	478,111	9,113,407	20.8%
Information Technology	1,461,154	152,355	180,545	72,430	67,856	44,892	1,979,232	4.5%
Parks	654,091	2,027,176	110,519	292,205	90,384	372,189	3,546,564	8.1%
Personnel	372,277	300	19,574	11,000	140,346	0	543,497	1.2%
Police	9,484,885	518,557	600,366	112,420	202,440	278,423	11,197,091	25.5%
Street	1,147,071	385,164	191,829	10,215	84,925	176,479	1,995,683	4.6%
Department Totals	\$ 24,648,927	\$ 4,650,065	\$ 1,595,218	\$ 741,016	\$ 1,371,511	\$ 1,377,088	\$34,383,825	78.4%
	71.7%	13.5%	4.6%	2.2%	4.0%	4.0%	100.0%	
General Government							2,891,577	6.7%
Agencies							1,638,442	3.7%
Operating Budget Total							38,913,844	88.8%
Operating Transfers							3,317,664	7.6%
Capital Transfers							45,000	0.1%
Transfer to Debt Service							1,548,356	3.5%
Grand Total							\$ 43,824,864	100.0%



EXPENDITURE DISCUSSION

Budget Component:	Amended Budget 2012-13	Budget 2013-14	\$ Increase (Decrease)	% Increase (Decrease)
Note: Amounts reported in millions (000,000)				
General Fund	\$ 42.3	\$ 43.8	\$ 1.5	3.5%
Enterprise Funds	\$ 12.9	\$ 12.1	\$ (0.8)	-6.2%
Internal Service Funds	\$ 13.6	\$ 13.1	\$ (0.5)	-3.7%
Capital Projects Funds	\$ 51.0	\$ 4.6	\$ (46.4)	-91.0%
Debt Service Fund	\$ 7.7	\$ 9.8	\$ 2.1	27.3%
Special Expense Funds	\$ 26.2	\$ 13.6	\$ (12.6)	-48.1%
Total	\$ 153.7	\$ 97.0	\$ (56.7)	-36.9%

General Fund: FY 2013-14 expenditures for the General Fund increase by \$1.5 million or 3.5%. This increase is primarily due to:

- * Compensation: Increase in police overtime hours for downtown development and Smothers Park. Health insurance costs have also risen \$0.2 million or 7%.
- * Expenses: Worker's Compensation Insurance costs have increased significantly for 2013-14. Meeting federal P25 compliance for radios and radio infrastructure caused an increase in the radios maintenance/repair budget. Needed upgrades to computer hardware and software within the City increased the computer equipment and software budgets. The addition of Smothers Park on the Riverfront accounts for \$0.8 million or 53% of the increase.

Enterprise Funds: The Enterprise Funds are made up of Sanitation, Transit, Recreational, and GIS. FY 2013-14 expenditures for the Enterprise Funds decreased by \$0.8 million, or 6.2%. This decrease is primarily due to:

- * Sanitation: Personnel costs increased \$0.2 million due to staffing needs in office, totter division and street sweeping for downtown and parks. The increase was reduced by saving in non-capitalized equipment of \$0.1 million.
- * Transit: Additional personnel costs of \$0.2 million budgeted for additional routes for hospital and downtown services reduced by a \$1.2 million decrease from prior year grants.
- * Recreational: \$0.1 million increase due to supplies, utilities, insurance and contracted service costs for irrigation system upkeep.

Internal Service Funds: The Internal Service Funds are made up of Fleet & Facilities Replacement, Facilities Maintenance, Insurance and Garage Service. FY 2013-14 expenditures for the Internal Service Funds decreased \$0.5 million, or 3.6%. This decrease is primarily due to:

- * Fleet & Facilities Replacement: \$0.3 million overall decrease due to \$0.8 million less budgeted for land improvements, building equipment, and vehicle replacement and a \$0.5 million transfer to general fund.
- * Facilities Maintenance: \$0.4 million decrease due to fewer projects/repairs and reduced contracted services as a result of lower cleaning service costs, bus shelter cleaning shifted to transit and utilization of work crews.
- * Insurance: Increase of \$0.2 million due to health and workers compensation.
- * Garage: The budget decreased slightly from FY 2012-13.

Capital Projects Funds: Capital Projects Funds are made up of Capital Projects, Riverfront Development, Downtown Revitalization and Wellness. FY 2013-14 expenditures for Capital Projects Funds decreased \$46.4 million, or 91%. This decrease is primarily due to:

- * Capital Projects: Decrease of \$9.3 million due to no new projects being budgeted for during 2013-14.
- * Riverfront Development: Decrease of \$0.6 million due to progression of project.
- * Downtown Revitalization: Decrease of \$36.4 due to progression of project.
- * Wellness: Decrease of \$0.1 due to projects completed.

Debt Service: FY 2013-14 expenditures for Debt Service increase \$2.1 million, or 27.3%. This increase is primarily due to:

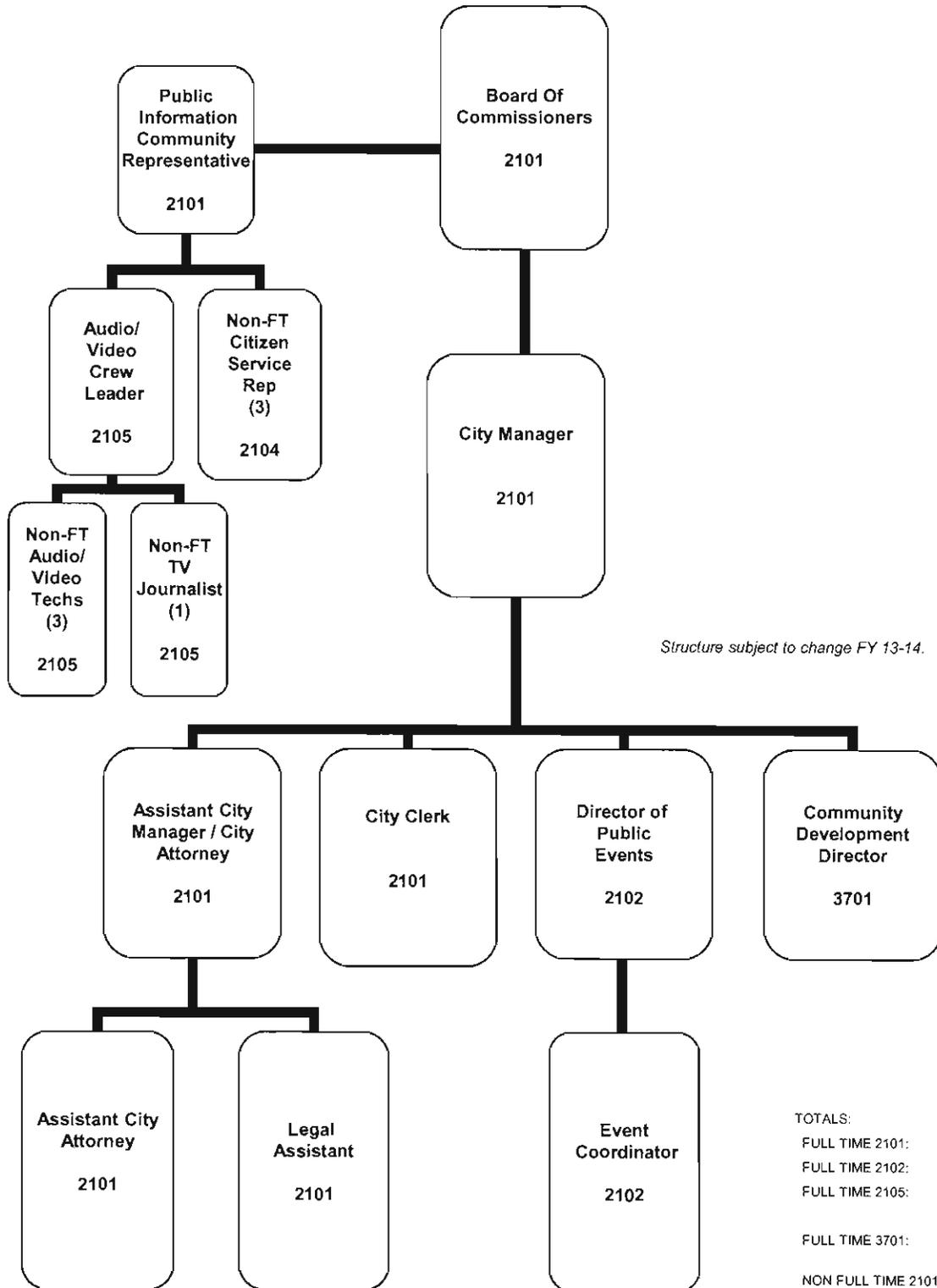
- * Debt payment for Capital and Downtown Revitalization Projects.

2013-2014 Budget

Special Expense Funds: Special Revenue Funds are made up of Community Development, Drug Funds, Central Dispatch, Your Community Vision, Greenbelt and Economic Development. FY 2013-14 expenditures for Special Expense Funds decreased \$12.6 million, or 48%. This decrease is primarily due to:

- * Community Development: Decrease of \$0.6 million due to progression of projects.
- * Drug Funds: The budget decreased slightly from FY 2012-13.
- * Central Dispatch: Decrease of \$0.3 million due a reduction in capital equipment purchases and transfers.
- * Your Community Vision: Decrease of \$8.7 million due to progression on stormwater, radio system and downtown infrastructure projects.
- * Economic Development: Decrease of \$1.8 million due to no transfer budgeted for Downtown Revitalization netted against an increase in funds transferred to Debt Service.
- * Downtown Operations: Decrease of \$1.2 million due to progression of Convention Center FF&E project netted against an increase in funds transferred to Debt Service.

Administration / Community Development



Structure subject to change FY 13-14.

TOTALS:	
FULL TIME 2101:	6
FULL TIME 2102:	2
FULL TIME 2105:	1
FULL TIME 3701:	1
NON FULL TIME 2101:	5
NON FULL TIME 2104:	3
NON FULL TIME 2105:	4

Program Description

This program includes the City Commission, City Manager, Assistant City Manager/City Attorney, City Clerk, Public Events Department, Assistant City Attorney, Legal Assistant, Public Information Community Representative and Customer Service Representatives. The Commission is the City's governing body, provides legislative direction, and promulgates policies pertaining to provision of services and direction of City government. The City Manager administers operation of City government in an efficient and effective manner according to City Commission general policy guidelines and recommends strategies and solutions to issues for Commission consideration. The City Clerk provides public information, municipal code codification, centralized records management, and records City Commission meetings. The Assistant City Manager/City Attorney provides legal representation and guidance to the City Commission, reviews and prepares ordinances, resolutions and contracts, writes legal opinions, directs and participates in litigation, and represents the City in court as required.

Performance Indicators	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Ordinances,Agreements,MunicipalOrders,initiated/reviewed	136	143	130	130
Claims/lawsuits received/initiated	75	43	50	50
Acres annexed/contracted to annex	160	353	75	75

2012-2013 Accomplishments

1. Opened Smothers Park and inaugurated an annual air show for the event.
2. Hired a new Assistant City Attorney and restructured administration personnel responsibilities.
3. Successfully incentivized a major office complex to relocate downtown.
4. Began the construction of a new convention center.
5. Finalized site plans for the convention center, McConnell Plaza, and The Pavilion over the Ohio River.
6. Designated a new entertainment district downtown.
7. Partnered with the Tennis Association to begin construction of a new tennis facility at Moreland Park.
8. Partnered with the Bluegrass Museum to begin design work to convert the State Office Building into the new home of the International Bluegrass Music Museum.
9. Continued reviewing the Owensboro Municipal Code on an annual basis.
10. Significantly increased downtown events as an economic driver for the community.

2013-2014 Objectives

1. Complete construction and open the new 169,000 square foot convention center.
2. Complete the rebuilding of 2nd St. from J. R. Miller Blvd. to Walnut St.
3. Complete the rebuilding of The Pavilion over the Ohio River.
4. Complete the rebuilding of McConnell Plaza.
5. Construct a new walking trail from McConnell Plaza to the Convention Center
6. Complete installation and begin operations of the Ice Sculpture in Smothers Park.
7. Complete construction of a city skate park.
8. Work with the Tennis Association to begin construction of a new tennis facility.
9. Begin construction on the Harsh IIA Stormwater project.

Program Description

ALDUBON-BON HARBOR APOLLO DOGWOOD AZALEA DUGAN BEST HILLCREST MIDTOWN EAST NORTHWEST OLD OWENSBORO SEVEN HILLS SHIFLEY-YORK SOUTHEAST WESLEYAN-SHAWNEE



This program provides for the development and growth of Neighborhood Alliances. The alliances represent citizens in their area and serve as a vital link between the neighborhoods and City government. The alliances work to combat problems while building on the positives in the City's neighborhoods. The twelve neighborhood boundaries represent the entire incorporated property of the municipality.

The proposed funding for this program is \$14,000 including \$6,000 for alliance operating funds (neighborhood allocations) and \$1,000 for a grant program to fund capital projects. The remaining \$7,000 goes to other expenses, including \$4,000 to produce and distribute a quarterly newsletter, advertising and marketing promotions and \$3,000 for the annual alliance dinner.

Performance Indicators

	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Neighborhood groups	12	12	12	12
Community activities	45	45	45	45
Partnerships	20	20	25	30

2012-2013 Accomplishments

1. Worked with government officials to create additional opportunities for citizen input on community issues by hosting several public meetings for neighborhood alliances on disaster preparedness.
2. Produced a quarterly newsletter.
3. Worked with local partners to implement and expand training opportunities for neighborhood alliance members.
4. Maintained a variety of marketing through Facebook, Twitter, Channel 75, www.owensboro.org, media releases, print and other media advertising.
5. Participated in more on-air interviews.
6. Participated in the selection process of upper-management interviews within city government.
7. Hosted the 11th annual neighborhood alliance awards and recognition dinner.
8. Hosted a political debate for commission candidates.
9. Supported the grand opening of Smothers Park and other riverfront openings.
10. Hosted four cleanup days.
11. Hosted three alliance events in the parks.

2013-2014 Objectives

1. Work closely with the Owensboro Police Department, Owensboro Fire Department, Engineering Department, and other emergency services to address the traffic caused by school pickup and drop off zones.
2. Implement a welcoming process for neighbors within the city.
3. Install four-six neighborhood alliance identification signs throughout all neighborhoods.
4. Host a neighborhood summit for the alliances.
5. Participate in more on-air interviews.
6. Work with the Owensboro Police Department to host 'Awareness Days' throughout the neighborhoods.
7. Host alliance events in the parks.
8. Support the City in addressing property maintenance issues throughout the municipal boundaries.
9. Host the 12th annual neighborhood alliance awards and recognition dinner.

2013-2014 Budget

DEPARTMENT: 2100 Administration Summary

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 606,066	\$ 659,849	\$ 787,906	\$ 817,294	
1102 Salaries-Non-Full Time	0	0	19,252	66,197	
1105 Overtime	1,200	1,148	1,500	3,400	
1121 Employees Retirement	93,157	112,696	138,185	142,073	
1123 Unemployment Expense	1,622	1,782	2,340	2,660	
1124 Clothing	0	0	200	0	
1125 Hospital Insurance	51,840	56,140	91,692	101,976	
1126 Life Insurance	3,211	2,878	3,495	3,726	
1127 Social Security	40,862	44,368	55,452	63,680	
1128 Workers Comp.	10,558	4,071	5,781	10,824	
1129 Other Benefits	6	14	100	0	
Total	808,522	882,946	1,105,903	1,211,830	9.6%
Maintenance					
2201 Maintenance/Buildings	0	0	0	10,954	
2202 Maintenance/Grounds	0	0	81,661	153,796	
2204 Repairs-Service Agreements	196	127	0	200	
2205 Maintenance/Repairs - Radio	0	0	0	600	
2209 Maintenance/Vehicle Wash	113	108	108	106	
2211 Maintenance/Vehicles & Equipment	1,694	1,503	2,035	2,715	
Total	2,003	1,738	83,804	168,371	100.9%
Supplies					
2401 Non-Capitalized Equipment	1,052	3,770	4,750	1,250	
2402 Postage	1,726	1,387	2,500	2,800	
2403 Technical Supplies	929	354	750	91,450	
2407 Office Supplies	9,038	7,857	10,000	10,000	
2409 Dues & Subscriptions	28,510	29,400	31,850	30,425	
2412 Motor Fuel	1,566	1,784	2,400	1,600	
2417 Computer Equipment	0	0	0	4,050	
Total	42,821	44,552	52,250	141,575	171.0%
Utilities					
3301 Utilities/OMU	14,340	20,399	19,000	25,400	
3302 Utilities/Non City	11,252	13,626	16,000	14,250	
3303 Communications	6,885	8,523	10,660	11,632	
Total	32,477	42,548	45,660	51,282	12.3%
Other					
4501 Advertising	388	225	3,000	23,250	
4502 Travel	3,730	6,164	16,250	12,000	
4503 Rents & Storages	0	0	100	0	
4504 Insurance	844	435	461	6,364	
4505 Contractual Services	0	0	0	199,350	
4506 Profess/Technical	4,770	4,274	283,789	26,229	
4507 Miscellaneous Expense	0	0	500	2,500	
4509 Training	2,396	867	9,500	5,000	
Total	12,128	11,965	313,600	274,693	-12.4%

2013-2014 Budget

DEPARTMENT: 2100 Administration Summary

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Capital					
5607 Replacement	\$ 3,662	\$ 4,023	\$ 4,132	\$ 4,197	
Total	3,662	4,023	4,132	4,197	1.6%
Department Total	<u>\$ 901,613</u>	<u>\$ 987,772</u>	<u>\$ 1,605,349</u>	<u>\$ 1,851,948</u>	<u>15.4%</u>

Expenditure Analysis:

Personnel: Increase due to transfer of Audio Visual-3102 to Administration 2105 and the transfer of a position from Special Events-7013 to Public Events-2102.

Maintenance: Increase due to transfer of Special Events to Public Events and additional maintenance allocated to Public Events.

Supplies: Increase in technical supplies required for Public Events.

Other: Decrease due to reduction in professional/technical services required for Public Events.

Revenue Analysis:

Projected revenue \$58,600 increased due to registrations/fees formerly in Parks.

2013-2014 Budget

DIVISION: 2101 Administration

Fund 01: General

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Personnel Services					
1101 Salaries	\$ 606,066	\$ 659,849	\$ 682,059	\$ 649,695	
1105 Overtime	1,200	1,148	1,500	1,400	
1121 Employees Retirement	93,157	112,696	111,041	110,035	
1123 Unemployment Expense	1,622	1,782	1,908	1,953	
1125 Hospital Insurance	51,840	56,140	65,196	72,840	
1126 Life Insurance	3,211	2,878	2,857	2,957	
1127 Social Security	40,862	44,368	44,438	45,641	
1128 Workers Comp.	10,558	4,071	5,437	10,335	
1129 Other Benefits	6	14	50	0	
Total	<u>808,522</u>	<u>882,946</u>	<u>914,486</u>	<u>894,856</u>	<u>-2.1%</u>
Maintenance					
2204 Repairs-Service Agreements	196	127	0	200	
2205 Maintenance/Repairs - Radio	0	0	0	600	
2209 Maintenance/Vehicle Wash	113	108	108	106	
2211 Maintenance/Vehicles & Equipment	1,694	1,503	2,035	2,715	
Total	<u>2,003</u>	<u>1,738</u>	<u>2,143</u>	<u>3,621</u>	<u>69.0%</u>
Supplies					
2401 Non-Capitalized Equipment	1,052	3,770	4,000	1,000	
2402 Postage	1,726	1,387	2,000	1,800	
2403 Technical Supplies	929	354	750	750	
2407 Office Supplies	9,038	7,857	9,500	9,000	
2409 Dues & Subscriptions	28,510	29,400	30,000	30,000	
2412 Motor Fuel	1,566	1,784	2,400	1,600	
2417 Computer Equipment	0	0	0	2,475	
Total	<u>42,821</u>	<u>44,552</u>	<u>48,650</u>	<u>46,625</u>	<u>-4.2%</u>
Utilities					
3301 Utilities/OMU	14,340	20,399	18,300	22,500	
3302 Utilities/Non City	11,252	13,626	15,400	12,500	
3303 Communications	6,885	8,523	8,500	8,500	
Total	<u>32,477</u>	<u>42,548</u>	<u>42,200</u>	<u>43,500</u>	<u>3.1%</u>
Other					
4501 Advertising	388	225	500	500	
4502 Travel	3,730	6,164	12,000	10,000	
4503 Rents & Storages	0	0	100	0	
4504 Insurance	844	435	461	864	
4506 Profess/Technical	4,770	4,274	28,229	26,229	
4507 Miscellaneous Expense	0	0	500	2,000	
4509 Training	2,396	867	5,500	5,000	
Total	<u>12,128</u>	<u>11,965</u>	<u>47,290</u>	<u>44,593</u>	<u>-5.7%</u>

2013-2014 Budget

DIVISION: 2101 Administration

Fund 01: General

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Capital					
5607 Replacement	\$ 3,662	\$ 4,023	\$ 4,132	\$ 4,197	
Total	3,662	4,023	4,132	4,197	1.6%
Division Total	<u>\$ 901,613</u>	<u>\$ 987,772</u>	<u>\$ 1,058,901</u>	<u>\$ 1,037,392</u>	<u>-2.0%</u>

Expenditure Analysis:

Personnel: Decrease in salaries due to retirement last fiscal year.

Maintenance: Increase due to adding radio maintenance and repair costs to departments.

Supplies: Decrease due to reduction in non-capitalized equipment replacements and motor fuel costs.

Other: Decrease in travel expense and professional/technical services.

Revenue Analysis:

No revenue is generated by this division.

2013-2014 Budget

DIVISION: 2102 Administration-Public Events

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 0	\$ 0	\$ 83,578	\$ 132,138	
1105 Overtime	0	0	0	2,000	
1121 Employees Retirement	0	0	16,339	25,339	
1123 Unemployment Expense	0	0	251	402	
1125 Hospital Insurance	0	0	13,248	24,072	
1126 Life Insurance	0	0	384	606	
1127 Social Security	0	0	6,394	10,262	
1128 Workers Comp.	0	0	182	285	
1129 Other Benefits	0	0	50	0	
Total	0	0	120,426	195,104	62.0%
Maintenance					
2201 Maintenance/Buildings	0	0	0	10,954	
2202 Maintenance/Grounds	0	0	81,661	153,796	
Total	0	0	81,661	164,750	101.7%
Supplies					
2402 Postage	0	0	0	1,000	
2403 Technical Supplies	0	0	0	90,200	
2407 Office Supplies	0	0	0	1,000	
2409 Dues & Subscriptions	0	0	0	425	
2417 Computer Equipment	0	0	0	1,575	
Total	0	0	0	94,200	100.0%
Utilities					
3301 Utilities/OMU	0	0	700	1,300	
3302 Utilities/Non City	0	0	600	750	
3303 Communications	0	0	660	1,382	
Total	0	0	1,960	3,432	75.1%
Other					
4501 Advertising	\$ 0	\$ 0	\$ 0	\$ 22,750	
4502 Travel	0	0	3,500	2,000	
4504 Insurance	0	0	0	5,500	
4505 Contractual Services	0	0	0	199,350	
4506 Profess/Technical	0	0	255,560	0	
4507 Miscellaneous Expense	0	0	0	500	
Total	0	0	259,060	230,100	-11.2%
Total	\$ 0	\$ 0	\$ 463,107	\$ 687,586	48.5%

Expenditure Analysis:

Personnel: Increase due to transfer of a position from Parks Special Events 7013 to Public Events 2102.

Maintenance: Increase due to transfer of Special Events to Public Events and additional maintenance allocated to Public Events.

Supplies: Increase due to reallocating of expenses within the division.

Other: Decrease due to reduction in professional/technical services required for events.

Revenue Analysis:

Projected revenue \$58,600 increased due to registrations/fees formerly in Parks.

2013-2014 Budget

DIVISION: 2103 Administration-Drug Free Owensboro

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 0	\$ 0	\$ 22,269	\$ 0	
1121 Employees Retirement	0	0	10,805	0	
1123 Unemployment Expense	0	0	166	0	
1125 Hospital Insurance	0	0	13,248	0	
1126 Life Insurance	0	0	254	0	
1127 Social Security	0	0	4,228	0	
1128 Workers Comp.	0	0	120	0	
Total	0	0	51,090	0	-100.0%
Supplies					
2402 Postage	0	0	500	0	
2407 Office Supplies	0	0	500	0	
2409 Dues & Subscriptions	0	0	1,850	0	
Total	0	0	2,850	0	-100.0%
Other					
4501 Advertising	0	0	2,500	0	
4502 Travel	0	0	750	0	
4509 Training	0	0	4,000	0	
Total	0	0	7,250	0	-100.0%
Total	\$ 0	\$ 0	\$ 61,190	\$ 0	-100.0%

Expenditure Analysis:

Decrease due to unbudgeted division for this fiscal year.

Revenue Analysis:

No revenue is generated by this division.

2013-2014 Budget

DIVISION: 2104 Administration-CSR's

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1102 Salaries-Non-Full Time	\$ 0	\$ 0	\$ 19,252	\$ 20,656	
1123 Unemployment Expense	0	0	15	62	
1124 Clothing	0	0	200	0	
1127 Social Security	0	0	392	1,580	
1128 Workers Comp.	0	0	42	45	
Total	<u>0</u>	<u>0</u>	<u>19,901</u>	<u>22,343</u>	<u>12.3%</u>
Supplies					
2401 Non-Capitalized Equipment	<u>0</u>	<u>0</u>	<u>750</u>	<u>250</u>	
Total	<u>0</u>	<u>0</u>	<u>750</u>	<u>250</u>	<u>-66.7%</u>
Utilities					
3303 Communications	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	
Total	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>0.0%</u>
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 22,151</u>	<u>\$ 24,093</u>	<u>8.8%</u>

Expenditure Analysis:

Personnel: Increase in salaries due to unavailability of volunteers to cover these positions.

Revenue Analysis:

No revenue is generated by this division.

2013-2014 Budget

DIVISION: 2105 Administration-Audio Visual

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 0	\$ 0	\$ 0	\$ 35,461	
1102 Salaries-Non-Full Time	0	0	0	45,541	
1121 Employees Retirement	0	0	0	6,699	
1123 Unemployment Expense	0	0	0	243	
1125 Hospital Insurance	0	0	0	5,064	
1126 Life Insurance	0	0	0	163	
1127 Social Security	0	0	0	6,197	
1128 Workers Comp.	0	0	0	159	
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>99,527</u>	<u>100.0%</u>
Supplies					
2403 Technical Supplies	0	0	0	500	
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>100.0%</u>
Utilities					
3301 Utilities/OMU	0	0	0	1,600	
3302 Utilities/Non City	0	0	0	1,000	
3303 Communications	0	0	0	250	
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,850</u>	<u>100.0%</u>
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 102,877</u>	<u>100.0%</u>

Expenditure Analysis:

Division transferred from Information Technology 3100 to Administration 2100. Previously division 3102.

Revenue Analysis:

No revenue is generated in this division.

Program Description

This program provides for the Community Development efforts within the City of Owensboro.

Performance Indicators

	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Housing Units Renovated or Constructed	26	28	44	43
Public and Private Funds Expended For Housing	\$884,925	\$700,000	\$4,000,000	\$950,000
Street Improvement Projects Completed	0	0	1	0
Sidewalk Improvement Projects Completed	1	0	6	8
Other Community Development Projects Completed	2	2	4	4

2012-2013 Accomplishments

1. Construction of 22 new homes at the Cottages of Mechanicsville under way.
2. Constructed and sold four new homes.
3. Renovated 18 existing homes.
4. Completion of Omega Street extension.
5. Continued implementation of Mechanicsville Neighborhood Redevelopment Plan.

2013-2014 Objectives

1. Complete 22 new homes under construction at the Cottages of Mechanicsville.
2. Complete and sell six new homes and renovate 15 existing homes.
3. Complete the final phase of the Mechanicsville Neighborhood Redevelopment.
4. Install new playground equipment in the Old Germantown District Park.

2013-2014 Budget

DEPARTMENT: 3700 Community Development Summary

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Percent Change
Personnel Services					
1101 Salaries	\$ 196,644	\$ 215,229	\$ 144,691	\$ 102,953	
1102 Salaries-Non-Full Time	42,514	23,208	0	0	
1105 Overtime	238	0	0	0	
1121 Employees Retirement	33,657	42,972	28,287	19,448	
1123 Unemployment Expense	721	749	434	309	
1124 Clothing	605	108	100	100	
1125 Hospital Insurance	30,846	32,336	26,496	14,568	
1126 Life Insurance	1,038	1,012	666	472	
1127 Social Security	17,094	17,617	11,069	7,876	
1128 Workers Comp.	1,747	1,812	2,152	2,592	
Total	325,104	335,043	213,895	148,318	-30.7%
Maintenance					
2201 Maintenance/Buildings	0	0	0	833	
2209 Maintenance/Vehicle Wash	71	68	68	66	
2211 Maintenance/Vehicles & Equipment	752	787	757	250	
Total	823	855	825	1,149	39.3%
Supplies					
2401 Non-Capitalized Equipment	1,716	0	0	0	
2402 Postage	334	402	600	600	
2407 Office Supplies	1,347	1,075	1,320	1,260	
2409 Dues & Subscriptions	2,240	1,055	2,093	1,968	
2412 Motor Fuel	442	565	660	500	
Total	6,079	3,097	4,673	4,328	-7.4%
Utilities					
3301 Utilities/OMU	1,482	2,559	1,700	1,800	
3302 Utilities/Non City	1,163	1,709	1,400	1,100	
3303 Communications	2,902	3,755	1,800	1,400	
Total	5,547	8,023	4,900	4,300	-12.2%
Other					
4501 Advertising	595	1,505	925	925	
4502 Travel	357	32	40	60	
4503 Rents & Storages	210	0	0	0	
4504 Insurance	422	435	461	351	
4506 Profess/Technical	21,856	27,217	20,420	30,000	
4509 Training	2,392	1,417	2,528	2,990	
Total	25,832	30,606	24,374	34,326	40.8%

2013-2014 Budget

DEPARTMENT: 3700 Community Development Summary

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Percent Change
Capital					
5605 Equipment	\$ 3,536	\$ 0	\$ 0	0	
5607 Replacement	914	928	953	968	
Total	<u>4,450</u>	<u>928</u>	<u>953</u>	<u>968</u>	1.6%
Department Total	<u>\$ 367,835</u>	<u>\$ 378,552</u>	<u>\$ 249,620</u>	<u>\$ 193,389</u>	<u>-22.5%</u>

Expenditure Analysis:

Personnel and Supplies: Many items significantly decreased due to retirement and non-replacement of the Housing Planner.

Maintenance: Increase due to reallocation of City Hall maintenance allocated to this division.

Other: Profess/technical increase due to need for outside services support caused by elimination of the Housing Planner.

Revenue Analysis:

Estimate \$97,000 in CDBG & HOME administration fees.

2013-2014 Budget

DIVISION: 3701 Community Development

Fund 01: General

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Personnel Services					
1101 Salaries	\$ 196,644	\$ 215,229	\$ 144,691	\$ 102,953	
1105 Overtime	238	0	0	0	
1121 Employees Retirement	33,657	42,972	28,287	19,448	
1123 Unemployment Expense	593	679	434	309	
1124 Clothing	105	0	100	100	
1125 Hospital Insurance	30,846	32,336	26,496	14,568	
1126 Life Insurance	1,038	1,012	666	472	
1127 Social Security	13,842	15,842	11,069	7,876	
1128 Workers Comp.	1,659	1,729	2,152	2,592	
Total	<u>278,622</u>	<u>309,799</u>	<u>213,895</u>	<u>148,318</u>	<u>-30.7%</u>
Maintenance					
2201 Maintenance/Buildings	0	0	0	833	
2209 Maintenance/Vehicle Wash	71	68	68	66	
2211 Maintenance/Vehicles & Equipment	752	787	757	250	
Total	<u>823</u>	<u>855</u>	<u>825</u>	<u>1,149</u>	<u>39.3%</u>
Supplies					
2401 Non-Capitalized Equipment	958	0	0	0	
2402 Postage	334	402	600	600	
2407 Office Supplies	1,347	1,075	1,320	1,260	
2409 Dues & Subscriptions	2,240	1,055	2,093	1,968	
2412 Motor Fuel	442	565	660	500	
Total	<u>5,321</u>	<u>3,097</u>	<u>4,673</u>	<u>4,328</u>	<u>-7.4%</u>
Utilities					
3301 Utilities/OMU	1,482	2,559	1,700	1,800	
3302 Utilities/Non City	1,163	1,709	1,400	1,100	
3303 Communications	1,712	1,880	1,800	1,400	
Total	<u>4,357</u>	<u>6,148</u>	<u>4,900</u>	<u>4,300</u>	<u>-12.2%</u>
Other					
4501 Advertising	595	1,505	925	925	
4502 Travel	357	32	40	60	
4503 Rents & Storages	210	0	0	0	
4504 Insurance	422	435	461	351	
4506 Profess/Technical	21,856	27,217	20,420	30,000	
4509 Training	2,291	1,417	2,528	2,990	
Total	<u>25,731</u>	<u>30,606</u>	<u>24,374</u>	<u>34,326</u>	<u>40.8%</u>

2013-2014 Budget

DIVISION: 3701 Community Development

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Capital					
5605 Equipment	\$ 3,536	\$ 0	\$ 0	\$ 0	
5607 Replacement	914	928	953	968	
Total	<u>4,450</u>	<u>928</u>	<u>953</u>	<u>968</u>	1.6%
Division Total	<u>\$ 319,304</u>	<u>\$ 351,433</u>	<u>\$ 249,620</u>	<u>\$ 193,389</u>	<u>-22.5%</u>

Expenditure Analysis:

Personnel and Supplies: Many items significantly decreased due to retirement and non-replacement of the Housing Planner.

Maintenance: Increase due to reallocation of City Hall maintenance allocated to this division.

Other: Profess/technical increase due to need for outside services support caused by elimination of the Housing Planner.

Revenue Analysis:

Estimate \$97,000 in CDBG & HOME administration fees.

2013-2014 Budget

DIVISION: 3702 Community Development-Customer Service Representatives **Fund 01: General**

	<u>Actual</u> 2010-2011	<u>Actual</u> 2011-2012	<u>Amended</u> <u>Budget</u> 2012-2013	<u>Budget</u> 2013-2014	<u>%</u> <u>Change</u>
Personnel Services					
1102 Salaries-Non-Full Time	\$ 42,514	\$ 23,208	\$ 0	\$ 0	
1123 Unemployment Expense	128	70	0	0	
1124 Clothing	500	108	0	0	
1127 Social Security	3,252	1,775	0	0	
1128 Workers Comp.	88	83	0	0	
Total	<u>46,482</u>	<u>25,244</u>	<u>0</u>	<u>0</u>	0.0%
Supplies					
2401 Non-Capitalized Equipment	758	0	0	0	
Total	<u>758</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%
Utilities					
3303 Communications	1,190	1,875	0	0	
Total	<u>1,190</u>	<u>1,875</u>	<u>0</u>	<u>0</u>	0.0%
Other					
4509 Training	101	0	0	0	
Total	<u>101</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%
Total	<u>\$ 48,531</u>	<u>\$ 27,119</u>	<u>\$ 0</u>	<u>\$ 0</u>	0.0%

Expenditure Analysis:

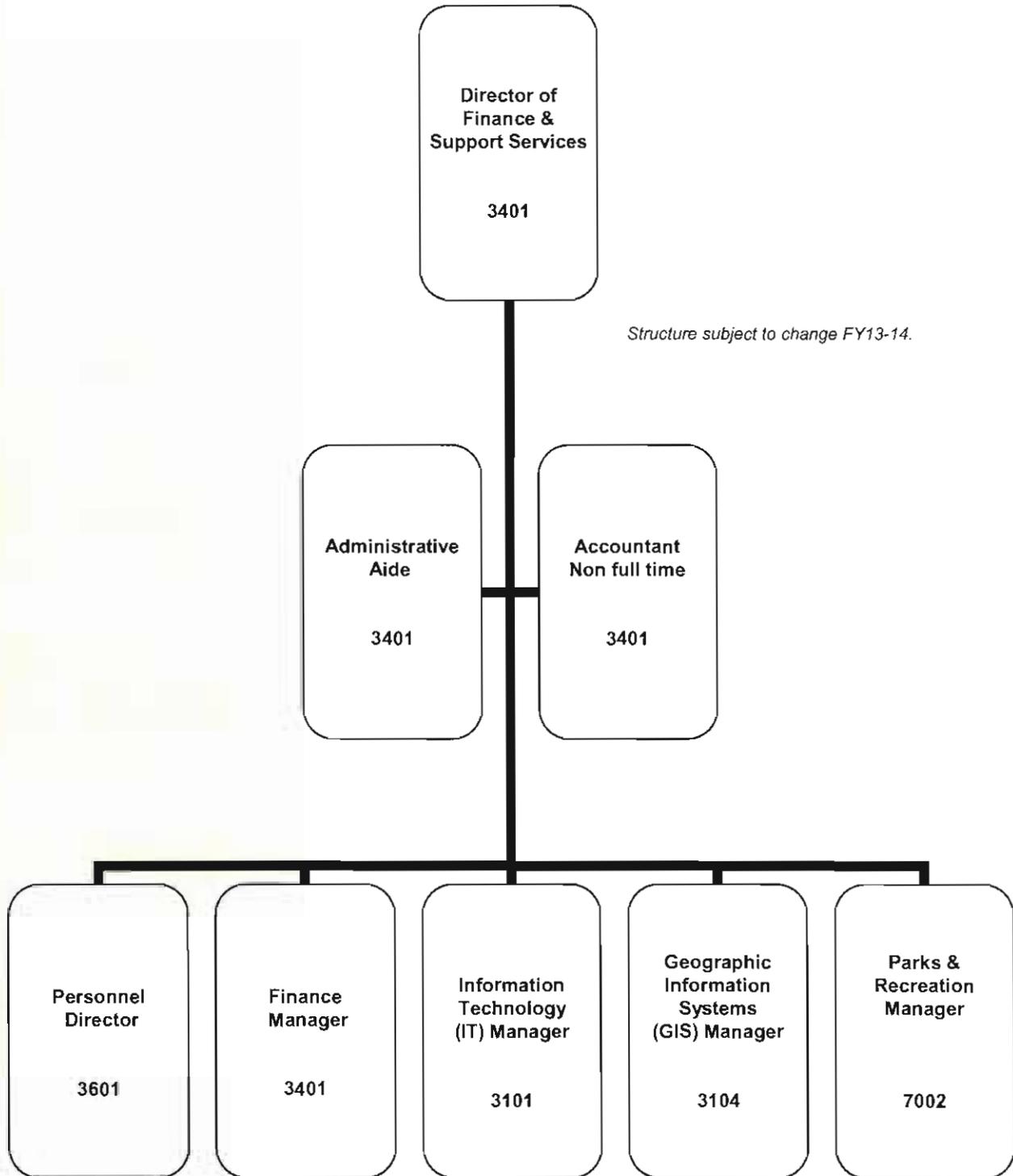
Division moved to Administration 2104

Revenue Analysis:

No revenue is generated by this division.

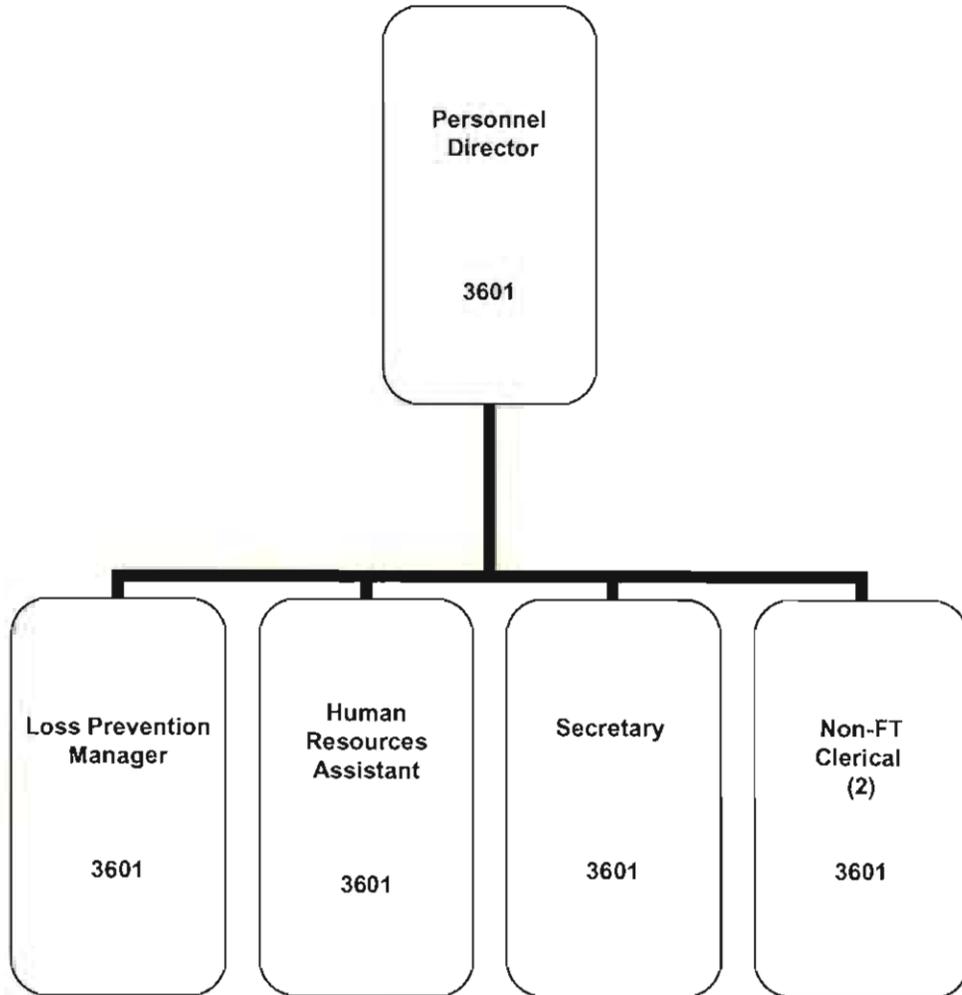


Finance & Support Services





Personnel



Structure subject to change FY13-14.

TOTALS:
FULL TIME 3601: 4
NON FULL TIME 3601: 2

Program Description

This program provides personnel activities: civil service administration, employee recruitment, training, employee and community relations, employee development, salary/benefit administration, employee-related loss prevention/management, and wellness programs.

Performance Indicators:

EMPLOYEE INJURY / ILLNESS SUMMARY (in calendar years)	Actual 2010	Actual 2011	Actual 2012	Projected 2013
Based on LPM annual report	53	50	49	55
RECRUITMENT AND MINORITY RECRUITMENT STATISTICS (in calendar years)				
Number of full-time recruitments (includes promotions; excludes elected officials)	47	53	56	56
Number of full-time minority recruitments (new full-time employees)	0	3	3	3
Number of full-time minority promotions or laterals (e.g., full-time to a different full-time position)	1	1	2	2
Number of full-time minority job offers	2	4	5	5
Number of unsuccessful full-time minority job offers (due to prospective employee declining offer or failing post-offers)	1	0	0	0
Number of successful full-time minority job offers	1	4	5	5
Number of part-time recruitments	40	10	2	2
Number of part-time minority recruitments (new part-time employees)	5	2	0	0
Number of part-time minority job offers	5	2	0	1
Number of unsuccessful part-time minority job offers (due to prospective employee declining offer or failing post-offers)	0	0	0	0
Number of successful part-time minority job offers	5	2	0	1
Number of temporary and intermittent recruitments	62	73	65	65
Number of temporary and intermittent minority recruitments	5	7	4	4
Number of temporary and intermittent minority job offers	5	7	4	4
Number of unsuccessful temporary and intermittent minority job offers (due to prospective employee declining offer or failing post-offers)	0	0	0	0
Number of successful temporary and intermittent minority job offers	5	7	4	4

2012-2013 Accomplishments

1. Began implementation of HR / Payroll module for the Enterprise Resource Planning (ERP) System.
2. Submitted streamlined departmental budget while maintaining quality service.
3. Continued identification of ways to save taxpayer dollars.
4. Enhanced and streamlined policies and procedures.
5. Provided in-depth supervisory and employee training.
6. Continued commitment to employee workforce (e.g., wellness, safety, drug-free, diversity, benefits).
7. Continued good faith effort to recruit minorities/females:
 - Print, text, web, and television advertising, implementation of Hometown Heroes campaign, AAP, diversity mail lists and publications, Spanish translated ads and participation in recruitment fairs.
 - Ongoing evaluation and improvement of recruitment processes

2013-2014 Objectives

1. Complete implementation of HR/Payroll Enterprise Resource Planning (ERP) system.
2. Maintain streamlined departmental budget while continuing quality service.
3. Continue identification of ways to save taxpayer dollars.
4. Continue enhancement of policies and procedures.
5. Continue providing in-depth supervisory and employee training.
6. Continue commitment to our employee workforce (e.g., wellness, safety, drug-free, diversity, benefits).
7. Continue good faith effort to recruit minorities/females.

2013-2014 Budget

DEPARTMENT: 3601 Personnel

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 288,019	\$ 240,758	\$ 249,626	\$ 256,400	
1102 Salaries-Non-Full Time	24,954	21,801	25,116	25,543	
1105 Overtime	2,208	1,112	2,000	2,000	
1106 Retirement Contingency	0	0	36,970	0	
1121 Employees Retirement	48,873	45,411	49,193	48,812	
1123 Unemployment Expense	950	795	830	852	
1125 Hospital Insurance	17,970	11,412	14,328	15,192	
1126 Life Insurance	1,528	1,073	1,123	1,154	
1127 Social Security	22,509	18,860	21,171	21,722	
1128 Workers Comp.	549	443	530	602	
1129 Other Benefits	0	14	0	0	
Total	407,560	341,679	400,887	372,277	-7.1%
Maintenance					
2205 Maintenance/Repairs - Radio	0	0	0	300	
Total	0	0	0	300	100.0%
Supplies					
2401 Non-Capitalized Equipment	2,187	3,133	1,500	0	
2402 Postage	2,416	2,438	3,120	3,151	
2403 Technical Supplies	4,124	3,601	3,200	608	
2407 Office Supplies	10,172	7,840	8,120	7,120	
2409 Dues & Subscriptions	3,323	4,430	7,145	6,895	
2417 Computer Equipment	0	0	0	1,800	
Total	22,222	21,442	23,085	19,574	-15.2%
Utilities					
3301 Utilities/OMU	3,651	4,460	4,500	5,500	
3302 Utilities/Non City	2,865	2,979	3,700	3,000	
3303 Communications	2,429	2,400	2,500	2,500	
Total	8,945	9,839	10,700	11,000	2.8%

2013-2014 Budget

DEPARTMENT: 3601 Personnel

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Other					
4502 Travel	\$ 54	\$ 0	\$ 0	\$ 0	
4503 Rents & Storages	18	0	0	0	
4506 Profess/Technical	28,461	31,046	32,205	30,943	
4508 Safety Costs	5,222	7,500	10,500	10,500	
4509 Training	2,922	723	2,552	1,497	
4525 Tuition Reimbursement	15,017	17,188	10,540	2,251	
4526 Special Employee Activity	5,371	6,405	7,075	7,200	
4535 Employee Recognition	3,066	6,107	8,355	7,406	
4544 Employee Recruitment	73,144	84,984	89,652	79,294	
4545 Community Relations	920	1,248	1,255	1,255	
Total	<u>134,195</u>	<u>155,201</u>	<u>162,134</u>	<u>140,346</u>	-13.4%
Capital					
5605 Equipment	3,536	0	0	0	
5607 Replacement	1,005	0	0	0	
Total	<u>4,541</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%
Department Total	<u>\$ 577,463</u>	<u>\$ 528,161</u>	<u>\$ 596,806</u>	<u>\$ 543,497</u>	-8.9%

Expenditure Analysis:

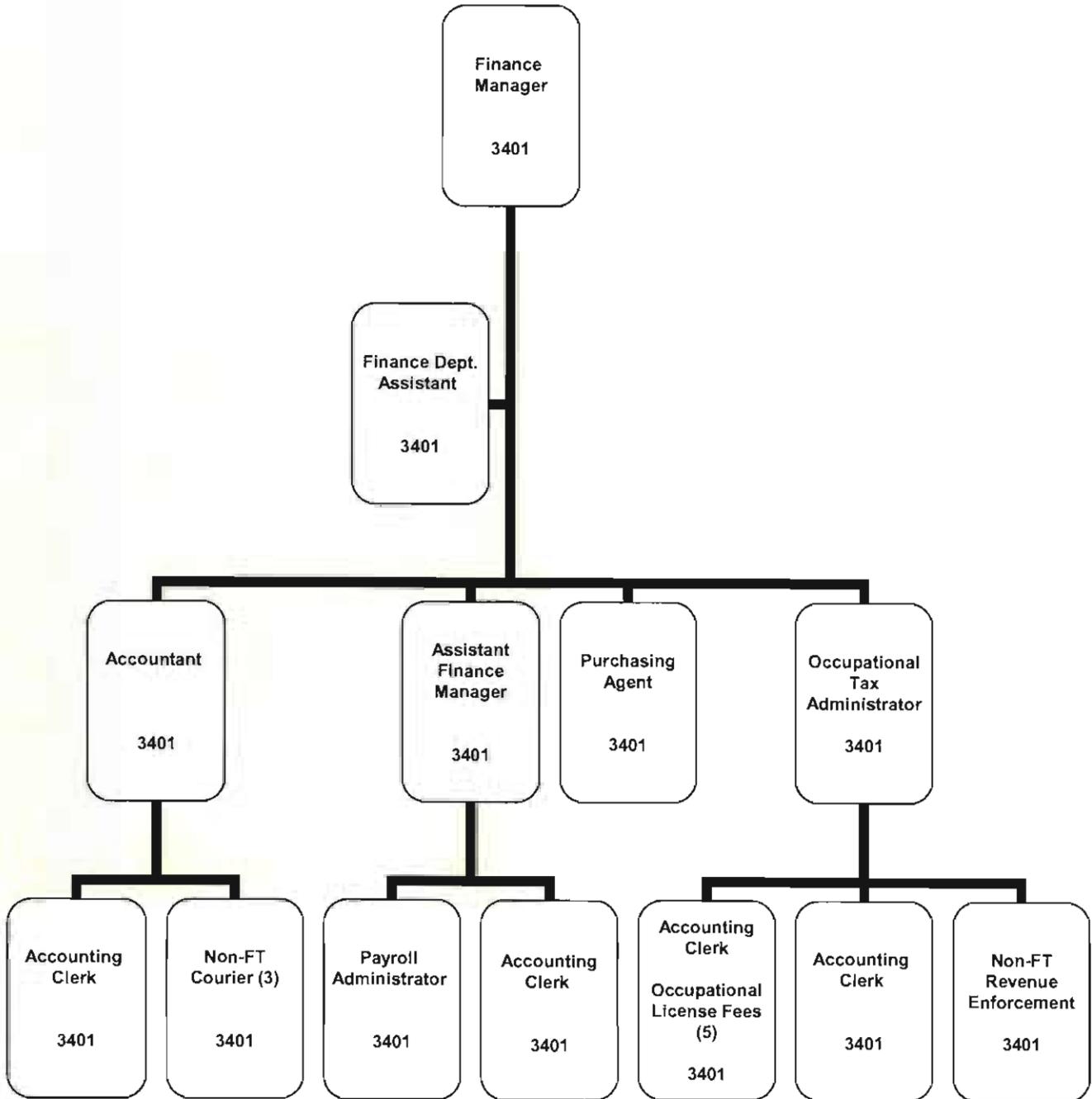
Supplies: Non-capitalized equipment replaced with computer equipment account. Technical supplies lowered by finding lower priced motor vehicle record screening company.

Other: Tuition reimbursement lower due to Master of Public Administration program conclusion in 2012. Decrease in advertising for employee recruitment.

Revenue Analysis:

No revenue generated by this department.

Finance



Structure subject to change FY13-14.

TOTALS:
 FULL TIME 3401: 17
 NON FULL TIME 3401: 5

2013-2014 Budget

DEPARTMENT: 3401 Finance and Purchasing

Fund 01: General

Program Description

This program provides the overall management, organization, planning, and administration of the Finance Department. Program responsibilities include: centralized accounting, financial planning and reporting, payroll, revenue collection, audit, investments, centralized procurement, and budget preparation.

Performance Indicators	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Property tax collection percent	97.0	98.0	98.0	98.0
Occupational accounts	8,789	8,824	9,357	9,400
Budget amendments	51	36	53	47
Sealed bids and RFPs completed	55	43	55	55
Number of purchase orders	461	548	550	500

2012-2013 Accomplishments

1. Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the 31st year.
 2. Received GFOA Budget Presentation Award for the 13th consecutive year.
 3. Prepared a balanced budget for FY 2013-14 in accordance with the GFOA budget preparation criteria.
 4. Completed implementation of the Finance module and began the implementation of the HR/Payroll module for the Enterprise Resource Planning (ERP) system.
 5. Completed implementation of new Occupational/Net Profit tax system
 6. Trained all departments within the city on the Finance module in the ERP system.
-

2013-2014 Objectives

1. Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting.
 2. Receive the GFOA Distinguished Budget Presentation Award.
 3. Maintain National Certification of Purchasing Personnel.
 4. Complete implementation of the new Property Tax and Alcoholic Beverage Control systems.
 5. Complete implementation of the HR/Payroll module for the ERP system.
 6. Complete training of all departments on Finance and HR/Payroll modules in the ERP system.
-

2013-2014 Budget

DEPARTMENT: 3401 Finance

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 771,582	\$ 854,785	\$ 810,286	\$ 820,141	
1102 Salaries-Non-Full Time	43,549	45,507	45,053	51,145	
1105 Overtime	2,103	1,243	3,900	2,500	
1121 Employees Retirement	130,489	150,727	159,173	155,397	
1123 Unemployment Expense	2,466	2,718	2,578	2,621	
1125 Hospital Insurance	109,075	104,301	134,328	148,608	
1126 Life Insurance	3,945	3,564	3,671	3,737	
1127 Social Security	56,907	62,826	65,732	66,845	
1128 Workers Comp.	1,218	1,459	1,824	2,401	
1129 Other Benefits	595	725	750	760	
Total	<u>1,121,929</u>	<u>1,227,855</u>	<u>1,227,295</u>	<u>1,254,155</u>	2.2%
Maintenance					
2204 Repairs	0	0	424	500	
2211 Maintenance/Vehicles & Equipment	454	0	0	0	
Total	<u>454</u>	<u>0</u>	<u>424</u>	<u>500</u>	17.9%
Supplies					
2401 Non-Capitalized Equipment	11,918	4,529	6,050	500	
2402 Postage	44,057	39,157	33,921	34,125	
2403 Technical Supplies	14,789	18,569	20,875	9,700	
2405 Cleaning Supplies	3,268	3,228	4,000	3,540	
2407 Office Supplies	10,974	11,028	9,275	10,875	
2409 Dues & Subscriptions	3,051	3,330	4,345	2,900	
2412 Motor Fuel	727	0	0	0	
2417 Computer Equipment	0	0	0	2,000	
2418 Computer Software	0	0	0	500	
Total	<u>88,784</u>	<u>79,841</u>	<u>78,466</u>	<u>64,140</u>	-18.3%
Utilities					
3301 Utilities/OMU	12,488	17,256	15,000	20,000	
3302 Utilities/Non City	9,799	11,526	13,000	12,000	
3303 Communications	8,619	7,179	7,500	8,220	
Total	<u>30,906</u>	<u>35,961</u>	<u>35,500</u>	<u>40,220</u>	13.3%

2013-2014 Budget

DEPARTMENT: 3401 Finance

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Other					
4501 Advertising	\$ 8,031	\$ 10,936	\$ 17,400	\$ 18,000	
4503 Rents & Storages	105	35	0	0	
4504 Insurance	524	112	115	116	
4506 Profess/Technical	109,094	106,258	112,500	114,500	
4508 Safety Costs	13	0	25	25	
4509 Training	13,652	6,533	9,000	15,500	
4513 Bad Debt Expense	8,573	(3,874)	18,500	18,500	
4516 Commission on Tax Collection	31,448	32,659	38,000	37,000	
Total	<u>171,440</u>	<u>152,659</u>	<u>195,540</u>	<u>203,641</u>	4.1%
Capital					
5605 Equipment	0	0	0	9,000	
5607 Replacement	914	928	0	0	
Total	<u>914</u>	<u>928</u>	<u>0</u>	<u>9,000</u>	100.0%
Department Total	<u>\$ 1,414,427</u>	<u>\$ 1,497,244</u>	<u>\$ 1,537,225</u>	<u>\$ 1,571,656</u>	2.2%

Expenditure Analysis:

Personnel: Increase in non-full time salaries due to additional part-time person added fiscal year 2012-13.

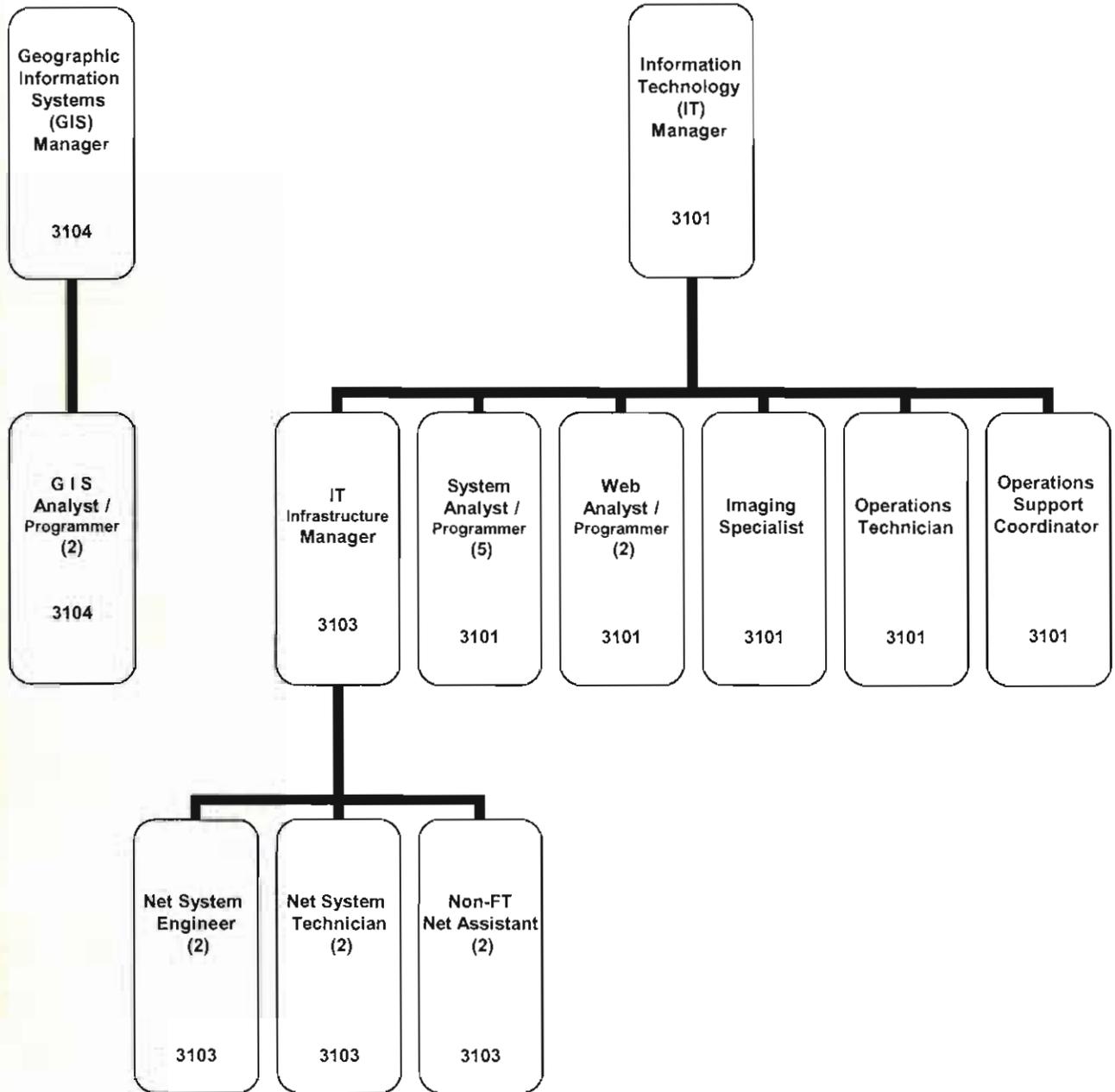
Supplies: Decrease in non-capitalized equipment from moving computer equipment/software purchases to new accounts and few replacements. Decrease in technical supplies due to reduction in preprinted tax forms.

Other: Increase in training due to new computer system training needed.

Revenue Analysis:

Projected revenue \$136,738 from RWRA for accounting, payroll and purchasing services. \$96,269 projected from Daviess County Fiscal Court for collection of occupational license fees.

Information Technology



Structure subject to change FY13-14.

TOTALS:
 FULL TIME 3101: 11
 FULL TIME 3103: 5
 FULL TIME 3104: 3
 NON FULL TIME 3103: 2

2013-2014 Budget

DEPARTMENT: 3100 Information Technology

Fund 01: General and Fund 21: GIS

Program Description

This program provides Information Technology services to manage the Municipal Network infrastructure, define technology needs and translate requirements into appropriate hardware, software or services, administer networked systems hardware and software, provide application support, conduct technology training, provide Help Desk services, manage Data Center operations, provide web services, manage technology in support of Emergency Services, provide audio-visual services, manage government access channel programming, provide geographic information system (GIS) services, image generation of records and documents and oversight of document archives. This program also provides fee-based Information Technology services for the Owensboro Metropolitan Planning Commission, Owensboro Municipal Utilities, and Regional Water Resource Agency.

Performance Indicators	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Total Work Orders	4,571	3,044	2,847	2,700
Completed Work Orders	4,664	3,157	2,810	2,750
Closed Work Orders within 1 Hour	1,032	720	672	700

2012-2013 Accomplishments

1. Completed implementation of Finance module and began implementation of HR/Payroll modules for Enterprise Resource Planning (ERP) system.
 2. Completed implementation of new Occupational/Net Profit tax system.
 3. Began implementation of new Parks software system, RecTrac.
 4. As reflected in the Performance Indicators section, IT is realizing a steady and sustainable year-to-year decrease in Work Orders.
 5. Designed and deployed the implementation of a series of IP Network Cameras overlooking both Smothers and English Parks. Capability to monitor the live cameras and to playback recorded video has been made available to every PC/Laptop on the Municipal Network as well as the Police MDTs in the field.
 6. Created and deployed prototypes of mobile web based GIS applications that take much of value of the desktop environment to the field using mobile devices.
 7. Began the update of GIS data layers by using the 2012 aerial photography.
-

2013-2014 Objectives

1. Complete implementation of HR/Payroll and Community Development modules for Enterprise Resource Planning (ERP) system.
 2. Develop new application system for Property Taxes and Alcoholic Beverage Control.
 3. Continue implementation of broadband connectivity for OPD's MDT fleet via Verizon air-cards.
 4. Plan and acquire new aerial photography (2014) to provide improved information for emergency services, planning, maintenance, and other decisions.
 5. Scale up and deploy mobile web based GIS applications which will allow the desktop environment in the field using mobile devices.
 6. Continue development, testing, and documentation of Disaster Recovery (DR) processes and procedures to minimize disruption of City operations if primary Network Operations Center becomes non-operational due to natural disaster, fire, or other peril.
 7. Review and refine standard Municipal Network Policies and Procedures.
 8. Complete implementation of new Parks software system, RecTrac.
-

2013-2014 Budget

DEPARTMENT: 3100 Information Technology Summary

Fund 01: General

		<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Budget</u>	<u>%</u>
		<u>2010-2011</u>	<u>2011-2012</u>	<u>Budget</u>	<u>2013-2014</u>	<u>Change</u>
Personnel Services						
1101	Salaries	\$ 1,060,002	\$ 1,054,675	\$ 1,017,091	\$ 1,005,602	
1102	Salaries-Non-Full Time	121,066	51,670	70,961	19,486	
1105	Overtime	3,496	2,879	3,250	3,000	
1121	Employees Retirement	194,836	195,526	205,703	190,525	
1123	Unemployment Expense	3,578	3,350	3,274	3,085	
1125	Hospital Insurance	113,830	107,663	131,676	153,672	
1126	Life Insurance	5,400	9,325	4,515	4,467	
1127	Social Security	83,245	73,534	83,485	78,649	
1128	Workers Comp.	2,270	1,864	2,127	2,218	
1129	Other Benefits	358	347	400	450	
	Total	<u>1,588,081</u>	<u>1,500,833</u>	<u>1,522,482</u>	<u>1,461,154</u>	<u>-4.0%</u>
Maintenance						
2204	Mtc/Repairs to Equipment	953	3,819	2,250	1,750	
2206	Mtc/Repairs Computers	26,732	19,375	28,000	18,550	
2211	Mtc/Vehicles/Equipment	1,183	1,050	2,984	3,835	
2235	Maintenance Hardware	0	0	0	15,070	
2236	Maintenance Software	0	0	0	113,150	
	Total	<u>28,868</u>	<u>24,244</u>	<u>33,234</u>	<u>152,355</u>	<u>358.4%</u>
Supplies						
2401	Non-Capitalized Equipment	56,848	40,567	27,300	60,400	
2402	Postage	85	24	90	65	
2403	Technical Supplies	14,583	12,897	17,125	8,425	
2405	Cleaning Supplies	24	99	200	100	
2407	Office Supplies	5,365	4,390	8,450	4,500	
2409	Dues & Subscriptions	707	560	985	915	
2412	Motor Fuel	576	660	1,000	750	
2417	Computer Equipment	0	0	0	10,575	
2418	Computer Software	0	0	0	94,815	
	Total	<u>78,188</u>	<u>59,197</u>	<u>55,150</u>	<u>180,545</u>	<u>227.4%</u>
Utilities						
3301	Utilities/OMU	14,479	18,729	15,800	18,500	
3302	Utilities/Non City	10,089	11,428	12,500	8,400	
3303	Communications	22,396	24,680	27,210	45,530	
	Total	<u>46,964</u>	<u>54,837</u>	<u>55,510</u>	<u>72,430</u>	<u>30.5%</u>

2013-2014 Budget

DEPARTMENT: 3100 Information Technology Summary

Fund 01: General

		<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Budget</u>	<u>%</u>
		<u>2010-2011</u>	<u>2011-2012</u>	<u>Budget</u>	<u>2013-2014</u>	<u>Change</u>
Other						
4502	Travel	\$ 80	\$ 0	\$ 0	\$ 0	
4503	Rents & Storages	1,575	1,208	1,050	1,050	
4504	Insurance	1,374	1,381	1,464	2,134	
4506	Profess/Technical	107,410	209,917	202,250	50,350	
4508	Safety Costs	19	0	80	80	
4509	Training Cost	19,090	22,491	22,880	14,242	
	Total	<u>129,548</u>	<u>234,997</u>	<u>227,724</u>	<u>67,856</u>	-70.2%
Capital						
5605	Equipment	116,725	41,599	10,000	36,000	
5607	Replacement	11,551	8,794	8,830	8,892	
	Total	<u>128,276</u>	<u>50,393</u>	<u>18,830</u>	<u>44,892</u>	138.4%
	Department Total	<u>\$ 1,999,925</u>	<u>\$ 1,924,501</u>	<u>\$ 1,912,930</u>	<u>\$ 1,979,232</u>	3.5%

Expenditure Analysis:

Personnel: Decrease due to transfer of Audio Video Support Services Division-3102 to Administration Dept. division- 2105.

Maintenance: Increase due to new accounts created for hardware/software maintenance previously in profess/technical.

Supplies: Increase due to additional non-capitalized equipment purchases and city-wide upgrade to Microsoft Office 2010 and upgrade of file servers to Windows Server 2012.

Utilities: Increase due to migration to VOIP and upgrade of internet access.

Other: Decrease due to computer hardware/software maintenance agreements and purchases moved to new accounts in maintenance and supplies.

Capital: Increase due to replacement of network core switch.

Revenue Analysis:

Projected revenue of \$193,902 from Daviess County Fiscal Court and RWRA for computer services. Decrease from OMU implementation of new ERP system.

2013-2014 Budget

DIVISION: 3101 Information Technology-Applications

Fund 01: General

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Personnel Services					
1101 Salaries	\$ 662,942	\$ 626,474	\$ 669,627	\$ 682,895	
1102 Salaries-Non-Full Time	16,593	0	0	0	
1105 Overtime	976	25	3,000	3,000	
1121 Employees Retirement	114,094	110,085	131,498	129,566	
1123 Unemployment Expense	2,060	1,893	2,018	2,058	
1125 Hospital Insurance	71,254	66,678	95,508	104,640	
1126 Life Insurance	3,345	2,627	2,968	3,033	
1127 Social Security	47,482	43,967	51,456	52,471	
1128 Workers Comp.	993	1,147	1,198	1,474	
1129 Other Benefits	358	347	400	450	
Total	<u>920,097</u>	<u>853,243</u>	<u>957,673</u>	<u>979,587</u>	2.3%
Maintenance					
2204 Repairs-Service Agreements	6	447	1,500	1,500	
2206 Maintenance/Repair Computers	12,366	9,570	19,100	600	
2235 Maintenance Hardware	0	0	0	11,120	
2236 Maintenance Software	0	0	0	83,150	
Total	<u>12,372</u>	<u>10,017</u>	<u>20,600</u>	<u>96,370</u>	367.8%
Supplies					
2401 Non-Capitalized Equipment	3,269	0	7,500	1,300	
2402 Postage	12	9	50	50	
2403 Technical Supplies	2,032	6,892	10,375	4,775	
2407 Office Supplies	2,552	2,700	3,500	2,500	
2409 Dues & Subscriptions	614	471	815	745	
2417 Computer Equipment	0	0	0	9,000	
2418 Computer Software	0	0	0	25,500	
Total	<u>8,479</u>	<u>10,072</u>	<u>22,240</u>	<u>43,870</u>	97.3%
Utilities					
3301 Utilities/OMU	7,441	9,005	7,200	8,500	
3302 Utilities/Non City	4,567	4,933	5,500	5,000	
3303 Communications	3,641	4,406	5,110	3,610	
Total	<u>15,649</u>	<u>18,344</u>	<u>17,810</u>	<u>17,110</u>	-3.9%

2013-2014 Budget

DIVISION: 3101 Information Technology-Applications

Fund 01: General

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Other					
4502 Travel	\$ 40	\$ 0	\$ 0	\$ 0	
4503 Rents & Storages	840	683	630	630	
4506 Profess/Technical	32,760	41,902	150,750	40,000	
4508 Safety Costs	19	0	0	0	
4509 Training	8,282	6,959	11,780	10,592	
Total	<u>41,941</u>	<u>49,544</u>	<u>163,160</u>	<u>51,222</u>	<u>-68.6%</u>
Capital					
5605 Equipment	<u>12,282</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total	<u>12,282</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Division Total	<u>\$ 1,010,820</u>	<u>\$ 941,220</u>	<u>\$ 1,181,483</u>	<u>\$ 1,188,159</u>	<u>0.6%</u>

Expenditure Analysis:

Maintenance: Increase due to new accounts created for hardware/software maintenance previously in profess/technical.

Supplies: Increase due to new accounts created for computer and software purchases previously in non-capitalized equipment and profess/technical.

Other: Decrease in profess/technical due to new accounts created for hardware and software maintenance and purchases.

Revenue Analysis:

Projected revenue \$74,408 from RWRA, OMPC and OMU for computer services.

2013-2014 Budget

DIVISION: 3102 Information Technology-Support Services

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 11,757	\$ 32,509	\$ 34,688	\$ 0	
1102 Salaries-Non-Full Time	68,015	34,851	51,801	0	
1105 Overtime	89	92	250	0	
1121 Employees Retirement	11,564	11,466	13,057	0	
1123 Unemployment Expense	240	205	260	0	
1125 Hospital Insurance	972	149	0	0	
1126 Life Insurance	93	4,977	158	0	
1127 Social Security	5,818	167	6,636	0	
1128 Workers Comp.	532	0	76	0	
Total	99,080	84,416	106,926	0	-100.0%
Maintenance					
2204 Repairs	947	3,297	500	0	
2206 Maintenance/Repair Computers	0	450	0	0	
Total	947	3,747	500	0	-100.0%
Supplies					
2401 Non-Capitalized Equipment	6,211	0	1,000	0	
2402 Postage	66	6	25	0	
2403 Technical Supplies	4,540	1,500	2,000	0	
2407 Office Supplies	69	49	150	0	
Total	10,886	1,555	3,175	0	-100.0%
Utilities					
3301 Utilities/OMU	826	914	1,100	0	
3302 Utilities/Non City	747	879	1,000	0	
3303 Communications	435	226	300	0	
Total	2,008	2,019	2,400	0	-100.0%
Other					
4502 Travel	40	0	0	0	
4506 Profess/Technical	5,536	0	1,700	0	
Total	5,576	0	1,700	0	-100.0%

2013-2014 Budget

DIVISION: 3102 Information Technology-Support Services

Fund 01: General

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Capital					
5605 Equipment	\$ 9,887	\$ 0	\$ 0	\$ 0	
Total	<u>9,887</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%
Division Total	<u>\$ 128,384</u>	<u>\$ 91,737</u>	<u>\$ 114,701</u>	<u>\$ 0</u>	<u>-100.0%</u>

Expenditure Analysis:

Division moved to Administration-2105 starting 2013-14 fiscal year.

Revenue Analysis:

2013-2014 Budget

DIVISION: 3103 Information Technology Operations

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 385,303	\$ 395,692	\$ 312,776	\$ 322,707	
1102 Salaries-Non-Full Time	36,458	16,819	19,160	19,486	
1105 Overtime	2,431	2,762	0	0	
1121 Employees Retirement	69,178	73,975	61,148	60,959	
1123 Unemployment Expense	1,278	1,252	996	1,027	
1125 Hospital Insurance	41,604	40,836	36,168	49,032	
1126 Life Insurance	1,962	1,721	1,389	1,434	
1127 Social Security	29,945	29,400	25,393	26,178	
1128 Workers Comp.	745	717	853	744	
Total	<u>568,904</u>	<u>563,174</u>	<u>457,883</u>	<u>481,567</u>	5.2%
Maintenance					
2204 Repairs	0	75	250	250	
2206 Maintenance/Repair Computers	14,366	9,355	8,900	17,950	
2211 Maintenance/Vehicles & Equipment	1,183	1,050	2,984	3,835	
2235 Maintenance Hardware	0	0	0	3,950	
2236 Maintenance Software	0	0	0	30,000	
Total	<u>15,549</u>	<u>10,480</u>	<u>12,134</u>	<u>55,985</u>	361.4%
Supplies					
2401 Non-Capitalized Equipment	47,368	40,567	18,800	59,100	
2402 Postage	7	9	15	15	
2403 Technical Supplies	8,011	4,505	4,750	3,650	
2405 Cleaning Supplies	24	99	200	100	
2407 Office Supplies	2,744	1,641	4,800	2,000	
2409 Dues & Subscriptions	93	89	170	170	
2412 Motor Fuel	576	660	1,000	750	
2417 Computer Equipment	0	0	0	1,575	
2418 Computer Software	0	0	0	69,315	
Total	<u>58,823</u>	<u>47,570</u>	<u>29,735</u>	<u>136,675</u>	359.6%
Utilities					
3301 Utilities/OMU	6,212	8,810	7,500	10,000	
3302 Utilities/Non City	4,775	5,616	6,000	3,400	
3303 Communications	18,320	20,048	21,800	41,920	
Total	<u>29,307</u>	<u>34,474</u>	<u>35,300</u>	<u>55,320</u>	56.7%

2013-2014 Budget

DIVISION: 3103 Information Technology Operations

Fund 01: General

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Other					
4503 Rents & Storages	\$ 735	\$ 525	\$ 420	\$ 420	
4504 Insurance	1,374	1,381	1,464	2,134	
4506 Profess/Technical	69,114	168,015	49,800	10,350	
4508 Safety Costs	0	0	80	80	
4509 Training	10,808	15,532	11,100	3,650	
Total	<u>82,031</u>	<u>185,453</u>	<u>62,864</u>	<u>16,634</u>	<u>-73.5%</u>
Capital					
5605 Equipment	94,556	41,599	10,000	36,000	
5607 Replacement	11,551	8,794	8,830	8,892	
Total	<u>106,107</u>	<u>50,393</u>	<u>18,830</u>	<u>44,892</u>	<u>138.4%</u>
Division Total	<u>\$ 860,721</u>	<u>\$ 891,544</u>	<u>\$ 616,746</u>	<u>\$ 791,073</u>	<u>28.3%</u>

Expenditure Analysis:

Maintenance: Increase due to replacement of City Hall UPS batteries and new accounts for maintenance hardware software previously profess/technical account.

Supplies: Increase in non-capitalized equipment due to deployment of wireless access points throughout City Hall and OPD, surveillance cameras, data storage, and VoIP hardware. Computer hardware and software budgeted in new accounts previously in profess/technical. Also, increased costs for city-wide upgrade to Microsoft Office 2010 and upgrade of file servers to Windows Server 2012.

Utilities: Communications increase due to anticipated circuit charges associated with migration to VoIP and upgrade of internet access 'pipe' to allow for additional bandwidth.

Other: Decrease in professional/technical due to new accounts for computer hardware/software maintenance and software. Training has decreased due to implementation of ERP.

Capital: Increase in equipment due to replacement of network core switch.

Revenue Analysis:

Projected revenue \$119,494 received from RWRA, OMPC, and OMU for computer services.

2013-2014 Budget

DIVISION: 3104 Information Technology-GIS

Fund 21: GIS

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 202,458	\$ 204,268	\$ 213,233	\$ 217,423	
1103 Temporary Help-Outside	0	0	0	32,448	
1121 Employees Retirement	33,280	38,050	41,687	41,071	
1123 Unemployment Expense	601	627	640	652	
1125 Hospital Insurance	31,680	31,068	39,744	43,704	
1126 Life Insurance	1,025	894	938	956	
1127 Social Security	11,110	16,634	16,312	16,633	
1128 Workers Comp.	338	331	445	469	
Total	<u>280,492</u>	<u>291,872</u>	<u>312,999</u>	<u>353,356</u>	12.9%
Maintenance					
2204 Repairs	226	0	0	0	
2206 Maintenance/Repair Computers	0	73	200	200	
Total	<u>226</u>	<u>73</u>	<u>200</u>	<u>200</u>	0.0%
Supplies					
2401 Non-Capitalized Equipment	0	2,000	2,100	3,000	
2403 Technical Supplies	106	508	350	350	
2407 Office Supplies	26	25	80	80	
2409 Dues & Subscriptions	0	0	75	75	
Total	<u>132</u>	<u>2,533</u>	<u>2,605</u>	<u>3,505</u>	34.5%
Utilities					
3301 Utilities/OMU	1,429	2,120	2,000	2,600	
3302 Utilities/Non City	1,121	1,416	1,600	1,600	
3303 Communications	1,204	1,490	1,400	1,400	
Total	<u>3,754</u>	<u>5,026</u>	<u>5,000</u>	<u>5,600</u>	12.0%
Other					
4503 Rents & Storages	630	617	630	630	
4506 Profess/Technical	27,163	14,621	45,500	17,500	
4509 Training	2,974	4,161	6,800	6,800	
Total	<u>30,767</u>	<u>19,399</u>	<u>52,930</u>	<u>24,930</u>	-52.9%

2013-2014 Budget

DIVISION: 3104 Information Technology-GIS

Fund 21: GIS

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Capital					
5605 Equipment	\$ 0	\$ 0	\$ 22,000	\$ 22,000	
5651 Depreciation	1,047	2,282	0	0	
Total	<u>1,047</u>	<u>2,282</u>	<u>22,000</u>	<u>22,000</u>	0.0%
Division Total	<u>\$ 316,418</u>	<u>\$ 321,185</u>	<u>\$ 395,734</u>	<u>\$ 409,591</u>	3.5%

Expenditure Analysis:

Personnel: Increase due to temporary GIS help moved from Engineering-5101 to GIS-3104.

Supplies: Increase in non-capitalized equipment for GIS workstation.

Other: Professional/technical decreased due to fiscal year 2012-13 containing a carry over amount.

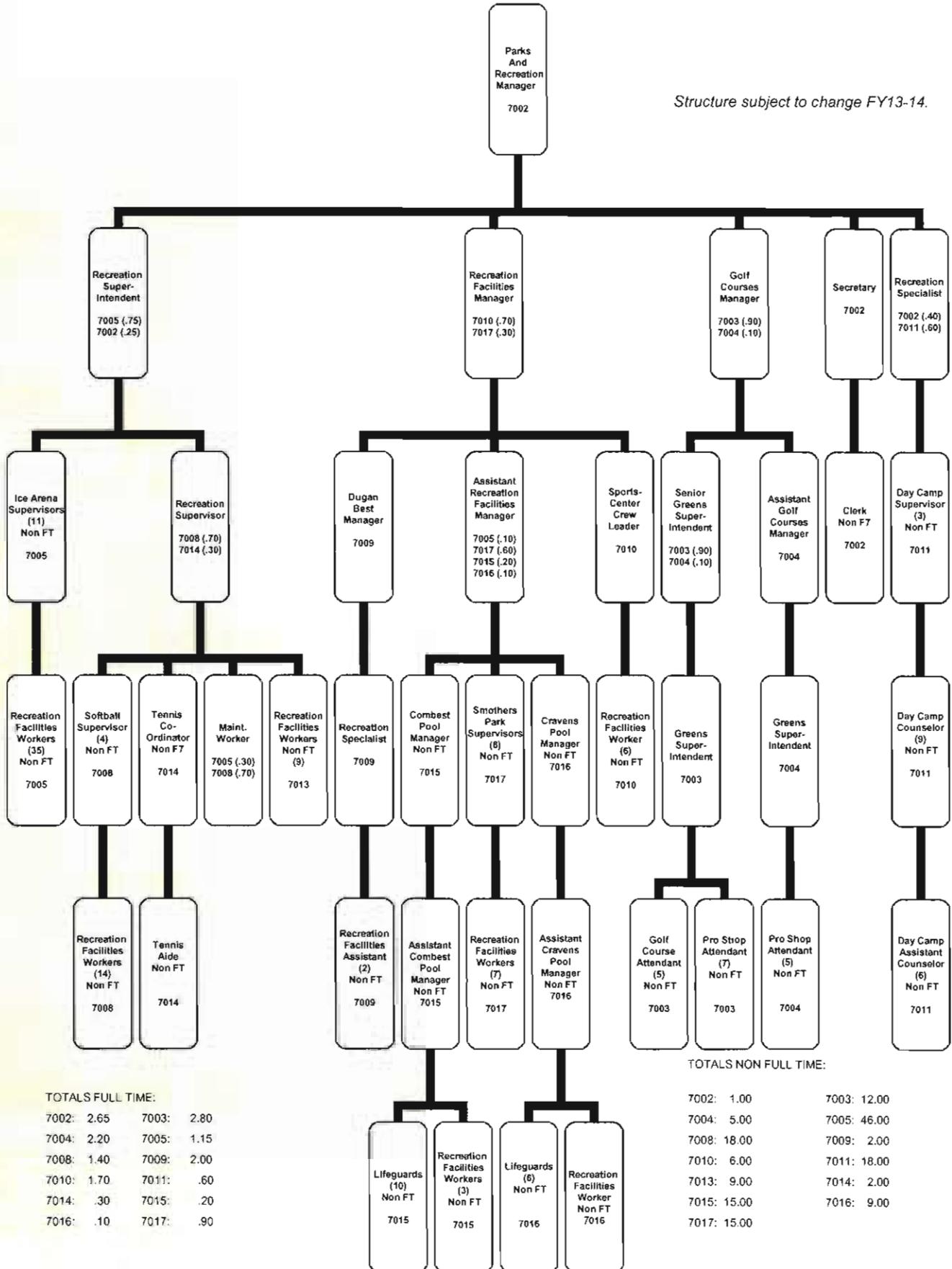
Equipment: Aerial photography replacement plan.

Revenue Analysis:

Projected revenue \$322,193 from RWRA, Daviess County Fiscal Court, and OMU for GIS services.

Parks and Recreational

Structure subject to change FY13-14.



2013-2014 Budget

DEPARTMENT: 7000 Parks-General Fund Summary

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 285,830	\$ 280,508	\$ 290,036	\$ 303,747	
1102 Salaries-Non-Full Time	83,327	83,333	100,130	180,606	
1103 Temporary Help-Outside	6,442	10,192	9,115	0	
1105 Overtime	1,104	771	1,600	500	
1121 Employees Retirement	50,980	53,577	56,799	58,423	
1123 Unemployment Expense	1,113	1,097	1,202	1,455	
1124 Clothing	42	1,172	648	3,706	
1125 Hospital Insurance	51,622	44,800	53,520	58,272	
1126 Life Insurance	1,498	1,259	1,315	1,383	
1127 Social Security	25,966	25,785	30,664	37,092	
1128 Workers Comp.	11,663	9,324	10,963	8,767	
1129 Other Benefits	81	55	100	140	
Total	519,668	511,873	556,092	654,091	17.6%
Maintenance					
2201 Maintenance/Buildings	279,446	254,148	314,536	511,999	
2202 Maintenance/Grounds	1,453,144	1,265,464	1,439,576	1,470,964	
2203 Maintenance/Furniture & Fixtures	250	234	750	800	
2204 Repairs-Service Agreements/Lights	2,905	2,184	2,574	3,250	
2211 Maintenance/Vehicles & Equipment	1,183	1,050	856	598	
Total	1,736,928	1,523,080	1,758,292	1,987,611	13.0%
Supplies					
2401 Non-Capitalized Equipment	8,621	8,005	4,050	8,136	
2402 Postage	1,793	1,489	2,505	1,855	
2403 Technical Supplies	41,120	46,391	49,221	35,511	
2405 Cleaning Supplies	961	720	1,075	1,600	
2407 Office Supplies	3,919	3,042	4,225	3,850	
2409 Dues & Subscriptions	1,253	1,186	1,407	1,467	
2410 Concession Supplies	1,932	1,988	1,950	55,300	
2417 Computer Equipment	0	0	0	2,700	
Total	59,599	62,821	64,433	110,419	71.4%
Utilities					
3301 Utilities/OMU	84,924	98,641	92,000	233,000	
3302 Utilities/Non City	35,533	32,700	42,500	38,000	
3303 Communications	4,350	4,771	4,860	6,455	
Total	124,807	136,112	139,360	277,455	99.1%

2013-2014 Budget

DEPARTMENT: 7000 Parks-General Fund Summary

Fund 01: General

		Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Other						
4501	Advertising	\$ 34,882	\$ 23,217	\$ 25,053	\$ 17,665	
4502	Travel	2,689	1,466	2,160	2,150	
4503	Rents & Storages	4,744	3,298	5,473	720	
4504	Insurance	6,518	6,570	6,965	30,032	
4506	Profess/Technical	52,829	49,259	28,806	30,322	
4508	Safety Costs	612	9,676	4,295	1,365	
4509	Training	1,639	250	0	0	
4557	Teen Center	4,463	3,241	4,075	4,075	
	Total	<u>108,376</u>	<u>96,977</u>	<u>76,827</u>	<u>86,329</u>	12.4%
Capital						
5607	Replacement	<u>341,678</u>	<u>325,602</u>	<u>343,707</u>	<u>371,751</u>	
	Total	<u>341,678</u>	<u>325,602</u>	<u>343,707</u>	<u>371,751</u>	8.2%
	Department Total	<u>\$ 2,891,056</u>	<u>\$ 2,656,465</u>	<u>\$ 2,938,711</u>	<u>\$ 3,487,656</u>	18.7%

Expenditure Analysis:

Personnel: Increase equals addition of new division Smothers Park 7017 reduced by the Parks Department reorganization including moving Special Events 7013 to Administration Public Events 2102.

Maintenance: Increase in projects budgeted for Parks facilities and addition of Smothers Park.

Utilities: Increase due to addition of Smothers Park and OMU electrical rate increase.

Supplies: Increase due to addition of Smothers Park and increased cost of concession supplies.

Other: Increase equals addition of Smothers Park and increased insurance costs reduced by cost savings measures across the department.

Revenue Analysis

Projected revenue of \$319,187 for Parks General Fund, increase of \$111,622 from addition of Smothers Park.

2013-2014 Budget

DIVISIONS: Parks-General Fund Overview

Fund 01: General

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Change From Prior Yr</u>	<u>% Change</u>
Maintenance - 7001 *						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	0	0.0%
Expense	2,014,270	1,783,196	1,980,125	1,809,666	(170,459)	-8.6%
Excess (Loss)	<u>\$ (2,014,270)</u>	<u>\$ (1,783,196)</u>	<u>\$ (1,980,125)</u>	<u>\$ (1,809,666)</u>	<u>170,459</u>	
Admin - 7002						
Revenue	\$ 10,418	\$ 6,314	\$ 5,500	\$ 21,000	15,500	281.8%
Expense	651,114	506,366	509,745	472,539	(37,206)	-7.3%
Excess (Loss)	<u>\$ (640,696)</u>	<u>\$ (500,052)</u>	<u>\$ (504,245)</u>	<u>\$ (451,539)</u>	<u>52,706</u>	
Dugan Best - 7009						
Revenue	\$ 6,392	\$ 5,264	\$ 5,220	\$ 9,300	4,080	78.2%
Expense	0	128,451	204,880	218,346	13,466	6.6%
Excess (Loss)	<u>\$ 6,392</u>	<u>\$ (123,187)</u>	<u>\$ (199,660)</u>	<u>\$ (209,046)</u>	<u>(9,386)</u>	
Youth - 7011						
Revenue	\$ 77,929	\$ 110,512	\$ 108,210	\$ 107,910	(300)	-0.3%
Expense	81,273	104,395	113,526	110,002	(3,524)	-3.1%
Excess (Loss)	<u>\$ (3,344)</u>	<u>\$ 6,117</u>	<u>\$ (5,316)</u>	<u>\$ (2,092)</u>	<u>3,224</u>	
Special Events - 7013						
Revenue	\$ 11,568	\$ 14,385	\$ 15,845	\$ 0	(15,845)	-100.0%
Expense	52,351	65,828	54,982	3,290	(51,692)	-94.0%
Excess (Loss)	<u>\$ (40,783)</u>	<u>\$ (51,443)</u>	<u>\$ (39,137)</u>	<u>\$ (3,290)</u>	<u>35,847</u>	
Sports - 7014						
Revenue	\$ 54,691	\$ 60,500	\$ 72,790	\$ 60,317	(12,473)	-17.1%
Expense	92,048	68,229	75,453	63,093	(12,360)	-16.4%
Excess (Loss)	<u>\$ (37,357)</u>	<u>\$ (7,729)</u>	<u>\$ (2,663)</u>	<u>\$ (2,776)</u>	<u>(113)</u>	
Smothers Park - 7017						
Revenue	\$ 0	\$ 0	\$ 0	\$ 120,660	120,660	100.0%
Expense	0	0	0	810,720	810,720	100.0%
Excess (Loss)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (690,060)</u>	<u>\$ (690,060)</u>	
Total						
Revenue	\$ 160,998	\$ 196,975	\$ 207,565	\$ 319,187	111,622	53.8%
Expense	2,891,056	2,656,465	2,938,711	3,487,656	548,945	18.7%
Excess (Loss)	<u>\$ (2,730,058)</u>	<u>\$ (2,459,490)</u>	<u>\$ (2,731,146)</u>	<u>\$ (3,168,469)</u>	<u>(437,323)</u>	

2013-2014 Budget

DIVISION: 7001 Parks-Maintenance

Fund 01: General

		<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Maintenance						
2201	Maintenance/Buildings	\$ 247,934	\$ 224,881	\$ 237,315	\$ 379,228	
2202	Maintenance/Grounds	<u>1,442,344</u>	<u>1,255,789</u>	<u>1,421,994</u>	<u>1,082,643</u>	
	Total	<u>1,690,278</u>	<u>1,480,670</u>	<u>1,659,309</u>	<u>1,461,871</u>	-11.9%
Capital						
5607	Replacement	<u>323,992</u>	<u>302,526</u>	<u>320,816</u>	<u>347,795</u>	
	Total	<u>323,992</u>	<u>302,526</u>	<u>320,816</u>	<u>347,795</u>	8.4%
	Division Total	<u>\$ 2,014,270</u>	<u>\$ 1,783,196</u>	<u>\$ 1,980,125</u>	<u>\$ 1,809,666</u>	-8.6%

Expenditure Analysis:

Maintenance: Increase in projects budgeted for Parks facilities. Decrease in Parks grounds maintenance costs.

Revenue Analysis:

No revenue generated from this division.

Program Description

This program provides the overall administration and management of the Parks and Recreation Department. Services include management of 23 parks: Adkisson Greenbelt, Ben Hawes, Cap Gardner, Chautauqua, Dugan Best, English, Jack C. Fisher, Goose Egg, Heartland, James Mason, Joe Ford Nature, Kendall-Perkins, Legion, Max Rhoads, Moreland, Old Germantown, Shifely, Smothers, Southern, Thompson-Berry, Waymond Morris, Yewell-Heritage and York Parks; administration and operations of the Parks & Recreation Admin Center; administration of the respective funds associated with nine additional recreational facilities: Ben Hawes Golf Course, Combest Pool, Cravens Pool, Dugan Best, Edge Ice Center, Hillcrest Golf Course, Owensboro Softball Complex, Smothers and Sportscenter; coordination and offering of numerous programs and activities at said facilities; and coordination of the Owensboro Youth Council.

Performance Indicators	Actual	Actual	Projected	Estimated
	2010-2011	2011-2012	2012-2013	2013-2014
Number of participants	240,643	318,063	304,500	305,000
Number of recreation programs	290	309	292	290
Amount of sponsorship support	\$25,000	\$57,000	\$62,000	\$60,000

2012-2013 Accomplishments

1. Evaluated programs offered by the department and determined some activities/programs were duplicated by other organizations in the community and eliminated some of those to improve efficiencies of department human resources.
2. Secured and installed AEDs for remaining two recreational facilities.
3. Began implementation of RecTrac, a fully integrated Parks & Rec Management system, which will increase efficiency, productivity and increase data available for analysis. RecTrac's new Point of Sale systems will replace the current stand-alone cash registers improving functionality and operations.
4. Began implementing an ecommerce site for citizens to register and process payments for programs, leagues, events and activities online.
5. Added seven bike racks to local parks in support of Bicycle Owensboro's mission to make Owensboro a more bicycle safe and friendly community.
6. Created and established a mile marker system for the Adkisson Greenbelt which will improve emergency response to those utilizing the Greenbelt.
7. In partnership with the Kentucky Mountain Biking Association, completed the Rudy Mine Single Track Trails at Ben Hawes Park and established a Memorandum of Understanding with the group to help the City maintain and manage the trail system.

2013-2014 Objectives

1. Finalize a long range plan for Ben Hawes Park with the help of the Parks Advisory Board and approval of the Board of Commissioners.
2. Work with Information Technology Department to redesign the Parks website to make site more customer-friendly.
3. Work with Spohn Ranch and our citizens to plan, design and build a skate park at Chautauqua Park.
4. Create Rudy Mine Trails brochure which will encompass a thorough trail map that educates users on trail etiquette, safety procedures, historical data and information on wildlife, flowers and trees in the area.
5. Update and revise Adkisson Greenbelt Park maps and brochures.
6. Complete implementation of RecTrac, Parks & Rec Management system.
7. Complete implementation of ecommerce site.

2013-2014 Budget

DIVISION: 7002 Parks-Administration

Fund 01: General

		<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Budget</u>	<u>%</u>
		<u>2010-2011</u>	<u>2011-2012</u>	<u>Budget</u>	<u>2013-2014</u>	<u>Change</u>
Personnel Services						
1101	Salaries	\$ 219,475	\$ 170,809	\$ 174,591	\$ 144,667	
1102	Salaries-Non-Full Time	33,045	15,467	19,912	6,442	
1103	Temporary Help-Outside	4,934	2,424	0	0	
1105	Overtime	241	278	500	500	
1121	Employees Retirement	39,360	32,157	34,230	27,422	
1123	Unemployment Expense	758	562	585	455	
1124	Clothing	24	859	180	240	
1125	Hospital Insurance	38,587	28,773	35,970	29,136	
1126	Life Insurance	1,203	767	790	662	
1127	Social Security	17,422	12,899	14,918	11,598	
1128	Workers Comp.	9,605	3,924	5,044	2,773	
1129	Other Benefits	81	55	100	140	
	Total	<u>364,735</u>	<u>268,974</u>	<u>286,820</u>	<u>224,035</u>	<u>-21.9%</u>
Maintenance						
2201	Maintenance/Buildings	27,184	25,080	30,187	51,109	
2202	Maintenance/Grounds	6,239	3,998	3,919	3,466	
2203	Mtc/Furniture & Fixtures	250	0	0	0	
2204	Repairs-Service Agreements	2,905	2,184	2,324	2,250	
2211	Mtc/Vehicles & Equipment	1,183	1,050	856	598	
	Total	<u>37,761</u>	<u>32,312</u>	<u>37,286</u>	<u>57,423</u>	<u>54.0%</u>
Supplies						
2401	Non-Capitalized Equipment	8,621	6,681	3,700	0	
2402	Postage	1,268	694	1,500	1,000	
2403	Technical Supplies	8,930	1,828	1,800	0	
2405	Cleaning Supplies	861	419	450	400	
2407	Office Supplies	3,879	2,800	3,825	3,200	
2409	Dues & Subscriptions	512	415	450	450	
2410	Concession Supplies	1,854	0	0	0	
2417	Computer Equipment	0	0	0	900	
	Total	<u>25,925</u>	<u>12,837</u>	<u>11,725</u>	<u>5,950</u>	<u>-49.3%</u>
Utilities						
3301	Utilities/OMU	84,924	98,641	86,300	105,000	
3302	Utilities/Non City	35,533	32,700	39,500	35,000	
3303	Communications	4,350	3,708	3,960	3,995	
	Total	<u>124,807</u>	<u>135,049</u>	<u>129,760</u>	<u>143,995</u>	<u>11.0%</u>

2013-2014 Budget

DIVISION: 7002 Parks-Administration

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Other					
4501 Advertising	\$ 30,888	\$ 20,129	\$ 20,910	\$ 16,000	
4502 Travel	2,689	1,215	1,500	1,425	
4503 Rents & Storages	610	120	0	720	
4504 Insurance	6,518	5,848	6,199	9,886	
4506 Profess/Technical	33,023	5,697	650	885	
4508 Safety Costs	370	9,158	3,520	320	
4509 Training	1,639	250	0	0	
4557 Teen Center	4,463	3,241	0	0	
Total	80,200	45,658	32,779	29,236	-10.8%
Capital					
5607 Replacement	17,686	11,536	11,375	11,900	
Total	17,686	11,536	11,375	11,900	4.6%
Division Total	\$ 651,114	\$ 506,366	\$ 509,745	\$ 472,539	-7.3%

Expenditure Analysis:

Personnel: Decrease due to department reorganization and staff assignment changes.

Supplies: Non-capitalized equipment and technical supplies decrease due to no new items needed.

Other: Decrease due to reduction in advertising and safety costs from AEDs purchased during last budget year.
Increase in insurance costs.

Revenue Analysis

Projected revenue \$21,000.

2013-2014 Budget

REVENUE

DIVISION: 7002 Parks-Administration

Fund 01: General

Account	Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
7303	Parks Advertising Fee	\$ 7,163	\$ 6,314	\$ 5,500	\$ 6,000	
7477	Parks Reservation Revenue	3,255	0	0	15,000	
		<u>\$ 10,418</u>	<u>\$ 6,314</u>	<u>\$ 5,500</u>	<u>\$ 21,000</u>	<u>281.8%</u>

Program Description

This program provides funds and oversight of operations of recreational facilities such as Dugan Best Recreation Center and Smothers Park; recreation programs and activities which include Day Camps, assistance with Public and Special Events, and a variety of youth and adult fitness and sports programs.

Performance Indicators	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Dugan Best Recreation Center	12,856	15,507	15,500	16,000
Teen Participants	925	978	900	950
Day Camp Participants	320	329	340	350
Special Event Participants	18,400	14,881	17,600	0
Adult Sports Programs	13	11	11	10
Adult Sports Participants	4,259	4,969	4,784	1,621
Youth Sports Programs	30	17	16	15
Youth Sports Participants	805	556	573	660

Note - Special Events are moving to Public Events Division.

2012-2013 Accomplishments

1. Moved Ghosts & Goblins event downtown to Smothers Park. The event involved over 50 businesses, 7 of which were downtown merchants and had over 6,500 in attendance.
2. Transitioned Special Events from Parks & Recreation Department to the Public Events in Administrative Department.
3. Opened and began operations of Smothers Park, Owensboro's Premier Park on the Riverfront.
4. Maintained Owensboro Parks & Recreation's Day Camp American Camp Association (ACA) accreditation, the only ACA accredited traditional day camp in Owensboro.

2013-2014 Objectives

1. Test and establish policies and procedures for efficient, customer friendly operations for Smothers Park.
2. Research and train staff on use of RecTrac software to create league schedules and tournament brackets, replacing the current manual system, and improving use of human resources and efficiencies.
3. Research and train staff on use of RecTrac's Recreation Center Pass Management System to keep more accurate records of daily participation at Dugan Best Recreation Center. Information can be used to further analyze usage patterns and review ways to better serve the population utilizing the Recreation Center.

2013-2014 Budget

DIVISION: 7009 Parks-Dugan Best

Fund 01: General

		Actual	Actual	Amended	Budget	%
		2010-2011	2011-2012	Budget	2013-2014	Change
				2012-2013		
Personnel Services						
1101	Salaries	\$ 0	\$ 61,457	\$ 66,355	\$ 78,855	
1102	Salaries-Non-Full Time	0	12,518	10,934	16,933	
1103	Temporary Help-Outside	0	6,812	8,000	0	
1105	Overtime	0	0	850	0	
1121	Employees Retirement	0	11,678	12,972	14,896	
1123	Unemployment Expense	0	222	258	287	
1124	Clothing	0	102	125	255	
1125	Hospital Insurance	0	8,149	14,650	14,568	
1126	Life Insurance	0	262	302	363	
1127	Social Security	0	5,231	6,590	7,328	
1128	Workers Comp.	0	2,265	2,856	2,124	
	Total	0	108,696	123,892	135,609	9.5%
Maintenance						
2201	Maintenance/Buildings	0	0	43,139	39,865	
2202	Maintenance/Grounds	0	0	7,305	6,092	
2203	Maintenance/Furniture & Fixtures	0	234	750	800	
2204	Repairs-Service Agreements/Lights	0	0	250	0	
	Total	0	234	51,444	46,757	-9.1%
Supplies						
2401	Non-Capitalized Equipment	0	350	350	450	
2402	Postage	0	0	0	135	
2403	Technical Supplies	0	3,109	3,600	3,200	
2405	Cleaning Supplies	0	150	450	375	
2407	Office Supplies	0	203	200	225	
2409	Dues & Subscriptions	0	70	107	117	
2410	Concession Supplies	0	1,904	1,900	4,500	
2417	Computer Equipment	0	0	0	1,800	
	Total	0	5,786	6,607	10,802	63.5%
Utilities						
3301	Utilities/OMU	0	0	5,700	7,000	
3302	Utilities/Non City	0	0	3,000	3,000	
3303	Communications	0	1,063	900	720	
	Total	0	1,063	9,600	10,720	11.7%
Other						
4501	Advertising	0	61	185	200	
4502	Travel	0	151	400	400	
4504	Insurance	0	722	766	1,352	
4506	Profess/Technical	0	100	200	200	
4508	Safety Costs	0	98	270	250	
	Total	0	1,132	1,821	2,402	31.9%

2013-2014 Budget

DIVISION: 7009 Parks-Dugan Best

Fund 01: General

		<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Capital						
5607	Replacement	\$ 0	\$ 11,540	\$ 11,516	\$ 12,056	
5611	Software	0	0	0	0	
5651	Depreciation	0	0	0	0	
	Total	<u>0</u>	<u>11,540</u>	<u>11,516</u>	<u>12,056</u>	4.7%
	Division Total	<u>\$ 0</u>	<u>\$ 128,451</u>	<u>\$ 204,880</u>	<u>\$ 218,346</u>	6.6%

Expenditure Analysis:

Personnel: Increase due to realignment of staff. Increased non-full time salaries due to deleting outside services and overtime.

Supplies: Concession supplies increase due to managing of vending machines.

Revenue Analysis:

Projected revenue \$9,300 increasing from last fiscal year due to managing vending machines internally.

2013-2014 Budget

REVENUE

DIVISION: 7009 Parks-Dugan Best

Fund 01: General

Account	Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
7451	DBRC Programs	\$ 227	\$ 63	\$ 120	\$ 100	
7455	DBRC Rentals	2,610	1,343	1,175	1,500	
7456	DBRC Vending	404	689	425	4,200	
7459	Concessions	3,151	3,169	3,500	3,500	
		<u>\$ 6,392</u>	<u>\$ 5,264</u>	<u>\$ 5,220</u>	<u>\$ 9,300</u>	<u>78.2%</u>

2013-2014 Budget

DIVISION: 7011 Parks-Youth

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 11,108	\$ 19,650	\$ 15,490	\$ 13,899	
1102 Salaries-Non-Full Time	44,666	50,242	60,548	61,527	
1103 Temporary Help-Outside	0	0	145	0	
1105 Overtime	291	246	250	0	
1121 Employees Retirement	1,963	4,262	3,028	3,576	
1123 Unemployment Expense	168	211	229	226	
1124 Clothing	0	173	228	336	
1125 Hospital Insurance	1,547	3,225	1,650	0	
1126 Life Insurance	38	99	71	64	
1127 Social Security	4,214	5,227	5,847	5,770	
1128 Workers Comp.	1,727	2,015	1,635	1,239	
Total	65,722	85,350	89,121	86,637	-2.8%
Supplies					
2402 Postage	28	48	300	300	
2403 Technical Supplies	4,877	5,139	5,910	5,910	
2405 Cleaning Supplies	100	100	100	300	
2409 Dues & Subscriptions	741	701	850	900	
Total	5,746	5,988	7,160	7,410	3.5%
Other					
4501 Advertising	1,324	781	1,110	700	
4502 Travel	0	0	100	100	
4506 Profess/Technical	8,240	12,020	11,560	10,765	
4508 Safety Costs	241	256	400	315	
4557 Youth Council	0	0	4,075	4,075	
Total	9,805	13,057	17,245	15,955	-7.5%
Division Total	\$ 81,273	\$ 104,395	\$ 113,526	\$ 110,002	-3.1%

Expenditure Analysis:

Personnel: Decreased due to staff realignment.

Supplies: Increased cleaning supplies due to day camp being hosted at Parks facility instead of school.

Other: Decrease in advertising school flyer printing and profess/technical due to decreased bus transportation fees.

Revenue Analysis:

Projected revenue \$107,910.

2013-2014 Budget

REVENUE

DIVISION: 7011 Parks-Youth

Fund 01: General

Account	Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
7433	Special Events	\$ 12	\$ 0	\$ 0	\$ 0	
7442	Showmobile	(25)	0	0	0	
7443	Corporate Challenge	1,205	0	0	0	
7447	Summer Day Camp	69,405	102,916	96,150	96,150	
7472	Community Activities	447	459	300	0	
7473	Holiday Camp	6,885	7,137	11,760	11,760	
		<u>\$ 77,929</u>	<u>\$ 110,512</u>	<u>\$ 108,210</u>	<u>\$ 107,910</u>	<u>-0.3%</u>

2013-2014 Budget

DIVISION: 7013 Parks-Special Events

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 23,642	\$ 15,850	\$ 22,128	\$ 0	
1102 Salaries-Non-Full Time	0	0	551	2,548	
1103 Temporary Help-Outside	0	0	50	0	
1105 Overtime	572	247	0	0	
1121 Employees Retirement	4,134	3,062	4,326	0	
1123 Unemployment Expense	73	48	68	8	
1124 Clothing	0	0	50	0	
1125 Hospital Insurance	4,845	2,400	0	0	
1126 Life Insurance	117	67	102	0	
1127 Social Security	1,695	1,127	1,735	195	
1128 Workers Comp.	8	512	649	539	
Total	35,086	23,313	29,659	3,290	-88.9%
Maintenance					
2201 Maintenance/Buildings	4,328	4,187	3,895	0	
2202 Maintenance/Grounds	4,561	5,677	6,358	0	
Total	8,889	9,864	10,253	0	-100.0%
Supplies					
2401 Non-Capitalized Equipment	0	974	0	0	
2402 Postage	205	266	200	0	
2403 Technical Supplies	5,801	13,602	12,060	0	
2405 Cleaning Supplies	0	0	50	0	
2410 Concession Supplies	78	84	50	0	
Total	6,084	14,926	12,360	0	-100.0%
Other					
4501 Advertising	1,321	1,499	1,700	0	
4502 Travel	0	0	60	0	
4506 Profess/Technical	971	16,226	950	0	
Total	2,292	17,725	2,710	0	-100.0%
Division Total	\$ 52,351	\$ 65,828	\$ 54,982	\$ 3,290	-94.0%

Expenditure Analysis:

Special Events moved to Administration-Public events- 2102. Some Non-full time Parks staff will work events.

Revenue Analysis:

No revenue generated by this division.

2013-2014 Budget

REVENUE

DIVISION: 7013 Parks-Special Events

Fund 01: General

Account	Description	Audit	Audit	Amended	Budget	%
		2010-2011	2011-2012	Budget 2012-2013	2013-2014	Change
7432	Concessions	\$ 132	\$ 222	\$ 0	\$ 0	
7433	Special Events	7,539	8,916	10,815	0	
7442	Showmobile	3,636	3,718	5,000	0	
7448	Parade Permits	46	14	30	0	
7465	Gifts/Donations	215	1,515	0	0	
		<u>\$ 11,568</u>	<u>\$ 14,385</u>	<u>\$ 15,845</u>	<u>\$ 0</u>	<u>-100.0%</u>

2013-2014 Budget

DIVISION: 7014 Parks-Sports

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 31,605	\$ 12,742	\$ 11,472	\$ 11,634	
1102 Salaries-Non-Full Time	5,616	5,106	8,185	7,317	
1103 Temporary Help-Outside	1,508	956	920	0	
1121 Employees Retirement	5,523	2,418	2,243	2,198	
1123 Unemployment Expense	114	54	62	57	
1124 Clothing	18	38	65	65	
1125 Hospital Insurance	6,643	2,253	1,250	0	
1126 Life Insurance	140	64	50	54	
1127 Social Security	2,635	1,301	1,574	1,450	
1128 Workers Comp.	323	608	779	619	
Total	54,125	25,540	26,600	23,394	-12.1%
Supplies					
2401 Non-Capitalized Equipment	0	0	0	2,036	
2402 Postage	292	481	505	370	
2403 Technical Supplies	21,512	22,713	25,851	22,251	
2405 Cleaning Supplies	0	51	25	25	
2407 Office Supplies	40	39	200	100	
Total	21,844	23,284	26,581	24,782	-6.8%
Other					
4501 Advertising	1,349	747	1,148	765	
4502 Travel	0	100	100	75	
4503 Rents & Storages	4,134	3,178	5,473	0	
4506 Profess/Technical	10,595	15,216	15,446	13,972	
4508 Safety Costs	1	164	105	105	
Total	16,079	19,405	22,272	14,917	-33.0%
Division Total	\$ 92,048	\$ 68,229	\$ 75,453	\$ 63,093	-16.4%

Expenditure Analysis:

Personnel: Decrease due to department reorganization.

Supplies: Increase in non-capitalized equipment due to volleyball net system purchase. Decrease in all other supplies from moving Corporate Challenge to Public Events-2102.

Other: Decreases in all areas from moving Corporate Challenge to Public Events-2102.

Revenue Analysis:

Projected revenues \$60,317 decreased due to moving Corporate Challenge.

2013-2014 Budget

REVENUE

DIVISION: 7014 Parks-Sports

Fund 01: General

Account	Description	Audit		Amended	Budget	%
		2010-2011	2011-2012	Budget 2012-2013	2013-2014	Change
7437	Sports Camps	\$ 697	\$ 798	\$ 300	\$ 0	
7438	Races	16,517	23,222	25,190	27,305	
7439	Tennis Lessons	10,106	7,272	9,238	9,238	
7461	Tennis Tournaments	2,734	3,365	4,320	4,320	
7467	Adult Volleyball	3,769	4,398	4,532	6,572	
7469	Corporate Challenge	12,075	14,750	15,200	0	
7471	Start Smart	990	0	0	0	
7473	Nature Camps/Activities	10	0	0	0	
7474	Fitness Youth	3,176	2,918	5,400	4,140	
7475	Fitness Adult	3,285	1,956	1,920	2,250	
7479	Sports Gifts/Donations	1,150	1,536	5,790	6,240	
7482	Volleyball Open Gym	182	285	900	252	
		<u>\$ 54,691</u>	<u>\$ 60,500</u>	<u>\$ 72,790</u>	<u>\$ 60,317</u>	<u>-17.1%</u>

2013-2014 Budget

DIVISION: 7017 Parks-Smothers Park

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 0	\$ 0	\$ 0	\$ 54,692	
1102 Salaries-Non-Full Time	0	0	0	85,839	
1121 Employees Retirement	0	0	0	10,331	
1123 Unemployment Expense	0	0	0	422	
1124 Clothing	0	0	0	2,810	
1125 Hospital Insurance	0	0	0	14,568	
1126 Life Insurance	0	0	0	240	
1127 Social Security	0	0	0	10,751	
1128 Workers Comp.	0	0	0	1,473	
Total	0	0	0	181,126	100.0%
Maintenance					
2201 Maintenance/Buildings	0	0	0	41,797	
2202 Maintenance/Grounds	0	0	0	378,763	
2204 Repairs-Service Agreements/Lights	0	0	0	1,000	
Total	0	0	0	421,560	100.0%
Supplies					
2401 Non-Capitalized Equipment	0	0	0	5,650	
2402 Postage	0	0	0	50	
2403 Technical Supplies	0	0	0	4,150	
2405 Cleaning Supplies	0	0	0	500	
2407 Office Supplies	0	0	0	325	
2410 Concession Supplies	0	0	0	50,800	
Total	0	0	0	61,475	100.0%
Utilities					
3301 Utilities/OMU	0	0	0	121,000	
3303 Communications	0	0	0	1,740	
Total	0	0	0	122,740	100.0%
Other					
4502 Travel	0	0	0	150	
4504 Insurance	0	0	0	18,794	
4506 Profess/Technical	0	0	0	4,500	
4508 Safety Costs	0	0	0	375	
Total	0	0	0	23,819	100.0%
Division Total	\$ 0	\$ 0	\$ 0	\$ 810,720	100.0%

Expenditure Analysis:

New division for fiscal year 2013-14.

Revenue Analysis:

Projected revenue \$120,660.

2013-2014 Budget

REVENUE

DIVISION: 7017 Parks-Smothers Park

Fund 01: General

Account	Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
7361	Reservation Revenue - Private Parties	\$ 0	\$ 0	\$ 0	\$ 660	
7337	Concessions	0	0	0	120,000	
		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 120,660</u>	<u>0.0%</u>

Program Description

This program provides the staffing, services and programs offered at the following facilities: Ben Hawes Golf Course, Hillcrest Golf Course, Sportscenter, Edge Ice Center, Combest Pool, Cravens Pool and the Softball Complex.

Performance Indicators	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Ben Hawes Golf Course – Number of golf rounds	35,000	37,268	36,500	35,500
Ben Hawes Golf Course – Season Passes Sold	325	485	450	470
Hillcrest Golf Course – Number of golf rounds	19,500	22,226	27,752	27,500
Hillcrest Golf Course – Season Passes Sold				
Pools – Public Sessions and Group Participants	17,259	16,762	14,550	14,750
Pools – Lesson participants	300	269	320	320
Edge Ice Center – Lesson participants	400	535	400	475
Edge Ice Center – Public Sessions and Group Participants	34,950	33,215	34,500	36,000
Sportscenter – Sporting events	48	60	43	43
Softball Complex – Number of League Teams	111	84	88	90
Softball Complex – Number of Tournaments	24	25	24	24
T-Ball League – Participants	450	415	420	425
Baseball League - Participants	168	154	160	165

2012-2013 Accomplishments

1. Worked with National Softball Association to offer an Officials Clinic at the Owensboro Softball Complex in an effort to generate revenues for the Complex and improve the pool of officials' available to call games at the facility.
2. Added amenities at Ben Hawes Golf Course by expanding the food menu and implementing malt beverage sales at the request of the patrons.
3. Transitioned one labor position within Public Works assigned to perform duties at Parks & Recreation facilities to direct management under Parks & Recreation to more efficiently manage labor needs and responsibilities at the Owensboro Softball Complex and Edge Ice Center.
4. Began implementation of credit card processing capabilities at all recreational facilities concessions.

2013-2014 Objectives

1. Prepare and present a sponsorship proposal package in an effort to continue hosting the KHSAA Boys' and Girls' 3rd Region Basketball Tournaments at the Owensboro Sportscenter through 2015 - 2017.
2. Research potential revenue generation idea of selling tickets through RecTrac and our new ecommerce online site for basketball games and other events held at the Owensboro Sportscenter.
3. Research new methods to market programs and facilities offered by the City of Owensboro in an effort to launch a minimum of two new marketing methods.
4. Review operations at the Edge Ice Center and determine one cost saving measure and one new revenue generating program that can be budgeted and established in FY 2014-15.
5. Increase junior golf participation at Hillcrest Golf Course by 8%.

2013-2014 Budget

DEPARTMENT: 7000 Recreational Summary

Fund 15: Recreational

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 402,578	\$ 421,929	\$ 422,932	\$ 445,446	
1102 Salaries-Non-Full Time	320,198	343,558	336,826	344,491	
1103 Temporary Help-Outside	192,077	197,359	205,000	203,000	
1105 Overtime	19,715	21,658	19,700	20,700	
1121 Employees Retirement	68,055	84,734	92,538	93,052	
1123 Unemployment Expense	2,115	2,332	2,325	2,432	
1124 Clothing	5,728	5,082	6,358	6,173	
1125 Hospital Insurance	50,506	57,807	82,304	71,064	
1126 Life Insurance	1,822	1,788	1,894	1,988	
1127 Social Security	51,013	56,055	59,278	62,012	
1128 Workers Comp.	10,777	16,216	18,692	15,185	
1129 Other Benefits	0	88	0	0	
Total	1,124,584	1,208,606	1,247,847	1,265,543	1.4%
Maintenance					
2201 Maintenance/Buildings	171,682	214,110	232,606	312,087	
2202 Maintenance/Grounds	117,316	124,850	110,537	47,377	
2203 Maintenance/Furniture & Fixtures	299	450	0	0	
2204 Repairs-Service Agreements	27,418	10,916	7,475	8,800	
2211 Maintenance/Vehicles & Equipment	20,156	34,878	56,837	59,652	
Total	336,871	385,204	407,455	427,916	5.0%
Supplies					
2401 Non-Capitalized Equipment	15,489	11,859	25,050	24,960	
2402 Postage	887	1,433	1,820	1,445	
2403 Technical Supplies	55,791	58,511	53,480	50,545	
2404 Agricultural Supplies	57,214	77,469	85,841	98,620	
2405 Cleaning Supplies	13,667	13,860	14,400	14,275	
2407 Office Supplies	7,027	6,018	6,580	6,135	
2408 Small Tools	891	1,774	1,375	1,350	
2409 Dues & Subscriptions	2,369	1,365	2,922	4,875	
2410 Concession Supplies	137,355	157,543	155,250	168,375	
2411 Parks Concessions	22,134	33,765	23,700	30,200	
2412 Motor Fuel	39,756	41,445	54,400	61,600	
2417 Computer Equipment	0	0	0	1,800	
Total	352,580	405,042	424,818	464,180	9.3%
Utilities					
3301 Utilities/OMU	150,089	183,514	169,000	209,000	
3302 Utilities/Non City	52,815	55,483	60,500	61,000	
3303 Communications	11,385	12,768	15,335	14,994	
Total	214,289	251,765	244,835	284,994	16.4%

2013-2014 Budget

DEPARTMENT: 7000 Recreational Summary

Fund 15: Recreational

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Other					
4501 Advertising	\$ 44,163	\$ 42,437	\$ 53,500	\$ 49,000	
4502 Travel	0	1,339	3,050	5,700	
4503 Rents & Storages	24,006	66,920	69,278	74,603	
4504 Insurance	12,886	12,724	17,486	27,855	
4505 Contractual Services	4,506	5,769	16,314	28,719	
4506 Profess/Technical	24,333	39,302	49,825	57,415	
4508 Safety Costs	1,958	1,558	3,460	3,030	
4509 Training	360	1,146	3,164	1,750	
4510 Tipping Fees	(92)	0	0	0	
4513 Bad Debt Expense	10	(6)	0	0	
4540 Promotions	0	111,467	125,000	130,000	
Total	<u>112,130</u>	<u>282,656</u>	<u>341,077</u>	<u>378,072</u>	10.8%
Capital					
5602 Land Improvements	0	0	43,350	0	
5603 Buildings	0	0	19,500	0	
5607 Replacement	160,164	258,288	266,967	278,731	
5651 Depreciation	21,252	34,013	0	0	
Total	<u>181,416</u>	<u>292,301</u>	<u>329,817</u>	<u>278,731</u>	-15.5%
Total	<u>\$ 2,321,870</u>	<u>\$ 2,825,574</u>	<u>\$ 2,995,849</u>	<u>\$ 3,099,436</u>	3.5%
5903 Transfer to Debt Service	19,471	15,423	14,686	14,588	
Department Total	<u>\$ 2,341,341</u>	<u>\$ 2,840,997</u>	<u>\$ 3,010,535</u>	<u>\$ 3,114,024</u>	3.4%

Expenditure Analysis:

Maintenance: Increase in projects budgeted for Parks facilities. Decrease in Parks grounds maintenance costs.

Utilities: Increase in OMU electrical rate.

Other: Increases to travel to attend skating and ice rink conference, rents & storages for golf cart lease, contracted services for Ben Hawes irrigation system, profess/technical for camp instructors, an alarm system for the Edge, and promotions for 3rd Region Tourney. Insurance rates also increased. Decreases in advertising, safety and training due to reductions in costs.

Capital: Reduction of capital needs.

Revenue Analysis

Projected revenue of \$1,974,274 for Parks Recreational Fund, increase of \$62,304.

2013-2014 Budget

DIVISIONS: Recreational Fund Overview

Fund 15: Recreational

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Change From Prior Yr</u>	<u>% Change</u>
Ben Hawes-7003						
Revenue	\$ 630,397	\$ 609,095	\$ 615,000	\$ 655,120	\$ 40,120	6.5%
Expense	559,546	845,201	926,675	921,122	(5,553)	-0.6%
Excess (Loss)	<u>\$ 70,851</u>	<u>\$ (236,106)</u>	<u>\$ (311,675)</u>	<u>\$ (266,002)</u>	<u>\$ 45,673</u>	
Hillcrest-7004						
Revenue	\$ 220,288	\$ 267,969	\$ 244,220	\$ 251,050	\$ 6,830	2.8%
Expense	358,367	341,845	366,019	386,612	20,593	5.6%
Excess (Loss)	<u>\$ (138,079)</u>	<u>\$ (73,876)</u>	<u>\$ (121,799)</u>	<u>\$ (135,562)</u>	<u>\$ (13,763)</u>	
Ice Arena-7005						
Revenue	\$ 349,139	\$ 351,307	\$ 442,720	\$ 458,328	\$ 15,608	3.5%
Expense	490,083	561,987	582,152	615,722	33,570	5.8%
Excess (Loss)	<u>\$ (140,944)</u>	<u>\$ (210,680)</u>	<u>\$ (139,432)</u>	<u>\$ (157,394)</u>	<u>\$ (17,962)</u>	
Softball Complex-7008						
Revenue	\$ 160,618	\$ 153,780	\$ 195,960	\$ 195,200	\$ (760)	-0.4%
Expense	345,981	365,882	377,348	382,711	5,363	1.4%
Excess (Loss)	<u>\$ (185,363)</u>	<u>\$ (212,102)</u>	<u>\$ (181,388)</u>	<u>\$ (187,511)</u>	<u>\$ (6,123)</u>	
Sportscenter-7010						
Revenue	\$ 185,535	\$ 335,030	\$ 328,000	\$ 328,000	\$ 0	0.0%
Expense	392,674	537,596	559,605	591,259	31,654	5.7%
Excess (Loss)	<u>\$ (207,139)</u>	<u>\$ (202,566)</u>	<u>\$ (231,605)</u>	<u>\$ (263,259)</u>	<u>\$ (31,654)</u>	
Combest-15						
Revenue	\$ 52,919	\$ 54,992	\$ 61,538	\$ 64,615	\$ 3,077	5.0%
Expense	126,547	122,517	129,180	133,271	4,091	3.2%
Excess (Loss)	<u>\$ (73,628)</u>	<u>\$ (67,525)</u>	<u>\$ (67,642)</u>	<u>\$ (68,656)</u>	<u>\$ (1,014)</u>	
Cravens-16						
Revenue	\$ 20,461	\$ 20,185	\$ 24,532	\$ 21,961	\$ (2,571)	-10.5%
Expense	68,143	65,969	69,556	83,327	13,771	19.8%
Excess (Loss)	<u>\$ (47,682)</u>	<u>\$ (45,784)</u>	<u>\$ (45,024)</u>	<u>\$ (61,366)</u>	<u>\$ (16,342)</u>	
Total						
Revenue	\$ 1,619,357	\$ 1,792,358	\$ 1,911,970	\$ 1,974,274	\$ 62,304	3.3%
Expense	2,341,341	2,840,997	3,010,535	3,114,024	103,489	3.4%
Excess (Loss)	<u>\$ (721,984)</u>	<u>\$ (1,048,639)</u>	<u>\$ (1,098,565)</u>	<u>\$ (1,139,750)</u>	<u>\$ (41,185)</u>	
General Fund Transfer	<u>\$ 968,294</u>	<u>\$ 1,116,348</u>	<u>\$ 1,055,590</u>	<u>\$ 1,039,750</u>	<u>\$ (15,840)</u>	-1.5%

2013-2014 Budget

DIVISION: 7003 Recreational-Ben Hawes Golf Course

Fund 15: Recreational

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 110,122	\$ 132,396	\$ 126,046	\$ 129,855	
1102 Salaries-Non-Full Time	55,871	66,861	61,758	61,491	
1103 Temporary Help-Outside	74,764	103,042	104,000	104,000	
1105 Overtime	11,656	10,046	10,000	10,000	
1121 Employees Retirement	18,886	25,565	26,597	26,419	
1123 Unemployment Expense	502	618	594	604	
1124 Clothing	2,318	1,573	2,050	1,850	
1125 Hospital Insurance	19,112	24,200	28,308	26,736	
1126 Life Insurance	488	576	569	587	
1127 Social Security	11,979	14,799	15,147	15,403	
1128 Workers Comp.	0	1,913	1,678	1,718	
Total	305,698	381,589	376,747	378,663	0.5%
Maintenance					
2201 Maintenance/Buildings	18,141	60,623	47,256	82,880	
2202 Maintenance/Grounds	0	4,534	4,732	4,987	
2204 Repairs-Service Agreements	22,364	3,077	500	2,000	
2211 Mtc/Vehicles & Equipment	364	17,314	38,742	39,816	
Total	40,869	85,548	91,230	129,683	42.1%
Supplies					
2401 Non-Capitalized Equipment	6,416	3,205	10,850	2,000	
2402 Postage	277	13	350	75	
2403 Technical Supplies	18,184	10,177	6,700	6,850	
2404 Agricultural Supplies	43,873	60,847	67,965	68,760	
2405 Cleaning Supplies	2,603	2,274	2,800	2,700	
2407 Office Supplies	3,632	2,336	3,600	3,250	
2408 Small Tools	517	1,446	1,000	1,000	
2409 Dues & Subscriptions	1,345	340	1,680	1,680	
2410 Concession Supplies	17,045	20,448	27,250	32,850	
2411 Parks Concessions	15,357	28,405	15,000	23,000	
2412 Motor Fuel	27,719	28,118	36,900	30,700	
2417 Computer Equipment	0	0	0	900	
Total	136,968	157,609	174,095	173,765	-0.2%
Utilities					
3302 Utilities/Non City	25,404	27,000	28,500	28,500	
3303 Communications	6,481	7,212	8,640	7,400	
Total	31,885	34,212	37,140	35,900	-3.3%

2013-2014 Budget

DIVISION: 7003 Recreational-Ben Hawes Golf Course

Fund 15: Recreational

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4501 Advertising	\$ 10,346	\$ 4,602	\$ 8,000	\$ 5,000	
4502 Travel	0	400	2,000	2,000	
4503 Rents & Storages	9,641	48,751	50,440	55,545	
4504 Insurance	1,778	1,645	5,743	7,300	
4505 Contractual Services	0	0	5,498	16,019	
4506 Profess/Technical	0	0	975	320	
4508 Safety Costs	841	455	1,400	1,000	
4509 Training	360	1,013	2,800	1,500	
4510 Tipping Fees	(92)	0	0	0	
Total	<u>22,874</u>	<u>56,866</u>	<u>76,856</u>	<u>88,684</u>	15.4%
Capital					
5602 Land Improvements	0	0	43,350	0	
5603 Buildings	0	0	19,500	0	
5607 Replacement	0	95,364	107,757	114,427	
5651 Depreciation	<u>21,252</u>	<u>34,013</u>	<u>0</u>	<u>0</u>	
Total	<u>21,252</u>	<u>129,377</u>	<u>170,607</u>	<u>114,427</u>	-32.9%
Division Total	<u>\$ 559,546</u>	<u>\$ 845,201</u>	<u>\$ 926,675</u>	<u>\$ 921,122</u>	-0.6%

Expenditure Analysis:

Maintenance: Increase due to pro shop maintenance and golf cart repairs that are not under warranty.

Supplies: Decrease in non-capitalized equipment needs and motor fuel costs. Increase in concession accounts due to larger selection in pro shop and addition of Ben Hawes grill.

Other: Increase in rents and storages due to full year's cost of leased golf carts in 2013-14. Contractual services increase due to Toro Irrigation System controller replacement, system upgrade and inspection.

Revenue Analysis:

Projected revenue \$655,120 which has increased due to the grill and beer sales activity and anticipated increase of golf outings/tournaments.

2013-2014 Budget

REVENUE

DIVISION: 7003 Recreational-Ben Hawes

Fund 15: Recreational Fund

Account	Description	Audit		Amended	Budget	% Change
		2010-2011	2011-2012	Budget	2013-2014	
7321	Greens Fees/9 Hole -- Weekdays	\$ 18,210	\$ 21,618	\$ 21,000	\$ 21,000	
7322	Greens Fees/18 Hole -- Weekdays	72,678	76,481	75,500	77,000	
7323	Greens Fees/9 Hole -- Weekend/Holiday	9,280	9,221	10,000	10,000	
7324	Greens Fees/18 Hole -- Weekend/Holiday	64,520	70,500	69,800	77,500	
7326	Memberships/Family	20,195	18,900	24,000	24,000	
7328	Memberships/Senior	36,350	35,050	38,000	38,000	
7329	Memberships/Junior	5,040	11,950	10,000	10,000	
7330	Memberships/Single	11,506	17,650	14,000	14,000	
7331	Rentals/Pull Carts	3,095	3,357	4,000	3,200	
7332	Rentals/Daily Rolling Fee	29	100	0	0	
7333	Rentals/Annual Rolling Fee	2,239	2,278	3,000	1,900	
7334	Rentals/Clubs	310	484	500	420	
7335	Rentals/Gas Carts -- 9 Holes	25,480	29,527	27,000	29,000	
7336	Rentals/Gas Carts -- 18 Holes	132,444	141,842	140,000	145,000	
7337	Concessions	27,486	33,771	38,000	72,100	
7338	Pro Shop Sales	26,472	35,176	40,000	42,000	
7339	Tournaments/Outings	25,662	40,693	45,000	41,000	
7340	Golf Lessons	1,520	342	1,000	800	
7341	Par 3	26,168	27,966	30,000	25,000	
7342	High Schools	7,783	3,200	3,200	3,200	
7343	Driving Range	16,098	21,780	20,000	20,000	
8152	Sale of Fixed Assets	97,845	4,367	1,000	0	
8201	Miscellaneous Revenue	(13)	2,842	0	0	
		<u>\$ 630,397</u>	<u>\$ 609,095</u>	<u>\$ 615,000</u>	<u>\$ 655,120</u>	<u>6.5%</u>

2013-2014 Budget

DIVISION: 7004 Recreational-Hillcrest Golf Course

Fund 15: Recreational

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 88,931	\$ 76,496	\$ 86,178	\$ 87,364	
1102 Salaries-Non-Full Time	33,267	46,154	33,986	35,294	
1103 Temporary Help-Outside	28,381	7,008	16,000	16,000	
1105 Overtime	2,506	1,037	1,000	2,000	
1121 Employees Retirement	13,552	14,135	17,043	16,881	
1123 Unemployment Expense	351	368	364	374	
1124 Clothing	1,214	1,471	940	940	
1125 Hospital Insurance	10,226	7,189	18,024	10,128	
1126 Life Insurance	404	314	382	392	
1127 Social Security	8,417	8,914	9,286	9,536	
1128 Workers Comp.	1,174	925	927	1,645	
1129 Other Benefits	0	88	0	0	
Total	188,423	164,099	184,130	180,554	-1.9%
Maintenance					
2201 Maintenance/Buildings	30,489	23,727	27,755	45,199	
2202 Maintenance/Grounds	12,073	8,991	9,400	8,778	
2204 Repairs-Service Agreements	149	2,180	500	750	
2211 Mtc/Vehicles & Equipment	13,665	12,127	12,207	14,650	
Total	56,376	47,025	49,862	69,377	39.1%
Supplies					
2401 Non-Capitalized Equipment	81	0	950	950	
2402 Postage	2	3	100	50	
2403 Technical Supplies	2,669	13,204	3,500	2,500	
2404 Agricultural Supplies	13,341	16,622	17,876	16,870	
2405 Cleaning Supplies	361	525	600	625	
2407 Office Supplies	1,318	609	800	700	
2408 Small Tools	374	328	225	200	
2410 Concession Supplies	5,648	8,524	7,000	8,000	
2411 Parks Concessions	4,877	2,155	5,500	5,000	
2412 Motor Fuel	9,404	10,709	13,500	13,900	
2417 Computer Equipment	0	0	0	900	
Total	38,075	52,679	50,051	49,695	-0.7%
Utilities					
3301 Utilities/OMU	3,278	1,047	2,000	5,000	
3302 Utilities/Non City	8,287	8,741	9,700	10,500	
3303 Communications	699	841	1,680	1,380	
Total	12,264	10,629	13,380	16,880	26.2%

2013-2014 Budget

DIVISION: 7004 Recreational-Hillcrest Golf Course

Fund 15: Recreational

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4501 Advertising	\$ 160	\$ 515	\$ 500	\$ 1,000	
4502 Travel	0	143	200	0	
4503 Rents & Storages	14,027	17,819	18,500	18,720	
4504 Insurance	1,063	1,100	1,166	1,555	
4505 Contractual Services	0	0	2,216	2,500	
4508 Safety Costs	276	238	120	150	
4509 Training	0	133	364	100	
Total	<u>15,526</u>	<u>19,948</u>	<u>23,066</u>	<u>24,025</u>	4.2%
Capital					
5607 Replacement	<u>28,232</u>	<u>32,042</u>	<u>30,844</u>	<u>31,493</u>	
Total	<u>28,232</u>	<u>32,042</u>	<u>30,844</u>	<u>31,493</u>	2.1%
Total	<u>\$ 338,896</u>	<u>\$ 326,422</u>	<u>\$ 351,333</u>	<u>\$ 372,024</u>	5.9%
5903 Transfer to Debt Service	19,471	15,423	14,686	14,588	
Division Total	<u>\$ 358,367</u>	<u>\$ 341,845</u>	<u>\$ 366,019</u>	<u>\$ 386,612</u>	5.6%

Expenditure Analysis:

Maintenance: Increase maintenance projects budgeted.

Supplies: Decrease in technical and agricultural supplies due to inventory on hand. Concessions increased due to cost of supplies and projected additional expenses.

Utilities: Increase in electrical based on current year usage and OMU rate increase.

Revenue Analysis:

Projected revenue \$251,050 which has increased over last fiscal year due to price increases for greens fees.

2013-2014 Budget

REVENUE

DIVISION: 7004 Recreational-Hillcrest

Fund 15: Recreational Fund

Account	Description	Audit		Amended	Budget	% Change
		2010-2011	2011-2012	Budget 2012-2013	2013-2014	
7521	Greens Fees/9 Hole -- Weekdays	\$ 36,455	\$ 47,492	\$ 42,000	\$ 40,000	
7522	Greens Fees/18 Hole -- Weekdays	9,435	10,892	7,300	14,000	
7523	Greens Fees/9 Hole -- Weekend/Holiday	23,660	30,305	28,000	22,000	
7524	Greens Fees/18 Hole -- Weekend/Holiday	10,408	13,583	11,900	13,000	
7525	Greens Fees/All Day	4	285	0	0	
7526	Memberships/Family	7,150	12,050	7,500	10,000	
7528	Memberships/Senior	23,490	24,752	25,500	25,500	
7529	Memberships/Junior	5,500	3,252	5,000	5,000	
7530	Memberships/Single	3,400	3,600	3,500	3,500	
7531	Rentals/Pull Carts	220	544	500	500	
7532	Rentals/Daily Rolling Fee	467	94	370	200	
7533	Rentals/Annual Rolling Fee	2,825	1,983	2,500	2,400	
7534	Rentals/Clubs	227	213	450	250	
7535	Rentals/Gas Carts -- 9 Holes	49,159	66,175	59,000	59,000	
7536	Rentals/Gas Carts -- 18 Holes	24,984	28,947	26,000	31,000	
7537	Concessions	11,933	13,009	13,000	13,000	
7538	Pro Shop Sales	6,692	8,310	8,000	7,700	
7539	Tournaments/Outings	2,841	1,528	1,700	3,000	
7540	Golf Lessons	528	950	2,000	1,000	
8152	Sale of Fixed Assets	910	0	0	0	
8201	Miscellaneous Revenue	0	5	0	0	
		<u>\$ 220,288</u>	<u>\$ 267,969</u>	<u>\$ 244,220</u>	<u>\$ 251,050</u>	<u>2.8%</u>

2013-2014 Budget

DIVISION: 7005 Recreational-Ice Arena

Fund 15: Recreational

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 54,387	\$ 73,268	\$ 72,967	\$ 65,677	
1102 Salaries-Non-Full Time	128,424	131,753	134,519	136,628	
1103 Temporary Help-Outside	7,989	2,293	4,000	4,000	
1105 Overtime	1,079	356	200	200	
1121 Employees Retirement	12,112	16,245	18,311	15,611	
1123 Unemployment Expense	531	610	623	608	
1124 Clothing	612	783	1,808	1,820	
1125 Hospital Insurance	7,259	10,732	13,248	9,504	
1126 Life Insurance	197	289	328	289	
1127 Social Security	13,061	14,959	15,888	15,492	
1128 Workers Comp.	3,365	5,863	7,600	4,982	
Total	229,016	257,151	269,492	254,811	-5.4%
Maintenance					
2201 Maintenance/Buildings	33,439	33,165	41,614	54,650	
2202 Maintenance/Grounds	8,444	9,726	10,428	9,772	
2204 Repairs-Service Agreements	2,369	2,696	2,400	2,400	
2211 Mtc/Vehicles & Equipment	6,127	5,437	5,888	5,186	
Total	50,379	51,024	60,330	72,008	19.4%
Supplies					
2401 Non-Capitalized Equipment	5,065	4,676	5,000	2,500	
2402 Postage	347	1,171	1,050	1,000	
2403 Technical Supplies	11,001	9,450	14,780	12,500	
2405 Cleaning Supplies	4,217	4,114	4,000	4,000	
2407 Office Supplies	1,536	2,289	1,500	1,500	
2408 Small Tools	0	0	50	50	
2409 Dues & Subscriptions	579	580	792	2,745	
2410 Concession Supplies	40,462	43,886	41,500	44,000	
2411 Parks Concessions	0	0	1,000	0	
2412 Motor Fuel	2,633	2,618	4,000	3,500	
Total	65,840	68,784	73,672	71,795	-2.5%
Utilities					
3301 Utilities/OMU	83,222	115,530	100,000	125,000	
3302 Utilities/Non City	7,132	11,520	12,000	12,000	
3303 Communications	1,677	1,727	1,700	1,700	
Total	92,031	128,777	113,700	138,700	22.0%

2013-2014 Budget

DIVISION: 7005 Recreational-Ice Arena

Fund 15: Recreational

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4501 Advertising	\$ 33,378	\$ 36,534	\$ 43,000	\$ 41,000	
4502 Travel	0	300	250	3,100	
4504 Insurance	4,325	4,289	4,546	8,386	
4506 Profess/Technical	1,341	1,701	5,100	13,520	
4508 Safety Costs	195	157	580	520	
4513 Bad Debt Expense	7	(6)	0	0	
Total	<u>39,246</u>	<u>42,975</u>	<u>53,476</u>	<u>66,526</u>	<u>24.4%</u>
Capital					
5607 Replacement	<u>13,571</u>	<u>13,276</u>	<u>11,482</u>	<u>11,882</u>	
Total	<u>13,571</u>	<u>13,276</u>	<u>11,482</u>	<u>11,882</u>	<u>3.5%</u>
Division Total	<u>\$ 490,083</u>	<u>\$ 561,987</u>	<u>\$ 582,152</u>	<u>\$ 615,722</u>	<u>5.8%</u>

Expenditure Analysis:

Personnel: Decrease due to department reorganization.

Supplies: Reduced needs in non capitalized equipment, technical supplies, and parks concessions. Increase in concession supplies due to price increase. Increased dues for International Skating Institute and STAR Facility memberships.

Other: Increase in travel to attend International Skating Institute/North American Rink Conference Expo. Increase in professional/technical for camp instructors and purchase of alarm system.

Revenue Analysis:

Projected revenue \$458,328.

2013-2014 Budget

REVENUE

DIVISION: 7005 Recreational-Ice Arena

Fund 15: Recreational Fund

Account	Description	Audit	Audit	Amended	Budget	%
		2010-2011	2011-2012	Budget	2013-2014	Change
7351	Skate Passes	\$ 63	\$ 60	\$ 100	\$ 12,700	
7352	Weekday Sessions	5,930	8,600	8,000	13,000	
7353	Weekend Sessions	51,208	39,239	54,000	59,746	
7354	Daily Fees - Groups	4,506	11,342	13,000	15,000	
7355	Concessions	91,945	89,620	96,000	98,000	
7356	Services - Lockers	595	484	400	600	
7357	Services - Skate Sharpening	487	639	600	600	
7358	Services - Skate Rental	30,356	26,731	28,000	17,000	
7359	Rentals - Figure Skaters	19,093	21,547	20,000	21,000	
7360	Rentals - Birthday Parties	33,536	34,540	35,000	39,504	
7361	Reservation Revenue - Private Parties	5,901	5,740	6,000	6,000	
7362	Rentals - Youth and Men's Hockey	56,779	65,965	62,500	73,666	
7363	Lessons - Badges	203	8	100	0	
7364	Lessons - Classes	11,475	14,211	10,000	16,200	
7365	Lessons - Private	251	10	100	400	
7366	P.E. Classes	7,729	9,054	9,000	9,000	
7367	Vending Machine	4,255	3,685	4,100	3,000	
7368	Special Sessions	22,679	19,269	24,000	29,912	
7369	Cheapskate Club	924	402	1,200	0	
7370	Gift Cards	1,224	0	1,000	2,000	
7371	Skate Competition	0	0	7,500	4,000	
7372	Stick and Puck	0	0	3,000	2,500	
7373	Freestyle	0	0	1,000	1,500	
7374	Skills Camp	0	0	3,000	3,000	
7375	Ice Academy	0	0	55,120	30,000	
8201	Miscellaneous Revenue	0	161	0	0	
		<u>\$ 349,139</u>	<u>\$ 351,307</u>	<u>\$ 442,720</u>	<u>\$ 458,328</u>	<u>3.5%</u>

2013-2014 Budget

DIVISION: 7008 Recreational-Softball Complex

Fund 15: Recreational

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 31,856	\$ 36,546	\$ 34,870	\$ 56,463	
1102 Salaries-Non-Full Time	40,854	38,667	39,628	44,402	
1103 Temporary Help-Outside	28,667	31,908	30,000	27,500	
1105 Overtime	1,220	2,372	500	500	
1121 Employees Retirement	5,090	7,477	6,915	10,760	
1123 Unemployment Expense	213	230	225	304	
1124 Clothing	143	119	230	358	
1125 Hospital Insurance	6,744	7,799	13,248	14,568	
1126 Life Insurance	153	167	160	254	
1127 Social Security	5,128	5,394	5,737	7,754	
1128 Workers Comp.	2,010	2,847	1,840	2,020	
Total	122,078	133,526	133,353	164,883	23.6%
Maintenance					
2201 Maintenance/Buildings	13,711	13,365	27,541	19,444	
2202 Maintenance/Grounds	82,638	88,177	71,510	11,207	
2203 Maintenance/Furniture & Fixtures	299	450	0	0	
2204 Repairs-Service Agreements	116	289	280	200	
Total	96,764	102,281	99,331	30,851	-68.9%
Supplies					
2401 Non-Capitalized Equipment	999	0	3,800	10,710	
2402 Postage	173	132	200	200	
2403 Technical Supplies	11,978	9,084	13,850	13,850	
2404 Agricultural Supplies	0	0	0	12,990	
2405 Cleaning Supplies	1,441	1,666	1,800	1,750	
2407 Office Supplies	14	13	80	80	
2410 Concession Supplies	36,307	39,063	38,000	40,000	
2411 Parks Concessions	1,900	3,205	2,200	2,200	
2412 Motor Fuel	0	0	0	13,500	
Total	52,812	53,163	59,930	95,280	59.0%
Utilities					
3301 Utilities/OMU	12,098	14,632	14,000	16,000	
3303 Communications	655	786	1,015	1,654	
Total	12,753	15,418	15,015	17,654	17.6%

2013-2014 Budget

DIVISION: 7008 Recreational-Softball Complex

Fund 15: Recreational

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Other					
4501 Advertising	\$ 219	\$ 205	\$ 200	\$ 200	
4502 Travel	0	300	400	300	
4503 Rents & Storages	338	350	338	338	
4504 Insurance	307	307	326	677	
4505 Contractual Services	0	0	0	1,600	
4506 Profess/Technical	22,235	23,213	31,100	31,100	
4508 Safety Costs	87	96	190	190	
4509 Training	0	0	0	150	
Total	23,189	24,471	32,554	34,555	6.1%
Capital					
5607 Replacement	38,385	37,023	37,165	39,488	
Total	38,385	37,023	37,165	39,488	6.3%
Division Total	\$ 345,981	\$ 365,882	\$ 377,348	\$ 382,711	1.4%

Expenditure Analysis:

Personnel: Increase due to additional employee from Public Works assigned to this division.

Maintenance: Decrease in grounds maintenance due to adding Public Works employee to this division.

Supplies: Increase in agricultural supplies and motor fuel due to reassignment of employee to division. Increase in non-capitalized equipment for replacement of intercom system and concessions equipment. Concessions increase due to price increase.

Other: Increase in contractual services due to having fields tarped four times annually. Professional/technical increase due to laser grading all four fields once annually.

Revenue Analysis:

Projected revenue \$195,200.

2013-2014 Budget

REVENUE

DIVISION: 7008 Recreational-Fisher Park

Fund 15: Recreational Fund

Account	Description	Audit		Amended	Budget	%
		2010-2011	2011-2012	Budget 2012-2013	2013-2014	Change
7411	League Registration	\$ 36,618	\$ 27,014	\$ 42,825	\$ 40,000	
7412	Tournament Registration	42	719	0	0	
7414	Tournament Rental	3,724	4,778	8,400	8,400	
7415	Concessions	83,574	88,493	105,500	105,500	
7418	Sponsorships	2,288	1,847	3,000	3,000	
7419	Miscellaneous Revenues	4,876	4,361	4,800	4,800	
7422	T-Ball	15,396	14,520	16,800	16,800	
7423	Kickball	2,200	1,850	1,575	1,800	
7488	Tournament Vendors	2,408	2,450	2,400	2,400	
7487	Tournament Team Surcharge	1,080	1,530	2,500	2,000	
7486	Fall Baseball League	8,412	6,218	8,160	10,500	
		<u>\$ 160,618</u>	<u>\$ 153,780</u>	<u>\$ 195,960</u>	<u>\$ 195,200</u>	<u>-0.4%</u>

2013-2014 Budget

DIVISION: 7010 Recreational-Sportscenter

Fund 15: Recreational

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 94,577	\$ 87,316	\$ 86,969	\$ 88,957	
1102 Salaries-Non-Full Time	667	4,153	5,000	5,127	
1103 Temporary Help-Outside	52,276	51,535	51,000	51,500	
1105 Overtime	3,252	7,589	8,000	8,000	
1121 Employees Retirement	15,039	17,974	18,567	18,315	
1123 Unemployment Expense	282	291	285	306	
1124 Clothing	515	414	500	400	
1125 Hospital Insurance	3,234	4,418	9,476	10,128	
1126 Life Insurance	467	353	382	391	
1127 Social Security	6,586	6,650	7,265	7,809	
1128 Workers Comp.	2,160	2,465	3,867	2,396	
Total	179,055	183,158	191,311	193,329	1.1%
Maintenance					
2201 Maintenance/Buildings	40,978	50,761	45,913	58,816	
2202 Maintenance/Grounds	3,998	4,933	5,401	4,390	
2204 Repairs-Service Agreements	2,372	2,001	2,800	2,550	
Total	47,348	57,695	54,114	65,756	21.5%
Supplies					
2401 Non-Capitalized Equipment	2,928	3,978	4,450	4,000	
2402 Postage	0	11	20	20	
2403 Technical Supplies	1,164	2,827	3,650	3,650	
2405 Cleaning Supplies	4,145	4,281	4,200	4,200	
2407 Office Supplies	464	660	550	550	
2408 Small Tools	0	0	100	100	
2409 Dues & Subscriptions	445	445	450	450	
2410 Concession Supplies	24,087	32,698	28,500	30,000	
Total	33,233	44,900	41,920	42,970	2.5%
Utilities					
3301 Utilities/OMU	41,215	35,687	38,000	45,000	
3302 Utilities/Non City	11,992	8,222	10,300	10,000	
3303 Communications	1,192	1,536	1,600	1,600	
Total	54,399	45,445	49,900	56,600	13.4%

2013-2014 Budget

DIVISION: 7010 Recreational-Sportscenter

Fund 15: Recreational

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Other					
4501 Advertising	\$ 0	\$ 500	\$ 1,600	\$ 1,600	
4504 Insurance	4,532	4,501	4,771	8,386	
4505 Contractual Services	4,506	5,769	8,600	8,600	
4506 Profess/Technical	0	13,213	11,150	11,150	
4508 Safety Costs	205	383	350	350	
4540 Promotions	0	111,467	125,000	130,000	
Total	<u>9,243</u>	<u>135,833</u>	<u>151,471</u>	<u>160,086</u>	<u>5.7%</u>
Capital					
5607 Replacement	<u>69,396</u>	<u>70,565</u>	<u>70,889</u>	<u>72,518</u>	
Total	<u>69,396</u>	<u>70,565</u>	<u>70,889</u>	<u>72,518</u>	<u>2.3%</u>
Division Total	<u>\$ 392,674</u>	<u>\$ 537,596</u>	<u>\$ 559,605</u>	<u>\$ 591,259</u>	<u>5.7%</u>

Expenditure Analysis:

Maintenance: Increase in maintenance projects budgeted.

Supplies: Increase in concession supplies due to price increase.

Other: Increase in promotions based on 2012-13 3rd Region Tourney ticket sales, funds paid out to participating schools.

Revenue Analysis:

Projected revenue \$328,000.

2013-2014 Budget

REVENUE

DIVISION: 7010 Recreational-Sportscenter

Fund 15: Recreational Fund

Account	Description	Audit	Audit	Amended	Budget	%
		2010-2011	2011-2012	Budget 2012-2013	2013-2014	Change
7302	Sponsors	\$ 0	\$ 30,000	\$ 40,000	\$ 40,000	
7309	Catering Fees	4,153	5,002	5,000	5,000	
7311	High School Basketball	3,218	4,950	5,000	4,000	
7312	College Basketball	15,561	21,091	17,000	19,000	
7313	Tournaments	6,320	920	0	1,000	
7314	Concessions	63,672	99,489	85,000	90,000	
7315	Group Rentals	45,195	53,141	49,000	49,000	
7316	Gate Receipts	0	67,605	75,000	70,000	
7317	Vending Machine	0	3,488	4,000	4,000	
7318	Advertising	17,000	15,471	16,000	15,000	
7319	Ticket Surcharge	29,716	33,873	32,000	31,000	
8152	Sale of Fixed Assets	700	0	0	0	
		<u>\$ 185,535</u>	<u>\$ 335,030</u>	<u>\$ 328,000</u>	<u>\$ 328,000</u>	<u>0.0%</u>

2013-2014 Budget

DIVISION: 7015 Recreational-Combust Pool

Fund 15: Recreational

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 14,758	\$ 10,340	\$ 10,336	\$ 11,420	
1102 Salaries-Non-Full Time	39,725	36,380	40,258	39,031	
1103 Temporary Help-Outside	0	1,022	0	0	
1105 Overtime	2	168	0	0	
1121 Employees Retirement	2,194	2,170	3,318	3,203	
1123 Unemployment Expense	153	140	152	151	
1124 Clothing	602	469	540	540	
1125 Hospital Insurance	2,555	2,255	0	0	
1126 Life Insurance	73	58	47	50	
1127 Social Security	3,797	3,470	3,871	3,859	
1128 Workers Comp.	1,344	1,432	1,807	1,616	
Total	65,203	57,904	60,329	59,870	-0.8%
Maintenance					
2201 Maintenance/Buildings	22,700	21,105	27,643	28,651	
2202 Maintenance/Grounds	6,606	5,518	5,893	3,873	
2204 Repairs-Service Agreements	31	437	647	575	
Total	29,337	27,060	34,183	33,099	-3.2%
Supplies					
2401 Non-Capitalized Equipment	0	0	0	3,200	
2402 Postage	57	67	65	65	
2403 Technical Supplies	7,017	8,950	7,150	8,050	
2405 Cleaning Supplies	585	650	650	650	
2407 Office Supplies	41	72	33	35	
2410 Concession Supplies	8,974	8,401	8,450	8,655	
Total	16,674	18,140	16,348	20,655	26.3%
Utilities					
3301 Utilities/OMU	6,679	10,802	9,750	12,000	
3303 Communications	443	433	455	480	
Total	7,122	11,235	10,205	12,480	22.3%
Other					
4501 Advertising	39	53	130	130	
4502 Travel	0	127	130	150	
4504 Insurance	573	573	607	797	
4506 Profess/Technical	492	764	975	975	
4508 Safety Costs	230	149	533	530	
Total	1,334	1,666	2,375	2,582	8.7%

2013-2014 Budget

DIVISION: 7015 Recreational-Combest Pool

Fund 15: Recreational

		<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Budget</u>	<u>%</u>
		<u>2010-2011</u>	<u>2011-2012</u>	<u>Budget</u>	<u>2013-2014</u>	<u>Change</u>
				<u>2012-2013</u>		
Capital						
5607	Replacement	\$ 6,877	\$ 6,512	\$ 5,740	\$ 4,585	
	Total	6,877	6,512	5,740	4,585	-20.1%
	Division Total	<u>\$ 126,547</u>	<u>\$ 122,517</u>	<u>\$ 129,180</u>	<u>\$ 133,271</u>	<u>3.2%</u>

Expenditure Analysis:

Maintenance: Decrease in maintenance grounds cost due to repairs completed last fiscal year.

Supplies: Increase in non-capitalized equipment due to purchasing pool deck chairs. Increased chemicals in technical supplies.

Revenue Analysis:

Projected revenue \$64,615, increase reflected in rentals, lessons and concessions.

2013-2014 Budget

REVENUE

DIVISION: 7015 Recreational-Pools Combest

Fund 15: Recreational Fund

Account	Description	Audit		Amended	Budget	%
		2010-2011	2011-2012	Budget 2012-2013	2013-2014	Change
7354	Daily Fees - Groups	\$ 113	\$ 161	\$ 5,200	\$ 0	
7381	Registration Fees	658	446	700	420	
7382	Swim Card	620	179	650	1,600	
7387	Combest - Daily	19,584	21,529	20,700	22,645	
7388	Combest - Group	4,664	6,097	6,200	6,750	
7389	Combest - Concessions	16,833	16,394	17,450	18,450	
7390	Combest - Rentals	4,550	5,027	4,700	6,700	
7391	Swim Lessons	5,677	4,982	5,688	7,850	
7392	Combest - Lockers	220	177	250	200	
		<u>\$ 52,919</u>	<u>\$ 54,992</u>	<u>\$ 61,538</u>	<u>\$ 64,615</u>	<u>5.0%</u>

2013-2014 Budget

DIVISION: 7016 Recreational-Cravens Pool

Fund 15: Recreational

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 7,947	\$ 5,567	\$ 5,566	\$ 5,710	
1102 Salaries-Non-Full Time	21,390	19,590	21,677	22,518	
1103 Temporary Help-Outside	0	551	0	0	
1105 Overtime	0	90	0	0	
1121 Employees Retirement	1,182	1,168	1,787	1,863	
1123 Unemployment Expense	83	75	82	85	
1124 Clothing	324	253	290	265	
1125 Hospital Insurance	1,376	1,214	0	0	
1126 Life Insurance	40	31	26	25	
1127 Social Security	2,045	1,869	2,084	2,159	
1128 Workers Comp.	724	771	973	808	
Total	35,111	31,179	32,485	33,433	2.9%
Maintenance					
2201 Maintenance/Buildings	12,224	11,364	14,884	22,447	
2202 Maintenance/Grounds	3,557	2,971	3,173	4,370	
2204 Repairs-Service Agreements	17	236	348	325	
Total	15,798	14,571	18,405	27,142	47.5%
Supplies					
2401 Non-Capitalized Equipment	0	0	0	1,600	
2402 Postage	31	36	35	35	
2403 Technical Supplies	3,778	4,819	3,850	3,145	
2405 Cleaning Supplies	315	350	350	350	
2407 Office Supplies	22	39	17	20	
2410 Concession Supplies	4,832	4,523	4,550	4,870	
Total	8,978	9,767	8,802	10,020	13.8%
Utilities					
3301 Utilities/OMU	3,597	5,816	5,250	6,000	
3303 Communications	238	233	245	780	
Total	3,835	6,049	5,495	6,780	23.4%
Other					
4501 Advertising	21	28	70	70	
4502 Travel	0	69	70	150	
4504 Insurance	308	309	327	754	
4506 Profess/Technical	265	411	525	350	
4508 Safety Costs	124	80	287	290	
Total	718	897	1,279	1,614	26.2%

2013-2014 Budget

DIVISION: 7016 Recreational-Cravens Pool

Fund 15: Recreational

		<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Budget</u>	<u>%</u>
		<u>2010-2011</u>	<u>2011-2012</u>	<u>Budget</u>	<u>2013-2014</u>	<u>Change</u>
				<u>2012-2013</u>		
Capital						
5607	Replacement	\$ 3,703	\$ 3,506	\$ 3,090	\$ 4,338	
	Total	3,703	3,506	3,090	4,338	40.4%
	Division Total	<u>\$ 68,143</u>	<u>\$ 65,969</u>	<u>\$ 69,556</u>	<u>\$ 83,327</u>	<u>19.8%</u>

Expenditure Analysis:

Maintenance: Increase in maintenance projects budgeted.

Supplies: Increase in non-capitalized equipment for purchase of pool deck chairs.

Utilities: Increase in communications due to internet connection fees for RecTrac.

Revenue Analysis:

Projected revenue \$21,961.

2013-2014 Budget

REVENUE

DIVISION: 7016 Recreational-Pools Cravens

Fund 15: Recreational Fund

Account	Description	Audit		Amended	Budget	%
		2010-2011	2011-2012	Budget 2012-2013	2013-2014	Change
7354	Daily Fees - Groups	\$ 61	\$ 87	\$ 2,800	\$ 0	
7382	Swim Card	334	96	350	1,280	
7383	Cravens - Daily	8,141	9,689	8,600	10,286	
7384	Cravens - Concessions	4,800	5,651	5,500	6,250	
7385	Cravens - Rentals	1,873	797	2,000	1,080	
7391	Swim Lessons	3,057	2,683	3,062	840	
7395	Cravens - Lockers	11	73	20	75	
7397	Cravens - Group	2,184	1,109	2,200	2,150	
		<u>\$ 20,461</u>	<u>\$ 20,185</u>	<u>\$ 24,532</u>	<u>\$ 21,961</u>	<u>-10.5%</u>

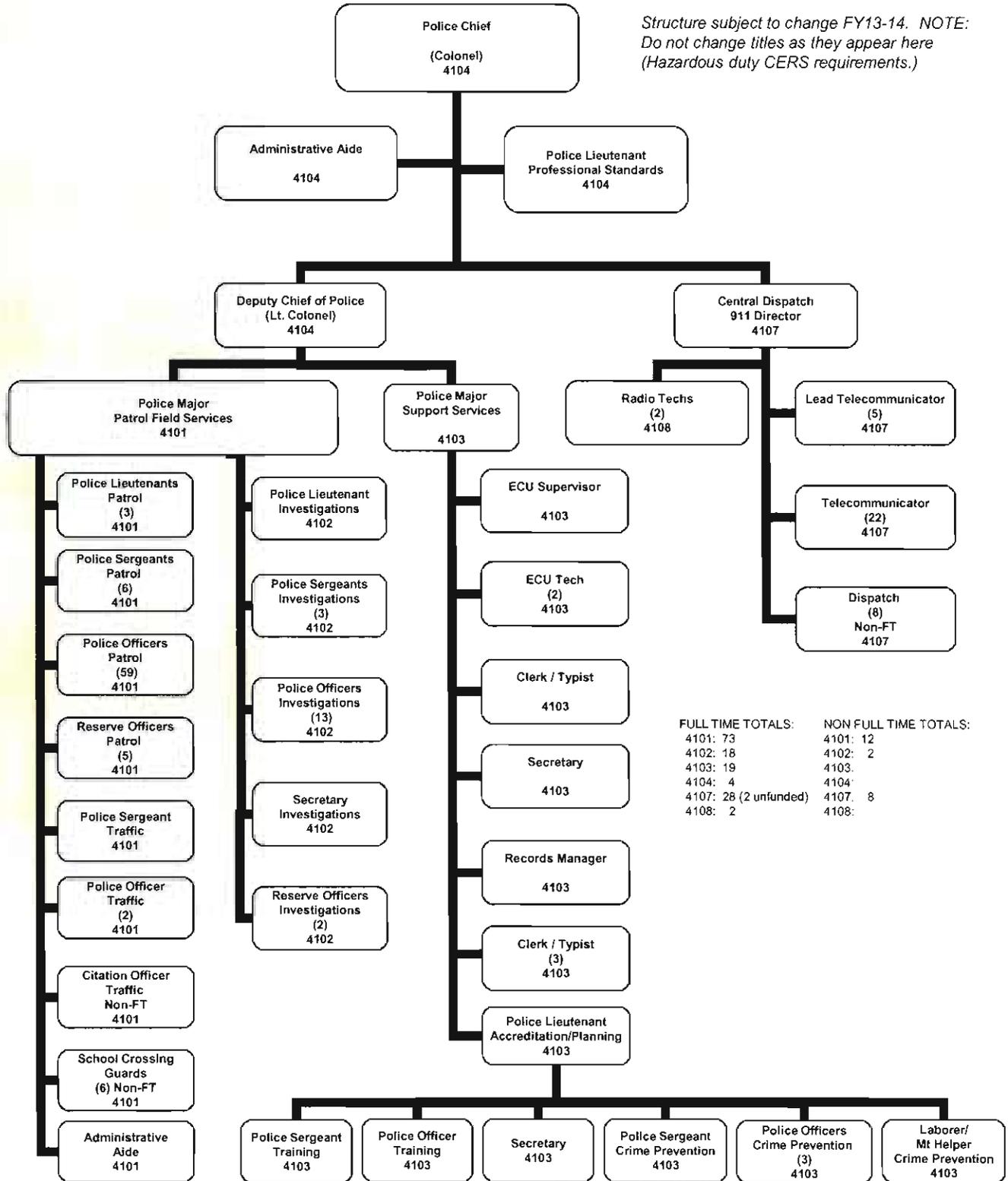
Program Description

This program, through individual sponsorships and awards, provides opportunities that allow everyone in the Owensboro community to participate in the recreational program.

Account Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Revenue					
7301 Scholarships	\$ 952	\$ 892	\$ 2,000	\$ 2,500	
7302 Sponsors	<u>(74)</u>	<u>(915)</u>	<u>3,000</u>	<u>5,000</u>	
Total Revenue	<u>\$ 878</u>	<u>\$ (23)</u>	<u>\$ 5,000</u>	<u>\$ 7,500</u>	50.0%
Expenditures:					
4553 Scholarships	\$ 2,273	\$ 3,830	\$ 2,500	\$ 2,500	
4554 Sponsorship	<u>1,453</u>	<u>3,500</u>	<u>4,500</u>	<u>5,000</u>	
Total Expenditures	<u>\$ 3,726</u>	<u>\$ 7,330</u>	<u>\$ 7,000</u>	<u>\$ 7,500</u>	7.1%



Police



2013-2014 Budget

DEPARTMENT: 4100 Police Summary

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 4,974,692	\$ 5,036,448	\$ 5,318,444	\$ 5,430,838	
1102 Salaries-Non-Full Time	219,431	170,642	226,719	226,537	
1103 Temporary Help-Outside	3,890	0	0	0	
1105 Overtime	201,537	274,289	273,845	398,045	
1106 Retirement Contingency	0	0	50,194	0	
1121 Employees Retirement	1,605,011	1,780,656	1,990,486	1,940,464	
1123 Unemployment Expense	16,263	16,505	17,458	18,167	
1124 Clothing	72,762	72,434	80,067	80,050	
1125 Hospital Insurance	727,994	717,988	969,480	1,045,320	
1126 Life Insurance	25,202	21,810	23,596	24,108	
1127 Social Security	117,716	118,527	139,039	163,419	
1128 Workers Comp.	91,426	96,828	124,077	156,537	
1129 Other Benefits	1,613	1,481	1,400	1,400	
Total	8,057,537	8,307,608	9,214,805	9,484,885	2.9%
Maintenance					
2201 Maintenance/Buildings	100,410	97,972	116,385	133,950	
2202 Maintenance/Grounds	21,227	20,681	21,311	15,491	
2203 Maintenance/Furniture & Fixtures	0	0	850	0	
2204 Repairs-Service Agreements	47,273	35,000	31,259	45,951	
2205 Maintenance/Repairs - Radio	79,205	31,230	5,500	71,200	
2206 Maintenance/Repair Computers	333	1,200	1,200	8,020	
2211 Maintenance/Vehicles & Equipment	240,906	213,729	238,421	243,945	
Total	489,354	399,812	414,926	518,557	25.0%
Supplies					
2401 Non-Capitalized Equipment	108,550	57,351	44,617	88,652	
2402 Postage	2,189	2,337	2,658	2,658	
2403 Technical Supplies	98,062	110,221	129,242	108,766	
2405 Cleaning Supplies	10,897	11,642	11,900	10,625	
2407 Office Supplies	37,227	31,939	32,595	28,185	
2409 Dues & Subscriptions	4,610	4,193	3,665	3,655	
2412 Motor Fuel	298,187	341,044	335,000	341,625	
2417 Computer Equipment	0	0	0	16,200	
Total	559,722	558,727	559,677	600,366	7.3%
Utilities					
3301 Utilities/OMU	39,234	50,879	47,000	67,000	
3302 Utilities/Non City	706	813	1,550	1,550	
3303 Communications	33,440	40,276	43,180	43,870	
Total	73,380	91,968	91,730	112,420	22.6%

2013-2014 Budget

DEPARTMENT: 4100 Police Summary

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Other					
4502 Travel	\$ 7,335	\$ 7,882	\$ 10,240	\$ 12,538	
4504 Insurance	120,151	115,408	122,333	107,453	
4506 Profess/Technical	45,639	17,502	18,660	30,050	
4508 Safety Costs	4,512	2,997	4,920	4,840	
4509 Training	43,182	47,320	51,706	47,559	
Total	<u>220,819</u>	<u>191,109</u>	<u>207,859</u>	<u>202,440</u>	-2.6%
Capital					
5605 Equipment	0	12,294	2,701	0	
5607 Replacement	195,186	206,220	277,386	278,423	
Total	<u>195,186</u>	<u>218,514</u>	<u>280,087</u>	<u>278,423</u>	-0.6%
Department Total	<u>\$ 9,595,998</u>	<u>\$ 9,767,738</u>	<u>\$ 10,769,084</u>	<u>\$ 11,197,091</u>	4.0%

Expenditure Analysis:

Personnel: Increase in overtime related to events, downtown development and Smothers Park security.

Maintenance: Increase due to radio repair/replacement charges.

Supplies: Increase in non-capitalized equipment and computer replacement.

Utilities: Increased electric rates.

Other: Decrease in insurance costs greater than increase in profess/technical for online investigation system.

Revenue Analysis

Projected revenue \$48,024 for radios.

Program Description

The Patrol Division provides continual 24-hour police service throughout the City of Owensboro. Our mission is to reduce the fear of crime while providing prompt, courteous, and equitable service to all persons who visit, reside, or work in our community. Our goal is to provide these services while being as efficient with taxpayer dollars as possible.

Performance Indicators	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Emergency response time (minutes)	3.21	3.25	3.29	3.23
Accidents investigated	2,908	2,950	2,992	2,929
Driving Under Influence (DUI) arrests	456	465	474	461
Moving violation citations/courtesy notices issued	13,129	12,698	12,267	12,914
Service escorts	717	756	795	737

2012-2013 Accomplishments

1. Patrol officers continue to utilize crisis intervention training, enhancing services provided to emotionally distraught citizens.
 2. Continued training of patrol evidence technicians, refining evidence collection skills.
 3. Provided professional first-responder service focusing on high crime areas to meet community needs.
 4. Patrol officers helped to establish a 39% clearance rate of theft related index crimes while investigating cases utilizing National Incident Based Reporting System (NIBRS) investigative case management tools on Kentucky Open Portal Solution (KYOPS), 20% above national average.
 5. Participated in the Governor's Highway Safety Program.
 6. Established directed enforcement while utilizing crime analysis and data-driven approaches to crime and traffic safety. The enforcement targeted high accident intersections in efforts to reduce injury related accidents and crimes against people and property.
 7. Realized 14.38% decrease in violent crimes against people.
 8. Continued Leadership Development training.
 9. Maintained strong relationships with the Neighborhood Alliance Groups.
-

2013-2014 Objectives

1. Provide a safe and secure environment at Smothers Park while enhancing public relations.
 2. Deliver professional first-responder service and focused on high crime areas to meet community needs.
 3. Continue to implement crisis intervention training for patrol officers, enhancing services provided to emotionally distraught citizens.
 4. Continue to incorporate training sessions for patrol evidence technicians in an effort to learn and refine evidence collection skills from the evidence collection unit.
 5. Reduce index crimes while incorporating assigned directed enforcement, utilizing crime analysis and data-driven approaches to crime and traffic safety.
 6. Reduce injury related accidents by participating in the Governor's Highway Safety Program.
 7. Continue Leadership Development for all officers.
 8. Continue to maintain strong relationships with the Neighborhood Alliance Groups.
 9. Incorporate defensive driving training.
 10. Complete all required National Incident Management System (NIMS) training for departmental NIMS compliance.
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2013-2014 Budget

DIVISION: 4101 Police-Patrol

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 3,018,894	\$ 3,071,651	\$ 3,299,459	\$ 3,366,565	
1102 Salaries-Non-Full Time	211,399	170,642	174,930	172,835	
1105 Overtime	138,371	189,421	200,000	220,000	
1106 Retirement Contingency	0	0	50,194	0	
1121 Employees Retirement	1,044,134	1,155,377	1,307,035	1,255,110	
1123 Unemployment Expense	10,156	10,331	11,098	11,278	
1124 Clothing	46,468	45,552	48,267	47,850	
1125 Hospital Insurance	491,230	478,759	654,792	720,480	
1126 Life Insurance	15,416	13,097	14,551	14,884	
1127 Social Security	58,771	58,673	71,092	78,867	
1128 Workers Comp.	62,451	66,588	85,714	103,744	
1129 Other Benefits	348	386	300	300	
Total	<u>5,097,638</u>	<u>5,260,477</u>	<u>5,917,432</u>	<u>5,991,913</u>	1.3%
Maintenance					
2204 Repairs-Service Agreements	11,033	3,089	2,375	2,227	
Total	<u>11,033</u>	<u>3,089</u>	<u>2,375</u>	<u>2,227</u>	-6.2%
Supplies					
2401 Non-Capitalized Equipment	37,499	8,521	9,550	1,820	
2402 Postage	212	243	350	350	
2403 Technical Supplies	7,443	6,700	6,030	5,864	
2407 Office Supplies	14,422	8,910	8,800	8,800	
2417 Computer Equipment	0	0	0	4,275	
Total	<u>59,576</u>	<u>24,374</u>	<u>24,730</u>	<u>21,109</u>	-14.6%
Utilities					
3303 Communications	7,754	8,951	10,450	9,450	
Total	<u>7,754</u>	<u>8,951</u>	<u>10,450</u>	<u>9,450</u>	-9.6%

2013-2014 Budget

DIVISION: 4101 Police-Patrol

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4502 Travel	\$ 1,840	\$ 2,072	\$ 1,900	\$ 1,900	
4506 Profess/Technical	8,143	8,050	8,100	8,100	
4508 Safety Costs	2,057	1,372	2,590	2,200	
4509 Training	8,399	14,632	17,063	17,576	
Total	<u>20,439</u>	<u>26,126</u>	<u>29,653</u>	<u>29,776</u>	0.4%
Total	<u>\$ 5,196,440</u>	<u>\$ 5,323,017</u>	<u>\$ 5,984,640</u>	<u>\$ 6,054,475</u>	1.2%

Expenditure Analysis:

Personnel: Increase in overtime related to events, downtown development and Smothers Park security.

Supplies: Non-Capitalized equipment purchases were reduced and computer replacements were moved to the new account. Budgeted amount in non-capitalized equipment for purchase of a canopy for collision scenes.

Revenue Analysis:

No revenues are generated by this division.

Program Description

This program provides for investigation of crimes against persons and property, fraud, narcotics, and juvenile offenses in order to arrest and convict suspects and recover stolen property. Close liaison is maintained with the courts and prosecuting officials.

Performance Indicators (All new indicators being tracked)	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Theft	856	1,032	1,100	1,100
General Investigations	1,751	1,581	1,600	1,600
Juvenile	304	240	250	250
Street Crimes Unit	429	430	440	440
Fraud	290	132	150	150

2012-2013 Accomplishments

1. Obtained quality convictions through detailed investigative analysis for prosecution.
2. All detectives completed the John E. Reid Interview and Interrogation Class.
3. Two detectives attended the LSI Scan training Class.
4. Three detectives attended the Forensic Statement Analysis Class.
5. Four detectives completed Criminal Investigations I training course at the Department of Criminal Justice Training.
6. Division supervisor completed Criminal Justice Executive Development (CJED) course.
7. Street Crimes unit completed major drug trafficking (Crystal Meth) investigations with DEA and FBI, which included several federal indictments and pounds of crystal meth recovered. Street Crimes recovered 22 pounds of marijuana, a pound of cocaine, 8 pounds of methamphetamine, and over \$141,000 in cash for the calendar year of 2012.

2013-2014 Objectives

1. Detectives will utilize the Career Path Developmental Course at the Department of Criminal Justice Training by attending Criminal Investigations 1 training course.
2. Complete quality investigations while reducing overtime by 5%.
3. Have one detective attend the Kentucky Investigations Class
4. Have one detective attend the Southern Police Institute Sex Crimes Investigation Class.
5. Have one detective attend a Peer to Peer Investigations Course which is beneficial to our work with the FBI on child porn investigations.
6. Increase clearance rates of theft related index crimes by 2%.

2013-2014 Budget

DIVISION: 4102 Police-Investigation

Fund 01: General

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Personnel Services					
1101 Salaries	\$ 755,947	\$ 775,137	\$ 815,138	\$ 845,819	
1102 Salaries-Non-Full Time	0	0	51,789	53,702	
1105 Overtime	47,438	65,656	51,445	66,045	
1121 Employees Retirement	260,088	291,685	318,697	318,385	
1123 Unemployment Expense	2,434	2,540	2,680	2,897	
1124 Clothing	10,484	10,538	11,400	11,750	
1125 Hospital Insurance	128,338	131,557	177,096	181,920	
1126 Life Insurance	3,922	3,475	3,641	3,745	
1127 Social Security	12,718	13,108	17,026	24,062	
1128 Workers Comp.	13,105	14,277	17,829	27,152	
1129 Other Benefits	408	354	400	400	
Total	<u>1,234,882</u>	<u>1,308,327</u>	<u>1,467,141</u>	<u>1,535,877</u>	<u>4.7%</u>
Maintenance					
2204 Repairs-Service Agreements	<u>2,136</u>	<u>42</u>	<u>284</u>	<u>293</u>	
Total	<u>2,136</u>	<u>42</u>	<u>284</u>	<u>293</u>	<u>3.2%</u>
Supplies					
2401 Non-Capitalized Equipment	9,504	7,739	5,105	1,152	
2402 Postage	105	218	158	158	
2403 Technical Supplies	1,893	2,615	1,500	1,500	
2407 Office Supplies	4,749	4,698	4,000	4,000	
2417 Computer Equipment	0	0	0	1,575	
Total	<u>16,251</u>	<u>15,270</u>	<u>10,763</u>	<u>8,385</u>	<u>-22.1%</u>
Utilities					
3303 Communications	<u>11,416</u>	<u>13,496</u>	<u>18,530</u>	<u>15,730</u>	
Total	<u>11,416</u>	<u>13,496</u>	<u>18,530</u>	<u>15,730</u>	<u>-15.1%</u>

2013-2014 Budget

DIVISION: 4102 Police-Investigation

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	%
					Change
Other					
4502 Travel	\$ 996	\$ 1,665	\$ 2,440	\$ 4,338	
4506 Profess/Technical	75	2,900	2,900	10,900	
4508 Safety Costs	0	3	30	30	
4509 Training	8,992	9,962	7,248	6,738	
Total	<u>10,063</u>	<u>14,530</u>	<u>12,618</u>	<u>22,006</u>	74.4%
Total	<u>\$ 1,274,748</u>	<u>\$ 1,351,665</u>	<u>\$ 1,509,336</u>	<u>\$ 1,582,291</u>	4.8%

Expenditure Analysis:

Personnel: Increase in non-full time salaries due to moving a second Reserve Officer into Investigation Unit. Overtime is being increased due to actual expenditures for current fiscal year.

Supplies: Decrease in non-capitalized equipment needs. Budgeted for laptop computer replacement.

Other: Increase in travel due to specialized training (cyber/social media investigations and financial/fraud investigations). Increase in professional/technical due to purchase of "Leads on Line", an on-line investigation system. This system will replace current AS400 pawn program currently being used.

Revenue Analysis:

No revenues are generated by this division.

Program Description

This program provides evidence, property processing and management; public records; facility and fleet vehicle maintenance, assignments, and cleanliness; computer software application design and implementation; public counter service; and directs department training programs while complying with the Peace Officers Professional Standards Act. Support Services provides crime prevention programs, Drug Abuse Resistance Education (DARE), and directs recruiting programs. Support Services also manages the job application process, coordinates interviews, applicant testing, Police Officer Professional Standards (POPS) certification and hiring.

Performance Indicators	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
DARE courses/students	700/3,000	708/3,200	936/3,800	940/4,000
Prevention public presentations	80	90	90	95
Neighborhood Watch participants	45	50	55	55
Reports copied for the public	9,800	10,000	10,200	11,000
Cases involving property custody	2,550	2,800	2,900	3,000

2012-2013 Accomplishments

1. Implemented air card technology into the MDT fleet.
2. Received the Highway Safety Grant in the amount of \$30,000 for traffic enforcement overtime.
3. Received Bulletproof Vest Partnership Grant in the amount of \$9,801.
4. Received Law Enforcement Protection Program Grant (LEPP) for bulletproof vests in the amount of \$9,000.
5. Received Edward Byrne Justice Assistance Grant (JAG) for in-car mobile printers in the amount of \$16,276.
6. Completed the 2011 Paul Coverdell Forensic Science Grant for the marijuana testing equipment.
7. Received Homeland Security Grant for \$50,000 for the purchase of a new Mobile Command Center.
8. Raised \$10,000 for the DARE Program through the 2012 DARE Golf Scramble.
9. Graduated four Junior Police Explorers through the Explorer Academy in Louisville, Ky.
10. Graduated 25 kids through the Camp Kops program.
11. Graduated 390 kids through the DARE program.
12. Opened the new OPD Community Field Office in December 2012.
13. Completed several upgrades to the evidence collection unit warehouse.
14. Completed Request for Proposal for the new Mobile Command Center.
15. Hired one reserve and eight full-time police officers.
16. Hired one part-time and five full-time dispatchers.
17. Support services managed fleet maintenance for the department. Added six new Ford Interceptors to the fleet.
18. Initiated KACP re-accreditation process.
19. Developed and implemented extra patrol program at Smothers Park.
20. Implemented an in-house computer forensics program in cooperation with Owensboro Community & Technical College and Daviess County Sheriff's Office.

2013-2014 Objectives

1. Obtain the Highway Safety Grant for traffic enforcement mobilizations (driving under the influence and seatbelt enforcement).
2. Obtain additional funds/grants for replacement or purchase of in-car cameras.
2. Obtain Bureau of Justice Grant for Bulletproof Vests.
3. Raise \$13,000 for the DARE Program through the 2013 DARE Golf Scramble.
4. Graduate eight Junior Police Explorers through the Explorer Academy.
5. Graduate 35 kids through the Camp Kops program.
6. Graduate 400 kids through the DARE program.
7. Complete KACP re-accreditation process.
8. Complete the new Mobile Command Center utilizing grant funds.
9. Continue the long-term latent fingerprint training process and in-house analysis of prints.
10. Research and plan for implementation of a new records management system.

2013-2014 Budget

DIVISION: 4103 Police-Support Services

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 803,876	\$ 801,711	\$ 804,335	\$ 831,745	
1103 Temporary Help-Outside	3,890	0	0	0	
1105 Overtime	14,528	18,734	21,600	22,000	
1121 Employees Retirement	198,538	220,649	239,743	235,959	
1123 Unemployment Expense	2,451	2,465	2,479	2,561	
1124 Clothing	13,678	15,629	18,250	18,300	
1125 Hospital Insurance	86,237	86,710	108,444	104,280	
1126 Life Insurance	4,040	3,530	3,619	3,742	
1127 Social Security	33,397	33,679	36,356	39,129	
1128 Workers Comp.	11,613	11,319	14,311	19,815	
1129 Other Benefits	502	480	400	400	
Total	<u>1,172,750</u>	<u>1,194,906</u>	<u>1,249,537</u>	<u>1,277,931</u>	2%
Maintenance					
2204 Repairs-Service Agreements	13,978	15,260	20,000	37,676	
2205 Maintenance/Repairs - Radio	0	0	0	62,400	
Total	<u>13,978</u>	<u>15,260</u>	<u>20,000</u>	<u>100,076</u>	400%
Supplies					
2401 Non-Capitalized Equipment	10,351	32,595	29,962	79,680	
2402 Postage	1,426	1,311	1,500	1,500	
2403 Technical Supplies	69,191	75,166	86,740	76,470	
2405 Cleaning Supplies	297	694	750	700	
2407 Office Supplies	11,397	12,874	12,070	11,070	
2417 Computer Equipment	0	0	0	10,350	
Total	<u>92,662</u>	<u>122,640</u>	<u>131,022</u>	<u>179,770</u>	37%
Utilities					
3303 Communications	9,461	12,111	8,700	12,590	
Total	<u>9,461</u>	<u>12,111</u>	<u>8,700</u>	<u>12,590</u>	45%

2013-2014 Budget

DIVISION: 4103 Police-Support Services

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4502 Travel	\$ 2,344	\$ 1,691	\$ 3,200	\$ 3,200	
4506 Profess/Technical	4,402	3,688	3,850	6,950	
4508 Safety Costs	1,455	340	1,000	1,060	
4509 Training	18,461	15,432	12,645	12,295	
Total	<u>26,662</u>	<u>21,151</u>	<u>20,695</u>	<u>23,505</u>	14%
Total	<u>\$ 1,315,513</u>	<u>\$ 1,366,068</u>	<u>\$ 1,429,954</u>	<u>\$ 1,593,872</u>	11%

Expenditure Analysis:

Maintenance: Increase due to radio repair/replacement maintenance for entire department.

Supplies: Increase due to ten new in-car camera systems, consoles/cages/light bar brackets for 12 new vehicles, and graphic kits for those vehicles. Computer equipment is replacement of ten computers.

Other: Increase due to bio-hazard waste disposal service to be in compliance with OSHA.

Revenue Analysis:

No revenues are generated by this division.

Program Description

This program provides for the planning, direction, and control of the Police Department, the professional standards and internal investigation functions, and assures that the standards of the accreditation program are observed. The newly-certified regional bomb squad (Hazardous Device Unit) operates under the Administration Division of the Police Department. Other divisions within the department are as follows: the Field Services Division oversees the Investigation Division (CID) and the Patrol Division, which provides patrol and traffic enforcement services, including the Crossing Guard Program; the Support Services Division oversees the Records Division, Evidence Collection Unit, coordinates departmental training, police/community relations, Drug Abuse Resistance Education (DARE), and crime prevention. The consolidated 911 Public Safety Communications Division, which provides dispatch and other forms of communication services for city and county public safety agencies is housed at the Owensboro Police Department.

Performance Indicators	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Senior command staff meetings	18	18	18	18
Community meetings (Crime Stoppers, Alumni, Advisory)	40	36	40	40
Internal Investigations	30	30	28	28

2012-2013 Accomplishments

1. Successfully maintained certification through the accreditation process.
2. Implemented use of Verizon Air Cards to enhance internet connectivity for MDT data transmissions, eliminating modem maintenance costs.
3. Implemented a Mobile Data Terminal (MDT) replacement plan, thereby eliminating maintenance fees.
4. Received approximately \$142,950 in grant funds.

2013-2014 Objectives

1. Continue to foster continuous training, education and career development for all of our staff.
2. Continue to develop and implement plans for improvements to the OPD firing range.
3. Continue to research Records Management System alternatives to replace obsolete system.
4. Increase law enforcement presence in the Downtown and Smothers Park area.
5. Increase community involvement by having a Police presence at more community events.

2013-2014 Budget

DIVISION: 4104 Police-Administration

Fund 01: General

	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Budget</u>	<u>%</u>
	<u>2010-2011</u>	<u>2011-2012</u>	<u>Budget</u>	<u>2013-2014</u>	<u>Change</u>
			<u>2012-2013</u>		
Personnel Services					
1101 Salaries	\$ 312,192	\$ 288,820	\$ 295,192	\$ 281,869	
1105 Overtime	1,200	478	800	90,000	
1121 Employees Retirement	86,586	94,089	104,616	111,206	
1123 Unemployment Expense	946	871	888	1,116	
1124 Clothing	2,132	715	2,150	2,150	
1125 Hospital Insurance	22,189	20,962	29,148	38,640	
1126 Life Insurance	1,401	1,260	1,307	1,255	
1127 Social Security	6,134	5,849	6,585	13,341	
1128 Workers Comp.	4,106	4,484	6,000	5,600	
1129 Other Benefits	355	261	300	300	
Total	<u>437,241</u>	<u>417,789</u>	<u>446,986</u>	<u>545,477</u>	<u>22.0%</u>
Maintenance					
2201 Maintenance/Buildings	95,870	92,957	109,878	133,603	
2202 Maintenance/Grounds	16,791	16,378	16,640	11,180	
2204 Repairs-Service Agreements	3,126	16,609	5,800	5,755	
2211 Maintenance/Vehicles & Equipment	240,906	213,729	238,421	243,945	
Total	<u>356,693</u>	<u>339,673</u>	<u>370,739</u>	<u>394,483</u>	<u>6.4%</u>
Supplies					
2401 Non-Capitalized Equipment	4,496	0	0	0	
2402 Postage	296	411	500	500	
2403 Technical Supplies	19,535	25,740	34,972	24,932	
2405 Cleaning Supplies	10,600	10,600	10,800	9,800	
2407 Office Supplies	6,659	5,457	7,725	4,315	
2409 Dues & Subscriptions	4,610	4,093	3,565	3,505	
2412 Motor Fuel	298,187	341,044	335,000	341,625	
Total	<u>344,383</u>	<u>387,345</u>	<u>392,562</u>	<u>384,677</u>	<u>-2.0%</u>
Utilities					
3301 Utilities/OMU	37,519	48,815	45,000	65,000	
3302 Utilities/Non City	706	813	900	900	
3303 Communications	3,623	3,940	4,500	4,300	
Total	<u>41,848</u>	<u>53,568</u>	<u>50,400</u>	<u>70,200</u>	<u>39.3%</u>

2013-2014 Budget

DIVISION: 4104 Police-Administration

Fund 01: General

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Other					
4502 Travel	\$ 2,155	\$ 2,454	\$ 2,700	\$ 3,100	
4504 Insurance	119,648	114,901	121,795	106,962	
4506 Profess/Technical	2,999	2,864	3,810	4,100	
4508 Safety Costs	1,000	1,182	1,200	1,200	
4509 Training	4,232	7,294	14,750	10,950	
Total	<u>130,034</u>	<u>128,695</u>	<u>144,255</u>	<u>126,312</u>	-12.4%
Capital					
5607 Replacement	<u>195,186</u>	<u>206,220</u>	<u>277,386</u>	<u>278,423</u>	
Total	<u>195,186</u>	<u>206,220</u>	<u>277,386</u>	<u>278,423</u>	0.4%
Division Total	<u>\$ 1,505,385</u>	<u>\$ 1,533,290</u>	<u>\$ 1,682,328</u>	<u>\$ 1,799,572</u>	7.0%

Expenditure Analysis:

Personnel: Increase in overtime due to Smothers Park security and downtown development.

Supplies: Decrease in technical supplies due to fewer sets of body armor expiring. Eliminated a copier lease under office supplies.

Other: Decrease in insurance and reduced training costs.

Revenue Analysis:

No revenues are generated by this division.

2013-2014 Budget

DIVISION: 4108 Police-Radio Communications

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 83,783	\$ 99,129	\$ 104,320	\$ 104,840	
1102 Salaries-Non-Full Time	8,032	0	0	0	
1121 Employees Retirement	15,665	18,856	20,395	19,804	
1123 Unemployment Expense	276	298	313	315	
1126 Life Insurance	423	448	478	482	
1127 Social Security	6,696	7,218	7,980	8,020	
1128 Workers Comp.	151	160	223	226	
Total	<u>115,026</u>	<u>126,109</u>	<u>133,709</u>	<u>133,687</u>	0.0%
Maintenance					
2201 Mtc/Buildings	4,540	5,015	6,507	347	
2202 Mtc/Grounds	4,436	4,303	4,671	4,311	
2203 Mtc/Furniture & Fixtures	0	0	850	0	
2204 Repairs-Service Agreements	17,000	0	2,800	0	
2205 Mtc/Repairs - Radio	79,205	31,230	5,500	8,800	
2206 Mtc/Repair Computers	333	1,200	1,200	8,020	
Total	<u>105,514</u>	<u>41,748</u>	<u>21,528</u>	<u>21,478</u>	-0.2%
Supplies					
2401 Non-Capitalized Equipment	46,700	8,496	0	6,000	
2402 Postage	150	154	150	150	
2405 Cleaning Supplies	0	348	350	125	
2409 Dues & Subscriptions	0	100	100	150	
Total	<u>46,850</u>	<u>9,098</u>	<u>600</u>	<u>6,425</u>	970.8%
Utilities					
3301 Utilities/OMU	1,715	2,064	2,000	2,000	
3302 Utilities/Non City	0	0	650	650	
3303 Communications	1,186	1,778	1,000	1,800	
Total	<u>2,901</u>	<u>3,842</u>	<u>3,650</u>	<u>4,450</u>	21.9%

2013-2014 Budget

DIVISION: 4108 Police-Radio Communications

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4504 Insurance	\$ 503	\$ 507	\$ 538	\$ 491	
4506 Profess/Technical	30,020	0	0	0	
4508 Safety Costs	0	100	100	350	
4509 Training	3,098	0	0	0	
Total	<u>33,621</u>	<u>607</u>	<u>638</u>	<u>841</u>	31.8%
Capital					
5605 Equipment	0	12,294	2,701	0	
Total	<u>0</u>	<u>12,294</u>	<u>2,701</u>	<u>0</u>	-100.0%
Division Total	<u>\$ 303,912</u>	<u>\$ 193,698</u>	<u>\$ 162,826</u>	<u>\$ 166,881</u>	2.5%

Expenditure Analysis:

Maintenance: Increase in costs of radio equipment and Whelen siren repairs offset by reduced building maintenance and service agreements.

Supplies: Non-capitalized equipment increased for parts and equipment to operate the early warning systems.

Utilities: Increase based upon current year actuals.

Revenue Analysis

Projected revenue \$48,024 for radios.

Program Description

This program provides 24-hour a day, 365 days a year response to emergency and non-emergency calls. On July 1, 2010 Owensboro-Daviess County Communications (Central Dispatch) consolidated forming a joint city county project for the citizens of Owensboro-Daviess County. Central Dispatch Communications provides emergency and non-emergency communications to the Owensboro Police Department (OPD), Daviess County Sheriff's Office (DCSO), Owensboro Fire Department (OFD), two Daviess County Fire Departments (DCFD), ten (10) Volunteer stations, Coroner's Office, Animal Control call out after hours and city, Emergency Management and Daviess County Road Departments call out after hours. The budget is allocated roughly 70% City of Owensboro and 30% Daviess County Fiscal Court.

Performance Indicators	Actual 2010	Actual 2011	Actual 2012	Estimated 2013
Calls handled	223,094	190,218	186,335	195,000
CAD entries	116,218	115,378	118,693	120,000
911 calls received (including cell)	59,814	59,814	54,764	56,000
LINK and NCIC transactions	154,370	154,370	289,343	300,000
DVO Files Maintenance	1,074	1,025	1,100	1,100

2012-2013 Accomplishments

1. Maintained an excellent working relationship with Owensboro Police Department, Daviess County Sheriff's Department, Owensboro Fire Department, Daviess County Fire Department and the ten Volunteer Fire Departments.
2. Completed training for lead telecommunicators.
3. Developed a training book for new telecommunicators and lead supervisors.
4. Two telecommunicators completed training for Certified Training Officers class. Terminal Agency Control positions attended additional state training as related to their positions.
5. Developed procedures to improve the National Crime Information Center Audit. Our audit rate was .65% the state average is 3%.
6. Worked with the city and county fire departments in developing a medical response system to improve ambulance and fire response notification.

2013-2014 Objectives

1. Continue work with the city and county fire departments in developing a medical response system to improve ambulance and fire response notification.
2. Continue to improve customer relations.
3. Work with Owensboro Police Department and the Daviess County Sheriff's Office in refining SOP for Central Dispatch Consolidation.
4. Work with Neighborhood Alliance Organizations in educating community on Emergency Notification System and 911.
5. Continue striving to bring national crime information computer audits to a near zero error rate.
6. Continue to develop tangible reports to evaluate terminal agency control positions.
7. Increase training for supervisors and first line telecommunicators.
8. Work with the city and county fire departments in developing a mutual aid response system to improve fire response in the border line annexation areas.
9. Attend additional community meetings to promote Smart 911 and Emergency Notification System.

2013-2014 Budget

DIVISION: 4107 Police-Owensboro Daviess County Central Dispatch **Fund 31: Central Dispatch**

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 869,215	\$ 855,353	\$ 964,616	\$ 989,114	
1102 Salaries-Non-Full Time	48,893	72,216	83,079	77,709	
1103 Temporary Help-Outside	4,500	0	0	0	
1105 Overtime	51,654	70,431	50,000	50,000	
1121 Employees Retirement	157,150	175,988	202,792	201,025	
1123 Unemployment Expense	2,914	2,998	3,293	3,350	
1124 Clothing	3,871	6,658	6,500	6,055	
1125 Hospital Insurance	137,720	139,438	224,976	245,880	
1126 Life Insurance	4,371	3,687	4,266	4,375	
1127 Social Security	67,545	69,378	83,974	85,437	
1128 Workers Comp.	1,204	1,813	2,358	2,201	
1129 Other Benefits	0	82	250	250	
Total	<u>1,349,037</u>	<u>1,398,042</u>	<u>1,626,104</u>	<u>1,665,396</u>	2.4%
Maintenance					
2204 Repairs-Service Agreements	56,368	87,787	60,671	20,449	
2205 Maintenance/Repairs - Radio	0	19,490	17,900	6,000	
2211 Maintenance/Vehicles & Equipment	674	904	1,050	363	
2235 Maintenance Hardware	0	0	0	33,420	
2236 Maintenance Software	0	0	0	21,424	
Total	<u>57,042</u>	<u>108,181</u>	<u>79,621</u>	<u>81,656</u>	2.6%
Supplies					
2401 Non-Capitalized Equipment	18,955	11,828	70,857	25,204	
2402 Postage	730	471	350	300	
2403 Technical Supplies	5,114	4,719	5,300	700	
2405 Cleaning Supplies	0	0	600	600	
2407 Office Supplies	8,869	8,582	6,585	6,585	
2409 Dues & Subscriptions	520	406	425	495	
2412 Motor Fuel	1,172	1,414	2,280	2,326	
2417 Computer Equipment	0	0	0	15,600	
2418 Computer Software	0	0	0	7,750	
Total	<u>35,360</u>	<u>27,420</u>	<u>86,397</u>	<u>59,560</u>	-31.1%
Utilities					
3301 Utilities/OMU	25	22	30	1,330	
3303 Communications	129,634	126,238	127,210	126,495	
Total	<u>129,659</u>	<u>126,260</u>	<u>127,240</u>	<u>127,825</u>	0.5%

2013-2014 Budget

DIVISION: 4107 Police-Owensboro Daviess County Central Dispatch **Fund 31: Central Dispatch**

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4504 Insurance	\$ 0	\$ 2,327	\$ 5,512	\$ 6,219	
4506 Profess/Technical	0	0	0	2,500	
4507 Miscellaneous Expense	32,569	31,317	0	0	
4508 Safety Costs	75	75	90	150	
4509 Training	5,311	7,140	30,478	18,801	
Total	<u>37,955</u>	<u>40,859</u>	<u>36,080</u>	<u>27,670</u>	<u>-23.3%</u>
Capital					
5605 Equipment	20,473	53,856	280,790	43,553	
5607 Replacement	2,574	2,574	2,574	4,484	
Total	<u>23,047</u>	<u>56,430</u>	<u>283,364</u>	<u>48,037</u>	<u>-83.0%</u>
Division Total	<u>\$ 1,632,100</u>	<u>\$ 1,757,192</u>	<u>\$ 2,238,806</u>	<u>\$ 2,010,144</u>	<u>-10.2%</u>
5830 Transfer to Grant Fund	0	0	16,900	0	
5896 Transfer to Community Vision	0	0	50,000	0	
Total	<u>\$ 1,632,100</u>	<u>\$ 1,757,192</u>	<u>\$ 2,305,706</u>	<u>\$ 2,010,144</u>	<u>-12.8%</u>

Expenditure Analysis:

Supplies: Decrease due to transition to P25 radio system and fewer supplies needed.

Other: Decrease directly related to P25 Motorola contract. Motorola will provide training, Police budgeted for lodging and meals.

Revenue Analysis

No revenues are generated by this division.

2013-2014 Budget

DEPARTMENT: Property Recovery

Fund 29: Property Recovery Fund

Program Description

This program provides for the acquisition of specialized equipment and services financed from the sale of property involved in criminal activity as allowed by KRS 95.845. Auction proceeds from lost/unclaimed property must be forwarded to the pension fund, as mandated by KRS 95.435.

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Revenue					
6401 Interest on Investments	\$ 1,017	\$ 1,399	\$ 700	\$ 700	
8152 Sale of Fixed Assets	4,101	0	500	0	
8153 Auction Proceeds	0	1,277	0	500	
8206 Restitution, Etc.	9,162	5,809	2,500	2,500	
Total Revenue	<u>\$ 14,280</u>	<u>\$ 8,485</u>	<u>\$ 3,700</u>	<u>\$ 3,700</u>	0%
Expenditures					
2204 Maintenance/Repairs	\$ 0	\$ 2,220	\$ 0	\$ 0	
2401 Non-Capitalized Equip	0	2,902	0	0	
5604 Vehicles	0	19,981	0	0	
Total Expenditures	<u>\$ 0</u>	<u>\$ 25,103</u>	<u>\$ 0</u>	<u>\$ 0</u>	0.0%

2013-2014 Budget

DEPARTMENT: Drug Fund

Fund 33: State Drug Fund

Program Description

This program provides for the acquisition of specialized equipment or services financed from assets seizure efforts.

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Revenue - State Drug Fund 33					
6401 Interest on Investments	\$ 4,532	\$ 4,286	\$ 4,000	\$ 3,500	
7440 Gifts/Donations	50	78	0	0	
8152 Sale of Fixed Assets	29,924	0	3,000	0	
8153 Auction Proceeds	0	7,721	0	3,000	
8206 Restitution, Etc.	80,636	51,402	58,000	56,000	
Total Revenue	<u>\$ 115,142</u>	<u>\$ 63,487</u>	<u>\$ 65,000</u>	<u>\$ 62,500</u>	<u>-3.8%</u>
Expenditures - State Drug Fund 33					
1105 Overtime	\$ 813	\$ 281	\$ 2,500	\$ 2,500	
1121 Employees Retirement	0	101	0	0	
1123 Unemployment Expense	0	1	0	0	
1124 Clothing	1,250	0	0	1,350	
1125 Health Insurance	0	38	0	0	
1127 Social Security	0	4	0	0	
2204 Maintenance/Repairs	5,540	6,530	8,160	12,878	
2401 Non-Capitalized Equipment	9,280	2,950	12,167	9,445	
2402 Postage	0	0	25	25	
2403 Technical Supplies	18,049	20,718	20,283	19,575	
2405 Cleaning Supplies	0	0	100	100	
2409 Dues and Subscriptions	275	375	485	665	
3303 Communications	148	1,604	1,900	2,900	
4502 Travel	231	363	900	900	
4506 Professional/Technical Services	12,854	40,007	7,890	15,090	
4507 Miscellaneous Expense	25,000	25,000	30,000	30,000	
4508 Safety Costs	20	280	1,564	1,179	
4509 Training Cost	15,118	15,766	10,054	11,894	
4525 Tuition Reimbursements	53,616	47,397	30,744	0	
5605 Capital Equipment	0	8,445	0	0	
5830 Transfer to Grant Funds	0	0	25,000	25,000	
Total Expenditures	<u>\$ 142,194</u>	<u>\$ 169,860</u>	<u>\$ 151,772</u>	<u>\$ 133,501</u>	<u>-12.0%</u>

2013-2014 Budget

DEPARTMENT: Federal Drug Fund

Fund 35: Federal Drug Fund

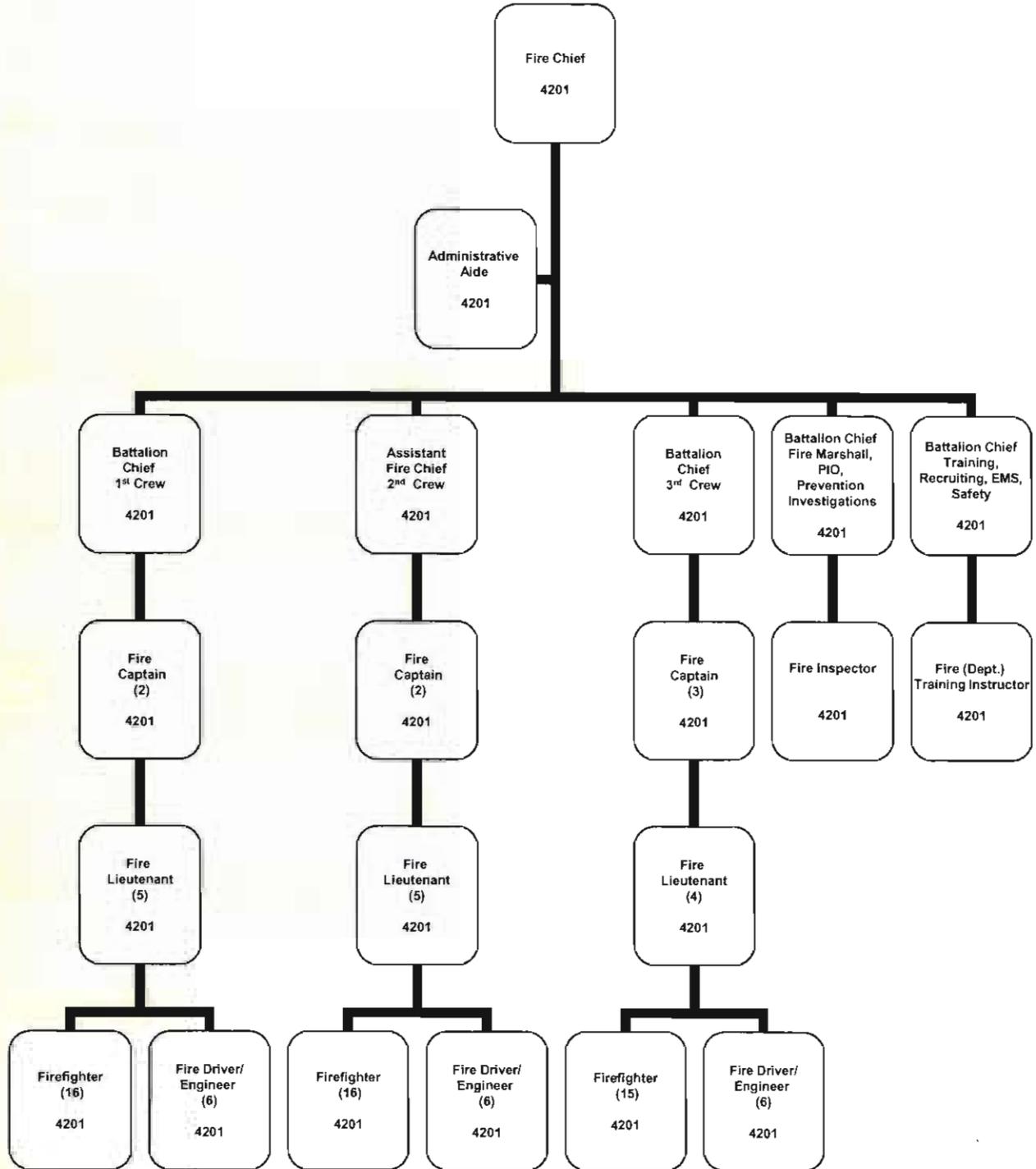
Program Description

This program provides for the acquisition of specialized equipment or services financed from assets seizure efforts.

		Actual	Actual	Amended	Budget	%
		2010-2011	2011-2012	Budget	2013-2014	Change
				2013-2014		
Revenue - Federal Drug Fund 35						
6401	Interest on Investments	\$ 305	\$ 758	\$ 400	\$ 350	
8206	Restitution, Etc.	29,707	14,256	800	1,000	
	Total Revenue	\$ 30,012	\$ 15,014	\$ 1,200	\$ 1,350	12.5%
Expenditures - Federal Drug Fund 35						
1103	Temporary Help - Outside	\$ 4,500	\$ 0	\$ 0	\$ 0	
1124	Clothing	0	0	7,700	0	
2204	Repairs	0	4,565	0	0	
2401	Non-Capitalized Equipment	9,179	6,205	9,394	0	
2403	Technical Supplies	2,597	6,500	0	0	
	Total Expenditures	\$ 16,276	\$ 17,270	\$ 17,094	\$ 0	-100.0%



Fire



Structure subject to change FY13-14. NOTE:
Do not change titles as they appear here
(Hazardous duty CERS requirements.)

FULL TIME TOTALS: 95

Program Description

This department provides emergency response for fire suppression, rescues, medical emergencies, and hazardous materials incidents, fire prevention programs, including business inspection and public presentations, and training programs for firefighters to insure a safe environment for those who live, visit, work or invest in Owensboro.

Performance Indicators (as of January 1)

	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014
Response time (minutes)	4.19	4.21	4.23	4.21
Total calls for service	4,285	6,297	6,631	6,600
Structure fires	56	65	51	57
False alarms	428	527	484	480
Hazardous Incidents	162	184	197	181
Medical Assistance	2,953	4,847	5,030	4,950
Inspections	1,873	1,795	2,071	2,000

2012-2013 Accomplishments

1. Maintained the high quality core services provided to the citizens and visitors of the City for Owensboro, while adding training and equipment for wildland/grass/brush to our suppression capabilities, and continued improvements in patient care in the EMS response program.
2. Completed advanced training in high angle rope rescue in preparation for the work on the Blue Bridge.
3. Continued to work with GIS, Parks and Public Works on the emergency marking for the Greenbelt and trail systems, in particular the Ben Hawes/Rudy Mines area.
4. Completed new compliance requirements for live fire training including the certification of additional company officers as live fire instructors.
5. Completed the Company Officer Inspector Certification program.
6. Completed second phase of our Hazardous Materials response reorganization which includes updated technology that will provide enhanced yet more efficient operations.
7. The first half of the 2013 Company Officer Development program has been completed.
8. Updated response plans for target occupancies, such as hi-rise and large complexes, including response plans and drills at the new Hospital.

2013-2014 Objectives

1. Continue to provide the same ISO Class 2 level of fire suppression service to the City as maintained in 2012-13.
2. Continue to provide the same level of Rescue, EMS and Special Operations Services as provided in 2012-13.
3. Complete the second phase of the 2013 Officer Development Program started in fiscal year 2012-13.
4. Continue the same high quality level of Fire Prevention and Community Services, plus enhancements or changes stated herein.
5. Continue to update technology in the field by completing the second phase of a 3 year project to place Mobile Data Computers in fire apparatus.
6. Increase smoke detector program efforts by partnering with both private and non-profit organizations to educate the community and provide detectors to those that need them.
7. Continue to improve OFD's ability to respond to incidents on bike trails and during special events by adding a Bicycle Fire/EMS component to the OFD.
8. Work closely with OPD and Public Works to develop and implement an assertive marketing program with the goal of making sure that vacant properties are properly secured, and further develop and implement a Firefighter Safety Vacant/Abandoned Property identification program. Ground work actually began in fiscal year 2012-13.
9. Provide for a consultant study of Emergency Medical Response and Transport within the City of Owensboro.

2013-2014 Budget

DEPARTMENT: 4201 Fire

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 3,297,482	\$ 3,111,250	\$ 3,085,626	\$ 3,119,376	
1105 Overtime	1,513,586	1,468,686	1,652,474	1,695,000	
1106 Retirement Contingency	0	0	63,743	0	
1121 Employees Retirement	1,502,975	1,594,742	1,772,646	1,710,014	
1123 Unemployment Expense	14,114	13,757	14,214	14,443	
1124 Clothing	39,904	39,546	40,000	40,000	
1125 Hospital Insurance	714,319	710,194	934,728	970,632	
1126 Life Insurance	22,280	19,439	20,450	20,809	
1127 Social Security	60,445	59,889	70,778	72,024	
1128 Workers Comp.	117,003	122,370	153,049	190,301	
1129 Other Benefits	3,177	2,870	4,500	3,250	
Total	<u>7,285,285</u>	<u>7,142,743</u>	<u>7,812,208</u>	<u>7,835,849</u>	<u>0.3%</u>
Maintenance					
2201 Maintenance/Buildings	75,260	58,763	70,434	85,552	
2202 Maintenance/Grounds	18,706	20,871	18,916	12,712	
2203 Maintenance/Furniture & Fixtures	0	0	100	100	
2204 Repairs-Service Agreements	12,552	10,690	13,050	20,928	
2205 Maintenance/Repairs - Radio	0	0	0	40,200	
2211 Maintenance/Vehicles & Equipment	126,572	112,325	152,380	151,918	
Total	<u>233,090</u>	<u>202,649</u>	<u>254,880</u>	<u>311,410</u>	<u>22.2%</u>
Supplies					
2401 Non-Capitalized Equipment	82,396	52,061	60,000	71,255	
2402 Postage	420	596	715	735	
2403 Technical Supplies	24,715	28,561	28,400	32,255	
2405 Cleaning Supplies	13,501	13,001	14,000	14,280	
2407 Office Supplies	10,335	8,245	8,600	9,000	
2408 Small Tools	400	0	400	300	
2409 Dues & Subscriptions	4,193	2,956	4,705	4,737	
2412 Motor Fuel	58,550	73,090	85,000	72,500	
2416 EMS Supplies	22,977	14,175	15,650	18,825	
2417 Computer Equipment	0	0	0	6,975	
2418 Computer Software	0	0	0	1,100	
Total	<u>217,487</u>	<u>192,685</u>	<u>217,470</u>	<u>231,962</u>	<u>6.7%</u>
Utilities					
3301 Utilities/OMU	21,097	27,632	26,000	33,000	
3302 Utilities/Non City	13,264	11,624	16,000	12,000	
3303 Communications	8,023	9,329	11,950	12,550	
3304 Utilities/Fire Hydrants	72,803	72,815	75,690	75,990	
Total	<u>115,187</u>	<u>121,400</u>	<u>129,640</u>	<u>133,540</u>	<u>3.0%</u>

2013-2014 Budget

DEPARTMENT: 4201 Fire

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4502 Travel	\$ 2,745	\$ 1,654	\$ 0	\$ 0	
4504 Insurance	18,464	19,592	20,768	24,295	
4505 Contractual Services	0	0	0	15,000	
4506 Profess/Technical	32,918	30,790	38,760	33,240	
4508 Safety Costs	10,393	12,404	17,485	19,000	
4509 Training	22,379	22,925	36,450	31,000	
Total	<u>86,899</u>	<u>87,365</u>	<u>113,463</u>	<u>122,535</u>	8.0%
Capital					
5607 Replacement	<u>282,448</u>	<u>451,126</u>	<u>468,918</u>	<u>478,111</u>	
Total	<u>282,448</u>	<u>451,126</u>	<u>468,918</u>	<u>478,111</u>	2.0%
Department Total	<u>\$ 8,220,396</u>	<u>\$ 8,197,968</u>	<u>\$ 8,996,579</u>	<u>\$ 9,113,407</u>	1.3%

Expenditure Analysis:

Personnel: Increase in overtime due to covering special events.

Maintenance: Increase primarily due to addition of radio repairs/replacement costs.

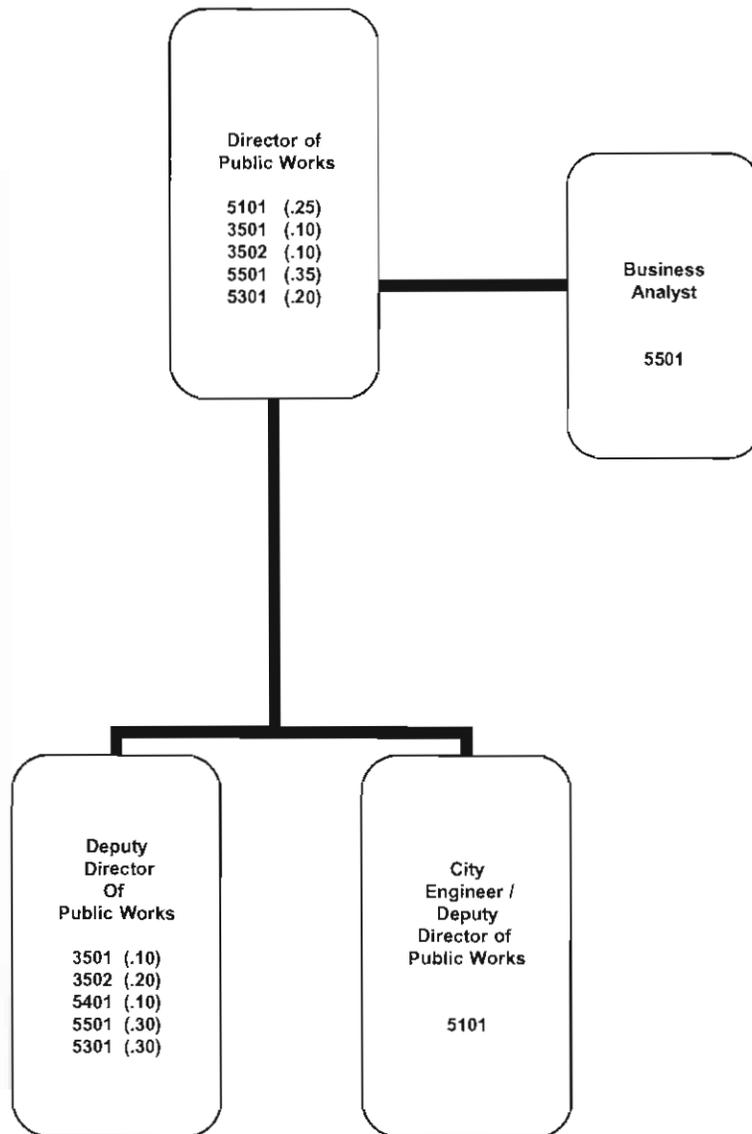
Supplies: Non-capitalized equipment increase due to MDC and equipment for 2 fire engines. Technical supplies increase due to foam for pumper trucks, striping and renumbering of new rescue truck, and PA system upgrade. Additional EMS supplies for bike project. Computer equipment is replacement of 7 computers.

Other: Contractual services increase due to EMS/Ambulance study. Reduced costs in profess/technical for physicals and training costs.

Revenue Analysis:

No revenue generated by this department.

Public Works



Structure subject to change FY13-14.



Engineering



Structure subject to change FY13-14.

FULL TIME 5101: 10.25 NON FULL TIME 5101: 3
 FULL TIME 5102: 1 NON FULL TIME 5102: 1

Program Description

This program provides for land development design and construction, traffic, and storm drainage engineering programs. Subdivision and public improvement plans are reviewed for approval; a capital projects program is administered; and traffic improvements are administered and constructed.

Performance Indicators

	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Projects designed	10	10	12	12
Subdivision plans reviewed (residential)	10	10	6	6
Development plans reviewed (commercial)	30	30	16	16
Permits issued	25	283	300	300
Site plans reviewed (commercial)	25	25	28	28
Plats reviewed (commercial and residential)	40	40	40	40
Inquiries and requests addressed	3,000	3,000	3,000	3,000
Right-of-way closures processed	10	10	6	6
Annexations processed	15	15	30	30

2012-2013 Accomplishments:

1. Completed construction of Smothers Park, Owensboro's premier park on the riverfront.
2. Started construction of the downtown Convention Center.
3. Completed Devins Ditch project.
4. Completed Harsh Ditch project.
5. Completed Scherm Ditch projects.
6. Completed Downtown Infrastructure Phase 1.
7. Started Downtown Infrastructure Phase 2.
8. Started the design phase of the downtown Pavilion over the Ohio River.
9. Opened downtown Truck Route.
10. Revised direction of Walnut Street and Locust Street downtown to improve traffic flow.

2013-2014 Objectives

1. Complete construction of the downtown Convention Center.
2. Complete Downtown Infrastructure Phase 2.
3. Start Downtown Infrastructure Phase 3.
4. Complete construction of the downtown Pavilion over the Ohio River.
5. Build retaining wall in Harbor Hills subdivision.
6. Start Grimes Avenue Extension project.
7. Start Southtown Boulevard Extension project.
8. Complete Omega Street sidewalks.
9. Start and complete skate park.
10. Start and complete US Bank Phase 3 Call Center project.

2013-2014 Budget

DEPARTMENT: 5100 Engineering Summary

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>Percent</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 548,197	\$ 576,627	\$ 617,560	\$ 632,422	
1102 Salaries-Non-Full Time	36,177	34,251	50,285	52,543	
1103 Temporary Help-Outside	43,446	48,005	38,948	2,500	
1105 Overtime	29,311	29,949	53,200	42,200	
1106 Retirement Contingency	0	0	24,064	0	
1121 Employees Retirement	101,252	117,383	139,259	132,716	
1123 Unemployment Expense	1,855	1,936	2,163	2,181	
1124 Clothing	2,603	3,111	3,325	3,125	
1125 Hospital Insurance	80,916	75,302	94,668	121,512	
1126 Life Insurance	2,778	2,538	2,768	2,844	
1127 Social Security	43,202	45,202	55,159	55,405	
1128 Workers Comp.	20,009	16,542	20,869	31,674	
1129 Other Benefits	186	194	175	175	
Total	909,932	951,040	1,102,443	1,079,297	-2.1%
Maintenance					
2201 Maintenance/Buildings	0	0	7,521	13,490	
2202 Maintenance/Grounds	0	0	497	692	
2204 Repairs-Service Agreements	0	3,375	750	1,707	
2205 Maintenance/Repairs - Radio	0	0	0	3,300	
2209 Maintenance/Vehicle Wash	471	451	669	440	
2211 Maintenance/Vehicles & Equipment	15,782	14,006	16,856	15,454	
2215 Maintenance/Resurfacing	544,653	707,027	1,094,992	615,000	
2223 Maintenance/Streets	0	0	0	435,000	
Total	560,906	724,859	1,121,285	1,085,083	-3.2%
Supplies					
2401 Non-Capitalized Equipment	32,884	4,489	6,300	3,300	
2402 Postage	4,512	2,661	7,000	2,750	
2403 Technical Supplies	18,657	7,710	9,830	8,650	
2405 Cleaning Supplies	0	157	160	200	
2407 Office Supplies	8,676	7,040	6,950	6,400	
2409 Dues & Subscriptions	1,175	1,824	2,050	2,050	
2412 Motor Fuel	16,331	17,503	23,500	20,530	
2417 Computer Equipment	0	0	0	6,500	
Total	82,235	41,384	55,790	50,380	-9.7%
Utilities					
3301 Utilities/OMU	6,667	1,871	3,875	4,200	
3302 Utilities/Non City	5,232	505	2,010	1,500	
3303 Communications	6,645	6,838	6,720	7,704	
Total	18,544	9,214	12,605	13,404	6.3%

2013-2014 Budget

DEPARTMENT: 5100 Engineering Summary

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Percent Change
Other					
4501 Advertising	\$ 0	\$ 0	\$ 250	\$ 250	
4503 Rents & Storages	735	0	0	0	
4504 Insurance	2,954	2,611	2,767	3,965	
4506 Profess/Technical	22,769	27,442	28,663	28,500	
4508 Safety Costs	436	517	900	900	
4509 Training	7,662	5,513	8,300	6,750	
4519 Demolition Fund	9,676	8,793	84,650	60,000	
4520 Mowing Fund	47,459	53,018	50,000	50,000	
Total	91,691	97,894	175,530	150,365	-14.3%
Capital					
5605 Equipment	18,262	0	0	0	
5607 Replacement	11,472	11,644	12,341	12,829	
Total	29,734	11,644	12,341	12,829	4.0%
Department Total	\$ 1,693,042	\$ 1,836,035	\$ 2,479,994	\$ 2,391,358	-3.6%

Expenditure Analysis:

Personnel: Decrease due to temporary GIS help moved from Engineering-5101 to GIS-3104.

Maintenance: Decrease due to the increase in maintenance/streets offset by a reduction in maintenance/resurfacing.

Supplies: Decrease due to reduced postage and motor fuel budgets.

Other: Decrease due to lowering demolition fund.

Revenue Analysis:

No revenues are generated by this department.

2013-2014 Budget

DIVISION: 5101 Engineering

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 510,953	\$ 536,326	\$ 577,672	\$ 591,346	
1102 Salaries-Non-Full Time	33,327	31,177	41,563	42,030	
1103 Temporary Help-Outside	38,258	42,134	32,448	0	
1105 Overtime	26,360	24,446	50,000	38,000	
1106 Retirement Contingency	0	0	24,064	0	
1121 Employees Retirement	94,492	109,014	130,835	124,163	
1123 Unemployment Expense	1,726	1,789	2,008	2,014	
1124 Clothing	2,419	2,784	2,900	2,650	
1125 Hospital Insurance	72,024	69,044	86,076	109,344	
1126 Life Insurance	2,588	2,370	2,593	2,663	
1127 Social Security	40,207	41,761	51,196	51,137	
1128 Workers Comp.	18,205	14,447	18,507	28,657	
1129 Other Benefits	186	169	150	150	
Total	840,745	875,461	1,020,012	992,154	-2.7%
Maintenance					
2201 Maintenance/Buildings	0	0	7,521	13,490	
2202 Maintenance/Grounds	0	0	497	692	
2204 Repairs-Service Agreements	0	3,375	750	1,707	
2205 Maintenance/Repairs - Radio	0	0	0	3,300	
2209 Mtc/Vehicle Wash	471	451	451	295	
2211 Mtc/Vehicles & Equipment	14,827	13,158	16,008	14,905	
2215 Mtc/Resurfacing	544,653	707,027	1,094,992	615,000	
2223 Maintenance/Streets	0	0	0	435,000	
Total	559,951	724,011	1,120,219	1,084,389	-3.2%
Supplies					
2401 Non-Capitalized Equipment	31,593	4,219	6,000	3,000	
2402 Postage	605	527	1,000	750	
2403 Technical Supplies	18,657	7,710	8,600	7,900	
2405 Cleaning Supplies	0	157	160	200	
2407 Office Supplies	8,338	6,425	6,350	6,000	
2409 Dues & Subscriptions	995	1,824	1,850	1,850	
2412 Motor Fuel	15,435	16,710	22,000	19,000	
2417 Computer Equipment	0	0	0	6,500	
Total	75,623	37,572	45,960	45,200	-1.7%
Utilities					
3301 Utilities/OMU	6,667	1,871	3,875	4,200	
3302 Utilities/Non City	5,232	505	2,010	1,500	
3303 Communications	5,700	6,292	6,000	6,048	
Total	17,599	8,668	11,885	11,748	-1.2%

2013-2014 Budget

DIVISION: 5101 Engineering

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4503 Rents & Storages	\$ 735	\$ 0	\$ 0	\$ 0	
4504 Insurance	2,532	2,176	2,306	3,614	
4506 Profess/Technical	18,537	22,034	23,163	23,000	
4508 Safety Costs	395	517	750	750	
4509 Training	7,662	5,063	8,000	6,500	
Total	<u>29,861</u>	<u>29,790</u>	<u>34,219</u>	<u>33,864</u>	-1.0%
Capital					
5605 Equipment	18,262	0	0	0	
5607 Replacement	10,558	10,716	11,413	11,901	
Total	<u>28,820</u>	<u>10,716</u>	<u>11,413</u>	<u>11,901</u>	4.3%
Division Total	<u>\$ 1,552,599</u>	<u>\$ 1,686,218</u>	<u>\$ 2,243,708</u>	<u>\$ 2,179,256</u>	-2.9%

Expenditure Analysis:

Personnel: Decrease due to temporary GIS help moved from Engineering 5101 to GIS 3104.

Maintenance: Decrease due to the increase in maintenance/streets offset by a reduction in maintenance/resurfacing.

Revenue Analysis:

No revenues are generated by this division.

2013-2014 Budget

DIVISION: 5102 Engineering-Property Maintenance

Fund 01: General

	<u>from 3702 Actual 2010-2011</u>	<u>from 3702 Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Personnel Services					
1101 Salaries	\$ 37,244	\$ 40,301	\$ 39,888	\$ 41,076	
1102 Salaries-Non-Full Time	2,850	3,074	8,722	10,513	
1103 Temporary Help-Outside	5,188	5,871	6,500	2,500	
1105 Overtime	2,951	5,503	3,200	4,200	
1121 Employees Retirement	6,760	8,369	8,424	8,553	
1123 Unemployment Expense	129	147	155	167	
1124 Clothing	184	327	425	475	
1125 Hospital Insurance	8,892	6,258	8,592	12,168	
1126 Life Insurance	190	168	175	181	
1127 Social Security	2,995	3,441	3,963	4,268	
1128 Workers Comp.	1,804	2,095	2,362	3,017	
1129 Other Benefits	0	25	25	25	
Total	<u>69,187</u>	<u>75,579</u>	<u>82,431</u>	<u>87,143</u>	5.7%
Maintenance					
2209 Mtc/Vehicle Wash	0	0	218	145	
2211 Mtc/Vehicles & Equipment	955	848	848	549	
Total	<u>955</u>	<u>848</u>	<u>1,066</u>	<u>694</u>	-34.9%
Supplies					
2401 Non-Capitalized Equipment	1,291	270	300	300	
2402 Postage	3,907	2,134	6,000	2,000	
2403 Technical Supplies	0	0	1,230	750	
2407 Office Supplies	338	615	600	400	
2409 Dues & Subscriptions	180	0	200	200	
2412 Motor Fuel	896	793	1,500	1,530	
Total	<u>6,612</u>	<u>3,812</u>	<u>9,830</u>	<u>5,180</u>	-47.3%
Utilities					
3303 Communications	945	546	720	1,656	
Total	<u>945</u>	<u>546</u>	<u>720</u>	<u>1,656</u>	130.0%

2013-2014 Budget

DIVISION: 5102 Engineering-Property Maintenance **Fund 01: General**

	<u>from 3702 Actual 2010-2011</u>	<u>from 3702 Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Other					
4501 Advertising	\$ 0	\$ 0	\$ 250	\$ 250	
4504 Insurance	422	435	461	351	
4506 Profess/Technical	4,232	5,408	5,500	5,500	
4508 Safety Costs	41	0	150	150	
4509 Training	0	450	300	250	
4519 Demolition Fund	9,676	8,793	84,650	60,000	
4520 Mowing Fund	47,459	53,018	50,000	50,000	
Total	<u>61,830</u>	<u>68,104</u>	<u>141,311</u>	<u>116,501</u>	-17.6%
Capital					
5607 Replacement	<u>914</u>	<u>928</u>	<u>928</u>	<u>928</u>	
Total	914	928	928	928	0.0%
Division Total	<u>\$ 140,443</u>	<u>\$ 149,817</u>	<u>\$ 236,286</u>	<u>\$ 212,102</u>	-10.2%

Expenditure Analysis:

Personnel: Increase in non-full time salaries due to in-house seasonal grass inspector. Overtime increase due to actuals in current budget year.

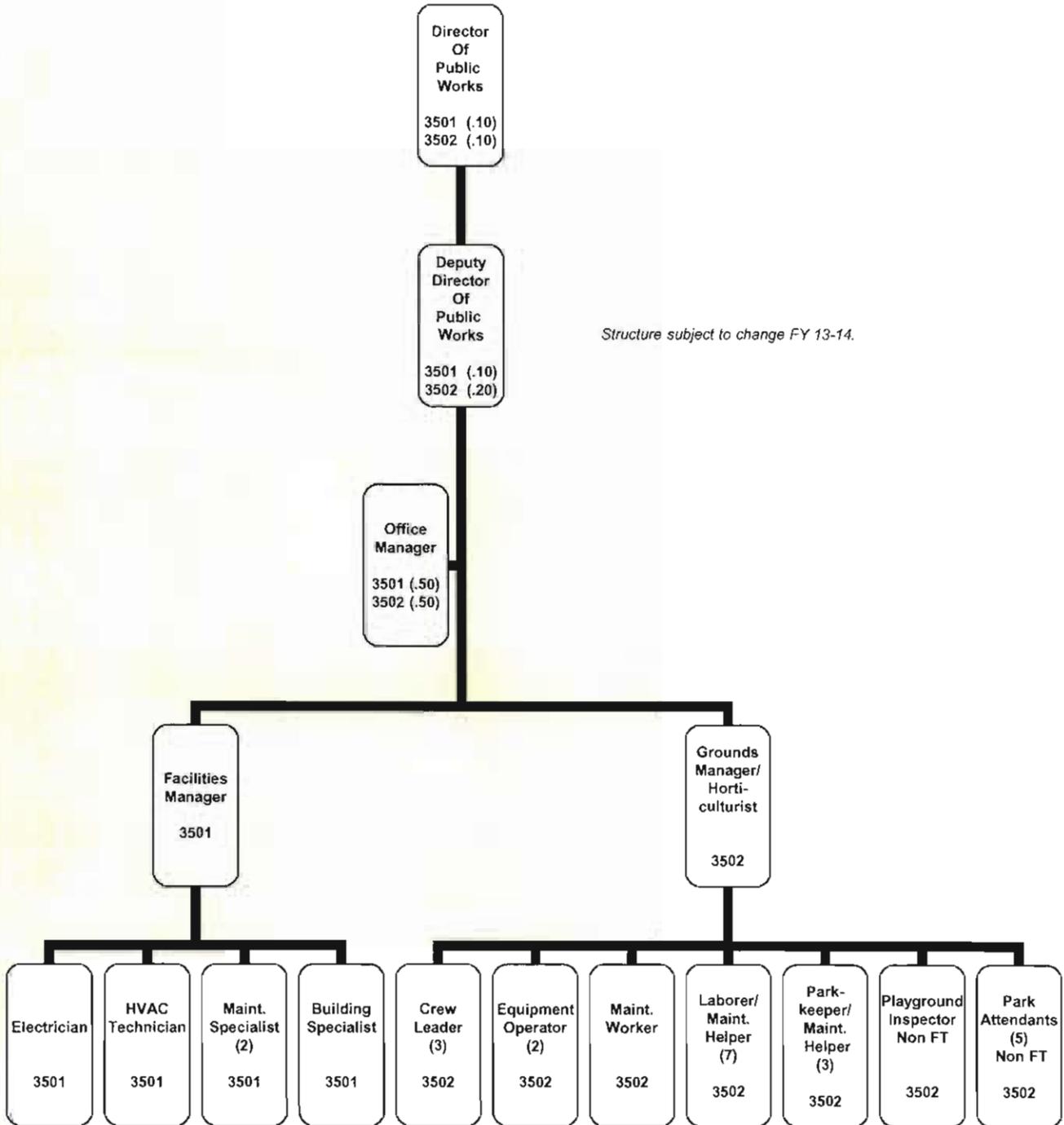
Supplies: Decreased in postage budget based on current year actual usage..

Utilities: Communication increased for two notebook air cards.

Revenue Analysis:

No revenues are generated by this division.

Facilities Maintenance



Structure subject to change FY 13-14.

TOTALS:	
FULL TIME 3501:	6.7
FULL TIME 3502:	17.8
NON FULL TIME 3502:	6.0

Program Description

This department provides cost efficient maintenance and design of City facilities to ensure they are safe, functional and attractive for the public and for City employees. All maintenance and repair is conducted in an efficient, cost-effective manner by performing routine inspections and through the design of low-maintenance buildings, parks, recreational areas, and beautification plots. When feasible, facilities are consolidated and buildings or properties are eliminated once deemed non-essential to City operations or where proper maintenance is unfunded. Facilities Maintenance utilizes the full-time employees of two divisions, plus part-time and temporary seasonal personnel, as well as contractors, for the most cost-effective operation possible.

Performance Indicators

	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Square feet of buildings maintained per employee	149,665	227,863	164,594	127,721
Work orders completed	5,016	6,012	6,502	7,477
Athletic facilities maintained	71	73	75	75
Acres maintained per employee	46.63	65.63	58.33	46.58
Square feet flower beds planted and maintained (per employee)	1,505	1,505	1,505	1,905
Square feet landscape areas maintained (per employee)	26,523	28,523	26,275	29,618

2012-2013 Accomplishments

1. English Park old lock building renovation
2. City Hall window replacement
3. Painted the exterior of Dugan Best Community Center
4. Upgraded the PA system at Fisher Park Complex
5. Interior painting of the Pro Shop at Hillcrest Golf Course
6. Install A/C system in the OPD ECU Evidence analysis bay
7. Renovation to the Ben Hawes Pro Shop
8. Replaced the #9 fairway walk bridge at Ben Hawes.
9. Completed EEO training
10. Completed the addition of a third crew leader to the Grounds division.
11. Completed the development of a maintenance crew for the Smothers Park and Downtown area.
12. Completed our role in the development of the Soap Box Derby Track area at Ben Hawes Park.
13. Completed the development of Downtown maintenance responsibilities.

2013-2014 Objectives

1. Complete all projects listed in the fiscal year 2013-2014 budget
2. Complete the transition of moving the basin and rough mowing to the Stormwater Crew.
3. Complete the transition of moving park daily pickup crew operation to the Sanitation Dept.
4. Complete the absorption of grounds maintenance tasks for the Convention Center and Downtown areas.
5. Evaluate ways to better manage increased number of special events with minimal staff.
6. Continue to develop personnel for optimum performance and flexibility in the ever changing operations of the facilities maintenance.

2013-2014 Budget

DEPARTMENT: 3500 Facilities Maintenance Summary

Fund 12: Facilities Maintenance

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Percent Change
Personnel Services					
1101 Salaries	\$ 773,172	\$ 798,997	\$ 948,998	\$ 960,714	
1102 Salaries-Non-Full Time	3,230	6,769	11,201	47,750	
1103 Temporary Help-Outside	268,152	175,123	200,205	145,800	
1105 Overtime	57,862	52,556	75,011	64,137	
1121 Employees Retirement	144,129	159,791	185,529	181,479	
1123 Unemployment Expense	2,518	2,583	3,061	3,218	
1124 Clothing	6,661	7,129	8,600	9,150	
1125 Hospital Insurance	158,755	154,375	263,412	236,280	
1126 Life Insurance	4,269	3,626	5,107	4,346	
1127 Social Security	57,563	59,058	86,237	82,054	
1128 Workers Comp.	22,616	21,915	22,940	24,807	
1129 Other Benefits	605	669	594	550	
Total	1,499,532	1,442,591	1,810,895	1,760,285	-2.8%
Maintenance					
2204 Repairs	471,176	508,743	457,782	257,121	
2205 Maintenance/Repairs - Radio	3,525	8,600	10,750	9,600	
2206 Maintenance/Repair Computers	0	0	0	1,025	
2209 Maintenance/Vehicle Wash	1,412	1,353	1,352	1,320	
2211 Maintenance/Vehicles & Equipment	157,626	157,626	108,963	94,344	
2225 Maintenance/Tree Trimming	22,252	37,748	20,000	20,000	
2226 Maintenance/Tree Parks	34,655	25,345	20,000	20,000	
Total	690,646	739,415	618,847	403,410	-34.8%
Supplies					
2401 Non-Capitalized Equipment	16,931	3,796	6,053	3,494	
2402 Postage	56	38	70	71	
2403 Technical Supplies	67,674	89,600	78,330	79,287	
2404 Agricultural Supplies	67,603	85,913	85,362	87,240	
2405 Cleaning Supplies	4,907	7,466	8,340	6,669	
2407 Office Supplies	3,250	2,749	1,306	1,350	
2408 Small Tools	3,258	10,394	1,480	4,563	
2409 Dues & Subscriptions	8,260	3,739	8,855	4,265	
2412 Motor Fuel	66,641	79,775	100,715	94,305	
2417 Computer Equipment	0	0	0	3,600	
Total	238,580	283,470	290,511	284,844	-2.0%
Utilities					
3301 Utilities/OMU	4,757	5,228	5,500	7,200	
3302 Utilities/Non City	7,283	5,642	7,700	5,500	
3303 Communications	5,504	4,890	5,560	5,738	
Total	17,544	15,760	18,760	18,438	-1.7%

2013-2014 Budget

DEPARTMENT: 3500 Facilities Maintenance Summary

Fund 12: Facilities Maintenance

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Percent Change
Other					
4502 Travel	\$ 0	\$ 0	\$ 700	\$ 300	
4503 Rents & Storages	5,185	1,640	3,900	9,900	
4504 Insurance	11,998	12,509	13,500	14,910	
4505 Contractual Services	379,199	433,602	758,656	525,055	
4506 Profess/Technical	0	0	0	7,500	
4508 Safety Costs	8,218	9,031	6,904	6,510	
4509 Training	4,565	3,825	4,015	3,715	
4510 Tipping Fees	5,310	13,092	7,100	12,400	
Total	<u>414,475</u>	<u>473,699</u>	<u>794,775</u>	<u>580,290</u>	-27.0%
Capital					
5603 Buildings	122,550	112,286	284,805	361,841	
5605 Equipment	0	0	7,470	10,000	
5607 Replacement	117,884	114,821	72,561	80,367	
5651 Depreciation	2,477	3,183	0	0	
Total	<u>242,911</u>	<u>230,290</u>	<u>364,836</u>	<u>452,208</u>	23.9%
Department Total	<u>\$ 3,103,688</u>	<u>\$ 3,185,225</u>	<u>\$ 3,898,624</u>	<u>\$ 3,499,475</u>	-10.2%

Expenditure Analysis:

Personnel: Maintenance Specialist position added to Buildings and a maintenance worker in Grounds shifted to Parks. Non-full time salaries increased to hire employees for Smothers Park to reduce overtime on evenings and weekends. Temporary help-outside decreased due to shift of bushhog crew to stormwater for basin and ROW mowing.

Maintenance: Decrease in repairs due to fluctuation in projects/repairs. Maintenance vehicles & equipment down due to reduction in vehicles and shift of specific use equipment to department utilizing. Increase in tipping fees for disposal of fluorescent bulbs and electric ballasts.

Other: Decrease in contractual services due to reduction in cleaning service and shift of bus shelter cleaning to Transit, transferred the annual cost of UPS service to OPD Central Dispatch, and refinement of utilization of work crews. Increase in Rents & Storage for equipment rental for downtown work and Profess/Technical for a five-year commercial roof study for seven locations.

Capital: Increase mainly due to Maintenance projects on buildings.

Revenue Analysis:

This is an internal service fund. Revenues are generated by charging each department within the City for services performed.

2013-2014 Budget

DIVISION: 3501 Facilities Maintenance-Building Maintenance

Fund 12: Facilities Maintenance

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 276,762	\$ 288,226	\$ 289,204	\$ 342,565	
1105 Overtime	5,211	4,534	3,972	3,972	
1121 Employees Retirement	46,721	53,964	56,539	64,711	
1123 Unemployment Expense	851	880	880	1,040	
1124 Clothing	1,819	1,506	2,100	2,100	
1125 Hospital Insurance	43,102	39,867	81,300	73,104	
1126 Life Insurance	1,476	1,275	1,703	1,538	
1127 Social Security	19,822	20,507	26,407	26,510	
1128 Workers Comp.	5,521	6,964	7,354	7,603	
1129 Other Benefits	290	340	294	250	
Total	<u>401,575</u>	<u>418,063</u>	<u>469,753</u>	<u>523,393</u>	<u>11.4%</u>
Maintenance					
2204 Repairs-Service Agreements	352,869	449,863	399,908	206,728	
2205 Mtc/Repairs - Radio	900	1,200	1,500	2,100	
2209 Mtc/Vehicle Wash	471	451	451	440	
2211 Mtc/Vehicles & Equipment	6,080	6,080	6,080	6,343	
Total	<u>360,320</u>	<u>457,594</u>	<u>407,939</u>	<u>215,611</u>	<u>-47.1%</u>
Supplies					
2401 Non-Capitalized Equipment	8,839	0	2,078	1,600	
2402 Postage	18	11	25	26	
2407 Office Supplies	1,397	1,521	816	860	
2408 Small Tools	2,030	6,550	200	3,169	
2409 Dues & Subscriptions	2,563	1,250	3,550	3,600	
2412 Motor Fuel	14,522	15,146	21,965	23,918	
2417 Computer Equipment	0	0	0	2,700	
Total	<u>29,369</u>	<u>24,478</u>	<u>28,634</u>	<u>35,873</u>	<u>25.3%</u>
Utilities					
3301 Utilities/OMU	2,235	2,629	2,500	4,200	
3302 Utilities/Non City	3,416	2,660	3,500	2,500	
3303 Communications	3,004	2,726	2,978	3,044	
Total	<u>8,655</u>	<u>8,015</u>	<u>8,978</u>	<u>9,744</u>	<u>8.5%</u>

2013-2014 Budget

DIVISION: 3501 Facilities Maintenance-Building Maintenance

Fund 12: Facilities Maintenance

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4502 Travel	\$ 0	\$ 0	\$ 400	\$ 0	
4503 Rents & Storages	0	0	2,400	2,400	
4504 Insurance	3,060	3,154	3,344	4,043	
4505 Contractual Services	213,953	224,034	275,777	212,562	
4506 Profess/Technical	0	0	0	7,500	
4508 Safety Costs	1,177	836	695	215	
4509 Training	157	219	400	100	
4510 Tipping Fees	760	1,097	1,100	6,400	
Total	<u>219,107</u>	<u>229,340</u>	<u>284,116</u>	<u>233,220</u>	-17.9%
Capital					
5603 Buildings	122,550	112,286	284,805	361,841	
5607 Replacement	19,147	16,783	16,966	18,035	
5651 Depreciation	1,414	3,183	0	0	
Total	<u>143,111</u>	<u>132,252</u>	<u>301,771</u>	<u>379,876</u>	25.9%
Division Total	<u>\$ 1,162,137</u>	<u>\$ 1,269,742</u>	<u>\$ 1,501,191</u>	<u>\$ 1,397,717</u>	-6.9%

Expenditure Analysis:

Personnel: Maintenance Specialist position added to Buildings.

Maintenance: Decrease in repairs due to fluctuation in projects/repairs.

Supplies: Increase in small tools due to tools for new employee and replacing worn out tools.

Other: Decrease in contractual services due to reduction in cleaning service and shift of bus shelter cleaning to Transit, transferred the annual cost of UPS service to OPD Central Dispatch, and refinement of utilization of work crews. Increase in Rents & Storage for equipment rental for downtown work and Profess/Technical for a five-year commercial roof study for seven locations.

Capital: Building increase due to new position added, which will increase productivity and ability to complete more projects.

Revenue Analysis

This is an internal service fund. Revenues are generated by charging each department/division within the City for services performed.

2013-2014 Budget

DIVISION: 3502 Facilities Maintenance-Grounds Maintenance

Fund 12: Facilities Maintenance

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 496,410	\$ 510,771	\$ 659,794	\$ 618,149	
1102 Salaries-Non-Full Time	3,230	6,769	11,201	47,750	
1103 Temporary Help-Outside	268,152	175,123	200,205	145,800	
1105 Overtime	52,651	48,022	71,039	60,165	
1121 Employees Retirement	97,408	105,827	128,990	116,768	
1123 Unemployment Expense	1,667	1,703	2,181	2,178	
1124 Clothing	4,842	5,623	6,500	7,050	
1125 Hospital Insurance	115,653	114,508	182,112	163,176	
1126 Life Insurance	2,793	2,351	3,404	2,808	
1127 Social Security	37,741	38,551	59,830	55,544	
1128 Workers Comp.	17,095	14,951	15,586	17,204	
1129 Other Benefits	315	329	300	300	
Total	1,097,957	1,024,528	1,341,142	1,236,892	-7.8%
Maintenance					
2204 Repairs - Service Agreements	118,307	58,880	57,874	50,393	
2205 Mtc/Repairs - Radio	2,625	7,400	9,250	7,500	
2206 Mtc/Repair - Computers	0	0	0	1,025	
2209 Mtc/Vehicle Wash	941	902	901	880	
2211 Mtc/Vehicles & Equipment	151,546	151,546	102,883	88,001	
2225 Mtc/Tree Trimming	22,252	37,748	20,000	20,000	
2226 Mtc/Tree Parks	34,655	25,345	20,000	20,000	
Total	330,326	281,821	210,908	187,799	-11.0%
Supplies					
2401 Non-Capitalized Equipment	8,092	3,796	3,975	1,894	
2402 Postage	38	27	45	45	
2403 Technical Supplies	67,674	89,600	78,330	79,287	
2404 Agricultural Supplies	67,603	85,913	85,362	87,240	
2405 Clearing Supplies	4,907	7,466	8,340	6,669	
2407 Office Supplies	1,853	1,228	490	490	
2408 Small Tools	1,228	3,844	1,280	1,394	
2409 Dues & Subscriptions	5,697	2,489	5,305	665	
2412 Motor Fuel	52,119	64,629	78,750	70,387	
2417 Computer Equipment	0	0	0	900	
Total	209,211	258,992	261,877	248,971	-4.9%
Utilities					
3301 Utilities/OMU	2,522	2,599	3,000	3,000	
3302 Utilities/Non City	3,867	2,982	4,200	3,000	
3303 Communications	2,500	2,164	2,582	2,694	
Total	8,889	7,745	9,782	8,694	-11.1%

2013-2014 Budget

DIVISION: 3502 Facilities Maintenance-Grounds Maintenance

Fund 12: Facilities Maintenance

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4502 Travel	\$ 0	\$ 0	\$ 300	\$ 300	
4503 Rents & Storages	5,185	1,640	1,500	7,500	
4504 Insurance	8,938	9,355	10,156	10,867	
4505 Contractual Services	165,246	209,568	482,879	312,493	
4508 Safety Costs	7,041	8,195	6,209	6,295	
4509 Training	4,408	3,606	3,615	3,615	
4510 Tipping Fees	4,550	11,995	6,000	6,000	
Total	<u>195,368</u>	<u>244,359</u>	<u>510,659</u>	<u>347,070</u>	-32.0%
Capital					
5605 Equipment	0	0	7,470	10,000	
5607 Replacement	98,737	98,038	55,595	62,332	
5651 Depreciation	1,063	0	0	0	
Total	<u>99,800</u>	<u>98,038</u>	<u>63,065</u>	<u>72,332</u>	14.7%
Division Total	<u>\$ 1,941,551</u>	<u>\$ 1,915,483</u>	<u>\$ 2,397,433</u>	<u>\$ 2,101,758</u>	-12.3%

Expenditure Analysis:

Personnel: Decrease due to maintenance worker shifted to Parks. Non-full time salaries increased to hire employees for Smothers Park to reduce overtime on evenings and weekends. Temporary help-outside decreased due to shift of bushhog crew to Stormwater for basin and ROW mowing.

Maintenance: Maintenance vehicles and equipment down due to reduction in vehicles and shift of specific use equipment to department utilizing.

Other: Contractual services decreased due to refinement of utilization practices and tasking of crews and shifting bus shelter cleaning to Transit.

Revenue Analysis:

This is an internal service fund. Revenues are generated by charging each department/division for services performed.

2013-2014 Budget

DEPARTMENT: 3500 Facilities Maintenance		Fund 12: Facilities Maintenance		
		Building Maintenance	Grounds Maintenance	Total
Revenue Detail		2201	2202	
Description				
7001	Parks Maintenance	\$ 379,228	\$ 1,082,643	\$ 1,461,871
3701	Community Development	833	0	833
4108	Police - Radio	347	4,311	4,658
4104	Police	133,603	11,180	144,783
4201	Fire	85,552	12,712	98,264
5101	Engineering	13,490	692	14,182
5301	Street	5,782	297	6,079
5401	Garage	14,923	1,419	16,342
5501	Sanitation	39,728	1,354	41,082
7002	Parks Administration	51,109	3,466	54,575
7009	Dugan Best	39,865	6,092	45,957
7502	Transit	41,513	7,461	48,974
5801	Parking Garage	31,273	6,792	38,065
7003	Ben Hawes Golf Course	82,880	4,987	87,867
7004	Hillcrest Golf Course	45,199	8,778	53,977
7005	Ice Arena	54,650	9,772	64,422
7015	Pools - Combest	28,651	3,873	32,524
7016	Pools - Cravens	22,447	4,370	26,817
7008	Fisher Park Complex	19,444	11,207	30,651
2102	Public Events	3,569	82,586	86,155
7010	Sportscenter	58,816	4,390	63,206
7013	Special Events	7,385	71,210	78,595
7017	Smothers Park	41,797	378,763	420,560
5600	Stormwater	0	2,615	2,615
01-1501-5824	General Government	29,136	354,929	384,065
01-1501-5824	City Hall	121,619	20,283	141,902
01-1501-5826	Facilities Maintenance	5,997	0	5,997
01-7201-5893	Agencies	26,644	0	26,644
01-7203-5892	Festivals	12,237	5,575	17,812
Total Revenue		\$ 1,397,717	2,101,758	\$ 3,499,475

2013-2014 Budget

DEPARTMENT: 5801 Parking Garage

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Maintenance					
2201 Maintenance/Buildings	\$ 58,668	\$ 172,995	\$ 144,057	\$ 31,273	
2202 Maintenance/Grounds	8,642	9,205	5,179	6,792	
2204 Repairs-Service Agreements	0	0	1,500	1,500	
Total	67,310	182,200	150,736	39,565	-73.8%
Supplies					
2403 Technical Supplies	8	3	100	100	
Total	8	3	100	100	0.0%
Utilities					
3301 Utilities/OMU	7,810	10,844	10,000	14,000	
3303 Communications	681	666	750	750	
Total	8,491	11,510	10,750	14,750	37.2%
Other					
4504 Insurance	2,614	2,596	2,752	4,055	
Total	2,614	2,596	2,752	4,055	47.3%
Capital					
5607 Replacement	583	560	557	438	
Total	583	560	557	438	-21.4%
Total	\$ 79,006	\$ 196,869	\$ 164,895	\$ 58,908	-64.3%
5877 Transfer to General Fund	5,487	0	0	0	
Department Total	\$ 84,493	\$ 196,869	\$ 164,895	\$ 58,908	-64.3%

Expenditure Analysis:

Utilities: Increase due to actual usage and rate increase.

Other: Increase in insurance rate.

Revenue Analysis:

Projected revenue \$59,000.

2013-2014 Budget

REVENUE

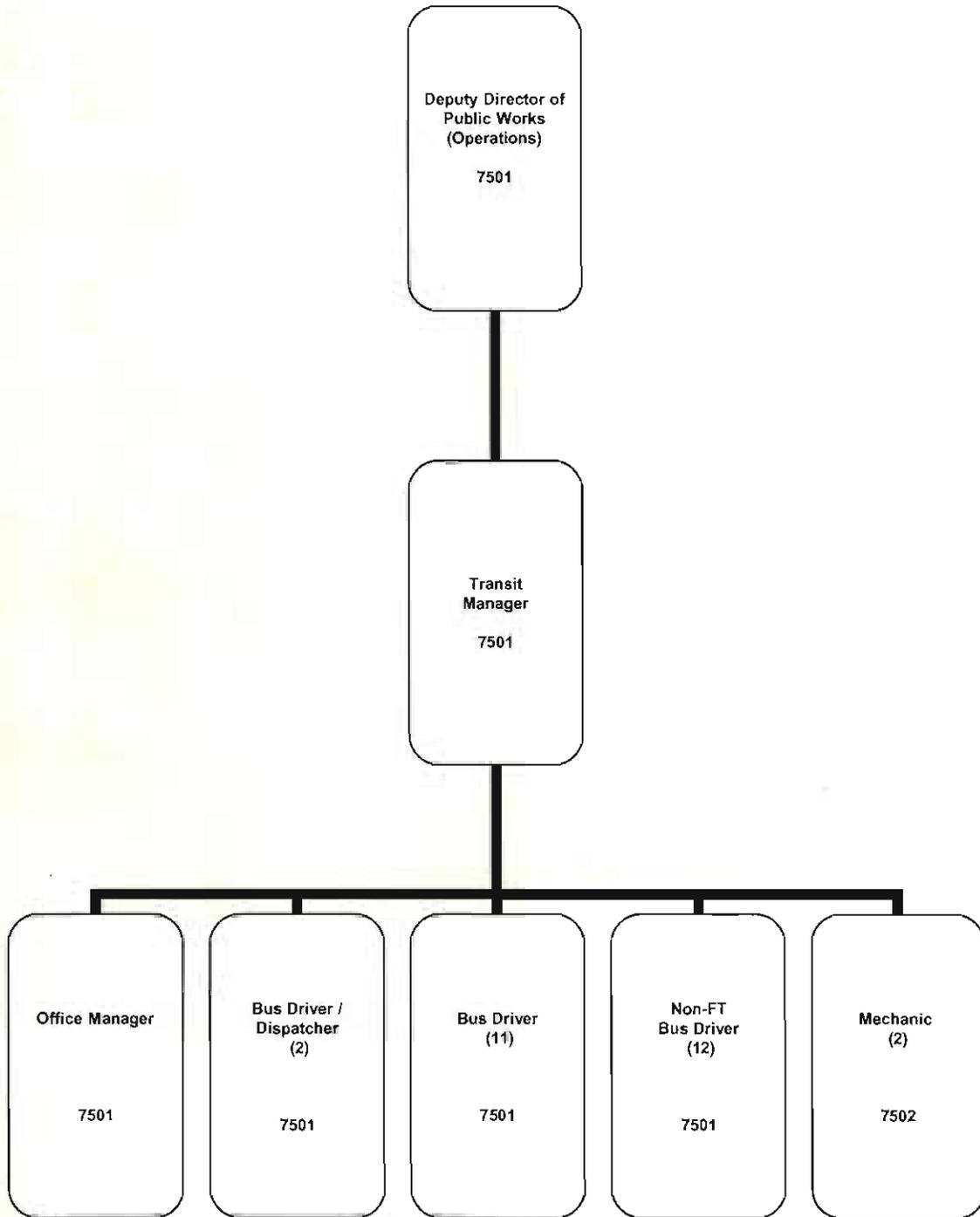
DEPARTMENT: 5801 Parking Garage

Fund 01: General

Acct	Description	Audit		Amended	Budget		% Change
		2010-2011	2011-2012	Budget 2012-2013	2013-2014		
7086	Monthly Parking	\$ 54,348	\$ 56,035	\$ 55,000	\$ 53,000		
7087	RiverPark Center Events	7,068	6,197	6,000	6,000		
	Total	<u>61,416</u>	<u>62,232</u>	<u>61,000</u>	<u>59,000</u>		-3.3%
	Total Revenue	<u>\$ 61,416</u>	<u>\$ 62,232</u>	<u>\$ 61,000</u>	<u>\$ 59,000</u>		-3.3%



Transit



TOTALS:
FULL TIME 7501: 15.0
FULL TIME 7502: 2.0
NON FULL TIME 7501: 12.0

Structure subject to change FY 13-14.

2013-2014 Budget

DEPARTMENT: 7500 Transit

Fund 18: Transit

Program Description

This program provides public transportation to the Owensboro community. Buses traverse six routes 6:00 a.m. to 7:00 p.m. Monday through Friday and 8:00 a.m. to 4:00 p.m. on Saturday.

Performance Indicators	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Number of bus riders	315,695	315,696	336,000	360,000
Number of trolley riders	297,306	297,306	0	100,000
Number of paratransit riders	18,389	18,389	19,500	22,000
Average cost per rider per trip	\$3.27	\$3.27	\$3.21	\$3.30
General fund subsidy percentage	35%	35%	35%	36%

2012-2013 Accomplishments

1. The Transit department secured \$1,026,594 in capital grant funds; \$643,818 through the JARC program, and \$382,776 through the New Freedom grant program. Those funds have been used to purchase two new buses, complete a Transit Network Study, purchase one new bus shelter, and implement an ITS (Intelligent Transportation System) project consisting of fixed route software, real-time tracking of buses on route.
 2. Transit also received a fuel provision grant in the amount of \$86,775, allowing for a 10% City match instead of the normal 50% in operating cost.
 3. Transit was successful in transferring the management contract with GRADD to a planning line item with FTA, which allowed for additional space in our capital budget.
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2013-2014 Objectives

1. The Transit department anticipates the beginning of a couple of new routes based on the findings of the Transit Network Study and direction given by the City Manager. We hope to get the above mentioned grants closed in the next couple of months, and begin seeking out more grants dollars.
-

2013-2014 Budget

DEPARTMENT: 7500 Transit Summary

Fund 18: Transit

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 455,063	\$ 472,867	\$ 581,384	\$ 632,304	
1102 Salaries-Non-Full Time	103,355	82,538	99,008	149,166	
1103 Temporary Help-Outside	2,070	4,660	0	0	
1105 Overtime	29,041	35,648	30,000	20,000	
1106 Retirement Contingency	0	0	5,472	0	
1121 Employees Retirement	86,952	105,051	125,712	134,158	
1123 Unemployment Expense	1,790	1,795	2,131	2,404	
1124 Clothing	3,897	6,027	8,251	9,700	
1125 Hospital Insurance	77,666	80,503	129,432	211,944	
1126 Life Insurance	2,469	2,135	2,647	2,893	
1127 Social Security	42,093	42,217	54,345	61,313	
1128 Workers Comp.	14,529	11,560	14,515	22,339	
1129 Other Benefits	275	236	1,099	569	
Total	819,200	845,237	1,053,996	1,246,790	18.3%
Maintenance					
2201 Maintenance/Buildings	37,261	38,384	43,412	41,513	
2202 Maintenance/Grounds	19,596	12,206	13,279	7,461	
2203 Maintenance/Furniture & Fixtures	0	2,733	0	0	
2204 Repairs-Service Agreements	167,148	187,091	156,422	196,100	
2205 Maintenance/Repairs - Radio	1,300	4,663	10,584	0	
2211 Maintenance/Vehicles & Equipment	46,305	0	0	0	
Total	271,610	245,077	223,697	245,074	9.6%
Supplies					
2401 Non-Capitalized Equipment	1,134	9,872	4,200	0	
2402 Postage	94	345	275	225	
2403 Technical Supplies	42,483	4,890	2,557	4,052	
2405 Cleaning Supplies	1,498	3,814	2,951	9,790	
2407 Office Supplies	3,233	3,838	906	894	
2408 Small Tools	0	2,933	10,612	2,750	
2409 Dues & Subscriptions	2,770	3,180	3,460	3,507	
2412 Motor Fuel	203,207	221,467	314,934	295,581	
2417 Computer Equipment	0	0	0	900	
2418 Computer Software	0	0	0	2,647	
Total	254,419	250,339	339,895	320,346	-5.8%
Utilities					
3301 Utilities/OMU	9,182	10,985	11,000	12,800	
3302 Utilities/Non City	6,496	4,701	8,000	8,000	
3303 Communications	2,102	2,577	2,703	8,674	
Total	17,780	18,263	21,703	29,474	35.8%

2013-2014 Budget

DEPARTMENT: 7500 Transit Summary

Fund 18: Transit

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Other					
4501 Advertising	\$ 209	\$ 1,552	\$ 2,400	\$ 2,400	
4502 Travel	1,374	1,337	2,500	4,000	
4504 Insurance	10,757	12,550	30,783	32,937	
4505 Contractual Services	0	0	0	7,698	
4506 Profess/Technical	26,000	25,100	141,000	18,000	
4508 Safety Costs	2,842	6,579	2,173	7,759	
4509 Training	1,006	1,450	1,150	4,550	
4511 Transportation Costs	90,000	90,000	90,000	90,000	
4512 Indirect Costs - City	52,000	52,000	52,000	52,000	
Total	184,188	190,568	322,006	219,344	-31.9%
Capital					
5602 Land Improvements	53,992	0	0	0	
5603 Buildings	0	0	15,564	0	
5604 Vehicles	0	0	961,521	0	
5605 Equipment	0	0	0	26,400	
5611 Software	0	0	153,606	0	
5651 Depreciation	405,367	404,692	0	0	
Total	459,359	404,692	1,130,691	26,400	-97.7%
Department Total	\$ 2,006,556	\$ 1,954,176	\$ 3,091,988	\$ 2,087,428	-32.5%

Expenditure Analysis:

Personnel: Increased salaries and benefits to adding two new routes.

Maintenance: Repairs increased due to parts costs and FTA maintenance schedule requirements. Radio repairs/ replacements moved under capital.

Other: Increase in travel and training for new employees. Contractual services increased for OTS bus shelter cleaning. Safety costs increase due to three AEDs and BBP kits for new buses. Profess/Technical decreased due to prior year grant completion.

Capital: Decrease in capital purchases made from prior year grants. Equipment budget for mobile radios.

Revenue Analysis:

Projected revenue \$1,344,114 from this department.

2013-2014 Budget

DIVISION: 7501 Transit-Operations

Fund 18: Transit

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 423,177	\$ 441,159	\$ 506,097	\$ 560,852	
1102 Salaries-Non-Full Time	93,228	82,538	99,008	149,166	
1103 Temporary Help-Outside	2,070	4,660	0	0	
1105 Overtime	26,767	34,386	25,000	15,000	
1106 Retirement Contingency	0	0	5,472	0	
1121 Employees Retirement	81,031	99,333	110,016	119,716	
1123 Unemployment Expense	1,655	1,695	1,890	2,175	
1124 Clothing	3,204	5,827	7,201	8,900	
1125 Hospital Insurance	69,032	77,333	111,408	185,208	
1126 Life Insurance	2,282	1,977	2,301	2,564	
1127 Social Security	38,970	39,798	48,203	55,464	
1128 Workers Comp.	13,090	10,611	13,289	20,251	
1129 Other Benefits	275	236	1,099	569	
Total	<u>754,781</u>	<u>799,553</u>	<u>930,984</u>	<u>1,119,865</u>	<u>20.3%</u>
Maintenance					
2203 Maintenance/Furniture & Fixtures	0	2,247	0	0	
2204 Repairs-Service Agreements/Lights	299	232	422	500	
Total	<u>299</u>	<u>2,479</u>	<u>422</u>	<u>500</u>	<u>18.5%</u>
Supplies					
2401 Non-Capitalized Equipment	1,134	2,391	0	0	
2402 Postage	94	345	275	225	
2403 Technical Supplies	2,473	4,138	0	0	
2405 Cleaning Supplies	1,498	937	809	1,000	
2407 Office Supplies	3,233	3,728	906	894	
2409 Dues & Subscriptions	2,770	3,180	3,460	3,507	
2412 Motor Fuel	203,207	221,467	314,934	295,581	
2417 Computer Equipment	0	0	0	900	
Total	<u>214,409</u>	<u>236,186</u>	<u>320,384</u>	<u>302,107</u>	<u>-5.7%</u>
Utilities					
3301 Utilities/OMU	9,182	10,985	2,530	2,800	
3302 Utilities/Non City	6,496	4,701	1,400	1,400	
3303 Communications	2,102	2,577	2,703	1,851	
Total	<u>17,780</u>	<u>18,263</u>	<u>6,633</u>	<u>6,051</u>	<u>-8.8%</u>

2013-2014 Budget

DIVISION: 7501 Transit-Operations

Fund 18: Transit

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4501 Advertising	\$ 209	\$ 1,552	\$ 2,400	\$ 2,400	
4502 Travel	1,374	1,337	2,500	1,500	
4504 Insurance	10,757	12,550	30,783	32,937	
4506 Profess/Technical	18,000	18,000	0	0	
4508 Safety Costs	2,842	2,932	2,173	2,319	
4509 Training	1,006	1,450	1,150	3,000	
4512 Indirect Costs - City	52,000	52,000	52,000	52,000	
Total	<u>86,188</u>	<u>89,821</u>	<u>91,006</u>	<u>94,156</u>	3.5%
Capital					
5651 Depreciation	91,679	91,679	0	0	
Total	<u>91,679</u>	<u>91,679</u>	<u>0</u>	<u>0</u>	0.0%
Division Total	<u>\$ 1,165,136</u>	<u>\$ 1,237,981</u>	<u>\$ 1,349,429</u>	<u>\$ 1,522,679</u>	12.8%

Expenditure Analysis:

Personnel: Increased salaries and benefits to add two new routes.

Supplies: Decreased motor fuel due to current year actuals netted against estimated new route needs.

Other: Decrease in travel offset by an increase in training for new route drivers and insurance costs.

Revenue Analysis:

Projected revenue \$835,840.

2013-2014 Budget

DIVISION: 7502 Transit-Garage

Fund 18: Transit

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 31,886	\$ 31,708	\$ 75,287	\$ 71,452	
1102 Salaries-Non-Full Time	10,127	0	0	0	
1105 Overtime	2,274	1,262	5,000	5,000	
1121 Employees Retirement	5,921	5,718	15,696	14,442	
1123 Unemployment Expense	135	100	241	229	
1124 Clothing	693	200	1,050	800	
1125 Hospital Insurance	8,634	3,170	18,024	26,736	
1126 Life Insurance	187	158	346	329	
1127 Social Security	3,123	2,419	6,142	5,849	
1128 Workers Comp.	1,439	949	1,226	2,088	
Total	64,419	45,684	123,012	126,925	3.2%
Maintenance					
2201 Maintenance/Buildings	37,261	38,384	43,412	41,513	
2202 Maintenance/Grounds	19,596	12,206	13,279	7,461	
2203 Maintenance/Furniture & Fixtures	0	486	0	0	
2204 Repairs-Service Agreements	166,849	186,859	156,000	195,600	
2205 Maintenance/Repairs - Radio	1,300	4,663	10,584	0	
2211 Maintenance/Vehicles & Equipment	46,305	0	0	0	
Total	271,311	242,598	223,275	244,574	9.5%
Supplies					
2401 Non-Capitalized Equipment	0	7,481	4,200	0	
2403 Technical Supplies	9,269	752	2,557	4,052	
2405 Cleaning Supplies	0	2,877	2,142	8,790	
2407 Office Supplies	0	110	0	0	
2408 Small Tools	0	2,933	10,612	2,750	
2418 Computer Software	0	0	0	2,647	
Total	9,269	14,153	19,511	18,239	-6.5%
Utilities					
3301 Utilities/OMU	0	0	8,470	10,000	
3302 Utilities/Non City	0	0	6,600	6,600	
3303 Communications	0	0	0	6,823	
Total	0	0	15,070	23,423	55.4%

2013-2014 Budget

DIVISION: 7502 Transit-Garage

Fund 18: Transit

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4502 Travel	\$ 0	\$ 0	\$ 0	\$ 2,500	
4505 Contractual Services	0	0	0	7,698	
4506 Profess/Technical	8,000	7,100	18,000	18,000	
4508 Safety Costs	0	3,647	0	5,440	
4509 Training	0	0	0	1,550	
4511 Transportation Costs	90,000	90,000	90,000	90,000	
Total	98,000	100,747	108,000	125,188	15.9%
Capital					
5602 Land Improvements	53,992	0	0	0	
5604 Vehicles	0	0	227,097	0	
5605 Equipment	0	0	0	26,400	
5651 Depreciation	313,688	313,013	0	0	
Total	367,680	313,013	227,097	26,400	-88.4%
Division Total	\$ 810,679	\$ 716,195	\$ 715,965	\$ 564,749	-21.1%

Expenditure Analysis:

Maintenance: Repairs increased due to parts costs and FTA maintenance schedule requirements. Radio repairs/ replacements moved under capital.

Supplies: Increase in technical supplies due to route modifications and new shelters. Increase to cleaning supplies for shift of bus wash detergent from Transit operations and computer software for Microsoft upgrade and Cummins Diagnostic Program. Decrease in non-capitalized and small tools due to reduced equipment needs.

Other: Increase in travel and training for new employees. Contractual services increased for OTS bus shelter cleaning. Safety costs increase due to three AEDs and BBP kits for new buses.

Capital: Equipment budget for mobile radios.

Revenue Analysis:

Projected revenue FTA grant \$451,799 and State grant \$56,475.

2013-2014 Budget

DIVISION: 7503 Transit-Jarc Grant

Fund 18: Transit

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Supplies					
2403 Technical Supplies	\$ 30,741	\$ 0	\$ 0	\$ 0	
Total	30,741	0	0	0	0.0%
Other					
4506 Profess/Technical	0	0	123,000	0	
Total	0	0	123,000	0	-100.0%
Capital					
5604 Vehicles	0	0	367,212	0	
5611 Software	0	0	153,606	0	
Total	0	0	520,818	0	-100.0%
Division Total	\$ 30,741	\$ 0	\$ 643,818	\$ 0	-100.0%

Expenditure Analysis:

No projected expense.

Revenue Analysis:

No projected revenue

2013-2014 Budget

DIVISION: 7504 Transit-New Freedom Grant

Fund 18: Transit

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Capital					
5603 Buildings	\$ 0	\$ 0	\$ 15,564	\$ 0	
5604 Vehicles	0	0	367,212	0	
Total	<u>0</u>	<u>0</u>	<u>382,776</u>	<u>0</u>	<u>-100.0%</u>
Division Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 382,776</u>	<u>\$ 0</u>	<u>-100.0%</u>

Expenditure Analysis:

No projected expense

Revenue Analysis:

No projected revenue

2013-2014 Budget

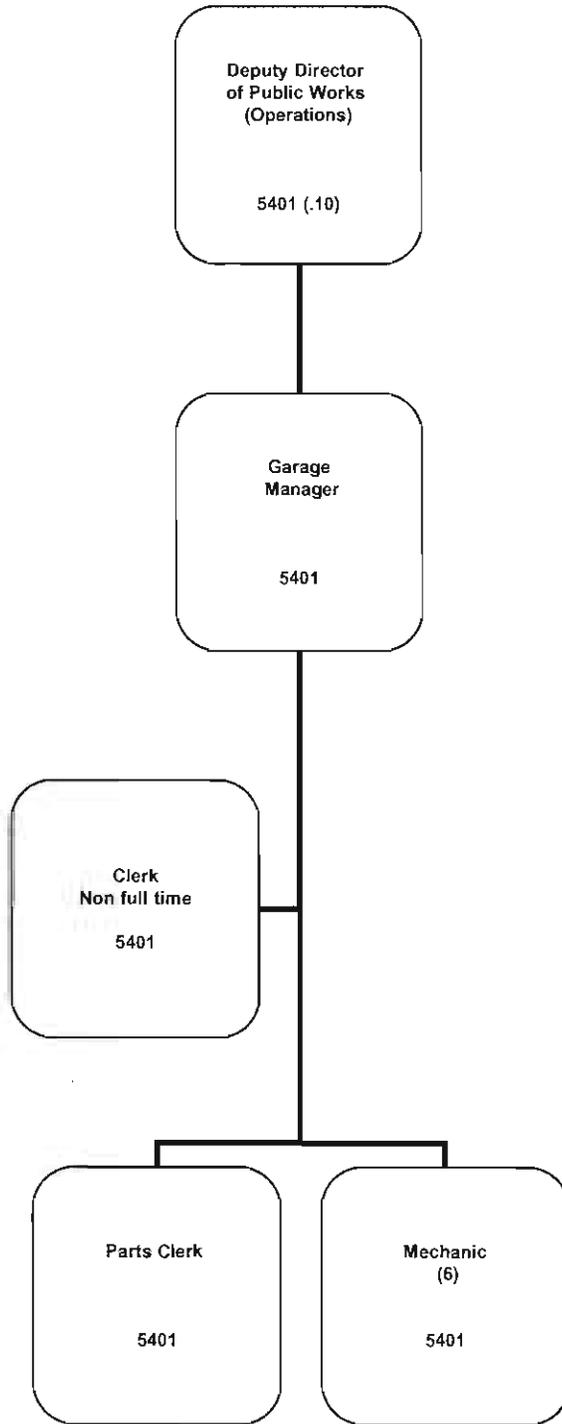
DEPARTMENT: 7500 Transit

Fund 18: Transit

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014
Revenue Summary				
7003 Transit Revenue	\$ 66,061	\$ 79,047	\$ 86,400	\$ 70,000
7004 Transit/Gas Tax Refund	0	25,060	11,000	11,000
7010 Transit Revenue - Tokens	39,128	39,277	39,600	40,000
7033 Transit Revenue - Advertising	3,000	707	15,000	10,000
8103 Transit - Federal Grant	901,522	856,756	2,186,149	1,138,639
8104 Transit - State Grant	43,321	45,629	48,887	56,475
8152 Sale of Capital Assets	3,530	(58,715)	5,000	0
8201 Miscellaneous Revenue	18,516	20,069	18,000	18,000
Total	<u>1,075,078</u>	<u>1,007,830</u>	<u>2,410,036</u>	<u>1,344,114</u>
8111 Transfer from General Fund	<u>585,913</u>	<u>544,675</u>	<u>613,606</u>	<u>743,314</u>
Total Revenue	<u>\$ 1,660,991</u>	<u>\$ 1,552,505</u>	<u>\$ 3,023,642</u>	<u>\$ 2,087,428</u>



Garage



Structure subject to change FY 13-14.

TOTALS:
FULL TIME 5401: 8.0
NON FULL TIME 5401: 1.0

Program Description

This program provides fleet management for the City and maintenance of all vehicles, field equipment, etc. In addition, this program provides vehicle and equipment maintenance for RWRA.

Performance Indicators	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Completed repair orders	655	660	675	675
Direct services	1,950	2,000	2,050	2,143
Units maintained	660	664	664	658
New units placed in service	29	27	24	31

2012-2013 Accomplishments

1. Improved efficiencies in personnel and Garage operations resulting in overall cost savings to the total operation.
2. Recertified employees in First Aid, CPR, AED, and forklift training.
3. Increased efforts in maintaining Regional Water Resource Agency (RWRA) equipment.
4. Assist Transit Garage as needed to maintain proper service levels.
5. Evaluate and replace or dispose of equipment which has reached its life cycle or maintenance limits.

2013-2014 Objectives

1. Continue to evaluate Garage operations and personnel for potential cost savings and improvements to operations.
2. Complete Fleet Maintenance Pro Software migration.
3. Complete New World Software migration.
4. Recertified employees as required for safety sensitive duties.
5. Increase efforts in maintaining RWRA equipment to streamline and maximize mechanics work schedule.
6. Continue to assist Transit Garage as needed.
7. Evaluate equipment for improved environmental benefit and operational efficiencies.

2013-2014 Budget

DEPARTMENT: 5401 Garage

Fund 27: Garage

		Actual	Actual	Amended	Budget	%
		2010-2011	2011-2012	Budget	2013-2014	Change
				2012-2013		
Personnel Services						
1101	Salaries	\$ 392,460	\$ 322,299	\$ 351,400	\$ 333,056	
1102	Salaries-Part-time & Temp	0	0	0	15,795	
1103	Temporary Help-Outside	0	12,020	12,600	0	
1105	Overtime	2,754	561	3,000	3,000	
1106	Retirement Contingency	0	0	22,193	0	
1121	Employees Retirement	64,078	65,656	68,699	62,914	
1123	Unemployment Expense	1,196	975	1,063	1,056	
1124	Clothing	3,244	2,746	2,800	2,900	
1125	Hospital Insurance	51,272	46,300	60,660	78,168	
1126	Life Insurance	2,004	1,424	1,584	1,517	
1127	Social Security	28,058	22,695	27,112	26,917	
1128	Workers Comp.	7,488	8,581	9,033	9,883	
1129	Other Benefits	177	185	150	185	
	Total	552,731	483,442	560,294	535,391	-4.4%
Maintenance						
2201	Maintenance/Buildings	24,080	14,003	19,576	14,923	
2202	Maintenance/Grounds	2,751	1,974	1,643	1,419	
2203	Maintenance/Furniture & Fixtures	0	0	0	500	
2204	Repairs-Service Agreements	504	2,137	3,300	3,300	
2205	Maintenance/Repairs - Radio	0	800	1,000	600	
2208	Maintenance/Garage	0	1,778	2,050	2,050	
2209	Maintenance/Vehicle Wash	490	469	469	458	
	Total	27,825	21,161	28,038	23,250	-17.1%
Supplies						
2401	Non-Capitalized Equipment	1,923	3,549	4,000	4,000	
2402	Postage	1	0	0	0	
2403	Technical Supplies	14,816	13,967	19,185	12,000	
2405	Cleaning Supplies	11,761	6,831	10,060	10,000	
2406	Parts & Supplies	536,797	577,287	569,575	592,342	
2407	Office Supplies	1,500	966	910	1,650	
2408	Small Tools	2,015	2,500	940	2,000	
2409	Dues & Subscriptions	4,059	7,064	12,830	12,830	
2412	Motor Fuel	3,049	3,280	4,794	3,650	
2417	Computer Equipment	0	0	0	1,800	
	Total	575,921	615,444	622,294	640,272	2.9%
Utilities						
3301	Utilities/OMU	3,867	4,202	4,500	6,000	
3302	Utilities/Non City	5,087	4,732	6,000	5,000	
3303	Communications	1,816	1,519	1,640	1,661	
	Total	10,770	10,453	12,140	12,661	4.3%

2013-2014 Budget

DEPARTMENT: 5401 Garage

Fund 27: Garage

		<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Budget</u>	<u>%</u>
		<u>2010-2011</u>	<u>2011-2012</u>	<u>Budget</u>	<u>2013-2014</u>	<u>Change</u>
				<u>2012-2013</u>		
Other						
4502	Travel	\$ 1,867	\$ 0	\$ 2,000	\$ 2,000	
4504	Insurance	1,641	1,657	1,757	2,246	
4506	Profess/Technical	234	274	350	350	
4508	Safety Costs	970	691	1,000	1,000	
4509	Training	622	991	5,155	5,155	
	Total	<u>5,334</u>	<u>3,613</u>	<u>10,262</u>	<u>10,751</u>	4.8%
Capital						
5607	Replacement	14,236	13,675	12,903	12,974	
5651	Depreciation	2,499	0	0	0	
	Total	<u>16,735</u>	<u>13,675</u>	<u>12,903</u>	<u>12,974</u>	0.6%
	Total	<u>\$ 1,189,316</u>	<u>\$ 1,147,788</u>	<u>\$ 1,245,931</u>	<u>\$ 1,235,299</u>	-0.9%
5877	Transfer to General Fund	100,000	0	130,250	100,000	
	Department Total	<u>\$ 1,289,316</u>	<u>\$ 1,147,788</u>	<u>\$ 1,376,181</u>	<u>\$ 1,335,299</u>	-3.0%

Expenditure Analysis:

Personnel: Salaries decreased because of two employee retirements replaced with entry level employees. Increase in non-full time salaries offset by decrease in outside temporary employee.

Supplies: Parts up due to cost increases and inventory stocking.

Revenue Analysis:

This is an internal service fund. Revenues are generated by charging each department/division for services performed.

2013-2014 Budget

DEPARTMENT: 5401 GARAGE

Fund 27: Garage

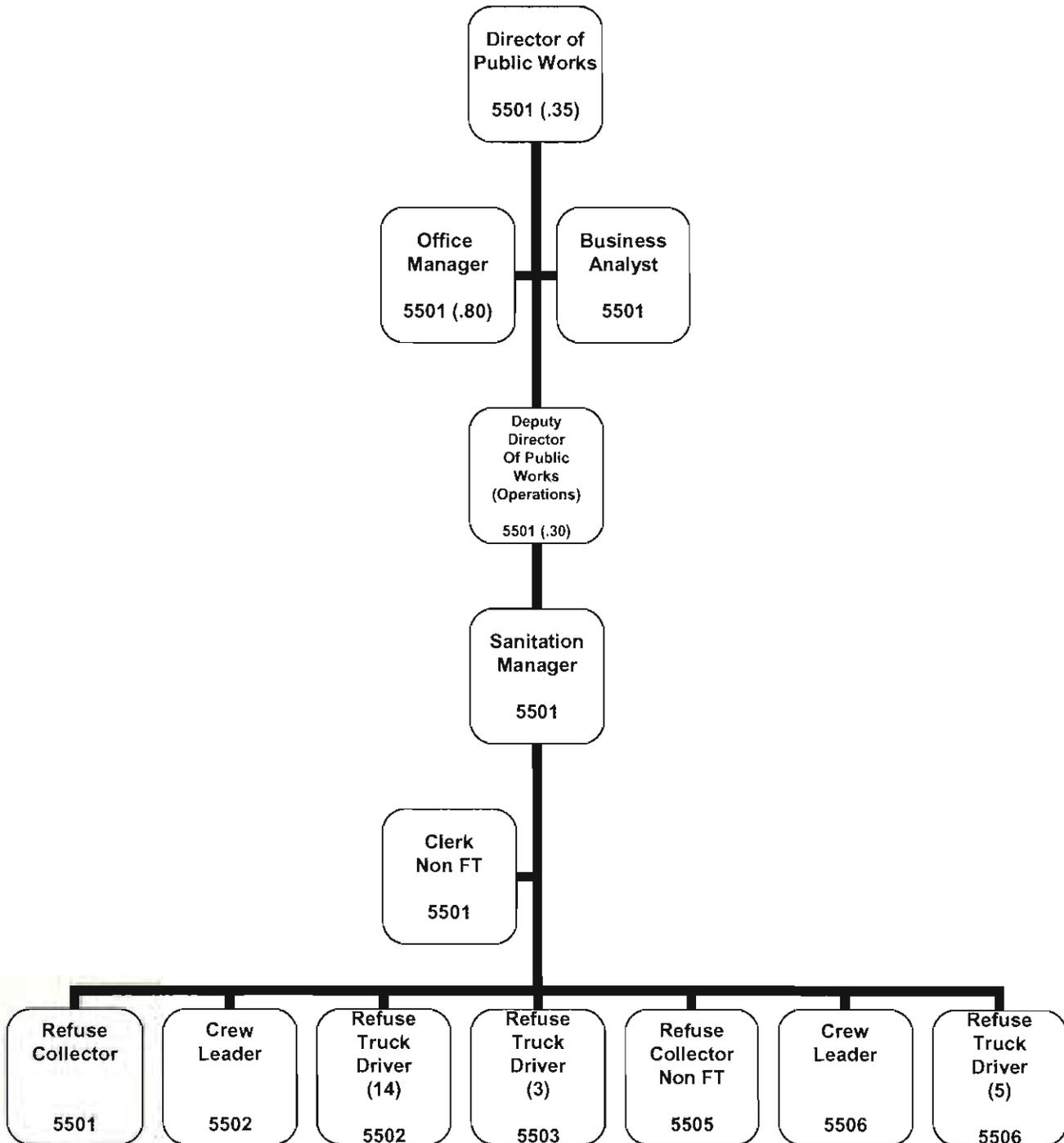
		<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Budget</u>
		<u>2010-2011</u>	<u>2011-2012</u>	<u>Budget</u>	<u>2013-2014</u>
				<u>2012-2013</u>	
Revenue Summary					
7015	Charges for Service	\$ 1,354,681	\$ 1,235,504	\$ 1,245,931	\$ 1,235,299
8152	Sale of Fixed Assets	104	3,493	0	0
	Total	<u>1,354,785</u>	<u>1,238,997</u>	<u>1,245,931</u>	<u>1,235,299</u>
	Total Revenue	<u>\$ 1,354,785</u>	<u>\$ 1,238,997</u>	<u>\$ 1,245,931</u>	<u>\$ 1,235,299</u>

Program Description

This program provides for future replacement of vehicles, equipment, and building appurtenances. The program was approved by the City Commission in 1997-98.

Account Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Revenue					
6401 Interest on Investments	\$ 44,748	\$ 77,292	\$ 0	\$ 0	
8011 Replacement	1,380,405	1,643,202	1,757,272	1,827,186	
8152 Sale of Capital Assets	75,662	79,691	185,470	172,050	
Total Revenue	<u>\$ 1,500,815</u>	<u>\$ 1,800,185</u>	<u>\$ 1,942,742</u>	<u>\$ 1,999,236</u>	2.9%
Expenditures:					
5602 Land Improvements	\$ 46,441	\$ 132,304	\$ 586,635	\$ 351,784	
5603 Buildings	129,343	20,181	595,820	467,427	
5604 Vehicles	45,128	38,284	1,649,921	1,139,250	
5605 Equipment	576	3,370	0	38,500	
5651 Depreciation	618,370	644,961	0	0	
Total	<u>839,858</u>	<u>839,100</u>	<u>2,832,376</u>	<u>1,996,961</u>	-29.5%
5877 Transfer to General Fund	36,000	0	120,000	666,000	
Total Expenditures	<u>\$ 875,858</u>	<u>\$ 839,100</u>	<u>\$ 2,952,376</u>	<u>\$ 2,662,961</u>	-9.8%

Sanitation



FULL TIME TOTALS:
 5501: 4.45
 5502: 15.00
 5503: 3.00
 5506: 6.00

NON FULL TIME TOTALS:
 5501: 1.00
 5505: 1.00

TEMP AGENCY: 18

Structure subject to change FY 13-14.

Program Description

This program provides refuse pickup and disposal to all residential and commercial customers, drop off recycling, household bulky item service, yard waste, and leaf and limb collection.

Performance Indicators	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Residential/Commercial customers (carts)	22,270	22,086	22,125	22,150
Commercial customers (dumpsters)	3,595	3,550	3,576	3,580
Residential refuse (tons)	22,168	21,486	21,548	22,000
Yard Waste (tons)	2,128	2,555	2,294	2,500
Commercial refuse (tons)	17,840	18,652	18,446	18,500
Tons Recycled per Year from the Recycling Center	442	446	455	465

2012-2013 Accomplishments

1. Reviewed the commercial rate structure for call-in and compactor service, with recommendations.
2. Continued to pursue state funding for landfill remediation.
3. Conducted public outreach programs, including: Neighborhood Cleanups, equipment demos, "Trail of Treats", school recycling presentations, numerous interviews/updates/press releases.
4. Collected 2,395,000 pounds of leaves during Leaf Season, a 2% increase from last year.
5. Increased number of households served while still maintaining positive cash flow and the \$12/month basic sanitation fee.
6. Improved Drop-Off Recycling Center at 1401 W. 7th St continued to generate positive customer feedback and increased tonnage.
7. Cooperative efforts with other Public Works Departments resulted in much anticipated and very popular re-opening of the Shelton Memorial, Riverfront and Smothers Park.
8. Sanitation Department awarded "Good Neighbor" Award from Neighborhood Alliance Board.
9. Assumed stewardship of the city Street Sweeping Program.
10. Assumed collection of solid waste, litter, etc... in city parks and recreation areas.

2013-2014 Objectives

1. Continue to monitor emerging technologies for affordable and efficient alternatives to current equipment and operations.
2. Continue to pursue state funding for landfill remediation.
3. Continue cooperative efforts with Daviess County Solid Waste Management to investigate practicable improvements of area recycling programs.
4. Continue ongoing comparison of the current rate structure and operating costs with rate evaluations/recommendations for commercial and residential services.
5. Continue cooperative personnel cross-training between the various Public Works Departments.
6. Continue providing solid waste disposal solutions in support of ongoing downtown and riverfront development projects.

2013-2014 Budget

DEPARTMENT: 5500 Sanitation Summary

Fund 02: Sanitation

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 1,021,320	\$ 1,025,093	\$ 1,029,576	\$ 1,115,007	
1102 Salaries-Non-Full Time	25,465	23,228	51,510	27,576	
1103 Temporary Help-Outside	141,741	117,571	123,840	193,840	
1105 Overtime	28,863	42,752	80,820	123,108	
1106 Retirement Contingency	0	0	10,112	0	
1121 Employees Retirement	175,630	200,697	218,922	233,881	
1123 Unemployment Expense	3,185	3,248	3,752	3,797	
1124 Clothing	8,775	8,451	12,025	10,850	
1125 Hospital Insurance	155,601	157,547	196,680	236,904	
1126 Life Insurance	5,087	4,647	4,662	5,061	
1127 Social Security	73,306	74,807	95,665	94,025	
1128 Workers Comp.	54,335	51,645	68,525	73,478	
1129 Other Benefits	1,827	1,917	3,545	3,545	
Total	1,695,135	1,711,603	1,899,634	2,121,072	11.7%
Maintenance					
2201 Maintenance/Buildings	32,603	42,900	59,025	39,728	
2202 Maintenance/Grounds	3,542	2,564	1,192	1,354	
2204 Repairs-Service Agreements	3,646	1,291	4,354	8,961	
2205 Maintenance/Repairs - Radio	0	0	29,000	12,300	
2209 Maintenance/Vehicle Wash	12,841	12,303	12,292	12,007	
2211 Maintenance/Vehicles & Equipment	510,687	452,717	483,217	486,726	
2212 Maintenance Dumpsters	5,827	6,968	7,500	7,500	
Total	569,146	518,743	596,580	568,576	-4.7%
Supplies					
2401 Non-Capitalized Equipment	62,043	64,445	276,228	135,585	
2402 Postage	4,005	3,295	10,515	11,000	
2403 Technical Supplies	3,441	8,400	7,032	7,871	
2405 Cleaning Supplies	2,598	1,708	3,826	4,126	
2406 Parts & Supplies	0	0	500	0	
2407 Office Supplies	2,435	910	2,800	2,200	
2408 Small Tools	2,271	1,747	4,116	4,494	
2409 Dues & Subscriptions	701	559	1,000	1,000	
2412 Motor Fuel	249,168	293,313	358,700	338,212	
2413 Dumpsters	7,049	20,455	17,000	17,000	
2417 Computer Equipment	0	0	0	1,800	
2418 Computer Software	0	0	0	960	
Total	333,711	394,832	681,717	524,248	-23.1%
Utilities					
3301 Utilities/OMU	2,274	3,162	5,465	5,400	
3302 Utilities/Non City	763	835	1,500	2,000	
3303 Communications	5,096	11,499	8,080	4,020	
Total	8,133	15,496	15,045	11,420	-24.1%

2013-2014 Budget

DEPARTMENT: 5500 Sanitation Summary

Fund 02: Sanitation

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Other					
4501 Advertising	\$ 5,742	\$ 7,810	\$ 12,600	\$ 9,398	
4502 Travel	98	513	600	550	
4504 Insurance	20,021	18,562	43,094	46,109	
4505 Contractual Services	3,937	183,364	219,750	219,750	
4506 Profess/Technical	5,569	5,965	6,500	8,240	
4508 Safety Costs	9,389	9,208	13,850	13,615	
4509 Training	447	2,554	4,500	1,500	
4510 Tipping Fees	1,309,697	1,339,809	1,642,036	1,706,000	
4512 Indirect Costs - City	375,000	390,000	390,000	410,000	
4527 Landfill Closure Cost	7,759	4,235	40,000	25,000	
4550 OMU Billing	65,370	70,599	76,500	80,000	
Total	<u>1,803,029</u>	<u>2,032,619</u>	<u>2,449,430</u>	<u>2,520,162</u>	<u>2.9%</u>
Capital					
5602 Land Improvements	0	0	30,000	25,000	
5604 Vehicles	0	0	532,000	636,000	
5605 Equipment	0	0	117,105	13,000	
5607 Replacement	15,100	14,800	17,700	18,352	
5611 Software	0	0	75,000	75,000	
5651 Depreciation	448,371	526,797	0	0	
Total	<u>463,471</u>	<u>541,597</u>	<u>771,805</u>	<u>767,352</u>	<u>-0.6%</u>
Total	<u>\$ 4,872,625</u>	<u>\$ 5,214,890</u>	<u>\$ 6,414,211</u>	<u>\$ 6,512,830</u>	<u>1.5%</u>
5878 Transfer to Capital Projects Fund	0	0	30,000	0	
5863 Transfer to Downtown Operations	0	2,200,000	0	0	
Department Total	<u>\$ 4,872,625</u>	<u>\$ 7,414,890</u>	<u>\$ 6,444,211</u>	<u>\$ 6,512,830</u>	<u>1.1%</u>

Expenditure Analysis:

Personnel: Increases due to reallocation of Office Manger salaries/benefits to Administration 5501, an additional position filled in Toters 5502 and addition of salaries/benefits in Street Sweeping 5507 for downtown and parks.

Maintenance: Reduction in building maintenance projects and radio repair/replacement costs under the new radio plan.

Supplies: Reduction in non-capitalized equipment due to fewer supplies needed for downtown and Smothers Park. Motor fuel reduced according to current year usage.

Other: Increases in the tipping fees charged by the County, Sanitation's share of the indirect costs to the City, and landfill closure costs

Revenue Analysis:

Projected revenue \$5,130,270.

2013-2014 Budget

DIVISION: 5501 Sanitation-Administration

Fund 02: Sanitation

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 260,843	\$ 266,242	\$ 205,057	\$ 246,658	
1102 Salaries-Non-Full Time	11,760	10,685	17,170	12,870	
1105 Overtime	3,012	1,975	12,000	12,000	
1121 Employees Retirement	45,901	51,133	44,694	48,861	
1123 Unemployment Expense	817	832	703	815	
1124 Clothing	523	603	1,750	1,400	
1125 Hospital Insurance	12,386	12,516	13,368	26,736	
1126 Life Insurance	1,163	1,067	915	1,107	
1127 Social Security	19,221	19,617	17,918	17,971	
1128 Workers Comp.	7,830	9,741	12,833	11,618	
1129 Other Benefits	1,827	1,917	3,545	3,545	
Total	365,283	376,328	329,953	383,581	16.3%
Maintenance					
2201 Maintenance/Buildings	32,603	42,900	59,025	39,728	
2202 Maintenance/Grounds	3,542	2,564	1,192	1,354	
2204 Repairs-Service Agreements	3,646	1,291	4,354	8,961	
2205 Maintenance/Repairs - Radio	0	0	29,000	12,300	
2209 Maintenance/Vehicle Wash	169	162	162	158	
2211 Maintenance/Vehicles & Equipment	2,078	1,844	1,844	3,771	
Total	42,038	48,761	95,577	66,272	-30.7%
Supplies					
2401 Non-Capitalized Equipment	32,024	4,214	25,195	5,500	
2402 Postage	149	113	515	1,000	
2403 Technical Supplies	1,126	3,156	921	1,136	
2405 Cleaning Supplies	1,595	1,150	2,000	2,099	
2407 Office Supplies	2,435	910	2,800	2,200	
2408 Small Tools	430	729	1,100	1,100	
2409 Dues & Subscriptions	701	559	1,000	1,000	
2412 Motor Fuel	3,156	6,245	5,500	5,500	
2417 Computer Equipment	0	0	0	900	
2418 Computer Software	0	0	0	960	
Total	41,616	17,076	39,031	21,395	-45.2%
Utilities					
3301 Utilities/OMU	2,274	3,162	5,465	5,400	
3302 Utilities/Non City	763	835	1,500	2,000	
3303 Communications	4,569	9,146	7,000	2,940	
Total	7,606	13,143	13,965	10,340	-26.0%

2013-2014 Budget

DIVISION: 5501 Sanitation-Administration

Fund 02: Sanitation

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4501 Advertising	\$ 1,699	\$ 2,148	\$ 2,100	\$ 2,100	
4502 Travel	98	513	600	550	
4504 Insurance	2,680	2,726	3,342	3,576	
4505 Contractual Services	3,937	0	4,750	4,750	
4506 Profess/Technical	1,763	4,536	5,000	6,740	
4508 Safety Costs	5,762	5,411	6,003	5,400	
4509 Training	447	2,554	4,500	1,500	
4512 Indirect Costs - City	375,000	390,000	390,000	410,000	
4550 OMU Billing	65,370	70,599	76,500	80,000	
Total	<u>456,756</u>	<u>478,487</u>	<u>492,795</u>	<u>514,616</u>	<u>4.4%</u>
Capital					
5602 Land Improvements	0	0	30,000	25,000	
5604 Vehicles	0	0	27,000	0	
5607 Replacement	15,100	14,800	17,700	18,352	
5611 Software	0	0	75,000	75,000	
5651 Depreciation	6,538	10,185	0	0	
Total	<u>21,638</u>	<u>24,985</u>	<u>149,700</u>	<u>118,352</u>	<u>-20.9%</u>
Total	<u>\$ 934,937</u>	<u>\$ 958,780</u>	<u>\$ 1,121,021</u>	<u>\$ 1,114,556</u>	<u>-0.6%</u>
5878 Transfer to Capital Projects	0	0	30,000	0	
5863 Transfer to Downtown Operations	0	2,200,000	0	0	
Division Total	<u>\$ 934,937</u>	<u>\$ 3,158,780</u>	<u>\$ 1,151,021</u>	<u>\$ 1,114,556</u>	<u>-3.2%</u>

Expenditure Analysis:

Maintenance: Reduction in building maintenance/repairs and decreased radio costs due to new radio maintenance/replacement plan.

Supplies: Decrease in Non-capitalized equipment due to fewer supplies needed for downtown improvements.

Other: Increased costs for services provided by the city and OMU. Decrease in training due to reduced training requirements.

Capital: Reduced capital needs in land improvements and vehicles.

Revenue Analysis:

Projected revenue \$5,130,270.

2013-2014 Budget

DIVISION: 5502 Sanitation-Toters

Fund 02: Sanitation

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 400,493	\$ 402,829	\$ 455,782	\$ 546,608	
1102 Salaries-Non-Full Time	3,350	100	0	0	
1105 Overtime	8,919	15,394	30,500	30,500	
1121 Employees Retirement	68,235	78,391	103,165	109,016	
1123 Unemployment Expense	1,222	1,244	1,583	1,731	
1124 Clothing	5,122	5,040	6,425	5,600	
1125 Hospital Insurance	81,783	88,894	120,120	136,440	
1126 Life Insurance	2,083	1,960	2,270	2,483	
1127 Social Security	27,839	28,318	40,369	44,149	
1128 Workers Comp.	23,957	23,254	33,322	36,862	
Total	<u>623,003</u>	<u>645,424</u>	<u>793,536</u>	<u>913,389</u>	<u>15.1%</u>
Maintenance					
2209 Mtc/Vehicle Wash	8,040	7,703	7,696	7,518	
2211 Mtc/Vehicles & Equipment	245,545	217,907	227,907	228,856	
Total	<u>253,585</u>	<u>225,610</u>	<u>235,603</u>	<u>236,374</u>	<u>0.3%</u>
Supplies					
2401 Non-Capitalized Equipment	30,019	55,225	248,033	115,085	
2402 Postage	3,856	3,182	5,000	5,000	
2403 Technical Supplies	1,300	2,869	3,102	4,026	
2405 Cleaning Supplies	521	256	741	642	
2408 Small Tools	292	292	338	338	
2412 Motor Fuel	125,756	147,313	180,000	153,600	
Total	<u>161,744</u>	<u>209,137</u>	<u>437,214</u>	<u>278,691</u>	<u>-36.3%</u>
Utilities					
3303 Communications	206	316	360	360	
Total	<u>206</u>	<u>316</u>	<u>360</u>	<u>360</u>	<u>0.0%</u>
Other					
4501 Advertising	3,089	4,762	8,100	4,698	
4504 Insurance	8,217	7,731	19,406	20,764	
4508 Safety Costs	1,866	1,131	2,903	3,610	
4510 Tipping Fees	713,951	728,663	877,054	900,000	
Total	<u>727,123</u>	<u>742,287</u>	<u>907,463</u>	<u>929,072</u>	<u>2.4%</u>

2013-2014 Budget

DIVISION: 5502 Sanitation-Toters

Fund 02: Sanitation

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Capital					
5604 Vehicles	\$ 0	\$ 0	\$ 385,000	\$ 540,000	
5605 Equipment	0	0	0	4,800	
5651 Depreciation	227,951	267,117	0	0	
Total	<u>227,951</u>	<u>267,117</u>	<u>385,000</u>	<u>544,800</u>	41.5%
Division Total	<u>\$ 1,993,612</u>	<u>\$ 2,089,891</u>	<u>\$ 2,759,176</u>	<u>\$ 2,902,686</u>	5.2%

Expenditure Analysis:

Supplies: Decrease in non-capitalized equipment needed downtown and special events. Motor fuel reduction based current year actuals.

Other: Increased tipping fee rates.

Capital: Increase in vehicles due to scheduled replacement of two side loaders. Equipment increase for semi-automated container washer.

Revenue Analysis:

No revenue generated by this division.

2013-2014 Budget

DIVISION: 5503 Sanitation-Dumpsters

Fund 02: Sanitation

	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Budget</u>	<u>%</u>
	<u>2010-2011</u>	<u>2011-2012</u>	<u>Budget</u>	<u>2013-2014</u>	<u>Change</u>
			<u>2012-2013</u>		
Personnel Services					
1101 Salaries	\$ 141,800	\$ 130,758	\$ 160,485	\$ 111,045	
1102 Salaries-Non-Full Time	0	0	4,800	0	
1105 Overtime	10,014	9,754	12,000	12,000	
1106 Retirement Contingency	0	0	10,112	0	
1121 Employees Retirement	24,930	25,816	25,624	23,243	
1123 Unemployment Expense	449	418	408	369	
1124 Clothing	1,037	1,024	1,400	1,400	
1125 Hospital Insurance	17,897	16,239	20,676	15,192	
1126 Life Insurance	678	569	531	503	
1127 Social Security	10,500	9,797	10,394	9,413	
1128 Workers Comp.	6,238	5,846	7,850	8,767	
Total	<u>213,543</u>	<u>200,221</u>	<u>254,280</u>	<u>181,932</u>	<u>-28.5%</u>
Maintenance					
2209 Maintenance/Vehicle Wash	3,841	3,680	3,677	3,592	
2211 Maintenance/Vehicles & Equipment	149,514	132,197	142,197	142,573	
2212 Maintenance Dumpsters	5,827	6,968	7,500	7,500	
Total	<u>159,182</u>	<u>142,845</u>	<u>153,374</u>	<u>153,665</u>	<u>0.2%</u>
Supplies					
2403 Technical Supplies	192	497	908	808	
2405 Cleaning Supplies	214	109	413	413	
2408 Small Tools	239	26	335	335	
2412 Motor Fuel	68,003	77,672	95,000	96,900	
2413 Dumpsters	7,049	20,455	17,000	17,000	
Total	<u>75,697</u>	<u>98,759</u>	<u>113,656</u>	<u>115,456</u>	<u>1.6%</u>
Other					
4504 Insurance	4,808	3,491	10,425	11,154	
4508 Safety Costs	444	676	1,161	1,205	
4510 Tipping Fees	517,193	536,565	619,137	640,000	
Total	<u>522,445</u>	<u>540,732</u>	<u>630,723</u>	<u>652,359</u>	<u>3.4%</u>

2013-2014 Budget

DIVISION: 5503 Sanitation-Dumpsters

Fund 02: Sanitation

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Capital					
5604 Vehicles	\$ 0	\$ 0	\$ 0	\$ 96,000	
5605 Equipment	0	0	5,105	8,200	
5651 Depreciation	128,699	128,699	0	0	
Total	<u>128,699</u>	<u>128,699</u>	<u>5,105</u>	<u>104,200</u>	1941.1%
Division Total	<u>\$ 1,099,566</u>	<u>\$ 1,111,256</u>	<u>\$ 1,157,138</u>	<u>\$ 1,207,612</u>	4.4%

Expenditure Analysis:

Personnel: Decrease due to elimination of a refuse truck driver.

Other: Increased tipping fee rates.

Capital: Increase in vehicles for Container Delivery vehicle and equipment for a high-flow pressure washer.

Revenue Analysis:

No revenue generated by this division.

2013-2014 Budget

DIVISION: 5504 Sanitation-Landfill

Fund 02: Sanitation

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 1,870	\$ 3,897	\$ 0	\$ 0	
1105 Overtime	529	1,140	1,000	1,000	
1121 Employees Retirement	406	947	196	189	
1123 Unemployment Expense	7	15	3	3	
1125 Hospital Insurance	520	552	0	0	
1126 Life Insurance	4	17	0	0	
1127 Social Security	164	350	77	77	
1128 Workers Comp.	306	0	0	0	
Total	<u>3,806</u>	<u>6,918</u>	<u>1,276</u>	<u>1,269</u>	<u>-0.5%</u>
Other					
4506 Profess/Technical	1,306	1,429	1,500	1,500	
4527 Landfill Closure Cost	7,759	4,235	40,000	25,000	
Total	<u>9,065</u>	<u>5,664</u>	<u>41,500</u>	<u>26,500</u>	<u>-36.1%</u>
Capital					
5651 Depreciation	<u>1,897</u>	<u>1,897</u>	<u>0</u>	<u>0</u>	
Total	<u>1,897</u>	<u>1,897</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Division Total	<u>\$ 14,768</u>	<u>\$ 14,479</u>	<u>\$ 42,776</u>	<u>\$ 27,769</u>	<u>-35.1%</u>

Expenditure Analysis:

Other: Decrease in landfill closure costs due to lack of significant repairs/incidents.

Revenue Analysis:

No revenue generated by this division.

2013-2014 Budget

DIVISION: 5505 Sanitation-Recycling

Fund 02: Sanitation

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Personnel Services					
1101 Salaries	\$ 0	\$ 7,157	\$ 0	\$ 0	
1102 Salaries-Non-Full Time	10,355	12,443	14,460	14,706	
1105 Overtime	9	522	1,000	1,000	
1121 Employees Retirement	21	1,446	196	189	
1123 Unemployment Expense	31	60	46	47	
1124 Clothing	0	0	0	350	
1125 Hospital Insurance	0	1,408	0	0	
1126 Life Insurance	0	32	0	0	
1127 Social Security	801	1,461	1,183	1,201	
1128 Workers Comp.	589	551	706	858	
Total	<u>11,806</u>	<u>25,080</u>	<u>17,591</u>	<u>18,351</u>	4.3%
Supplies					
2401 Non-Capitalized Equipment	0	3,006	3,000	15,000	
2405 Cleaning Supplies	0	0	82	82	
2408 Small Tools	0	16	121	121	
Total	<u>0</u>	<u>3,022</u>	<u>3,203</u>	<u>15,203</u>	374.6%
Utilities					
3303 Communications	148	321	360	360	
Total	<u>148</u>	<u>321</u>	<u>360</u>	<u>360</u>	0.0%
Other					
4501 Advertising	154	100	1,100	650	
4506 Profess/Technical	2,500	0	0	0	
4508 Safety Costs	0	0	290	300	
Total	<u>2,654</u>	<u>100</u>	<u>1,390</u>	<u>950</u>	-31.7%
Capital					
5651 Depreciation	0	4,554	0	0	
Total	<u>0</u>	<u>4,554</u>	<u>0</u>	<u>0</u>	0.0%
Division Total	<u>\$ 14,608</u>	<u>\$ 33,077</u>	<u>\$ 22,544</u>	<u>\$ 34,864</u>	54.6%

Expenditure Analysis:

Supplies: Increase in non-capitalized equipment due to furnishing recycling containers for Convention Center.

Other: Decrease in advertising due to reduced expense on signage/labeling at Recycling Drop-Off Center.

Revenue Analysis:

No revenue generated from this division.

2013-2014 Budget

DIVISION: 5506 Sanitation-Leaf/Waste Collection

Fund 02: Sanitation

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Personnel Services					
1101 Salaries	\$ 216,314	\$ 214,210	\$ 208,252	\$ 210,696	
1102 Salaries-Non-Full Time	0	0	0	0	
1103 Temporary Help-Outside	141,741	117,571	123,840	123,840	
1105 Overtime	6,380	13,967	24,320	30,000	
1121 Employees Retirement	36,137	42,964	45,047	45,468	
1123 Unemployment Expense	659	679	1,009	722	
1124 Clothing	2,093	1,784	2,450	2,100	
1125 Hospital Insurance	43,015	37,938	42,516	58,536	
1126 Life Insurance	1,159	1,002	946	968	
1127 Social Security	14,781	15,264	25,724	18,413	
1128 Workers Comp.	15,415	12,253	13,814	15,373	
Total	<u>477,694</u>	<u>457,632</u>	<u>487,918</u>	<u>506,116</u>	<u>3.7%</u>
Maintenance					
2209 Mtc/Vehicle Wash	791	758	757	739	
2211 Mtc/Vehicles & Equipment	113,550	100,769	110,769	111,076	
Total	<u>114,341</u>	<u>101,527</u>	<u>111,526</u>	<u>111,815</u>	<u>0.3%</u>
Supplies					
2401 Non-Capitalized Equipment	0	2,000	0	0	
2402 Postage	0	0	5,000	5,000	
2403 Technical Supplies	823	1,878	2,101	1,801	
2405 Cleaning Supplies	268	193	590	590	
2408 Small Tools	1,310	684	2,222	2,300	
2412 Motor Fuel	52,253	62,083	77,000	78,540	
2417 Computer Equipment	0	0	0	900	
Total	<u>54,654</u>	<u>66,838</u>	<u>86,913</u>	<u>89,131</u>	<u>2.6%</u>
Utilities					
3303 Communications	173	1,716	360	360	
Total	<u>173</u>	<u>1,716</u>	<u>360</u>	<u>360</u>	<u>0.0%</u>

2013-2014 Budget

DIVISION: 5506 Sanitation-Leaf/Waste Collection

Fund 02: Sanitation

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Other					
4501 Advertising	\$ 800	\$ 800	\$ 1,300	\$ 1,950	
4504 Insurance	4,316	4,614	9,921	10,615	
4505 Contractual Services	0	0	15,000	15,000	
4508 Safety Costs	1,317	1,990	3,493	3,100	
4510 Tipping Fees	78,553	70,404	139,845	145,000	
Total	<u>84,986</u>	<u>77,808</u>	<u>169,559</u>	<u>175,665</u>	3.6%
Capital					
5605 Equipment	0	0	112,000	0	
5651 Depreciation	83,286	114,345	0	0	
Total	<u>83,286</u>	<u>114,345</u>	<u>112,000</u>	<u>0</u>	-100.0%
Division Total	<u>\$ 815,134</u>	<u>\$ 819,866</u>	<u>\$ 968,276</u>	<u>\$ 883,087</u>	-8.8%

Expenditure Analysis:

Other: Increased tipping fee rates.

Capital: Decrease due to no capital purchases needed in division.

Revenue Analysis:

No revenue generated by this division.

2013-2014 Budget

DIVISION: 5507 Sanitation-Street Sweeping

Fund 02: Sanitation

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1103 Temporary Help-Outside	\$ 0	\$ 0	\$ 0	\$ 70,000	
1105 Overtime	0	0	0	36,608	
1121 Employees Retirement	0	0	0	6,915	
1123 Unemployment Expense	0	0	0	110	
1127 Social Security	0	0	0	2,801	
Total	0	0	0	116,434	100.0%
Maintenance					
2211 Mtc/Vehicles & Equipment	0	0	500	450	
Total	0	0	500	450	-10.0%
Supplies					
2403 Technical Supplies	0	0	0	100	
2405 Cleaning Supplies	0	0	0	300	
2406 Parts & Supplies	0	0	500	0	
2408 Small Tools	0	0	0	300	
2412 Motor Fuel	0	0	1,200	3,672	
Total	0	0	1,700	4,372	157.2%
Other					
4505 Contractual Services	0	183,364	200,000	200,000	
4510 Tipping Fees	0	4,177	6,000	21,000	
Total	0	187,541	206,000	221,000	7.3%
Capital					
5604 Vehicles	0	0	120,000	0	
Total	0	0	120,000	0	-100.0%
Division Total	\$ 0	\$ 187,541	\$ 328,200	\$ 342,256	4.3%

Expenditure Analysis:

Personnel: Increase in salaries, overtime, and benefits due to trash collection in parks during week and weekends.

Other: Increase in tipping fees anticipated due to increased sweeping downtown and public parking areas.

Capital: Decrease due to no capital purchases needed in division.

Revenue Analysis:

No revenue generated by this division.

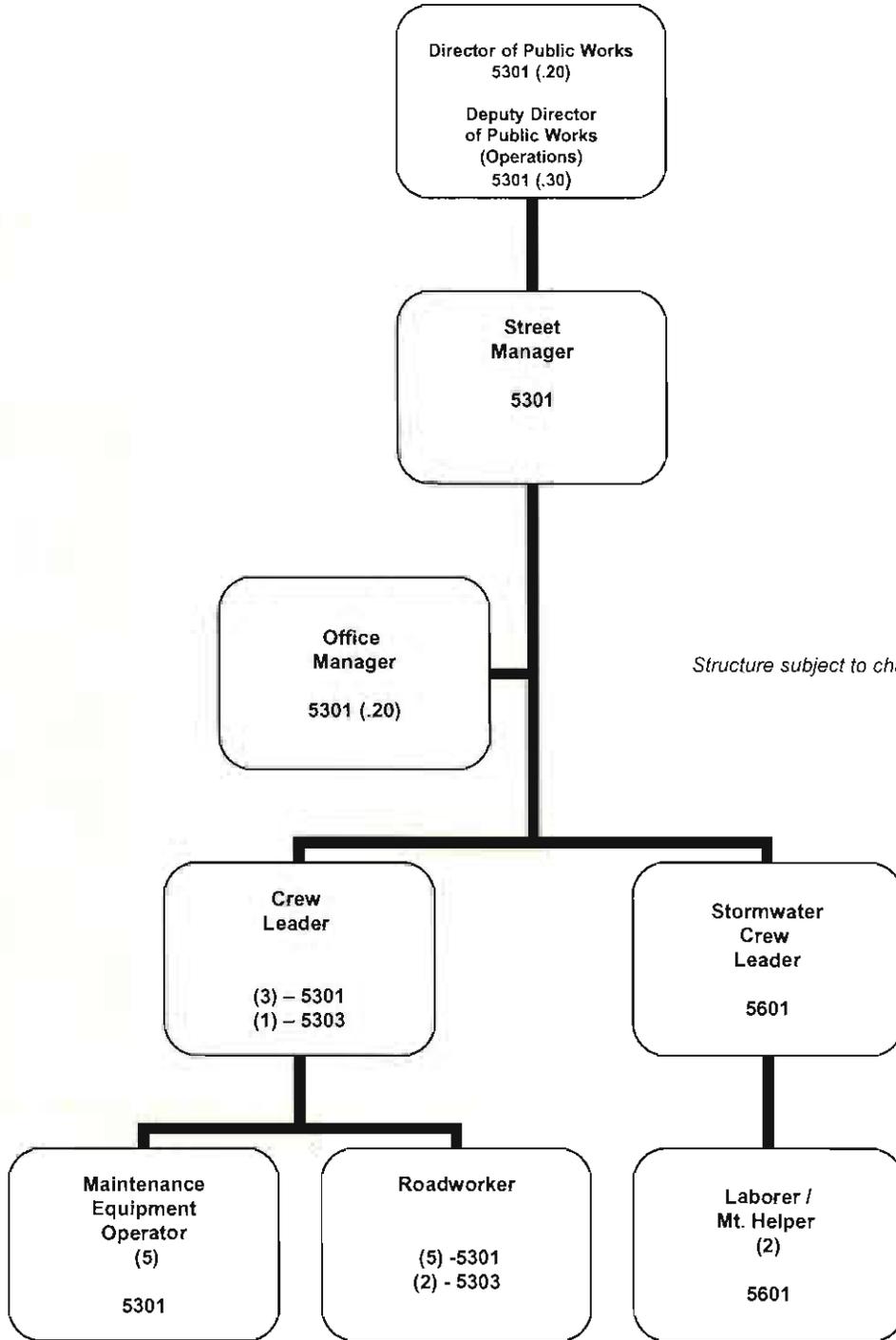
2013-2014 Budget

DEPARTMENT: 5500 Sanitation

Fund 02: Sanitation

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>
Revenue Summary				
6401 Investment Earnings	\$ 142,389	\$ (42,743)	\$ 0	\$ 0
7001 Collection Charges - Residential	3,313,554	3,341,089	3,220,000	3,220,000
7002 Collection Charges - Commercial	1,832,432	1,857,206	1,810,000	1,810,000
7009 Special Loads	7,213	8,286	7,000	7,500
7016 Toter Revenue	550	550	500	220
7025 Collection - Grass Stickers	413	405	500	400
7027 Trash Bag Revenues	265	160	200	150
7029 Recycling Revenue	22,211	19,201	15,000	15,000
8152 Sale of Capital Assets	12,427	29,857	34,000	70,000
8201 Miscellaneous Revenue	7,057	6,473	7,000	7,000
8222 Litter Abatement Funding	27,510	27,621	0	0
	<u>27,510</u>	<u>27,621</u>	<u>0</u>	<u>0</u>
Total Revenue	\$ <u>5,366,021</u>	\$ <u>5,248,105</u>	\$ <u>5,094,200</u>	\$ <u>5,130,270</u>

Street



Structure subject to change FY 13-14.

FULL TIME TOTALS:
5301: 14.7
5303: 3.0
5601 3.0

2013-2014 Budget

DEPARTMENT: 5300 Street

Fund 01: General

Program Description

This program provides regular and emergency street maintenance, including repairs for streets, sidewalks, striping, pavement markings, signing, snow removal, storm response.

Performance Indicators	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Street miles maintained	239	239	247	247
Number of asphalt repairs	2,300	2,000	2,324	2,000
Miles of striping	32	32	40	40
Signs-installations/repairs	1,000/1,200	1,000/1,200	1,516/2,021	1,498/1,800

2012-2013 Accomplishments

1. Continued efforts to facilitate operations and cross-training for the consolidated Public Works (PW) structure to be efficient and effective.
 2. Conducted annual snow & ice training and orientation including cross-training other PW division drivers.
 3. Reviewed disaster preparedness and participated in annual disaster training exercise.
 4. Obtained annual CEUs to maintain pesticide applicators license.
 5. Attended annual chainsaw safety, electrical hazard, chipper safety, and forklift training.
 6. Cross trained employees on equipment utilized in disaster response.
 7. Completed phase II of Rinaldo Rd.
 8. Completed Intersection improvements for the truck route at 5th & Triplett St. and 5th & Walnut St.
 9. Continued repair work for the paving program.
 10. Installation of storm water curb/streets, conduit installation, light pole pedestal's and Silva cell/tree wells on Locust Street, Veterans Blvd and St. Elizabeth Street.
 11. Replaced curb and sidewalks on west side of Allen Street between Veterans and 2nd Street.
 12. Placed concrete pad for the new calcium chloride tank. Using the old tank for additional storage of salt brine.
 13. Work continued with the required FHWA Sign Retro-reflectivity Inspection and documentation data base computer program that will used for budget estimating and aid in disaster rehab response.
 14. Incorporated the New World financial management system into operations.
-

2013-2014 Objectives

1. Continue efforts to facilitate operations and cross-training for the consolidated Public Works structure to be efficient and effective.
 2. Conduct annual snow & ice training and orientation including cross-training of PW division drivers.
 3. Review disaster preparedness and participate in annual disaster training exercise.
 4. Obtain annual CEUs to maintain pesticide applicators license.
 5. Attend annual chainsaw safety, electrical hazard, chipper safety, and forklift training.
 6. Cross-train employees on equipment utilized in disaster response.
 7. Attend first aid, CPR and AED training.
 8. Certify/recertify employees: Basic work zone and flagger training, work zone traffic control technician qualification, and supervisor traffic control qualification.
 9. Continue learning the New World financial management and work order management.
 10. Work continues with the required FHWA Sign Retroreflectivity Maintenance and documentation data base computer program that will be used for budget estimating and aid in disaster response.
 11. Continue downtown improvements.
 12. Continue paving program repairs.
-

2013-2014 Budget

DEPARTMENT: 5300 Street Summary

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 522,331	\$ 521,156	\$ 672,548	\$ 669,139	
1102 Salaries-Non-Full Time	9,476	5,092	2,306	0	
1103 Temporary Help-Outside	5,235	15,225	17,080	23,000	
1105 Overtime	17,590	19,931	42,000	39,000	
1121 Employees Retirement	91,305	99,844	139,107	133,768	
1123 Unemployment Expense	1,661	1,645	2,141	2,124	
1124 Clothing	5,046	6,033	6,650	6,150	
1125 Hospital Insurance	111,660	108,341	161,556	175,344	
1126 Life Insurance	2,824	2,416	3,029	3,007	
1127 Social Security	37,925	37,599	54,610	52,719	
1128 Workers Comp.	28,122	28,504	28,756	42,170	
1129 Other Benefits	518	609	650	650	
Total	833,693	846,395	1,130,433	1,147,071	1.5%
Maintenance					
2201 Maintenance/Buildings	9,567	8,829	7,522	5,782	
2202 Maintenance/Grounds	4,264	4,209	496	297	
2204 Repairs-Service Agreements	2,047	692	1,550	4,318	
2205 Maintenance/Repairs - Radio	0	0	0	9,600	
2209 Maintenance/Vehicle Wash	2,005	1,921	1,919	1,875	
2211 Maintenance/Vehicles & Equipment	129,687	115,090	115,090	118,292	
2217 Maintenance/Concrete Streets	112,716	100,267	210,868	135,000	
2223 Maintenance/Streets	181,512	192,905	219,477	110,000	
Total	441,798	423,913	556,922	385,164	-30.8%
Supplies					
2401 Non-Capitalized Equipment	34,478	11,587	5,760	7,400	
2402 Postage	46	16	50	25	
2403 Technical Supplies	138,491	186,438	99,329	108,165	
2405 Cleaning Supplies	1,150	775	660	624	
2407 Office Supplies	1,293	1,555	775	772	
2408 Small Tools	1,297	1,172	4,181	3,103	
2409 Dues & Subscriptions	10	0	75	0	
2412 Motor Fuel	45,987	59,066	77,000	67,240	
2417 Computer Equipment	0	0	0	4,500	
Total	222,752	260,609	187,830	191,829	2.1%
Utilities					
3301 Utilities/OMU	7,286	5,226	4,160	4,160	
3302 Utilities/Non City	4,053	2,813	5,490	2,400	
3303 Communications	2,693	4,036	3,135	3,655	
Total	14,032	12,075	12,785	10,215	-20.1%

2013-2014 Budget

DEPARTMENT: 5300 Street Summary

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4502 Travel	\$ 0	\$ 0	\$ 0	\$ 50	
4503 Rents & Storages	5,189	19,410	17,765	14,250	
4504 Insurance	10,075	10,381	11,004	12,264	
4505 Contractual Services	202,066	28,297	39,187	40,291	
4506 Profess/Technical	2,969	888	3,050	2,970	
4508 Safety Costs	5,476	5,333	5,305	6,000	
4509 Training	576	2,418	2,830	7,100	
4510 Tipping Fees	4,527	2,861	3,500	2,000	
Total	<u>230,878</u>	<u>69,588</u>	<u>82,641</u>	<u>84,925</u>	2.8%
Capital					
5605 Equipment	10,941	5,659	0	0	
5607 Replacement	138,685	146,294	151,342	176,479	
Total	<u>149,626</u>	<u>151,953</u>	<u>151,342</u>	<u>176,479</u>	16.6%
Department Total	<u>\$ 1,892,779</u>	<u>\$ 1,764,533</u>	<u>\$ 2,121,953</u>	<u>\$ 1,995,683</u>	-6.0%

Expenditure Analysis:

Personnel: Increase in temporary outside help due to painting offset by lower overtime. Worker's compensation higher due to correcting rates charged and overall increase for City.

Maintenance: Decrease in maintenance for concrete streets/streets. Increase in repairs/radios for maintenance/ replacement of radios.

Supplies: Technical supplies increased due to restocking salt. Replacement of five computers in new computer computer account. Motor fuel decrease based upon current year actuals.

Other: Increase in training for first aid/CPR, applicator licensing, forklift, work zone and supervisor technician training.

Revenue Analysis:

No revenues are generated by this department.

2013-2014 Budget

DIVISION: 5301 Street-Administration

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 459,942	\$ 457,082	\$ 568,715	\$ 560,715	
1102 Salaries-Non-Full Time	0	0	2,306	0	
1103 Temporary Help-Outside	0	5,612	0	0	
1105 Overtime	14,361	16,391	33,000	33,000	
1121 Employees Retirement	80,086	86,980	117,635	112,153	
1123 Unemployment Expense	1,435	1,426	1,812	1,781	
1124 Clothing	4,272	5,348	5,600	5,000	
1125 Hospital Insurance	92,208	91,727	134,940	150,648	
1126 Life Insurance	2,495	2,123	2,559	2,523	
1127 Social Security	32,861	32,674	46,208	43,966	
1128 Workers Comp.	23,530	24,002	24,761	35,221	
1129 Other Benefits	302	510	500	500	
Total	711,492	723,875	938,036	945,507	0.8%
Maintenance					
2201 Mtc/Buildings	9,567	8,829	7,522	5,782	
2202 Mtc/Grounds	4,264	4,209	496	297	
2204 Repairs-Service Agreements	2,047	692	1,550	4,318	
2205 Mtc/Repairs - Radio	0	0	0	9,600	
2209 Mtc/Vehicle Wash	2,005	1,921	1,919	1,875	
2211 Mtc/Vehicles & Equipment	84,116	74,648	74,648	77,839	
2217 Mtc/Concrete Streets	112,716	100,267	210,868	135,000	
2223 Mtc/Streets	180,985	192,905	219,477	110,000	
Total	395,700	383,471	516,480	344,711	-33.3%
Supplies					
2401 Non-Capitalized Equipment	31,581	10,875	4,285	5,000	
2402 Postage	46	16	50	25	
2403 Technical Supplies	99,645	146,299	36,615	53,165	
2405 Cleaning Supplies	1,150	775	660	624	
2407 Office Supplies	1,293	1,555	775	772	
2408 Small Tools	924	896	3,580	2,500	
2409 Dues & Subscriptions	10	0	75	0	
2412 Motor Fuel	45,524	49,435	65,000	55,000	
2417 Computer Equipment	0	0	0	4,500	
Total	180,173	209,851	111,040	121,586	9.5%
Utilities					
3301 Utilities/OMU	7,286	5,226	4,160	4,160	
3302 Utilities/Non City	4,053	2,813	5,490	2,400	
3303 Communications	2,417	4,036	2,800	3,295	
Total	13,756	12,075	12,450	9,855	-20.8%

2013-2014 Budget

DIVISION: 5301 Street-Administration

Fund 01: General

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Amended</u> <u>Budget</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>%</u> <u>Change</u>
Other					
4502 Travel	\$ 0	\$ 0	\$ 0	\$ 50	
4503 Rents & Storages	5,189	19,410	17,765	14,250	
4504 Insurance	10,075	10,381	11,004	12,264	
4505 Contractual Services	202,066	28,297	39,187	40,291	
4506 Profess/Technical	2,969	888	3,050	2,970	
4508 Safety Costs	5,476	5,333	5,305	6,000	
4509 Training	576	2,418	2,830	7,100	
4510 Tipping Fees	4,527	2,861	3,500	2,000	
Total	<u>230,878</u>	<u>69,588</u>	<u>82,641</u>	<u>84,925</u>	2.8%
Capital					
5605 Equipment	10,941	0	0	0	
5607 Replacement	<u>114,315</u>	<u>121,561</u>	<u>120,636</u>	<u>133,438</u>	
Total	<u>125,256</u>	<u>121,561</u>	<u>120,636</u>	<u>133,438</u>	10.6%
Division Total	<u>\$ 1,657,255</u>	<u>\$ 1,520,421</u>	<u>\$ 1,781,283</u>	<u>\$ 1,640,022</u>	-7.9%

Expenditure Analysis:

Maintenance: Decrease in maintenance for concrete streets/streets. Increase in repairs/radios for maintenance/ replacement of radios.

Supplies: Technicals supplies increased due to restocking salt. Replacement of 5 computers in new computer computer account. Motor fuel decrease based upon current year actuals.

Other: Increase in training for first aid/CPR, applicator licensing, fork-lift, work zone and supervisor technician training.

Revenue Analysis:

No revenues are generated by this division.

2013-2014 Budget

DIVISION: 5303 Street-Traffic

Fund 01: General

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 62,389	\$ 64,074	\$ 103,833	\$ 108,424	
1102 Salaries-Non-Full Time	9,476	5,092	0	0	
1103 Temporary Help-Outside	5,235	9,613	17,080	23,000	
1105 Overtime	3,229	3,540	9,000	6,000	
1121 Employees Retirement	11,219	12,864	21,472	21,615	
1123 Unemployment Expense	226	219	329	343	
1124 Clothing	774	685	1,050	1,150	
1125 Hospital Insurance	19,452	16,614	26,616	24,696	
1126 Life Insurance	329	293	470	484	
1127 Social Security	5,064	4,925	8,402	8,753	
1128 Workers Comp.	4,592	4,502	3,995	6,949	
1129 Other Benefits	216	99	150	150	
Total	122,201	122,520	192,397	201,564	4.8%
Maintenance					
2211 Mtc/Vehicles & Equipment	45,571	40,442	40,442	40,453	
2223 Mtc/Streets	527	0	0	0	
Total	46,098	40,442	40,442	40,453	0.0%
Supplies					
2401 Non-Capitalized Equipment	2,897	712	1,475	2,400	
2403 Technical Supplies	38,846	40,139	62,714	55,000	
2408 Small Tools	373	276	601	603	
2412 Motor Fuel	463	9,631	12,000	12,240	
Total	42,579	50,758	76,790	70,243	-8.5%
Utilities					
3303 Communications	276	0	335	360	
Total	276	0	335	360	7.5%
Capital					
5605 Equipment	0	5,659	0	0	
5607 Replacement	24,370	24,733	30,706	43,041	
Total	24,370	30,392	30,706	43,041	40.2%
Division Total	\$ 235,524	\$ 244,112	\$ 340,670	\$ 355,661	4.4%

Expenditure Analysis:

Personnel: Increase in temporary outside help due to painting offset by lower overtime. Worker's compensation higher due to correcting rates charged and overall increase for City.

Supplies: Decrease to technical supplies based upon reduced needs and current year actuals.

Revenue Analysis:

No revenues are generated by this division.

Program Description

This program provides for regular stormwater system maintenance. This includes work done on the pipe network by Regional Water Resource Agency (RWRA) as well as work done on ditches by the City Stormwater Maintenance Crew.

Performance Indicators	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Estimated 2013-2014
Miles of ditches inspected, cleaned and/or cut	57.5	57.5	57.5	58
Miles of paved ditches mucked	11.5	11.5	11.5	12
Number of ditches repaved/regraded	5	5	5	1
Number of detention basins repaired	1	1	1	1
Number of detention basins constructed	6	1	1	5
Number of sectors cleaned - RWRA	40	40	40	40
Number of inlets reconstructed/repared - RWRA	50	40	35	40
Number of call-out cleanings - RWRA	70	60	40	50
Number of sinkholes repaired - RWRA	50	50	40	40

2012-2013 Accomplishments

1. Maintained ditches according to planned maintenance schedule.
2. Continued spraying program, eradication efforts aimed at reducing the impacts of Johnson grass.
3. Obtained needed annual CEUs to maintain pesticide applicators license.
4. Attended annual chainsaw safety, electrical hazard, chipper safety, and forklift training.
5. Cross-trained employees on equipment utilized in disaster response.
6. Completed annual, weekly and bi-weekly ditch inspections and checks.
7. Continued efforts to facilitate operations for the consolidated Public Works structure to be efficient and effective to complement the centrally located facility and meet the daily needs of the citizens.

2013-2014 Objectives

1. Assume stewardship of the storm water basin mowing and ROW mowing.
2. Maintain ditches according to planned maintenance schedule.
3. Continue spraying program, eradication efforts aimed at reducing the impacts of Johnson grass.
4. Obtain needed annual CEUs to maintain pesticide applicators license.
5. Attend annual chainsaw safety, electrical hazard, chipper safety, and forklift training.
6. Cross-train employees on equipment utilized in disaster response, daily operations, snow removal and brine operations.
7. Attend first aid, CPR and AED training.
8. Certify/recertify employees: basic work zone and flagger training, work zone traffic control technician qualification, and supervisor traffic control qualification.
9. Complete annual, weekly and bi-weekly ditch inspections and checks.
10. Continue efforts to facilitate operations for the consolidated Public Works structure to be efficient and effective to complement the centrally located facility and meet the daily needs of the citizens.

2013-2014 Budget

DEPARTMENT: 5601 Stormwater

Fund 07: Your Community Vision

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Personnel Services					
1101 Salaries	\$ 50,771	\$ 70,213	\$ 91,376	\$ 100,669	
1103 Temporary Help-Outside	23,332	27,509	25,741	63,720	
1105 Overtime	759	1,201	6,000	6,000	
1121 Employees Retirement	8,499	13,436	18,580	20,150	
1123 Unemployment Expense	155	214	285	320	
1124 Clothing	1,046	1,079	1,050	1,200	
1125 Hospital Insurance	12,889	13,116	20,676	24,072	
1126 Life Insurance	358	378	410	461	
1127 Social Security	3,468	4,880	7,270	8,160	
1128 Workers Comp.	4,148	4,555	5,392	3,552	
1129 Other Benefits	289	0	25	75	
Total	105,714	136,581	176,805	228,379	29.2%
Maintenance					
2202 Maintenance/Grounds	0	70,926	87,472	2,615	
2204 Repairs-Service Agreements	1,019	637	675	1,197	
2205 Maintenance/Repairs - Radio	0	0	1,200	1,200	
2209 Maintenance/Vehicle Wash	198	189	189	185	
2211 Maintenance/Vehicles & Equipment	26,894	23,867	31,346	30,813	
Total	28,111	95,619	120,882	36,010	-70.2%
Supplies					
2401 Non-Capitalized Equipment	1,235	647	1,430	1,430	
2403 Technical Supplies	4,284	3,974	4,975	5,407	
2407 Office Supplies	37	18	40	155	
2408 Small Tools	0	510	1,076	1,096	
2412 Motor Fuel	11,715	18,011	30,045	30,045	
Total	17,271	23,160	37,566	38,133	1.5%
Utilities					
3303 Communications	154	319	360	360	
Total	154	319	360	360	0.0%

2013-2014 Budget

DEPARTMENT: 5601 Stormwater

Fund 07: Your Community Vision

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Other					
4502 Travel	\$ 0	\$ 0	\$ 50	\$ 100	
4504 Insurance	1,166	1,185	1,257	1,226	
4505 Contractual Services	0	1,300	5,000	27,500	
4506 Profess/Technical	203	24	250	398	
4508 Safety Costs	822	858	1,404	1,773	
4509 Training	370	0	750	960	
4510 Tipping Fees	18,000	14,128	18,000	18,500	
Total	20,561	17,495	26,711	50,457	88.9%
Capital					
5607 Replacement	24,007	24,366	35,579	44,712	
Total	24,007	24,366	35,579	44,712	25.7%
Department Total	\$ 195,818	\$ 297,540	\$ 397,903	\$ 398,051	0.0%

Expenditure Analysis:

Personnel: Increase in outside help due to bushhog operators and ditch cutting crew needed.

Maintenance: Decrease due to outside help hired to bushhog and cut ditches.

Other: Contractual services increased due to spraying/maintenance of basin and fence installation.

Revenue Analysis:

No revenues generated by this department.

2013-2014 Budget

DEPARTMENT: 1501 General Government

Fund 01: General

Program Description

This program provides for the cost of general fund services that are not attributable to any specific department. Fund transfers needed to balance other funds subsidized by the General Fund, e.g. Transit, Recreation, etc. are also included in this program.

Account	Description	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
2209	Maintenance - Bus Wash - Pool	\$ 339	\$ 325	\$ 324	\$ 317	
2211	Maintenance/Vehicles - Pool	11,468	10,580	7,153	7,026	
2412	Fuel - Pool Cars	4,572	5,249	5,000	5,500	
4501	Advertising	20,977	29,995	30,000	32,500	
4503	Rents & Storage	420	0	0	0	
4530	Property Maint Assistance	0	0	5,000	0	
5607	Replacement	45,895	46,269	43,589	42,014	
5630	Juvenile Drug Court	0	0	88,000	88,000	
5802	Liability Insurance	288,466	283,855	310,667	326,972	
5804	Contingencies/Mayor	49,515	40,761	50,000	50,000	
5806	Street Lighting	1,275,859	1,463,606	1,300,000	1,500,000	
5807	Annexation Incentives	48,500	12,500	10,000	25,000	
5810	Illegal Dumping	0	0	1,000	0	
5814	Public Events	3,855	31,585	0	0	
5815	Pension - Hospital Insurance	153,924	144,281	160,000	155,000	
5817	Mosquito Spraying	13,100	13,100	13,500	13,500	
5818	Bird Control	20,625	22,875	20,000	23,000	
5824	Mtc. Buildings & Grounds	622,913	609,465	542,306	525,967	
5825	Unallocated Utilities	9,785	36,175	20,701	150,000	
5826	Parks Buildings & Grounds	0	1,208	3,981	5,997	
5828	OMU Operations/Marketing	0	0	175,000	0	
5834	Emergency Shelters	26,405	0	0	0	
5842	Downtown Design Administration	45,984	55,548	66,700	60,000	
5843	Downtown Maintenance	0	8,786	61,214	0	
5844	Retirement Contingency	0	161,667	0	318,984	
5855	Professional/Technical	199,585	168,098	301,500	275,000	
5858	Cablecast Services	6,188	6,427	7,000	0	
5870	Contingencies - Budget	0	0	(750,000)	(750,000)	
5874	Miscellaneous Expenses	778	17,992	45,927	20,000	
5879	Neighborhood Advisory Boards	17,067	11,563	15,000	14,000	
5888	Walk of Fame	0	0	4,650	2,800	
	Subtotal	<u>2,866,220</u>	<u>3,181,910</u>	<u>2,538,212</u>	<u>2,891,577</u>	13.9%
Transfers:						
5830	Transfer to Grant Fund	0	10,000	1,600	0	
5867	Transfer - Transit	585,913	544,675	613,606	743,314	
5873	Transfer - Recreation Fund	968,294	1,116,348	1,055,590	1,039,750	
5878	Transfer - Capital Projects	605,246	324,250	45,000	45,000	
5884	Transfer - GIS	82,495	87,870	95,183	107,398	
5880	Transfer - Central Dispatch	1,259,416	1,349,392	1,395,054	1,427,202	
5898	Transfer - Riverfront	187,500	0	0	0	
	Subtotal	<u>3,688,864</u>	<u>3,432,535</u>	<u>3,206,033</u>	<u>3,362,664</u>	4.9%
	Department Total	<u>\$ 6,555,084</u>	<u>\$ 6,614,445</u>	<u>\$ 5,744,245</u>	<u>\$ 6,254,241</u>	8.9%

2013-2014 Budget

DEPARTMENTS: 6061, 6062, 6063

Funds 03 & 13: Community Development

Program Description

This program provides for capital projects and programs using Community Development Block Grant (CDBG) and Federal HOME Grant funds.

Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Revenues - Fund 03					
6061 Community Development Program:					
6451 Rental on City Property	\$ 20,610	\$ 8,248	\$ 7,500	\$ 8,000	
8152 Sale of Capital Assets	77,612	0	0	0	
8201 Miscellaneous Revenue	300	0	0	0	
8211 Prior Year Community Development Grant	689,279	505,551	577,828	0	
8212 Current Year Community Development Grant	(243)	0	426,036	400,000	
	<u>787,558</u>	<u>513,799</u>	<u>1,011,364</u>	<u>408,000</u>	<u>-59.7%</u>
Fund 13					
6062 HOME Rehab Grants:					
8106 HOME Grants	38,192	0	221,498	200,000	
8107 HOME Grant - Prior Year	305,721	337,347	294,885	0	
8108 Additional Home Rehab Grant	0	138,095	0	0	
8152 Sale of Capital Assets	(7,263)	133,818	0	0	
6063 KHC - Home Grants					
8114 HOME Grants - KY Housing	0	75,000	0	0	
	<u>336,650</u>	<u>684,260</u>	<u>516,383</u>	<u>200,000</u>	<u>-61.3%</u>
Total Revenues	<u>\$ 1,124,208</u>	<u>\$ 1,198,059</u>	<u>\$ 1,527,747</u>	<u>\$ 608,000</u>	<u>-60.2%</u>
Expenditures - Fund 03					
6061 Community Development Program:					
5702 Old Germantown District Redevelopment	\$ 10,782	\$ 0	\$ 294	\$ 50,000	
5706 CD Planning/Administration	116,266	96,815	70,000	77,000	
5707 Home Improvement Administration	10,000	5,000	0	0	
5725 Omega Street Improvement	367,930	137,246	400,294	0	
5712 Home Improvement L/M	84,924	90,305	39,381	90,000	
5726 Omega Street Direct Admin	10,000	0	0	0	
5727 CDBG GR Gtown Handicap Park	7,140	22,305	0	0	
5728 CDBG GR Home Improv	0	39,008	124,536	0	
5730 Mechanicsville Neighborhood Redevelopment	180,515	123,119	376,859	191,000	
	<u>787,557</u>	<u>513,798</u>	<u>1,011,364</u>	<u>408,000</u>	<u>-59.7%</u>
Fund 13					
6062 HOME Rehab Grants:					
4522 HOME Homebuyer/Homeowner Program	243,741	394,329	166,115	150,000	
4523 HOME Administration	36,522	32,173	22,159	20,000	
4528 CHDO Set-Aside	54,777	48,259	33,224	30,000	
5626 New Home Construction	0	134,500	0	0	
6063 KHC - Home Grants:					
4561 KHC AHTF	1,611	75,000	0	0	
	<u>336,651</u>	<u>684,261</u>	<u>221,498</u>	<u>200,000</u>	<u>-9.7%</u>
Total Expenditures	<u>\$ 1,124,208</u>	<u>\$ 1,198,059</u>	<u>\$ 1,232,862</u>	<u>\$ 608,000</u>	<u>-50.7%</u>

2013-2014 Budget

Fund 40: Economic Development

Program Description

This program provides incentives for companies to locate in Owensboro. Funding is shared by the City, Greater Owensboro Economic Development Corporation, Daviess County, and the Commonwealth of KY. Incentives are in the form of job incentives or off-site improvements.

Account Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
40-7202 Revenue					
6001 Realized Property Tax Revenue	\$ 205,975	\$ 243,508	\$ 199,130	\$ 199,739	
6101 1% Occupational License	71,262	306,289	364,367	365,482	
6102 1% Net Profit License	10,489	16,848	33,108	33,209	
6401 Interest on Investments	51,455	9,147	10,000	8,000	
8160 Issuance of Debt	8,365,000	0	2,294,000	0	
8203 Franchise - Atmos Energy	145,316	184,024	150,000	138,000	
8252 Dana Corp - License Fees	71	0	0	0	
8257 The Hines Group	6,648	11,820	6,717	9,500	
8258 Unifirst - License Fees	120,662	127,462	117,424	136,000	
8259 KY Bioprocessing - License Fees	14,160	12,590	13,063	15,540	
8260 Toyotetsu	124,721	221,126	167,450	183,600	
8261 Metalsa	59,898	89,310	41,373	49,465	
8262 U S Bank	113,795	675,623	841,375	1,272,238	
8265 The Centre-Rental Income	8,936	29,315	50,789	58,137	
Total Revenues	\$ 9,298,388	\$ 1,927,062	\$ 4,288,796	\$ 2,468,910	-42.4%

2013-2014 Budget

Fund 40: Economic Development

Program Description

This program provides incentives for companies to locate in Owensboro. Funding is shared by the City, Greater Owensboro Economic Development Corporation, Daviess County, and the Commonwealth of KY. Incentives are in the form of job incentives or off-site improvements.

Account Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
40-7202 Developer Incentives					
5751 Centre for Business & Research	\$ 225,861	\$ 246,878	\$ 295,086	\$ 312,766	
5760 Keenland Trace	0	0	6,000	6,000	
5772 Gulfstream	0	0	3,200	3,200	
5777 The Springs Centre	16	28	0	0	
5781 Woodlands Plaza	95,417	98,385	100,000	100,000	
5784 Home Depot	0	0	642	0	
5786 Brooks	24,502	13,062	17,543	13,500	
5787 Plantation Pointe	28,209	18,059	28,000	21,000	
5788 Mount Moriah	26,819	22,046	2,000	0	
5790 Sam's Club	41,938	48,096	0	0	
5791 Hunters Ridge	12,553	12,402	0	0	
5793 Downtown Development	11,000	0	0	0	
5794 Woodlands Investment	32,968	34,030	34,500	10,000	
5796 Mallard Creek	5,019	4,998	5,000	5,100	
5797 Highland Pointe	0	352,142	347,038	342,000	
Heartland Crossing	0	0	0	48,500	
5798 Fiddlesticks	0	0	20,000	19,500	
5799 Cross Creek	24,783	26,229	27,000	26,500	
5872 Greater O'boro Economic Development	184,664	205,500	203,664	207,737	
5876 Economic Development	173	123	0	0	
5882 SMB Properties	0	0	824	830	
5887 Westgate Plaza	0	0	2,358	2,300	
5906 Frederick Family	0	0	2,500	0	
5910 Concrete Parking Lease	0	0	35,000	0	
5918 Issue Cost	183,164	0	0	0	
9618 U S Bank Building	6,137,451	2,142,536	93,171	14,002	
Total Developer Incentives	<u>7,034,537</u>	<u>3,224,514</u>	<u>1,223,526</u>	<u>1,132,935</u>	<u>-7.4%</u>
5877 Transfer to General Fund	0	44,823	0	0	
5903 Transfer to Debt Service	103,344	649,648	734,561	1,349,713	
Transfer to Downtown Revitalization	0	0	2,294,000	0	
Total Developer Incentives and Transfers	<u>\$ 7,137,881</u>	<u>\$ 3,918,985</u>	<u>\$ 4,252,087</u>	<u>\$ 2,482,648</u>	<u>-41.6%</u>
Net Revenues/Overspend	2,160,507	(1,991,923)	36,709	(13,738)	

All, or a portion of, the Transfer to Debt Service may be used to finance a transfer to EDP in support of Economic Development.

Program Description

Established to account for City health and workers' compensation insurance programs.

Account Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	%
					Change
Revenue					
6401 Interest	\$ 23,029	\$ 23,397	\$ 20,000	\$ 15,000	
8162 Health - City	2,845,029	2,798,941	3,808,099	3,932,498	
8163 Health - Employee	634,436	612,165	952,025	943,525	
8171 Workers Compensation	400,000	400,000	492,028	600,000	
8172 Unemployment	70,474	71,351	64,100	70,000	
Total Revenues	<u>\$ 3,972,968</u>	<u>\$ 3,905,854</u>	<u>\$ 5,336,252</u>	<u>\$ 5,561,023</u>	4.2%
Expenditures					
1123 Unemployment Expense	\$ 4,800	\$ 47,946	\$ 64,100	\$ 70,000	
1125 Health Expense	3,227,126	2,707,365	3,792,624	3,972,575	
1128 Workers Compensation	460,903	578,913	371,928	475,600	
4504 Insurance	426,973	449,423	500,000	470,630	
4506 Professional/Technical	284,807	295,370	309,600	279,218	
4542 Wellness Benefit	169,388	213,958	278,000	278,000	
Total Expenditures	<u>\$ 4,573,997</u>	<u>\$ 4,292,975</u>	<u>\$ 5,316,252</u>	<u>\$ 5,546,023</u>	4.3%
Excess/(Deficiency)	<u>\$ (601,029)</u>	<u>\$ (387,121)</u>	<u>\$ 20,000</u>	<u>\$ 15,000</u>	-25.0%

Program Description

Established as an unreserved fund to account for capital projects related to wellness.

Account Description		Audit	Audit	Amended	Budget	%
		2010-2011	2011-2012	Budget	2013-2014	Change
Revenue						
6401	Interest on Investments	\$ 2,059	\$ 2,116	\$ 0	\$ 0	0.0%
Expenditures						
5625	Bike Routes	\$ 0	\$ 0	\$ (18,701)	\$ 0	
5627	Ben Hawes Bike Trail	20,007	6,212	0	0	
5628	Soap Box Derby Track	25,000	0	0	0	
5629	Downtown River Walk Path	0	0	84,075		
	Totals	45,007	6,212	65,374	0	-100.0%
5877	Transfer to General Fund	0	20,000	18,701	0	
	Total Expenditures	\$ 45,007	\$ 26,212	\$ 84,075	\$ 0	-100.0%

MUNICIPAL DEBT DISCUSSION

The City of Owensboro, Kentucky, issues and incurs debt in order to fund capital improvement projects, purchase major capital equipment & facilities, and respond to other special funding needs. Total municipal debt outstanding at June 30, 2012, is \$108,965,250, with maturities extending through the year 2042. The City has a very low amount of general obligation debt, which explains our large legal debt margin.

The City of Owensboro's long-term bonds and other long-term obligations amounted to \$106,184,929 at June 30, 2012. Changes in the City's general long-term debt are as follows:

**Summary of Changes in General Long-Term Debt and
Revenue Bonds Payable for the Year Ended June 30, 2012**

	Balance June 30, 2011	Additions	Reductions	Balance June 30, 2012	Due Within One Year
Governmental activities:					
Bonds and loans payable:					
Lease revenue bonds:					
Series 1989	\$ 345,000	\$ 0	\$ (40,000)	\$ 305,000	\$ 40,000
Floating indebtedness bonds:					
Series 2005	34,100	0	(4,300)	29,800	4,300
General obligation bonds:					
Series 1999	80,000	0	(80,000)	0	0
Series 2002A	2,160,000	0	(2,160,000)	0	0
Series 2002B	4,625,000	0	(4,625,000)	0	0
Series 2003A	1,664,000	0	(249,000)	1,415,000	260,000
Series 2006	3,340,000	0	(170,000)	3,170,000	175,000
Series 2006 Refunding	1,130,000	0	(265,000)	865,000	280,000
Series 2008	2,410,000	0	(100,000)	2,310,000	105,000
Series 2009	20,000,000	0	(20,000,000)	0	0
Series 2009 BABs	4,920,000	0	(160,000)	4,760,000	165,000
Series 2010	5,420,000	0	(190,000)	5,230,000	195,000
Series 2011	20,460,000	0	(385,000)	20,075,000	395,000
Series 2011	2,945,000	0	(110,000)	2,835,000	115,000
Series 2012A Refunding	0	2,120,000	0	2,120,000	205,000
Series 2012B	0	40,400,000	0	40,400,000	870,000
Series 2012C Refunding	0	3,075,000	0	3,075,000	295,000
Loan payable:					
KIA A07-04	16,544,101	3,051,028	0	19,595,129	420,437
	86,077,201	48,646,028	(28,538,300)	106,184,929	3,524,737
Less deferred amounts:					
For Issuane premiums	0	34,319	0	34,319	0
For issuance discounts	(567,609)	(204,326)	58,936	(712,999)	0
On refunding	(202,265)	(207,708)	42,797	(367,176)	0
Total bonds and loan payable	85,307,327	48,268,313	(28,436,567)	105,139,073	3,524,737
Compensated absences	3,769,906	1,836,902	(1,780,631)	3,826,177	193,986
Total Governmental	\$ 89,077,233	\$ 50,105,215	\$ (30,217,198)	\$ 108,965,250	\$ 3,718,723
Business-type activities:					
Compensated absences	\$ 395,617	\$ 247,723	\$ (229,135)	\$ 414,205	\$ 4,572

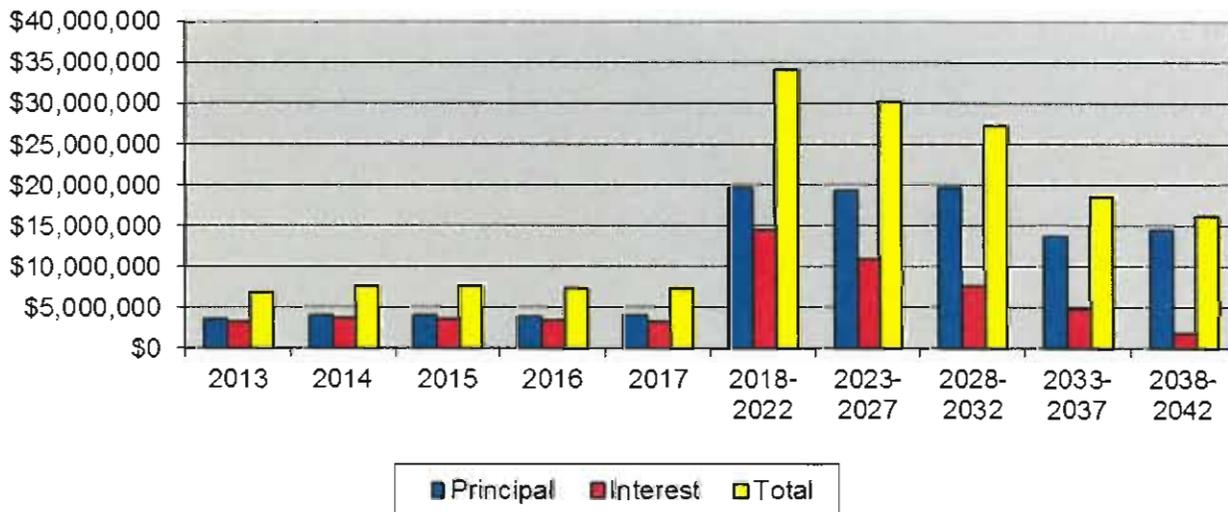
2013-2014 Budget

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. For governmental activities, compensated absences are liquidated by the general fund. For business-type activities, compensated absences are liquidated by the respective enterprise fund.

Annual Debt Requirements

The annual requirements to amortize long-term debt (excluding compensated absences obligations of \$3,826,177 which have indefinite maturity) as of June 30, 2012, are as follows:

Year Ending	Principal	Interest	Total
2013	\$ 3,524,737	\$ 3,330,491	\$ 6,855,228
2014	4,006,492	3,652,194	7,658,686
2015	4,094,985	3,531,006	7,625,991
2016	3,883,563	3,404,079	7,287,642
2017	3,992,227	3,272,835	7,265,062
2018-2022	19,680,971	14,447,585	34,128,556
2023-2027	19,277,682	10,963,618	30,241,300
2028-2032	19,575,171	7,693,306	27,268,477
2033-2037	13,729,101	4,789,271	18,518,372
2038-2042	14,420,000	1,797,050	16,217,050
	<u>\$ 106,184,929</u>	<u>\$ 56,881,435</u>	<u>\$ 163,066,364</u>



Types of Municipal Debt

Lease Revenue Bonds/Floating Indebtedness Bonds

The lease revenue bonds were issued to provide funds for 1) the acquisition of the Airport property and improvements thereto, 2) improvements at Hillcrest Golf Course and Morris Park, and 3) Symphony building renovations. The Airport bonds are secured by the acquired Airport property and are subject to optional redemption.

2013-2014 Budget

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of various public projects in the City. These bonds are direct obligations and pledge the full faith and credit of the government. Certain of the issues are subject to optional redemption prior to maturity.

In prior years, the City defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the City's financial statements. On June 30, 2012, \$8,703,549 of outstanding bonds was considered defeased.

The general obligation bonds were issued to provide funds for the following projects:

Series 1999 Refunding	Fine Art Museum and Library project
Series 2002A	Various City projects/improvements (including, but not limited to Fire Station, stormwater improvements, right-of way)
Series 2002B	Construct RiverPark Center, debt service reimbursed by RiverPark Center
Series 2003A	Supplement Police & Firefighters Retirement Fund
Series 2006	Road, public park and stormwater system improvements
Series 2006 Refunding	Airport improvements
Series 2008	Construction of ice arena
Series 2009	Downtown redevelopment and revitalization
Series 2009	Supplement riverwall and public works building construction costs
Series 2010	Phase I construction of US Bank building
Series 2011	Downtown redevelopment and revitalization
Series 2011	Phase II construction of US Bank building
Series 2012 Refunding	Morris Park, South Griffith Fire Station, MLK Loop Right of Way, Stormwater Improvements.
Series 2012	Downtown revitalization
Series 2012 Refunding	RiverPark Center

Loans Payable

Loans are payable to Kentucky Infrastructure Authority for Federally Assisted Wastewater Revolving loans.

Financial Impact of Municipal Debt on the Operating Budget

All future debt service payments must come from operating funds. As a result, debt service requirements are an important consideration when preparing the annual operating budget. Less than 4% of the General Fund budget is expended for debt service. This currently has no impact on the City’s operating budget, and it should have little effect in the future.

Legal Debt Margin Determination

The following table shows the City’s legal debt limit pursuant to Section 128 of the Commonwealth of Kentucky Constitution for the year ended June 30, 2012.

Legal Debt Margin Calculation for Fiscal Year 2011-2012

Net assessed value	\$3,034,867,804
Add back: exempt real property	<u>178,024,000</u>
Total assessed value	\$3,212,891,804
Debt limit - 10% of total assessed value ¹	\$ 321,289,180
Amount of debt applicable to debt limit:	
Total general bonded debt	\$ 105,139,073
Less: Revenue Bonds	(305,000)
Loan Payable	(19,595,129)
Amount set aside for repayment of general obligation bonds	<u>(993,536)</u>
Total debt applicable to limitation	<u>\$ 84,245,408</u>
Legal debt margin	<u><u>\$ 237,043,772</u></u>

¹Section 158 of the Commonwealth of Kentucky Constitution states:

“Cities, towns, counties, and taxing districts shall not incur indebtedness to an amount exceeding the following maximum percentages on the value of the taxable property therein, to be estimated by the last assessment previous to the incurring of the indebtedness: Cities having a population of fifteen thousand or more, ten percent (10%); cities having a population of less than fifteen thousand but not less than three thousand, five percent (5%); cities having a population of less than three thousand, three percent (3%); and counties and taxing districts, two percent (2%), unless in case of emergency, the public health or safety should so require. Nothing shall prevent the issue of renewal bonds, or bonds to fund the floating indebtedness of any city, county, or taxing district. Subject to the limits and conditions set forth in this section and elsewhere in this Constitution, the General Assembly shall have the power to establish additional limits on indebtedness and conditions under which debt may be incurred by cities, counties, and taxing districts.”

2013-2014 Budget

DEPARTMENT: 1101 Debt Service

Fund 01: General

		Actual 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	%
						Change
Debt 11	Debt Service					
5903	Transfer to Debt Service Fund	\$ 867,945	\$ 853,979	\$ 1,167,472	\$ 1,548,356	
		<u>\$ 867,945</u>	<u>\$ 853,979</u>	<u>\$ 1,167,472</u>	<u>\$ 1,548,356</u>	32.6%

Detail:

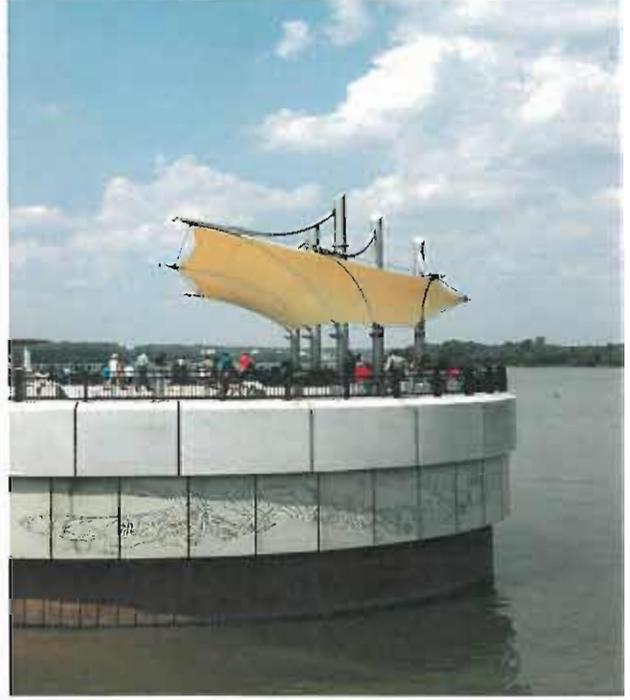
5904	Airpark/FAA			\$ 180,719	\$ 177,543	
5912	Public Works Projects - 02			236,578	235,345	
5922	Morris Park Acquisition			34,554	34,325	
5915	Municipal Infrastructure Improvements			297,970	301,408	
5930	Public Works			82,206	82,592	
5914	RiverPark Center			335,445	340,275	
	BGMM, Tennis, Skatepark			0	356,868	
	Issue Cost			0	20,000	
				<u>\$ 1,167,472</u>	<u>\$ 1,548,356</u>	

Program Description

This program provides for annual debt and interest payments toward the City's outstanding debt, net of compensated absences, of approximately \$105.1 million. Lease payments (operating transfers) from the General Fund and various civic organizations finance this program. The City's legal Constitutional debt limit is in excess of \$321 million. The City's latest bond rating from Moody's Investor Services is Aa3.

	Actual 2010-2011	Actual 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Revenue					
8111 Transfer from General Fund	\$ 867,945	\$ 853,979	\$ 1,167,472	\$ 1,548,356	
8115 Transfer from Economic Development	103,344	649,647	734,561	1,349,713	
8123 Transfer from Community Vision Fund	7,855,979	712,386	1,980,181	1,767,827	
8129 Transfer from Recreation Fund	19,471	15,423	14,686	14,588	
8140 Transfer from Downtown Revitalization	650,000	21,805,540	3,392,588	4,543,127	
Transfer from Downtown Operations	0	0	0	106,072	
Total Transfers	9,496,739	24,036,975	7,289,488	9,329,683	28.0%
6401 Interest on Investments	(1,740)	(1)	0	0	
8112 County FAA Payment	131,863	1,129,966	132,161	129,837	
8118 PFRF Payment	311,456	312,727	313,920	313,185	
8128 RiverPark Center Payment	541,894	892,253	(256)	60,000	
8138 Symphony Payment	4,869	5,449	5,229	5,449	
8160 Issuance of Debt	0	5,195,000	0	0	
Total Lease Payments	988,342	7,535,394	451,054	508,471	12.7%
Total Revenues	\$ 10,485,081	\$ 31,572,369	\$ 7,740,542	\$ 9,838,154	27.1%
Expenditures					
5904 Airpark/FAA	\$ 312,175	\$ 307,685	\$ 312,880	\$ 307,380	
5907 CERS - PFRF	311,456	312,727	313,920	313,185	
5908 Hillcrest Pro Shop	19,471	15,423	14,686	14,588	
5912 Public Works Projects - 02	259,064	2,330,350	236,578	235,345	
5913 Fine Arts Museum	78,371	81,740	0	0	
5914 RiverPark Center Bonds	541,894	4,973,716	335,189	340,275	
5915 Municipal Infrastructure Improvements	300,533	299,345	297,970	301,408	
5918 Issue Costs	0	29,563	0	20,000	
5922 Morris Park Acquisition	45,814	36,289	34,554	34,325	
5923 Symphony Renovation KLC	4,869	5,449	5,229	5,449	
5924 KIA Projects	120,449	179,171	1,447,391	1,200,000	
5925 Ice Rink	205,215	202,215	203,965	205,290	
5926 KIA Projects S.T. Debt	7,201,425	0	0	0	
5928 Downtown Revitalization	650,000	20,650,000	0	0	
5929 Riverwall	328,890	331,000	328,825	330,365	
5930 Public Works Building	82,223	82,750	82,206	82,592	
5931 US Bank Building Phase I	103,344	432,863	434,013	430,113	
5932 Downtown Revitalization 2011 GO	0	1,155,540	1,253,025	1,256,175	
5933 US Bank Building Phase II	0	216,785	225,548	224,225	
5934 Downtown Economic Development	0	0	75,000	0	
5935 Downtown Revitalization	0	0	2,139,563	2,235,992	
5912 2013 Series A	0	0	0	1,050,960	
5935 2013 Series B	0	0	0	707,149	
5914 2013 Series C	0	0	0	543,338	
Total Expenditures	\$ 10,565,193	\$ 31,642,611	\$ 7,740,542	\$ 9,838,154	27.1%

CITY OF OWENSBORO



2013-2018 CAPITAL IMPROVEMENT PROGRAM

June 1, 2013

Issued by:
Angela Hamric
Director of Finance & Support Services



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City of Owensboro Kentucky

P.O. BOX 10003
OWENSBORO, KENTUCKY 42302-9003

June 1, 2013

Honorable Mayor and Members of the Board of Commissioners:

I am pleased to present to you the recommended 2013-2018 Capital Improvements Program (CIP) for the City of Owensboro. The 2013-2014 portion of the CIP budgeted for all capital improvements is \$7,518,663. The .33% of the 1.33% occupational and net profit license fees is the source of funding for continuation of stormwater maintenance, street improvements, public safety projects, and recreation projects. This is completely dedicated to capital projects and stormwater maintenance through the Your Community Vision program. This CIP reflects your stated desire to continue work on the Stormwater Master Plan, the Parks Master Plan, and move forward with transportation and sidewalk improvements.

City revenue has been adequate to cover the cost of providing basic governmental services but little more. For the last 30 years we had these other sources of revenue for capital projects: 1970's - revenue sharing; 1980's - state and federal grants; 1990's - Decision 2002. In the 21st century, revenue sharing is ancient history. State and federal grants are drying up. The City needed a dedicated source of capital funds to continue to grow and improve the quality of life in our city and remain competitive with other communities.

The Fleet and Facilities Maintenance Fund makes it possible for us to make major vehicle purchases and conduct timely maintenance replacements and updates without including those projects in the CIP program. This allows the City to direct attention to projects that formerly took a back seat to yearly department capital expenditures.

The City continues to help itself by becoming more efficient while maximizing revenues. Some examples are becoming self-insured, better revenue collection methods, aggressive review and reduction of department budgets, and review of personnel as positions become vacant. The City has better equipment City-wide which allowed and continues to allow us to reduce employees through attrition, and an increase in efficiencies has allowed Facilities Maintenance to maintain more property and buildings without increasing employees.

As we continue to define long and short-term capital goals for the City and the means by which the City finances those projects, this document will change. In the meantime, we present to you a Capital Improvement Program that continues to meet the needs of the City of Owensboro.

Sincerely,



William E. Parrish
City Manager

INTRODUCTION

The proposed 2013-2018 Capital Improvement Program (CIP) totals \$7,518,663. In 2013-2014, \$7,473,663 is budgeted through Fund 07 Your Community Vision and \$45,000 is budgeted through Fund 19 Capital Projects. To ensure capital projects funding, the City Commission instituted a program entitled "Your Community Vision" dedicated to funding present and future capital projects.

BACKGROUND – YOUR COMMUNITY VISION

Your Community Vision is a program designed by City staff to create a permanent source of capital funding. Funding for this program is created by a .33% increase in the occupational and net profit taxes that will generate approximately \$4 million annually. Combined with the Annexation and Economic Development funds, this revenue will allow the City to continue to address stormwater and street needs, as well as provide funding for necessary future capital projects.

Your Community Vision continues to address four continuing vital areas, as well as other necessary projects. Those areas are:

- 1) Stormwater maintenance and stormwater capital projects;
- 2) Sidewalk and median programs;
- 3) Public safety, i.e., Police take-home fleet, mobile data terminals, Homeland Security; and
- 4) Transportation.

STORMWATER

Stormwater and street improvements are a high priority for City staff and the community. This CIP focuses on pressing stormwater needs and addresses stormwater capital projects in order of necessity.

PUBLIC SAFETY

Take-Home Fleet

The community benefits from a Police vehicle take-home fleet in many ways. The fleet helps the City recruit and retain qualified law enforcement officers as it competes with other state law enforcement agencies for quality personnel. The take-home fleet also provides high police visibility in our community, a proven crime deterrent. It is important to our citizens that Police Department officers respond in a timely manner. During past critical emergencies, officers had to first respond to the police facility, be assigned a police vehicle, and be dispatched to a specific location. It took valuable hours for some officers to get where they were needed. Even then the Police Department did not have enough vehicles for officers to respond to our community's needs. Police officers have also been tasked with added responsibilities facing Homeland Security issues. In response to community needs and Homeland Security issues, officers are now members of Rapid Emergency Deployment (RED) teams. RED teams are assigned Personal Protection Equipment which stays with that officer, in a take-home vehicle, available for quick response.

PARKS, YOUTH ATHLETICS AND RECREATION IMPROVEMENT

The Parks Master Plan reflects the parks and recreation needs of your community. Through this public process, the citizens felt strongly that "Communities are enhanced by its people, parks, and programs that create a sense of place." The Parks Master Plan identified deficiencies in open space throughout our community and calls for five neighborhood parks, one community park, expansion of existing parks where and when opportunities arise, and a 16-acre retention basin that can be used as a practice field for football, soccer, and baseball.

The Ice Arena was completed in 2008-09 and provides year round entertainment for our community. Also, new shelters were constructed and bathrooms renovated at Legion and Moreland Park. Other Recreation projects, which include renovation of the Moreland Park tennis courts, Moreland baseball dugouts and construction of a skate park, are scheduled to be completed in 2013-14. Owensboro wants to make sure citizens and visitors to our City enjoy state-of-the-art park's facilities.

RIVERFRONT DEVELOPMENT

The community said through the Riverfront Development Master Plan that it wants to:

- Re-orient downtown toward the Ohio River.
- Provide public and visual access to the Riverfront.
- Provide pedestrian connections between the RiverPark Center and English Park.
- Expand the area between the former Executive Inn and the RiverPark Center.
- Increase activity in English Park.
- Prevent riverbank erosion along Smothers Park.

This Community Vision Capital Projects Initiative can provide matching dollars to leverage state, federal and private funding to accomplish these objectives over time. To date, the City has constructed a Riverwall to prevent erosion, provided public access to the Riverfront with the construction of Smothers Park and increased activity in English Park. The City has also made great strides toward pedestrian connections from the RiverPark Center to English Park. The City is well on its way to reaching its goal of re-orienting downtown toward the Ohio River.

DOWNTOWN REVITALIZATION

Through a series of "We the People" public forums and town hall meetings, the community expressed their desire to develop and revitalize the downtown. Public involvement is the centerpiece of this initiative. Projects identified include:

- Convention and Events Center
- Riverfront Crossing
- Smothers Park
- Transformation of Veterans Boulevard
- Cultural Arts District
- Pedestrian-friendly shopping and entertainment

Funding for this project is created by a two-step increase to the Insurance Premium License Fee, 2% increase effective July 1, 2009 and an additional 2% increase effective July 1, 2010.

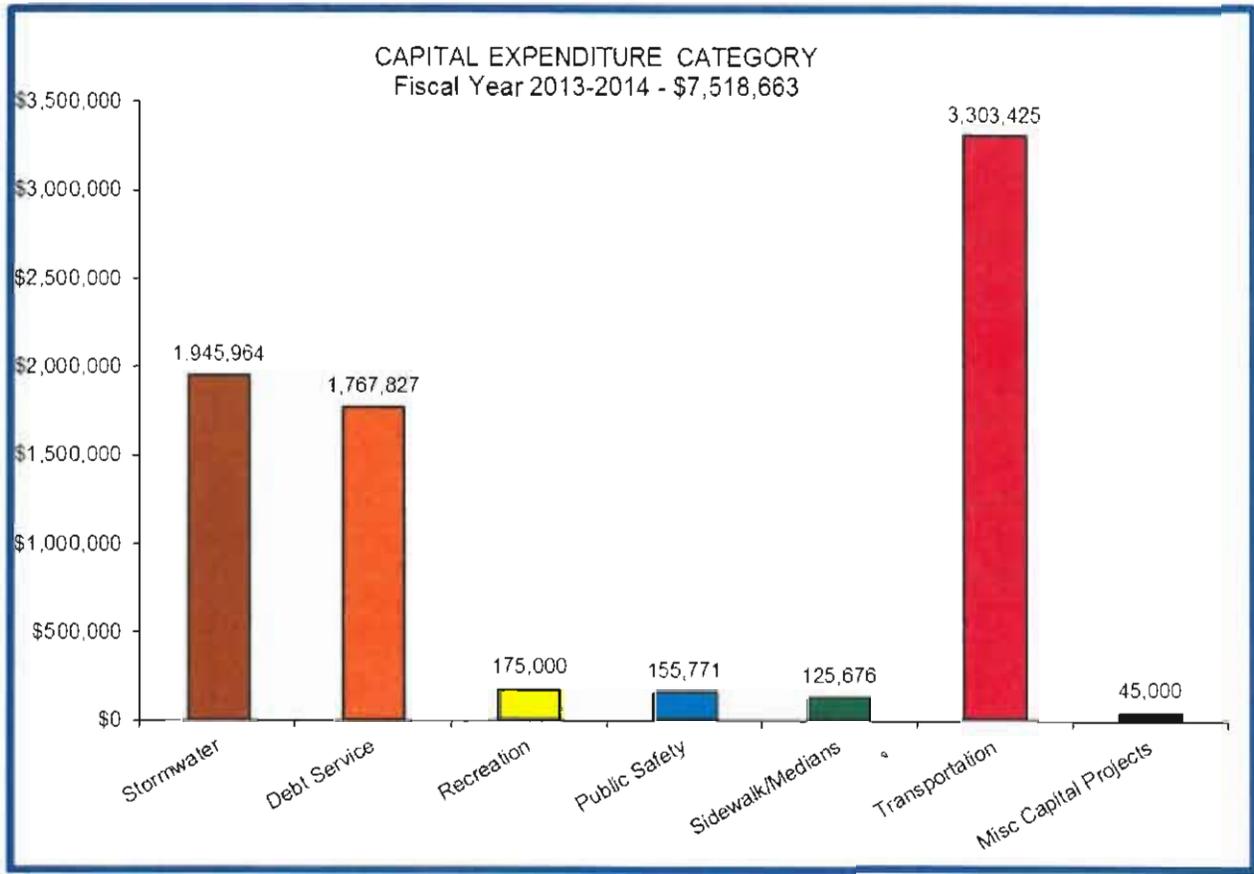
Downtown Revitalization has begun with the completion of Smothers Park and Riverfront Crossing. The Convention Center and transformation of Veterans Boulevard are scheduled to be complete in early 2014. These changes have provided an area for cultural arts, pedestrian-friendly shopping and increased entertainment opportunities.

FLEET AND FACILITIES REPLACEMENT PLAN

Implementation in 1998-99 of an all-City Fleet and Facilities Replacement Plan relieved individual City departments of the need to place vehicular capital items and large maintenance items in their yearly budgets. It also relieved the City Commission from the need to budget unexpected high-ticket items on an as-needed basis by scheduling those items in advance. Departments are charged yearly an amount that is based on a 20-year projection of replacement and maintenance costs, and those revenues are credited to the Fleet and Facilities Replacement Fund. Under this plan, high maintenance items are projected and planned. Vehicles are replaced on a constantly-evolving schedule, decreasing vehicle maintenance costs and increasing monies received from the sale of those vehicles.

2013-2018 CAPITAL IMPROVEMENT PROGRAM

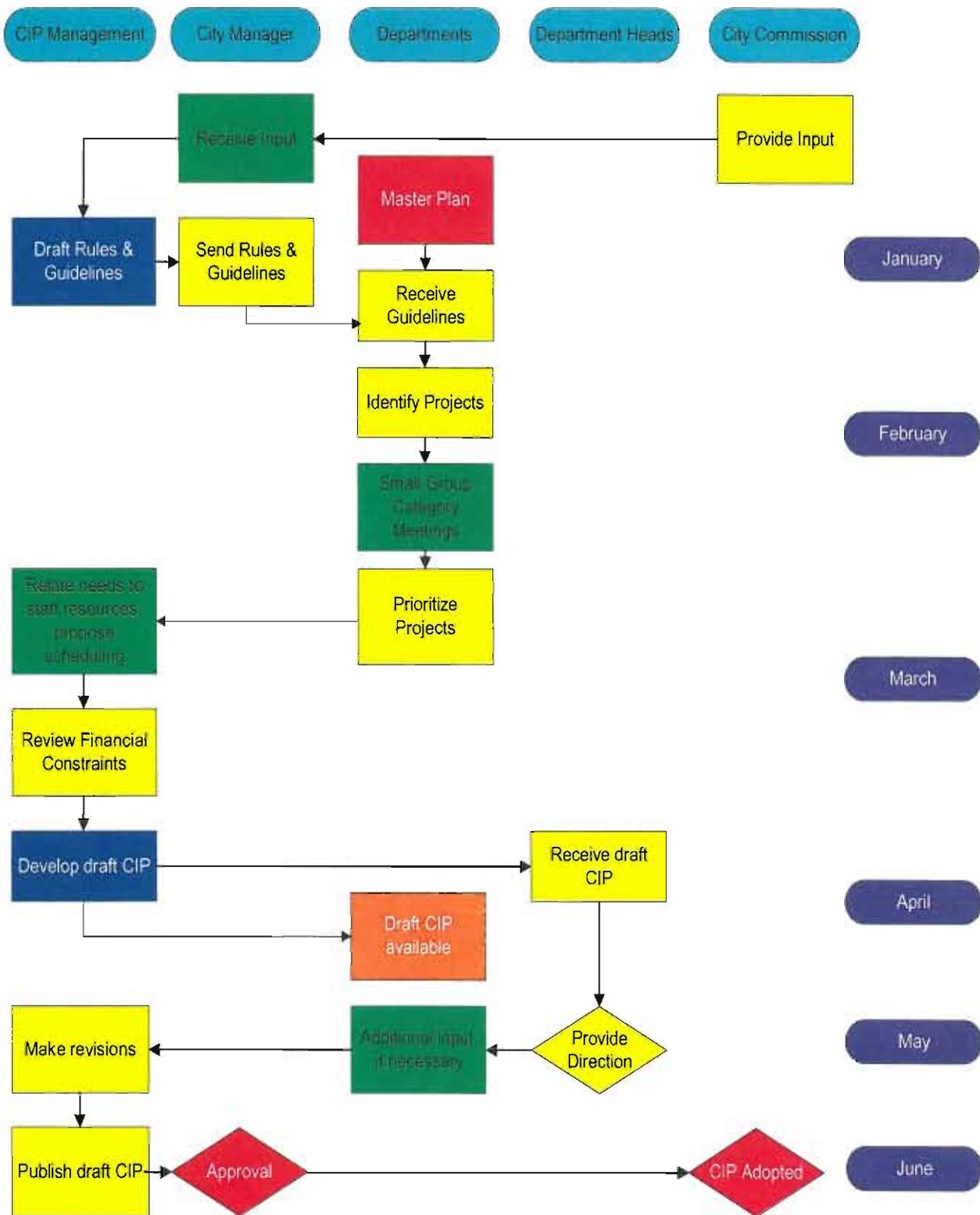
The Your Community Vision Fund is the major source of funding for the current five-year CIP program. The following chart shows the allocation of 2013-14 CIP revenue by category. This CIP concentrates on areas most important to our citizens and the City Commission – stormwater maintenance, public safety, transportation/streets, and recreation. The Commission remains committed to maintenance and improvement in both of these areas. With the additional .33% occupational and net profit tax increase as a funding source, the City is able to maintain its commitment to these projects, while committing to a wider range of capital projects in the near future.



GUIDELINES FOR PROJECT SELECTION

The following chart illustrates the normal CIP preparation process, designed to achieve maximum department participation and to reflect the capital investment priorities of the community.

2013-2018 CAPITAL IMPROVEMENT PROGRAM



DEFINITIONS

A CIP is a comprehensive five-year plan of proposed capital improvement projects. Proposed capital improvements or projects are purchases or construction of capital assets. For a project to be considered, it must fall within the following definition of a CIP project:

- ◇ projects or deliverables that are either furnished, designed or constructed;
- ◇ projects that substantially extend the life of existing capital items or infrastructure;
- ◇ studies or analyses that could lead to the design and construction of CIP projects; and
- ◇ have a minimum cost of \$10,000.

Capital improvements include street improvements, park development and acquisition of land, major construction of public facilities, and major repair or renovation projects of City infrastructure facilities.

PROJECT CATEGORIES

Capital projects fall within one of five categories. The categories are conducive to small group meetings with project sponsors, and staff members from any department with project involvement, and assist in the development of a CIP. The categories are as follows:

<u>General Improvements</u>	This category provides the most variety of highly visible CIP projects. It includes those projects that are not included in the other four categories.
<u>Public Safety Improvements</u>	This category provides funding for projects related to the public safety arena, in particular, the Police and Fire Departments.
<u>Street Improvements</u>	This category provides for projects related to street improvements. They involve such improvements as construction of roadway, reconstruction, widening, signalization, and right-of-way acquisition.
<u>Park Improvements</u>	This category provides for projects related to the provision of parks and recreation facilities, such as Sportscenter, community center, golf course or park land improvements.
<u>Stormwater Improvements</u>	This category provides for projects related to the improvement of the storm water system. These include a Stormwater Drainage Master Plan, water inlet and pipeline reconstruction, and concentrated and significant efforts to clean and improve pipelines and drainage ditches in the community.

PRIORITIZATION

To assist in the review of various projects for funding, typically all CIP projects should be prioritized according to need. This year, the priorities were determined by stormwater improvement needs, adherence to the Parks Master Plan, continuation of the Police fleet, and projects to be constructed to leverage federal and state grant monies. These projects adhere to the following need categories (listed in priority order) that are normally used:

1. Mandatory or Committed Projects

Mandatory projects are those the City is legally required to undertake and include federal or state mandated activities or projects that the City has contracted or partially completed. This can also include projects that have received grants with time restrictions. A funded project that has not yet started does not necessarily mean that the project is "committed", since the project is still subject to review. If this project is no longer necessary, it can be delayed, or deleted and defunded.

2. Health and Safety Projects

Health and safety projects are those infrastructure improvements or capital assets needed for health and/or safety reasons. Examples include stormwater improvements, installation of traffic signals, or modification of park playground equipment to eliminate a hazardous situation.

3. Maintenance of Existing Capital Assets or Systems

These projects are required to maintain the City's investment in infrastructure and capital equipment. This includes projects ranging from street reconstruction to building renovations.

4. Major Service Equipment Replacement

These projects involve replacement of equipment required in the operations of City services. This would include replacement of a fire pumper, dump truck, or swimming pool pumps.

5. Projects which Avoid Future Additional Costs

These are projects that assist the City in reducing or eliminating future operating or capital costs. Examples would include replacing existing high maintenance landscaping with low maintenance plantings, automation of maintenance or data gathering activities, etc.

6. Studies and Analyses

These are projects that allow the City to examine new approaches for improvements to service delivery, cost savings, capital improvement projects and/or ways to enhance the financial stability of the City. Examples include the Stormwater Drainage Master Plan or the Parks Master Plan.

7. Enhance Economic Development

These are projects that will attract new businesses, retain existing businesses, and/or facilitate annexations. Examples include the installation of utilities or street improvements for future development.

8. Improve the Quality of Life

These are projects that allow the City to enhance quality of life in Owensboro, such as landscaping projects, Sportscenter improvements, and remodeling/replacing parks facilities.

Inevitably, some projects will fall under two or more of the above categories. Assigning a point system to these categories allows a "weighted" value system to rank projects. If there are still several projects with the same priority, the "method of paired comparisons" may be used. Each of the projects listed in this document has been assigned a priority according to the above need categories.

PROJECT COST ESTIMATES

The accuracy of estimated project costs contained in a CIP will vary depending on the degree of detail given to project proposals. Estimates range from educated guesses for funding of conceptually desirable projects to precise design estimates for projects ready to bid. Three categories of estimate levels are used in determining project cost estimates. Detailed descriptions for each of the three estimate levels used are set out below.

Estimate Level 1 – Conceptual Estimate

This level of estimating is the least accurate and is used when the conceptual idea or plan has been prepared without precise details. Examples of such would be a new police or fire building prior to completion of any plans (and estimates based thereon) and projects where final location is unknown and right-of-way or land costs are involved.

Estimate Level 2 – Detailed Estimate

This level of estimating is based on an approved design plan or conceptual plan which has some level of assurance that the items contained within are complete and acceptable to the City. Examples of this category are most street projects where City staff has prepared estimates based on typical street structural and geometric details using experienced bid prices. Other examples include improvements that have been proposed and identified with estimates in consultant reports.

Estimate Level 3 – Design Estimate

This is the highest level of estimating and is based on a completed set of design drawings and specifications that are ready for bidding. This level could also be called a bid or engineer's estimate.

PROJECT FINANCING

The CIP should reflect the priority plan for implementation of capital projects approved by the Commission. A CIP is a comprehensive five-year plan of implementing proposed capital projects which identifies priorities as to need, timing, cost, and method of financing during the next five years. The first year of a five-year CIP is typically adopted as the current year Capital Budget. The five-year plan is updated each year.

Need, timing, and financing are critical elements of a five-year capital improvement program. Needs are established through the process of developing a comprehensive plan that involves professional staff members representing each department and the public benefit. Small group meetings are used to discuss, properly scope out and prioritize projects, fostering teambuilding, improved communications, and coordination between departments. Each project has a designated Project Sponsor. The City Engineer and Finance Director provide overall CIP Project Management and facilitate establishing project priority setting, project scheduling, and project financing. The CIP Project Management Team will develop a monthly CIP project status meeting with all project managers to provide a mechanism for keeping projects on schedule and within budget. This is the point in the process that would normally occur in February-March of a typical year, as shown on the previous flow chart. Once the projects were identified following Your Community Vision, small group category meetings, e.g. street improvements, storm drain improvements, general improvements, and park improvements, were convened to prioritize, schedule and determine funding for the five-year program. These meetings continue to meet as necessary to update priorities, scheduling and funding needs.

The *Summary of Capital Projects* summarizes City's capital projects. The *Capital Projects Funding Summary* highlights the financing available to fund the 2013-18 CIP. A description of each project follows the *Summary*. The description includes the following information: the estimate level, the project sponsor, the project description, comments, any impacts on the operating budget, major project milestones, the estimated schedule of completion, and project financing. Project costs may be further broken down into categories of expenditures, e.g. design, land costs, cost of improvements.

Program Description

This program provides financing for capital projects.

Account	Capital Project Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Revenue and Transfers:						
8111	Transfer from General Fund	\$ 605,246	\$ 324,250	\$ 45,000	\$ 45,000	
8122	Transfer from Sanitation	0	0	30,000	0	
8123	Transfer from Your Community Vision	57,846	0	0	0	
	Total Transfers	<u>663,092</u>	<u>324,250</u>	<u>75,000</u>	<u>45,000</u>	-40.0%
6401	Interest Earnings	20,543	23,293	0	0	
8101	Grant - Federal	531,092	936,960	206,376	0	
8102	Grant - State	0	0	409,789	0	
8112	Transfer from Daviess County	143,589	352,138	88,117	0	
8126	FEMA	0	10,527	0	0	
8160	Issuance of Debt	0	0	6,800,000	0	
	Total Revenue	<u>695,224</u>	<u>1,322,918</u>	<u>7,504,282</u>	<u>0</u>	-100.0%
	Total Revenue and Transfers	<u>\$ 1,358,316</u>	<u>\$ 1,647,168</u>	<u>\$ 7,579,282</u>	<u>\$ 45,000</u>	<u>-99.4%</u>
Expenditures:						
9802	AED's	\$ 0	\$ 0	\$ 10,000	\$ 0	
9692	Brownfield Grant	96,484	287,041	16,475	0	
9820	Skate Park	0	0	800,000	0	
9834	ERP Software	84,772	363,213	577,261	0	
9808	Public Works Building	1,029,559	15,650	13,550	0	
9804	City Connections	0	17,717	0	0	
9810	CBR Equipment Grant	283,436	523,513	1,184,616	0	
9825	Southtown Boulevard Land	0	36,754	202,237	0	
9837	Energy Efficiency Grant	180,361	308,559	70,003	0	
9855	Miscellaneous Capital Projects	65,407	0	6,112,908	45,000	
9857	Old Hartford Bike/Ped Program	143,000	81,677	207,552	0	
9941	Operations Support Building	0	0	128,907	0	
	Total Expenditures	<u>\$ 1,883,019</u>	<u>\$ 1,634,124</u>	<u>\$ 9,323,509</u>	<u>\$ 45,000</u>	<u>-99.5%</u>

2013-2014 Budget

Fund 07: Your Community Vision

Program Description

This program provides financing for Your Community Vision capital projects.

Account	Capital Project Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Revenue						
6101	.33% Occupational License	\$ 3,647,349	\$ 3,781,667	\$ 3,583,946	\$ 3,832,479	
6102	.33% Net Profit License	806,322	756,693	668,561	701,989	
6084	Penalty and Interest	41,419	46,371	20,400	22,440	
6401	Interest on Investments	104,940	181,062	95,569	95,000	
8101	Federal Grants	326,814	344,580	866,213	0	
8112	County Contribution	0	0	0	0	
	Transfer from Central Dispatch	0	0	50,000	0	
8124	Transfer from RWRA Operating Fund	0	0	0	0	
8160	Issuance of Debt	7,027,052	3,051,028	4,002,345	0	
8233	BABS Federal Credit	73,111	71,050	68,888	53,302	
	Total Revenue and Transfers	<u>\$ 12,027,007</u>	<u>\$ 8,232,451</u>	<u>\$ 9,355,922</u>	<u>\$ 4,705,210</u>	<u>-49.7%</u>
Expenditures:						
5601	Stormwater Maintenance-Ditch Crew	\$ 195,818	\$ 297,540	\$ 397,903	\$ 398,051	
5903	Transfer to Debt Service	7,855,979	712,386	820,089	1,767,827	
5878	Transfer to Capital Projects	57,846	0	0	0	
9608	Stormwater Projects Outsourced	103,969	167,133	114,045	339,466	
9613	Stormwater Projects RWRA	543,316	476,071	696,550	408,447	
9614	Harsh Ditch Phase II	3,503,350	1,203,708	900,763	0	
9615	Devins Ditch Phase I	778,210	97,110	269,788	0	
9616	Scherm Ditch Phase I	2,517,112	2,694,744	2,988,741	0	
9619	Salt Storage	9,200	124,045	0	0	
9631	Chautauqua Park field and restrooms	10,911	0	0	0	
9636	Moreland Park Restrooms	0	124,741	349,577	0	
	Moreland Park Dugout	0	0	8,800	0	
9639	Eastern Little League	23,254	10,489	0	0	
9640	Sidewalk Program	151,110	103,135	118,208	125,676	
9641	Median Program	3,422	14,579	69,918	0	
9651	Armory	1,000,032	0	200,000	0	
9652	Ben Hawes House	123,275	35,958	0	0	
9653	Rinaldo Road Widening	0	154,529	750,471	0	
9654	18th Street Extension	0	11,555	0	0	
9655	Southtown Blvd Extension	0	4,945	0	0	
	Grimes Avenue Extension	0	8,040	7,015	1,800,000	
9680	Police Vehicles	175,108	45	123,897	0	
9682	Police MDT's	0	76,375	77,075	73,350	
9683	Police Training Center	14,222	0	50,000	0	
9685	Fire Station Generator	20,901	0	0	0	
9689	Police MDT's Maintenance	62,643	16,418	126,953	41,921	
9690	Police Brownfield Grant	363,635	274,554	5,140	0	
9691	Firefighter Boat	89,394	0	49,544	0	
9807	Persimmon Ditch	0	114,146	1,094,771	0	
9833	Ice Rink Construction	18,680	0	0	0	
9844	Pools - Renovations	0	29,720	50,280	0	
9657	MS4 Stormwater Consulting	0	0	150,000	0	
9642	Moreland Tennis Courts	0	0	800,000	0	
9679	Radio System	0	0	1,550,000	0	
	Showroom Lounge	0	0	1,250,000	0	
	Signage	0	0	0	175,000	
	Downtown Infrastructure	0	0	3,180,000	1,228,425	
	Moreland Park Basin	0	0	0	800,000	
	24th Street Repave/Rehab	0	0	0	275,000	
	Voicesirens-Thompson Berry Park	0	0	0	40,500	
	Total Expenditures	<u>\$ 17,621,387</u>	<u>\$ 6,751,966</u>	<u>\$ 16,199,528</u>	<u>\$ 7,473,663</u>	<u>-53.9%</u>

Program Description

This program provides for the development of the Greenbelt Park, utilizing Federal and State grant funding.

Account Description	<u>Audit 2010-2011</u>	<u>Audit 2011-2012</u>	<u>Amended Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>% Change</u>
Revenue					
6401 Interest	\$ 725	\$ 1,084	\$ 0	\$ 0	
Total Revenue	<u>\$ 725</u>	<u>\$ 1,084</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.0%</u>

Fund 11: Riverfront Development

Program Description

This program provides for funding of riverfront development projects.

Account Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Revenue					
8101 Federal Grants	\$ 4,661,196	\$ 2,002,997	\$ 16,971	\$ 0	
8111 Transfer from General Fund	187,500	0	0	0	
Total Riverfront Projects Revenues	<u>\$ 4,848,696</u>	<u>\$ 2,002,997</u>	<u>\$ 16,971</u>	<u>\$ 0</u>	<u>-100.0%</u>
Expenditures					
5602 Land Improvements	\$ 4,661,196	\$ 2,002,997	\$ 351,826	\$ 0	
5610 Land Improvements (non reimburs)	1,050,187	1,719,943	289,782	0	
Total Riverfront Projects Expenditures	<u>\$ 5,711,383</u>	<u>\$ 3,722,940</u>	<u>\$ 641,608</u>	<u>\$ 0</u>	<u>-100.0%</u>

Fund 16: Downtown Revitalization

Program Description

This program provides for funding of downtown revitalization.

Account Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Revenue					
6105 Insurance Licenses	\$ 2,641,190	\$ 2,960,242	\$ 3,068,214	\$ 3,175,601	
6401 Interest on Investments	199,586	477,178	0	150,000	
8152 Sale of Capital Assets	48,831	0	0	0	
8160 Issuance of Debt	20,460,000	40,400,000	20,000,000	0	
8201 Miscellaneous Revenue	34,440	14,250	0	0	
Transfer from Economic Development Fund	0	0	2,294,000	0	
Total Downtown Revitalization Revenues	<u>\$ 23,384,047</u>	<u>\$ 43,851,670</u>	<u>\$ 25,362,214</u>	<u>\$ 3,325,601</u>	<u>-86.9%</u>
Expenditures					
5918 Issue Cost	\$ 462,413	\$ 398,423	\$ 0	\$ 0	
9760 Executive Inn Property	63,517	2,780	43,157	0	
9761 Smothers Park/Riverfront Crossing	8,316,707	15,765,771	4,753,405	0	
9762 Transportation Plan Improvements	257,052	358,826	40,490	0	
9763 Administration/Other	87,841	327,479	972,226	0	
9765 State Office Building	80,076	40,708	4,706	0	
9766 Convention and Events Center	13,418	1,105,290	24,056,717	0	
9767 Street Construc/Improv	0	1,413,714	1,251,286	0	
9768 International Bluegrass Center	88,234	0	766	0	
9769 Utility Relocation	169,484	1,499,776	1,584,741	0	
9770 Hotel	29,185	(178)	120,993	0	
9771 Landscape - Convention Center	0	197,250	3,045,675	0	
9772 FF&E Convention Center	0	0	1,704,000	0	
9773 Showroom Lounge	0	110,557	0	0	
	<u>9,567,927</u>	<u>21,220,396</u>	<u>37,578,162</u>	<u>0</u>	<u>-100.0%</u>
5903 Transfer to Debt Service	650,000	21,805,540	3,392,588	4,543,127	
Total Downtown Revitalization Expenditures	<u>\$ 10,217,927</u>	<u>\$ 43,025,936</u>	<u>\$ 40,970,750</u>	<u>\$ 4,543,127</u>	<u>-88.9%</u>

Program Description

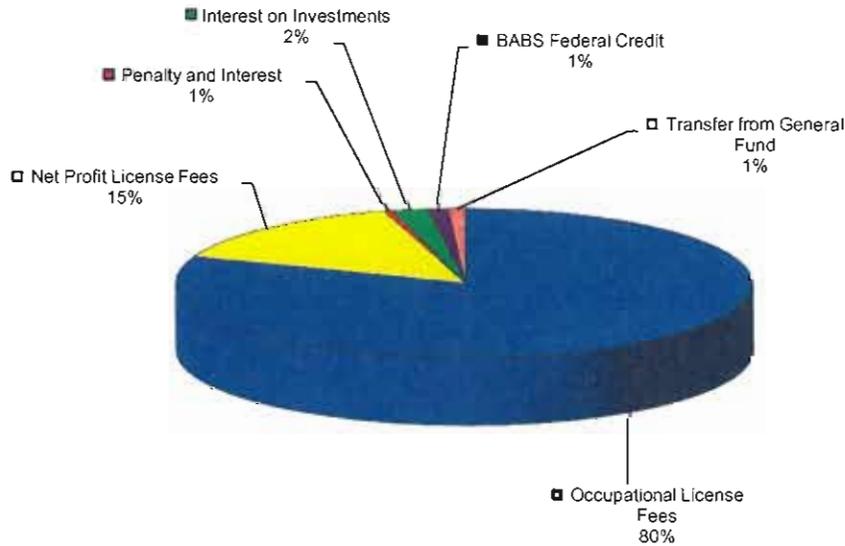
This program provides for funding of downtown operations.

Account Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	% Change
Revenue					
8122 Transfer from Sanitation	\$ 0	\$ 2,200,000	\$ 0	\$ 0	
Transfer from Fiscal Court	0	0	122,000	130,000	
6401 Interest on Investments	0	166,733	138,000	120,000	
Issuance of Debt	0	0	1,600,000	0	
Total Downtown Operations Revenues	<u>\$ 0</u>	<u>\$ 2,366,733</u>	<u>\$ 1,860,000</u>	<u>\$ 250,000</u>	<u>-86.6%</u>
Expenditures					
4538 Convention Center Management	\$ 0	\$ 263,434	\$ 455,671	\$ 349,243	
4504 Liability Insurance	0	0	0	50,000	
Convention Center Opening	0	0	0	200,000	
7101 Convention Center - Global Spectrum	0	0	0	161,882	
	<u>0</u>	<u>263,434</u>	<u>455,671</u>	<u>761,125</u>	<u>67.0%</u>
FF&E	0	0	1,600,000	0	
5903 Transfer to Debt Service	0	0	0	106,072	
Total Downtown Operations Expenditures	<u>\$ 0</u>	<u>\$ 263,434</u>	<u>\$ 2,055,671</u>	<u>\$ 867,197</u>	<u>-57.8%</u>

CAPITAL PROJECTS FUNDING SUMMARY

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Capital Carryover	\$ 2,883,913	\$ 115,460	\$ 628,836	\$ 1,339,298	\$ 2,064,149
TOTAL CARRYOVER	\$ 2,883,913	\$ 115,460	\$ 628,836	\$ 1,339,298	\$ 2,064,149
AVAILABLE FINANCING					
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Occupational License Fees	3,832,479	3,832,479	3,832,479	3,832,479	3,832,479
Net Profit License Fees	701,989	701,989	701,989	701,989	701,989
Penalty and Interest	22,440	22,440	22,440	22,440	22,440
Interest on Investments	95,000	95,000	95,000	95,000	95,000
BABS Federal Credit	53,302	41,050	41,050	41,050	41,050
Transfer from General Fund	45,000	45,000	45,000	45,000	45,000
TOTAL CURRENT YEAR	\$ 4,750,210	\$ 4,737,958	\$ 4,737,958	\$ 4,737,958	\$ 4,737,958
TOTAL AVAILABLE FUNDING	7,634,123	4,853,418	5,366,794	6,077,256	6,802,107
Less Debt Service	1,767,827	1,787,855	1,780,475	1,781,694	2,408,876
Less Capital Improvements	5,750,836	2,436,727	2,247,021	2,231,413	2,825,284
Surplus (Deficit)	\$ 115,460	\$ 628,836	\$ 1,339,298	\$ 2,064,149	\$ 1,567,947

2013-2014 Capital Projects Funding by Source

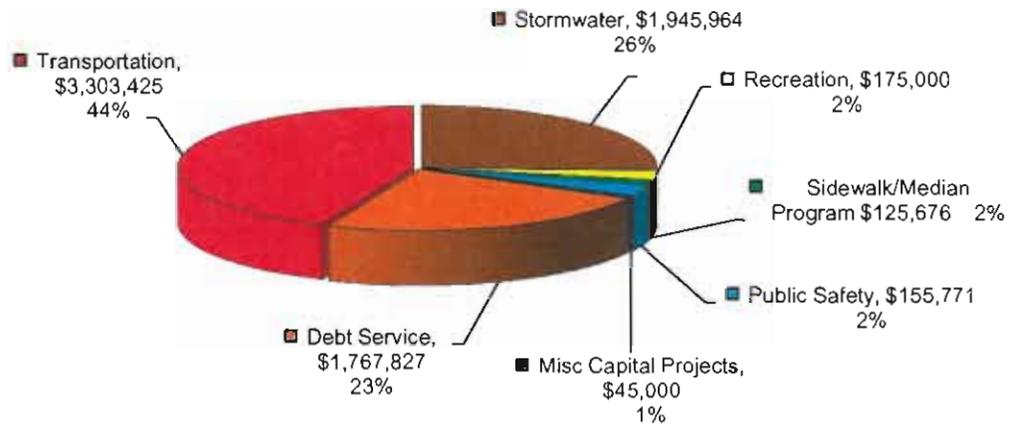


2013-2018 Capital Improvement Program

SUMMARY OF CAPITAL PROJECTS
(includes Your Community Vision and Capital Projects)

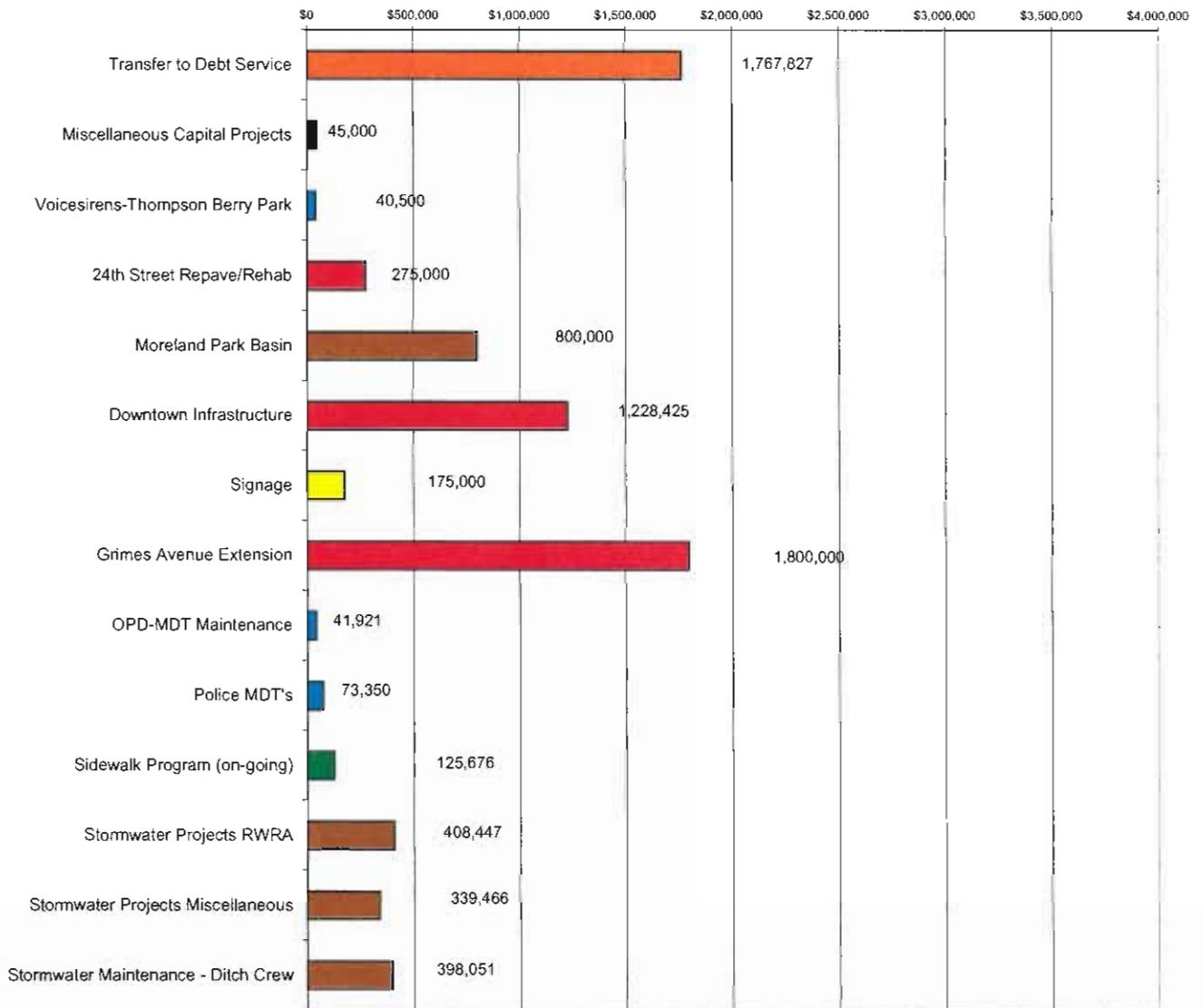
CODE	CIP PROJECTS	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Total
YCV.SWCTY	Stormwater Maint. Ditch Crew	\$ 398,051	\$ 409,478	\$ 421,762	\$ 434,415	\$ 447,447	\$ 2,111,153
YCV.SWOUT	Stormwater Projects Misc	339,466	350,165	360,670	371,490	382,635	1,804,426
YCV.SWRR	Stormwater Projects RWRA	408,447	420,700	433,321	446,321	459,711	2,168,500
YCV.SMP	Sidewalk Program (on-going)	125,676	129,446	133,330	133,330	137,330	659,112
	Police - Vehicles	0	166,667	171,667	176,817	182,121	697,272
YCV.MDTP	Police - Mobile Data Terminals	73,350	73,350	73,350	77,020	77,020	374,090
YCV.MDTM	OPD-MDT Maintenance	41,921	41,921	41,921	44,020	44,020	213,803
	Evidence Collection	0	0	0	0	500,000	500,000
	Fire Dept - Breathing Apparatus	0	315,000	0	0	0	315,000
YCV.GRIME	Grimes Avenue Extension	1,800,000	0	0	0	0	1,800,000
YCV.SIGN	Signage	175,000	0	0	0	0	175,000
YCV.DT1	Downtown Infrastructure	1,228,425	485,000	566,000	503,000	550,000	3,332,425
YCV.BASIN	Moreland Park Basin	800,000	0	0	0	0	800,000
YCV.24ST	24th Street Repave/Rehab	275,000	0	0	0	0	275,000
YCV.SIREN	VoiceSirens-Thompson Berry Park	40,500	0	0	0	0	40,500
CIP.MISC	Miscellaneous Capital Projects	45,000	45,000	45,000	45,000	45,000	225,000
YCV.DEBT	Transfer to Debt Service	1,767,827	1,787,855	1,780,475	1,781,694	2,408,876	9,526,727
TOTAL CAPITAL PROJECTS		\$ 7,518,663	\$ 4,224,582	\$ 4,027,496	\$ 4,013,107	\$ 5,234,160	\$ 25,018,008

**Capital Projects by Expenditure Category
Fiscal Year 2013-2014 - \$7,518,663**



CAPITAL PROJECTS - INDIVIDUAL ALLOCATIONS

TOTAL CAPITAL PROJECTS FUNDED 2013-2014 - \$7,518,663



2013-2018 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Stormwater	Stormwater Maintenance Ditch Crew	YCV.SWCTY

CONTACT: Lelan Hancock, Deputy Director of Public Works

PRIORITY: 1

DESCRIPTION - LOCATION:

This project involves continuing maintenance, cleanouts and repairs to the Stormwater System, specifically, cleaning 75,000 feet of ditch several times a year and spot cleaning an additional 46 miles.

COMMENTS:

The Stormwater Drainage Master Plan should provide further direction and priority for funding major repairs to the system.

IMPACT ON OPERATING BUDGET:

Project funding comes from the .33% increase in occupational and net profit license fees dedicated to Your Community Vision for capital projects. This project will not impact the General Fund during this or future years because it will continue to be funded from Your Community Vision. As the system is updated, repaired, and maintained, future maintenance and repair costs are expected to decrease significantly.

2013-2018 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Stormwater Capital	Stormwater Projects – Miscellaneous Projects	YCV.SWOUT

CONTACT: Joe Schepers, City Engineer/Deputy Director of Public Works

PRIORITY: 1

DESCRIPTION - LOCATION:

These projects involve making various improvements to the stormwater drainage system and development of a Stormwater Drainage Master Plan for long-range improvements to the system. This is an on-going program, with major improvement planned each year of the project.

COMMENTS:

These projects are stormwater projects recommended by the Stormwater Master Plan as completed by Quest Engineers in 1999. The completion of these projects will bring the trunk lines in the City up to a 25-year storm capacity.

IMPACT ON OPERATING BUDGET:

The initial funding for this project came from Decision 2002 funding, creating no significant impact on the General Fund budget. Project funding now comes from the .33% increase in the occupational and net profit license fees dedicated to Your Community Vision to capital projects. This project will impact the General Fund during future fiscal years as ditch cleaning, repairs and maintenance costs will decline.

2013-2018 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Stormwater Capital	Stormwater Projects – Regional Water Resource Agency	YCV.SWRR

CONTACT: Joe Schepers, City Engineer/Deputy Director of Public Works

PRIORITY: 1

DESCRIPTION - LOCATION:

This project involves making various improvements to the stormwater drainage system and development of a Stormwater Drainage Master Plan for long-range improvements to the system. This is an on-going program, with major improvement planned each year of the project.

COMMENTS:

The City contracts with the Regional Water Resource Agency for continuous inspection, repair and replacement of pipelines, as well as inlet maintenance and repair. City forces provide improvements to the open drainage ditch system. The Stormwater Drainage Master Plan provides further direction and priority for funding major repairs to the system.

IMPACT ON OPERATING BUDGET:

Project funding comes from the .33% increase in the occupational and net profit license fees dedicated to Your Community Vision for capital projects. This project will positively impact the General Fund during future fiscal years as ditch cleaning, repairs and maintenance costs will decline.

2013-2018 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Public Safety Street Improvements	Sidewalk Program	YCV.SMP

CONTACT: Joe Schepers, City Engineer/Deputy Director of Public Works

PRIORITY: 1

DESCRIPTION - LOCATION:

This project involves various sidewalk repair projects, construction projects and improvements to existing sidewalks throughout the City.

COMMENTS:

This is an on-going project that will enhance the appearance of the City and make repairs to existing sidewalks to increase public safety.

IMPACT ON OPERATING BUDGET:

The funding for this project comes from the .33% increase in the occupational and net profit license fees dedicated to capital projects and will not affect the General Fund budget during this or future fiscal years.

2013-2018 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Public Safety	Police - Mobile Data Terminals	YCV.MDTP

CONTACT: Chief Art Ealum

PRIORITY: 1

DESCRIPTION - LOCATION:

This project involves purchase of mobile data terminals for the Police Department fleet.

COMMENTS:

This purchase will allow officers in fleet vehicles access to a statewide computer information network and computerized Owensboro and Daviess County warrant program. This program will continue until all fleet vehicles are equipped. Officers can make local, state and national Crime Information Center inquiries while in the vehicle, and officers are now required to complete reports using computer programs rather than hard copy to comply with KYOPS reporting.

IMPACT ON OPERATING BUDGET:

The department is currently in the process of replacing/upgrading the mobile data terminal fleet. The current mobile data terminals are 6-8 years old and are at the end of their life cycle. The funding for this project comes from the .33% increase in the occupational and net profit license fees that is dedicated to capital projects. It has no impact on the General Fund operating budget in this or future fiscal years. The efficiencies that will result from purchasing new mobile data terminals are that new equipment is under warranty and the city will see a savings on maintenance contracts which are figured at per unit rates. The use of the mobile data terminals has allowed the department to reduce staffing in the Records Unit by one clerk position.

2013-2018 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Public Safety	Police - Mobile Data Terminals Maintenance	YCV.MDTM

CONTACT: Chief Art Ealum

PRIORITY: 1

DESCRIPTION - LOCATION:

This project covers maintenance contracts for the mobile data terminals for the Police Department fleet.

COMMENTS:

The department has local and manufacturer maintenance contracts for the mobile data terminal software. The department no longer maintains maintenance contracts for the hardware due to the replacement plan of the mobile data terminals. The current replacement plan has negated the need for hardware maintenance and produced an overall savings in mobile data terminal maintenance.

IMPACT ON OPERATING BUDGET:

The current mobile data terminal replacement plan will eliminate the need for hardware maintenance contracts. The current plan includes replacement of all the outdated mobile data terminals over a five year period and continuing that replacement cycle to maintain the fleet. The funding for this project comes from the .33% increase in the occupational and net profit license fees that is dedicated to capital projects. It has no impact on the General Fund operating budget in this or future fiscal years. The efficiencies that will result from this program are anticipated that the cost per incident will be higher than the cost of the maintenance contracts.

2013-2018 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Transportation Capital	Grimes Avenue Extension	YCV.GRIME

CONTACT: Joe Schepers, City Engineer/Deputy Director of Public Works

PRIORITY: 1

DESCRIPTION - LOCATION:

This project is the extension of Grimes Avenue from Alsop Lane to the future Kentucky Highway 603 (currently US 60). The purpose of the project is to allow for another ingress/egress of truck traffic from the industrial area over to US 60 (Former Bypass).

COMMENTS:

This project will provide significant relief to traffic congestion in the Ragu Drive / Highway 54 corridors by providing an alternate route from Highway 54 to Kentucky Highway 603 (currently US 60).

IMPACT ON OPERATING BUDGET:

Funding comes from the .33% increase in the occupational/net profit license fees that are dedicated to Your Community Vision fund.

2013-2018 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Transportation Capital	Signage	YCV.SIGN

CONTACT: Joe Schepers, City Engineer/Deputy Director of Public Works

PRIORITY: 1

DESCRIPTION - LOCATION:

This project involves various signage throughout the City.

COMMENTS:

This is an on-going communication effort throughout the City pertaining to transportation, tourism, and various City projects.

IMPACT ON OPERATING BUDGET:

Funding comes from the .33% increase in the occupational/net profit license fees that are dedicated to Your Community Vision fund.

2013-2018 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Transportation Capital	Downtown Infrastructure	YCV.DTI

CONTACT: Joe Schepers, City Engineer/Deputy Director of Public Works

PRIORITY: 1

DESCRIPTION - LOCATION:

This project involves the addition or replacement of certain infrastructure downtown in order to support the Downtown Revitalization. This includes the addition of utilities for the Convention Center and hotels, lengthening of Veterans Blvd., reconstruction/enhancement of 2nd Street from Walnut to JR Miller Blvd., addition of storm separation projects, and enhancement of several north south streets in the area. In the future, this project will extend to streets south of 2nd Street.

COMMENTS:

This project consists of improving a variety of structures within the downtown area, including but not limited to, the stormwater system, water lines, curbs, gutters, streets, and sidewalk reconstruction.

IMPACT ON OPERATING BUDGET:

Funding comes from the .33% increase in the occupational/net profit license fees that are dedicated to Your Community Vision fund.

2013-2018 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Stormwater Capital	Moreland Park Basin	YCV.BASIN

CONTACT: Joe Schepers, City Engineer/Deputy Director of Public Works

PRIORITY: 1

DESCRIPTION - LOCATION:

This project is located at the recently demolished Armory structure, which is now adjacent to a stormwater retention basin, at Moreland Park off Parrish Avenue.

COMMENTS:

This project consists of the enlargement of the existing basin by approximately 5 acre-ft., the redirecting of stormwater from a small combination stormwater sewer system on Parrish Avenue to the larger basin, thereby reducing stormwater pressure from the Parrish Avenue area. This project will work in conjunction with RWRA and the new indoor tennis facility being designed at Moreland Park.

IMPACT ON OPERATING BUDGET:

Funding comes from the .33% increase in the occupational/net profit license fees that are dedicated to Your Community Vision fund.

2013-2018 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Transportation Capital	24 th Street Rehabilitation	YCV.24ST

CONTACT: Joe Schepers, City Engineer/Deputy Director of Public Works

PRIORITY: 1

DESCRIPTION - LOCATION:

This project involves the reconstruction and resurfacing of 24th Street in accordance with our standard resurfacing process.

COMMENTS:

We will be removing and replacing curbs, sidewalk and majority of the street. This will make the street more efficient and drivable.

IMPACT ON OPERATING BUDGET:

Funding comes from the .33% increase in the occupational/net profit license fees that are dedicated to Your Community Vision fund.

2013-2018 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Central Dispatch	Voice Sirens – Thompson Berry Park	YCV.SIREN

CONTACT: Paul Nave, 9-1-1 Director of Central Dispatch

PRIORITY: 1

DESCRIPTION - LOCATION:

This project involves installation of voice sirens at Thompson Berry Park.

COMMENTS:

This project is to better communicate threatening weather information to those visiting Thompson Berry Park, and living in neighborhoods surrounding the park. The siren is a two mode device. It will be activated during a storm warning situation wherein the voice side of the device will alert the occupants of the park to take shelter because of the National Weather Service Thunderstorm Warning. The second part of the warning system is to activate when there is a Tornado Warning. This addition will increase emergency coverage for citizens previously not receiving the voice siren and severe thunderstorm coverage, only the audible covering most extreme weather situations.

IMPACT ON OPERATING BUDGET:

Funding comes from the .33% increase in the occupational/net profit license fees that are dedicated to Your Community Vision fund.

2013-2018 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
General Improvements	Miscellaneous Capital Projects	CIP.MISC

CONTACT: Ed Ray, Assistant City Manager/City Attorney

PRIORITY: 1

DESCRIPTION - LOCATION:

This project includes small capital projects that may occur during the fiscal year.

COMMENTS:

This funding will allow the City to conduct small capital projects which are not otherwise funded under the Capital Improvement Program.

IMPACT ON OPERATING BUDGET:

This funding affects the General Fund by 0.1%.

Program Description

This program provides for agency funding of community service providers, e.g. recreational, cultural arts opportunities, and social services, etc., and government agents who provide municipal services, including the Human Relations Commission, Owensboro Metropolitan Planning Commission, GRADD, etc.

Account Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Change %
ARTS - 7201					
5893 Agency Maintenance	\$ 40,078	\$ 13,422	\$ 79,350	\$ 26,644	
5846 Museum of Science and History	162,234	163,856	167,133	169,974	
5890 Museum of Fine Art Capital	70,494	0	44,335	0	
5881 Bluegrass Museum	25,000	75,000	100,000	100,000	
5835 Black Expo	2,642	2,668	2,721	2,767	
5848 Botanical Gardens	25,000	25,000	25,000	0	
5864 Dance Theatre - Operating	10,530	23,635	10,848	11,032	
5864 Dance Theatre - Capital	0	0	15,000	15,000	
5853 Museum of Fine Art Operations	52,054	152,575	155,627	158,273	
5827 Friday After 5	8,000	8,000	8,000	25,000	
5822 RiverPark Center/Operations	169,081	170,772	174,019	176,835	
5854 Symphony Orchestra	117,964	119,144	121,527	123,593	
5861 Theater Workshop	33,946	34,285	34,971	35,566	
Total Arts	\$ 717,023	\$ 788,357	\$ 938,531	\$ 844,684	-10.0%
SOCIAL SERVICES - 7205					
5819 Boulware Center	\$ 20,000	\$ 0	\$ 20,000	\$ 0	
5809 Clean and Serene	3,360	3,360	3,360	3,360	
5803 Elizabeth Munday Center	73,349	74,082	75,564	76,849	
5803 Elizabeth Munday Center-Study	0	0	5,000	0	
5816 Hager Foundation	0	0	0	0	
5850 Help Office	4,000	0	4,000	0	
5813 Lighthouse Recovery	0	0	0	0	
5820 Daniel Pitino Shelter	0	0	0	0	
5889 St. Benedict's Shelter	0	0	0	0	
5897 United Way	15,000	0	20,000	0	
Total Social Services	\$ 304,809	\$ 288,433	\$ 397,735	\$ 278,332	-30.0%

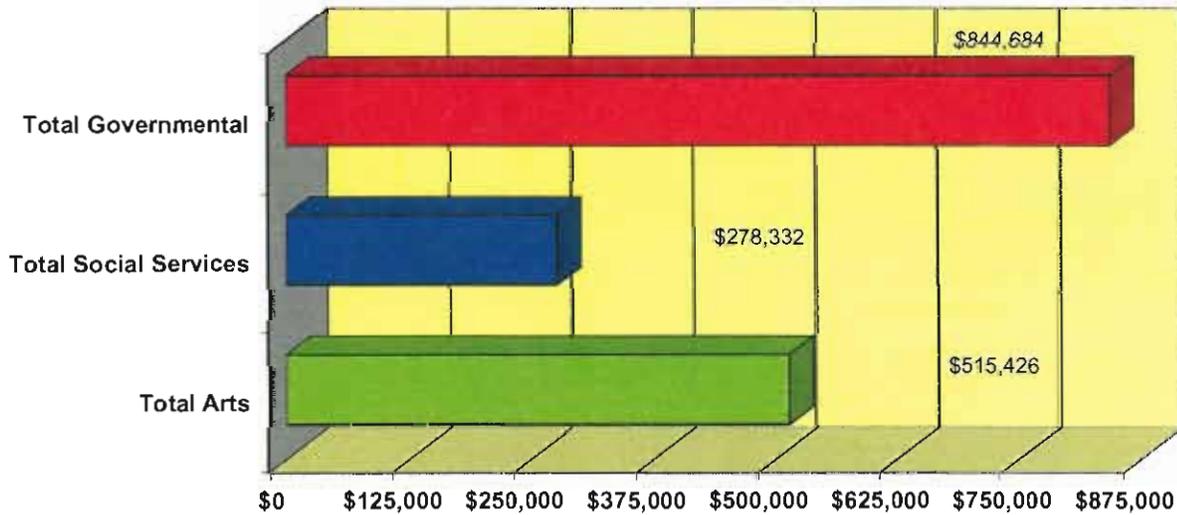
The City and United Way entered into an agreement whereby monies paid to social services agencies previously funded by the City will be paid to United Way. United Way will determine allocation of funding to those social service agencies.

Program Description

This program provides for agency funding of community service providers, e.g. recreational, cultural arts opportunities, and social services, etc., and government agents who provide municipal services, including the Human Relations Commission, Owensboro Metropolitan Planning Commission, GRADD, etc.

Account Description	Audit 2010-2011	Audit 2011-2012	Amended Budget 2012-2013	Budget 2013-2014	Change %
GOVERNMENT SERVICES - 7203					
5849 Airport	\$ 130,316	\$ 130,316	\$ 130,316	\$ 89,300	
5607 Capital Replacement	12,447	12,290	12,894	13,464	
5892 City Festivals	107,363	112,844	114,281	17,812	
5808 GRADD	76,691	77,917	82,240	83,590	
5840 Human Relations	70,943	71,652	73,085	74,327	
5841 ODC Veterans Affairs	0	0	1,250	0	
5812 OMPC	214,750	216,898	225,196	229,024	
5832 Sister Cities	5,442	5,496	5,606	5,701	
5833 Sister Cities - Japanese	2,107	2,128	2,171	2,208	
Total Governmental	\$ 620,059	\$ 629,541	\$ 647,039	\$ 515,426	-20.3%
AGENCIES TOTAL	\$ 1,641,891	\$ 1,706,331	\$ 1,983,305	\$ 1,638,442	-17.4%

Agency Funding By Category



GLOSSARY OF BUDGET TERMS

<u>Accomplishment</u>	Programs and activities successfully completed in the prior fiscal year.
<u>Accrual Basis</u>	Transactions and events are recognized as revenues/gains or as expenses/losses when they occur, regardless of the timing of the related cash flows.
<u>Ad Valorem Taxes</u>	General property taxes levied on the assessed valuation of real and personal property.
<u>ADA</u>	American with Disabilities Act.
<u>Appropriation</u>	Authorization made by the City Commission that permits officials to incur obligations against and make expenditures of resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.
<u>ASA</u>	Amateur Softball Association, www.softball.org .
<u>Assessed Valuation</u>	The value of real property and improvements, as determined by the County Assessor, against which the property tax levy is assessed.
<u>Balanced Budget</u>	All estimated sources of revenues, including uses of fund balances, equal all appropriations for the fiscal year. Sometimes a budget for which expenditures are less than income is also considered balanced. An entity has a budget surplus if expenditures are less than revenues.
<u>Bonded Debt</u>	A form of borrowing (debt financing) which reflects a written promise from the City to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects such as construction or repair of buildings, streets, or purchase high cost machinery and equipment.
<u>Budget</u>	A financial operation plan that is an estimate of proposed expenditures for a given period of time and the proposed means of financing them.
<u>Budget Message</u>	The letter of transmittal from the City Manager that provides the City Commission and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and his views and recommendations.
<u>Budgetary Control</u>	Control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within authorized appropriations limitations and available revenues.
<u>Budgetary Units</u>	Formal cost centers including programs, departments, and funds used for fiscal oversight, compliance, and control.
<u>CAD</u>	Computer aided design.
<u>CAFR</u>	Comprehensive Annual Financial Report.
<u>Capital</u>	Assets of significant value and having a useful life of several years (the term capital assets is also used).
<u>Capital Expenditures</u>	Money spent to add or expand property, plant, and equipment assets, with the expectation that those assets will benefit the City over a long period of time (more than one year); also called capital outlay.

GLOSSARY OF BUDGET TERMS

<u>Capital Improvement</u>	Projects which purchase or construct capital assets. Typically, capital improvements include new street improvements, park development, land acquisition, major public facilities construction, and major maintenance/repair projects such as street resurfacing or public facilities modifications.
<u>Capital Improvement Program (CIP)</u>	A comprehensive five-year plan of implementing proposed capital projects which identifies priorities as to need, cost, and method of financing. The first year of the CIP is adopted as the current capital budget.
<u>Capital Outlay</u>	See "Capital Expenditures".
<u>Capital Projects Funds</u>	Governmental-type fund used to account for current financial resources and expenditures related to acquisition, construction, or repair of capital projects other than those financed by proprietary type (enterprise) funds.
<u>CDBG</u>	Community Development Block Grant.
<u>CERS</u>	County Employees Retirement System.
<u>CHDO</u>	Community Housing Development Organization, www.kyhousing.org .
<u>CIP</u>	Capital Improvement Program.
<u>CJED</u>	Criminal Justice Executive Development, a training program.
<u>COBRA</u>	Consolidated Omnibus Budget Reconciliation Act passed by Congress in 1986.
<u>Community Development Block Grant (CDBG)</u>	A federal grant awarded to the City through the United States Department of Housing and Urban Development (HUD), whose objective is to provide decent housing, a suitable living environment and expanding economic opportunities for low to moderate income persons.
<u>Contingency Reserve</u>	A specific line item appropriation from which to distribute additional funds to decision units for salary increases resulting from employee contract negotiations and to pay for emergencies or unanticipated expenditures that from time to time arise during the course of a fiscal year.
<u>CPR</u>	Cardiopulmonary resuscitation.
<u>CSD</u>	Communications Systems Director.
<u>DARE Program</u>	Drug Abuse Resistance Education, www.dare.org .
<u>Debt Service</u>	Payment of interest and repayment of principal to holders of the City's debt instruments.
<u>Debt Service Fund</u>	Governmental-type fund used to account for current resources and expenditures associated with meeting annual debt service obligations.

GLOSSARY OF BUDGET TERMS

<u>Decision 2002</u>	In 1997, the City Commission approved a 5-year increase to Occupational License and Net Profit License fees. The decision for the increase received support of City residents after a poll was conducted. The incremental increase in fees was used solely to finance specific Decision 2002 projects. This dedicated revenue source lapsed in 2002
<u>Department</u>	A major budgetary unit of organization in the City that has been assigned overall management responsibility for an operation or a group of related operations and activities within a functional area. Departments are often comprised of one or more program reporting entities, or divisions, in one or more funds.
<u>Depreciation</u>	A systematic adjustment to book value of a capital asset to recognize the decline in value of an asset due to usage, passage of time, or other similar factors. Depreciation, while required for generally accepted accounting purposes, is not a budgetary type of expenditure since it does not involve commitments for future expenditures of monies.
<u>EDC</u>	Economic Development Corporation, also known as Greater Owensboro Economic Development Corporation, http://edc.owensboro.com .
<u>EEO</u>	Equal Employment Opportunity.
<u>EMS</u>	Emergency Medical Services.
<u>Enterprise</u>	Used to account for specific services, e.g., sanitation, transit, recreation, funded directly by fees and charges to users.
<u>Equipment Charges</u>	Charges or "rental fees" charged to user departments to defray the cost of maintaining the equipment used and to replace the equipment when it exceeds its useful life.
<u>Equity</u>	The difference between assets and liabilities in a proprietary fund. In a governmental fund, this difference is referred to as "fund balance".
<u>ESN</u>	Emergency Service Number
<u>Expenditure Detail</u>	Line item total for each expenditure/expense account within a department and/or program.
<u>Expenditure/Expense</u>	Outflow of funds paid or to be paid for acquisition of goods or services.
<u>FAA</u>	Federal Aviation Administration, www.faa.gov .
<u>FBI</u>	Federal Bureau of Investigation, www.fbi.org .
<u>Fiscal Year</u>	The financial year for the City of Owensboro is July 1 through June 30 of the subsequent year.
<u>FMLA</u>	Family Medical Leave Act.
<u>Franchise Fees</u>	A fee assessed major utility companies for the privilege of using public rights-of-way and property within the City limits, e.g. Kenergy, Atmos Energy, and TimeWarner.
<u>FTA</u>	Federal Transit Association, www.fta.dot.gov .

GLOSSARY OF BUDGET TERMS

<u>Fund</u>	A major budgetary unit with revenues and expenditures segregated for specific activities.
<u>Fund Accounting</u>	The accounts of the City are organized on the basis of funds, departments, and programs (budgetary units) and are used to demonstrate legal compliance and to aid in financial management by segregating financial transactions of various City functions and activities.
<u>Fund Balance</u>	The difference between assets and liabilities accounted for in a governmental unit. The fund balance itself is divided into "reserved" and "unreserved" portions. The "unreserved fund balance" is a measure of a government's net available financial resources.
<u>GAAP</u>	Generally Accepted Accounting Principles
<u>GANTT chart</u>	A horizontal bar chart frequently used in project management, a Gantt chart provides a graphical illustration of a schedule that helps plan, coordinate and track specific project tasks, using project management applications.
<u>General Fund</u>	Governmental-type fund through which all revenues and expenditures are accounted if not specifically allocated by law or contractual agreement to another specific fund. The General Fund is the main operating fund of the City.
<u>GFOA</u>	See Government Finance Officers Association.
<u>GIS</u>	Geographical Information System.
<u>Government Finance Officers Association (GFOA)</u>	A professional association of state, provincial and local finance officers in the United States and Canada. The GFOA was founded in 1906. For further information, visit the GFOA website at www.gfoa.org .
<u>Governmental Type Fund</u>	Fund having a measurement focus on current financial resources, thereby eliminating the need for revenue and expenditure accruals. The City has four categories of Governmental Type Funds: General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund.
<u>GPS</u>	Global positioning system.
<u>GUI</u>	Graphic User Interface.
<u>HIPAA</u>	Health Insurance Portability and Accountability Act.
<u>HOME Grant</u>	Home Investment Partnerships Program, Department of Housing and Urban Development under authority of the National Affordable Housing Act, Title II, 1990, as amended - formula grant for use for housing rehabilitation, tenant-based rental assistance, assistance to homebuyers, and acquisition and new construction of housing. Funding may be used for necessary and reasonable activities related to the development of non-luxury housing, i.e., site acquisition and/or improvements, demolition and relocation. Only 10% of the jurisdiction's allocation may be used for administrative costs. Funds may not be used for public housing modernization, matching funds for other Federal programs, reserve accounts or operating subsidies for rental housing, annual contributions contracts, or activities under the Low Income Housing Preservation Act, except for priority purchasers.

GLOSSARY OF BUDGET TERMS

<u>ICAC</u>	International Crimes Against Children.
<u>Interest</u>	Income resulting from the prudent investment of idle cash.
<u>Interfund Transfers</u>	Amounts transferred from one fund to another.
<u>IRS</u>	Internal Revenue Service www.irs.gov .
<u>KCTCS</u>	Kentucky Community and Technical College System, www.kctcs.org .
<u>KHSAA</u>	Kentucky High School Athletic Association, www.khsaa.org .
<u>KIA</u>	Kentucky Infrastructure Authority, www.kia.ky.gov
<u>KLC</u>	Kentucky League of Cities, www.klc.org .
<u>KRS</u>	Kentucky Revised Statutes.
<u>KTC</u>	Kentucky Transportation Cabinet, www.kytc.state.ky.us .
<u>KYOPS</u>	Kentucky Open Portal Solution.
<u>Level of Service</u>	A description of the services provided, or activities performed, and the cost and personnel requirements.
<u>Line Item</u>	The description of an object of expenditure, e.g., salaries, supplies, contract services, etc.
<u>MDT</u>	Mobile data terminal.
<u>Modified Accrual Basis</u>	Financial resource increases and decreases are recognized only to the extent they reflect near-term inflows or outflows of cash. Amounts are recognized as revenue when earned only so long as they are collectible within the period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, debt service payments and a number of specific accrued liabilities are recognized as expenditures only when payment is due because it is only at that time that they are normally liquidated with expendable available resources.
<u>MUDTC</u>	Manual on Uniform Traffic Control Devices.
<u>NCIC</u>	National Crime Information Center, www.fas.org/lrp/agency/doj/fbi/is/ncic.htm .
<u>NFPA</u>	National Fire Protection Association, www.nfpa.org .
<u>NIBRS</u>	National Incident Based Reporting System.
<u>NIMS</u>	National Incident Management System.
<u>Non-Capitalized Equipment</u>	Expenditure for acquisition of equipment for direct services that is not depreciated.
<u>NPDES</u>	National Pollution Discharge Elimination System
<u>NSA</u>	National Softball Association, Inc., www.playnsa.com .
<u>Objective</u>	Program or activity intended to be implemented in the ensuing fiscal year.

GLOSSARY OF BUDGET TERMS

<u>OMHS</u>	Owensboro Medical Health System, www.omhs.org .
<u>OMU</u>	Owensboro Municipal Utilities is City-owned and provides water and electricity to the community, www.omu.org .
<u>OPD</u>	Owensboro Police Department.
<u>Operating Budget</u>	The portion of the budget that pertains to basic operations of the various municipal funds, departments, and programs.
<u>OSHA</u>	Occupational Safety and Health Association, www.osha.gov .
<u>Performance Indicator</u>	Quantitative measures of accomplishments and objectives, sometimes known as workload/performance measures.
<u>Personnel Analysis</u>	Changes to personnel allotment from the previous fiscal year. Reorganizations, reclassifications and reallocation of resources are highlighted in this section.
<u>Personnel Costs</u>	Costs of wages, salaries, retirement, and other employee benefits for all City employees.
<u>PFRF</u>	Police & Firefighters' Retirement Fund
<u>POPS</u>	Persistent organic pollutants.
<u>PRIDE</u>	PRIDE is a grassroots, non-profit organization who seeks to improve the appearance of Owensboro Daviess County through public involvement.
<u>Property Tax</u>	A tax imposed on real property (land and permanently attached improvements) based upon the assessed value of the property.
<u>Proprietary Type Fund</u>	Fund having a measurement focus on the flow of economic resources and determination of net income including current and non-current financial resources. Since non-current economic resources must be considered, revenue and expenditure accruals are considered. The City budgets for one category of Proprietary Type Fund, which is Enterprise Funds, e.g., Sanitation Fund, Transit Fund, and Recreation Fund.
<u>Recreation Fees</u>	Charges for services provided to participants of Parks and Recreation Department classes, activities, and recreational sports.
<u>RED</u>	Rapid Emergency Deployment.
<u>Regional Water Resource Agency (RWRA)</u>	City-county sewer agency, www.rwra.org .
<u>Reserves</u>	A savings account maintained for restricted use, e.g., self-insurance programs or capital improvement projects, or for unrestricted use to protect the City from emergencies or unanticipated expenditures.
<u>Revenue</u>	Amounts the City receives and/or earns as income, including but not limited to items such as taxes, user fees, franchise fees, licenses, issuance of debt, rents, grants, fines, and interest earnings.
<u>Revenue Analysis</u>	Departmental revenue sources are described. Revenue increases, decreases and strategies are highlighted in this section.

GLOSSARY OF BUDGET TERMS

<u>RWRA</u>	See Regional Water Resource Agency.
<u>SAN</u>	Storage Access Network.
<u>Services & Supplies</u>	Category of line items that describe non-salary and non-capital outlay expenditures.
<u>SOP</u>	Standard operating procedure.
<u>Special Revenue Fund</u>	Governmental-type fund used to account for proceeds from specific revenue sources (other than from trusts or capital improvement projects), the expenditures of which are legally restricted for specific purposes, e.g. Community Development (CDBG) Fund.
<u>Subvention</u>	Revenues collected by the State or other government entity which are allocated to the City on a formula basis.
<u>SWOT Analysis</u>	Strengths, Weaknesses, Opportunities and Threats analysis for neighborhood groups.
<u>User Fees</u>	Receipt of a fee for providing a direct and specifically identifiable service to a particular customer, e.g. building permit fee.
<u>USSSA</u>	United States Specialty Sports Association, www.USSSA.com .
<u>USTA</u>	United States Tennis Association, www.USTA.com .
<u>W.I.D.C.</u>	West Irving Diecast.
<u>Working Capital</u>	The excess of current assets over current liabilities.
<u>WMD</u>	Weapons of mass destruction.
<u>Your Community Vision</u>	In Fiscal Year 2002-2003, the City Commission approved an increase to the Occupational License and Net Profit License fees. The incremental increase in fees is set aside solely to finance specific Your Community Vision capital projects and cannot be used for operating expenses.

