CITY OF OWENSBORO

2018 - 2019

ANNUAL BUDGET

City of Owensboro – 2018-2019 Annual Budget
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CITY OF OWENSBORO
KENTUCKY

P.O. Box 10003
Owensboro, Kentucky 42302
www.owensboro.org

June 12, 2018

Honorable Mayor and Commissioners:

I hereby submit to you the proposed fiscal year (FY) 2018-19 operating budget for the City of Owensboro. I want to thank you for your leadership and guidance in directing the financial affairs of the City in a responsible and progressive manner during the demanding and complicated budget process.

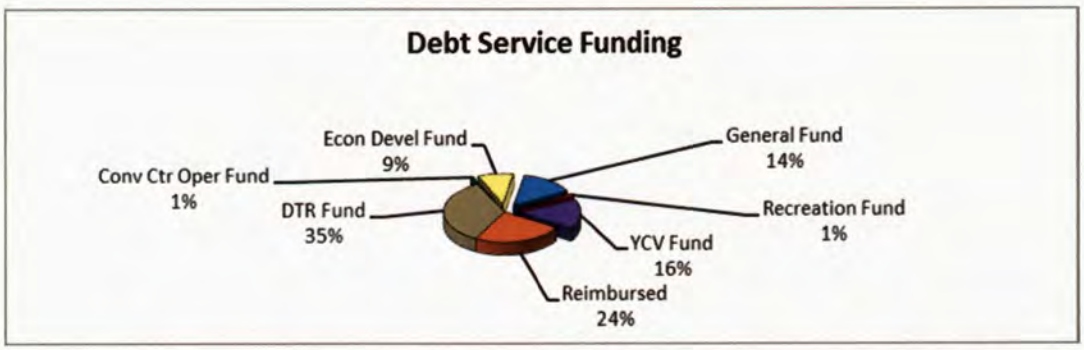
All Funds. The proposed revenue budget for all funds is $119,236,450 and the proposed expenditure budget for all funds is $120,467,008. This is a $1,606,174, or 1.4%, increase in revenues and a $29,684,257, or 19.8% decrease in expenses compared to the FY 2017-18 amended budget. See page 35 herein for a breakdown of revenue and expenditure by fund.

General Fund Revenues. The proposed FY 2018-19 General Fund revenue budget is $55,611,604 and reflects an increase of $4,144,548 or 8.1%, compared to the FY 2017-18 amended budget. The most significant components of the revenue budget include raising the Insurance Premium License Fee rate on all insurance types (except health, which remains at 4%) from 8% to 10% and increasing the property tax revenue by 4% effective July 1, 2018. These proposed increases to the revenue stream are needed to address projected deficits.

With the tax increases, the fund balance for FY 2018-19 and forecasted budget years is projected to be at, or slightly above, the GFOA recommended minimum level through FY 2020-21.

General Fund Expenditures. The proposed FY 2018-19 General Fund expenditure budget is $54,883,072 and reflects an increase of $2,648,791, or 5.1%, compared to the FY 2017-18 amended budget. This growth is due to a variety of factors including the addition of a new fire truck ($852,762) to address the needs of the City's growing east side, higher pension contribution rates set by the State (increasing pension costs by $817,752), subsidy increase of $500,329 from General Fund to Recreational Fund, and a debt service payments increase of $501,042 for the downtown parking garage and transportation projects (reimbursable from TIF funds).

Debt Service. Debt service appropriations for FY 2018-19 are $13,234,643, of which $3,159,942 will be reimbursed by outside agencies, bringing the city's debt service obligation to $10,074,701. The General Fund is responsible for $1,902,924 of the total debt service, which represents 3.5% of the General Fund budget. The remaining debt service is funded by Special Revenue and Enterprise Funds totaling $8,171,777.



A complete outline of the City's Debt Service can be found in the Debt section pages 245 through 250 herein.

Capital Improvement Program. The City's Capital Improvement Program is made up of the Capital Projects Fund and the Your Community Vision Fund. In the Capital Projects Fund, the activity is primarily for the construction of the Bluegrass Music Hall of Fame and Museum and a downtown parking garage. In the Your Community Vision Fund, the activity is primarily related to stormwater projects and maintenance, transportation projects, public safety, parks and other community-wide projects. The City is investing $7,259,953 in the City's Capital Improvement Program. This amount includes $2,062,110 for debt service on capital projects. For more detailed discussion, please see the Capital section of the budget, pages 251 through 265 herein.

Parks and Recreation. The Parks and Recreation budget is reflected both in the General Fund (as a department) and in the Recreational Fund. This budget provides for the replacement of the maintenance building at Ben Hawes Golf Course. As an additional revenue source, the former parkkeeper's house at Grimes Avenue is budgeted to be sold in FY 2018-19. Considerable resources will continue to be needed at Smothers Park, recognized as having the #1 playground in the world, to keep pace with the maintenance requirements.

Arts and Social Services Appropriations. A total of $1,289,676 is being allocated for the Arts and Social Services agencies in our community. Funding to the Arts increased by $63,667, or 7.9%, from FY 2017-18. Funding to Social Services decreased by $241,969, or 36.3%, due to completion of a four-year funding commitment to Owensboro Community and Technical College for expansion. The Arts and Social Services funding represents 2.3% of the General Fund budget. Please see pages 234 and 235 for a list of agencies funded.

General Information

There are six major sections of the budget document: Introduction; Financial Structure, Policy, and Process; Departmental Budgets; Non-Departmental Budgets; Debt Service; and Capital Budget. Each department is shown in a separate tab. The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Distinguished Budget Presentation Award to the City of Owensboro for the 18th consecutive year for the fiscal 2017-18 budget. This award is valid for a period of one year only. We believe the fiscal 2018-19 budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

SHORT TERM FACTORS:

As with most years, there are short-term factors that influence the budget, including pending unfunded mandates from the State-run pension system in which the City is required to participate. Stabilizing revenues and building the reserve are proactive measures to lessen the impact of these factors.

Public Safety. Public safety continues to be a primary concern for the City. Having the proper number of highly trained police officers, firefighters, and dispatchers is critical to the City and its residents. Attracting and retaining public safety employees has become increasingly difficult. In an attempt to address this issue, pay increases and service bonuses are reflected in this budget. This budget also funds upgrades from systems which are no longer supported, both in dispatch (Computer Aided Dispatch software) and police (Records Management Systems and Mobile Data Terminal software).

Pension Costs. The City experienced a significant increase in the County Employee Retirement System (CERS) mandated rates, increasing to 35.34% from 31.55%, or 12%, for hazardous-duty employees and to 21.48% from 19.18%, or 12%, for non-hazardous-duty employees. In an attempt to close the gap on the underfunded CERS liability, the State legislature passed HB362 in the 2018 legislative session. This provides for higher CERS contribution rates but limits their increase to no more than 12% per year over the prior fiscal year from July 1, 2018 to June 30, 2028.

Health Insurance. The City is self-funded for health insurance. Due to proactive health and wellness initiatives and a decrease in the number and value of individual claims, the health insurance fund balance has grown to the targeted level.

Salary Increase. By policy, eligible employees receive an annual step increase of 1.25%. In addition to their step increase, this budget includes a cost-of-living increase of 3%. This equates to a total annual increase in salaries to current eligible employees (excluding targeted increases) of 4.25%. It is vital to maintain attractive pay and benefits in order to attract and retain quality employees. Retaining employees in certain positions within the City has become a growing issue. This budget also reflects pay increases in targeted areas in an effort to attract and keep quality employees.

Infrastructure. Over recent years, the City has taken on an additional 14.78 miles of street through annexations, new construction, and the transfer of ownership from the State. Street maintenance continues to be a significant concern for the stability of the overall community. With this budget the streets will be on a 30-year paving schedule, reduced down from 40-years. Based on the average life of asphalt, a 20-year paving schedule is considered optimal.

LONG TERM FACTORS:

Growing the Corporate Boundary. The corporate boundary of the City has expanded by approximately 200 acres due to annexation of the Gateway Commons Hwy 54 Tax Increment Financing (TIF) development area, necessitating the need for additional fire and police staff, a new ladder truck and additional resources for street maintenance. The Gateway Commons Hwy 54 TIF Development area includes over 300,000 square feet of retail, several restaurants, a hotel, and entertainment facilities. The first stores opened in early 2018.

Public Safety. According to recent studies, we need an additional 14 police officers to keep pace with rising response requirements.

Public Works. The maintenance of public infrastructure continues to be a top tier concern as we look forward. This includes funding for repairs and resurfacing of roads and the maintenance of storm water systems. Repair costs range in price from $325,000 to $6 million per project and are forecast to become critical in phases over the next ten years. Aging City facilities are also of concern as we look to future.

Economic Development. The City continues to bolster economic development through creatively incentivizing jobs, marketing tourism, growing the city's footprint, seeking innovative partnerships to expand existing businesses, and attracting new ventures to our community.

TIF. Despite the City's unprecedented investment in itself, and particularly its downtown riverfront over the past ten years, there are still significant infrastructure improvements needed for the City to reach its full potential in attracting private investment, new residents and tourism from around the world. To further this effort, among other initiatives, the City has been approved for two separate TIF development areas in partnership with the Commonwealth of Kentucky.

Gateway Commons: The Gateway Commons Development area added over 200 acres to the corporate boundary of the City. Located on our growing east side, this development is projected to have a significant economic impact to the local economy. After complete buildout, the project investment is expected to reach $335.3 million, supporting over 2,200 jobs annually and generating $3.1 billion in total economic impact. Its construction is estimated to generate a one-time impact of $377.2 million and 2,523 jobs. Over a 20-year period, the project is estimated to generate $158.4 million of eligible state and local tax revenues. This includes $23.2 million in local taxes and $135.2 million in state taxes. By contrast, if the site remained undeveloped, tax revenues are estimated to amount to $186,582 in the same 20-year period.

Downtown Riverfront Revitalization Project: The continued revitalization of downtown is dependent upon enhancement of the public infrastructure in this area. Public and private investment is expected to reach $142.5 million: $95.2 million of private investment, and $47.3 million of public infrastructure costs. Over a 20-year period, the project is expected to support over 580 jobs annually and generate $1.2 billion in total economic impact, including the addition of a new hotel, the Bluegrass Music Hall of Fame and Museum, a parking garage, leasable office space and numerous retail opportunities.

City of Owensboro Mission Statement

The goals of the City of Owensboro are:

To provide first-class public safety;

To improve the efficiency and effectiveness of government services;

To promote economic development;

To enhance neighborhood quality and values; and

To provide appropriate community facilities.

To assist in the achievement of these goals, the City Commission and City staff identified city-wide objectives and provided funding accordingly. Objectives, accomplishments, strategies, and progress measures are reflected in each departmental budget throughout the budget book.

CONCLUDING THOUGHTS:

The goal of this year's budget is to address the projected deficits of the General Fund reserve balance, while maintaining and in some cases (public safety and infrastructure) increasing the level of service provided to the residents of this City. We realize that we must operate within our means and are committed to managing our resources, always looking for ways to be more efficient. By example, we have reduced staff 28 positions over the past ten years by becoming more efficient.

ACKNOWLEDGMENTS:

I want to thank the Department Heads, Managers, and in particular the Finance Department staff, for the many long hours of work they contributed to make this budget work for the benefit of the citizens of our City.

Respectfully submitted,

William E. Parrish

City Manager

Matrix of Primary City Goals by Fund/Department

The table below reflects which fund/department contributes toward the City's Mission Statement as outlined in the Transmittal Letter. Please refer to the departmental sections for details on activities planned in support of these goals.

FUND / DEPARTMENT	Public Safety	Government Efficiency	Economic Development	Quality of Life	Community Facilities
GENERAL FUND DEPARTMENTS:					
General Government		X			
Administration		X			
Community Development			X		
Personnel		X			
Finance		X			
Information Technology		X			
Parks Administration/Programs		X		X	
Police	X				
Fire	X				
Engineering		X			
Street		X			
Property Maintenance		X		X	X
Community Services - Agency Funding		X		X	
INTERNAL SERVICE FUNDS:					
Facilities Maintenance		X			X
Garage Services		X			
Fleet & Facilities Replacement		X			
Insurance		X		X	
ENTERPRISE FUNDS:					
Sanitation		X			
Transit		X		X	X
Recreation				X	X
Convention Center Operations		X	X		X
Sportscenter Operations		X	X		X
GIS		X			
SPECIAL REVENUE FUNDS:					
CDBG/HOME		X		X	
Downtown Revitalization		X		X	X
Drug and Property Recovery	X	X			
Economic Development		X	X	X	X
Your Community Vision		X		X	X
Central Dispatch	X	X			X
Greenbelt		X		X	
CAPITAL PROJECTS FUNDS:					
Capital Improvement		X			X
Wellness				X	X

DISTINGUISHED BUDGET PRESENTATION AWARD

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Owensboro

Kentucky

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Owensboro, Kentucky, for its annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

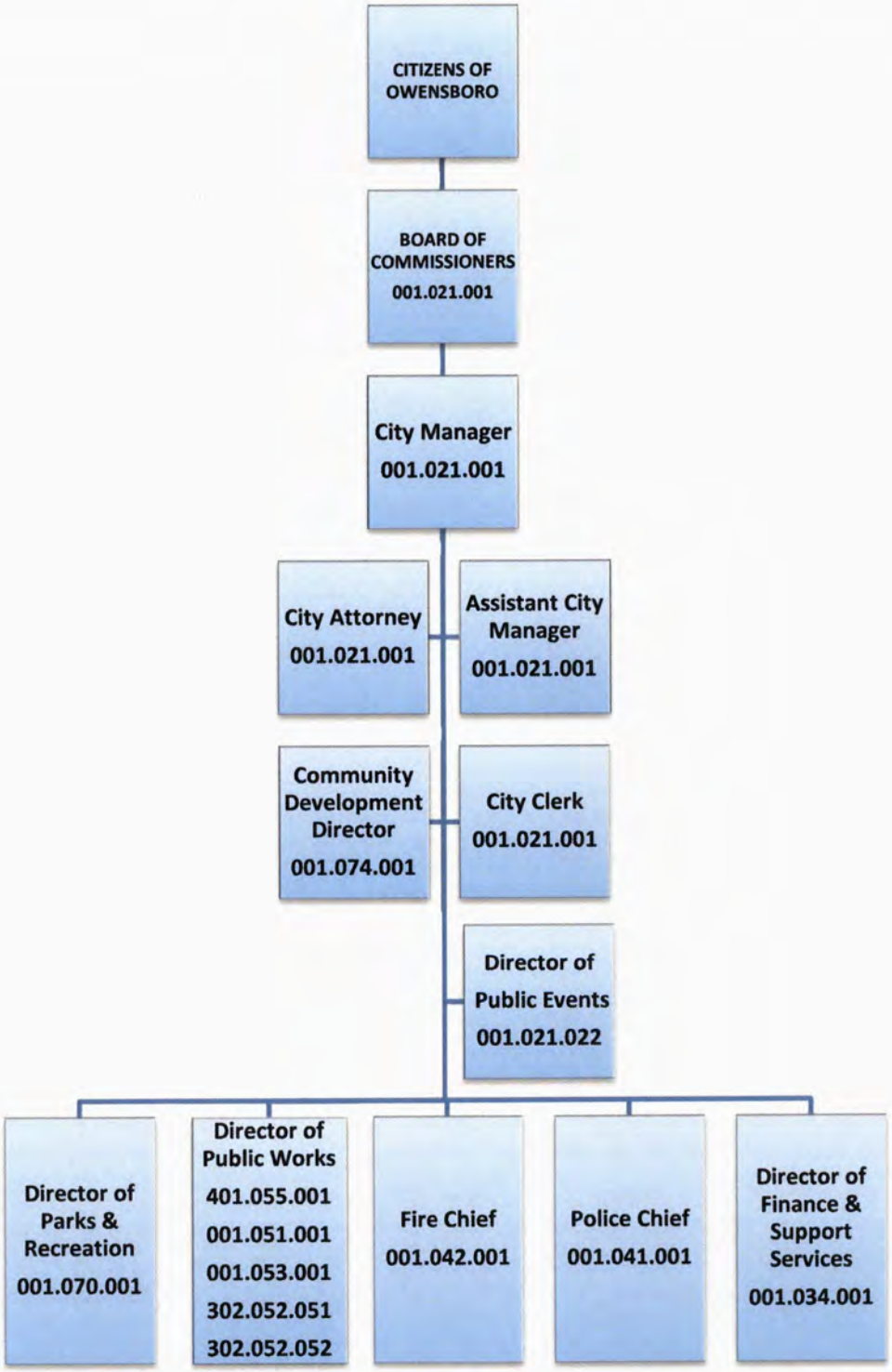
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

OWENSBORO
PROGRESS
1817
KENTUCKY

CITY OF OWENSBORO

ORGANIZATION CHART FISCAL YEAR 2018-2019

FUND.DEPARTMENT.DIVISION



DIRECTORY OF PUBLIC OFFICIALS
FISCAL YEAR 2018-2019

ELECTED OFFICIALS

Mayor Tom Watson

Commissioner Pam Smith-Wright

Commissioner Jay Velotta

Commissioner Bob Glenn (Mayor Pro Tem)

Commissioner Larry Conder

APPOINTED OFFICIALS AND DEPARTMENT HEADS

City Manager	William Parrish
Assistant City Manager	Nate Pagan
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
Director of Parks & Recreation	Amanda Rogers
Community Development Director	Abby Shelton

CITY APPOINTED BOARDS AND COMMISSIONS

911 Emergency Operations Center Oversight Committee

Art Ealum | Steve Lynn | Steve Mitchell

Audubon Area Community Services Board of Directors

Amanda Rogers

Alliance for a Drug-Free Owensboro/Daviess County Steering Committee

RonSonlyn Clark | Rosemary Conder | Lisa Jones
Larry Conder

Bluegrass Music Hall of Fame & Museum Board of Trustees

Tom Watson

Board of Ethics

Sean Land

Citizens Advisory Committee on Community Development

Aaron Anderson | Bobby McCormick | Daisy James
Jeff Danhauer | Anne Mulligan | Joanne Kendall
Judy Dixon | Cecil Phillips | Kathy Shouse

City Employee Pension Fund Board

Josh Bachmeier | Angela Hamric | Beth Cecil
Donnie Brey | Lynn Holland | Larry Conder
Tom Watson | Pamela Smith-Wright

City Utility Commission

Tony Cecil | Tom Maddox | Ted Lolley
J.T. Fulkerson | Paul Martin

County Board of Assessment Appeals

Benji Dewitt | Carroll Hayden

Economic Development Properties, Inc.

Tom Watson | Nate Pagan

Elizabeth Munday Senior Center Board

Jennifer Allen | Rita Jo Holtzman | Dayna Cox
Tom Clark | Patti Jenkins | Sim Davenport
Bill Cooper | D.J. Johnson | Nick Hetman
Melinda Cornell | Joe Mason | Ed Higdon
Jeff Sanford | Harrison Price | Pam Smith-Wright
Lora Wimsatt | Levi Reames

GRADD Regional Transportation Committee

Kevin Collignon

GRADD Transportation Policy Committee

Tom Watson | Nate Pagan

Greater Owensboro Chamber of Commerce

Jay Velotta

Greater Owensboro Economic Development Corporation

Tom Watson

Green River Area Development District (GRADD)

Nate Pagan | Cindy Fiorella

Green River District Board of Health

Leslie Smeathers

Historic Preservation Board

Gary Adams | Louise Murdock | Ted Lolley
Ed Allen | Terry Woodward

Housing Authority Board

Tom Covington | Rita Moorman | Jean Maddox
Adrian Frazier | Rick Searcy

Human Relations Commission

Joanne Kendall | Samuel Tandy | Meagan Hagan
Trenton Hagan | JD Warfield | Kaitlin Norweiler
Bob Desai | Angelica Almanza | Naheed Murtaza
Joseph Martin

Medical Control Authority for Emergency Medical Services/Ambulance

Steve Johnson | Russ Ranallo | Richard Peach

Owensboro Area Shelter & Information Services

Art Ealum

Owensboro Metropolitan Planning Commission

John Kazlauskas | Fred Reeves | Larry Moore
Beverly McEnroe

Owensboro Riverport Authority Board

Tom Castlen | Ed Ray | Rod Kuegel
J.T. Fulkerson | Jacob Reid | Everett Taylor

CITY APPOINTED BOARDS AND COMMISSIONS

Owensboro Municipal Improvement Corporation

Angela Hamric, Nate Pagan, Steve Lynn, Tom Watson

Owensboro Sister Cities and Regions, Inc.

Karen Campbell, Madison Silvert, Kelia West, Beck Glenn, Michael Vanover, Tom Watson, Robin Joska, Jeanette Ward, Jiten Shah, Larry Mayfield

Owensboro-Daviess County Convention & Visitors Bureau

Tim Ross

Owensboro Technical Advisory Committee on Transportation

Nate Pagan

Owensboro-Daviess County Board of Health

Nate Pagan

Owensboro-Daviess County Industrial Development Authority

John Kazlauskas, Nate Pagan

Owensboro Metropolitan Planning Board of Adjustments

Robynn Clark, Fred Reeves, Jerry Yeiser

Owensboro-Daviess County Building Code of Appeals

Ben Clark, Jr., Ted Lolley, Jim Wolter

Owensboro Health Regional Board of Directors

Mark Milsap, Gavin Roberts, Terry Woodward, Debbie Nunley

Owensboro-Daviess County Regional Airport Board

Clay Ford, Madison Silvert, Jerry Yeiser, Brenda Clayton, Gene Wright

Owensboro Public Arts Commission

Gary Adams, Moretta Bosley, Kitty Kizer, Barbara Bennett, Anne Damron, Esther Jansing, Ann Kincheloe, John Medley, Michael Vanover, David Searles, Waitman Taylor, Bill Tyler, Rosemary Conder

Parking Committee

Bailey Bennett, Steve Mitchell, Wayne Shelton, Kevin Collignon, Tim Ross, Jeff Speed, Tim Goff, Abby Shelton

Parks Advisory Board

Hannah Thurman, Noel Clayton, John Delacey, Bobby McCormick

Police & Firefighters' Retirement Fund Board

Bobby Blandford, Lloyd Nash, Tom Watson, Angela Hamric

Property Maintenance Code Enforcement Board

Aaron Anderson, Garrett Keller, Cecil Phillips, Tim Burks, Glenn Morrison

RiverPark Center, Inc. Board of Directors

Tony Cecil

Regional Water Resource Agency

Ed Cecil, Harry Roberts, Jr., Bob Whitmer, David Johnson

Walk of Fame Advisory Board

Rosemary Conder, Kathy Olson, Terry Woodward, Keith Lawrence

Historical Staffing by Fund/Department

Fund	FYE 2017	FYE 2018	FYE 2019	FYE 2017	FYE 2018	FYE 2019
	Full-Time			Non Full-Time		
General Fund						
Administration [1]	9.0	9.0	9.0	10.0	10.0	10.0
Community Development (no change)	1.0	1.0	1.0	0.0	0.0	0.0
Information Technology/GIS (no change)	16.0	15.0	15.0	2.0	2.0	2.0
Finance (no change)	17.0	17.0	17.0	5.0	5.0	5.0
Personnel (no change)	5.0	5.0	5.0	2.0	2.0	2.0
Parks/Recreation [2]	16.0	14.0	14.0	170.0	161.0	164.0
Police (no change)	114.0	121.0	121.0	14.0	14.0	14.0
Dispatch (no change)	28.0	30.0	30.0	8.0	8.0	8.0
Fire [3]	94.0	100.0	100.0	2.0	2.0	2.0
Property Maintenance (no change)	0.8	1.7	1.7	0.8	0.8	0.8
Engineering [4]	10.3	10.3	10.3	5.0	5.0	4.0
Street Division (no change)	17.6	17.6	17.6	0.0	0.0	0.0
Total General Fund	328.6	341.5	341.5	218.8	209.8	211.8
Facilities Maintenance (no change)	24.7	23.6	23.6	0.0	0.0	0.0
Garage (no change)	8.1	8.1	8.1	0.0	0.0	0.0
Sanitation (no change)	28.6	28.8	28.8	1.2	1.2	1.2
Stormwater (no change)	3.0	3.0	3.0	0.0	0.0	0.0
Transit (no change)	22.0	23.0	23.0	25.0	19.0	19.0
Total City	**415.0**	**428.0**	**428.0**	**245.0**	**230.0**	**232.0**

EXPLANATIONS OF STAFFING CHANGES

[1] In 2019, reduced 1 FT Assistant City Manager/City Attorney, reduced 1 FT Assistant City Attorney; added 1 FT City Attorney, added 1 FT Assistant City Manager due to restructure.

[2] Added 3 NFT due to restructuring.

[3] Reduced 1 FT Assistant Fire Chief; added 1 FT Batallion Chief due to restructure. Reduced 5 FT Driver Engineers; added (5) Firefighters due to restructure.

[4] Reduced 1 NFT Construction Inspector

ORDINANCE 9-2018

AN ORDINANCE ADOPTING AND APPROVING THE ANNUAL BUDGET OF THE CITY OF OWENSBORO, KENTUCKY, FOR THE FISCAL YEAR BEGINNING JULY 1, 2018, AND ENDING JUNE 30, 2019, 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 2018-2019 Annual Budget for the City of Owensboro, Kentucky, for the fiscal year beginning July 1, 2018, and ending June 30, 2019, 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, the Board of Commissioners fixed the date of June 12, 2018, 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; and

WHEREAS, this Ordinance grants such authority to take such action as is necessary to administer the appropriations, rates that support such appropriations and directives contained herein.

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 2018-2019 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, 2018, and ending June 30, 2019, in the amount of $120,467,008, inclusive of Internal Service Funds, for the various purposes designated in the 2018-2019 Annual Budget.

Section 2. The 2018-2019 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 existing appropriations will lapse at the expiration of June 30, 2018, with the exception of outstanding encumbrances, which will automatically be adjusted to current year from 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, City Attorney, 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 2018-2019 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 5th day of June, 2018.

PUBLICLY READ AND FINALLY APPROVED ON SECOND READING, this 12th day of June, 2018.

Thomas H. Watson, 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)	20.86
Miles of Streets	250.30
Miles of Sidewalks	231.69
Population	59,404
Households	24,628
Families	14,256
Female/Male ratio	53.1%/46.9%
Median earnings:	
Men	$35,598
Women	$22,844
Caucasian	84.9%
Black or African American	6.9%
American Indian and Alaska Native	.1%
Asian	1.5%
Hispanic or Latino	3.6%
Persons reporting some other race	.3%
Persons reporting two or more races	2.7%

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	428
Part-time and Temporary	233

City Public Schools

Elementary Schools	5
Middle Schools	1
High Schools	1
Preschools	1

Parks & Recreation

Number of Parks	25
Acres of Parkland	960
Number of Swimming Pools	2
Number of Tennis Courts	36
Number of Golf Courses	2

Other Recreational Facilities

Convention Center	1
Sports Arena	1
Ice Arena	1
Performing Arts Center	1
Senior Center	1
Recreation Center	1
Softball Complex	1
Ball Diamonds	14
Youth Football Fields	4
Youth Soccer Fields	12
Number of Basketball Courts	11
Number of Museums	3

Water Utility

Number of Users	24,999
Annual Consumption (mil)	4,562
Miles of Distribution	326

Sewer Utility

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

Electric Utility

Number of Street Lights	9,459
Number of Traffic Signals	123

CITY OF OWENSBORO
GENERAL INFORMATION

The City

Owensboro, originally known as Yellow Banks (due 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. Owensboro ranks as Kentucky's fourth largest city in terms of population and is the industrial and cultural capital of western Kentucky.

A 2017 *USA Today* article ranked Owensboro #11 in the country for percentage of new mortgages being closed by millennials (those entering adulthood since 2000), citing our recent downtown makeover as one of the factors attracting this demographic. In 2013, Owensboro was named an All-American City (one of only ten communities selected nationwide) by the National Civic League. *Forbes* magazine ranked Owensboro #6 on their 2013 "Best Small Cities For Jobs" and #62 "Best Small Places for Business and Careers," including #24 in job growth and #37 ranking for "Low Cost of Doing Business." Other recent national honors include recognition of the high quality of life and the good environment for raising a family.

Location

Owensboro, the county seat of Daviess County, Kentucky, lies on the southern banks of the Ohio River, one of the nation's major waterways. Part of 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. An improved section of U.S. Highway 231 in southern Indiana and a recently expanded Owensboro bypass complete a four-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 growth in the area's economy and workforce compared to the previous year. As of May 2018, area employment over the prior twelve months averaged 45,257, an increase of 2.0% from the prior year average. The May 2018 unemployment rate was 3.9%, less than the prior year rate of 4.3% and the State rate of 4.2%, and just higher than the U.S. rate of 3.6%. The total number of Owensboro Municipal Utilities active water and electric meters was slightly higher and has been steady for several years, with much of the recent construction in the city occurring in areas served by Kenergy and the local water districts. The rate of construction of new single-family housing was up nearly 50% from the prior year. The value of new non-residential projects increased over 50% above the prior year due to continued strong numbers of new projects and additions.

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 and Unifirst Drives and extensions of Tamarack Road and Southtown Boulevard. This has proven to be a valuable tool for attracting new industry to Owensboro. In recent years, a local expansion to the Airpark of a national mortgage processing company brought over 800 jobs to three new buildings. The Owensboro-Daviess County Regional Airport has completed facility and terminal expansions valued at over $40 million. Direct flights to the Orlando area for the past eight 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 recent years, 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. In 2015, this "Lazy Dayz" playground was named the #1 playground in the world by the Landscape Architects Network, one of the 10 best playgrounds in the United States by USA Today, and 18th best playground in America by Early Childhood Education Zone.

The City has recently completed a $99 million downtown redevelopment and revitalization project, partnering 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 opened in January 2014. It is flanked by two new privately-developed hotel projects with 270 total rooms at a total cost of over $35 million, and a third hotel project is in development. 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. Several additional downtown construction projects have been started recently. In 2015, *Southern Business & Development Magazine* included Owensboro on their list of "10 Great Southern Downtowns That Are Worth A Visit."

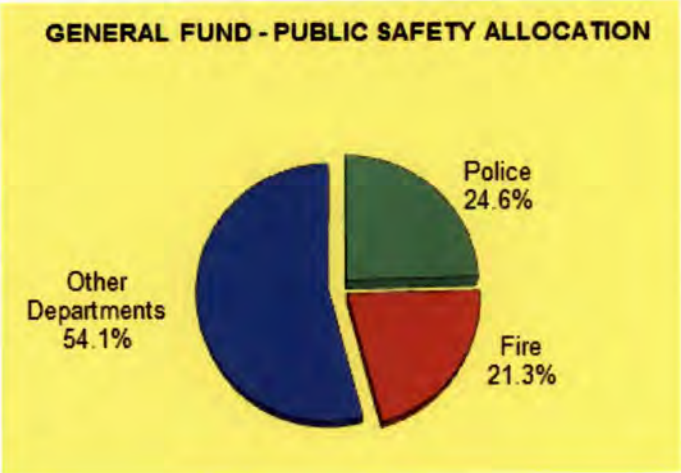
The City has been approved for two separate Tax Increment Financing (TIF) project areas in partnership with the Commonwealth of Kentucky. The Downtown Riverfront Revitalization TIF project will continue revitalization of downtown through public and private investment expected to reach $142.5 million. The Gateway Commons TIF project on 200 acres of recently annexed land is expected to include total investment of $335.3 million and is estimated to generate $158.4 million of eligible state and local tax revenues over a 20-year period.

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 Spectrum. 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 3.50 minutes for OPD and 4.53 minutes for OFD, in accordance with the National Fire Protection and United States Insurance Service Offices recommendations. Our combined City-County 911 Dispatch Center helps ensure efficient and effective Public Safety dispatch services throughout the county. Public Safety accounts for 45.9% of the General Fund expenditure budget. This 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. Graduate programs are offered locally by Brescia, Western Kentucky University and Murray State University. Western Kentucky University-Owensboro offers a host of undergraduate and graduate degree programs on their recently expanded Owensboro Campus. These programs provide area residents with the opportunity to earn post-graduate degrees without leaving the city.

Owensboro is proud of The Wendell H. Ford Government Education Center located at the Area Museum of Science and History. The late Senator Wendell H. Ford, who was 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) is a community-based, not-for-profit regional health system covering 14 counties in Western Kentucky and Southern Indiana. The health system's mission is to heal the sick and to improve the health of the communities it serves, a population of nearly 400,000 people. Its $385 million state-of-the-art flagship hospital facility (licensed for 477 beds and pictured above) officially opened in Owensboro June 1, 2013. It also operates a separate hospital in Greenville, KY licensed for 135 beds, as well as several clinics and other health services.

OH offers a variety of medical services, and patients consistently benefit from quality care. In recent years, OH has been ranked in the top 5 percent for clinical excellence by Healthgrades, a leading healthcare rating firm, including top 2 percent for 2014. For 2013 and 2014, Healthgrades named OH Regional Hospital one of America's 100 Best Hospitals. 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.

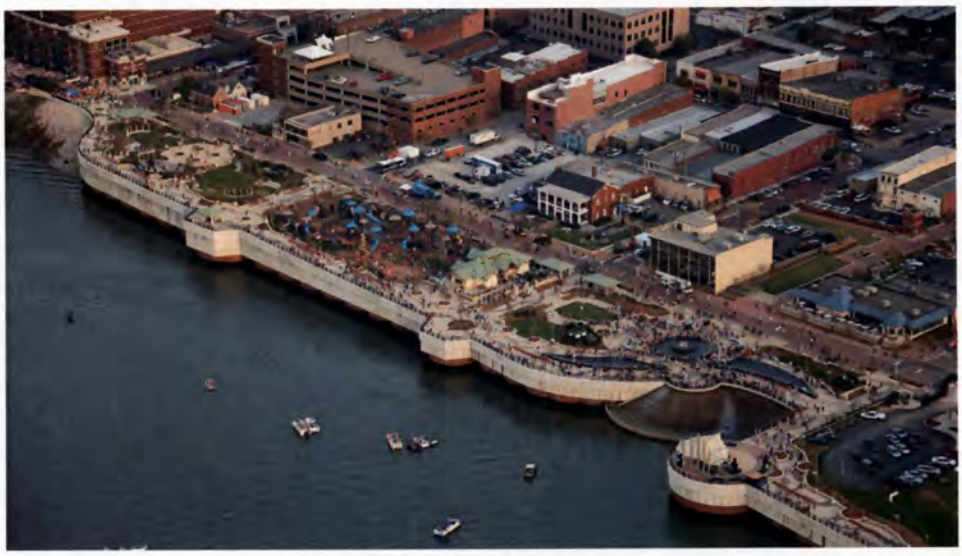
Recreation and Culture

The new, high-tech public library serves the community well with a collection of 197,000 books, 28,000 audio and DVD items, a digital collection of over 55,000 items, and access to 31 online databases. Owensboro Museum of Science and History 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 being among the finest in western Kentucky. The International Bluegrass Music Museum, located in downtown Owensboro, is scheduled to relocate in Fall 2018 to the new Bluegrass Music Hall of Fame and Museum building, a $15.4 million facility currently under construction along the Owensboro riverfront.

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, family gatherings, golf, hiking, tennis, softball, football, soccer, fishing, and just plain relaxing. State-maintained Carpenters and Kingfisher lakes offer another 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 and visitors.

The City maintains two swimming pools and three sprayparks (shallow water play areas specially built for small children). Legion Park is one of our community's finest parks and includes a spraypark, basketball courts, a walking trail, two covered shelters perfect for gatherings and family reunions, and one of the city's best playgrounds. This playground was recently updated with GameTime equipment including over 80 play options and a zipline. Adult fitness equipment is located adjacent to the playground so adults can get fit while their children are playing.

As previously mentioned, Smothers Park was greatly expanded and enhanced with additional green space, a signature fountain, and a large children's playground/ spraypark complex as part of a recent Riverfront Development Project. This is 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 hundreds of performance and civic events. 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 over seven city blocks to the convention center. The event began in 1996 with ten 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 11:30 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 Riverfront in May of each year. Owensboro 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 a variety of vendor booths. The Bluegrass Music Hall of Fame and Museum's annual ROMP Fest draws thousands of music lovers to its 4-day event each summer, celebrating the roots and branches of Bluegrass music.

The Fourth of July ushers in the next big Owensboro celebration. Festivities and family fun usually start by July 3rd. Musical entertainment and a major fireworks display downtown over the Ohio River generally serve as big parts of the holiday. Various other festivals are celebrated during the year, including Pumpkin 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 a City representative 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." In 2016 and 2017, Owensboro was recognized as a Playful City USA Community, a national recognition program honoring cities and towns for making their cities more playable; and health and recreation friendly. The City of Owensboro works to drive sports and recreation tourism, hosting events and tournaments, etc., resulting in an average of $11-$17 million in economic impact annually.

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 and the Kentucky 3rd Region Boys' and Girls' High School Basketball Tournament at this site.

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. Owensboro High School won its fifth boys high school state basketball championship in 2015.

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 2018. Anything more than a three-year award to the same host community is unprecedented in the history of the event, and the recent extension to eleven consecutive years 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. 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 Edge 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. In 2014, the City opened a new 14,000 square foot Skate Park, and in 2015, a new indoor-outdoor 15-court tennis complex was opened.

Owensboro's 2010 purchase of Ben Hawes Park from the State of Kentucky 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 initially being held on a city street course, in recent years the event has been hosted on a newly-built dedicated track 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 Soap Box Derby track hosts several events each year. In recent years, we've had several veterans from this local track place well in the national All American Soap Box Derby in Akron, Ohio. In 2015, our area produced three Rally Division World Champions.

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.

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: 1) to set goals, objectives, and service levels for the City to meet during the next year, and 2) insure 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 revenues decrease 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 uses fund accounting to maintain its financial records. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with self-balancing accounts that comprised of assets, liabilities, fund equity, revenues, and expenditures. There are three categories of funds: Governmental, Proprietary, and Fiduciary. Each category contains a variety of funds.

For a full discussion of each fund, please refer to pages 33-34.

Governmental Funds

Governmental funds are those through which most governmental functions are typically supported. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. The City's governmental funds are as follows:

Major Governmental Funds:

- General Fund
- Your Community Vision Fund
- Downtown Revitalization Fund
- Debt Service Fund
- Capital Improvements Fund

Nonmajor Governmental Funds:

- Community Development Fund
- Drug and Property Recovery Fund

Proprietary Funds

Proprietary fund reporting focuses on the changes in net assets, financial position, and cash flows. The City's Proprietary funds are as follows:

Enterprise Funds:

- Sanitation Fund
- Convention Center Operations Fund
- Sportscenter Operations Fund
- Recreational Fund
- Transit Fund
- GIS Fund

Internal Service Funds:

- Garage Service Fund
- Facilities Maintenance Fund
- Fleet and Facilities Replacement Fund
- Insurance Fund

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The City's fiduciary funds are as follows:

Pension Trust Funds:

- City Employees' Pension Fund
- Police and Firefighters' Retirement Fund

Agency Funds:

- County Occupational Tax Fund
- School District Fund
- Investment Trust Fund

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.

CITY OF OWENSBORO
2018-2019 BUDGET CALENDAR

DATE	RESPONSBILITY	ACTION
January 19	Finance Dept	Salary information sent out to departments for review/update
January 23	Finance Dept	Review budget process at staff meeting
January 29	Finance Dept	Mail Agency Funding request applications
January 30	All Departments	Salary information due back to Finance.
February 2	Finance Dept	Salary information entered into departmental budgets
February 2	Finance Dept	Utilities, insurance, fuel, computer equipment & software, & cell phone budgets entered into departmental spreadsheet
February 15	Public Works	Buildings & grounds mtc, garage, and replacement budget to Finance
February 16	Finance Dept	Buildings & grounds mtc, garage, and replacement, entered in departmental worksheets
Week of February 19	Finance/All Departments	Make appointment to review budget with Finance if needed
February 23	Finance/Agencies	Agency Funding requests due
March 2	All Departments	Submit budget requests to Finance
March 5	Finance	Lock down all budget files (future budget revisions to be made by Finance)
March 9	Finance	Departmental budgets to City Manager for review
March 15-20	City Manager/Finance Department Managers	Review requests with department managers
April 25	All Departments	Budget meeting to review changes with City Manager
May 18	Finance Dept	Distribute draft budget to Mayor and Commissioners
May 22	Mayor/Commissioners	Work session
June 5	Mayor/Commissioners	First reading, Public Hearing
June 12	Mayor/Commissioners	Second reading
June	Finance Department	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. Prior to May 1, the City Manager obtains estimates from department heads to prepare the proposed operating budget.

2. 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.

3. 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.

4. The City Manager is authorized to transfer within departments budgeted fund amounts. Any revisions that increase or decrease the total expenditures of any department or fund must be approved by the City Commission via an ordinance.

5. 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 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.

   Depreciation is recorded as an expense in the enterprise funds on a GAAP basis and not reflected as an expense in the budget.

6. 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.

7. 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.

8. 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.

9. 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.

OTHER PLANNING PROCESSES

The City also has other planning processes. They are important because of their long-term impact on future City budgets. The following chart illustrates the other planning processes that the City has:

Type of Planning Process	Description of Process	Budget Impact
City-Wide Comprehensive Plan	A long-range plan that looks at land use, zoning, housing, economic development, transportation, and community facilities.	The results of this plan will impact how city resources will be allocated in future budgets.
Capital Project Plan	Five-year plan includes project listing by plan year.	Provides for a predictable funding level from year to year to allow adequate planning for debt service requirements and operating costs of new facilities and infrastructure improvements.
Fleet and Facilities Replacement	Five-year plan to replace certain vehicles and heavy-duty equipment.	The City continues its funding for foreseeable capital expenditures and to allocate that cost over the respective number of years.
Information Technology and Management Systems	To address computer hardware/software needs of City departments.	Allows for funding of replacement, maintenance and network infrastructure replacements. Annual replacement decisions are determined considering changing software technology.

FINANCIAL AND FISCAL POLICIES

The City operates under certain financial and fiscal policies with respect to budget, revenues, expenditures, debt, assets and reserves. These policies represent an initial effort to establish written policies for guiding the City's financial management practices. While some of the policies are specific and will limit certain types of financial activity, they are not intended to restrict the City's ability and responsibility to respond to emergency or unusual service delivery needs above or beyond the limitations established by these policies.

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.

All capital assets are capitalized at cost, or estimated historical cost, and updated for additions and retirements during the year. The City maintains a capitalization threshold of $5,000.

The City utilizes a capital replacement plan for the replacement purchase of a variety of capital items including, vehicles and equipment, HVAC systems, roofs, asphalt and playground equipment. A portion of the total cost is appropriated to a department each year so that by the time an item needs to be replaced, the total cost has been provided for.

For further discussion on the City's capital budget, please refer to the Capital Budget section.

FUND BALANCE POLICY

The Fund Balance Policy is intended to provide guidelines during the preparation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditures and/or revenue shortfalls.

The desired minimum Fund Balance in the General Fund shall be 15% of the General Fund's operating budget.

Fund Balance may be accessed in the event of unexpected expenditures upon approval of a budget amendment by the Board of Commissioners.

INVESTMENT POLICIES

The City will purchase securities from qualified institutions and will invest only in direct obligations of the United State Government or in investments back by the United States Government, or in any other investment allowed by Kentucky Revised Statute 66.480. The City has a uniform investment policy originally adopted by the Commission in municipal order no. 48-94.

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

The City's investments in U.S. government agencies listed above were rated A2 by Moody's.

All of the City's investments in U.S. government agencies are held by a 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 Director of Finance & Support Services annually reviews the City's Investment Policy and recommends revisions as appropriate.

FINANCIAL REPORTING POLICIES

The City will adhere to a fiscal year of July 1 - July 30. The accounting system will maintain records in accordance with accounting standards and principles outlined by the Governmental Accounting Standards Board (GASB) and by federal and Kentucky law.

The City will employ an independent accounting firm to perform an annual audit of the City's finances, and will make the annual audit available to the public. The audit shall be completed and submitted to the State of Kentucky within 180 days of the close of the fiscal year. The financial report is available on the city's website at Owensboro.org.

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.

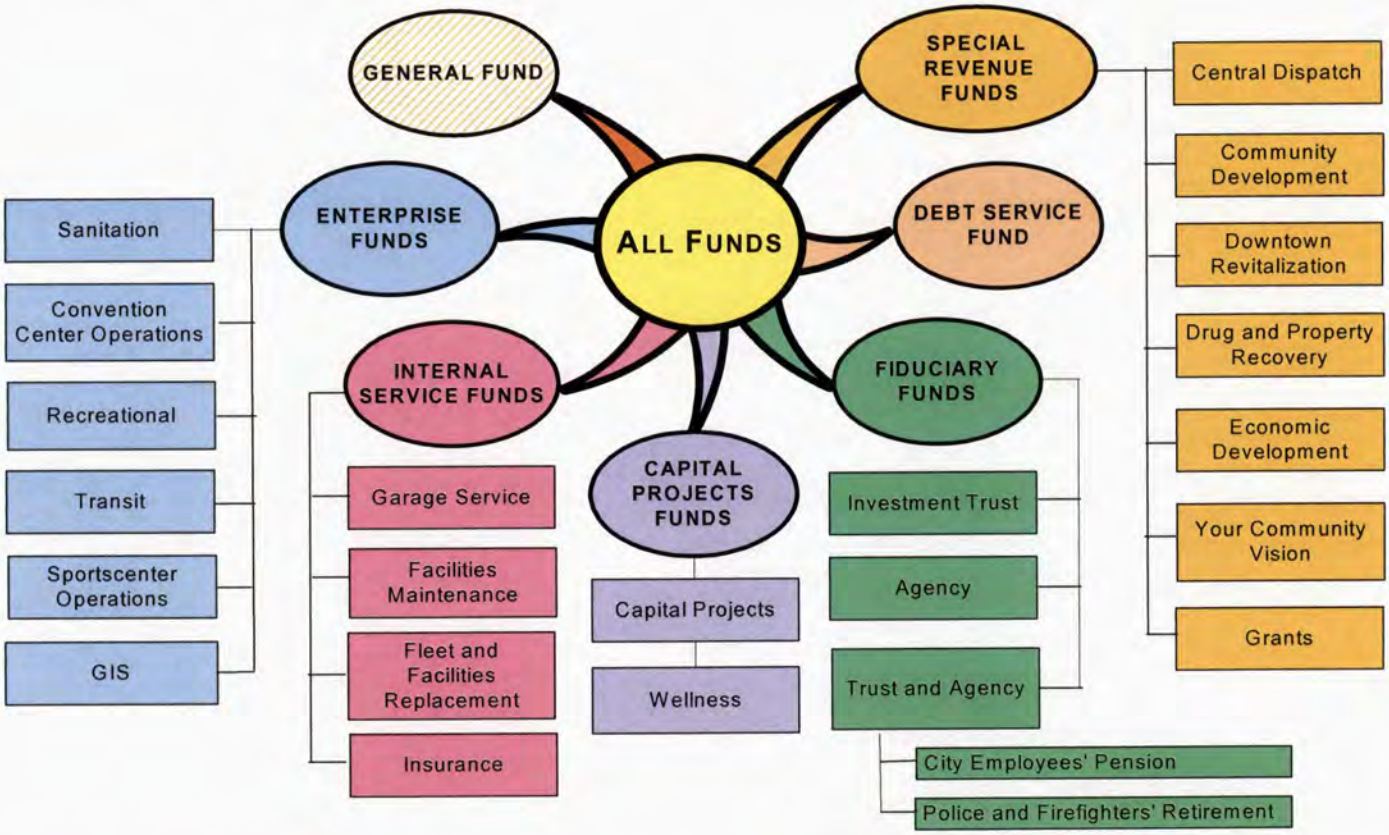
The long-term forecast is of particular importance with the various projects that the City has committed to; such as, additional stormwater projects, the Bluegrass Music Hall of Fame and Museum, the Gateway Commons Hwy 54 TIF and Downtown TIF Projects. Of importance also are the operational and replacement costs of the Smothers Park and the Convention 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 five major governmental funds (General Fund, Your Community Vision, Downtown Revitalization, Debt Service, and Capital Projects) and two major enterprise funds (Sanitation and Convention Center Operations).



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:

- **Central Dispatch Fund.** Established to account for revenues and expenditures for county-wide combined dispatch/911 services.
- **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 Revitalization Fund (MAJOR FUND).** Established to account for revenues and expenditures for funding of downtown revitalization.
- **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 five-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).

- **Grant Fund.** Established to account for miscellaneous grant funds received by various departments of the City.

CAPITAL PROJECTS FUNDS

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

- **Capital Projects Fund (MAJOR 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.

- **Convention Center Operations Fund (MAJOR FUND).** Established to manage and account for operational costs of convention center and downtown amenities.

- **Recreational Fund.** Established to manage and account for operations of the swimming pools, golf course, ice arena, softball complex, and tennis facility.

- **Transit Fund.** Established to manage and account for operations of the Transit Department.

- **Sportscenter Operations Fund.** Established to manage and account for operational costs of the Owensboro Sportscenter.

- **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 Replacement 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).

2018-2019 BUDGET OVERVIEW

All Appropriated Funds and Internal Service Fund Information

Budgeted Funds	Estimated Beginning Fund Balance	Revenue	Expenditure	Net Excess (Deficit)	Estimated Ending Fund Balance
General	$ 9,495,833	$ 55,611,604	$ 54,883,072	$ 728,532	$ 10,224,365
Sanitation	10,746,132	7,451,564	7,359,942	91,622	10,837,754
Transit	375,875	2,666,177	2,666,177	0	375,875
Recreational	0	3,250,588	3,250,588	0	0
Community Development	0	673,700	673,700	0	0
Capital Projects	2,104,898	65,000	65,000	0	2,104,898
Your Community Vision	1,610,971	5,659,576	7,194,953	(1,535,377)	75,594
GIS	18,082	444,006	444,006	0	18,082
Central Dispatch	11,759	2,998,175	2,998,175	0	11,759
Economic Development	1,598,228	3,278,892	2,991,405	287,487	1,885,715
Downtown Revitalization	2,206,823	3,595,000	4,614,864	(1,019,864)	1,186,959
Convention Center Operations	98,698	4,696,719	4,696,719	0	98,698
Sportscenter Operations	87,730	796,630	796,630	0	87,730
Debt Service	0	13,244,644	13,234,643	10,001	10,001
Sponsors/Scholarships	13,486	4,500	12,550	(8,050)	5,436
State Drug Fund	132,975	36,100	90,201	(54,101)	78,874
Federal Drug Fund	176,135	8,000	38,004	(30,004)	146,131
Property Recovery	101,878	6,500	30,448	(23,948)	77,930
Total Budgeted Funds	$ 28,779,503	$ 104,487,375	$ 106,041,077	$ (1,553,702)	$ 27,225,801
Internal Service Funds					
Facilities Maintenance	$ 1,235,294	$ 3,468,991	$ 3,468,991	$ 0	$ 1,235,294
Garage	51,224	1,366,430	1,360,544	5,886	57,110
Insurance	3,618,462	6,772,625	6,657,456	115,169	3,733,631
Fleet & Facilities Replacement	3,684,507	3,141,029	2,938,940	202,089	3,886,596
Total Internal Service	$ 8,589,487	$ 14,749,075	$ 14,425,931	$ 323,144	$ 8,912,631

Total budgeted appropriations including transfers is: $ 120,467,008

FUND BALANCES CHANGING BY MORE THAN 10%

Capital Projects: The decrease in fund balance is primarily due to the planned completion of several projects, the largest of these projects being the Bluegrass Music Hall of Fame and Museum. For a full description of the projects in the 2018-19 Capital Projects, see the Capital tab.

Your Community Vision: The decrease in fund balance is due to the planned completion of several projects, the largest of these projects being the Police Department evidence building and vehicle purchases, purchase of a transit bus and various stormwater projects. For a full description of the projects in the 2018-19 Your Community Vision budget, see the Capital tab.

Downtown Revitalization: The decrease in fund balance is due to the planned use of said balance to make debt service payments.

Economic Development: The increase in fund balance is due to a decrease in capital purchases and developer incentive payments.

Garage Service: The increase in fund balance is due to revenue from service provided to outside agencies.

Sponsors/Scholarships: The decrease in fund balance is due to the intentional utilization of the fund balance for providing a higher level of scholarships in 2018-19.

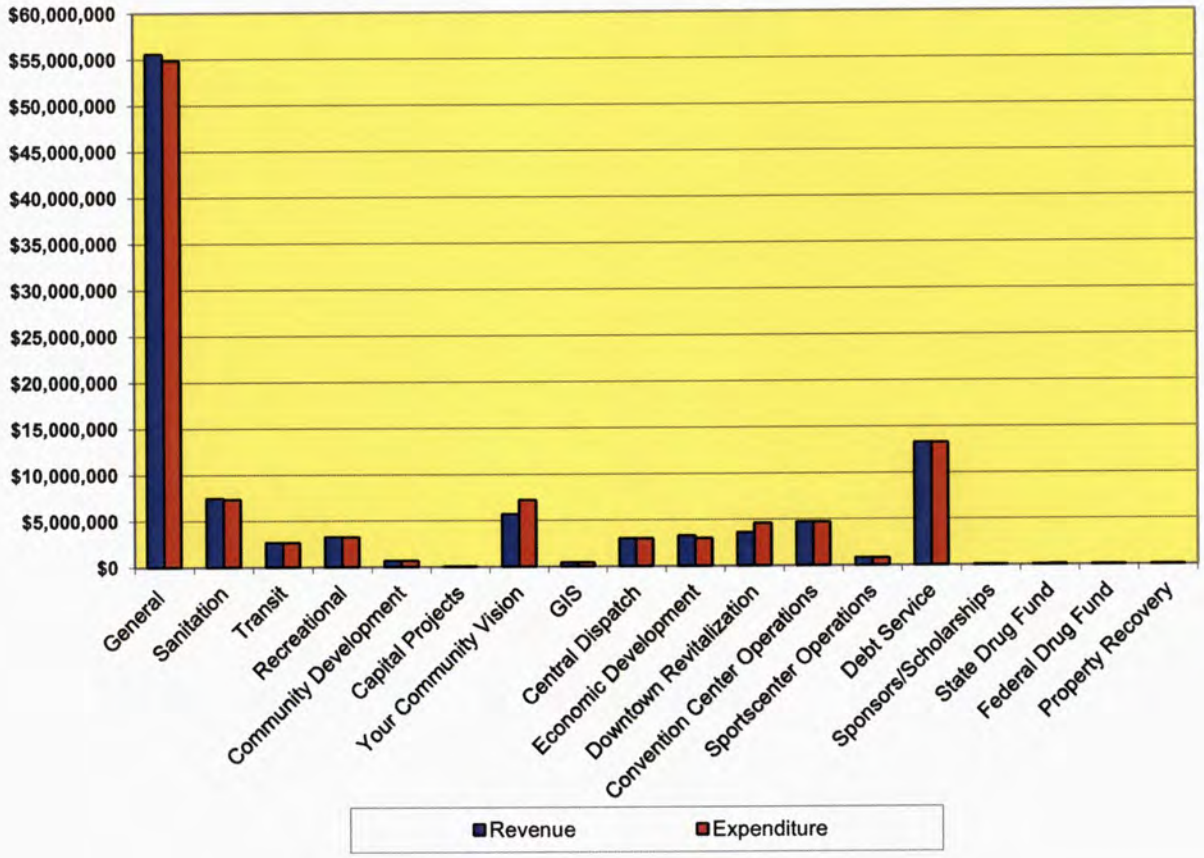
Drug & Property Recovery Funds: The decrease in fund balance is due to the utilization of funds to train and equip the Police Department to address drug issues in the community.

Detail of 2018-2019
Revenues, Appropriations and Changes in Fund Balance - All Funds

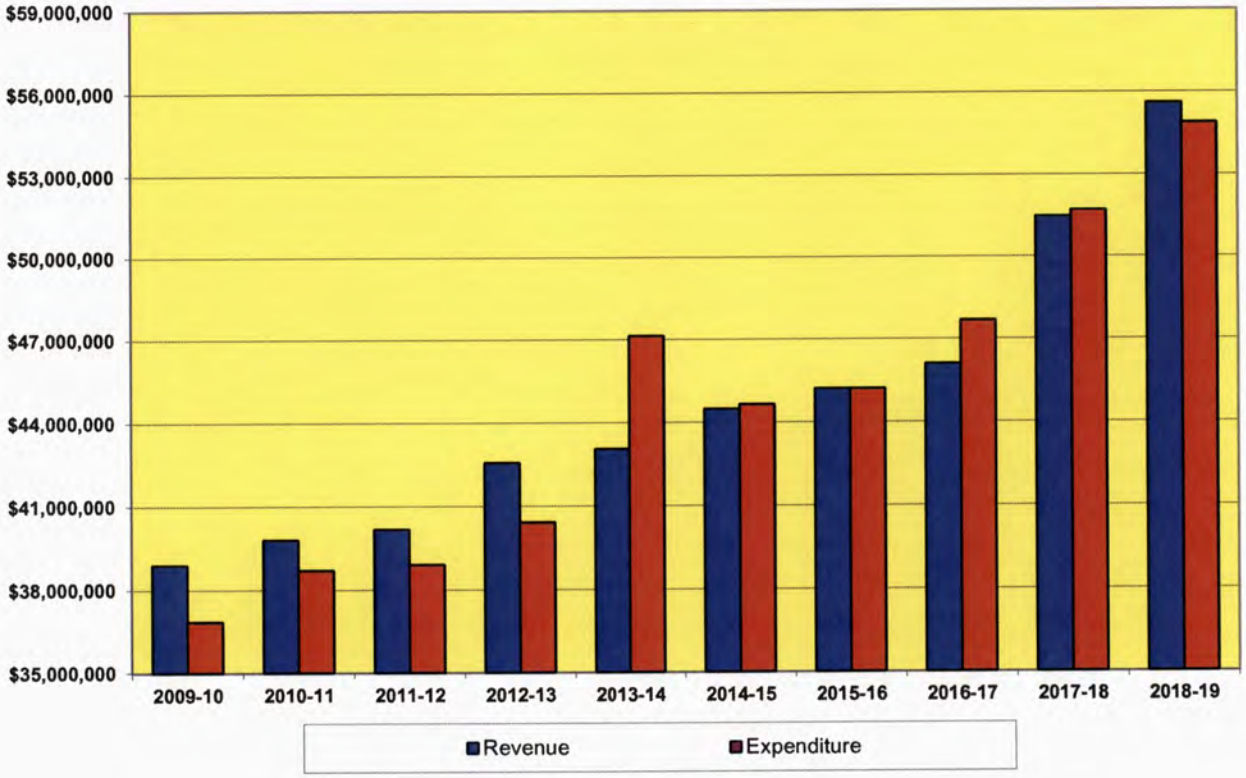
	General	Enterprise	Other Gov't Funds	Internal Service	Grand Total
Current Resources (net of transfers)					
Revenues					
Taxes	$ 13,869,929	$ 0	$ 388,554	$ 0	$ 14,258,483
Licenses & Permits	27,426,007	0	11,859,914	0	39,285,921
Fines, Forteitures & Interest	88,500	0	0	0	88,500
Use of Property	808,205	260,000	210,300	36,000	1,314,505
Intergovernmental	10,992,562	266,900	3,969,449	0	15,228,911
Charges for Services	1,175,256	13,461,778	0	14,713,075	29,350,109
Grants	100,000	1,554,143	590,000	0	2,244,143
Franchises	886,700	0	170,000	0	1,056,700
Issuance of Debt	0	0	10,000	0	10,000
Other	264,445	19,120	43,500	0	327,065
Subtotal Revenues	55,611,604	15,561,941	17,241,717	14,749,075	103,164,337
Current Requirements (net of transfers)					
Current Operations					
Salaries/Benefits	28,334,869	5,601,718	2,020,212	7,728,093	43,684,892
Maintenance	5,486,410	1,444,057	528,281	675,701	8,134,449
Supplies	1,745,917	1,149,274	140,807	885,087	3,921,085
Utilities	780,313	344,666	117,145	26,780	1,268,904
Other	1,534,812	7,986,790	2,689,656	2,075,924	14,287,182
Capital	2,806,060	2,428,086	5,300,891	3,034,346	13,569,383
General Government	3,575,437	0	0	0	3,575,437
Agencies	1,893,019	0	0	0	1,893,019
Subtotal Current Operations	46,156,837	18,954,591	10,796,992	14,425,931	90,334,351
Debt	1,902,924	259,471	21,146,950	0	23,309,345
Subtotal Expenditures	48,059,761	19,214,062	31,943,942	14,425,931	113,643,696
Operating Transfers In (Out)	(6,758,311)	3,743,743	12,263,369	0	9,248,801
Capital Transfers In (Out)	(65,000)	0	65,000	0	0
Net Excess (Deficit)	728,532	91,622	(2,373,856)	323,144	(1,230,558)
Estimated Beginning Fund Balance	9,495,833	11,326,517	7,957,153	8,589,487	37,368,990
Estimated Ending Fund Balance	$ 10,224,365	$ 11,418,139	$ 5,583,297	$ 8,912,631	$ 36,138,432

Parking Garage is within General Fund (under Facilities Maintenance in budget book)

2018-2019 Revenue and Expenditure Comparisons for All Appropriated Funds



10-Year Historical Revenue/Expenditure Trend General Fund



Five-Year Long Range Financial Forecast - All Funds
(in millions)

	Actual 2016-17	Amended Budget 2017-18	Budget 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
Revenues							
Property Tax	$ 10.7	$ 10.9	$ 11.3	$ 11.7	$ 12.1	$ 12.6	$ 13.1
Occupational License Taxes	19.8	24.6	25.3	26.0	26.7	27.5	28.3
Net Profit License Taxes	3.8	3.8	3.9	4.0	4.1	4.2	4.2
Note and Bond Proceeds	17.4	0.0	0.0	0.0	0.0	0.0	0.0
Regulatory License Taxes	8.8	8.9	10.9	11.0	11.1	11.2	11.3
Intergovernmental	21.9	24.3	21.4	22.1	22.4	21.9	21.3
Investment Earnings	0.7	0.4	0.4	0.4	0.4	0.4	0.4
Fees, License, and Permits	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Fines and Forteitures	0.3	0.3	0.4	0.4	0.4	0.4	0.4
Rentals	0.7	0.7	0.6	0.7	0.7	0.7	0.7
Charges for Services	23.1	23.8	23.7	24.2	24.7	25.2	25.8
Contributions and Donations	0.3	0.1	0.1	0.1	0.1	0.1	0.1
Dividends from Component Units	7.3	7.5	7.9	8.1	8.2	8.4	8.6
Payments in Lieu of Taxes	2.7	2.5	2.7	2.8	2.9	3.0	3.1
Miscellaneous Income	2.1	1.1	1.4	1.5	1.5	1.5	1.5
Transfer from General fund	6.7	8.7	8.7	8.9	9.1	9.3	9.4
Total Revenues	126.8	118.1	119.2	122.3	125.0	126.9	128.7
Expenditures							
Wages and Benefits	39.0	41.1	44.3	47.1	50.3	53.7	57.5
Operations and Maintenance	60.9	71.2	64.4	65.6	66.8	67.9	69.0
Capital Outlay	12.4	38.2	11.8	7.2	8.5	8.1	8.3
Total Expenditures	112.3	150.5	120.5	119.9	125.6	129.7	134.7
Net increase (Decrease)	14.5	(32.4)	(1.3)	2.4	(0.6)	(2.8)	(6.0)
Beginning Fund Balance	55.3	69.8	37.4	36.1	38.5	37.9	35.1
Ending Fund Balance	$ 69.8	$ 37.4	$ 36.1	$ 38.5	$ 37.9	$ 35.1	$ 29.1

A long range financial forecast provides a future look at the financial sustainability of the city.

This long range financial forecast is derived by making many assumptions; such as, estimating revenues based on economic conditions, estimating expenditures based on various spending scenarios and market conditions. These estimates are subject to change due to any one of these factors changing; and is, as such, considered a living document. It is not a legally authorized budget.

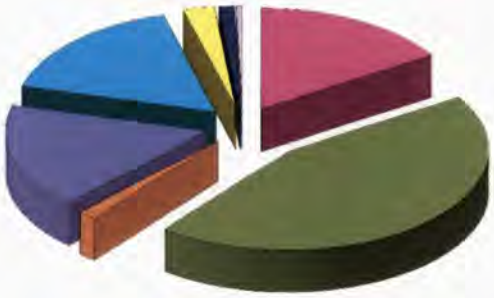
The five-year Long Range Forecast is presented in an all funds approach. Made up of all of the funds as reported on pages 44-48 and 57-59.

WHERE THE MONEY COMES FROM

Operating Revenue	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Taxes	$ 13,032,170	$ 13,627,047	$ 13,639,444	$ 14,258,483	5%
Licenses & Permits	30,375,944	31,751,889	36,660,801	39,285,921	7%
Fines & Forfeitures	95,306	80,489	89,465	88,500	-1%
Use of Property	953,354	1,285,400	719,728	1,278,505	78%
Intergovernmental	12,190,713	14,269,126	14,586,477	15,228,911	4%
Charges for Services	12,239,293	13,676,835	13,958,864	14,637,034	5%
Grants	1,409,320	1,333,232	2,158,285	2,244,143	4%
Franchises	1,016,777	1,046,539	1,045,300	1,056,700	1%
Issuance of Debt	10,916,769	17,698,999	10,000	10,000	0%
Other	461,365	560,469	315,204	327,065	4%
Total	$ 82,691,011	$ 95,330,025	$ 83,183,568	$ 88,415,262	6%
From (To) Fund Balance:	(3,030,437)	(10,701,041)	34,236,032	702,802	-98%
Grand Total Sources	$ 79,660,574	$ 84,628,984	$ 117,419,600	$ 89,118,064	-24%

Includes all funds except for transfers or internal service funds. See page 42 for breakdown by fund.
Revenues of less than 1% are combined with Other category on chart below.

REVENUES



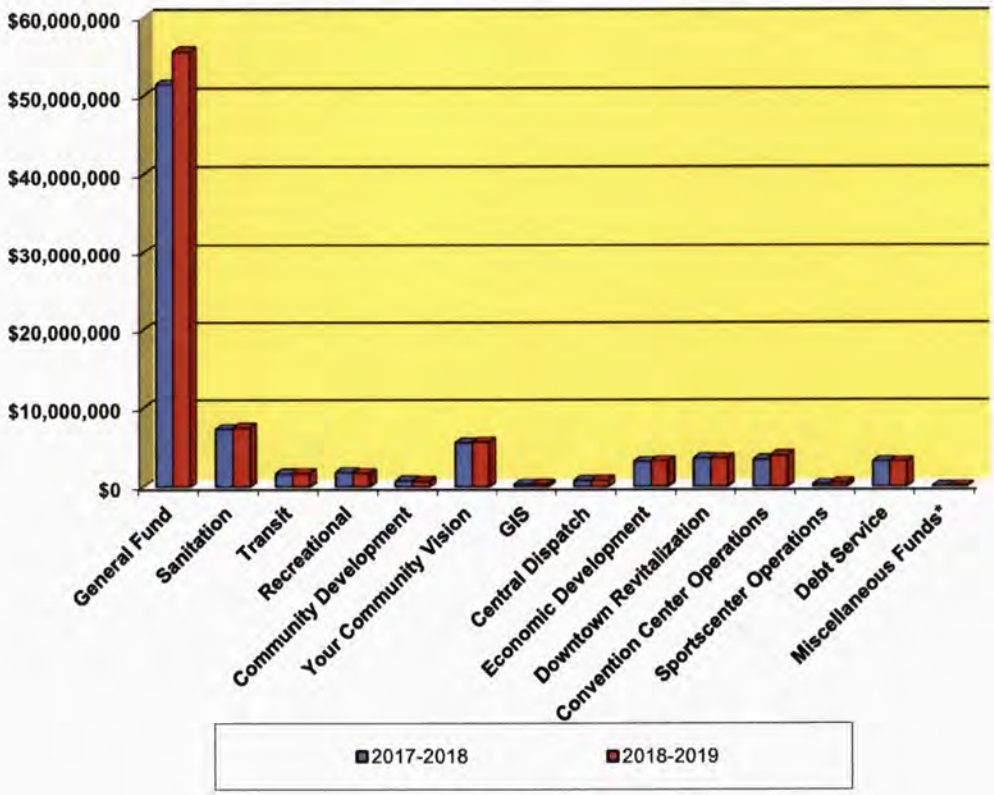
Taxes 16%
Licenses & Permits 44%
Use of Property 1%
Intergovernmental 18%
Charges for Services 17%
Grants 3%
Franchises 1%
Other 0%

Budget Revenue Comparisons By Fund
Fiscal 2017-2018 to Fiscal 2018-2019

Fund	Amended Budget 2017-2018	Budget 2018-2019	% Change
General Fund	$ 51,467,056	$ 55,611,604	8.1%
Sanitation	7,279,964	7,451,564	2.4%
Transit	1,611,285	1,680,143	4.3%
Recreational	1,763,711	1,670,042	-5.3%
Community Development	743,000	673,700	-9.3%
Your Community Vision	5,553,551	5,659,576	1.9%
GIS	320,985	333,005	3.7%
Central Dispatch	747,822	809,507	8.2%
Economic Development	3,158,800	3,278,892	3.8%
Downtown Revitalization	3,600,370	3,595,000	-0.1%
Convention Center Operations	3,426,393	3,950,025	15.3%
Sportscenter Operations	310,290	477,162	53.8%
Debt Service	3,173,341	3,169,942	-0.1%
Miscellaneous Funds*	27,000	55,100	104.1%
Total	$ 83,183,568	$ 88,415,262	6.3%

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

BUDGET REVENUE COMPARISONS BY FUND

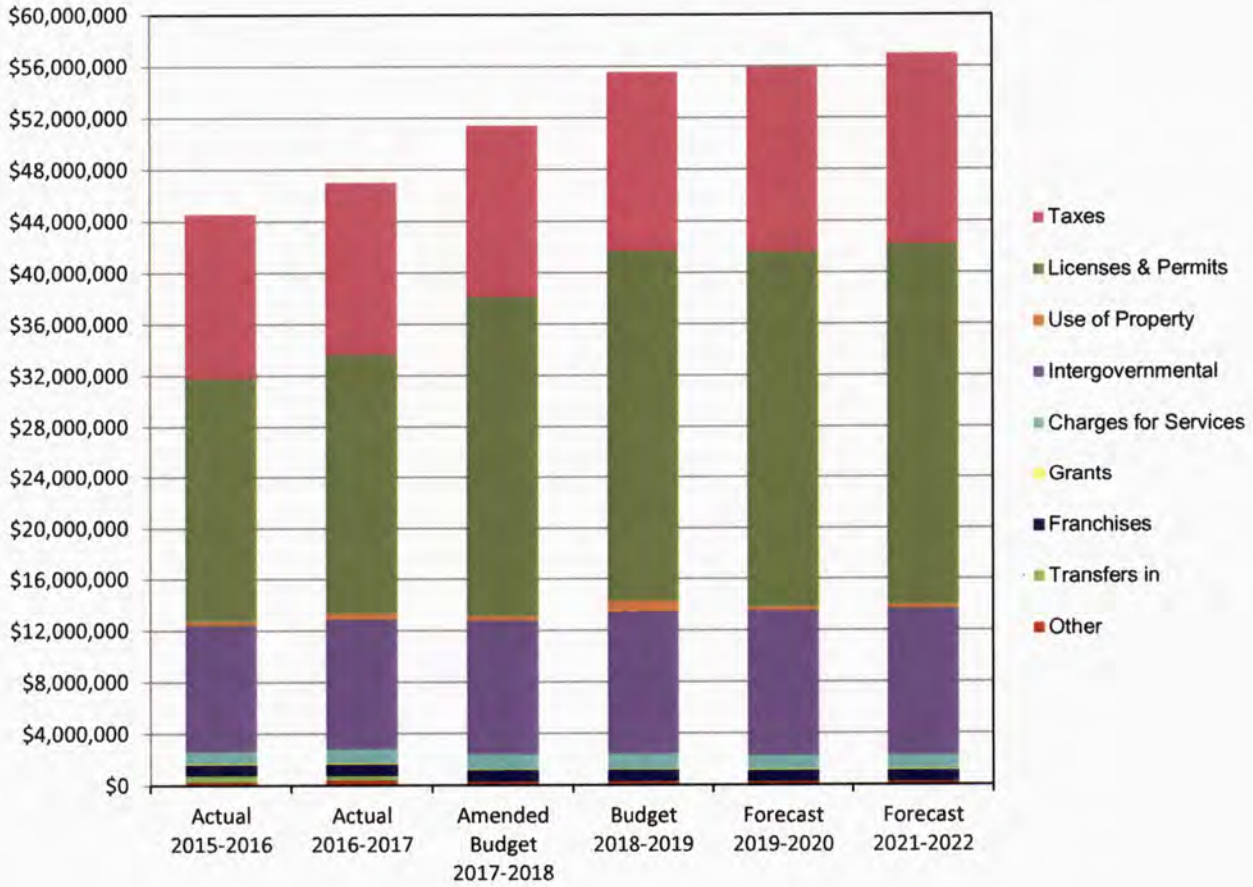


GENERAL FUND REVENUE TRENDING

Operating Revenue	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	Forecast 2019-2020	Forecast 2021-2022
Taxes	$ 12,772,443	$ 13,376,564	$ 13,266,944	$ 13,869,929	$ 14,331,953	$ 14,808,690
Licenses & Permits	19,060,087	20,304,812	25,020,395	27,426,007	27,813,235	28,209,670
Fines & Forfeitures	41,716	16,048	34,465	40,000	40,000	40,000
Use of Property	299,279	484,598	355,353	808,205	322,952	301,400
Intergovernmental	9,775,534	10,025,565	10,365,599	10,992,562	11,170,853	11,353,602
Charges for Services	936,381	1,094,695	1,122,916	1,175,256	1,041,140	1,054,240
Grants	98,537	116,000	100,000	100,000	100,000	100,000
Franchises	845,620	876,215	875,300	886,700	875,700	875,700
Transfers in	511,460	360,682	0	0	0	0
Other	284,021	408,266	326,084	312,945	292,400	292,400
Total	$ 44,625,078	$ 47,063,445	$ 51,467,056	$ 55,611,604	$ 55,988,233	$ 57,035,702

The Finance Department monitors revenues on a regular basis, taking current events into for consideration forecasting the current fiscal year as well as future years.

Owensboro was relatively unaffected by the most recent recession due to the nature and blend of industry and employers. It looks to enjoy the financial benefits of the TIF-related expansion in future years.



ALL FUNDS - REVENUE SUMMARY

Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
General Fund					
911 Fees Cell Phones	$ 188,685	$ 229,182	$ 235,000	$ 275,000	17%
911 Fees Landlines	192,715	194,675	197,000	189,000	-4%
Alcohol Beverage License Fees	102,793	121,684	127,093	133,000	5%
Auction Proceeds and Sale of Capital Assets	8,127	212,083	67,000	543,601	711%
Base Court HB 413	53,590	64,441	55,000	48,500	-12%
CDBG Revenue	98,537	116,000	100,000	100,000	0%
City Schools - Tax Collection Fee	158,786	166,472	173,784	180,735	4%
County Contribution - Other	0	0	0	24,000	100%
Dividend - OMU	6,636,243	6,802,149	6,957,708	7,131,651	3%
Dividend - Owensboro Riverport	575,000	475,000	500,000	750,000	50%
Finance Management Fees	612,000	597,000	610,000	624,000	2%
Finance Department Miscellaneous Revenue	5,560	69,066	0	0	0%
Fire Department Miscellaneous Revenue	12,366	3,058	2,000	2,000	0%
Franchise Fees Atmos	171,157	170,323	170,000	181,000	6%
Franchise Fees Kenergy	218,702	250,163	249,600	250,000	0%
Gifts/Donations-Downtown Art	(17,900)	0	0	0	0%
Insurance Premium License Fees	4,153,906	4,176,873	4,198,526	6,193,000	48%
Interest on Investments	184,356	152,314	175,000	150,000	-14%
IT Management Fees and Miscellaneous	249,246	271,233	331,049	360,626	9%
LGEA Mineral/Coal Severance Tax	57,456	58,902	60,000	50,000	-17%
Merchant Fee Collection	8,439	12,111	12,000	15,000	25%
Municipal Aid	1,139,987	1,150,619	1,120,691	1,144,981	2%
Net Profit Licenses	2,168,581	2,891,070	2,959,906	3,000,000	1%
Non Departmental Miscellaneous Revenue	1,237	81,438	15,100	15,100	0%
OCC/NP Processing Fee	102,133	105,197	108,353	111,604	3%
Occupational Licenses	12,437,785	12,905,428	17,524,370	17,874,857	2%
Other Licenses and Permits	47,044	39,875	45,500	38,250	-16%
Parking Fines	41,716	16,048	34,465	40,000	16%
Parking Rents and Leases	61,133	65,672	71,680	86,380	21%
Parks - Dugan Best Revenues	11,284	13,215	14,395	19,790	37%
Parks - Nondepartmental Revenues	23,982	33,307	18,595	17,910	-4%
Parks - Sports Revenues	9,472	10,373	11,000	8,650	-21%
Parks - Youth Revenues	105,520	122,893	104,725	109,800	5%
Parks- Smothers Park Revenues	77,803	81,223	94,000	84,000	-11%
Payments in Lieu of Taxes Housing Authority	25,772	26,928	25,000	25,000	0%
Payments in Lieu of Taxes OMU Electric	2,149,862	2,283,317	2,029,500	2,260,000	11%
Payments in Lieu of Taxes OMU Fiber	45,379	49,991	45,379	69,156	52%
Payments in Lieu of Taxes OMU Water	272,317	310,382	387,500	388,500	0%
Penalty/Interest Insurance Premium Tax	113	0	0	0	0%
Penalty/Interest Occupational/Net Profit Tax	149,865	169,881	165,000	186,900	13%
Penalty/Interest Property Mtc.	0	0	0	7,000	100%
Penalty/Interest Property Tax	45,453	53,506	50,000	50,000	0%
Police Department Revenues	163,279	167,324	177,984	178,245	0%
Police/Fire Incentives	754,848	941,894	1,117,200	1,267,930	13%
Prop Maint - Bills and Liens	15,416	72,007	5,000	15,000	200%
Property Taxes Bank Shares	0	0	0	475,814	100%
Property Taxes Franchise	0	0	0	174,444	100%
Property Taxes Tangible Property Tax	1,047,777	1,153,857	1,087,531	1,048,271	-4%
Property Taxes Real Property Tax	9,018,658	9,320,000	9,456,250	8,350,140	-12%
Property Taxes Vehicles	0	0	0	832,869	100%
Public Events Revenue	67,014	34,450	78,100	71,200	-9%
Rental - City Property	4,663	4,409	5,000	3,000	-40%
Telecommunications Tax	455,761	455,729	455,700	455,700	0%
TIF - Downtown Administration	0	0	19,929	0	-100%
TIF - HWY 54 Administration	0	0	18,443	0	-100%
Transfer from Economic Development	350,000	273,000	0	0	0%
Transfer from Garage	150,000	0	0	0	0%
Transfer from Greenbelt	0	54,987	0	0	0%
Transfer from OPD Property/Drug Funds	11,460	30,000	0	0	0%
Transfer from Wellness	0	2,694	0	0	0%
Total General Fund	$ 44,625,078	$ 47,063,445	$ 51,467,056	$ 55,611,604	8%

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Sanitation Fund					
Dumpster Service	$ 2,361,228	$ 2,383,578	$ 2,244,000	$ 2,280,000	2%
Grass Stickers	469	429	469	469	0%
Litter Abatement Funding	26,960	27,227	26,900	26,900	0%
Miscellaneous Revenue	9,621	10,594	9,120	9,120	0%
Mobile Carts	110	220	110	110	0%
Recycling	7,247	7,564	5,900	6,500	10%
Sale of Capital Assets	225,337	95,025	0	135,000	100%
Special Load Service	12,464	15,105	12,375	12,375	0%
Toter Service	4,961,622	5,017,093	4,980,840	4,980,840	0%
Trash Bags	283	493	250	250	0%
Total Sanitation	$ 7,605,340	$ 7,557,327	$ 7,279,964	$ 7,451,564	2%
Transit Fund					
Advertising Fees	$ 3,000	$ 1,800	$ 0	$ 0	0%
Miscellaneous Revenue	12,625	10,949	15,000	10,000	-33%
Transit - Federal Grant	1,091,677	1,154,156	1,403,455	1,484,479	6%
Transit - Gas Tax	15,911	14,387	15,000	14,000	-7%
Transit - Revenue	67,663	62,947	65,000	62,000	-5%
Transit - State Grant	38,705	50,543	69,830	69,664	0%
Transit - Tokens	46,822	26,928	43,000	40,000	-7%
	1,276,403	1,321,709	1,611,285	1,680,143	4%
Transfer from General Fund	1,025,126	952,867	903,240	986,034	9%
Total Transit	$ 2,301,529	$ 2,274,576	$ 2,514,525	$ 2,666,177	6%
Recreational Fund					
Ben Hawes Golf Course	$ 546,750	$ 541,692	$ 638,114	$ 585,304	-8%
Hillcrest Golf Course	228,091	212,242	285,350	248,905	-13%
Ice Arena	381,373	425,496	462,959	462,935	0%
Combest Pool	37,164	48,355	65,280	64,250	-2%
Cravens Pool	28,164	21,299	28,940	28,790	-1%
Softball Complex	175,463	167,413	201,865	195,005	-3%
Sportscenter	349,116	889	0	0	0%
Tennis Facility	80,636	82,290	81,203	84,853	4%
	1,826,758	1,499,676	1,763,711	1,670,042	-5%
Transfer from General Fund	1,437,288	1,511,720	1,080,217	1,580,546	46%
Total Recreational	$ 3,264,046	$ 3,011,396	$ 2,843,928	$ 3,250,588	14%
Sponsors and Scholarships Fund					
Total Sponsors/Scholarships	$ 6,390	$ 9,744	$ 4,500	$ 4,500	0%
Central Dispatch Fund					
Interest on Investments	$ 6,395	$ 5,966	$ 0	$ 0	0%
County Contribution	545,065	573,460	747,822	809,507	8%
Transfer from General Fund	1,635,193	1,720,381	2,243,466	2,188,668	-2%
Total Central Dispatch	$ 2,186,653	$ 2,299,807	$ 2,991,288	$ 2,998,175	0%
Fleet & Facilities Replacement Fund					
Interest on Investments	$ 44,927	$ 41,836	$ 0	$ 0	0%
Replacement	2,211,276	2,631,737	3,263,989	3,141,029	-4%
Sale of Capital Assets	164,854	74,479	0	0	0%
Total Fleet & Facilities Replacement	$ 2,421,058	$ 2,748,053	$ 3,263,989	$ 3,141,029	-4%
Community Development Funds					
CDBG Fund					
CD Grant - Current Year	$ (6,172)	$ 7,854	$ 405,000	$ 410,000	1%
CD Grant - Prior Year	117,842	0	462,483	0	-100%
CD Grant - Prior Year One Year Ago	0	340,347	0	0	0%
CD Grant - Prior Year Two Years Ago	0	240,751	0	0	0%
Rental - City Property	8,820	8,760	8,000	8,700	9%
Miscellaneous Revenue	5	613	0	0	0%
Total CDBG	120,495	598,325	875,483	418,700	-52%

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
HOME Fund					
HOME Grants - Current Year	1,000	0	180,000	180,000	0%
HOME Grants - Prior Year	44,787	0	432,516	0	-100%
HOME Grants - Prior Year One Year Ago	0	99,595	0	0	0%
HOME Grants - Prior Year Two Years Ago	0	127,729	0	0	0%
HOME Grants - Prior Year Three Years Ago	0	99,770	0	0	0%
Miscellaneous Revenue	0	25,000	0	0	0%
Sale of Capital Assets	0	194,987	150,000	75,000	-50%
Total HOME	45,787	547,081	762,516	255,000	-67%
Total Community Development	$ 166,281	$ 1,145,406	$ 1,637,999	$ 673,700	-59%
Facilities Maintenance Fund					
Building Charges	$ 1,383,548	$ 1,411,255	$ 1,536,483	$ 1,338,654	-13%
Grounds Charges	2,374,895	2,221,435	2,076,678	2,130,337	3%
Miscellaneous Revenue	1,771	1,773	0	0	0%
Auction Proceeds	498	1,041	0	0	0%
Total Facilities Maintenance	$ 3,760,712	$ 3,635,504	$ 3,613,161	$ 3,468,991	-4%
GIS Fund					
GIS Services	$ 295,667	$ 285,769	$ 320,985	$ 333,005	4%
Interest on Investments	293	305	0	0	0%
Miscellaneous Revenue	639	218	0	0	0%
Transfer from General Fund	103,766	107,211	106,994	111,001	4%
Total GIS	$ 400,365	$ 393,503	$ 427,979	$ 444,006	4%
Insurance Fund					
Interest on Investments	$ 22,525	$ 32,492	$ 36,000	$ 36,000	0%
Health Premium City	4,642,012	4,681,594	4,780,512	4,888,224	2%
Health Premium Employee	992,833	1,066,986	1,090,044	1,085,520	0%
Workers Comp Premium	675,342	679,995	735,950	691,510	-6%
Unemployment Ins. Premium	77,549	77,227	69,555	71,371	3%
Total Insurance	$ 6,410,261	$ 6,538,295	$ 6,712,061	$ 6,772,625	1%
Drug Funds					
State Drug Fund					
Auction Proceeds	$ 21,589	$ 19,074	$ 2,500	$ 2,500	0%
Interest on Investments	2,824	3,303	1,500	3,600	140%
Miscellaneous Revenue	24	0	0	0	0%
Restitution, Etc.	131,584	94,240	15,000	30,000	100%
Total State Drug Fund	156,022	116,617	19,000	36,100	90%
Federal Drug Fund					
Interest on Investments	2,492	1,831	1,000	3,000	200%
Restitution, Etc.	46,135	60,829	0	5,000	100%
Total Federal Drug Fund	48,627	62,660	1,000	8,000	700%
Total Drug Funds	$ 204,649	$ 179,277	$ 20,000	$ 44,100	121%
Property Recovery Fund					
Auction Proceeds	$ 1,488	$ 1,035	$ 1,000	$ 1,000	0%
Interest on Investments	1,722	1,384	1,000	1,500	50%
Restitution, Etc.	9,974	4,435	500	4,000	700%
Sale of Capital Assets	0	657	0	0	0%
Total Property Recovery	$ 13,184	$ 7,510	$ 2,500	$ 6,500	160%
Grant Fund					
Federal Grants	$ 679	$ 0	$ 0	$ 0	0%
State Grants	4,000	258,500	0	0	0%
Total Grant Fund	$ 4,679	$ 258,500	$ 0	$ 0	0%

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Debt Service Fund					
Transfer from General Fund	$ 1,301,974	$ 1,822,715	$ 1,391,882	$ 1,902,924	37%
Transfer from Economic Development	1,237,818	1,233,258	1,238,248	1,235,333	0%
Transfer from Convention Center	105,870	105,509	105,953	105,566	0%
Transfer from Capital Improvement	0	0	2,515,394	0	-100%
Transfer from Your Community Vision	2,161,760	1,930,082	2,333,335	2,062,110	-12%
Transfer from Downtown Revitalization	4,204,230	4,609,412	4,612,664	4,614,864	0%
Transfer from Recreation Fund	152,651	153,328	155,138	153,905	-1%
Total Transfers	9,164,304	9,854,304	12,352,614	10,074,702	-18%
Interest on Investments	2,568	209	0	0	0%
Issuance of Debt	0	0	10,000	10,000	0%
Transfer from Police & Fire Pension	233,537	0	0	0	0%
Transfer from Riverport	739,315	3,094,309	3,098,665	3,095,765	0%
Transfer from Symphony Investments	4,825	4,700	4,675	4,176	-11%
Transfer from RiverPark Maintenance	60,002	60,000	60,001	60,001	0%
Total Payments	1,040,246	3,159,218	3,173,341	3,169,942	0%
Total Debt Service	$ 10,204,549	$ 13,013,522	$ 15,525,955	$ 13,244,644	-15%
Capital Projects Fund					
Transfer from General Fund	$ 65,000	$ 65,000	$ 65,000	$ 65,000	0%
Transfer from IBMC Agency Fund	22,550	0	0	0	0%
Total Transfers	87,550	65,000	65,000	65,000	0%
FEMA	60,350	0	0	0	0%
Interest on Investments	140,542	250,255	0	0	0%
Contributions - IBMC	515,000	250,000	0	0	0%
Issuance of Debt	4,525,000	16,225,476	0	0	0%
Total	5,240,892	16,725,731	0	0	0%
Total Capital Projects	$ 5,328,442	$ 16,790,731	$ 65,000	$ 65,000	0%
Your Community Vision Fund					
Occupational Licenses	$ 4,362,957	$ 4,468,430	$ 4,685,736	$ 4,779,451	2%
Net Profit Licenses	734,263	927,573	750,000	760,125	1%
Interest on Investments	34,698	43,010	35,000	65,000	86%
Miscellaneous Revenue-IT	8,898	0	0	0	0%
Penalty/Interest Occupational/Net Profit Tax	48,970	54,061	40,000	55,000	38%
Issuance of Debt	6,391,769	1,473,523	0	0	0%
Transfer from General Fund	0	0	745,000	0	-100%
Transfer from RWRA Debt Fund	0	0	42,815	0	-100%
Total Your Community Vision	$ 11,581,556	$ 6,966,597	$ 6,298,551	$ 5,659,576	-10%
Greenbelt Project Fund					
Interest on Investments	$ 715	$ 250	$ 0	$ 0	0%
Total Greenbelt Project	$ 715	$ 250	$ 0	$ 0	0%
Garage Service Fund					
Garage Services	$ 1,287,112	$ 1,356,664	$ 1,297,804	$ 1,366,430	5%
Auction Proceeds	851	0	0	0	0%
Total Garage Service	$ 1,287,963	$ 1,356,664	$ 1,297,804	$ 1,366,430	5%

ALL FUNDS - REVENUE SUMMARY

Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Economic Development Fund					
Property Taxes Realized Property Tax	$ 259,727	$ 250,482	$ 372,500	$ 388,554	4%
Occupational Licenses	353,475	411,379	418,500	436,537	4%
Net Profit Licenses	114,664	32,314	94,000	98,051	4%
Franchise Fees Atmos	171,157	170,323	170,000	170,000	0%
Interest on Investments	25,000	14,927	12,000	15,000	25%
Economic Development Fees Owensboro Mfg.	12,998	10,602	12,000	11,000	-8%
Economic Development Fees Unifirst	143,618	134,139	132,000	140,000	6%
Economic Development Fees Ky Bioprocessing	32,304	41,268	30,000	34,700	16%
Economic Development Fees Toyotetsu	258,416	273,183	240,000	335,000	40%
Economic Development Fees US Bank Rent	940,991	940,991	940,800	940,800	0%
Economic Development Fees US Bank	457,469	440,345	420,000	450,000	7%
Economic Development Fees Metalsa	111,071	146,138	104,000	108,000	4%
Economic Development Fees Sazarec	112,784	2,926	62,500	62,500	0%
Economic Development Fees Unique Granite	0	0	5,000	6,250	25%
Economic Development Fees First Security	9,789	2,711	62,500	6,250	-90%
Economic Development Fees Sazarec County	0	0	10,000	10,000	0%
Economic Development Fees Owensboro Grain Bio	0	5,228	0	10,000	100%
Economic Development Fees SFG	0	0	0	56,250	100%
Rental - The Centre	76,792	81,414	73,000	0	-100%
Total Economic Development	$ 3,080,254	$ 2,958,371	$ 3,158,800	$ 3,278,892	4%
Downtown Revitalization Fund					
Insurance Premium License Fees	$ 3,545,296	$ 3,474,375	$ 3,560,370	$ 3,560,000	0%
Interest on Investments	65,166	46,025	40,000	35,000	-13%
Total Downtown Revitalization	$ 3,610,462	$ 3,520,399	$ 3,600,370	$ 3,595,000	0%
Convention Center Fund					
Interest on Investments	$ 101,291	$ 99,351	$ 100,000	$ 125,000	25%
Transfer from Fiscal Court	230,126	233,865	240,000	240,000	0%
Transfer from General Fund	0	500,000	834,614	746,694	-11%
Operating Revenue Transfer Convention Center	1,716,132	3,281,257	3,086,393	3,585,025	16%
Total Downtown Operations	$ 2,047,549	$ 4,114,473	$ 4,261,007	$ 4,696,719	10%
Sportscenter Operations Fund					
Transfer from General Fund	$ 0	$ 0	$ 333,549	$ 319,468	-4%
Operating Revenue Transfer Sportscenter	0	0	310,290	477,162	54%
Total Sportscenter Operations	$ 0	$ 0	$ 643,839	$ 796,630	24%
TOTAL ALL FUNDS	$ 110,511,716	$ 125,843,351	$ 117,630,276	$ 119,236,450	1%

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. 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.

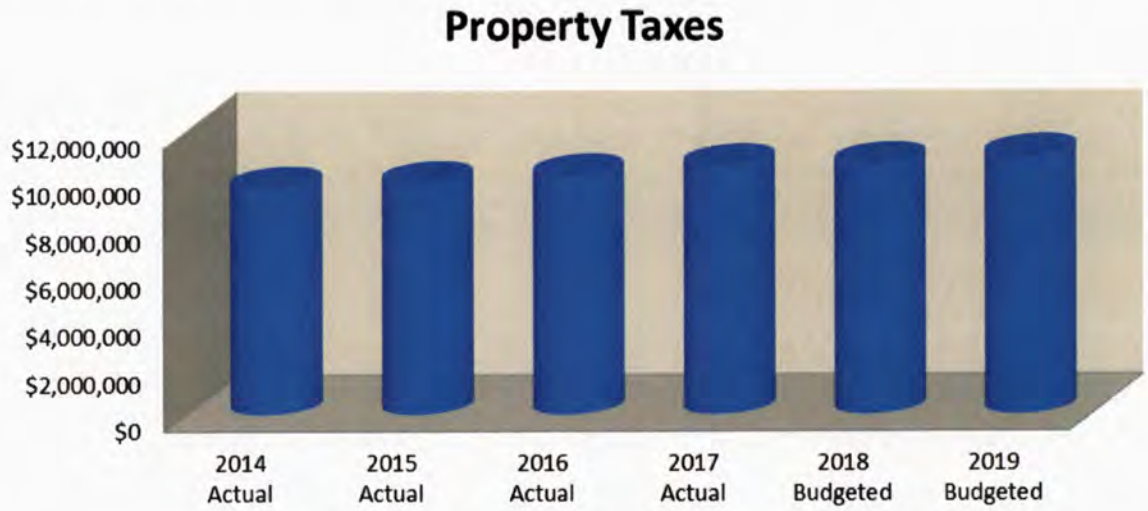
Who Prepares Revenue Projections?

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 86% of all General Fund revenue.

- **Property Taxes** – Property taxes attach as an enforceable lien on property. Property values are assessed as of January 1st each year at a prescribed tax rate per $100 of assessed value that is determined by a combination of the State and 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 tax rate to finance general governmental services other than school purposes for the year ended June 30, 2018, was $.2620 per $100, which means that the City has a tax margin of $1.238 per $100, on the assessed valuation of $3,130,856,885. 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. This year we have projected a 4% increase over the 2017-18 budget. The City's personal property tax rate is $.2530 per $100 assessed value.



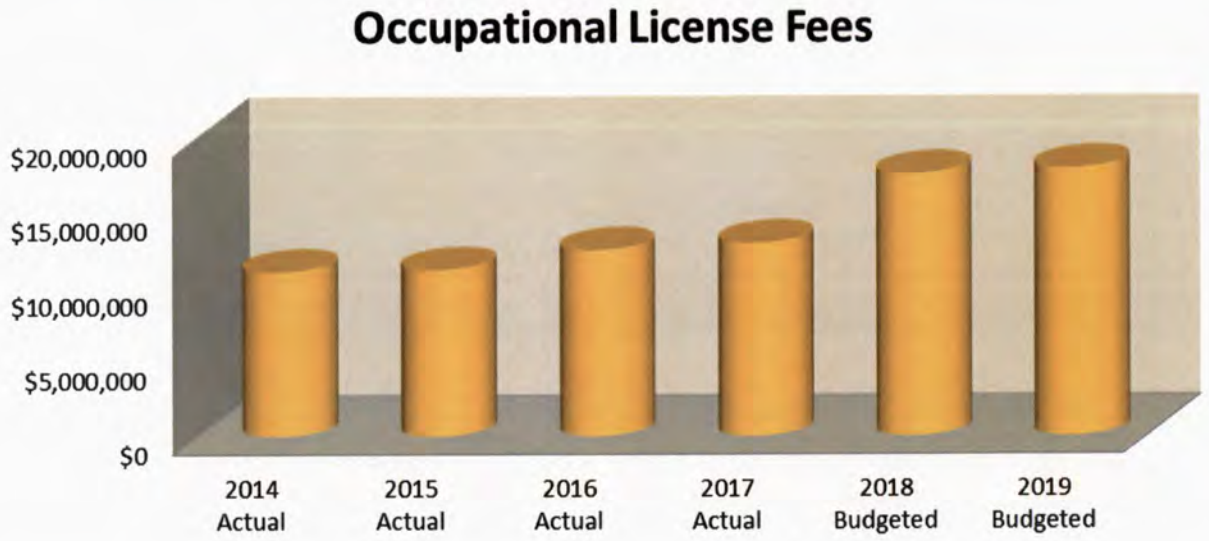
Principal taxpayers for the year ended June 30, 2018, the type of business, the assessed valuation, and the percentage of the total assessed property valuation ($3,526,478,692) excluding bank deposits, are charted below:

Principal Taxpayers
For the year ended 2018

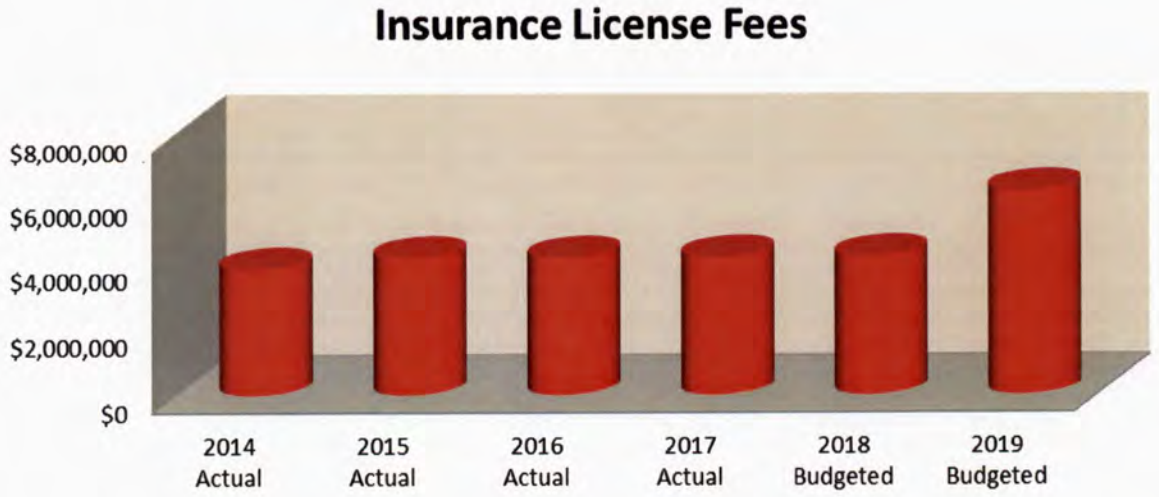
Taxpayers	Type of Business	Assessed Valuation	% of Total Assessed Valuation $3,526,478,692
Wal-Mart	Retail	$52,610,844	1.49%
Atmos Energy	Gas Company	39,486,617	1.12%
Toyotetsu Mid America	Manufacturer	36,334,503	1.03%
Meijer Stores Limited Partnership	Retail	25,701,612	0.73%
Unifirst Corporation	Manufacturer	21,590,859	0.61%
Owensboro Grain Company	Manufacturer	20,258,638	0.57%
Vereit MT Owensboro KY LLC	Commercial Rental	19,147,500	0.54%
Menards	Retail	15,940,876	0.45%
Spectrum	Cable, Internet, Phone	15,212,734	0.43%
Malcom Bryant Corporation	Commercial Rental/Hotel	15,052,200	0.43%
		$261,336,383	7.40%

- **Occupational License Fees** – On July 1, 2017, occupational license fees (also known as payroll withholding) increased to 1.78% from 1.39%. These fees are charged to anyone who works within the City, with 1.45% going to the General Fund and 0.33% going to the Your Community Vision Fund.

  General Fund occupational license fees are projected to be over budget for fiscal year 2017-18. With construction activity continuing from area businesses, the Bluegrass Music Hall of Fame and Museum, Gateway Commons and Downtown TIFs, occupational license fees were budgeted up 2%.



- **Insurance License Fees** – Effective July 1, 2018 insurance license fees will increase from 8% to 10% on premiums for property, auto, and portions of life insurance policies. Health insurance license fees remain unchanged on the first 4%, but are exempt on the additional 6%. 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 City's fiscal year 2018-19 insurance license fees are budgeted up 48% primarily due to the increased rate.



- **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.

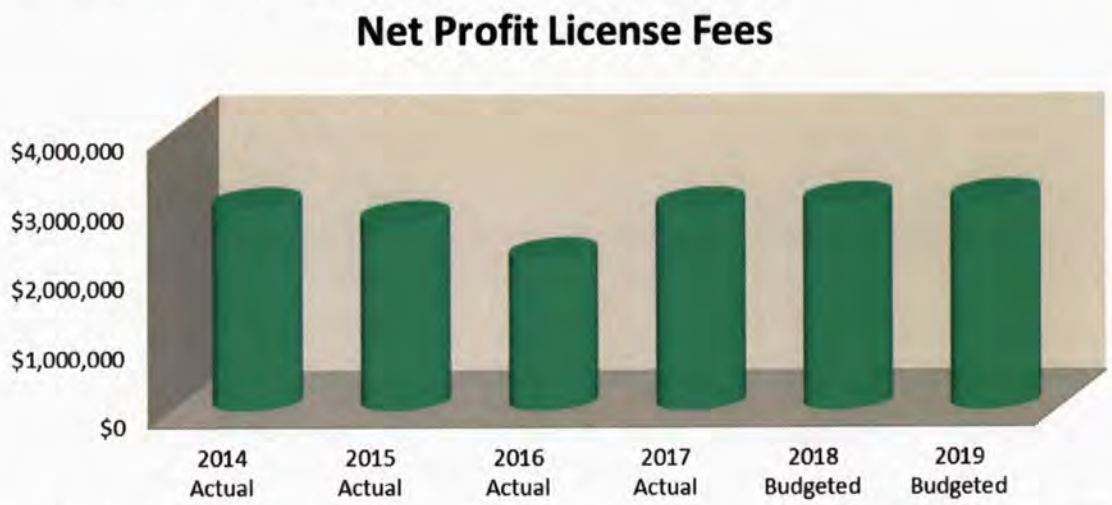
  - **OMU/Dividend**

    The City of Owensboro has a negotiated profit sharing agreement with OMU. The budget for 2018-19 represents a 2.5% increase over 2017-18.

  - **OMU/Payment In Lieu of Fee**

    A payment in lieu of fee is charged to OMU equal to the City's amount of electric, water, and fiber usage. The City budgeted higher in lieu of fees for fiscal year 2018-19 due to increased usage and rates.

- **Net Profit License Fees** – The City experienced a record high for net profits for fiscal year 2013-14 and only a slight drop for fiscal year 2014-15. Profits slowed for many businesses for fiscal year 2015-16, but have rebounded for fiscal years 2016-17 and 2017-18. The City has budgeted net profits for fiscal year 2018-19 up 1% over prior year projections.



- **Grants** - Grant revenue consists primarily of federal Community Development Block Grant (CDBG) and HOME 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 2018-19 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.

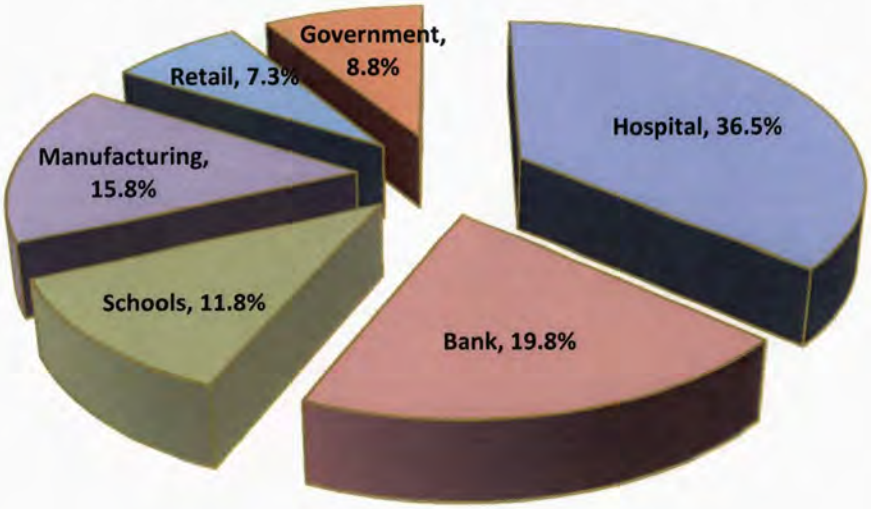
- **Other** – Various revenue items, such as investment earnings, fees charged to other agencies for services rendered, sale of capital assets, cable television franchise fees, and other fees associated with Community Development, are not easily anticipated and are contingent in nature. Investment earnings, 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.

Principal Employers

Employer	2018 Employees	Rank	Percentage of Total City Employment
Owensboro Health Regional Hospital	3,606	1	9.57%
US Bank Home Mortgage	1,950	2	5.18%
Owensboro Public Schools	767	3	2.04%
Toyotetsu Mid-America	723	4	1.92%
Wal-Mart/Sam's Club	718	5	1.91%
Glenmore Distilleries	444	6	1.18%
Audubon Area Community Service	441	7	1.17%
City of Owensboro	428	8	1.14%
Owensboro Community and Technical College	391	9	1.04%
Unifirst	386	10	1.02%
Total	9,854		26.16%

Source: Economic Development Corporation

Principal Employers by Category

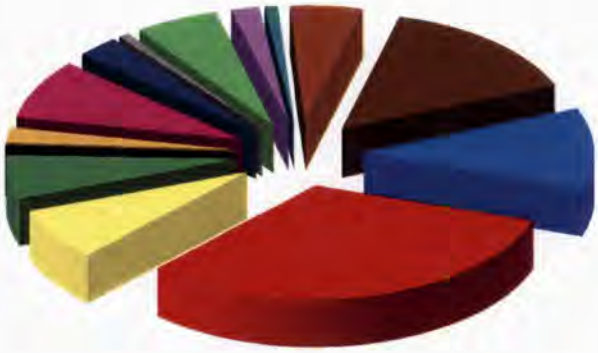


WHERE THE MONEY GOES

	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
General Government	$ 9,751,353	$ 10,134,095	$ 9,887,398	$ 10,115,134	2%
Public Safety	22,199,676	23,123,124	26,580,643	28,327,178	7%
Parks and Recreational	6,391,602	6,307,619	6,233,506	6,634,197	6%
Public Works	4,678,925	4,842,814	5,333,916	5,428,370	2%
GIS	429,385	386,654	452,111	444,006	-2%
Community Services	1,752,673	2,012,384	2,069,544	1,893,019	-9%
Sanitation	5,881,495	6,336,745	7,060,151	7,359,942	4%
Transit	2,454,464	2,454,836	2,515,638	2,666,177	6%
Community Development	165,464	1,148,554	1,637,999	673,700	-59%
Capital Projects	10,575,395	8,774,661	33,274,229	5,197,843	-84%
Economic Development	2,253,112	1,412,895	1,840,500	1,756,072	-5%
Downtown Revitalization	476,178	142,090	152,193	0	-100%
Sportscenter Operations	0	446,176	700,763	796,630	14%
Convention Center Operations	2,448,364	4,090,440	4,155,054	4,591,153	10%
Debt	10,202,489	13,015,897	15,525,955	13,234,643	-15%
	$ 79,660,574	$ 84,628,984	$ 117,419,600	$ 89,118,064	-24%

Includes all funds except for transfers or internal service funds. See page 56 for breakdown by fund.

EXPENDITURES



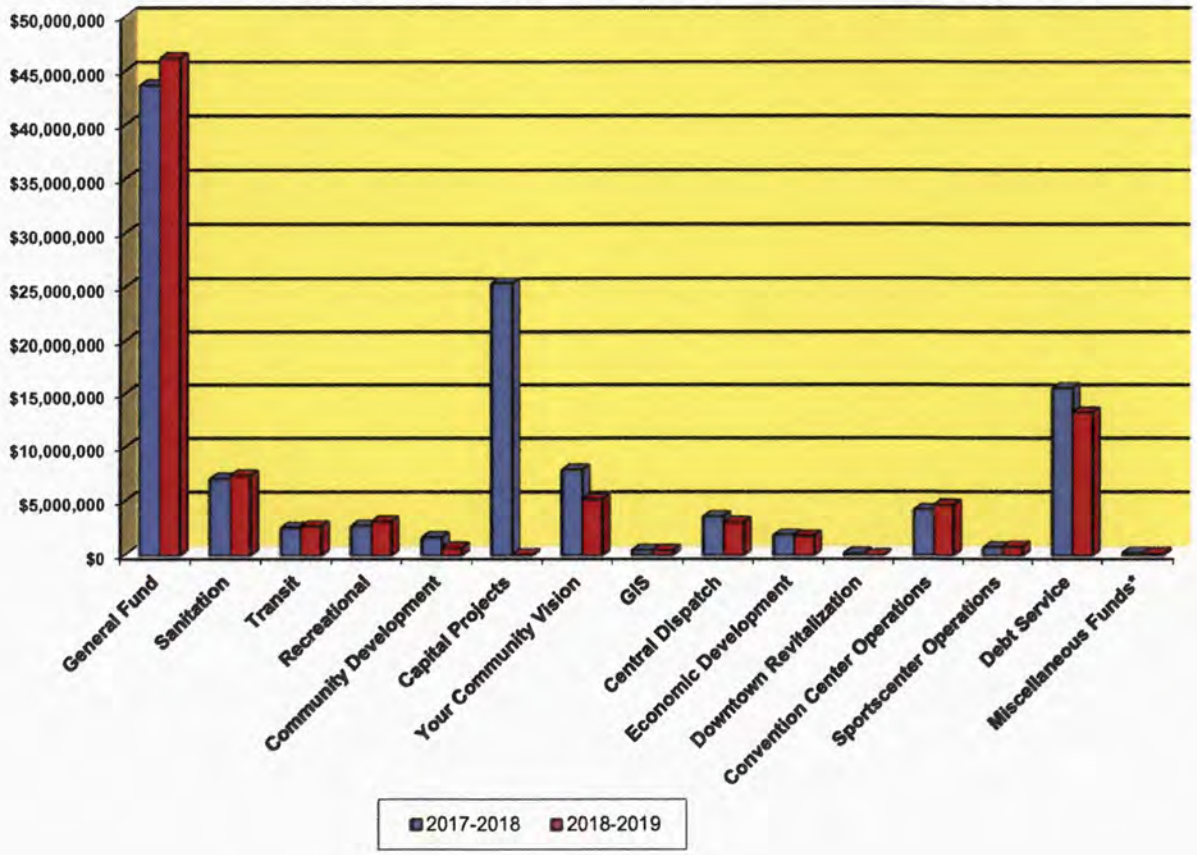
- General Government 12%
- Public Safety 31%
- Parks and Recreational 7%
- Public Works 6%
- GIS 1%
- Community Services 2%
- Sanitation 8%
- Transit 3%
- Community Development 1%
- Capital Projects 5%
- Economic Development 2%
- Sportscenter Operations 1%
- Convention Center Operations 5%
- Debt 16%

Budget Appropriation Comparisons By Fund
Fiscal 2017-2018 to Fiscal 2018-2019

Fund	Amended Budget 2017-2018	Budget 2018-2019	% Change
General Fund	$ 43,670,319	$ 46,156,837	5.7%
Sanitation	7,060,151	7,359,942	4.2%
Transit	2,515,638	2,666,177	6.0%
Recreational	2,702,440	3,096,683	14.6%
Community Development	1,637,999	673,700	-58.9%
Capital Projects	25,365,578	65,000	-99.7%
Your Community Vision	7,908,651	5,132,843	-35.1%
GIS	452,111	444,006	-1.8%
Central Dispatch	3,528,278	2,998,175	-15.0%
Economic Development	1,840,500	1,756,072	-4.6%
Downtown Revitalization	152,193	0	-100.0%
Convention Center Operations	4,155,054	4,591,153	10.5%
Sportscenter Operations	700,763	796,630	13.7%
Debt Service	15,525,955	13,234,643	-14.8%
Miscellaneous Funds*	203,970	146,203	-28.3%
Total	$ 117,419,600	$ 89,118,064	-24.1%

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

BUDGET APPROPRIATIONS COMPARISONS BY FUND



ALL FUNDS - APPROPRIATIONS SUMMARY

Department	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
General Fund					
General Government	$ 3,782,372	$ 3,882,373	$ 3,507,280	$ 3,575,437	2%
Administration	1,970,489	1,970,490	1,898,230	1,936,532	2%
Information Services	1,710,718	1,700,124	1,875,089	1,877,258	0%
Finance	1,417,050	1,471,798	1,587,449	1,647,860	4%
Personnel	666,698	723,946	729,053	754,002	3%
Community Development	136,356	178,277	212,324	203,359	-4%
Police	10,559,860	11,154,531	12,663,648	13,513,011	7%
Fire	9,309,977	9,722,538	10,193,527	11,682,339	15%
Engineering	2,504,056	2,503,720	2,874,294	3,002,935	4%
Street	2,055,207	1,961,496	2,255,888	2,204,151	-2%
Parking Garage	67,669	207,087	77,973	120,686	55%
Property Maintenance	119,663	119,098	203,734	221,284	9%
Parks & Recreation	3,287,864	3,437,297	3,522,286	3,524,964	0%
Agencies	1,752,673	2,012,384	2,069,544	1,893,019	-9%
Total General Fund before Transfers	39,340,652	41,045,160	43,670,319	46,156,837	6%
Transfer to Central Dispatch	1,635,193	1,720,381	2,243,466	2,188,668	-2%
Transfer to Debt Service	1,620,475	1,301,974	1,401,882	1,902,924	36%
Transfer to Capital Improvement	65,000	65,000	65,000	65,000	0%
Transfer to Your Community Vision	0	0	745,000	0	-100%
Transfer to Police & Fire Pension	0	0	850,000	825,900	-3%
Transfer to Transit	1,025,126	952,867	903,240	986,034	9%
Transfer to Recreational	1,436,260	1,512,607	1,080,217	1,580,546	46%
Transfer to Geographic Information System	103,776	107,211	106,994	111,001	4%
Transfer to Sportscenter Operations	0	0	333,549	319,468	-4%
Transfer to Convention Center Operations	0	500,000	834,614	746,694	-11%
	5,885,830	6,160,040	8,563,962	8,726,235	2%
Total General Fund	$ 45,226,482	$ 47,205,200	$ 52,234,281	$ 54,883,072	5%
Sanitation Fund					
Total Sanitation	$ 5,881,495	$ 6,336,745	$ 7,060,151	$ 7,359,942	4%
Transit Fund					
Total Transit	$ 2,454,464	$ 2,454,836	$ 2,515,638	$ 2,666,177	6%
Recreational Fund					
Ben Hawes Golf Course	$ 887,653	$ 993,331	$ 983,380	$ 1,373,416	40%
Hillcrest Golf Course	338,966	304,460	316,960	328,719	4%
Ice Arena	571,721	578,094	602,622	598,411	-1%
Combest Pool	80,841	108,161	121,542	117,479	-3%
Cravens Pool	119,528	70,087	81,302	85,011	5%
Softball Complex	418,428	424,475	513,918	472,206	-8%
Sportscenter	672,108	349,405	0	0	0%
Tennis Facility	3,971	31,387	82,716	121,441	47%
Total Recreational before Transfers	3,093,216	2,859,400	2,702,440	3,096,683	15%
Transfer to Debt Service	155,322	153,328	155,138	153,905	-1%
Total Recreational	$ 3,248,538	$ 3,012,728	$ 2,857,578	$ 3,250,588	14%
Sponsors/Scholarships Fund					
Total Sponsors/Scholarships	$ 10,523	$ 10,922	$ 8,780	$ 12,550	43%

2018-2019 Budget

ALL FUNDS - APPROPRIATIONS SUMMARY

Department	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Central Dispatch Fund					
Total Central Dispatch	$ 2,221,599	$ 2,129,255	$ 3,528,278	$ 2,998,175	-15%
Fleet & Facilities Replacement Fund					
Replacement Charges	$ 1,512,984	$ 1,611,000	$ 3,269,433	$ 2,938,940	-10%
Total Fleet and Facilities Replacement	$ 1,512,984	$ 1,611,000	$ 3,269,433	$ 2,938,940	-10%
Community Development Fund					
Community Development	$ 119,677	$ 605,852	$ 875,483	$ 418,700	-52%
Home Rehab. Grant	45,787	542,701	762,516	255,000	-67%
Total Community Development	$ 165,464	$ 1,148,554	$ 1,637,999	$ 673,700	-59%
Facilities Maintenance Fund					
Total Facilities Maintenance	$ 3,292,425	$ 3,462,574	$ 3,985,802	$ 3,468,991	-13%
GIS Fund					
Total GIS	$ 429,385	$ 386,654	$ 452,111	$ 444,006	-2%
Insurance Fund					
Total Insurance	$ 5,294,977	$ 6,218,386	$ 6,610,849	$ 6,657,456	1%
Drug Funds					
Drug Fund Expenditures	$ 47,251	$ 59,858	$ 131,299	$ 65,201	-50%
Drug Fund transfer to General Fund	0	30,000	30,000	0	-100%
Drug Fund transfer to Grant Fund	0	0	25,000	25,000	0%
Federal Drug Fund Expenditures	44,650	10,885	40,546	38,004	-6%
Total Drug Funds	$ 91,901	$ 100,744	$ 226,845	$ 128,205	-43%
Property Recovery Fund					
Total Property Recovery	$ 11,229	$ 16,055	$ 23,345	$ 30,448	30%
Grant Fund					
Total Grant Fund	$ 5,111	$ 258,500	$ 0	$ 0	0%
Debt Service Fund					
Total Debt Service	$ 10,202,489	$ 13,015,897	$ 15,525,955	$ 13,234,643	-15%
Capital Projects Fund					
Total Capital Projects	$ 3,005,852	$ 5,100,403	$ 25,365,578	$ 65,000	-100%
Your Community Vision Fund					
Your Community Vision before Transfer	$ 7,569,543	$ 3,619,271	$ 7,908,651	$ 5,132,843	-35%
Transfer to Debt Service	2,161,760	2,756,664	2,833,550	2,062,110	-27%
Total Your Community Vision	$ 9,731,303	$ 6,375,935	$ 10,742,201	$ 7,194,953	-33%

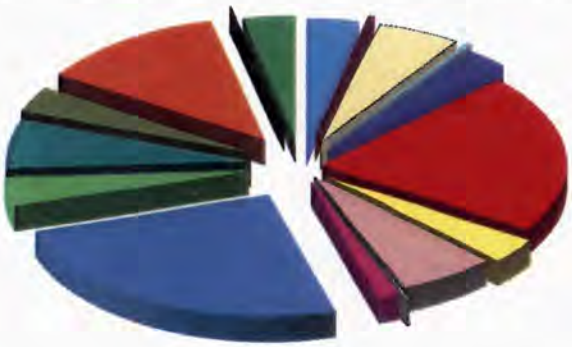
ALL FUNDS - APPROPRIATIONS SUMMARY

Department	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Greenbelt Park Fund					
Total Greenbelt Park	$ 0	$ 54,987	$ 0	$ 0	0%
Garage Service Fund					
Garage Service before Transfer	$ 1,271,614	$ 1,298,799	$ 1,301,066	$ 1,360,544	5%
Transfer to General Fund	150,000	0	0	0	0%
Total Garage Service	$ 1,421,614	$ 1,298,799	$ 1,301,066	$ 1,360,544	5%
Economic Development Fund					
Economic Development before Transfers	$ 2,253,112	$ 1,412,895	$ 1,840,500	$ 1,756,072	-5%
Transfer to Debt Service	1,237,818	1,233,258	1,238,248	1,235,333	0%
Transfer to General Fund	350,000	273,000	0	0	0%
Operating Transfer to the Sportscenter	0	89,415	0	0	0%
Total Economic Development	$ 3,840,930	$ 3,008,568	$ 3,078,748	$ 2,991,405	-3%
Downtown Revitalization Fund					
Downtown Revitalization before Transfer	$ 476,178	$ 142,090	$ 152,193	$ 0	-100%
Transfer to Debt Service	4,204,230	3,782,830	4,612,664	4,614,864	0%
Total Downtown Revitalization	$ 4,680,408	$ 3,924,920	$ 4,764,857	$ 4,614,864	-3%
Convention Center Operations Fund					
Downtown Operations	$ 2,448,364	$ 4,090,440	$ 4,155,054	$ 4,591,153	10%
Transfer to Debt Service	105,870	105,509	105,953	105,566	0%
Total Downtown Operations	$ 2,554,234	$ 4,195,949	$ 4,261,007	$ 4,696,719	10%
Sportscenter Operations Fund					
Total Sportscenter Operations	$ 0	$ 446,176	$ 700,763	$ 796,630	14%
Total Appropriations	$ 105,283,404	$ 111,773,786	$ 150,151,265	$ 120,467,008	-20%

GENERAL FUND BY APPROPRIATION CATEGORY

Department	Salaries	Maintenance	Supplies	Utilities	Other	Capital	Total	%
Administration	$ 1,346,565	$ 112,627	$ 190,725	$ 41,960	$ 235,933	$ 8,722	$ 1,936,532	3.5%
Community	146,674	485	2,740	2,360	51,100	0	203,359	0.4%
Engineering	964,003	1,914,060	25,030	10,104	80,045	9,693	3,002,935	5.5%
Property Maintenance	164,434	541	11,062	1,360	41,796	2,091	221,284	0.4%
Finance	1,372,400	2,000	69,506	30,940	173,014	0	1,647,860	3.0%
Fire	9,205,912	312,813	316,015	268,469	158,896	1,420,234	11,682,339	21.3%
IT	1,233,190	180,831	223,860	72,860	158,474	8,043	1,877,258	3.4%
Parks	713,203	1,897,498	108,400	240,220	84,230	481,413	3,524,964	6.4%
Parking Garage	0	76,003	0	26,000	14,701	3,982	120,686	0.2%
Personnel	513,727	7,912	57,986	9,720	164,657	0	754,002	1.4%
Police	11,401,276	528,622	498,352	67,892	292,916	723,953	13,513,011	24.6%
Street	1,273,485	453,018	242,241	8,428	79,050	147,929	2,204,151	4.0%
Department Totals	$ 28,334,869	$ 5,486,410	$ 1,745,917	$ 780,313	$ 1,534,812	$ 2,806,060	$ 40,688,381	74.1%
	69.6%	13.5%	4.3%	1.9%	3.8%	6.9%	100.0%	
General Government							3,575,437	6.5%
Agencies							1,893,019	3.4%
Operating Budget Total							46,156,837	84.0%
Operating Transfers							6,758,311	12.4%
Capital Transfers							65,000	0.1%
Transfer to Debt Service							1,902,924	3.5%
Grand Total							$ 54,883,072	100.0%

GENERAL FUND EXPENDITURES BY DIVISON



- Administration 3.6%
- Community Development .4%
- Engineering 5.5%
- Property Maintenance .4%
- Finance 3.1%
- Fire 19.7%
- IT 3.6%
- Parks 6.8%
- Parking Garage .2%
- Personnel 1.4%
- Police 24.4%
- Street 4.2%
- General Government 6.6%
- Agencies 3.8%
- Operating Transfers 13.5%
- Capital Transfers .1%
- Transfer to Debt Service 2.7%

Expenditure Discussion

Budget Components: (in millions)				
	Amended Budget 2017-18	Budget 2018-19	$ Increase (Decrease)	% Increase (Decrease)
General Fund	52.2	54.9	2.7	5.1%
Central Dispatch	3.5	3.0	(0.5)	(14.2%)
Enterprise Funds	17.9	19.2	1.3	7.2%
Internal Service Funds	15.2	14.4	(0.8)	(5.2%)
Capital Projects Funds	25.4	0.1	(25.3)	(99.6%)
Debt Service Fund	15.5	13.3	(2.2)	(14.1%)
Special Revenue Funds	20.5	15.6	(4.9)	(23.9%)
Total	**150.2**	**120.5**	**(29.7)**	

General Fund: The General Fund is the general operating fund of the City. Fiscal year 2018-19 expenditures for the General Fund increased by $2.7 million or 5.1%. The increase is primarily due to increased retirement cost due to higher employer contribution rates and the addition of a new ladder truck to the fire department fleet for public safety in the growing east side of town.

Central Dispatch: The Central Dispatch Fund accounts for County-wide 911 dispatch services. Fiscal year 2018-19 expenditures decreased by $0.5 million or 14.2%. The decrease is primarily due to capital surplus reflected in 2017-18.

Enterprise Funds: The Enterprise Funds are made up of Sanitation, Transit, Recreational, Convention Center Operations, Sportscenter Operations and GIS Funds. Fiscal year 2018-19 expenditures for the Enterprise Funds increased by $1.3 million or 7.2%. This increase is primarily due to:

- Sanitation: Fiscal year 2018-19 budget is $0.3 million higher due to an increase in retirement costs, tipping fees and mobile cart purchases.
- Recreational: Fiscal year 2018-19 budget is $0.4 million higher primarily due to replacement of the maintenance building at Ben Hawes Golf Course.
- Convention Center Operations: Fiscal year 2018-19 budget is $0.4 million higher due to increase in operating costs for the facility.

Internal Service Funds: The Internal Service Funds are made up of Fleet and Facilities Replacement, Facilities Maintenance, Insurance, and Garage Service Funds. Fiscal year 2018-19 budgeted expenditures decreased $0.8 million or 5.2%. This decrease is primarily due to:

- Fleet and Facilities Replacement: Fiscal year 2018-19 decreased $0.3 million due to a lower budget for capital buildings, capital land improvements, and capital vehicles.
- Facilities Maintenance: This fund accommodates both building and grounds maintenance. Overall decrease of $0.5 million is primarily in supplies and contracted services due to a reduction in maintenance projects.

Capital Projects Funds: The Capital Projects Funds are used to purchase or construct capital assets. Fiscal year 2018-19 budgeted expenditures decreased $25.3 million or 99.6%. This decrease is due to various projects completed during the fiscal year 2017-18 and project carryovers which will be rolled over during the 2018-19 budget year.

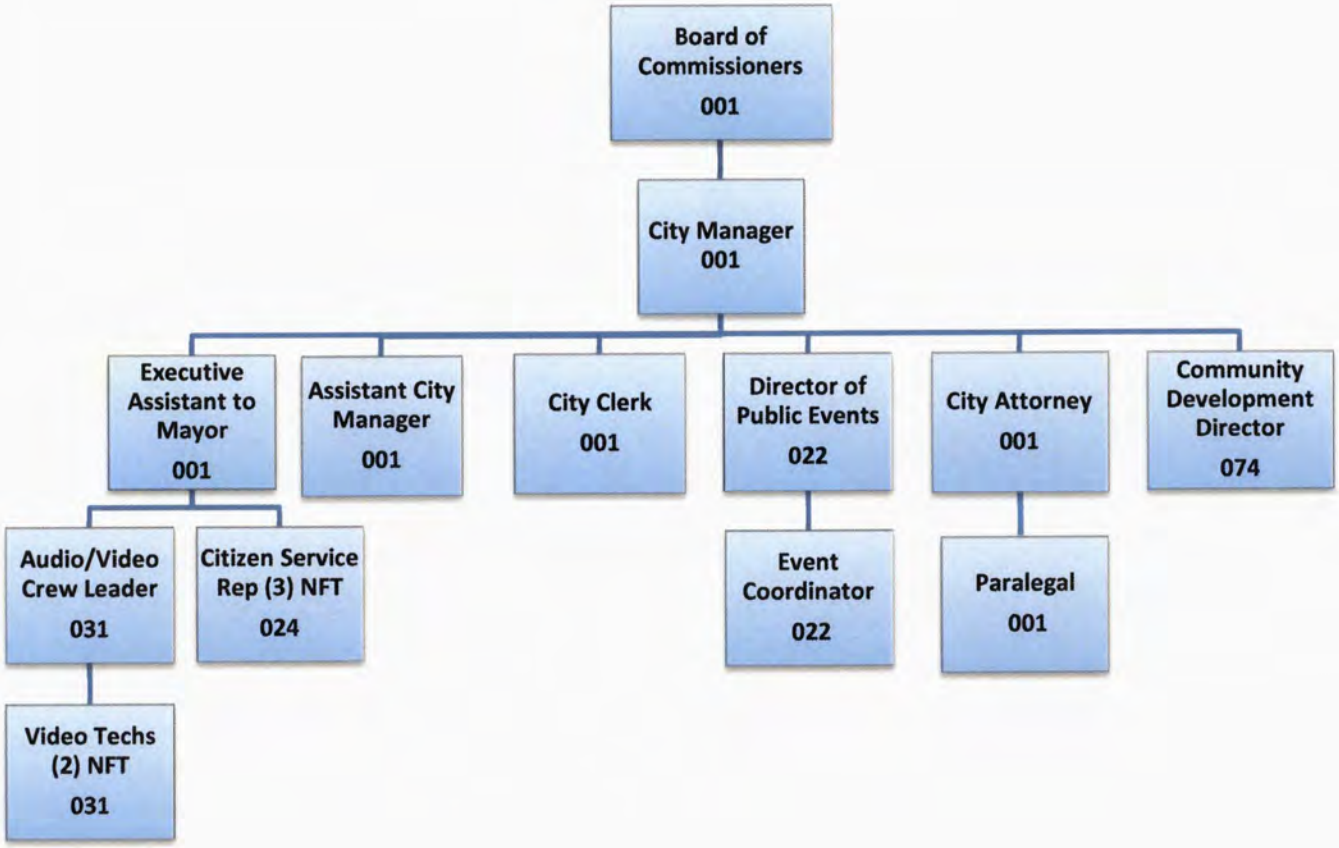
Debt Service: Fiscal year 2018-19 reflects a decrease of $2.2 million or 14.1%. This decrease is primarily due to the return of $2 million in bond anticipation funds during 2017-18.

Special Revenue Funds: Special Revenue Funds are made up of Downtown Revitalization, Economic Development, Your Community Vision, Community Development, Federal and State Drug Funds, Property Recovery Funds and Grant Funds. Fiscal year 2018-19 reflects a decrease of $4.9 million or 23.9%. This decrease is primarily due to:

- Your Community Vision: Decrease of $3.5 million is due to various projects being completed during the fiscal year 2017-18 and project carryovers which will be rolled over during the 2018-19 budget year.
- Community Development: Decrease of $1.0 million is due to timing of carryover of unexpended grant funds at fiscal year-end 2017-18.
- Downtown Revitalization Fund: Decrease of $0.2 million due to lower debt service costs.

ADMINISTRATION / COMMUNITY DEVELOPMENT

001.021 / 001.074



DIVISIONS	001	022	024	031	074	TOTAL
FULL TIME (FT):	6	2	0	1	1	10
NON FT (NFT):	0	0	3	2	0	5
ELECTED:	5	0	0	0	0	5
TOTALS	**11**	**2**	**3**	**3**	**1**	**20**
Structure Subject to Change FY 18-19						

DEPARTMENT: 021 Administration **Fund: 001 General**

Function

This department includes the City Commission, City Manager, and supporting staff, which provides the overall administration for the City of Owensboro, as well as oversight for all City government services, including operations, finance and support services, public safety, parks, community development, public events, and public information. The City Commission is the governing body of the City providing legislative, executive and policy direction pertaining to City government services. 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 for Commission consideration.

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019
Performance Indicators				
Ordinances, Agreements, Municipal Orders initiated/reviewed	290	570	600	600
Claims/lawsuits received/initiated	87	10	8	12
Acres annexed/contracted to annex	19	22	84	20

2017-2018 Accomplishments

1. Remained on schedule with the construction of Bluegrass Music Hall of Fame and Museum located in downtown Owensboro.
2. Completed nearly 14,300 calls for service through the City Action line.
3. Prepared and distributed over 600 media notices and social media postings.
4. Managed mayoral board appointments and City-wide records retention.
5. Negotiated and drafted incentive agreements and/or annexation ordinances bringing 84 acres into the City of Owensboro.
6. Successfully completed necessary continuing education and training.

2018-2019 Objectives

1. Complete accurate conversion to more efficient Mayor's Board program.
2. Complete 7,000 calls for service through the City Action line or mobile application.
3. Support each of our operational departments with sound guidance and objective reasoning.
4. Complete additional continuing education and training.
5. Present a balanced budget to the Owensboro Board of Commissioners.
6. Complete construction of the Bluegrass Music Hall of Fame and Museum.
7. Comply with all the reporting requirements for both of the City's TIF development areas.
8. Move to the next phase of implementing our downtown parking plan.
9. Work with the airport, Riverport, Convention Center, and RiverPark Center to increase tourism to our area.
10. Serve as stewards of the community through public board and commission involvement.
11. Assist the public as needed.
12. Continue to train on record retention responsibilities in accordance with KRS 171.410-740.

NEIGHBORHOOD ALLIANCE

Fund: 001 General

Program Description

AUDUBON-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 $13,000 including $5,000 for alliance operating funds (neighborhood allocations) and $3,000 for a grant program to fund alliance events. The remaining $5,000 goes to other expenses, including $3,000 for the annual alliance dinner.

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019
Performance Indicators				
Neighborhood groups	12	12	12	12
Community activities	80	78	85	40
Partnerships	30	30	35	25

2017-2018 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. Worked with local partners to implement and expand training opportunities for neighborhood alliance members.
3. Marketed the Neighborhood Alliance Program through Facebook, Twitter, NextDoor.com, Channel 75, www.owensboro.org, media releases, print and other media advertising.
4. Hosted the 17th annual neighborhood alliance awards and recognition dinner.
5. Supported Friday After 5, Owensboro Regional Farmers Market, and other local community events.
6. Hosted nine cleanup days.
7. Hosted four alliance events including yard sales and picnics in neighborhood parks.
8. Worked with the Public Works Department to install neighborhood identification signs throughout three alliance neighborhoods.

2018-2019 Objectives

1. Work closely with the Owensboro Police Department, Owensboro Fire Department, Public Works Department, and other emergency services to help improve safety and reduce crime in neighborhoods.
2. Implement a welcoming process for neighbors within the city and continue growth and involvement in alliances.
3. Work with the Owensboro Police Department and Owensboro Fire Department to host "Awareness Days" throughout the neighborhoods.
4. Host alliance events in City parks.
5. Support the City in addressing property maintenance issues throughout the municipal boundaries.
6. Host the 18th annual neighborhood alliance dinner.
7. Promote partnerships with other non-profits located within the boundaries of the alliances.
8. Continue to be a conduit for open dialogue between city government and the citizens.

2018-2019 Budget

Department: 021 Administration Summary **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 850,793	$ 868,185	$ 881,374	$ 899,566	2%
50001.002	Salaries Non-Full Time	58,892	44,239	55,191	60,180	9%
50001.004	Salaries Overtime	1,621	4,748	3,900	4,000	3%
50010.001	Benefits Employees Retirement	133,185	151,445	152,809	174,315	14%
50010.002	Benefits Unemployment	2,349	2,441	2,497	2,554	2%
50010.004	Benefits Health Insurance	140,130	132,168	113,580	125,904	11%
50010.005	Benefits Life Insurance	3,839	4,116	3,572	3,657	2%
50010.006	Benefits Social Security Tax	59,783	62,411	68,230	71,101	4%
50010.007	Benefits Workers Comp Claims	6,077	6,246	6,315	5,288	-16%
Total Personnel Services		1,348,447	1,276,000	1,287,468	1,346,565	5%
Maintenance						
50100.001	Mtc Buildings	13,940	15,276	17,319	18,433	6%
50100.010	Mtc Grounds	94,574	34,722	36,165	33,287	-8%
50100.015	Mtc Misc Repairs	0	0	200	0	-100%
50100.017	Mtc Repairs - Radio Equipment	174	261	261	261	0%
50100.029	Mtc Vehicle Wash	77	63	80	92	15%
50100.030	Mtc Vehicles & Equipment	250	256	237	270	14%
50100.032	Mtc Software	0	1,140	4,350	2,450	-44%
50421	Festivals-Mtc Grounds	50,336	49,066	49,758	57,834	16%
Total Maintenance		159,351	100,784	108,370	112,627	4%
Supplies						
50110.005	Supplies Office	5,402	10,250	8,050	7,550	-6%
50110.007	Supplies Technical	179,697	130,920	160,700	140,475	-13%
50110.008	Supplies Radio Replacement	961	750	750	750	0%
50122	Dues & Subscriptions	30,285	32,498	29,350	34,900	19%
50124	Motor Fuel	685	695	800	800	0%
50125	Non-Capitalized Equipment	655	1,042	850	800	-6%
50127	Postage	181,165	1,241	1,750	1,650	-6%
50131	Computer Equipment	7,450	8,378	5,850	3,800	-35%
Total Supplies		406,300	185,774	208,100	190,725	-8%
Utilities						
50140.001	Utilities OMU	19,287	22,731	23,000	23,000	0%
50140.002	Utilities Non-City	11,495	12,624	14,700	14,700	0%
50140.003	Utilities Communications	5,038	4,489	4,320	4,260	-1%
Total Utilities		35,820	39,845	42,020	41,960	0%

2018-2019 Budget

Department: 021 Administration Summary **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50200	Advertising	$ 18,629	$ 19,591	$ 10,500	$ 19,000	81%
50222	Contractual Services	220,455	173,720	179,480	163,300	-9%
50251	Insurance	5,881	6,626	6,958	6,833	-2%
50270	Miscellaneous Expense	778	1,623	2,000	1,950	-3%
50290	Professional/Technical Services	23,026	20,616	31,400	27,750	-12%
50323	Training Costs	5,006	5,294	8,250	8,000	-3%
50325	Travel	8,679	9,100	9,300	9,100	-2%
Total Other		282,454	236,569	247,888	235,933	-5%
Capital						
51000.003	Capital Replacement Plan	8,307	4,266	4,384	8,722	99%
Total Capital		8,307	4,266	4,384	8,722	99%
Total		**$ 2,240,679**	**$ 1,843,238**	**$ 1,898,230**	**$ 1,936,532**	**2%**

2018-2019 Budget

Department: 021 Administration **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 678,035	$ 686,018	$ 695,935	$ 707,206	2%
50001.002	Salaries Non-Full Time	0	828	0	0	0%
50001.004	Salaries Overtime	1,138	3,817	1,900	2,000	5%
50010.001	Benefits Employees Retirement	103,553	117,084	116,570	132,566	14%
50010.002	Benefits Unemployment	1,724	1,759	1,765	1,791	1%
50010.004	Benefits Health Insurance	112,599	107,442	90,444	95,328	5%
50010.005	Benefits Life Insurance	3,036	3,230	2,811	2,868	2%
50010.006	Benefits Social Security Tax	45,072	45,885	49,550	51,568	4%
50010.007	Benefits Workers Comp Claims	5,575	5,715	5,753	4,758	-17%
Total Personnel Services		950,733	971,778	964,728	998,085	3%
Maintenance						
50100.015	Mtc Misc Repairs	0	0	200	0	-100%
50100.017	Mtc Repairs - Radio Equipment	174	174	174	174	0%
50100.029	Mtc Vehicle Wash	77	63	80	92	15%
50100.030	Mtc Vehicles & Equipment	250	256	237	270	14%
50100.032	Mtc Software	0	0	3,000	1,100	-63%
Total Maintenance		501	493	3,691	1,636	-56%
Supplies						
50110.005	Supplies Office	5,053	10,009	7,700	7,000	-9%
50110.007	Supplies Technical	56	459	650	575	-12%
50110.008	Supplies Radio Replacement	500	500	500	500	0%
50122	Dues & Subscriptions	30,144	32,148	29,000	34,500	19%
50124	Motor Fuel	685	695	800	800	0%
50125	Non-Capitalized Equipment	0	340	800	700	-13%
50127	Postage	1,510	1,241	1,750	1,650	-6%
50131	Computer Equipment	7,450	6,606	4,800	3,800	-21%
Total Supplies		45,398	51,998	46,000	49,525	8%
Utilities						
50140.001	Utilities OMU	16,488	19,433	19,500	19,500	0%
50140.002	Utilities Non-City	9,827	10,792	12,500	12,500	0%
50140.003	Utilities Communications	4,355	3,769	3,600	3,540	-2%
Total Utilities		30,670	33,994	35,600	35,540	0%
Other						
50200	Advertising	104	0	0	0	0%
50251	Insurance	536	524	550	654	19%
50270	Miscellaneous Expense	682	1,623	1,800	1,700	-6%
50290	Professional/Technical Services	23,026	20,616	31,400	27,750	-12%
50323	Training Costs	5,006	5,294	8,250	8,000	-3%
50325	Travel	7,000	7,265	7,200	7,000	-3%
Total Other		36,354	35,321	49,200	45,104	-8%

2018-2019 Budget

Department: 021 Administration **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.003	Capital Replacement Plan	$ 8,307	$ 4,266	$ 4,384	$ 8,722	99%
Total Capital		8,307	4,266	4,384	8,722	99%
Total		**$ 1,071,963**	**$ 1,097,850**	**$ 1,103,603**	**$ 1,138,612**	**3%**

Expenditure Analysis:

Personnel: Increase in employer contribution rate for retirement and health insurance offset by lower workers compensation.

Maintenance: Decrease due to actual cost of E-meeting software maintenance verses projected cost prior year.

Supplies: Increase due to increased cost of publication subscriptions.

Other: Decrease in professional technical based on prior year actual need.

Revenue Analysis:

No revenue is generated from this division.

2018-2019 Budget

Department: 021 Administration **Division: 022 Public Events** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 134,369	$ 143,382	$ 145,675	$ 151,413	4%
50001.002	Salaries Non-Full Time	0	0	0	4,325	100%
50001.004	Salaries Overtime	456	652	1,500	1,500	0%
50010.001	Benefits Employees Retirement	23,108	27,055	28,516	32,846	15%
50010.002	Benefits Unemployment	406	434	446	471	6%
50010.004	Benefits Health Insurance	21,237	18,366	17,172	24,444	42%
50010.005	Benefits Life Insurance	626	696	599	621	4%
50010.006	Benefits Social Security Tax	9,353	10,384	11,374	12,090	6%
50010.007	Benefits Workers Comp Claims	322	331	342	375	10%
Total Personnel Services		189,877	201,301	205,624	228,085	11%
Maintenance						
50100.001	Mtc Buildings	13,940	15,276	17,319	18,433	6%
50100.010	Mtc Grounds	94,574	34,722	36,165	33,287	-8%
50421	Festivals-Mtc Grounds	50,336	49,066	49,758	57,834	16%
Total Maintenance		158,850	99,064	103,242	109,554	6%
Supplies						
50110.005	Supplies Office	349	241	350	500	43%
50110.007	Supplies Technical	179,095	130,120	159,050	139,400	-12%
50122	Dues & Subscriptions	211	350	350	400	14%
50131	Computer Equipment	0	930	1,050	0	-100%
Total Supplies		179,655	131,640	160,800	140,300	-13%
Utilities						
50140.001	Utilities OMU	1,704	2,008	2,100	2,100	0%
50140.002	Utilities Non-City	1,015	1,115	1,300	1,300	0%
50140.003	Utilities Communications	683	720	720	720	0%
Total Utilities		3,402	3,843	4,120	4,120	0%
Other						
50200	Advertising	18,525	19,591	10,500	19,000	81%
50222	Contractual Services	220,455	173,720	179,480	163,300	-9%
50251	Insurance	5,345	5,345	5,613	5,407	-4%
50270	Miscellaneous Expense	96	0	200	250	25%
50325	Travel	1,679	1,835	2,100	2,100	0%
Total Other		246,100	200,491	197,893	190,057	-4%
Total		**$ 777,884**	**$ 636,339**	**$ 671,679**	**$ 672,116**	**0%**

Expenditure Analysis:

Personnel: Increase due to special events salaries moved from recreation fund to public events, higher employer contribution rate for retirement and health insurance costs.

Supplies: Decrease due to planned rollover of unused funds from 2017-18 budget for larger air show in 2018-19.

Other: Decrease due to planned rollover of unused funds 2017-18 budget for larger air show in 2018-19.

Revenue Analysis:

Budgeted $71,200 revenue for rentals, registration fees and donations.

2018-2019 Budget

Department: 021 Administration **Division: 024 CSRs** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.002	Salaries Non-Full Time	$ 24,283	$ 22,281	$ 22,966	$ 24,607	7%
50010.001	Benefits Employees Retirement	(38)	0	0	0	0%
50010.002	Benefits Unemployment	73	67	69	74	7%
50010.006	Benefits Social Security Tax	1,858	1,704	1,761	1,882	7%
50010.007	Benefits Workers Comp Claims	58	62	53	39	-26%
Total Personnel Services		26,234	24,114	24,849	26,602	7%
Supplies						
50110.005	Supplies Office	0	0	0	50	100%
50125	Non-Capitalized Equipment	141	67	50	100	100%
50131	Computer Equipment	0	842	0	0	0%
Total Supplies		141	910	50	150	200%
Total		**$ 26,375**	**$ 25,024**	**$ 24,899**	**$ 26,752**	**7%**

Expenditure Analysis:

Personnel: Increase due to increase in non-full time salary rates.

Supplies: Increase due to need for office supplies and non-capital equipment.

Revenue Analysis:

No revenue is generated from this division.

2018-2019 Budget

Department: 021 Administration **Division: 031 Audio Visual** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Actual Amount 2/28/2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 38,389	$ 38,785	$ $ 25,456	$ 40,947	3%
50001.002	Salaries Non-Full Time	34,609	21,129	14,025	31,248	-3%
50001.004	Salaries Overtime	27	279	71	500	0%
50010.001	Benefits Employees Retirement	6,524	7,307	4,901	8,903	15%
50010.002	Benefits Unemployment	219	181	119	218	0%
50010.004	Benefits Health Insurance	6,294	6,360	4,004	6,132	3%
50010.005	Benefits Life Insurance	177	189	128	168	4%
50010.006	Benefits Social Security Tax	5,358	4,439	2,969	5,561	0%
50010.007	Benefits Workers Comp Claims	180	138	91	116	-31%
Total Personnel Services		91,777	78,807	51,763	93,793	2%
Maintenance						
50100.017	Mtc Repairs Radio Equipment	87	87	87	87	0%
50100.032	Mtc Software	0	1,140	1,200	1,350	0%
Total Maintenance		87	1,227	1,287	1,437	0%
Supplies						
50110.007	Supplies Technical	405	341	400	500	-50%
50110.008	Supplies Radio Replacement	250	250	250	250	0%
50131	Computer Equipment	0	634	0	0	0%
Total Supplies		655	1,225	650	750	-40%
Utilities						
50140.001	Utilities OMU	1,095	1,291	847	1,400	0%
50140.002	Utilities Non-City	653	717	436	900	0%
Total Utilities		1,748	2,008	1,283	2,300	0%
Other						
50251	Insurance	0	757	599	772	-3%
Total Other		0	757	599	772	-3%
Total		**$ 94,267**	**$ 84,024**	**$ $ 55,582**	**$ 99,052**	**1%**

Expenditure Analysis:

Personnel: Increase in employer contribution rate for retirement.

Supplies: Decrease in technical supplies based upon prior years actuals.

Revenue Analysis:

No revenue is generated from this division.

DEPARTMENT: 074 Community Development **Fund: 001 General**

Function

This department provides for the overall management, organization, planning, and administration of community development efforts within the City of Owensboro. This includes the administration of the HOME and CDBG Entitlement funds provided by the Department of Housing and Urban Development.

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019
Performance Indicators				
Public and Private Funds for Community Dev. Projects	$593,000	$800,000	$5,490,000	$2,500,000
Housing Units Renovated or Constructed	24	20	34	40
Street Improvement Projects Completed	0	0	1	1
Sidewalk Improvement Projects Completed	5	1	0	0
Other Community Development Projects Completed	1	4	25	12

2017 - 2018 Accomplishments

1. Completed the construction of two new homes using HOME Program funding.
2. Completed the exterior renovation of 15 existing homes through partnership with World Changers.
3. Continued the successful partnership with the Housing Authority of Owensboro and Habitat for Humanity of Owensboro through the donation of land for First-Time Homebuyer Program and construction of new homes.
4. Authorized the creation of the Owensboro Area Affordable Housing Solutions CHDO.
5. Continued implementation of the Triplett Twist Neighborhood Redevelopment Plan.
6. Completed the 2018-19 Annual Action Plan.

2018 - 2019 Objectives

1. Complete one new home and renovate 40 existing homes with CDBG and HOME program funds.
2. Continue the implementation of the Triplett Twist Neighborhood Redevelopment Plan.
3. Construct two new homes using HOME partnership funding.
4. Continue to foster relationships with social service agencies in Owensboro and surrounding areas.
5. Continue to raise awareness of the City's First-Time Homebuyer Program.
6. Implement the City's Section 108 loan program.
7. Initiate and complete the planning process for the 2020-2025 Consolidated Plan and new Neighborhood Revitalization Area.

2018-2019 Budget

Department: 074 Community Development **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 87,983	$ 91,337	$ 93,217	$ 97,214	4%
50001.002	Salaries Non-Full Time	315	0	0	0	0%
50010.001	Benefits Employees Retirement	12,003	17,096	17,879	20,882	17%
50010.002	Benefits Unemployment	265	274	280	292	4%
50010.004	Benefits Health Insurance	13,716	18,366	17,172	18,312	7%
50010.005	Benefits Life Insurance	304	427	381	398	4%
50010.006	Benefits Social Security Tax	6,290	6,555	7,131	7,437	4%
50010.007	Benefits Workers Comp Claims	2,674	2,512	2,563	2,139	-17%
Total Personnel Services		123,552	136,566	138,623	146,674	6%
Maintenance						
50100.010	Mtc. Grounds	936	0	0	0	0%
50100.032	Mtc Software	448	198	485	485	0%
Total Maintenance		1,384	198	485	485	0%
Supplies						
50110.005	Supplies Office	579	655	1,000	1,000	0%
50122	Dues & Subscriptions	366	0	1,428	940	-34%
50127	Postage	196	355	1,000	800	-20%
50131	Computer Equipment	1,264	0	0	0	0%
Total Supplies		2,405	1,010	3,428	2,740	-20%
Utilities						
50140.001	Utilities OMU	913	1,076	1,200	1,200	0%
50140.002	Utilities Non-City	544	597	800	800	0%
50140.003	Utilities Communications	30	0	0	360	100%
Total Utilities		1,487	1,673	2,000	2,360	18%
Other						
50200	Advertising	$ 999	$ 1,559	$ 3,000	$ 4,000	33%
50222	Contractual Service	0	0	2,650	0	-100%
50255	Misc. Administrative	0	0	16,000	0	-100%
50290	Professional/Technical Services	6,355	33,732	45,300	44,000	-3%
50323	Training Costs	175	0	200	2,500	1150%
50325	Travel	0	24	638	600	-6%
Total Other		7,530	35,315	67,788	51,100	-25%
Capital						
51000.007	Capital Land	0	3,515	0	0	0%
Total Capital		0	3,515	0	0	0%
Total		**$ 136,356**	**$ 178,277**	**$ 212,324**	**$ 203,359**	**-4%**

Expenditure Analysis:

Personnel: Increase in full time salaries, employer contribution rate for retirement and health insurance.

Supplies: Decrease due to actual planned need for upcoming year.

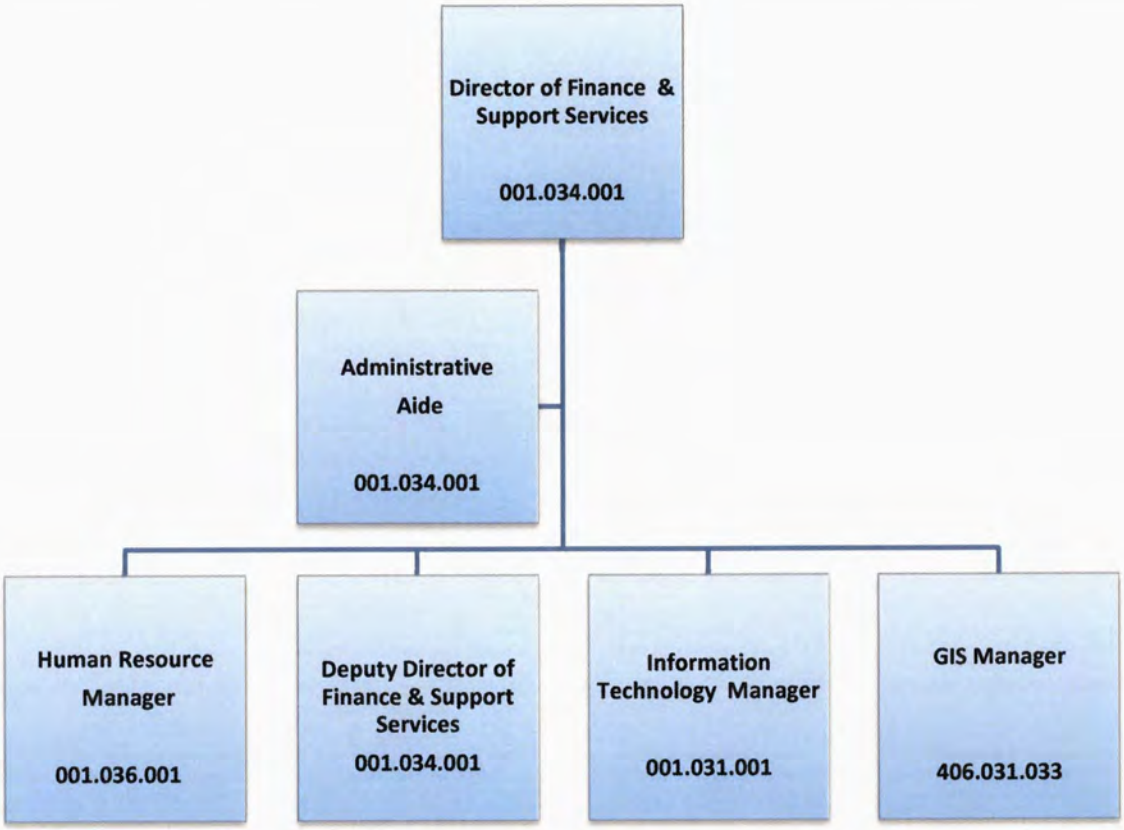
Other: Decrease from prior year donation from Pride of Owensboro for Triplett Twist.

Revenue Analysis:

Revenue of $100,000 in CDBG and HOME administration fees.

FINANCE AND SUPPORT SERVICES

Finance, Personnel, Information Technology, and Geographic Information Systems



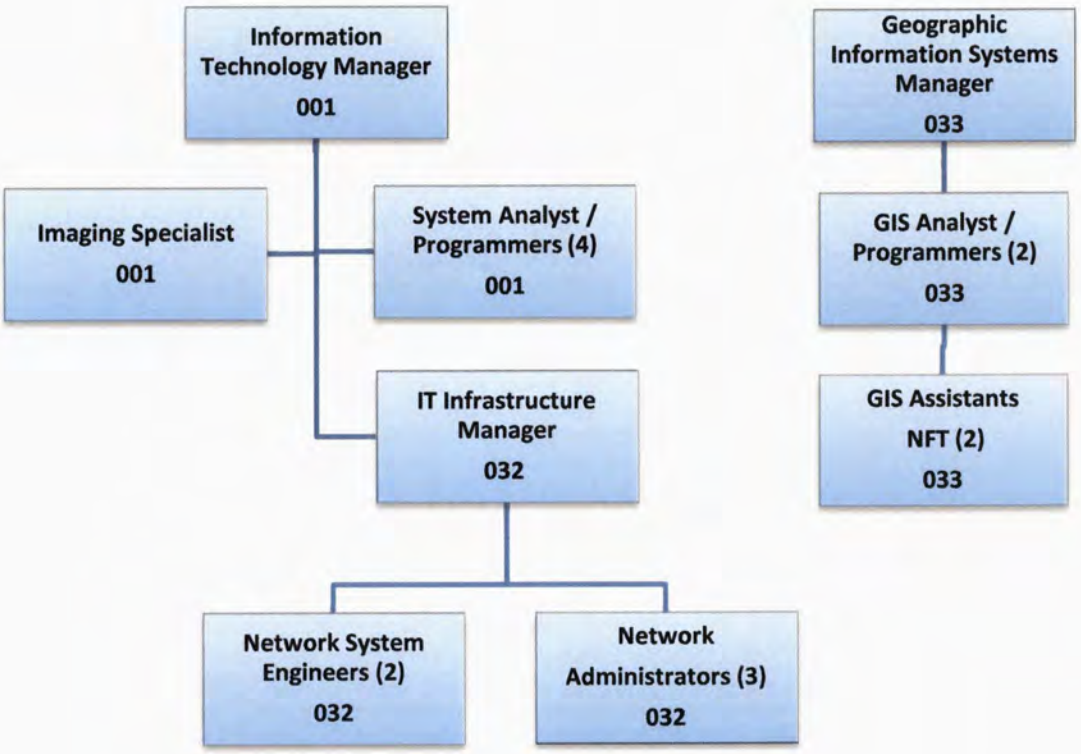
OWENSBORO

PROGRESS
1817

KENTUCKY

INFORMATION TECHNOLOGY / GEOGRAPHIC INFORMATION SYSTEMS

001.031 / 406.031



DIVISIONS	001	032	033	TOTAL
FULL TIME (FT):	6	6	3	15
NON FULL TIME (NFT):	0	0	2	2
TOTALS	**6**	**6**	**5**	**17**
Structure Subject to Change FY 18-19				

DEPARTMENT: 031 Information Technology **Fund: 001 General and Fund: 406 GIS**

Function

This Department provides the overall management, organization, planning, and administration of the Information Technology Department, including but not limited to: municipal network infrastructure, various technological applications and related support and training, network systems, help desk services, data center operations, web services, geographic information system (GIS) services, and record imaging and electronic archive services. This program also provides fee-based Information Technology services for the Owensboro Metropolitan Planning Commission, Regional Water Resource Agency, Owensboro Municipal Utilities, Daviess County Fiscal Court, Central Dispatch, and the Owensboro Convention Center.

	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2017-2018
Performance Indicators				
Total Work Orders	2,425	2,523	2,700	2,800
Completed Work Orders	2,463	2.548	2,670	2,700
Closed Work Orders within 1 Hour	558	709	935	950

2017-2018 Accomplishments

1. Completed implementation of applicant tracking system.
2. Completed modifications to allow for online payment of property taxes.
3. Installed 70 surveillance cameras at City facilities.
4. Upgraded data backup equipment to increase capacity.
5. Established fiber optic connectivity to Cravens Pool and Smothers Park.
6. Created web applications for Dispatch.
7. Launched purchasing vendor registration and bid processing system on City website.
8. Launched redesigned websites for Owensboro Parks and Recreation, Live on the Banks and Bluegrass on the Banks websites.
9. Deployed newly acquired aerial photos and update fundamental GIS data layers.
10. Conducted service area analysis of fire and other responses providing essential information to safely and effectively incorporate large new areas into the city.

2018-2019 Objectives

1. Complete implementation of time and attendance software and hardware.
2. Complete implementation of new property maintenance and permitting software.
3. Assist with selection and implementation of new CAD/RMS system for Owensboro Police Department and Central Dispatch.
4. Complete implementation of roll call, warrant, and civil actions software for Dispatch.
5. Upgrade Microsoft Office.
6. Upgrade core and data center switches.
7. Establish wireless link connectivity to Hillcrest Golf Course.
8. Install surveillance cameras at the Bluegrass Music Hall of Fame and Museum and additional City facilities.
9. Review and refine standard Municipal Network Policies and Procedures.
10. Expand deployments of web-based, mobile GIS applications allowing use in the field.

2017-2018 Efficiency and Effectiveness Measures Taken

1. Implementation of a vendor registration and bid processing software will increase effectiveness of purchasing department.

2018-2019 Budget

Department: 031 Information Technology Summary **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 865,412	$ 844,332	$ 808,496	$ 858,557	6%
50001.002	Salaries Non-Full Time	4,650	0	0	0	0%
50001.004	Salaries Overtime	714	755	600	600	0%
50010.001	Benefits Employees Retirement	144,658	149,992	155,185	184,547	19%
50010.002	Benefits Unemployment	2,627	2,527	2,427	2,578	6%
50010.004	Benefits Health Insurance	151,392	132,660	133,692	115,920	-13%
50010.005	Benefits Life Insurance	3,894	3,824	3,215	3,413	6%
50010.006	Benefits Social Security Tax	59,840	59,963	61,896	65,726	6%
50010.007	Benefits Workers Comp Claims	2,037	1,944	1,861	1,374	-26%
50010.008	Benefits Other Employee Expense	466	443	475	475	0%
Total Personnel Services		1,235,688	1,196,439	1,167,847	1,233,190	6%
Maintenance						
50100.015	Mtc Misc Repairs	300	331	1,000	1,000	0%
50100.016	Mtc Repairs - Computer Equipment	2,415	1,795	1,600	1,600	0%
50100.030	Mtc Vehicles & Equipment	2,035	2,042	1,843	2,020	10%
50100.031	Mtc Hardware	47,968	53,114	45,750	14,601	-68%
50100.032	Mtc Software	146,927	131,678	180,450	161,610	-10%
Total Maintenance		199,646	188,960	230,643	180,831	-22%
Supplies						
50110.002	Supplies Cleaning	0	75	100	100	0%
50110.005	Supplies Office	1,995	1,531	2,100	2,100	0%
50110.007	Supplies Technical	6,873	4,847	4,750	4,250	-11%
50122	Dues & Subscriptions	524	364	430	430	0%
50124	Motor Fuel	255	285	400	400	0%
50125	Non-Capitalized Equipment	22,409	45,087	37,545	13,000	-65%
50127	Postage	112	32	80	80	0%
50131	Computer Equipment	4,084	1,032	1,050	0	-100%
50132	Computer Software	12,633	34,451	203,500	203,500	0%
Total Supplies		48,885	87,703	249,955	223,860	-10%
Utilities						
50140.001	Utilities OMU	13,142	15,489	15,200	15,200	0%
50140.002	Utilities Non-City	7,832	8,629	10,500	10,500	0%
50140.003	Utilities Communications	132,201	82,292	56,171	47,160	-16%
Total Utilities		153,175	106,410	81,871	72,860	-11%
Other						
50251	Insurance	2,949	3,509	3,685	3,684	0%
50290	Professional/Technical Services	9,838	1,416	12,500	8,750	-30%
50301	Rents & Storage	753	525	420	420	0%
50302	Lease	45,631	91,261	91,300	126,300	38%
50323	Training Costs	4,347	10,967	22,365	19,320	-14%
Total Other		63,516	107,678	130,270	158,474	22%
Capital						
51000.003	Capital Replacement Plan	9,808	12,935	14,503	8,043	-45%
Total Capital		9,808	12,935	14,503	8,043	-45%
Total		**$ 1,710,718**	**$ 1,700,124**	**$ 1,875,089**	**$ 1,877,258**	**0%**

2018-2019 Budget

Department: 031 Information Technology **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 475,539	$ 449,435	$ 410,171	$ 428,327	4%
50001.002	Salaries Non-Full Time	4,650	0	0	0	0%
50001.004	Salaries Overtime	714	755	600	600	0%
50010.001	Benefits Employees Retirement	79,535	77,786	78,786	92,134	17%
50010.002	Benefits Unemployment	1,451	1,335	1,232	1,287	4%
50010.004	Benefits Health Insurance	83,070	63,414	69,468	48,804	-30%
50010.005	Benefits Life Insurance	2,129	1,953	1,632	1,714	5%
50010.006	Benefits Social Security Tax	32,815	31,813	31,424	32,813	4%
50010.007	Benefits Workers Comp Claims	1,146	1,035	945	686	-27%
50010.008	Benefits Other Employee Expense	466	443	475	475	0%
Total Personnel Services		681,515	627,970	594,733	606,840	2%
Maintenance						
50100.016	Mtc Repairs - Computer Equipment	0	440	600	600	0%
50100.031	Mtc Hardware	0	2,000	2,000	3,000	50%
50100.032	Mtc Software	83,492	93,817	119,350	114,560	-4%
Total Maintenance		83,492	96,257	121,950	118,160	-3%
Supplies						
50110.005	Supplies Office	522	360	600	600	0%
50110.007	Supplies Technical	1,423	1,437	1,000	1,250	25%
50122	Dues & Subscriptions	375	375	430	430	0%
50125	Non-Capitalized Equipment	4,000	26,265	19,845	0	-100%
50127	Postage	2	17	30	30	0%
50131	Computer Equipment	987	0	0	0	0%
50132	Computer Software	10,300	23,915	201,000	201,000	0%
Total Supplies		17,609	52,368	222,905	203,310	-9%
Utilities						
50140.001	Utilities OMU	6,145	7,242	7,100	7,100	0%
50140.002	Utilities Non-City	3,662	4,022	5,000	5,000	0%
50140.003	Utilities Communications	87,396	61,336	37,380	33,720	-10%
Total Utilities		97,203	72,600	49,480	45,820	-7%
Other						
50290	Professional/Technical Services	$ 4,838	$ 1,416	$ 7,500	$ 8,750	17%
50301	Rents & Storage	420	525	420	420	0%
50323	Training Costs	2,368	4,939	18,120	8,370	-54%
Total Other		7,625	6,880	26,040	17,540	-33%
Total		**$ 887,445**	**$ 856,075**	**$ 1,015,108**	**$ 991,670**	**-2%**

Expenditure Analysis:

Personnel: Increase in full time salaries and employer contribution rate for retirement offset by lower health insurance.

Supplies: Decreased due to purchase of a network switch in prior year budget.

Utilities: Decrease in communications due to converting the phone system from analog to VoIP.

Other: Decrease in training costs due to new employee training in prior year budget.

Revenue Analysis:

Projected revenue $360,626 received from RWRA, OMPC and OMU for computer services.

2018-2019 Budget

Department: 031 Information Technology **Division: 032 Infrastructure** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 389,872	$ 394,897	$ 398,325	$ 430,230	8%
50010.001	Benefits Employees Retirement	65,122	72,206	76,399	92,413	21%
50010.002	Benefits Unemployment	1,176	1,192	1,195	1,291	8%
50010.004	Benefits Health Insurance	68,322	69,246	64,224	67,116	5%
50010.005	Benefits Life Insurance	1,765	1,871	1,583	1,699	7%
50010.006	Benefits Social Security Tax	27,025	28,150	30,472	32,913	8%
50010.007	Benefits Workers Comp Claims	891	908	916	688	-25%
Total Personnel Services		554,173	568,469	573,114	626,350	9%
Maintenance						
50100.015	Mtc Misc Repairs	300	331	1,000	1,000	0%
50100.016	Mtc Repairs - Computer Equipment	2,415	1,355	1,000	1,000	0%
50100.030	Mtc Vehicles & Equipment	2,035	2,042	1,843	2,020	10%
50100.031	Mtc Hardware	47,968	51,114	43,750	11,601	-73%
50100.032	Mtc Software	63,435	37,861	61,100	47,050	-23%
Total Maintenance		116,154	92,703	108,693	62,671	-42%
Supplies						
50110.002	Supplies Cleaning	0	75	100	100	0%
50110.005	Supplies Office	1,473	1,171	1,500	1,500	0%
50110.007	Supplies Technical	5,450	3,409	3,750	3,000	-20%
50122	Dues & Subscriptions	149	(11)	0	0	0%
50124	Motor Fuel	255	285	400	400	0%
50125	Non-Capitalized Equipment	18,409	18,822	17,700	13,000	-27%
50127	Postage	110	15	50	50	0%
50131	Computer Equipment	3,096	1,032	1,050	0	-100%
50132	Computer Software	2,333	10,536	2,500	2,500	0%
Total Supplies		31,276	35,335	27,050	20,550	-24%
Utilities						
50140.001	Utilities OMU	6,997	8,246	8,100	8,100	0%
50140.002	Utilities Non-City	4,170	4,607	5,500	5,500	0%
50140.003	Utilities Communications	44,805	20,956	18,791	13,440	-28%
Total Utilities		55,971	33,809	32,391	27,040	-17%
Other						
50251	Insurance	2,949	3,509	3,685	3,684	0%
50290	Professional/Technical Services	5,000	0	5,000	0	-100%
50301	Rents & Storage	333	0	0	0	0%
50302	Lease	45,631	91,261	91,300	126,300	38%
50323	Training Costs	1,979	6,027	4,245	10,950	158%
Total Other		55,891	100,798	104,230	140,934	35%

2018-2019 Budget

Department: 031 Information Technology **Division: 032 Infrastructure** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.003	Capital Replacement Plan	$ 9,808	$ 12,935	$ 14,503	$ 8,043	-45%
Total Capital		9,808	12,935	14,503	8,043	-45%
Total		**$ 823,273**	**$ 844,049**	**$ 859,981**	**$ 885,588**	**3%**

Expenditure Analysis:

Personnel: Increase in full time salaries, employer contribution rate for retirement and health insurance.
Supplies: Decrease in hardware and software maintenance due to prior year Unitrends Recovery 833 and UPS purchases.
Utilities: Decrease in communications due to converting the phone system from analog to VoIP.
Other: Increase due to additional lease with Unitrends for data backup system.
Capital: Decrease in vehicle replacement plan charge.

Revenue Analysis:

Projected revenue is listed under Administration division.

2018-2019 Budget

Department: 031 Information Technology **Division: 033 GIS** **Fund: 406 GIS**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 224,467	$ 236,523	$ 232,872	$ 239,184	3%
50001.002	Salaries Non-Full Time	6,852	8,148	23,386	23,775	2%
50010.001	Benefits Employees Retirement	37,812	41,855	44,665	51,377	15%
50010.002	Benefits Unemployment	714	727	769	789	3%
50010.004	Benefits Health Insurance	55,692	55,098	51,516	54,936	7%
50010.005	Benefits Life Insurance	1,023	1,082	908	939	3%
50010.006	Benefits Social Security Tax	15,979	16,610	19,604	20,116	3%
50010.007	Benefits Workers Comp Claims	556	553	589	421	-29%
Total Personnel Services		343,096	360,596	374,309	391,537	5%
Maintenance						
50100.016	Mtc Repairs - Computer Equipment	0	0	150	150	0%
50100.032	Mtc Software	13,483	12,862	14,800	14,800	0%
Total Maintenance		13,483	12,862	14,950	14,950	0%
Supplies						
50110.005	Supplies Office	303	19	300	99	-67%
50110.007	Supplies Technical	0	415	300	500	67%
50122	Dues & Subscriptions	125	75	140	140	0%
50125	Non-Capitalized Equipment	0	4,448	0	0	0%
50127	Postage	2	0	0	0	0%
50131	Computer Equipment	2,302	0	1,950	2,750	41%
Total Supplies		2,732	4,957	2,690	3,489	30%
Utilities						
50140.001	Utilities OMU	1,764	2,080	2,100	2,100	0%
50140.002	Utilities Non-City	1,052	1,155	1,500	1,300	-13%
Total Utilities		2,816	3,234	3,600	3,400	-6%
Other						
50301	Rents & Storage	630	630	630	630	0%
50323	Training Costs	3,753	3,072	5,800	6,000	3%
Total Other		4,383	3,702	6,430	6,630	3%
Capital						
51000.005	Capital Equipment	46,602	(13,735)	50,132	24,000	-52%
51025	Depreciation Expense	16,273	15,038	0	0	0%
Total Capital		62,875	1,303	50,132	24,000	-52%
Total		**$ 429,385**	**$ 386,654**	**$ 452,111**	**$ 444,006**	-2%

Expenditure Analysis:

Personnel: Increase in employer contribution rate for retirement and health insurance.

Supplies: Increase due to timing in scheduled computer replacements.

Capital: Decrease due to funds being rolled over from prior year to fund purchase of aerial photos every third year.

Revenue Analysis:

Projected revenue $333,005 from RWRA, Daviess County Fiscal Court and OMU for GIS services.

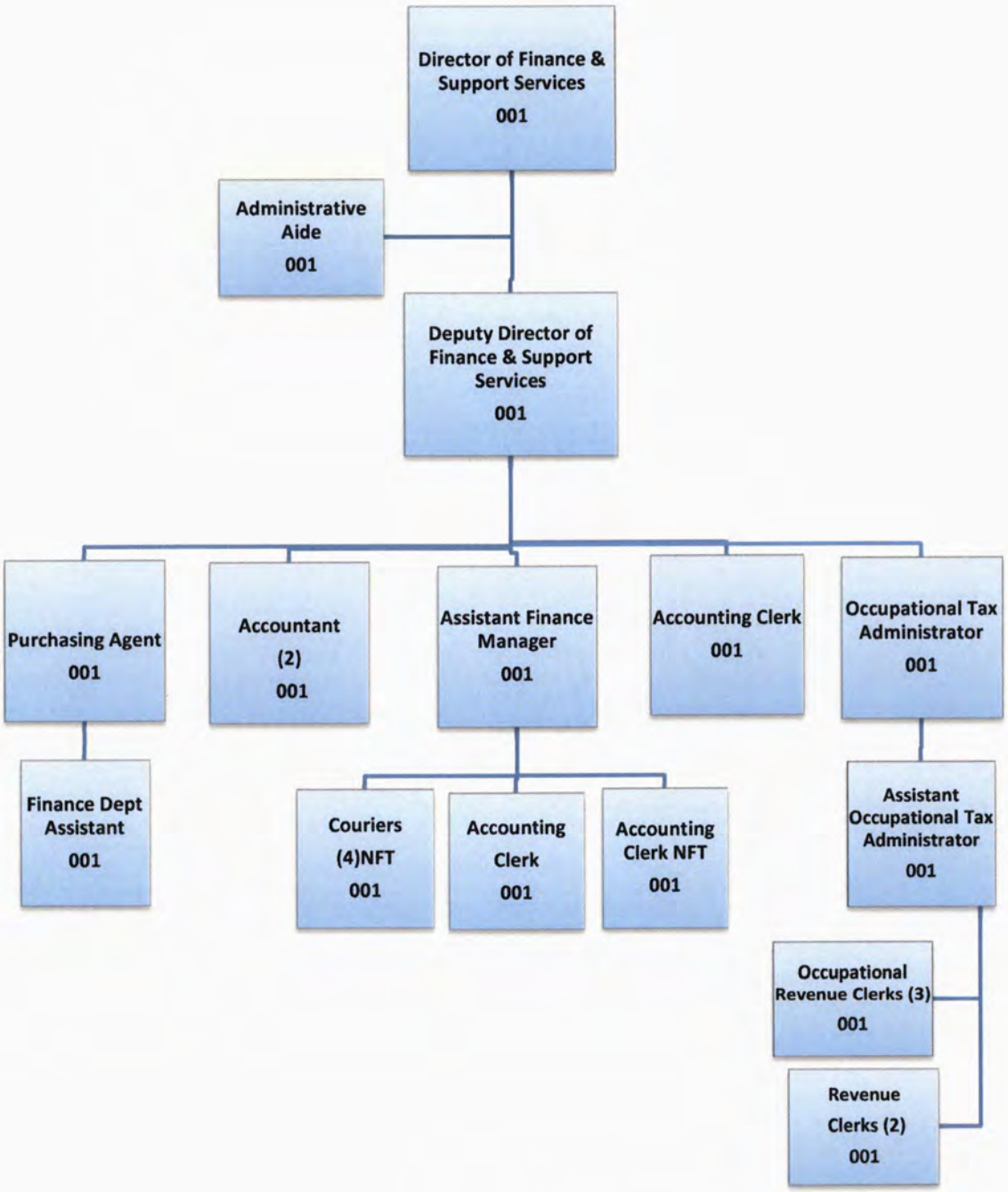
2018-2019 Budget

Department: 031 Information Technology **Division: 033 GIS** **Fund: 406 GIS**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40170	Interest on Investments	$ 293	$ 305	$ 0	$ 0	0%
40415	GIS Services	295,667	285,769	320,985	333,005	4%
41060	Miscellaneous Revenue	639	218	0	0	0%
Total		296,599	286,292	320,985	333,005	4%
41300.001	Transfers From General Fund	103,766	107,211	106,994	111,001	4%
Total Revenue		**$ 400,365**	**$ 393,503**	**$ 427,979**	**$ 444,006**	**4%**

FINANCE

001.034



DIVISON	001
FULL TIME (FT):	17
NON FULL TIME (NFT):	5
TOTAL	**22**
Structure Subject to Change FY 18-19	

DEPARTMENT: 034 Finance **Fund: 001 General**

Function

This Department provides the overall management, organization, planning, and administration of the Finance Department, including but not limited to, centralized accounting, financial planning and reporting, revenue collection, audit, investments, centralized procurement, and budget preparation.

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019
Efficiency Measure				
Property tax collection percent	99	99	99	99
Performance Indicators				
Occupational accounts	9,671	9,890	9,707	9,800
Budget amendments	45	37	25	35
Sealed bids and RFPs completed	45	68	76	50
Number of purchase orders	602	650	699	600

2017-2018 Accomplishments

1. Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the 38th year.
2. Received GFOA Budget Presentation Award for the 18th consecutive year.
3. Presented a budget for 2018-19 containing a surplus of revenues over expenses.
4. Implemented an online vendor registration and bid service through the City's website.
5. Implemented new process to collect prior year delinquent property taxes; made calls on or sent out letters on 167 tax bills and collected 116 or $87,323 to date (69%).
6. Organized and hosted the City Auction at the Owensboro Convention Center. This multi-agency event increases revenues through the sale of surplus property, including the sale of police-seized property which is used to support multiple police programs.
7. Worked with IT to setup a system tracking financial activity of businesses within the Downtown TIF and Gateway Commons TIF development areas.
8. Created 87 new business license accounts through implementation of a "rental project" by the tax staff within the Finance Department.
9. Implemented online payment for property taxes to make paying property taxes more convenient for citizens.

2018-2019 Objectives

1. Receive GFOA Certificate of Achievement for Excellence in Financial Reporting.
2. Receive GFOA Budget Presentation Award.
3. Prepare a balanced budget for FY 2019-20 in accordance with the GFOA budget preparation criteria.
4. Implement online payment for business license renewals.
5. Host the City Auction.
6. Complete a "1099 account project" focusing on converting temporary accounts to permanent business license accounts. Estimate 400 new accounts will be created.

2018-2019 Budget

Department: 034 Finance **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 788,755	$ 820,422	$ 877,099	$ 919,579	5%
50001.002	Salaries Non-Full Time	14,253	17,097	16,050	16,532	3%
50001.004	Salaries Overtime	1,445	1,459	1,000	1,000	0%
50010.001	Benefits Employees Retirement	135,622	152,647	168,419	197,740	17%
50010.002	Benefits Unemployment	2,423	2,529	2,682	2,811	5%
50010.004	Benefits Health Insurance	165,531	155,037	168,168	156,396	-7%
50010.005	Benefits Life Insurance	3,559	3,919	3,555	3,733	5%
50010.006	Benefits Social Security Tax	55,265	59,352	68,402	71,689	5%
50010.007	Benefits Workers Comp Claims	2,391	2,378	2,572	2,255	-12%
50010.008	Benefits Other Employee Expense	504	371	680	665	-2%
Total Personnel Services		1,169,749	1,215,211	1,308,627	1,372,400	5%
Maintenance						
50100.015	Mtc Misc Repairs	990	990	1,000	2,000	100%
Total Maintenance		990	990	1,000	2,000	100%
Supplies						
50110.002	Supplies Cleaning	2,724	3,288	3,000	3,000	0%
50110.005	Supplies Office	11,631	14,650	12,500	13,350	7%
50110.007	Supplies Technical	4,649	6,468	6,350	6,500	2%
50122	Dues & Subscriptions	3,431	4,290	3,876	3,656	-6%
50125	Non-Capitalized Equipment	2,012	1,015	500	500	0%
50127	Postage	39,118	46,906	40,680	41,000	1%
50131	Computer Equipment	5,774	5,896	0	1,500	100%
Total Supplies		69,340	82,513	66,906	69,506	4%
Utilities						
50140.001	Utilities OMU	14,359	16,923	17,500	17,500	0%
50140.002	Utilities Non-City	8,557	9,398	12,000	12,000	0%
50140.003	Utilities Communications	1,260	1,440	1,440	1,440	0%
Total Utilities		24,176	27,761	30,940	30,940	0%
Other						
50200	Advertising	11,828	9,718	16,600	14,450	-13%
50220	Commission on Tax Collection	36,448	37,658	37,000	38,400	4%
50251	Insurance	0	204	226	208	-8%
50290	Professional/Technical Services	105,975	78,288	101,150	94,200	-7%
50301	Rents & Storage	0	0	0	2,456	100%
50323	Training Costs	7,585	4,259	10,000	8,300	-17%
50350	Bad Debt Expense	(9,041)	(790)	15,000	15,000	0%
Total Other		152,795	129,337	179,976	173,014	-4%

Department: 034 Finance **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.005	Capital Equipment	$ 0	$ 15,986	$ 0	$ 0	0%
Total Capital		0	15,986	0	0	0%
Total		**$ 1,417,050**	**$ 1,471,798**	**$ 1,587,449**	**$ 1,647,860**	**4%**

Expenditure Analysis:

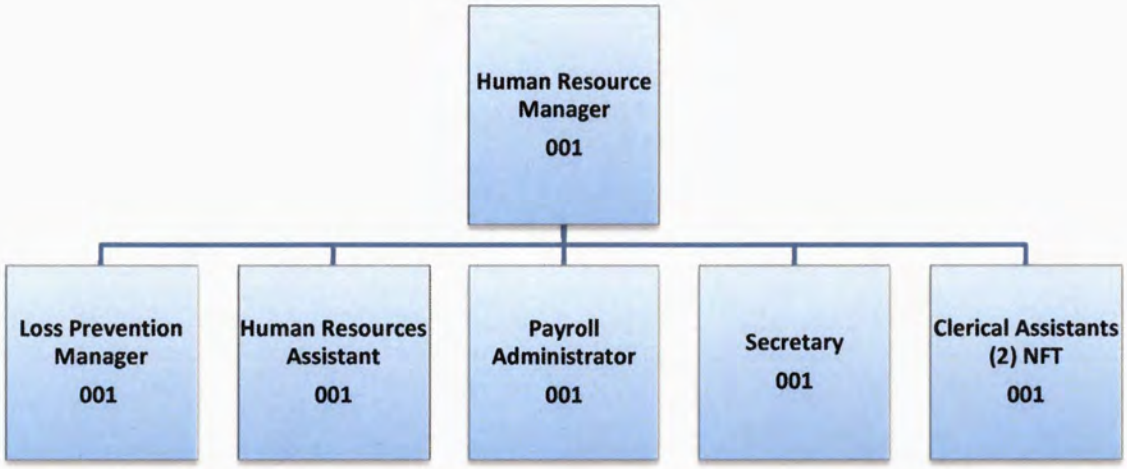
Personnel: Increase in full time salaries, employer contribution rate for retirement and health insurance.
Maintenance: Increase due to additional maintenance cost for a copier and folder/inserter machine.
Supplies: Increase due to timing of computer replacement.
Other: Decrease in professional/technical services, lower credit card fees due to lower credit card usage.

Revenue Analysis:

Projected revenue of $85,000 from RWRA for accounting, payroll and purchasing services, $111,604 from Daviess County Fiscal Court for collection of occupational/net profit license fees and $173,784 from Owensboro Public Schools for school tax collection.

PERSONNEL

001.036



DIVISION	001
FULL TIME (FT):	5
NON FULL TIME (NFT):	2
TOTAL	**7**
Structure Subject to Change FY 18-19	

DEPARTMENT: 036 Personnel **Fund: 001 General**

Function

This department provides the overall management, organization, planning, and administration of the Personnel Department, including but not limited to, employee recruitment, training and development, payroll, compensation and benefit administration, occupational health and safety, policy and procedure development and enforcement, strategic planning, regulatory compliance, and other human resource administration activities.

Performance Indicators:

EMPLOYEE INJURY / ILLNESS SUMMARY *(in calendar years)*	**Actual 2015**	**Actual 2016**	**Actual 2017**	**Projected 2018**
Based on LPM annual report	66	67	95	85
RECRUITMENT AND MINORITY RECRUITMENT STATISTICS *(in calendar years)*				
Full-time recruitments (includes promotions; excludes elected officials)	50	43	63	60
Full-time minority recruitments	3	0	4	3
Full-time minority promotions or laterals	0	0	0	2
Full-time minority job offers	3	0	4	2
Unsuccessful full-time minority job offers	0	0	0	0
Successful full-time minority job offers	3	0	4	2
Part-time recruitments	1	2	0	1
Part-time minority recruitments	0	0	0	0
Part-time minority job offers	0	0	0	0
Unsuccessful part-time minority job offers	0	0	0	0
Successful part-time minority job offers	0	0	0	0
Seasonal and intermittent recruitments	76	81	58	60
Seasonal and intermittent minority recruitments	6	10	6	5
Seasonal and intermittent minority job offers	8	13	10	8
Unsuccessful seasonal and intermittent minority job offers	2	3	4	3
Successful seasonal and intermittent minority job offers	6	10	6	5

2017-2018 Accomplishments

1. Continued preparation for Human Resources modules for the ERP System.
2. Completed implementation of NEOGOV applicant tracking system.
3. Submitted streamlined departmental budget while maintaining quality service.
4. Continued ongoing enhancement of policies and procedures.
5. Provided ongoing in-depth employee/supervisor training programs.
6. Continued commitment to employee workforce (e.g., wellness, safety, drug-free, diversity, benefits).
7. Continued good faith effort to recruit minorities/females:
   a. Print, text, web, and television advertising; Hometown Heroes campaign; updated Affirmative Action Plan with recent census data; diversity mail lists and publications; Spanish translated ads; participation in recruitment fairs.
   b. Continued ongoing evaluation and enhancement of recruitment processes.

2018-2019 Objectives

1. Implement remaining Human Resources modules for the ERP System.
2. Maintain streamlined departmental budget while maintaining quality service.
3. Continue identification of ways to save taxpayer dollars.
4. Continue to review and enhance policies and procedures.
5. Continue ongoing in-depth employee/supervisor training programs.
6. Continue commitment to employee workforce (e.g., wellness, safety, drug-free, diversity, benefits).
7. Continue to expand recruitment efforts utilizing additional and alternative resources.
8. Continue good faith effort to recruit minorities/females.

2018-2019 Budget

Department: 036 Personnel **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 325,652	$ 359,886	$ 314,610	$ 330,461	5%
50001.002	Salaries Non-Full Time	27,327	29,639	29,079	31,156	7%
50001.004	Salaries Overtime	3,194	1,798	6,000	4,500	-25%
50010.001	Benefits Employees Retirement	54,661	59,111	61,493	71,950	17%
50010.002	Benefits Unemployment	1,073	1,179	1,049	1,098	5%
50010.004	Benefits Health Insurance	41,358	44,289	42,600	44,640	5%
50010.005	Benefits Life Insurance	1,447	1,473	1,255	1,328	6%
50010.006	Benefits Social Security Tax	25,125	28,161	26,751	28,008	5%
50010.007	Benefits Workers Comp Claims	811	897	804	586	-27%
Total Personnel Services		480,649	526,433	483,641	513,727	6%
Maintenance						
50100.017	Mtc Repairs - Radio Equipment	87	87	87	87	0%
50100.032	Mtc Software	11,205	13,619	14,450	7,825	-46%
Total Maintenance		11,292	13,706	14,537	7,912	-46%
Supplies						
50110.005	Supplies Office	4,509	6,186	4,430	4,580	3%
50110.007	Supplies Technical	29,487	28,680	43,355	45,309	5%
50110.008	Supplies Radio Replacement	250	250	250	250	0%
50122	Dues & Subscriptions	3,063	1,935	3,197	3,197	0%
50125	Non-Capitalized Equipment	0	1,838	4,200	950	-77%
50127	Postage	3,259	3,450	3,500	3,700	6%
50131	Computer Equipment	3,999	2,765	1,600	0	-100%
Total Supplies		44,567	45,105	60,532	57,986	-4%
Utilities						
50140.001	Utilities OMU	4,624	5,450	5,400	5,400	0%
50140.002	Utilities Non-City	2,756	3,027	3,600	3,600	0%
50140.003	Utilities Communications	360	690	720	720	0%
Total Utilities		7,740	9,166	9,720	9,720	0%

2018-2019 Budget

Department: 036 Personnel **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50230	Employee Recognition	$ 5,061	$ 8,503	$ 9,450	$ 12,750	35%
50290	Professional/Technical Services	10,000	2,207	10,000	13,607	36%
50300	Recruitment	82,424	101,033	113,005	108,824	-4%
50310	Safety Costs	8,806	9,502	11,000	12,001	9%
50313	Special Employee Activity	6,328	6,982	10,148	10,455	3%
50323	Training Costs	5,531	94	7,020	7,020	0%
50326	Tuition Reimbursements	4,300	1,214	0	0	0%
Total Other		122,450	129,535	160,623	164,657	3%
Total		**$ 666,698**	**$ 723,946**	**$ 729,053**	**$ 754,002**	**3%**

Expenditure Analysis:

Personnel: Increase in full time salaries, employer contribution rate for retirement and health insurance.

Maintenance: Decrease in OHMWin software maintenance cost.

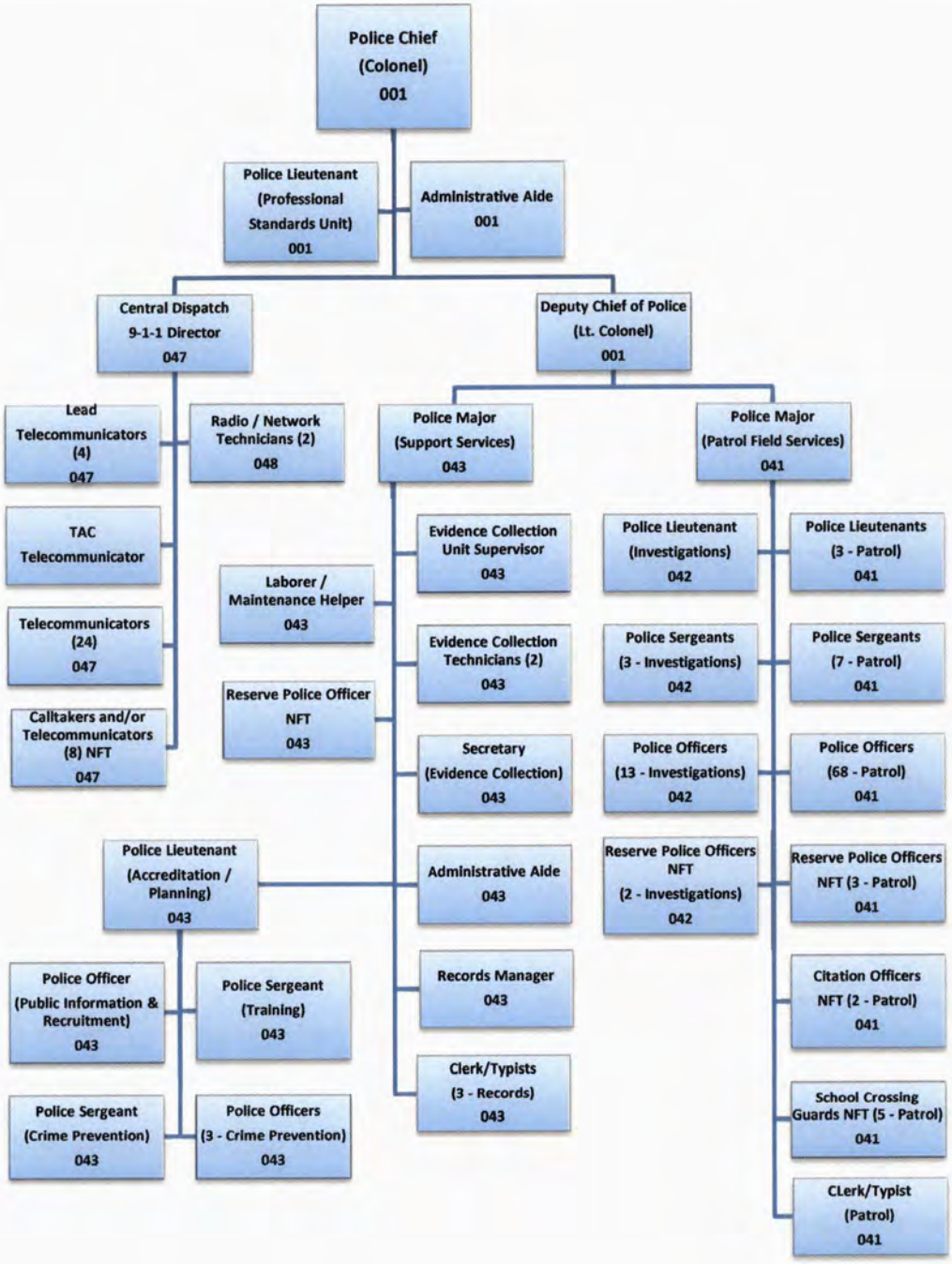
Supplies: Decrease due to timing in computer replacements scheduled and audiometer purchased prior year.

Revenue Analysis:

No revenue generated by this department.

POLICE

001.041 / 005.041



DIVISIONS	001	041	042	043	048	047	TOTAL
FULL TIME (FT):	4	80	17	18	2	30	151
NON FULL TIME (NFT):	0	10	2	1	0	8	21
TOTALS	**4**	**90**	**19**	**19**	**2**	**38**	**172**
Structure Subject to Change FY 18-19							

2018-2019 Budget

Department: 041 Police Summary **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 5,402,498	$ 5,477,570	$ 5,999,112	$ 6,408,752	7%
50001.002	Salaries Non-Full Time	125,201	100,868	230,443	255,725	11%
50001.003	Salaries Outside Agency	0	9,757	0	0	0%
50001.004	Salaries Overtime	332,162	461,923	508,045	443,045	-13%
50010.001	Benefits Employees Retirement	1,790,028	1,819,493	1,955,751	2,322,695	19%
50010.002	Benefits Unemployment	16,942	17,166	20,167	21,232	5%
50010.003	Benefits Clothing	84,048	80,081	99,800	99,800	0%
50010.004	Benefits Health Insurance	1,266,104	1,208,589	1,329,785	1,474,260	11%
50010.005	Benefits Life Insurance	23,748	24,590	23,889	24,930	4%
50010.006	Benefits Social Security Tax	122,198	124,185	183,447	194,335	6%
50010.007	Benefits Workers Comp Claims	190,901	194,559	212,963	154,852	-27%
50010.008	Benefits Other Employee Expense	1,342	1,052	1,775	1,650	-7%
Total Personnel Services		9,355,173	9,519,834	10,565,177	11,401,276	8%
Maintenance						
50100.001	Mtc Buildings	95,424	101,751	100,991	105,738	5%
50100.010	Mtc Grounds	15,675	16,499	15,287	15,741	3%
50100.015	Mtc Misc Repairs	13,630	23,630	22,705	26,205	15%
50100.016	Mtc Repairs - Computer Equipment	6,609	6,449	5,250	4,750	-10%
50100.017	Mtc Repairs - Radio Equipment	18,009	23,586	18,009	22,772	26%
50100.030	Mtc Vehicles & Equipment	248,354	256,036	257,131	271,980	6%
50100.032	Mtc Software	12,240	13,262	56,075	81,436	45%
Total Maintenance		409,941	441,213	475,448	528,622	11%
Supplies						
50110.002	Supplies Cleaning	10,300	9,653	10,825	10,825	0%
50110.005	Supplies Office	25,875	21,527	27,356	27,898	2%
50110.007	Supplies Technical	82,834	67,325	155,339	85,517	-45%
50110.008	Supplies Radio Replacement	51,750	51,750	51,750	64,000	24%
50122	Dues & Subscriptions	3,632	3,141	3,700	3,925	6%
50125	Non-Capitalized Equipment	16,323	38,787	36,787	30,242	-18%
50124	Motor Fuel	176,394	167,254	180,000	200,000	11%
50127	Postage	1,914	1,944	2,395	2,445	2%
50131	Computer Equipment	13,075	113,429	58,150	58,700	1%
50132	Computer Software	0	0	0	14,800	100%
Total Supplies		382,096	474,811	526,302	498,352	-5%
Utilities						
50140.001	Utilities OMU	38,612	43,642	43,400	48,400	12%
50140.002	Utilities Non-City	1,333	1,266	1,900	1,900	0%
50140.003	Utilities Communications	16,106	18,939	28,896	17,592	-39%
Total Utilities		56,050	63,848	74,196	67,892	-8%

2018-2019 Budget

Department: 041 Police Summary **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50251	Insurance	$ 134,652	$ 151,682	$ 153,052	$ 172,425	13%
50270	Miscellaneous Expense	0	38,860	54,640	30,000	-45%
50290	Professional/Technical Services	8,224	10,239	19,859	15,324	-23%
50310	Safety Costs	3,112	5,039	5,285	5,285	0%
50323	Training Costs	38,496	36,319	54,638	57,375	5%
50325	Travel	10,832	8,193	12,507	12,507	0%
Total Other		195,316	250,331	299,981	292,916	-2%
Capital						
51000.005	Capital Equipment	(1,015)	0	51,123	22,500	-56%
51000.003	Capital Replacement Plan	162,299	404,494	671,421	701,453	4%
Total Capital		161,284	404,494	722,544	723,953	0%
Total		**$ 10,559,860**	**$ 11,154,531**	**$ 12,663,648**	**$ 13,513,011**	**7%**

DIVISION: 001 Police-Administration **Fund 001: General**

Function

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 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2018-2019
Senior command staff meetings	18	18	18	18
Community meetings (Crime-Stoppers, Alumni, Advisory)	36	38	38	40
Internal Investigations	26	31	31	30

2017-2018 Accomplishments

1. Continue to recruit minorities and females. Hired one African American and two females, representing 30% of new hires.
2. Reduced Part 1 Index Crimes by 3%.
3. Returned approximately $54,450 in budgeted funds to the general fund for fiscal year 2016-17.
4. Applied for and received approximately $115,414 in grant funds.
5. Completed the fifth year of *"Operation Santa"* delivering over 300 boxes of food items to those in need.
6. Partnered with the National Highway Traffic Safety Administration to create the Owensboro Seat Belt Coalition. These efforts have helped to increase seatbelt usage City-wide from 85% to over 91% during the seatbelt initiative.
7. Continued to utilize the Adopt-A-School Program in which officers adopt schools in their assigned sectors and make visits to provide a police presence and familiarize officers with school emergency procedures. Patrol officers made over 4,682 Adopt-A-School visits in 2017.

2018-2019 Objectives

1. In efforts to obtain a diversified work force, continue to recruit and obtain a 4% increase of minority and female officers.
2. Continue to foster training and career development for all of our staff.
3. Continue to research Records Management Systems alternatives to replace obsolete system.
4. Provide a safe and secure environment at Smothers Park, the Convention Center and downtown riverfront area while engaging the community, enhancing public relations.
5. Reduce Part 1 Index Crimes by 2%.
6. Adjust and obtain staffing to address the growing need of police services in the newly developed Gateway Commons area.

2018-2019 Budget

Department: 041 Police **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 313,672	$ 319,085	$ 333,354	$ 372,261	12%
50001.004	Salaries Overtime	638	970	75,000	75,000	0%
50010.001	Benefits Employees Retirement	108,316	90,754	118,829	141,297	19%
50010.002	Benefits Unemployment	918	930	1,180	1,252	6%
50010.003	Benefits Clothing	1,741	2,150	2,150	2,150	0%
50010.004	Benefits Health Insurance	29,259	24,726	23,136	32,376	40%
50010.005	Benefits Life Insurance	1,385	1,477	1,310	1,345	3%
50010.006	Benefits Social Security Tax	6,511	6,885	12,067	13,457	12%
50010.007	Benefits Workers Comp Claims	10,590	9,523	12,022	8,757	-27%
50010.008	Benefits Other Employee Expense	153	140	300	300	0%
Total Personnel Services		473,183	456,642	579,348	648,195	12%
Maintenance						
50100.001	Mtc Buildings	95,116	101,414	100,666	103,317	3%
50100.010	Mtc Grounds	11,569	12,113	10,550	10,809	2%
50100.015	Mtc Misc Repairs	4,513	8,803	5,350	4,750	-11%
50100.030	Mtc Vehicles & Equipment	248,354	256,036	257,131	271,980	6%
51000.032	Mtc Software	0	0	0	2,880	100%
Total Maintenance		359,552	378,366	373,697	393,736	5%
Supplies						
50110.002	Supplies Cleaning	9,856	8,902	10,000	10,000	0%
50110.005	Supplies Office	2,784	2,061	2,380	2,380	0%
50110.007	Supplies Technical	8,658	14,292	12,235	12,895	5%
50122	Dues & Subscriptions	3,598	3,020	3,550	3,775	6%
50124	Motor Fuel	176,394	167,254	180,000	200,000	11%
50127	Postage	374	337	350	350	0%
50131	Computer Equipment	0	98,779	0	950	100%
50132	Computer Software	0	0	0	14,800	100%
Total Supplies		201,663	294,644	208,515	245,150	18%
Utilities						
50140.001	Utilities OMU	37,599	42,445	42,000	47,000	12%
50140.002	Utilities Non-City	1,333	1,266	1,900	1,900	0%
50140.003	Utilities Communications	1,043	1,844	1,848	1,764	-5%
Total Utilities		39,975	45,556	45,748	50,664	11%
Other						
50251	Insurance	134,354	151,380	152,735	172,144	13%
50270	Miscellaneous Expense	0	38,860	54,640	30,000	-45%
50290	Professional/Technical Services	3,302	4,293	8,900	6,800	-24%
50310	Safety Costs	1,248	1,191	1,250	1,250	0%
50323	Training Costs	11,496	8,162	9,469	11,270	19%
50325	Travel	3,467	2,428	3,100	3,100	0%
Total Other		153,867	206,314	230,094	224,564	-2%

Department: 041 Police **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.005	Capital Equipment	$ 0	$ 0	$ 0	$ 22,500	100%
51000.003	Capital Replacement Plan	162,299	404,494	671,421	701,453	4%
Total Capital		162,299	404,494	671,421	723,953	8%
Total		**$ 1,390,539**	**$ 1,786,015**	**$ 2,108,823**	**$ 2,286,262**	**8%**

Expenditure Analysis:

Personnel: Increase in full time salaries, employer contribution rate for retirement, and health insurance.

Maintenance: Increase in number of vehicles requiring maintenance.

Supplies: Increase due to increased motor fuel prices and purchase of VMWare licenses.

Capital: Increase in the capital replacement plan due to newer cars and purchase of two servers, for RMS Software.

Revenue Analysis:

Estimate $226,745 in revenue from parking fines, accident reports, base court revenue and miscellaneous other revenue.

DEPARTMENT: 041 Police Patrol Division **Fund 001: General**

Function

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 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2018-2019
Emergency response time (minutes)	3.48	3.50	3.50	3.60
Accidents investigated	3,647	3,582	3,600	3,600
Driving Under Influence (DUI) arrests	403	287	320	300
Moving violation citations/courtesy notices issued	10,603	7,257	8,375	10,000
Service escorts	709	683	720	750

2017-2018 Accomplishments

1. Reduced Part 1 Index Crimes by 3%.
2. Reduced injury-related collisions by 16%.
3. Patrol officers continue to utilize Crisis Intervention Training, enhancing services provided to emotionally distraught citizens. Officers have had 850 CIT contacts for the year 2017.
4. Used patrol officers trained in evidence collection to work crime scenes when possible, rather than calling in officers in the evidence collection unit when off duty, which reduces overtime.
5. Participated in the Governor's Highway Safety Program Grant to conduct added traffic enforcement in the amount of $44,850.
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. Patrol conducted the National Highway Safety project program for vehicle restraint enforcement. This program developed by OPD will be a model program for agencies across the nation.
8. Enhanced security in the downtown riverfront area and Smothers Park with assigned patrol officers.
9. Integrated two new officers into the patrol division using the Patrol Training Officer Program.
10. Continued to save overtime costs due to manpower shortages by filling slots with reserve and traffic officers.

2018-2019 Objectives

1. Provide a safe and secure environment at Smothers Park and downtown riverfront area while engaging the community enhancing public relations.
2. Deliver professional first-responder services and target high-crime areas to meet community needs.
3. Continue to incorporate training sessions for Patrol Evidence Technicians in efforts to learn and refine evidence collection skills from the Evidence Collection Unit.
4. Reduce Index crimes while incorporating assigned directed enforcement utilizing Crime Analysis and Data-Driven Approaches to Crime and Traffic Safety.
5. Reduce injury-related accidents by participating in the Governor's Highway Safety Program.
6. Continue Leadership Development for all officers.
7. Continue to maintain strong relationships with the Neighborhood Alliance Groups.
8. Look at manpower levels and continue to assess needs based on service calls and new developments.
9. Increase staffing levels in the patrol sections to reduce overtime and provide more police services.

2018-2019 Budget

Department: 041 Police **Division: 041 Patrol** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 3,339,959	$ 3,461,002	$ 3,810,777	$ 4,096,924	8%
50001.002	Salaries Non-Full Time	76,287	75,784	149,732	173,064	16%
50001.004	Salaries Overtime	271,112	356,385	345,000	280,000	-19%
50010.001	Benefits Employees Retirement	1,193,709	1,259,262	1,307,697	1,542,624	18%
50010.002	Benefits Unemployment	10,673	11,027	12,991	13,650	5%
50010.003	Benefits Clothing	45,257	42,280	55,000	54,650	-1%
50010.004	Benefits Health Insurance	864,115	834,713	904,838	1,032,876	14%
50010.005	Benefits Life Insurance	14,688	15,471	15,174	15,830	4%
50010.006	Benefits Social Security Tax	54,870	57,885	100,438	104,901	4%
50010.007	Benefits Workers Comp Claims	127,517	132,441	146,352	105,360	-28%
50010.008	Benefits Other Employee Expense	113	94	275	150	-45%
Total Personnel Services		5,998,300	6,246,345	6,848,274	7,420,029	8%
Maintenance						
50100.015	Mtc Misc Repairs	168	744	1,045	2,190	110%
50100.032	Mtc Software	860	574	42,480	44,155	4%
Total Maintenance		1,028	1,318	43,525	46,345	6%
Supplies						
50110.005	Supplies Office	9,431	7,551	7,931	8,533	8%
50110.007	Supplies Technical	3,914	3,119	2,598	2,248	-13%
50125	Non-Capitalized Equipment	1,449	21,168	0	2,997	100%
50127	Postage	39	13	175	175	0%
50131	Computer Equipment	910	1,050	49,700	5,900	-88%
Total Supplies		15,743	32,900	60,404	19,853	-67%
Utilities						
50140.003	Utilities Communications	5,298	5,795	16,380	5,124	-69%
Total Utilities		5,298	5,795	16,380	5,124	-69%
Other						
50310	Safety Costs	1,174	1,595	1,595	1,595	0%
50323	Training Costs	11,577	11,849	21,474	15,860	-26%
50325	Travel	2,496	1,886	1,900	1,900	0%
Total Other		15,247	15,330	24,969	19,355	-22%
Total		**$ 6,035,616**	**$ 6,301,687**	**$ 6,993,552**	**$ 7,510,706**	**7%**

Expenditure Analysis:

Personnel: Increase due to higher salaries, employer contribution rate for retirement, health insurance offset by lower workers compensation rates and overtime.

Supplies: Decrease due to purchase of MDT hardware for new cars in prior year budget.

Utilities: Decrease due to additional air cards purchased prior year and reduction in overall air card monthly cost.

Other: Decrease due to prior year budget for training of seven new patrol officers.

Revenue Analysis:

No revenue generated by this department.

DEPARTMENT: 042 Police Investigation Division **Fund 001: General**

Function

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	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2018-2019
General Investigations	1,309	1,211	1,260	1,300
Juvenile Investigations	310	377	440	500
Street Crimes Investigations	308	326	340	355
Fraud Investigations	208	321	370	410
Misdemeanor Investigations	699	694	700	705
Theft Investigations	1,306	1,258	1,282	1,300

2017 - 2018 Accomplishments

1. Obtained quality convictions through detailed investigative analysis for prosecution.
2. The department's clearance rate continues to be well above the State and National average. The department's clearance rate for Part 1 Property Crimes is 43% (State average is 19% and National average is 18%). The department's clearance rate for Part 1 Violent Crimes is 74% (State average is 45% and National average is 46%).
3. One detective completed Criminal Investigations I and three detectives completed Criminal Investigations 2 training course at the Department of Criminal Justice Training.
4. One detective attended the John E. Reid Interview and Interrogation Class.
5. Two detectives attended a Human Trafficking Region Training Forum in Louisville, Ky and one detective attended and completed Advanced Human Trafficking Investigations.
6. Two detectives attended the Kids Are Worth It Conference held in Louisville, Ky.
7. Two detectives completed the Child Forensic Interview Training in Florence, Ky.
8. Street Crimes Unit completed major drug trafficking investigations with DEA and ATF, which included several Federal indictments. Street Crimes recovered over 9.79 pounds of marijuana, .71 ounces of heroin and 3.64 pounds of cocaine and methamphetamine. Two methamphetamine labs were dismantled and over $254,420 in cash, 22 vehicles and 78 guns were seized for the calendar year of 2017.

2018 - 2019 Objectives

1. Detectives will utilize the Career Path Developmental Course at the Department of Criminal Justice Training by attending Criminal Investigations 1 and 2 training courses.
2. Complete quality investigations while reducing overtime by 5%.
3. Schedule two detectives to attend in May the John E. Reid Interview and Interrogation Class.
4. Have two detectives attend the Southern Police Institute Sex Crime Investigation Class.
5. Have two detectives attend the International Symposium on Child Abuse.
6. Have two detectives complete LSI Advanced on-line training course.
7. Increase clearance rates of theft related index crimes by 2%.
8. Increase clearance rates of Part 1 Violent Crimes by 3%.
9. Host a Kinesic Interview and Interrogations 1 & 2 Class.

2018-2019 Budget

Department: 041 Police **Division: 042 Investigation** **Fund: 001 General**

Account Number	Description	Actual 2014-2015	Actual 2015-2016	Amended Budget 2016-2017	Budget 2017-2018	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 813,156	$ 772,692	$ 870,963	$ 895,721	3%
50001.002	Salaries Non-Full Time	48,914	23,578	55,741	56,007	0%
50001.004	Salaries Overtime	54,075	84,947	66,045	66,045	0%
50010.001	Benefits Employees Retirement	270,422	254,220	277,756	339,888	22%
50010.002	Benefits Unemployment	2,610	2,482	2,978	3,053	3%
50010.003	Benefits Clothing	11,389	10,156	11,750	11,750	0%
50010.004	Benefits Health Insurance	230,845	205,857	235,356	229,644	-2%
50010.005	Benefits Life Insurance	3,620	3,503	3,467	3,585	3%
50010.006	Benefits Social Security Tax	18,359	16,787	21,946	22,325	2%
50010.007	Benefits Workers Comp Claims	31,064	29,969	33,753	23,714	-30%
50010.008	Benefits Other Employee Expense	245	173	300	300	0%
Total Personnel Services		1,484,699	1,404,362	1,580,055	1,652,032	5%
Maintenance						
50100.015	Mtc Misc Repairs	0	0	205	160	-22%
50100.032	Mtc Software	10,120	10,738	11,570	15,820	37%
Total Maintenance		10,120	10,738	11,775	15,980	36%
Supplies						
50110.005	Supplies Office	4,137	3,512	3,695	3,725	1%
50110.007	Supplies Technical	1,228	391	800	1,100	38%
50125	Non-Capitalized Equipment	2,911	1,922	1,645	2,370	44%
50127	Postage	88	108	120	120	0%
50131	Computer Equipment	6,003	6,750	5,250	4,600	-12%
Total Supplies		14,368	12,683	11,510	11,915	4%
Utilities						
50140.003	Utilities Communications	5,545	6,999	6,504	6,540	1%
Total Utilities		5,545	6,999	6,504	6,540	1%
Other						
50290	Professional/Technical Services	179	334	550	550	0%
50310	Safety Costs	11	0	30	30	0%
50323	Training Costs	8,507	6,297	8,338	8,738	5%
50325	Travel	1,973	1,888	3,307	3,307	0%
Total Other		10,670	8,519	12,225	12,625	3%
Capital						
51000.005	Capital Equipment	0	0	32,000	0	-100%
Total Capital		0	0	32,000	0	-100%
Total		**$ 1,525,403**	**$ 1,443,300**	**$ 1,654,069**	**$ 1,699,092**	**3%**

Expenditure Analysis:

Personnel: Increase due to higher salaries, employer compensation rates for retirement offset by lower workers compensation.

Maintenance: Increase due to purchase of new interview camera software.

Capital: Decrease due to upgrade in interrogation recording equipment in prior year budget.

Revenue Analysis:

No revenue generated by this department.

DIVISION: 043 Police-Support Services **Fund 001: General**

Function

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

Performance Indicators	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2018-2019
DARE courses/students	370/1,600	726/3,600	1,008/4,053	1,000/4,000
Prevention public presentations	75	90	125	125
Neighborhood Watch participants	55	55	55	55
Reports copied for the public (includes BUYCRASH)	7,500	7,850	7,800	7,700
Cases involving property custody	2,957	2,906	2,855	3,000

2017-2018 Accomplishments

1. Raised $18,500 for the DARE Program through the 2017 DARE Golf Scramble.
2. Graduated 23 kids through the Camp KOPS program and 413 kids through the DARE program.
3. Completed the fifth year of *"Operation Santa"* delivering over 300 boxes of food items to those in need.
4. Completed 17 hiring processes (testing through background checks, five police full-time, one dispatch full-time, two police lateral, two dispatch part-time, two citation officer part-time, two reserve police officer, two evidence collection tech and one dispatch lateral).
5. Hired ten full-time police officers, one reserve officer, one citation officer, two full-time and two part-time dispatchers.
6. Maintained and oversaw fleet maintenance for the department, adding 13 new Ford Interceptor SUVs to the fleet.
7. Added a second certified member of the Evidence Collection Unit as a latent print examiner.
8. Successfully hosted its 5th annual *Run from the Cops* 5k Race in conjunction with Police Awareness Day.
9. Completed another successful 14-week Citizen's Academy.
10. Received $35,100 in Highway Safety Grant funds for traffic enforcement mobilizations (driving under the influence and seatbelt enforcement).
11. Received $9,338 in Bulletproof Vest Program Grant funds to be used in assisting with the purchase of bulletproof vests.
12. Received $45,450 in Homeland Security Grant funds for the purchase of a small tactical robot.
13. Received $23,760 in Law Enforcement Protection Program-LEPP Grant funds for body armor and tasers.

2018-2019 Objectives

1. Apply for and obtain the Highway Safety Grant for traffic enforcement mobilizations (driving under the influence and seatbelt enforcement). Will request $4,000 in fuel, $500 for training, and $40,000 in overtime.
2. Apply for and obtain the Law Enforcement Protection Program-LEPP Grant for Bulletproof Vests and $17,000 for tasers.
3. Apply for and obtain the Bulletproof Vest Program (BVP) $5,000.
4. Raise $12,000 for the DARE Program through the 2018 DARE Golf Scramble.
5. Graduate 25 kids through the Camp KOPS program and 450 kids through the DARE program.
6. Complete the certification process for our 2nd latent print examiner.
7. Continue to research and plan for implementation of a new Records Management System.
8. Continue effort in obtaining a diversified workforce, recruit and obtain a 4% increase in minority and female officers.

2018-2019 Budget

Department: 041 Police **Division: 043 Support Services** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 825,455	$ 813,814	$ 871,780	$ 928,376	6%
50001.002	Salaries Non-Full Time	0	1,507	24,970	26,654	7%
50001.003	Salaries Outside Agency	0	9,757	0	0	0%
50001.004	Salaries Overtime	6,337	19,621	22,000	22,000	0%
50010.001	Benefits Employees Retirement	198,694	194,461	229,942	274,083	19%
50010.002	Benefits Unemployment	2,409	2,393	2,681	2,931	9%
50010.003	Benefits Clothing	25,661	25,496	30,900	31,250	1%
50010.004	Benefits Health Insurance	141,885	143,294	155,520	164,160	6%
50010.005	Benefits Life Insurance	3,542	3,597	3,481	3,696	6%
50010.006	Benefits Social Security Tax	34,427	34,321	40,410	44,819	11%
50010.007	Benefits Workers Comp Claims	21,474	22,371	20,578	16,836	-18%
50010.008	Benefits Other Employee Expense	830	645	900	900	0%
Total Personnel Services		1,260,715	1,271,276	1,403,162	1,515,705	8%
Maintenance						
50100.015	Mtc Misc Repairs	8,949	14,084	16,105	19,105	19%
50100.017	Mtc Repairs - Radio Equipment	18,009	18,009	18,009	22,272	24%
50100.032	Mtc Software	1,260	1,950	2,025	18,581	818%
Total Maintenance		28,218	34,043	36,139	59,958	66%
Supplies						
50110.002	Supplies Cleaning	385	627	700	700	0%
50110.005	Supplies Office	9,522	8,404	13,350	13,260	-1%
50110.007	Supplies Technical	69,034	49,523	139,706	69,274	-50%
50110.008	Supplies Radio Replacement	51,750	51,750	51,750	64,000	24%
50125	Non-Capitalized Equipment	5,107	4,822	31,467	20,100	-36%
50127	Postage	1,275	1,473	1,500	1,500	0%
50131	Computer Equipment	3,718	6,850	1,600	47,250	2853%
Total Supplies		140,790	123,449	240,073	216,084	-10%
Utilities						
50140.003	Utilities Communications	3,514	3,585	3,444	3,444	0%
Total Utilities		3,514	3,585	3,444	3,444	0%

2018-2019 Budget

Department: 041 Police **Division: 043 Support Services** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50290	Professional/Technical Services	$ 4,743	$ 5,611	$ 10,409	$ 7,974	-23%
50310	Safety Costs	363	2,008	2,060	2,060	0%
50323	Training Costs	6,914	10,011	15,357	21,507	40%
50325	Travel	2,897	1,991	4,200	4,200	0%
Total Other		14,917	19,621	32,026	35,741	12%
Total		**$ 1,448,154**	**$ 1,451,974**	**$ 1,714,844**	**$ 1,830,932**	**7%**

Expenditure Analysis:

Personnel: Increase due to higher salaries, employer contribution rate for retirement, and health insurance offset by lower workers compensation.

Maintenance: Increase due to the addition of fingerprint and PowerDMS software maintenance.

Supplies: Decrease due to purchase of rifles and tasers in prior year budget offset by increase for MDT purchases.

Other: Increase in training costs for forensic and digital evidence exams.

Revenue Analysis:

No revenue generated by this department.

2018-2019 Budget

Department: 041 Police **Division: 048 Radio Communications** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 110,255	$ 110,977	$ 112,238	$ 115,470	3%
50010.001	Benefits Employees Retirement	18,887	20,795	21,527	24,803	15%
50010.002	Benefits Unemployment	332	334	337	346	3%
50010.004	Benefits Health Insurance	0	0	10,935	15,204	39%
50010.005	Benefits Life Insurance	513	542	457	474	4%
50010.006	Benefits Social Security Tax	8,031	8,306	8,586	8,833	3%
50010.007	Benefits Workers Comp Claims	257	255	258	185	-28%
Total Personnel Services		138,275	141,210	154,338	165,315	7%
Maintenance						
50100.001	Mtc Buildings	308	337	325	2,421	645%
50100.010	Mtc Grounds	4,106	4,386	4,737	4,932	4%
50100.016	Mtc Repairs - Computer Equipment	6,609	6,449	5,250	4,750	-10%
50100.017	Mtc Repairs - Radio Equipment	0	5,577	0	500	100%
Total Maintenance		11,023	16,749	10,312	12,603	22%
Supplies						
50110.002	Supplies Cleaning	59	124	125	125	0%
50122	Dues & Subscriptions	34	122	150	150	0%
50125	Non-Capitalized Equipment	6,856	10,875	3,675	4,775	30%
50127	Postage	138	14	250	300	20%
50131	Computer Equipment	2,444	0	1,600	0	-100%
Total Supplies		9,531	11,135	5,800	5,350	-8%
Utilities						
50140.001	Utilities OMU	1,013	1,197	1,400	1,400	0%
50140.003	Utilities Communications	706	717	720	720	0%
Total Utilities		1,719	1,914	2,120	2,120	0%
Other						
50251	Insurance	298	302	317	281	-11%
50310	Safety Costs	317	245	350	350	0%
Total Other		615	547	667	631	-5%
Capital						
51000.005	Capital Equipment	$ (1,015)	$ 0	$ 19,123	$ 0	-100%
		(1,015)	0	19,123	0	-100%
Total		**$ 160,148**	**$ 171,555**	**$ 192,360**	**$ 186,019**	**-3%**

Expenditure Analysis:

Personnel: Increase in employer contribution rate for retirement and health insurance.

Maintenance: Increase in repairs to their portion of the building.

Capital: Decrease due to purchase of an emergency warning siren for Ben Hawes Park in prior year budget.

Revenue Analysis:

Estimate $52,300 in revenue from portable radio maintenance fees.

DIVISION: 047 Central Dispatch **Fund 005: General**

Function

This Division 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 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 73% City of Owensboro and 27% Daviess County Fiscal Court.

Performance Indicators	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimate 2017-2018
Calls handled	102,226	78,856	126,137	151,942	140,000
CAD entries	126,615	124,217	119,537	112,401	115,000
911 calls received	61,877	69,890	69,876	68,757	68,000
LINK and NCIC transactions	404,307	401,637	338,534	364,725	375,000
DVO Files maintained	1,100	1,189	1,101	1,050	1,000

2017-2018 Accomplishments

1. Continued to maintain an excellent working relationship with OPD, DCSO, OFD, DCFD, and the ten volunteer fire departments.
2. Promoted two Lead Supervisors.
3. National Crime Information System in Kentucky conducted an audit in which we had a zero error rate.
4. Maintained the Emergency Evacuation book for each shift.
5. Maintained and updated the standard operating procedures.
6. Developed procedures to improve the NCIC Audit.
7. Worked with the City and County fire departments to develop a medical response system to improve ambulance and fire response notification.

2018-2019 Objectives

1. Continue to 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 OPD and the DCSO in refining Standard Operating Procedure for Central Dispatch Consolidation.
4. Work with Neighborhood Alliance organizations in educating the community on Emergency Notification System and Smart911.
5. Continue to develop tangible reports to evaluate terminal agency control positions.
6. Increase training for supervisors and first-line Telecommunicators.
7. 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 wherein City and County respond for more efficient fire responses.
8. Attend additional community meetings to promote Emergency Notification System and Smart911.

2018-2019 Budget

Department: 041 Police **Division: 047 Central Dispatch** **Fund: 005 Central Dispatch**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 984,638	$ 1,001,944	$ 1,148,532	$ 1,222,826	6%
50001.002	Salaries Non-Full Time	67,721	41,042	91,230	96,359	6%
50001.004	Salaries Overtime	13,971	12,284	17,500	17,938	3%
50010.001	Benefits Employees Retirement	173,732	189,322	228,156	271,865	19%
50010.002	Benefits Unemployment	3,204	3,172	3,772	4,011	6%
50010.003	Benefits Clothing	5,244	2,533	4,940	4,500	-9%
50010.004	Benefits Health Insurance	276,407	262,396	303,996	292,296	-4%
50010.005	Benefits Life Insurance	4,373	4,701	4,438	4,738	7%
50010.006	Benefits Social Security Tax	72,363	73,685	96,181	102,290	6%
50010.007	Benefits Workers Comp Claims	2,561	2,427	2,892	2,139	-26%
50010.008	Benefits Other Employee Expense	131	135	250	250	0%
Total Personnel Services		1,604,345	1,593,639	1,901,887	2,019,212	6%
Maintenance						
50100.001	Mtc. Buildings	0	4,183	4,029	4,981	24%
50100.015	Mtc Misc Repairs	3,427	4,282	4,749	5,749	21%
50100.017	Mtc Repairs - Radio Equipment	5,613	6,275	4,175	6,136	47%
50100.030	Mtc Vehicles & Equipment	363	367	274	281	3%
50100.031	Mtc Hardware	28,544	18,359	81,327	55,581	-32%
50100.032	Mtc Software	80,055	79,667	211,994	447,373	111%
Total Maintenance		118,002	113,132	306,548	520,101	70%
Supplies						
50110.002	Supplies Cleaning	546	572	600	600	0%
50110.005	Supplies Office	6,006	5,957	6,200	6,200	0%
50110.007	Supplies Technical	558	699	700	700	0%
50110.008	Supplies Radio Replacement	6,600	6,600	7,500	2,700	-64%
50122	Dues & Subscriptions	468	468	475	475	0%
50124	Motor Fuel	504	1,287	1,200	1,200	0%
50125	Non-Capitalized Equipment	18,030	18,527	26,183	26,884	3%
50127	Postage	342	168	400	300	-25%
50131	Computer Equipment	28,171	20,831	48,738	26,500	-46%
50132	Computer Software	5,375	1,213	425,886	29,600	-93%
Total Supplies		66,599	56,324	517,882	95,159	-82%
Utilities						
50140.001	Utilities OMU	$ 1,110	$ 1,418	$ 1,500	$ 1,600	7%
50140.003	Utilities Communications	102,024	116,104	145,582	111,945	-23%
Total Utilities		103,134	117,522	147,082	113,545	-23%

Department: 041 Police **Division: 047 Central Dispatch** **Fund: 005 Central Dispatch**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50226	IT Services	53,664	61,683	70,375	109,919	56%
50251	Insurance	7,856	9,707	10,193	9,801	-4%
50290	Professional/Technical Services	0	8,843	7,500	7,500	0%
50300	Recruitment	0	4,285	8,580	8,993	5%
50310	Safety Costs	200	250	295	350	19%
50323	Training Costs	11,171	8,196	10,597	10,547	0%
Total Other		72,891	92,964	107,540	147,110	37%
Capital						
51000.005	Capital Equipment	42,645	38,922	24,045	90,238	275%
51000.018	Capital Surplus	207,810	104,085	509,833	0	-100%
51000.003	Capital Replacement Plan	6,173	12,668	13,461	12,810	-5%
Total Capital		256,627	155,674	547,339	103,048	-81%
Total		**$ 2,221,599**	**$ 2,129,255**	**$ 3,528,278**	**$ 2,998,175**	**-15%**

Expenditure Analysis:

Personnel: Increase in full time salaries, employer contribution rate for retirement offset by lower health insurance.

Maintenance: Increase in software maintenance cost for P25 radio software.

Supplies: Decrease due to prior year budget for purchase of CAD dispatch software.

Other: Increase in charge for City's IT service to reflect level of service provided.

Capital: Decrease due to capital surplus which was not rolled over at year end.

Revenue Analysis:

Estimate $464,000 income from 911 fees.

2018-2019 Budget

Department: 041 Police **Division: 000 Non-Departmental** **Fund: 005 Central Dispatch**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40106	County Contribution 911 Dispatch	$ 545,065	$ 573,460	$ 747,822	$ 809,507	8%
40170	Interest on Investments	6,395	5,966	0	0	0%
41060	Miscellaneous Revenue	0	11	0	0	0%
Total		551,460	579,437	747,822	809,507	8%
41300.001	Transfers From General Fund	1,635,193	1,720,381	2,243,466	2,188,668	-2%
Total Revenue		**$ 2,186,653**	**$ 2,299,818**	**$ 2,991,288**	**$ 2,998,175**	**0%**

Department: 041 Police **Division: 001 Administration** **Fund: 202 Property Recovery**

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.

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40120	Federal Grants	$ 0	$ 5,596	$ 0	$ 0	0%
40170	Interest on Investments	1,722	1,384	1,000	1,500	50%
41072	Restitution	9,974	4,435	500	4,000	700%
41200	Auction Proceeds	1,488	1,035	1,000	1,000	0%
41201	Sale of Capital Assets	0	657	0	0	0%
Total Revenue		**$ 13,184**	**$ 13,105**	**$ 2,500**	**$ 6,500**	**160%**
Expense						
50100.015	Mtc. Misc. Repairs	$ 2,994	$ (263)	$ 0	$ 0	0%
50110.007	Technical Supplies	0	16,318	23,345	21,344	-9%
50125	Non-Capitalized Equipment	8,235	0	0	9,104	100%
Total Expense		**$ 11,229**	**$ 16,055**	**$ 23,345**	**$ 30,448**	**30%**

Department: 041 Police **Division: 000 Non-Departmental** **Fund: 203 State Drug Fund**

Program Description

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

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40170	Interest on Investments	$ 2,824	$ 3,303	$ 1,500	$ 3,600	140%
41060	Miscellaneous Revenue	24	0	0	0	0%
41072	Restitution	131,584	94,240	15,000	30,000	100%
41200	Auction Proceeds	21,589	19,074	2,500	2,500	0%
Total Revenue		**$ 156,022**	**$ 116,617**	**$ 19,000**	**$ 36,100**	**90%**
Expense						
50001.004	Salaries Overtime	$ 897	$ (300)	$ 1,000	$ 1,000	0%
50100.015	Mtc Misc Repairs	7,431	5,599	8,939	8,180	-8%
50110.002	Supplies Cleaning	0	0	100	100	0%
50110.007	Supplies Technical	6,846	7,811	7,355	5,815	-21%
50122	Dues & Subscriptions	675	650	880	965	10%
50125	Non-Capitalized Equipment	2,605	1,296	9,620	4,735	-51%
50127	Postage	0	17	25	25	0%
50132	Computer Software	0	0	22,050	0	-100%
50140.003	Utilities Communications	3,324	3,787	3,000	3,600	20%
50270	Miscellaneous Expense	0	0	0	0	0%
50290	Professional/Technical Services	12,982	6,799	21,521	11,532	-46%
50310	Safety Costs	0	2,274	0	0	0%
50323	Training Costs	11,712	31,858	29,309	28,349	-3%
50325	Travel	779	68	900	900	0%
51000.005	Capital Equipment	0	0	26,600	0	-100%
Total		47,251	59,858	131,299	65,201	-50%
55000.001	Transfer To General Fund	0	30,000	30,000	0	-100%
55010	Transfer To Grant Fund	0	0	25,000	25,000	0%
Total Expense		**$ 47,251**	**$ 89,858**	**$ 186,299**	**$ 90,201**	**-52%**

Department: 041 Police **Division: 001 Administration** **Fund: 204 Federal Drug Fund**

Program Description

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

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40170	Interest on Investments	$ 2,492	$ 1,831	$ 1,000	$ 3,000	200%
41072	Restitution	46,135	60,829	0	5,000	100%
Total Revenue		**$ 48,627**	**$ 62,660**	**$ 1,000**	**$ 8,000**	**700%**
Expense						
50110.007	Supplies Technical	$ 11,043	$ 10,189	$ 7,200	$ 4,525	-37%
50125	Non-Capitalized Equipment	1,321	0	0	0	0%
50270	Miscellaneous Expense	20,000	0	30,000	30,000	0%
50323	Training Costs	826	696	3,346	3,479	4%
		33,190	10,885	40,546	38,004	**-6%**
55000.001	Transfer to General Fund	11,460	0	0	0	0%
Total Expense		**$ 44,650**	**$ 10,885**	**$ 40,546**	**$ 38,004**	**-6%**

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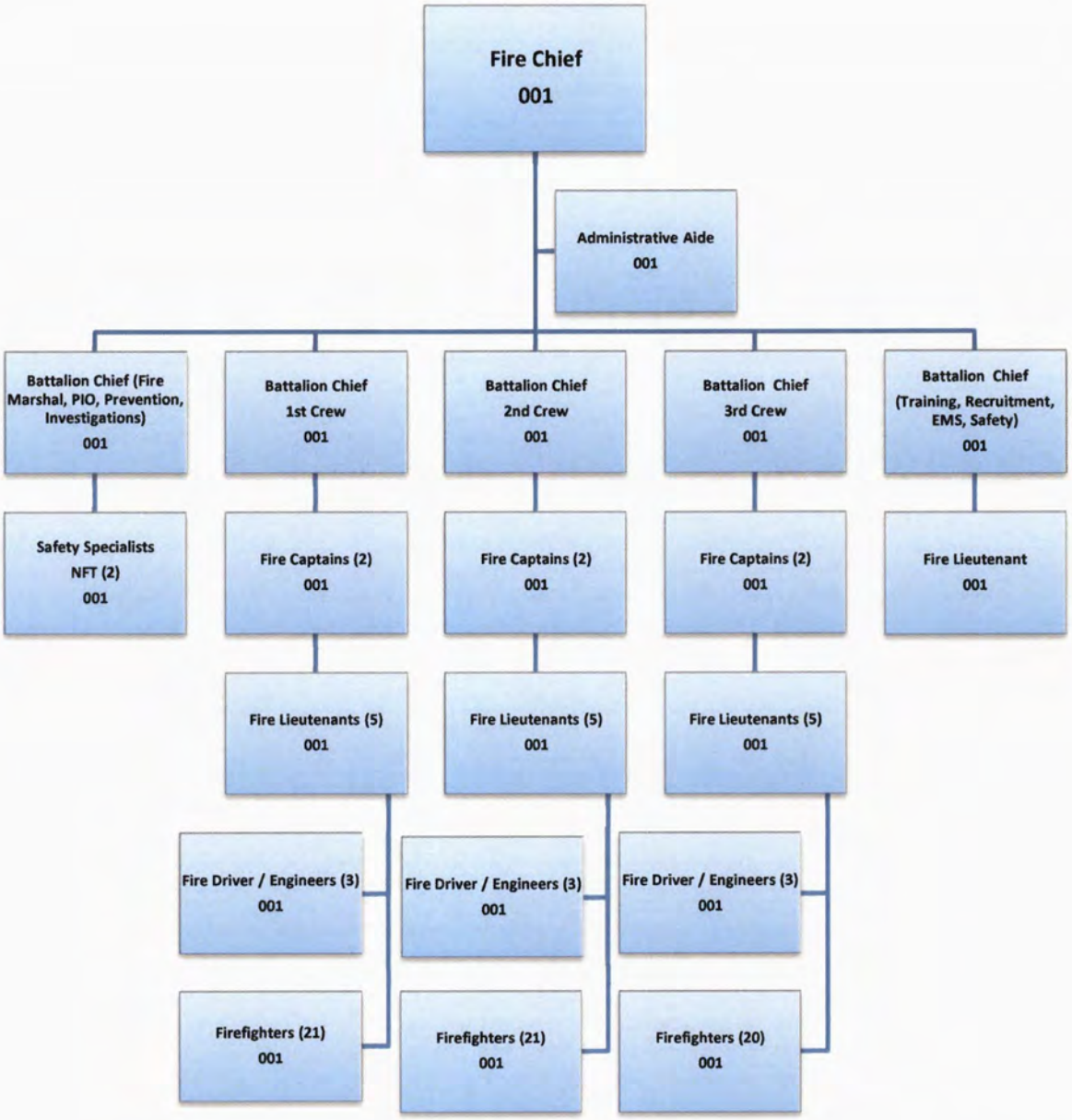


DIVISION	001
FULL TIME (FT):	100
NON FULL TIME (NFT):	2
TOTAL	**102**
Structure Subject to Change FY 18-19	

DEPARTMENT: 042 Fire **Fund 001: General**

Function

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

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019
Efficiency Measures (as of January 1)				
Response time (minutes)	4.43	4.53	4.53	4.47
Total calls for service	7,070	7,706	7,958	8,100
Fires	326	366	335	347
False alarms	552	584	662	600
Hazardous Incidents	141	181	156	160
Medical Assistance	5,421	5,952	6,136	6,237
Inspections	1,700	1,986	2,056	2,065

2017-2018 Accomplishments

1. Maintained a high-quality level of emergency, prevention, and risk reduction service for the community.
2. Completed the Ambulance Request for Proposal, Selection, and Contracting process.
3. Completed 50% of the collapse rescue training discipline for Special Operations.
4. Continued EMS First Response enhancements as protocols allow.
5. Completed the initial round of upgrades in high rise fire suppression response.
6. Replaced the 44 year-old apparatus bay lockers at Fire Station #1.
7. Implemented the plan for maintaining the quality response standard, completing year one.
8. Reviewed and implemented planning requirements based on Insurance Rating recommendations.
9. Continued to work with community partners to install over 200 smoke alarms throughout the City.
10. Developed, implemented, and completed the OFD Chief Fire Officer Academy program.

2018-2019 Objectives

1. Continue to maintain a high-quality of emergency and risk reduction activities for the community.
2. Improve technical rescue ability for grain structures as well as other confined spaces.
3. Complete the final round of improvements in high rise fire suppression response.
4. Implement the final portion of the plan to maintain quality emergency response for the east side of the City.
5. Work with water companies to consider improvements in areas defined by Insurance Rating Officials.
6. Implement enhancements in EMS that are contained within the new Ambulance Agreement.
7. Continue to implement the OFD smoke alarm installation program working with community partners.
8. Continue to support the training and response efforts of the Special Operations Team.

2018-2019 Budget

Department: 042 Fire **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 3,198,545	$ 3,392,918	$ 3,364,324	$ 3,468,614	3%
50001.002	Salaries Non Full Time	13,208	13,012	39,765	41,061	3%
50001.004	Salaries Overtime	1,676,799	1,671,284	1,896,153	2,059,010	9%
50010.001	Benefits Employees Retirement	1,519,126	1,493,961	1,654,877	1,945,601	18%
50010.002	Benefits Unemployment	13,865	14,182	15,897	16,696	5%
50010.003	Benefits Clothing	38,944	43,285	46,800	46,000	-2%
50010.004	Benefits Health Insurance	1,167,561	1,171,403	1,176,049	1,307,820	11%
50010.005	Benefits Life Insurance	20,094	21,815	20,332	21,425	5%
50010.006	Benefits Social Security Tax	64,374	69,931	79,299	85,814	8%
50010.007	Benefits Workers Comp Claims	196,398	211,370	221,558	209,871	-5%
50010.008	Benefits Other Employee Expense	2,731	5,384	5,350	4,000	-25%
Total Personnel Services		7,911,645	8,108,545	8,520,404	9,205,912	8%
Maintenance						
50100.001	Mtc Buildings	82,194	93,137	119,043	78,168	-34%
50100.008	Mtc Furniture & Fixtures	14	0	0	0	0%
50100.010	Mtc Grounds	10,463	11,140	18,157	18,291	1%
50100.015	Mtc Misc Repairs	5,325	31,687	15,444	16,284	5%
50100.017	Mtc Repairs - Radio Equipment	11,919	11,919	14,094	13,398	-5%
50100.030	Mtc Vehicles & Equipment	195,730	201,664	173,940	184,462	6%
50100.032	Mtc Software	2,118	2,367	2,210	2,210	0%
Total Maintenance		307,763	351,914	342,888	312,813	-9%
Supplies						
50110.002	Supplies Cleaning	13,582	14,412	14,150	14,300	1%
50110.004	Supplies EMS	16,669	21,816	22,500	22,800	1%
50110.005	Supplies Office	5,510	6,353	6,900	7,400	7%
50110.007	Supplies Technical	28,962	53,318	30,050	42,700	42%
50110.008	Supplies Radio Replacement	34,250	34,250	40,500	38,500	-5%
50122	Dues & Subscriptions	1,795	7,443	7,240	7,905	9%
50124	Motor Fuel	35,227	41,113	42,000	56,000	33%
50125	Non-Capitalized Equipment	97,254	168,451	122,474	118,560	-3%
50127	Postage	284	319	650	700	8%
50129	Small Tools	200	376	400	400	0%
50131	Computer Equipment	3,638	3,910	0	6,750	100%
Total Supplies		237,371	351,761	286,864	316,015	10%
Utilities						
50140.001	Utilities OMU	24,157	25,381	27,000	28,000	4%
50140.002	Utilities Non-City	11,855	12,111	16,000	18,000	13%
50140.003	Utilities Communications	5,852	5,577	7,598	6,469	-15%
50140.004	Utilities Fire Hydrants	175,956	212,096	215,000	216,000	0%
Total Utilities		217,820	255,165	265,598	268,469	1%

2018-2019 Budget

Department: 042 Fire **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50251	Insurance	$ 27,607	$ 31,319	$ 30,986	$ 37,756	22%
50290	Professional/Technical Services	35,369	29,778	42,500	45,000	6%
50310	Safety Costs	13,004	19,198	33,410	33,275	0%
50323	Training Costs	26,099	37,136	38,300	42,865	12%
Total Other		102,078	117,431	145,196	158,896	9%
Capital						
51000.005	Capital Equipment	0	0	41,200	32,400	-21%
51000.015	Capital Vehicles	0	0	0	852,762	100%
51000.003	Capital Replacement Plan	533,300	537,723	591,377	535,072	-10%
Total Capital		533,300	537,723	632,577	1,420,234	125%
Total		**$ 9,309,977**	**$ 9,722,538**	**$ 10,193,527**	**$ 11,682,339**	**15%**

Expenditure Analysis:

Personnel: Increase in full time salaries, overtime, employer contribution rate for retirement and health insurance.

Maintenance: Decrease due to fewer building maintenance projects budgeted during this year; offset by maintenance for an additional fire truck.

Supplies: Increase due to RAE System MiniRAE replacement and increased motor fuel for the additonal fire truck.

Other: Increase in insurance costs for additional fire truck and additional training for newer firefighters.

Capital: Increase due to the additon of a ladder truck to meet the requirements of the growing east side of Owensboro.

Revenue Analysis:

No revenue generated by this department.

PARKS AND RECREATION

001.070 / 403.070

DIVISIONS	001	070	071	073	074	075	076	077	078	079	081	082	TOTAL
FT:	2.8	2	0.4	0.05	2.65	1.75	1.35	0.15	0.1	2.05	0.7	0	14
NFT:	1	2	21	1	14	6	38	15	11	27	28	0	164
TOTALS	**3.8**	**4**	**21.4**	**1.05**	**16.65**	**7.75**	**39.35**	**15.15**	**11.1**	**29.05**	**28.7**	**0**	**178**
Structure Subject to Change FY 18-19													

2018-2019 Budget

Department: 070 Parks General Fund Summary **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 301,655	$ 305,191	$ 298,162	$ 329,020	10%
50001.002	Salaries Non-Full Time	174,215	183,311	165,627	173,692	5%
50001.003	Salaries Outside Agency	41,252	23,249	18,461	0	-100%
50001.004	Salaries Overtime	4,683	2,775	2,450	2,450	0%
50010.001	Benefits Employees Retirement	53,767	57,672	60,967	75,016	23%
50010.002	Benefits Unemployment	1,436	1,476	1,415	1,515	7%
50010.003	Benefits Clothing	2,729	1,679	2,587	2,396	-7%
50010.004	Benefits Health Insurance	64,924	72,436	67,894	73,055	8%
50010.005	Benefits Life Insurance	1,350	1,436	1,211	1,334	10%
50010.006	Benefits Social Security Tax	33,738	35,002	36,064	38,645	7%
50010.007	Benefits Workers Comp Claims	13,730	12,903	13,530	15,660	16%
50010.008	Benefits Other Employee Expense	361	104	327	420	28%
Total Personnel Services		693,839	697,234	668,695	713,203	7%
Maintenance						
50100.001	Mtc Buildings	336,072	385,408	707,137	616,357	-13%
50100.008	Mtc Furniture & Fixtures	0	0	585	585	0%
50100.010	Mtc Grounds	1,562,453	1,549,406	1,237,885	1,266,956	2%
50100.015	Mtc Misc Repairs	2,739	8,018	2,200	2,200	0%
50100.017	Mtc Repairs Radio Equipment	609	609	609	609	0%
50100.030	Mtc Vehicles & Equipment	598	601	408	406	0%
50100.032	Mtc Software	2,932	8,433	9,635	10,385	8%
Total Maintenance		1,905,403	1,952,475	1,958,459	1,897,498	-3%
Supplies						
50110.002	Supplies Cleaning	4,120	3,551	4,704	2,778	-41%
50110.003	Supplies Concessions	43,331	42,534	42,148	39,871	-5%
50110.005	Supplies Office	3,569	3,306	3,933	3,438	-13%
50110.006	Supplies Merchandise	503	488	500	850	70%
50110.007	Supplies Technical	20,661	19,187	26,650	23,273	-13%
50110.010	Supplies Radio Replacement	1,750	1,750	1,750	1,750	0%
50122	Dues & Subscriptions	2,365	3,146	3,782	3,802	1%
50125	Non-Capitalized Equipment	1,975	51,997	26,755	25,640	-4%
50127	Postage	958	760	1,024	998	-3%
50131	Computer Equipment	2,425	0	5,178	6,000	16%
Total Supplies		81,657	126,720	116,424	108,400	-7%
Utilities						
50140.001	Utilities OMU	$ 139,225	$ 153,139	$ 174,700	$ 196,000	12%
50140.002	Utilities Non-City	36,046	38,801	43,000	43,500	1%
50140.003	Utilities Communications	1,107	778	1,500	720	-52%
Total Utilities		176,378	192,718	219,200	240,220	10%

2018-2019 Budget

Department: 070 Parks General Fund Summary **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50200	Advertising	13,226	14,674	17,125	18,113	6%
50251	Insurance	40,532	36,645	34,614	32,460	-6%
50290	Professional/Technical Services	15,779	13,129	26,741	21,180	-21%
50301	Rents & Storage	0	1,516	4,029	1,516	-62%
50310	Safety Costs	1,428	2,951	755	2,151	185%
50323	Training Costs	748	6,110	8,332	6,350	-24%
50325	Travel	1,560	15,429	2,385	2,460	3%
Total Other		73,273	90,453	93,981	84,230	-10%
Capital						
51000.003	Capital Replacement Plan	357,314	377,696	465,527	481,413	3%
Total Capital		357,314	377,696	465,527	481,413	3%
Total		**$ 3,287,864**	**$ 3,437,297**	**$ 3,522,286**	**$ 3,524,964**	**0%**

DIVISION: 001 Parks Administration **FUND: 001 General**

Function

This Department provides the overall administration and management of the Parks and Recreation Department. Services include management of 22 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, Smothers, Southern, Thompson-Berry, Waymond Morris, Yewell-Heritage and York Parks; Moseley Square Cemetery; administration and operations of the Parks & Recreation Admin Center; administration of the respective funds associated with 12 additional recreational locations/facilities: Airport practice fields, Ben Hawes Golf Course, Combest Pool, Cravens Pool, Dugan Best Recreation Center, Edge Ice Center, Hillcrest Golf Course, KWC Tennis Courts, Owensboro Softball Complex, Owensboro Tennis Complex. Smothers and Travis Aubrey Skate Park; coordination and offering of numerous programs and activities at said facilities; and operations of 73 sport courts and fields and numerous other park amenities.

	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2018-2019
Performance Indicators				
Number of participants in programs and events	267,001	138,809*	149,000	150,000
Number of recreation programs	186	176	170	170
Amount of sponsorship support	$46,000	$27,500	$35,000	$40,000

**Sportscenter under management of Global Spectrum L.P. Participation in Sportscenter's events are no longer included in this count.*

2017-2018 Accomplishments

1. Finalized new Parks website and went live.
2. Initiated new ecommerce site enabling customers to register and pay online.
3. Implemented Rec Trac Business Systems upgrade.
4. Improved playability and condition of all courts at the Moreland Park Tennis Complex.
5. Added a street soccer court at Legion Park by partnering with community to secure needed funds to transform underutilized tennis court.

2018-2019 Objectives

1. Work with Joe Ford Nature Center Board to secure funding to improve nature trails in Joe Ford Nature Park and install fitness stations along trail.
2. Complete East extension to Adkisson Greenbelt Trail.
3. Replace Chautauqua Park Playground.

2018-2019 Budget

Department: 070 Parks **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 163,748	$ 164,166	$ 165,820	$ 185,165	12%
50001.002	Salaries Non-Full Time	12,639	8,881	7,135	7,646	7%
50001.003	Salaries Outside Agency	5,881	6,258	5,200	0	-100%
50001.004	Salaries Overtime	1,334	1,318	1,250	1,250	0%
50010.001	Benefits Employees Retirement	27,629	30,843	32,044	40,042	25%
50010.002	Benefits Unemployment	525	524	544	582	7%
50010.003	Benefits Clothing	965	0	702	561	-20%
50010.004	Benefits Health Insurance	38,421	42,586	39,588	41,644	5%
50010.005	Benefits Life Insurance	724	789	677	754	11%
50010.006	Benefits Social Security Tax	11,832	11,976	13,877	14,846	7%
50010.007	Benefits Workers Comp Claims	4,581	3,822	5,206	6,016	16%
50010.008	Benefits Other Employee Expense	361	104	327	420	28%
Total Personnel Services		268,639	271,267	272,370	298,926	10%
Maintenance						
50100.001	Mtc Buildings	17,609	12,150	13,776	40,388	193%
50100.010	Mtc Grounds	3,499	3,439	3,181	3,323	4%
50100.015	Mtc Misc Repairs	2,654	7,461	1,900	1,900	0%
50100.017	Mtc Repairs Radio Equipment	609	609	609	609	0%
50100.030	Mtc Vehicles & Equipment	598	601	408	406	0%
50100.032	Mtc Software	2,932	8,433	9,635	10,385	8%
Total Maintenance		27,901	32,693	29,509	57,011	93%
Supplies						
50110.002	Supplies Cleaning	1,703	1,830	1,979	966	-51%
50110.005	Supplies Office	1,851	1,738	2,003	1,578	-21%
50110.007	Supplies Technical	2,647	5,800	8,034	7,859	-2%
50110.010	Supplies Radio Replacement	1,750	1,750	1,750	1,750	0%
50122	Dues & Subscriptions	1,560	2,366	2,685	2,705	1%
50125	Non-Capitalized Equipment	1,600	43,030	25,115	24,000	-4%
50127	Postage	779	695	600	600	0%
50131	Computer Equipment	879	0	4,128	3,750	-9%
Total Supplies		12,770	57,208	46,294	43,208	-7%
Utilities						
50140.001	Utilities OMU	75,845	78,221	88,000	82,000	-7%
50140.002	Utilities Non-City	33,804	36,138	40,000	40,000	0%
50140.003	Utilities Communications	630	360	1,140	360	-68%
Total Utilities		110,279	114,718	129,140	122,360	-5%
Other						
50200	Advertising	12,482	14,674	16,325	17,418	7%
50251	Insurance	12,101	26,643	24,614	14,456	-41%
50290	Professional/Technical Services	2,315	0	250	250	0%
50301	Rents & Storage	0	0	2,513	0	-100%
50310	Safety Costs	942	2,032	0	1,362	100%
50323	Training Costs	714	6,102	7,047	4,700	-33%
50325	Travel	1,260	1,243	1,685	1,835	9%
Total Other		29,814	50,694	52,434	40,021	-24%

Department: 070 Parks **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.003	Capital Replacement Plan	$ 26,132	$ 20,087	$ 21,798	$ 24,343	12%
Total Capital		26,132	20,087	21,798	24,343	12%
Total		**$ 475,535**	**$ 546,668**	**$ 551,545**	**$ 585,869**	**6%**

Expenditure Analysis:

Personnel: Increase in salaries, employer contribution rate for retirement and health insurance.

Maintenance: Increase due to asbestos removal in kitchen and three offices.

Other: Decrease in insurance due to reallocating insurance cost to all parks divisions.

Revenue Analysis:

Projected $16,885 revenue from shelter and gym reservations.

2018-2019 Budget

Department: 070 Parks **Division: 000 Non-Departmental** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40330.002	Parks Reservation Gym	$ 233	$ 225	$ 180	$ 1,680	833%
40330.003	Parks Reservation Revenue	0	30	0	0	0%
40351	Rental - City Property	8,075	12,768	0	0	0%
40361	Reservation Ben Hawes Shelters	14,675	18,421	17,665	15,205	-14%
40445	Advertising Fees	0	160	0	0	0%
41060	Miscellaneous Revenue	296	(573)	0	0	0%
Total Revenue		**$ 23,279**	**$ 31,031**	**$ 17,845**	**$ 16,885**	**-5%**

2018-2019 Budget

Department: 070 Parks **Division: 002 Maintenance** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Maintenance						
50100.001	Mtc Buildings	$ 227,620	$ 286,274	$ 624,272	$ 486,336	-22%
50100.010	Mtc Grounds	1,047,695	1,028,733	935,450	954,332	2%
Total Maintenance		1,275,315	1,315,007	1,559,722	1,440,668	-8%
Capital						
51000.003	Capital Replacement Plan	319,267	357,609	428,185	445,398	4%
Total Capital		319,267	357,609	428,185	445,398	4%
Total		**$ 1,594,582**	**$ 1,672,616**	**$ 1,987,907**	**$ 1,886,066**	**-5%**

Expenditure Analysis:

Maintenance: Decrease due to reduction in projects; 2017-18 reflected resurfacing of Moreland Park tennis courts.

Capital: Increase due to higher replacement plan costs for asphalt.

Revenue Analysis:

No revenue is generated by this division.

DIVISIONS: 070, 071, 073 & 081 **FUND: 001 General**

Function

This Department 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 sports programs.

	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2018-2019
Performance Indicators				
Dugan Best Recreation Center Visits	13,375	11,535	12,200	12,500
Day Camp Participants	280	271	255	265
Adult Sports Programs	5	12	12	14
Adult Sports Participants	725	1,574	1,600	1,700

2017-2018 Accomplishments

1. Maintained American Camp Association accreditation through the required renewal process which occurs every three years.
2. Increased Dugan Best facility rentals by 36% or eight rentals, increasing revenues and reducing subsidy.
3. Partnered with local citizens to program three tournaments, a league and two camps at our new street soccer court at Legion Park.
4. Smothers Park hosted more than 35 private parties or rentals and 21 public events and festivals.

2018 - 2019 Objectives

1. Implement an indoor soccer league at the Parks & Recreation Administration Center to carryover play from successful street soccer leagues and tournaments at Legion Park.
2. Increase programming at Smothers Park by working with local non-profits and businesses to offer outdoor fitness classes for citizens of all ages and youth programs.
3. Secure grant or sponsorship funding to improve fitness area within Dugan Best Recreation Center.

2018-2019 Budget

Department: 070 Parks **Division: 070 Dugan Best** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 62,061	$ 76,235	$ 76,667	$ 79,433	4%
50001.002	Salaries Non-Full Time	7,638	8,276	9,411	18,531	97%
50001.003	Salaries Outside Agency	16,249	16,990	13,261	0	-100%
50001.004	Salaries Overtime	2,391	834	500	500	0%
50010.001	Benefits Employees Retirement	11,096	14,469	14,801	17,170	16%
50010.002	Benefits Unemployment	218	257	260	295	13%
50010.003	Benefits Clothing	232	16	255	230	-10%
50010.004	Benefits Health Insurance	10,644	12,720	11,928	12,264	3%
50010.005	Benefits Life Insurance	295	373	314	326	4%
50010.006	Benefits Social Security Tax	5,029	6,132	6,623	7,532	14%
50010.007	Benefits Workers Comp Claims	2,593	2,450	2,485	3,052	23%
Total Personnel Services		118,445	138,752	136,505	139,333	2%
Maintenance						
50100.001	Mtc Buildings	26,247	21,850	21,214	38,722	83%
50100.008	Mtc Furniture & Fixtures	0	0	585	585	0%
50100.010	Mtc Grounds	5,502	3,094	3,603	3,711	3%
50100.015	Mtc Misc Repairs	12	15	150	150	0%
Total Maintenance		31,761	24,959	25,552	43,168	69%
Supplies						
50110.002	Supplies Cleaning	1,529	1,431	2,000	1,117	-44%
50110.003	Supplies Concessions	3,502	4,480	4,073	5,346	31%
50110.005	Supplies Office	156	195	300	250	-17%
50110.007	Supplies Technical	3,447	2,491	5,335	4,765	-11%
50125	Non-Capitalized Equipment	0	8,968	1,640	1,640	0%
50127	Postage	0	0	30	30	0%
50131	Computer Equipment	0	0	1,050	750	-29%
Total Supplies		8,634	17,565	14,428	13,898	-4%
Utilities						
50140.001	Utilities OMU	5,980	6,033	6,700	6,000	-10%
50140.002	Utilities Non-City	2,242	2,664	3,000	3,500	17%
50140.003	Utilities Communications	27	0	0	0	0%
Total Utilities		8,249	8,696	9,700	9,500	-2%
Other						
50251	Insurance	1,726	2,194	2,303	2,230	-3%
50290	Professional/Technical Services	0	346	6,209	1,985	-68%
50310	Safety Costs	34	136	210	264	26%
50325	Travel	0	13,886	300	225	-25%
Total Other		1,761	16,562	9,022	4,704	-48%

2018-2019 Budget

Department: 070 Parks **Division: 070 Dugan Best** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.003	Capital Replacement Plan	$ 11,915	$ 0	# 15,544	$ 11,672	-25%
Total Capital		11,915	0	15,544	11,672	-25%
Total		**$ 180,765**	**$ 206,534**	**$ 210,751**	**$ 222,275**	**5%**

Expenditure Analysis:

Personnel: Increase in salaries, employer contribution rate for retirement and health insurance costs.

Maintenance: Increase in mtc buildings due to contracting out the janitorial services which where previously done in-house.

Supplies: Decrease in non-capital equipment due to camera purchase last year.

Other: Decrease due to lower professional technical for transitioning cleaning in-house.

Capital: Capital replacement plan budget is down due to delaying playground equipment one year.

Revenue Analysis:

Projected $19,790 in programming, reservation and vending revenue.

2018-2019 Budget

Department: 070 Parks **Division: 070 Dugan Best** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40300.004	Reservation Revenue Private Parties	$ 2,885	$ 4,383	$ 2,795	$ 4,255	52%
40460.003	Parks Programs	2,325	1,753	4,900	4,735	-3%
40902	Gifts/Donations	0	5,000	0	0	0%
41010	Concessions	0	0	0	4,500	100%
41030.001	Vending Machines Drinks	2,566	3,374	2,800	2,800	0%
41030.002	Vending Machines Food	3,508	3,676	3,900	3,500	-10%
41060	Miscellaneous Revenue	0	685	0	0	0%
Total Revenue		**$ 11,283**	**$ 18,870**	**$ 14,395**	**$ 19,790**	**37%**

2018-2019 Budget

Department: 070 Parks **Division: 071 Youth** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 13,386	$ 13,943	$ 15,993	$ 16,623	4%
50001.002	Salaries Non-Full Time	49,692	52,794	51,012	52,187	2%
50001.003	Salaries Outside Agency	2,852	0	0	0	0%
50001.004	Salaries Overtime	790	505	500	500	0%
50010.001	Benefits Employees Retirement	3,250	3,805	4,077	4,731	16%
50010.002	Benefits Unemployment	192	202	203	208	2%
50010.003	Benefits Clothing	288	312	334	334	0%
50010.004	Benefits Health Insurance	2,203	4,621	5,400	5,626	4%
50010.005	Benefits Life Insurance	58	66	64	68	6%
50010.006	Benefits Social Security Tax	4,773	5,035	5,164	5,302	3%
50010.007	Benefits Workers Comp Claims	1,934	1,926	1,937	2,149	11%
Total Personnel Services		79,417	83,210	84,684	87,728	4%
Supplies						
50110.002	Supplies Cleaning	0	0	150	150	0%
50110.007	Supplies Technical	4,252	4,538	5,389	4,780	-11%
50122	Dues & Subscriptions	805	780	1,097	1,097	0%
50125	Non-Capitalized Equipment	375	0	0	0	0%
50127	Postage	61	0	189	188	-1%
Total Supplies		5,492	5,318	6,825	6,215	-9%
Other						
50200	Advertising	456	0	500	475	-5%
50290	Professional/Technical Services	4,356	5,516	9,734	9,167	-6%
50310	Safety Costs	150	145	150	150	0%
50323	Training Costs	0	0	1,150	1,510	31%
50325	Travel	0	0	100	100	0%
Total Other		4,962	5,661	11,634	11,402	-2%
Total		**$ 89,871**	**$ 94,189**	**$ 103,143**	**$ 105,345**	**2%**

Expenditure Analysis:

Personnel: Increase in salaries, employer contribution rate for retirement and health insurance.

Revenue Analysis:

Projected $109,800 in day camp revenue.

2018-2019 Budget

Department: 070 Parks **Division: 071 Youth** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40450	Registration Fees	$ 0	$ 5,220	$ 5,100	$ 5,100	0%
40460.005	Parks Summer Day Camp	93,762	107,481	89,125	94,490	6%
40460.006	Parks Other Day Camp Revenue	11,758	10,192	10,500	10,210	-3%
Total Revenue		**$ 105,520**	**$ 122,893**	**$ 104,725**	**$ 109,800**	**5%**

2018-2019 Budget

Department: 070 Parks **Division: 072 Special Events** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 345	$ 0	$ 0	$ 0	0%
50001.002	Salaries Non-Full Time	3,276	3,733	3,984	0	-100%
50010.001	Benefits Employees Retirement	161	51	0	0	0%
50010.002	Benefits Unemployment	11	11	6	0	-100%
50010.006	Benefits Social Security Tax	285	287	152	0	-100%
50010.007	Benefits Workers Comp Claims	52	107	57	0	-100%
Total Personnel Services		4,130	4,190	4,199	0	-100%
Total		**$ 4,130**	**$ 4,190**	**$ 4,199**	**$ 0**	**-100%**

Expenditure Analysis:

As of the 2018-19 budget, all expenditures are reported in Public Events division under the Administration Department.

Revenue Analysis:

No revenue generated by this division.

2018-2019 Budget

Department: 070 Parks **Division: 073 Sports** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 3,825	$ 3,949	$ 2,218	$ 2,079	-6%
50001.002	Salaries Non-Full Time	0	167	271	278	3%
50001.004	Salaries Overtime	168	117	100	100	0%
50010.001	Benefits Employees Retirement	682	760	445	468	5%
50010.002	Benefits Unemployment	12	13	8	7	-13%
50010.003	Benefits Clothing	0	0	25	0	-100%
50010.004	Benefits Health Insurance	629	1,320	675	703	4%
50010.005	Benefits Life Insurance	17	19	8	8	0%
50010.006	Benefits Social Security Tax	280	296	198	188	-5%
50010.007	Benefits Workers Comp Claims	127	121	74	76	3%
Total Personnel Services		5,740	6,763	4,022	3,907	-3%
Supplies						
50110.005	Supplies Office	0	0	20	0	-100%
50110.007	Supplies Technical	1,920	1,932	1,297	684	-47%
50127	Postage	0	0	50	25	-50%
Total Supplies		1,920	1,932	1,367	709	-48%
Other						
50200	Advertising	288	0	200	120	-40%
50290	Professional/Technical Services	4,223	3,354	3,548	4,778	35%
50310	Safety Costs	0	0	20	0	-100%
Total Other		4,511	3,354	3,768	4,898	30%
Total		**$ 12,171**	**$ 12,049**	**$ 9,157**	**$ 9,514**	**4%**

Expenditure Analysis:

Personnel: Decrease due to higher cost in prior year for service recognition.

Revenue Analysis:

Projected $9,675 in race, youth fitness, volleyball and donation revenue.

2018-2019 Budget

Department: 070 Parks **Division: 073 Sports** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40451	Races	$ 240	$ 0	$ 0	$ 0	0%
40465.001	Fitness Adult	0	0	0	3,500	100%
40465.002	Fitness Youth	1,075	1,015	2,250	0	-100%
40474	Tennis	1,200	50	1,200	50	-96%
40475	Volleyball	5,240	3,600	5,700	3,900	-32%
40563.001	Tournaments Surcharge	717	708	1,050	1,200	14%
40901	Sponsors Donations	1,000	0	800	0	-100%
41060	Miscellaneous Revenue	750	1,450	750	1,025	37%
Total Revenue		**$ 10,222**	**$ 6,822**	**$ 11,750**	**$ 9,675**	**-18%**

2018-2019 Budget

Department: 070 Parks **Division: 081 Smothers Park** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 58,291	$ 46,898	$ 37,464	$ 45,720	22%
50001.002	Salaries Non-Full Time	100,970	109,461	93,814	95,050	1%
50001.003	Salaries Outside Agency	16,270	0	0	0	0%
50001.004	Salaries Overtime	0	0	100	100	0%
50010.001	Benefits Employees Retirement	10,949	7,743	9,600	12,605	31%
50010.002	Benefits Unemployment	478	469	394	423	7%
50010.003	Benefits Clothing	1,244	1,351	1,271	1,271	0%
50010.004	Benefits Health Insurance	13,027	11,189	10,303	12,818	24%
50010.005	Benefits Life Insurance	256	189	148	178	20%
50010.006	Benefits Social Security Tax	11,539	11,277	10,050	10,777	7%
50010.007	Benefits Workers Comp Claims	4,444	4,477	3,771	4,367	16%
Total Personnel Services		217,467	193,053	166,915	183,309	10%
Maintenance						
50100.001	Mtc Buildings	64,596	65,134	47,875	50,911	6%
50100.010	Mtc Grounds	505,757	514,140	295,651	305,590	3%
50100.015	Mtc Misc Repairs	73	542	150	150	0%
Total Maintenance		570,426	579,816	343,676	356,651	4%
Supplies						
50110.002	Supplies Cleaning	888	290	575	545	-5%
50110.003	Supplies Concessions	39,829	38,054	38,075	34,525	-9%
50110.005	Supplies Office	1,562	1,373	1,610	1,610	0%
50110.006	Supplies Merchandise	503	488	500	850	70%
50110.007	Supplies Technical	8,395	4,427	6,595	5,185	-21%
50127	Postage	118	65	155	155	0%
50131	Computer Equipment	1,546	0	0	1,500	100%
Total Supplies		52,840	44,698	47,510	44,370	-7%
Utilities						
50140.001	Utilities OMU	57,400	68,885	80,000	108,000	35%
50140.003	Utilities Communications	450	418	360	360	0%
Total Utilities		57,850	69,304	80,360	108,360	35%

2018-2019 Budget

Department: 070 Parks **Division: 081 Smothers Park** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50200	Advertising	$ 0	$ 0	$ 100	$ 100	0%
50251	Insurance	26,705	7,808	7,697	15,774	105%
50290	Professional/Technical Services	4,885	3,913	7,000	5,000	-29%
50301	Rents & Storage	0	1,516	1,516	1,516	0%
50310	Safety Costs	302	637	375	375	0%
50323	Training	34	7	135	140	4%
50325	Travel	300	300	300	300	0%
Total Other		32,226	14,182	17,123	23,205	36%
Total		**$ 930,809**	**$ 901,052**	**$ 655,584**	**$ 715,895**	**9%**

Expenditure Analysis:

Personnel: Increase in salaries, employer contribution rate for retirement and health insurance.

Maintenance: Increase in scheduled maintenance projects, carpet replacement.

Supplies: Fewer supplies needed, primarily in concessions, which is offset by lower concessions revenue.

Utilities: Increase in OMU utility costs based upon actuals.

Other: Increase primarily due to higher insurance from reallocation of insurance cost from Parks Administration.

Revenue Analysis:

Projected $84,000 in reservation and concession revenue.

2018-2019 Budget

Department: 070 Parks **Division: 081 Smothers Park** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40300.004	Reservation Revenue Private Parties	$ 4,836	$ 8,185	$ 8,000	$ 8,000	0%
41010	Concessions	72,447	72,055	85,000	74,000	-13%
41020	Merchandise Sales	520	984	1,000	2,000	100%
41060	Miscellaneous Revenue	(47)	171	0	0	0%
Total Revenue		**$ 77,756**	**$ 81,394**	**$ 94,000**	**$ 84,000**	**-11%**

DIVISIONS: 074, 075, 076, 077, 078, 079 & 082 **FUND: 403 Recreational**

Function

This Department provides the staffing, services and programs offered at the following facilities: Ben Hawes Golf Course, Hillcrest Golf Course, Edge Ice Center, Combest Pool, Cravens Pool, Owensboro Softball Complex, and the Centre Court Tennis Facility.

Performance Indicators	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2018-2019
Ben Hawes Golf Course – Number of golf rounds	28,980	28,829	27,275	29,000
Ben Hawes/Hillcrest Golf Course – Season Passes Sold	313	292	307	305
Hillcrest Golf Course – Number of golf rounds	17,179	16,919	16,870	17,100
Pools – Public Sessions and Group participants	13,387	12,193	13,500	14,000
Pools – Lesson participants	156	153	160	198
Edge Ice Center – Lesson participants	344	386	423	430
Edge Ice Center – Public Sessions and Group participants	34,104	37,534	32,187	36,500
Sportscenter – Sporting events	101	2*	NA	NA
Owensboro Softball Complex – Number of League Teams	54	51	53	56
Owensboro Softball Complex – Number of Tournaments	23	21	25	30
T-Ball League participants	255	224	240	245
Baseball League participants	135	122	0	100

**Global Spectrum began operating the Sportscenter in October 2016.*

2017-2018 Accomplishments

1. Increased recreational amenities and opportunities by adding FootGolf at Par 3 Course at Ben Hawes and Hillcrest.
2. Partnered with Owensboro Youth Hockey and the Owensboro Figure Skating Club to sell sponsorships of the Edge Ice Center.
3. Utilized the facilities to serve our local citizens and drive an economic impact of more than $19 million.
4. Improved quality of Ben Hawes Golf Course by rebuilding two tee boxes, three bunkers and improved drainage on two fairways.
5. Supported the community by co-hosting 33 outings with area non-profits and school organizations at Ben Hawes Golf Course, generating nearly 1,800 rounds of play.
6. Hosted the KHSAA Girls' State Fast Pitch Tournament, four State Tournaments, and four National or World Series events at the Owensboro Softball Complex.

2018-2019 Objectives

1. Increase usage and play on the Par 3 course at Ben Hawes by 10% through FootGolf play, scrambles and league activity.
2. Increase birthday party revenues at the Edge Ice Center by 5%.
3. Increase public session participation at the Edge Ice Center by 85%.
4. Partner with a new youth baseball or softball league at the Owensboro Softball Complex.
5. Analyze and determine a course of action and associated costs with field improvements at the Owensboro Softball Complex.

2018-2019 Budget

Department: 070 Parks Recreational Summary **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 478,400	$ 381,961	$ 400,793	$ 409,726	2%
50001.002	Salaries Non-Full Time	358,239	348,397	349,026	356,946	2%
50001.003	Salaries Outside Agency	225,619	205,186	156,160	183,616	18%
50001.004	Salaries Overtime	20,418	17,799	16,170	16,920	5%
50001.005	Salaries Retirement Contingency	0	0	0	8,640	100%
50010.001	Benefits Employees Retirement	83,769	74,159	83,814	95,176	14%
50010.002	Benefits Unemployment	2,570	2,337	2,291	2,343	2%
50010.003	Benefits Clothing	4,322	4,737	5,058	5,057	0%
50010.004	Benefits Health Insurance	74,074	58,998	57,313	49,824	-13%
50010.005	Benefits Life Insurance	2,019	1,815	1,584	1,614	2%
50010.006	Benefits Social Security Tax	61,959	56,168	58,422	59,736	2%
50010.007	Benefits Workers Comp Claims	21,567	19,816	22,007	20,290	-8%
Total Personnel Services		1,332,957	1,171,372	1,152,638	1,209,888	5%
Maintenance						
50100.001	Mtc Buildings	297,029	226,324	183,480	209,971	14%
50100.010	Mtc Grounds	33,552	19,422	18,210	20,056	10%
50100.015	Mtc Misc Repairs	1,695	21,456	3,770	2,780	-26%
50100.030	Mtc Vehicles & Equipment	55,494	73,135	66,758	70,801	6%
50100.032	Mtc Software	5,055	5,025	9,002	8,100	-10%
Total Maintenance		392,825	345,362	281,220	311,708	11%
Supplies						
50110.001	Supplies Agricultural	97,644	114,935	108,718	118,472	9%
50110.002	Supplies Cleaning	13,746	10,419	11,307	10,805	-4%
50110.003	Supplies Concessions	178,571	135,385	136,212	130,549	-4%
50110.005	Supplies Office	4,758	3,849	4,704	4,264	-9%
50110.006	Supplies Merchandise	27,934	32,840	34,232	33,044	-3%
50110.007	Supplies Technical	50,191	55,698	58,124	56,614	-3%
50122	Dues & Subscriptions	1,123	2,344	3,290	4,495	37%
50124	Motor Fuel	31,893	33,581	34,850	36,000	3%
50125	Non-Capitalized Equipment	19,273	8,530	38,570	8,300	-78%
50127	Postage	1,010	782	1,121	1,020	-9%
50129	Small Tools	439	293	705	575	-18%
50131	Computer Equipment	7,191	0	1,050	6,000	471%
Total Supplies		433,772	398,656	432,883	410,138	-5%
Utilities						
50140.001	Utilities OMU	132,641	133,131	135,360	137,600	2%
50140.002	Utilities Non-City	61,317	66,075	69,400	71,800	3%
50140.003	Utilities Communications	6,961	8,623	8,664	7,824	-10%
Total Utilities		200,919	207,829	213,424	217,224	2%

2018-2019 Budget

Department: 070 Parks Recreational Summary **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50200	Advertising	$ 39,179	$ 36,491	$ 42,530	$ 43,146	1%
50222	Contractual Services	12,612	2,762	11,995	15,063	26%
50251	Insurance	36,034	37,380	29,501	34,948	18%
50290	Professional/Technical Services	42,785	39,602	36,305	29,675	-18%
50291	Promotions	159,440	0	0	0	0%
50301	Rents & Storage	65,752	64,939	72,370	51,533	-29%
50310	Safety Costs	2,171	3,038	2,666	2,716	2%
50323	Training Costs	2,466	724	1,490	4,344	192%
50325	Travel	3,180	3,302	3,775	3,775	0%
Total Other		363,619	188,237	200,632	185,200	-8%
Capital						
51000.003	Capital Replacement Plan	321,875	301,569	329,258	387,525	18%
51000.001	Capital Building	0	0	0	285,000	100%
51000.005	Capital Equipment	0	0	7,500	0	-100%
51000.008	Capital Land Improvements	0	0	30,000	90,000	200%
51025	Depreciation Expense	28,277	18,687	0	0	0%
Total Capital		350,152	320,256	366,758	762,525	108%
55000.010	Transfer To Debt Service	155,322	153,328	155,138	153,905	-1%
55001.027	Operating Transfer to SportsCenter	0	221,116	0	0	0%
Total		**$ 3,229,566**	**$ 3,006,156**	**$ 2,802,693**	**$ 3,250,588**	**16%**

2018-2019 Budget

Department: 070 Parks **Division: 000 Non-Departmental** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40020	Occupational License	$ 1	$ 0	$ 0	$ 0	0%
41060	Miscellaneous Revenue	1,027	(887)	0	0	0%
41300.001	Transfers From General Fund	1,436,260	1,512,607	1,080,217	1,580,546	46%
Total Revenue		**$ 1,437,288**	**$ 1,511,720**	**$ 1,080,217**	**$ 1,580,546**	**46%**

2018-2019 Budget

Department: 070 Parks **Division: 074 Ben Hawes** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 111,145	$ 98,670	$ 120,185	$ 125,318	4%
50001.002	Salaries Non-Full Time	67,122	63,062	69,182	69,476	0%
50001.003	Salaries Outside Agency	123,045	148,032	102,000	128,328	26%
50001.004	Salaries Overtime	9,732	10,334	9,250	9,500	3%
50010.001	Benefits Employees Retirement	19,918	21,375	24,165	27,378	13%
50010.002	Benefits Unemployment	579	553	598	613	3%
50010.003	Benefits Clothing	1,446	1,464	1,465	1,465	0%
50010.004	Benefits Health Insurance	24,403	17,292	19,086	19,816	4%
50010.005	Benefits Life Insurance	485	485	508	529	4%
50010.006	Benefits Social Security Tax	13,247	12,880	15,241	15,643	3%
50010.007	Benefits Workers Comp Claims	5,226	3,778	5,707	3,765	-34%
Total Personnel Services		376,349	377,924	367,387	401,831	9%
Maintenance						
50100.001	Mtc Buildings	67,423	62,243	50,911	69,322	36%
50100.010	Mtc Grounds	3,539	1,119	1,413	1,734	23%
50100.015	Mtc Misc Repairs	624	800	650	650	0%
50100.030	Mtc Vehicles & Equipment	33,303	48,538	43,873	46,458	6%
50100.032	Mtc Software	2,754	2,865	5,800	5,800	0%
Total Maintenance		107,643	115,564	102,647	123,964	21%
Supplies						
50110.001	Supplies Agricultural	71,073	75,274	72,633	74,262	2%
50110.002	Supplies Cleaning	2,162	1,234	2,781	2,533	-9%
50110.003	Supplies Concessions	36,106	30,981	36,504	34,969	-4%
50110.005	Supplies Office	1,272	1,150	1,786	1,388	-22%
50110.006	Supplies Merchandise	23,133	25,307	26,001	24,576	-5%
50110.007	Supplies Technical	7,952	18,544	7,600	8,512	12%
50122	Dues & Subscriptions	526	1,244	1,290	1,520	18%
50124	Motor Fuel	17,806	18,431	19,000	20,000	5%
50125	Non-Capitalized Equipment	0	1,597	1,990	1,200	-40%
50127	Postage	170	182	225	225	0%
50129	Small Tools	216	200	463	366	-21%
50131	Computer Equipment	1,489	0	0	750	100%
Total Supplies		161,904	174,144	170,273	170,301	0%
Utilities						
50140.002	Utilities Non-City	26,208	27,400	31,000	32,000	3%
50140.003	Utilities Communications	3,085	3,187	3,180	3,360	6%
Total Utilities		29,293	30,587	34,180	35,360	3%
Other						
50200	Advertising	$ 9,426	$ 10,306	$ 10,200	$ 10,200	0%
50222	Contractual Services	1,311	811	10,780	12,668	18%
50251	Insurance	9,974	12,002	13,261	12,345	-7%
50290	Professional/Technical Services	0	0	420	0	-100%
50301	Rents & Storage	47,613	47,521	53,248	34,764	-35%
50310	Safety Costs	594	1,163	870	670	-23%
50323	Training Costs	1,450	521	200	1,199	500%
50325	Travel	1,596	1,425	1,600	1,600	0%
Total Other		71,963	73,748	90,579	73,446	-19%

Department: 070 Parks **Division: 074 Ben Hawes** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.003	Capital Replacement Plan	$ 118,582	$ 212,188	$ 218,314	$ 223,514	2%
51000.001	Capital Building	0	0	0	285,000	100%
51000.008	Capital Land Improvements	0	0	0	60,000	100%
51025	Depreciation Expense	21,919	9,175	0	0	0%
Total Capital		140,501	221,363	218,314	568,514	160%
Total		**$ 887,653**	**$ 993,331**	**$ 983,380**	**$ 1,373,416**	**40%**

Expenditure Analysis:

Personnel: Increase due to more outside staffing for engine repairs and higher employer contribution rate for retirement.

Maintenance: Increase in scheduled maintenance projects, irrigation and turbine pump repairs.

Other: Reduction primarily due to savings on golf cart lease.

Capital: Increase due to repairs to Ben Hawes maintenance building and higher replacement plan charges.

Revenue Analysis:

Projected $585,304 revenue.

2018-2019 Budget

Department: 070 Parks **Division: 074 Ben Hawes** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40351	Rental - City Property	$ 0	$ 0	$ 0	$ 6,300	100%
40352.001	Rentals Golf Annual Rolling	2,523	2,560	3,600	2,500	-31%
40352.002	Rentals Golf Daily Rolling	26	0	24	24	0%
40352.003	Rentals Golf Electric Golfcarts/18 hole	116,585	113,820	130,000	128,000	-2%
40352.004	Rentals Golf Electric Golfcarts/9 hole	21,699	22,874	30,000	25,000	-17%
40352.005	Rentals Golf Pull Carts	1,429	1,208	1,500	1,600	7%
40352.006	Rentals Golf Clubs	464	263	540	540	0%
40500.001	Golf Pass Corporate	800	2,000	0	2,000	100%
40500.002	Golf Pass Family	16,938	18,085	21,750	18,000	-17%
40500.003	Golf Pass Junior	3,078	8,425	11,000	3,500	-68%
40500.004	Golf Pass Senior	44,268	46,330	47,500	47,500	0%
40500.005	Golf Pass Single	7,095	10,155	12,000	12,000	0%
40510.001	Golf Services Driving Range	20,614	24,767	23,600	24,000	2%
40510.002	Golf Services High Schools	3,230	4,000	6,000	8,000	33%
40510.003	Golf Services Outings	41,871	45,761	52,000	48,000	-8%
40510.004	Golf Services Lessons	402	422	750	0	-100%
40510.005	Golf Services Par 3	20,503	16,718	21,000	21,000	0%
40520.001	Green Fees 18 Holes/Wkdays	54,516	45,963	62,000	54,000	-13%
40520.002	Green Fees 18 Weekend/Holiday	65,360	57,899	73,750	60,000	-19%
40520.003	Green Fees 9 Holes/Wkdays	12,823	12,430	21,000	14,000	-33%
40520.004	Green Fees 9 Weekend/Holiday	10,453	9,220	12,750	11,000	-14%
40520.008	Greens Fees Foot Golf	0	0	0	3,500	100%
40901	Sponsors Donations	0	0	0	1,140	100%
41010	Concessions	49,406	46,563	50,000	48,000	-4%
41015	Grill Sales	6,172	6,107	10,500	5,500	-48%
41020	Merchandise Sales	32,219	40,661	39,000	35,000	-10%
41060	Miscellaneous Revenue	14,275	5,460	7,850	5,200	-34%
Total Revenue		**$ 546,750**	**$ 541,692**	**$ 638,114**	**$ 585,304**	**-8%**

2018-2019 Budget

Department: 070 Parks **Division: 075 Hillcrest** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel						
50001.001	Salaries Full Time	$ 74,725	$ 77,210	$ 84,173	$ 87,181	4%
50001.002	Salaries Non-Full Time	37,863	38,278	32,047	35,377	10%
50001.003	Salaries Outside Agency	16,108	17,214	13,000	14,128	9%
50001.004	Salaries Overtime	2,274	2,024	2,920	2,920	0%
50010.001	Benefits Employees Retirement	17,904	15,354	16,144	18,726	16%
50010.002	Benefits Unemployment	381	371	349	368	5%
50010.003	Benefits Clothing	799	619	620	620	0%
50010.004	Benefits Health Insurance	19,959	8,475	7,422	7,652	3%
50010.005	Benefits Life Insurance	291	352	303	305	1%
50010.006	Benefits Social Security Tax	8,084	8,971	8,891	9,376	5%
50010.007	Benefits Workers Comp Claims	2,099	2,526	3,419	2,457	-28%
Total Personnel Services		180,488	171,393	169,288	179,110	6%
Maintenance						
50100.001	Mtc Buildings	35,120	15,741	19,192	23,654	23%
50100.010	Mtc Grounds	2,810	1,402	1,437	1,222	-15%
50100.015	Mtc Misc Repairs	140	7	750	450	-40%
50100.030	Mtc Vehicles & Equipment	14,650	15,754	14,242	15,178	7%
50100.032	Mtc Software	2,074	2,160	2,301	2,300	0%
Total Maintenance		54,793	35,064	37,922	42,804	13%
Supplies						
50110.001	Supplies Agricultural	13,926	15,976	16,066	18,551	15%
50110.002	Supplies Cleaning	1,090	1,096	1,101	1,101	0%
50110.003	Supplies Concessions	7,125	5,298	6,768	5,439	-20%
50110.005	Supplies Office	583	197	484	439	-9%
50110.006	Supplies Merchandise	4,466	5,522	4,801	5,045	5%
50110.007	Supplies Technical	2,214	1,926	4,611	4,696	2%
50124	Motor Fuel	8,866	8,018	7,850	9,000	15%
50125	Non-Capitalized Equipment	248	0	405	0	-100%
50127	Postage	0	0	5	5	0%
50129	Small Tools	32	93	162	129	-20%
50131	Computer Equipment	0	0	0	750	100%
Total Supplies		38,551	38,126	42,253	45,155	7%
Utilities						
50140.001	Utilities OMU	1,083	1,062	1,800	1,600	-11%
50140.002	Utilities Non-City	11,721	10,118	12,000	13,000	8%
50140.003	Utilities Communications	1,120	1,623	1,524	1,608	6%
Total Utilities		13,924	12,804	15,324	16,208	6%
Other						
50200	Advertising	1,200	908	1,000	1,000	0%
50222	Contractual Services	405	164	540	215	-60%
50251	Insurance	1,478	1,444	1,530	1,642	7%
50301	Rents & Storage	16,977	16,843	17,734	13,192	-26%
50310	Safety Costs	204	182	345	345	0%
50323	Training Costs	0	115	590	675	14%
50325	Travel	842	737	850	850	0%
Total Other		21,106	20,393	22,589	17,919	-21%

2018-2019 Budget

Department: 070 Parks **Division: 075 Hillcrest** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.003	Capital Replacement Plan	$ 30,104	$ 26,681	$ 29,584	$ 27,523	-7%
Total Capital		30,104	26,681	29,584	27,523	-7%
55000.010	Transfer To Debt Service	16,368	14,847	16,075	15,350	-5%
Total		**$ 355,334**	**$ 319,307**	**$ 333,035**	**$ 344,069**	**3%**

Expenditure Analysis:

Personnel: Increase due to more outside staffing for engine repairs and higher employer contribution rates for retirement.
Maintenance: Increase due to more building maintenance projects, painting interior walls and repairing ceramic tiles.
Supplies: Increase in fertilizer needs due to wet conditions last fall.
Other: Reduction primarily due to savings on golf cart lease.
Capital: Decrease due to lower replacement plan needs in equipment.

Revenue Analysis:

Projected $248,905 revenue.

2018-2019 Budget

Department: 070 Parks **Division: 075 Hillcrest** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40352.001	Rentals Golf Annual Rolling	$ 225	$ 1,529	$ 1,350	$ 1,000	-26%
40352.002	Rentals Golf Daily Rolling	182	175	350	175	-50%
40352.003	Rentals Golf Electric Golfcarts/18 hole	31,596	29,467	37,440	35,000	-7%
40352.004	Rentals Golf Electric Golfcarts/9 hole	48,413	42,693	61,000	49,000	-20%
40352.005	Rentals Golf Pull Carts	192	242	400	400	0%
40352.006	Rentals Golf Clubs	250	1,252	300	350	17%
40500.002	Golf Pass Family	9,035	8,985	10,150	10,000	-1%
40500.003	Golf Pass Junior	825	1,875	1,650	2,000	21%
40500.004	Golf Pass Senior	26,860	25,415	33,250	29,000	-13%
40500.005	Golf Pass Single	2,970	4,260	4,800	4,000	-17%
40510.003	Golf Services Outings	6,216	9,383	8,500	10,800	27%
40510.004	Golf Services Lessons	720	930	750	930	24%
40520.001	Green Fees 18 Holes/Wkdays	16,828	12,910	21,870	15,000	-31%
40520.002	Green Fees 18 Weekend/Holiday	12,913	10,022	15,840	12,500	-21%
40520.003	Green Fees 9 Holes/Wkdays	29,403	24,139	37,050	29,000	-22%
40520.004	Green Fees 9 Weekend/Holiday	22,532	19,671	28,600	22,000	-23%
40520.005	Green Fees All Day - Weekdays	124	0	0	0	0%
40520.008	Green Fees Foot Golf	0	0	0	5,000	100%
41010	Concessions	10,882	9,858	12,000	12,000	0%
41020	Merchandise Sales	7,318	8,102	7,700	8,400	9%
41060	Miscellaneous Revenue	606	1,335	2,350	2,350	0%
Total Revenue		**$ 228,091**	**$ 212,242**	**$ 285,350**	**$ 248,905**	**-13%**

2018-2019 Budget

Department: 070 Parks **Division: 076 Edge Ice Arena** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 80,005	$ 75,220	$ 81,946	$ 82,008	0%
50001.002	Salaries Non-Full Time	130,482	135,085	133,641	136,129	2%
50001.003	Salaries Outside Agency	20,899	21,542	19,000	19,000	0%
50001.004	Salaries Overtime	1,253	1,025	500	1,000	100%
50001.005	Salaries Retirement Contingency	0	0	0	1,407	100%
50010.001	Benefits Employees Retirement	12,895	14,454	17,065	19,273	13%
50010.002	Benefits Unemployment	634	648	648	657	1%
50010.003	Benefits Clothing	438	1,044	1,138	1,137	0%
50010.004	Benefits Health Insurance	14,600	15,212	11,731	8,887	-24%
50010.005	Benefits Life Insurance	346	371	322	322	0%
50010.006	Benefits Social Security Tax	15,543	16,025	16,531	16,764	1%
50010.007	Benefits Workers Comp Claims	2,973	6,195	6,202	6,793	10%
Total Personnel Services		280,069	286,820	288,724	293,377	2%
Maintenance						
50100.001	Mtc Buildings	66,523	60,713	59,778	58,688	-2%
50100.010	Mtc Grounds	5,824	7,760	9,072	9,410	4%
50100.015	Mtc Misc Repairs	0	215	1,320	905	-31%
50100.030	Mtc Vehicles & Equipment	6,186	6,487	6,188	6,603	7%
50100.032	Mtc Software	0	0	901	0	-100%
Total Maintenance		78,533	75,175	77,259	75,606	-2%
Supplies						
50110.002	Supplies Cleaning	4,293	3,739	3,929	3,771	-4%
50110.003	Supplies Concessions	33,219	38,221	32,775	32,775	0%
50110.005	Supplies Office	2,361	2,233	2,110	2,110	0%
50110.006	Supplies Merchandise	0	0	1,450	1,443	0%
50110.007	Supplies Technical	12,516	11,611	12,932	11,928	-8%
50122	Dues & Subscriptions	597	1,100	2,000	2,975	49%
50124	Motor Fuel	4,166	5,359	5,500	4,800	-13%
50125	Non-Capitalized Equipment	6,631	598	15,375	7,100	-54%
50127	Postage	607	519	600	500	-17%
50129	Small Tools	60	0	80	80	0%
50131	Computer Equipment	3,034	0	0	2,250	100%
Total Supplies		64,450	63,379	76,751	69,732	-9%
Utilities						
50140.001	Utilities OMU	72,855	75,722	79,000	81,000	3%
50140.002	Utilities Non-City	17,577	23,413	21,000	21,000	0%
50140.003	Utilities Communications	402	475	492	408	-17%
Total Utilities		90,833	99,609	100,492	102,408	2%

2018-2019 Budget

Department: 070 Parks **Division: 076 Edge Ice Arena** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50200	Advertising	$ 28,669	$ 24,497	$ 29,400	$ 29,036	-1%
50251	Insurance	10,592	10,012	10,513	10,557	0%
50290	Professional/Technical Services	6,226	6,159	4,670	4,550	-3%
50301	Rents & Storage	0	0	675	900	33%
50310	Safety Costs	563	654	470	620	32%
50325	Travel	380	190	400	400	0%
Total Other		46,430	41,511	46,128	46,063	0%
Capital						
51000.003	Capital Replacement Plan	11,406	11,600	13,268	11,225	-15%
Total Capital		11,406	11,600	13,268	11,225	-15%
Total		**$ 571,721**	**$ 578,094**	**$ 602,622**	**$ 598,411**	**-1%**

Expenditure Analysis:

Personnel: Increase due to higher employer contribution rate for retirement and contingency for retirement.

Supplies: Decrease due to purchase of a new dasher board system, room divider, ice skates, chairs and a dolley in 2017-18.

Utilities: Increase in OMU utility costs based upon actuals.

Capital: Decrease due to lower replacement plan charge.

Revenue Analysis:

Projected $462,935 revenue.

2018-2019 Budget

Department: 070 Parks **Division: 076 Edge Ice Arena** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40300.001	Reservation Revenue Birthday Parties	$ 33,982	$ 35,550	$ 47,250	$ 38,000	-20%
40300.002	Reservation Revenue Figure Skaters	12,166	8,531	10,000	9,000	-10%
40300.004	Reservation Revenue Private Parties	4,545	3,628	6,000	5,000	-17%
40300.006	Reservation Revenue Youth/Men Hockey	66,094	69,917	77,000	78,000	1%
40357	Rentals - Lockers	521	473	600	600	0%
40360	Rentals - Skates	17,805	17,975	19,500	19,500	0%
40471	Special Sessions	14,805	19,182	20,000	20,000	0%
40530.002	Lessons Classes	9,682	13,304	12,300	16,165	31%
40530.003	Lessons P E Classes	10,845	11,105	13,000	10,000	-23%
40530.004	Lessons Private	57	0	100	100	0%
40550.001	Ice Receipts Groups	11,262	10,667	14,000	14,000	0%
40550.002	Ice Receipts Weekday Sessions	1,753	1,538	2,000	2,000	0%
40550.003	Ice Receipts Weeknight/Weekend	56,860	70,845	72,000	72,000	0%
40550.006	Ice Receipts Skate Sharpening	291	555	500	600	20%
40550.007	Ice Receipts Skate Competition	4,206	4,045	4,500	7,000	56%
40550.008	Ice Receipts Stick and Puck	3,378	4,638	4,500	6,000	33%
40550.009	Ice Receipts Freestyle	834	873	1,500	1,500	0%
40550.010	Ice Receipts Skills Camp	500	0	500	0	-100%
40550.011	Ice Receipts Ice Academy	52,764	65,175	60,000	62,570	4%
40900	Scholarships Donations	0	0	5,000	5,900	18%
40901	Sponsors Donations	0	0	0	900	100%
41000	Arcade Machines	1,528	1,741	2,000	1,800	-10%
41010	Concessions	77,414	84,152	88,209	89,500	1%
41020	Merchandise Sales	0	0	0	2,600	100%
41060	Miscellaneous Revenue	81	1,603	2,500	200	-92%
Total Revenue		**$ 381,373**	**$ 425,496**	**$ 462,959**	**$ 462,935**	**0%**

2018-2019 Budget

Department: 070 Parks **Division: 077 Combest** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 12,586	$ 11,659	$ 12,273	$ 9,797	-20%
50001.002	Salaries Non-Full Time	21,756	34,908	36,467	34,130	-6%
50001.005	Salaries Retirement Contingency	0	0	0	4,420	100%
50010.001	Benefits Employees Retirement	2,036	2,262	2,354	2,104	-11%
50010.002	Benefits Unemployment	102	143	146	132	-10%
50010.003	Benefits Clothing	385	217	470	470	0%
50010.004	Benefits Health Insurance	3,713	3,673	3,434	2,747	-20%
50010.005	Benefits Life Insurance	54	58	47	39	-17%
50010.006	Benefits Social Security Tax	2,429	3,480	3,729	3,360	-10%
50010.007	Benefits Workers Comp Claims	1,288	1,365	1,416	1,362	-4%
Total Personnel Services		44,349	57,763	60,336	58,561	-3%
Maintenance						
50100.001	Mtc Buildings	10,805	18,390	18,739	19,482	4%
50100.010	Mtc Grounds	2,492	1,901	2,129	2,224	4%
50100.015	Mtc Misc Repairs	128	207	200	200	0%
Total Maintenance		13,425	20,498	21,068	21,906	4%
Supplies						
50110.002	Supplies Cleaning	350	543	610	522	-14%
50110.003	Supplies Concessions	5,052	6,736	8,130	7,000	-14%
50110.005	Supplies Office	45	5	47	47	0%
50110.007	Supplies Technical	4,522	5,511	8,391	8,341	-1%
50127	Postage	99	76	65	65	0%
Total Supplies		10,067	12,870	17,243	15,975	-7%
Utilities						
50140.001	Utilities OMU	6,980	10,732	15,000	13,000	-13%
Total Utilities		6,980	10,732	15,000	13,000	-13%
Other						
50200	Advertising	0	0	130	130	0%
50251	Insurance	968	1,910	2,005	1,857	-7%
50290	Professional/Technical Services	337	850	855	855	0%
50310	Safety Costs	94	116	110	110	0%
50323	Training Costs	0	81	324	1,336	312%
50325	Travel	100	200	175	175	0%
Total Other		1,499	3,157	3,599	4,463	24%

2018-2019 Budget

Department: 070 Parks **Division: 077 Combest** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.003	Capital Replacement Plan	$ 4,521	$ 3,140	$ 4,296	$ 3,574	-17%
Total Capital		4,521	3,140	4,296	3,574	-17%
Total		**$ 80,841**	**$ 108,161**	**$ 121,542**	**$ 117,479**	**-3%**

Expenditure Analysis:

Personnel: Decrease in salaries based on demand, offset by contingency for retirement.

Utilities: Decrease in OMU utilities cost based on actuals.

Revenue Analysis:

Projected $64,250 revenue.

Department: 070 Parks **Division: 077 Combest** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40300.003	Reservation Revenue Pools	$ 2,095	$ 4,071	$ 6,000	$ 5,250	-13%
40357	Rentals - Lockers	41	195	65	350	438%
40450	Registration Fees	0	285	665	650	-2%
40530.002	Lessons Classes	2,432	5,358	7,000	7,000	0%
40540.001	Pool Receipts Daily	14,992	18,488	25,550	24,000	-6%
40540.002	Pool Receipts Groups	6,048	4,443	9,000	9,000	0%
40540.004	Pool Receipts Swim Pass	0	1,000	0	0	0%
41010	Concessions	11,494	14,342	17,000	18,000	6%
41060	Miscellaneous Revenue	62	172	0	0	0%
Total Revenue		**$ 37,164**	**$ 48,355**	**$ 65,280**	**$ 64,250**	**-2%**

2018-2019 Budget

Department: 070 Parks **Division: 078 Cravens** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 6,293	$ 5,830	$ 6,135	$ 6,532	6%
50001.002	Salaries Non-Full Time	28,240	18,861	23,318	25,639	10%
50001.005	Saleries Retirement Contingency	0	0	0	2,813	100%
50010.001	Benefits Employees Retirement	1,671	1,783	1,949	2,334	20%
50010.002	Benefits Unemployment	105	74	88	97	10%
50010.003	Benefits Clothing	503	139	320	320	0%
50010.004	Benefits Health Insurance	1,856	1,837	1,717	1,831	7%
50010.005	Benefits Life Insurance	27	29	25	25	0%
50010.006	Benefits Social Security Tax	2,559	1,804	2,253	2,461	9%
50010.007	Benefits Workers Comp Claims	1,131	710	845	997	18%
Total Personnel Services		42,454	31,067	36,650	43,049	17%
Maintenance						
50100.001	Mtc Buildings	53,428	19,116	18,555	19,439	5%
50100.010	Mtc Grounds	3,115	2,465	2,800	2,823	1%
50100.015	Mtc Misc Repairs	0	151	175	175	0%
Total Maintenance		56,543	21,732	21,530	22,437	4%
Supplies						
50110.002	Supplies Cleaning	467	116	400	392	-2%
50110.003	Supplies Concessions	6,106	1,827	5,085	3,415	-33%
50110.005	Supplies Office	0	8	42	45	7%
50110.007	Supplies Technical	4,002	3,083	3,116	3,116	0%
50127	Postage	25	0	40	40	0%
Total Supplies		10,599	5,035	8,683	7,008	-19%
Utilities						
50140.001	Utilities OMU	4,222	6,476	8,000	8,000	0%
50140.003	Utilities Communications	494	584	540	0	-100%
Total Utilities		4,717	7,060	8,540	8,000	-6%
Other						
50251	Insurance	572	692	727	680	-6%
50290	Professional/Technical Services	267	200	250	250	0%
50310	Safety Costs	103	377	75	75	0%
50323	Training Costs	0	0	216	824	281%
50325	Travel	109	150	150	150	0%
Total Other		1,051	1,420	1,418	1,979	40%

Department: 070 Parks **Division: 078 Cravens** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50251	Insurance	$ 572	$ 692	$ 727	$ 680	-6%
50290	Professional/Technical Services	267	200	250	250	0%
50310	Safety Costs	103	377	75	75	0%
50323	Training Costs	0	0	216	824	281%
50325	Travel	109	150	150	150	0%
Total Other		1,051	1,420	1,418	1,979	40%
Capital						
51000.003	Capital Replacement Plan	4,164	3,774	4,481	2,538	-43%
Total Capital		4,164	3,774	4,481	2,538	-43%
Total		**$ 119,528**	**$ 70,087**	**$ 81,302**	**$ 85,011**	**5%**

Expenditure Analysis:

Personnel: Increase in salaries based on demand and contingency for retirement.

Supplies: Reduced concessions supplies based on inventory and need.

Capital: Decrease due to lower replacement plan charges.

Revenue Analysis:

Projected $28,790 revenue.

2018-2019 Budget

Department: 070 Parks **Division: 078 Cravens** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40300.003	Reservation Revenue Pools	$ 2,315	$ 2,920	$ 4,400	$ 4,000	-9%
40357	Rentals - Lockers	10	0	20	20	0%
40450	Registration Fees	322	0	0	0	0%
40530.002	Lessons Classes	2,240	1,036	2,950	2,700	-8%
40540.001	Pool Receipts Daily	12,624	10,548	12,495	12,495	0%
40540.002	Pool Receipts Groups	2,789	1,487	1,375	1,375	0%
41010	Concessions	7,737	5,069	7,700	8,200	6%
41060	Miscellaneous Revenue	127	240	0	0	0%
Total Revenue		**$ 28,164**	**$ 21,299**	**$ 28,940**	**$ 28,790**	**-1%**

2018-2019 Budget

Department: 070 Parks **Division: 079 Softball Complex** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 89,424	$ 85,930	$ 96,081	$ 98,890	3%
50001.002	Salaries Non-Full Time	58,143	57,387	54,371	56,195	3%
50001.003	Salaries Outside Agency	21,086	16,757	22,160	22,160	0%
50001.004	Salaries Overtime	3,640	3,873	3,500	3,500	0%
50010.001	Benefits Employees Retirement	14,732	16,934	22,137	25,361	15%
50010.002	Benefits Unemployment	450	457	462	476	3%
50010.003	Benefits Clothing	573	1,143	1,045	1,045	0%
50010.004	Benefits Health Insurance	11,380	10,284	13,923	8,891	-36%
50010.005	Benefits Life Insurance	389	423	379	394	4%
50010.006	Benefits Social Security Tax	10,911	11,178	11,777	12,132	3%
50010.007	Benefits Workers Comp Claims	4,172	4,370	4,418	4,916	11%
Total Personnel Services		214,902	208,737	230,253	233,960	2%
Maintenance						
50100.001	Mtc Buildings	15,311	16,727	16,305	19,386	19%
50100.010	Mtc Grounds	11,297	3,275	1,359	2,643	94%
50100.015	Mtc Misc Repairs	0	25	675	400	-41%
50100.030	Mtc Vehicles & Equipment	1,763	2,356	2,455	2,562	4%
Total Maintenance		28,371	22,383	20,794	24,991	20%
Supplies						
50110.001	Supplies Agricultural	10,506	23,686	20,019	25,659	28%
50110.002	Supplies Cleaning	2,221	2,301	2,486	2,486	0%
50110.003	Supplies Concessions	50,162	48,558	46,950	46,951	0%
50110.005	Supplies Office	179	165	235	235	0%
50110.006	Supplies Merchandise	0	2,012	1,980	1,980	0%
50110.007	Supplies Technical	12,075	14,672	19,434	18,061	-7%
50124	Motor Fuel	2,072	1,773	2,500	2,200	-12%
50125	Non-Capitalized Equipment	6,432	6,335	20,800	0	-100%
50127	Postage	105	5	186	185	-1%
50131	Computer Equipment	1,758	0	1,050	2,250	114%
Total Supplies		85,510	99,506	115,640	100,007	-14%
Utilities						
50140.001	Utilities OMU	9,257	10,860	13,000	13,000	0%
50140.003	Utilities Communications	1,456	1,080	1,212	768	-37%
Total Utilities		10,713	11,940	14,212	13,768	-3%
Other						
50200	Advertising	85	780	1,800	2,780	54%
50222	Contractual Services	1,000	0	1,000	1,000	0%
50251	Insurance	1,699	976	1,025	2,284	123%
50290	Professional/Technical Services	27,458	24,763	30,110	24,020	-20%
50301	Rents & Storage	405	575	713	1,357	90%
50310	Safety Costs	305	509	796	896	13%
50323	Training Costs	426	7	160	310	94%
50325	Travel	145	600	600	600	0%
Total Other		31,523	28,211	36,204	33,247	-8%

2018-2019 Budget

Department: 070 Parks **Division: 079 Softball Complex** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.003	Capital Replacement Plan	$ 41,050	$ 44,186	$ 59,315	$ 36,233	-39%
51000.005	Capital Equipment	0	0	7,500	0	-100%
51000.008	Capital Land Improvements	0	0	30,000	30,000	0%
51025	Depreciation Expense	6,358	9,512	0	0	0%
Total Capital		47,408	53,698	96,815	66,233	-32%
Total		**$ 418,428**	**$ 424,475**	**$ 513,918**	**$ 472,206**	**-8%**

Expenditure Analysis:

Personnel: Increase in employer contribution rate for retirement offset by lower health insurance costs due to coverage change.

Maintenance: Increase due to replacing press box and carpet.

Supplies: Decrease due to prior year purchase of equipment for laser grading.

Other: Decrease primarily due to reduced professional/technical services for umpire fees because of fewer adult teams.

Capital: Decrease primarily due to fencing repairs in prior year.

Revenue Analysis:

Projected $195,005 revenue.

2018-2019 Budget

Department: 070 Parks **Division: 079 Softball Complex** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40300.005	Reservation Revenue	$ 6,075	$ 6,522	$ 10,500	$ 8,000	-24%
40452	Leagues	22,745	19,230	23,540	20,600	-12%
40468	Dodgeball	0	49	0	0	0%
40469	Baseball	8,669	6,517	10,725	6,875	-36%
40470	Kickball	0	1,320	1,600	1,680	5%
40473	T-Ball	13,764	9,925	18,300	15,300	-16%
40563.001	Tournaments Surcharge	1,170	980	2,000	2,000	0%
40563.002	Tournaments Vendors	6,426	4,658	7,200	5,800	-19%
40563.003	Tournaments Tournaments	676	240	0	0	0%
40901	Sponsors Donations	2,550	5,000	3,500	8,400	140%
41010	Concessions	107,787	110,193	119,500	119,500	0%
41020	Merchandise Sales	0	0	0	2,100	100%
41060	Miscellaneous Revenue	5,601	2,779	5,000	4,750	-5%
Total Revenue		**$ 175,463**	**$ 167,413**	**$ 201,865**	**$ 195,005**	**-3%**

2018-2019 Budget

Department: 070 Parks **Division: 080 Sportscenter** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 94,774	$ 27,442	$ 0	$ 0	0%
50001.002	Salaries Non-Full Time	20,447	818	0	0	0%
50001.003	Salaries Outside Agency	47,520	1,641	0	0	0%
50001.004	Salaries Overtime	2,872	542	0	0	0%
50010.001	Benefits Employees Retirement	16,372	1,996	0	0	0%
50010.002	Benefits Unemployment	352	91	0	0	0%
50010.003	Benefits Clothing	357	110	0	0	0%
50010.004	Benefits Health Insurance	10,700	2,225	0	0	0%
50010.005	Benefits Life Insurance	415	99	0	0	0%
50010.006	Benefits Social Security Tax	8,379	1,829	0	0	0%
50010.007	Benefits Workers Comp Claims	3,359	873	0	0	0%
Total Personnel Services		205,546	37,667	0	0	0%
Maintenance						
50100.001	Mtc Buildings	64,347	33,394	0	0	0%
50100.010	Mtc Grounds	5,848	1,500	0	0	0%
50100.015	Mtc Misc Repairs	192	20,052	0	0	0%
Total Maintenance		70,387	54,946	0	0	0%
Supplies						
50110.002	Supplies Cleaning	3,152	1,390	0	0	0%
50110.003	Supplies Concessions	41,158	3,765	0	0	0%
50110.005	Supplies Office	416	90	0	0	0%
50110.007	Supplies Technical	2,207	303	0	0	0%
50125	Non-Capitalized Equipment	5,805	0	0	0	0%
50131	Computer Equipment	910	0	0	0	0%
Total Supplies		53,648	5,548	0	0	0%
Utilities						
50140.001	Utilities OMU	35,863	9,787	0	0	0%
50140.002	Utilities Non-City	5,532	420	0	0	0%
Total Utilities		41,395	10,206	0	0	0%
Other						
50222	Contractual Services	9,761	1,910	0	0	0%
50251	Insurance	10,700	10,343	0	0	0%
50290	Professional/Technical Services	8,498	7,630	0	0	0%
50291	Promotions	159,440	0	0	0	0%
50310	Safety Costs	166	38	0	0	0%
Total Other		188,565	19,921	0	0	0%

Department: 070 Parks **Division: 080 Sportscenter** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50222	Contractual Services	$ 9,761	$ 1,910	$ 0	$ 0	0%
50251	Insurance	10,700	10,343	0	0	0%
50290	Professional/Technical Services	8,498	7,630	0	0	0%
50291	Promotions	159,440	0	0	0	0%
50310	Safety Costs	166	38	0	0	0%
Total Other		188,565	19,921	0	0	0%
Capital						
51000.003	Capital Replacement Plan	112,568	0	0	0	0%
Total Capital		112,568	0	0	0	0%
55001.027	Operating Transfer to Sportscenter	0	221,116	0	0	0%
Total		**$ 672,108**	**$ 349,405**	**$ 0**	**$ 0**	**0%**

Expenditure Analysis:

As of the 2016-17 budget, the Sportscenter is managed by Global Spectrum and all expenditures are reported in Fund 027.

Revenue Analysis:

No projected revenue.

2018-2019 Budget

Department: 070 Parks **Division: 080 Sportscenter** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40300.005	Reservation Revenue Tournaments	$ 32,474	$ 800	$ 0	$ 0	0%
40445	Advertising Fees	20,000	0	0	0	0%
40480.002	Basketball College	17,882	0	0	0	0%
40480.004	Basketball High School	3,996	0	0	0	0%
40560	Gate Receipts	101,731	0	0	0	0%
40561	Catering Fees	3,388	0	0	0	0%
40562	Ticket Surcharge	52,578	0	0	0	0%
41010	Concessions	113,763	89	0	0	0%
41030.001	Vending Machines Drinks	3,222	0	0	0	0%
41060	Miscellaneous Revenue	83	0	0	0	0%
Total Revenue		**$ 349,116**	**$ 889**	**$ 0**	**$ 0**	**0%**

2018-2019 Budget

Department: 070 Parks **Division: 082 Tennis Facility** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Supplies						
50110.007	Supplies Technical	$ 2,306	$ 48	$ 2,040	$ 1,960	-4%
Total Supplies		2,306	48	2,040	1,960	-4%
Utilities						
50140.001	Utilities OMU	17,446	18,493	18,560	21,000	13%
50140.002	Utilities Non-City	3,853	4,724	5,400	5,800	7%
50140.003	Utilities Communications	1,665	1,673	1,716	1,680	-2%
Total Utilities		1,665	24,890	25,676	28,480	11%
Other						
50222	Contractual Services	480	1,171	480	1,180	146%
50251	Insurance	5,274	5,278	5,542	5,583	1%
50301	Rents & Storage	0	0	440	1,320	200%
Total Other		0	6,449	6,462	8,083	25%
Capital						
51000.003	Capital Replacement Plan	0	0	48,538	82,918	71%
Total Capital		0	0	48,538	82,918	71%
55000.010	Transfer To Debt Service	138,954	138,481	139,063	138,555	0%
Total		**$ 3,971**	**$ 169,868**	**$ 221,779**	**$ 259,996**	**17%**

Expenditure Analysis:

Utilities: Increase in utilities cost based on actuals.

Other: Increase primarily due to addition of ice machine lease.

Capital: Increase due to higher asphalt replacement charges.

Revenue Analysis:

Projected $84,853 in rental revenue.

2018-2019 Budget

Department: 070 Parks **Division: 082 Tennis Facility** **Fund: 403 Recreational**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40351	Rental - City Property	$ 72,703	$ 72,703	$ 72,703	$ 72,703	0%
40901	Sponsorship Donations	0	0	0	1,320	100%
41060	Miscellaneous Revenue	7,933	9,587	8,500	10,830	27%
Total Revenue		**$ 80,636**	**$ 82,290**	**$ 81,203**	**$ 84,853**	**4%**

Department: 070 Parks **Division: 001 Administration** **Fund: 404 Parks Sponsorship**

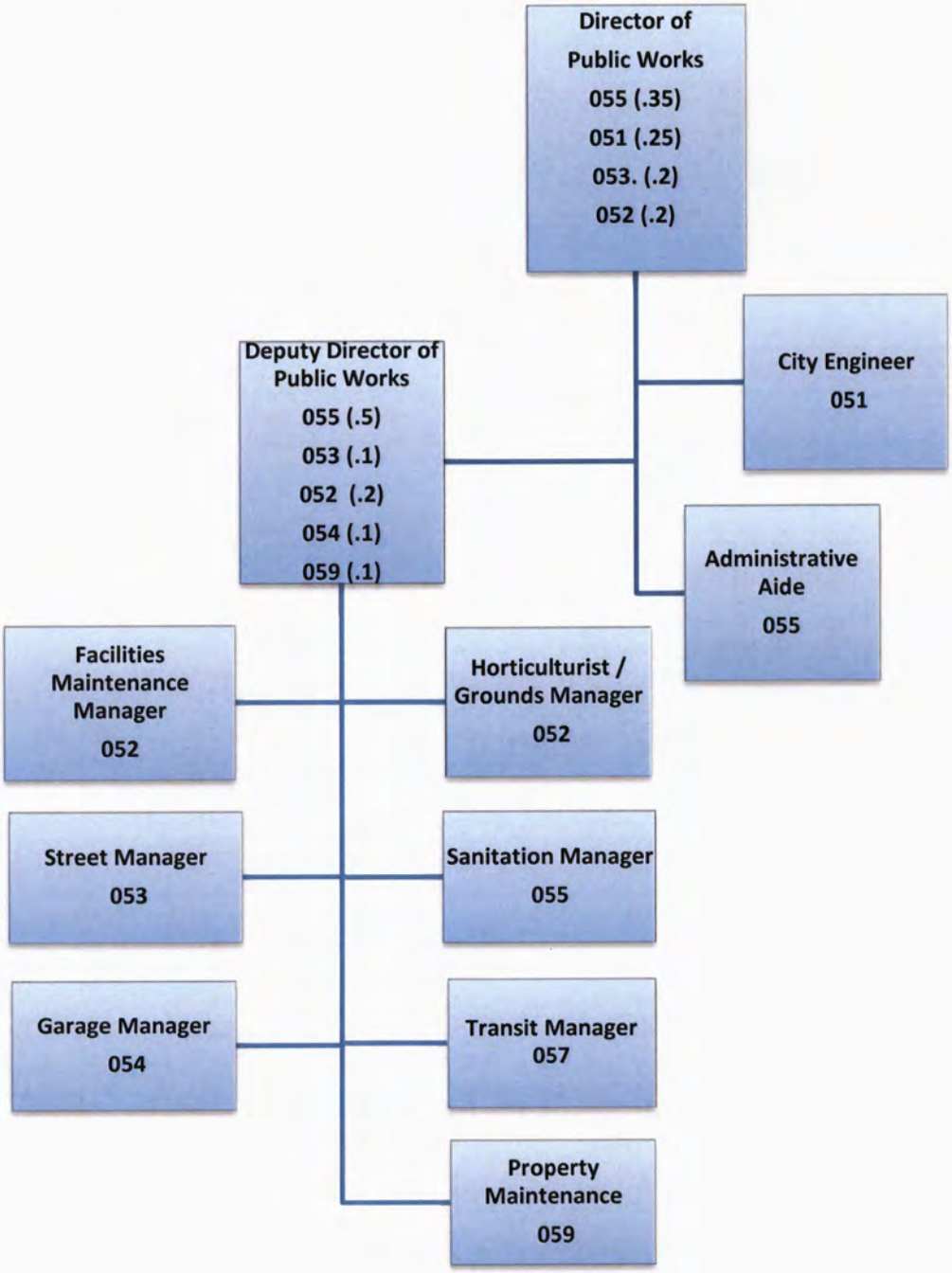
Program Description

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

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40900	Scholarships Donations	$ 1,881	$ 1,910	$ 1,000	$ 1,000	0%
40901	Sponsors Donations	4,509	7,834	3,500	3,500	0%
Total Revenue		**$ 6,390**	**$ 9,744**	**$ 4,500**	**$ 4,500**	**0%**
Expenses						
50311	Scholarships	$ 1,250	$ 1,981	$ 2,130	$ 2,130	0%
50312	Sponsorship	9,273	8,941	6,650	10,420	57%
Total Expenses		**$ 10,523**	**$ 10,922**	**$ 8,780**	**$ 12,550**	**43%**

PUBLIC WORKS

Engineering, Street/Stormwater, Facilities/Grounds Maintenance, Sanitation, Garage, Transit, Property Maintenance



OWENSBORO
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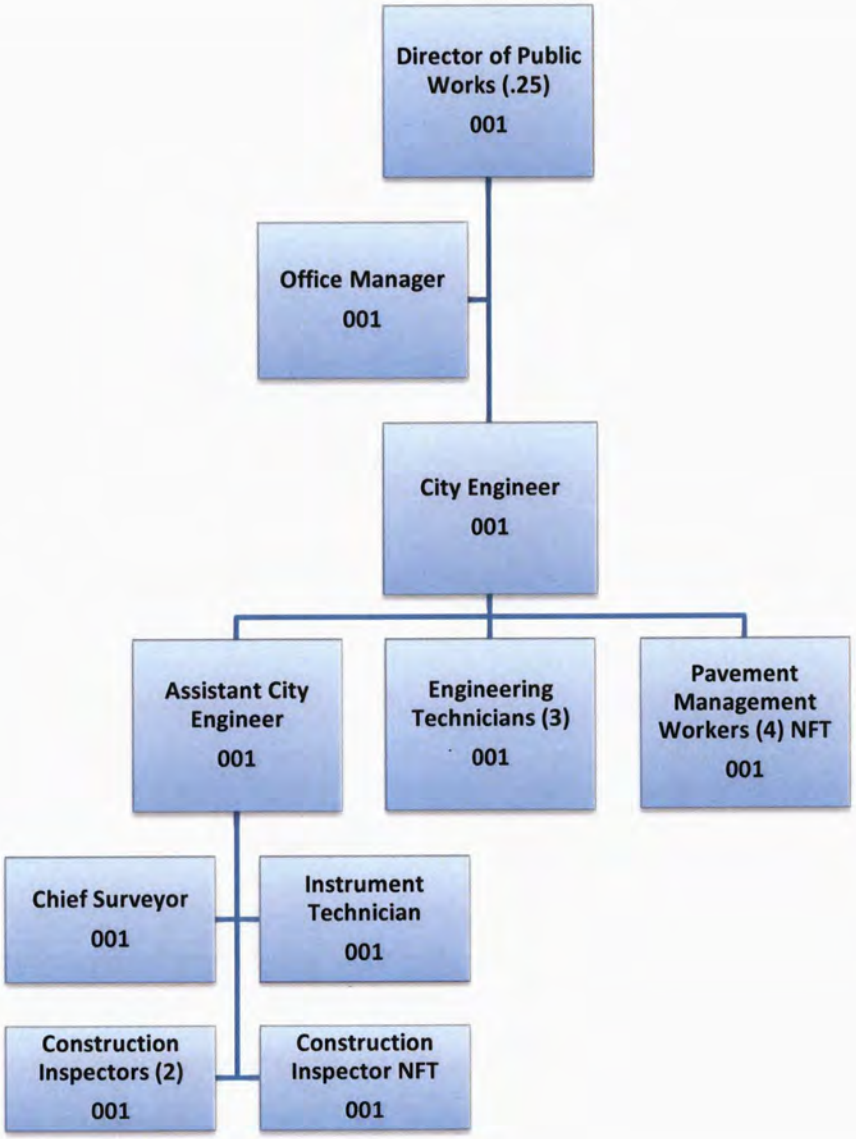
001.051



DIVISION	001
FULL TIME (FT):	10.25
NON FULL TIME (NFT):	5
TOTAL	**15.25**
Structure Subject to Change FY 18-19	

DEPARTMENT: 051 Engineering **Fund: 001 General**

Function

This Department provides the overall management, organization, planning, and administration of the Engineering Department, including engineering services related to, but not limited to, land development design, construction, traffic, storm drainage, subdivision and public improvement, and capital projects.

	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2018-2019
Efficiency Measures				
Projects designed	8	6	8	8
Subdivision plans reviewed (residential)	5	5	4	3
Development plans reviewed (commercial)	11	36	27	25
Permits issued	391	350	308	300
Site plans reviewed (commercial)	35	31	35	30
Plats reviewed (commercial and residential)	25	30	30	30
Inquiries and requests addressed	3,000	3,000	3,000	3,000
Right-of-way closures processed	3	3	5	5
Annexations processed	5	4	3	3
Miles of paving	4.10	5.40	7.50	7.50

2017-2018 Accomplishments

1. Projects completed: Greenbelt East Trail (design and permitting), Cured-in-Place Pipe Lining Project 2017, General Paving 2017, Sidewalk Maintenance 2017, Tree Planting Event for MS4 program, Updated Stormwater Mapping for MS4 compliance, W 4th Street Bridge Repair, Gateway Commons public infrastructure, Settlers Pointe Culvert Repair, Inlet rebuild bid projects, Hayden Monument, and Alorica Parking Lot.
2. Projects continued: Bluegrass Music Hall of Fame and Museum, Gateway Commons Development, Downtown TIF, MS4 Permit, Sidewalk Maintenance Program, and 30 year paving cycle.
3. Projects started: Salem Drive at US 431 Intersection Improvements (design), Parking Garage Construction, Devins Ditch pump repairs, Ravine Sewer Project (coordination with RWRA), Owensboro Grain stormsewer project (coordination with RWRA).

2018-2019 Objectives

1. Completing and opening of the Bluegrass Music Hall of Fame and Museum and Downtown Parking Garage.
2. Continue 30 year paving cycle program.
3. Sidewalk Program repairs in Northwest Neighborhood Alliance Boundary.
4. Design and implement improvements to pump system at Devins Ditch.
5. Complete Salem/Goetz/Frederica intersection improvements.
6. Coordination with RWRA on projects including: Southwest Master Pump Station, Owensboro Grain Storm Sewer Trunkline, and Ravine Sewer Project.
7. Begin design evaluation of Windsor pipe system.
8. Perform repairs to culverts in Brookhill Subdivision.
9. Successfully complete 5th and Frederica St signal pole replacement.
10. Finish the Greenbelt East Trail Construction.

2018-2019 Budget

Department: 051 Engineering **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 598,140	$ 593,958	$ 583,502	$ 611,417	5%
50001.002	Salaries Non-Full Time	28,304	0	0	9,600	100%
50001.003	Salaries Outside Agency	4,599	0	0	0	0%
50001.004	Salaries Overtime	13,204	12,390	24,500	16,000	-35%
50010.001	Benefits Employees Retirement	102,863	109,034	116,615	134,769	16%
50010.002	Benefits Unemployment	1,932	1,834	1,824	1,911	5%
50010.003	Benefits Clothing	2,961	3,204	3,150	3,150	0%
50010.004	Benefits Health Insurance	96,552	99,362	101,133	106,401	5%
50010.005	Benefits Life Insurance	2,553	2,727	2,358	2,466	5%
50010.006	Benefits Social Security Tax	44,870	43,656	46,512	48,732	5%
50010.007	Benefits Workers Comp Claims	28,749	26,731	27,126	29,417	8%
50010.008	Benefits Other Employee Expense	77	89	240	140	-42%
Total Personnel Services		924,802	892,985	906,960	964,003	6%
Maintenance						
50100.001	Mtc Buildings	3,139	3,441	3,314	3,529	6%
50100.010	Mtc Grounds	0	714	1,353	1,390	3%
50100.015	Mtc Misc Repairs	0	4,245	4,330	4,330	0%
50100.017	Mtc Repairs - Radio Equipment	870	870	870	870	0%
50100.025	Mtc Street Resurfacing	640,769	733,395	678,555	785,000	16%
50100.026	Mtc Streets	832,613	73,833	400,000	0	-100%
50100.029	Mtc Vehicle Wash	323	262	330	380	15%
50100.030	Mtc Vehicles & Equipment	12,905	12,936	10,672	11,311	6%
50100.032	Mtc Software	8,489	4,025	6,025	7,250	20%
50100.033	Mtc Targeted Street Improvements	0	647,142	728,749	1,100,000	51%
Total Maintenance		1,499,107	1,480,863	1,834,198	1,914,060	4%
Supplies						
50110.002	Supplies Cleaning	175	157	181	181	0%
50110.005	Supplies Office	4,713	5,685	5,501	4,501	-18%
50110.007	Supplies Technical	4,989	6,811	3,365	3,500	4%
50110.008	Supplies Radio Replacement	2,500	2,500	2,500	4,017	61%
50122	Dues & Subscriptions	897	258	1,085	1,085	0%
50124	Motor Fuel	8,916	8,157	9,200	9,000	-2%
50125	Non-Capitalized Equipment	672	0	0	0	0%
50127	Postage	122	59	96	96	0%
50131	Computer Equipment	3,157	2,548	2,685	2,650	-1%
50132	Computer Software	0	4,950	164	0	-100%
Total Supplies		26,142	31,125	24,777	25,030	1%
Utilities						
50140.001	Utilities OMU	3,296	3,462	3,800	4,300	13%
50140.002	Utilities Non-City	1,563	1,698	2,000	2,000	0%
50140.003	Utilities Communications	3,032	3,498	3,360	3,804	13%
Total Utilities		7,891	8,658	9,160	10,104	10%

Department: 051 Engineering **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50251	Insurance	$ 4,646	$ 3,071	$ 3,224	$ 4,645	44%
50290	Professional/Technical Services	10,198	19,698	23,094	19,500	-16%
50292.002	Property Maintenance Demolition	13,263	79,216	50,000	50,000	0%
50310	Safety Costs	790	736	785	1,085	38%
50323	Training Costs	4,025	4,320	3,745	4,815	29%
Total Other		32,922	107,041	80,848	80,045	-1%
Capital						
51000.003	Capital Replacement Plan	13,191	16,001	18,351	9,693	-47%
Total Capital		13,191	16,001	18,351	9,693	-47%
Total		**$ 2,504,056**	**$ 2,536,672**	**$ 2,874,294**	**$ 3,002,935**	**4%**

Expenditure Analysis:

Personnel: Increase in salaries, employer contribution rate for retirement and health insurance costs.

Maintenance: Increase in street resurfacing costs.

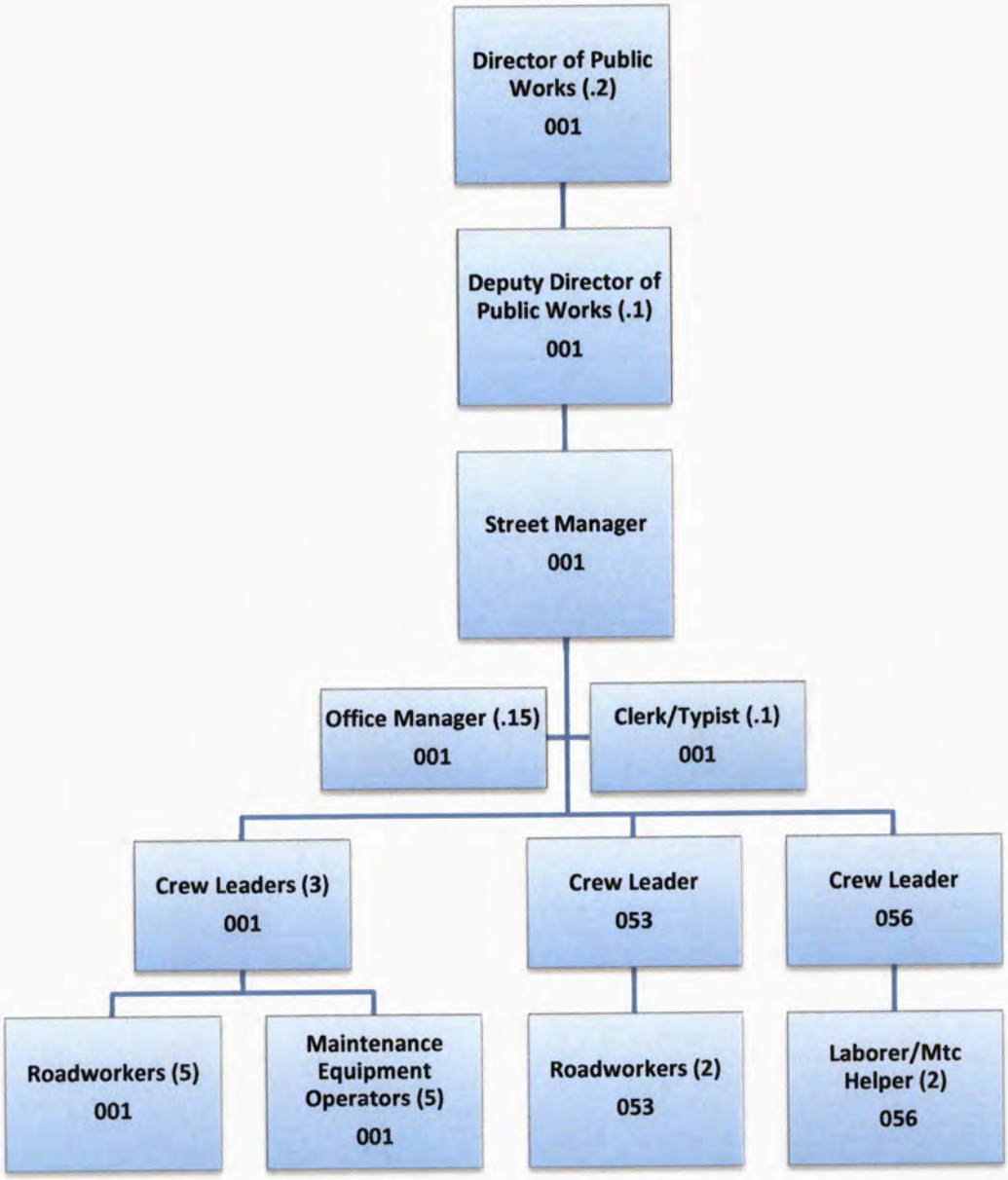
Capital: Decrease in vehicle replacement plan charge.

Revenue Analysis:

Projected revenue $20,000 from permits.

STREET / STORMWATER

001.053 / 102.056



DIVISIONS	001	053	056	TOTAL
FULL TIME (FT):	14.55	3	3	20.55
NON FULL TIME (NFT):		0	0	0
TOTALS	**14.55**	**3**	**3**	**20.55**
Structure Subject to Change FY 18-19				

DEPARTMENT: 053 Street **Fund: 001 General**

Function

This Department provides the overall management, organization, planning, and administration of the Street Department, including but not limited to, regular and emergency maintenance for streets and sidewalks, striping, pavement markings, signage, snow removal, and storm response.

	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2018-2019
Efficiency Measures				
Street miles maintained	248	248	248	251
Number of asphalt repairs	2,627	2,229	2,350	2,200
Miles of striping	22	29	20	28
Miles of right of ways maintained	0	10	10	10
Signs-installations/repairs	1,427/1,924	1,312/1,722	1,230/1,630	1,200/1,500

2017-2018 Accomplishments

1. Conducted annual snow and ice training for Public Works drivers.
2. Reviewed and conducted annual disaster training exercise.
3. Attended annual chainsaw safety, electrical hazard, chipper safety, and forklift training.
4. Cross-trained employees on equipment utilized in disaster response.
5. Continued to learn the New World Financial Management and Work Order Management modules.
6. Continued with the required Federal Highway Administration (FHWA) Sign Retro Reflectivity Maintenance and Documentation Database Computer Program.
7. Continued concrete street repairs and paving program repairs.
8. Attended Call Before You Dig, chemical spill and flagger training.

2018-2019 Objectives

1. Conduct annual snow and ice training and orientation, including cross-training of Public Works division drivers. Snow/winter weather response to include brine manufacturing and application as warranted.
2. Review disaster preparedness and participate in annual disaster training exercise.
3. Attend annual chainsaw safety, electrical hazard, chipper safety, and forklift training.
4. Cross-train employees on equipment utilized in disaster response.
5. Expand level of concrete and street paving program repairs.
6. Work to meet and maintain requirements of FHWA Sign Retro Reflectivity Maintenance and Documentation Database Computer Program.
7. Attend Work Zone training.

2018-2019 Budget

Department: 053 Street Summary — **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 633,281	$ 590,243	$ 658,426	$ 708,689	8%
50001.003	Salaries Outside Agency	24,103	21,583	26,880	26,880	0%
50001.004	Salaries Overtime	23,512	12,240	42,000	42,538	1%
50010.001	Benefits Employees Retirement	113,614	112,167	134,342	161,363	20%
50010.002	Benefits Unemployment	1,975	1,813	2,102	2,253	7%
50010.003	Benefits Clothing	6,679	6,699	6,650	6,850	3%
50010.004	Benefits Health Insurance	206,858	182,950	188,913	209,122	11%
50010.005	Benefits Life Insurance	2,804	2,801	2,650	2,831	7%
50010.006	Benefits Social Security Tax	43,950	41,419	53,583	57,468	7%
50010.007	Benefits Workers Comp Claims	45,295	39,089	45,954	54,761	19%
50010.008	Benefits Other Employee Expense	608	715	606	730	20%
Total Personnel Services		1,102,679	1,011,718	1,162,106	1,273,485	10%
Maintenance						
50100.001	Mtc Buildings	12,947	14,146	33,786	14,321	-58%
50100.003	Mtc Concrete Streets	137,949	165,054	135,000	165,000	22%
50100.010	Mtc Grounds	1,191	820	1,393	1,390	0%
50100.015	Mtc Misc Repairs	179	450	937	937	0%
50100.017	Mtc Repairs - Radio Equipment	2,088	2,088	2,262	2,262	0%
50100.026	Mtc Streets	133,843	215,431	213,724	174,200	-18%
50100.029	Mtc Vehicle Wash	1,376	1,112	1,406	1,619	15%
50100.030	Mtc Vehicles & Equipment	106,320	106,591	85,635	92,839	8%
50100.032	Mtc Software	396	396	551	450	-18%
Total Maintenance		396,289	506,089	474,694	453,018	-5%
Supplies						
50110.002	Supplies Cleaning	638	554	655	655	0%
50110.005	Supplies Office	702	854	855	823	-4%
50110.007	Supplies Technical	256,536	152,243	258,158	187,931	-27%
50110.008	Supplies Radio Replacement	6,000	6,000	6,500	6,500	0%
50124	Motor Fuel	31,324	30,969	35,800	36,400	2%
50125	Non-Capitalized Equipment	7,105	6,902	6,815	5,679	-17%
50127	Postage	7	0	15	15	0%
50129	Small Tools	2,103	3,313	3,504	3,488	0%
50131	Computer Equipment	879	842	3,000	750	-75%
Total Supplies		305,294	201,677	315,302	242,241	-23%
Utilities						
50140.001	Utilities OMU	2,787	2,935	3,300	3,800	15%
50140.002	Utilities Non-City	1,405	1,544	2,200	2,000	-9%
50140.003	Utilities Communications	2,037	2,405	2,400	2,628	10%
Total Utilities		6,229	6,883	7,900	8,428	7%

2018-2019 Budget

Department: 053 Street Summary **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50222	Contractual Services	$ 38,956	$ 37,539	$ 40,894	$ 34,893	-15%
50251	Insurance	15,749	15,962	16,109	18,162	13%
50290	Professional/Technical Services	656	805	1,910	1,910	0%
50301	Rents & Storage	13,001	399	14,250	14,250	0%
50310	Safety Costs	6,856	5,933	6,397	6,197	-3%
50323	Training Costs	2,172	238	1,400	3,638	160%
Total Other		77,389	60,876	80,960	79,050	-2%
Capital						
51000.005	Capital Equipment	0	0	15,000	0	-100%
51000.003	Capital Replacement Plan	167,327	174,253	199,926	147,929	-26%
Total Capital		167,327	174,253	214,926	147,929	-31%
Total		**$ 2,055,207**	**$ 1,961,496**	**$ 2,255,888**	**$ 2,204,151**	**-2%**

2018-2019 Budget

Department: 053 Street **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 548,843	$ 495,887	$ 552,907	$ 600,663	9%
50001.004	Salaries Overtime	16,225	7,284	33,000	33,825	2%
50010.001	Benefits Employees Retirement	98,848	93,849	112,377	136,288	21%
50010.002	Benefits Unemployment	1,700	1,514	1,758	1,903	8%
50010.003	Benefits Clothing	5,355	5,660	5,600	5,800	4%
50010.004	Benefits Health Insurance	180,766	146,077	143,661	164,650	15%
50010.005	Benefits Life Insurance	2,457	2,350	2,224	2,403	8%
50010.006	Benefits Social Security Tax	37,830	34,794	44,822	48,538	8%
50010.007	Benefits Workers Comp Claims	37,920	32,280	38,132	45,912	20%
50010.008	Benefits Other Employee Expense	518	507	458	565	23%
Total Personnel Services		930,463	820,202	934,939	1,040,547	11%
Maintenance						
50100.001	Mtc Buildings	12,947	14,146	33,786	14,321	-58%
50100.003	Mtc Concrete Streets	137,949	165,054	135,000	165,000	22%
50100.010	Mtc Grounds	1,191	820	1,393	1,390	0%
50100.015	Mtc Misc Repairs	179	450	937	937	0%
50100.017	Mtc Repairs - Radio Equipment	2,088	2,088	2,262	2,262	0%
50100.026	Mtc Streets	133,843	215,431	213,724	174,200	-18%
50100.029	Mtc Vehicle Wash	1,376	1,112	1,406	1,619	15%
50100.030	Mtc Vehicles & Equipment	68,839	68,974	53,933	60,523	12%
50100.032	Mtc Software	396	396	551	450	-18%
Total Maintenance		358,808	468,472	442,992	420,702	-5%
Supplies						
50110.002	Supplies Cleaning	638	554	655	655	0%
50110.005	Supplies Office	702	854	855	823	-4%
50110.007	Supplies Technical	201,827	98,360	172,131	132,338	-23%
50110.008	Supplies Radio Replacement	6,000	6,000	6,500	6,500	0%
50124	Motor Fuel	25,785	25,920	30,000	30,000	0%
50125	Non-Capitalized Equipment	6,199	5,800	5,465	4,329	-21%
50127	Postage	7	0	15	15	0%
50129	Small Tools	1,501	2,875	2,901	2,885	-1%
50131	Computer Equipment	879	842	3,000	750	-75%
Total Supplies		243,537	141,205	221,522	178,295	-20%
Utilities						
50140.001	Utilities OMU	2,787	2,935	3,300	3,800	15%
50140.002	Utilities Non-City	1,405	1,544	2,200	2,000	-9%
50140.003	Utilities Communications	1,724	1,999	2,004	2,160	8%
Total Utilities		5,916	6,478	7,504	7,960	6%

Department: 053 Street **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50222	Contractual Services	$ 38,956	$ 37,539	$ 40,894	$ 34,893	-15%
50251	Insurance	15,749	14,644	14,725	16,565	12%
50290	Professional/Technical Services	656	805	1,910	1,910	0%
50301	Rents & Storage	13,001	399	14,250	14,250	0%
50310	Safety Costs	6,856	5,933	6,397	6,197	-3%
50323	Training Costs	2,172	238	1,400	3,638	160%
Total Other		77,389	59,558	79,576	77,453	-3%
Capital						
51000.005	Capital Equipment	0	0	15,000	0	-100%
51000.003	Capital Replacement Plan	157,356	164,023	189,524	142,603	-25%
Total Capital		157,356	164,023	204,524	142,603	-30%
Total		**$ 1,773,469**	**$ 1,659,938**	**$ 1,891,057**	**$ 1,867,560**	**-1%**

Expenditure Analysis:

Personnel: Increase in salaries, employer contribution rate for retirement, health insurance and workers compensation.

Maintenance: Decrease due to fewer building maintenance projects planned in current year.

Supplies: Decreased technical supplies due to the amount of salt on hand.

Other: Decrease due to reduction of street striping needed in current budget.

Capital: Decrease due to lower replacement plan charges and purchase of new brine machine during prior year.

Revenue Analysis:

Projected $1,144,981 revenue for Municipal Aid.

2018-2019 Budget

Department: 053 Street **Division: 053 Traffic** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 84,438	$ 94,356	$ 105,519	$ 108,026	2%
50001.003	Salaries Outside Agency	24,103	21,583	26,880	26,880	0%
50001.004	Salaries Overtime	7,286	4,957	9,000	8,713	-3%
50010.001	Benefits Employees Retirement	14,765	18,317	21,965	25,075	14%
50010.002	Benefits Unemployment	276	299	344	350	2%
50010.003	Benefits Clothing	1,324	1,039	1,050	1,050	0%
50010.004	Benefits Health Insurance	26,092	36,873	45,252	44,472	-2%
50010.005	Benefits Life Insurance	347	451	426	428	0%
50010.006	Benefits Social Security Tax	6,121	6,625	8,761	8,930	2%
50010.007	Benefits Workers Comp Claims	7,375	6,809	7,822	8,849	13%
50010.008	Benefits Other Employee Expense	90	208	148	165	11%
Total Personnel Services		172,216	191,516	227,167	232,938	3%
Maintenance						
50100.030	Mtc Vehicles & Equipment	37,481	37,617	31,702	32,316	2%
Total Maintenance		37,481	37,617	31,702	32,316	2%
Supplies						
50110.007	Supplies Technical	54,709	53,883	86,027	55,593	-35%
50124	Motor Fuel	5,539	5,049	5,800	6,400	10%
50125	Non-Capitalized Equipment	907	1,102	1,350	1,350	0%
50129	Small Tools	602	438	603	603	0%
Total Supplies		61,757	60,472	93,780	63,946	-32%
Utilities						
50140.003	Utilities Communications	313	406	396	468	18%
Total Utilities		313	406	396	468	18%
Other						
50251	Insurance	0	1,318	1,384	1,597	15%
Total Other		0	1,318	1,384	1,597	15%
Capital						
51000.003	Capital Replacement Plan	9,971	10,230	10,402	5,326	-49%
Total Capital		9,971	10,230	10,402	5,326	-49%
Total		**$ 281,738**	**$ 301,559**	**$ 364,831**	**$ 336,591**	**-8%**

Expenditure Analysis:

Personnel: Increase in employer contribution rate for retirement.

Supplies: Decrease due to sign replacements and thermoplacement markings for railroad crossings purchased in prior year.

Capital: Decrease due to lower replacement plan charges.

Revenue Analysis:

No revenue generated by this department.

DEPARTMENT: 056 Stormwater **Fund: 102 Your Community Vision**

Function

This Department, through administrative oversight by Engineering Department and direction under Street Department, provides the overall management, organization, planning, and administration of the Stormwater Department. Including, but not limited to, regular stormwater system maintenance and ditch maintenance. Additionally, this includes work on the pipe network by Regional Water Resource Agency (RWRA).

	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2018-2019
Efficiency Measures				
Miles of ditches inspected, cleaned and/or cut	57.5	58	59	59
Miles of paved ditches mucked	11.5	8.3	8.3	8.3
Ditches repaved/regraded	5	6	6	6
Detention basins repaired	1	5	5	5
Detention basins constructed	1	5	5	0
Performance Indicators				
Sectors cleaned - RWRA	40	40	40	40
Inlets reconstructed/repaired - RWRA	40	70	80	50
Call-out cleanings - RWRA	40	45	45	50
Sinkholes repaired - RWRA	40	60	50	35

2017-2018 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 annual Continuing Education Units (CEU) 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 weekly, bi-weekly and annual ditch inspections and checks.
7. Attended First Aid, CPR and AED training.
8. Attended Call Before You Dig and chemical spill training.

2018-2019 Objectives

1. Maintain ditches according to planned maintenance schedule.
2. Continue spraying program, eradication efforts aimed at reducing the impacts of Johnson grass.
3. Obtain needed annual CEUs to maintain pesticide applicators license.
4. Attend annual chainsaw safety, electrical hazard, chipper safety, and forklift training.
5. Cross-train employees on equipment utilized in disaster response, daily operations, snow removal and brine operations.
6. Certify/recertify employees in flagger training.
7. Complete weekly, bi-weekly and annual ditch inspections and checks.
8. Attend Work Zone technician and supervisor training.

2018-2019 Budget

Department: 056 Stormwater **Division: 001 Administration** **Fund: 102 Your Community Vision**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 38,574	$ 81,063	$ 91,818	$ 98,889	8%
50001.003	Salaries Outside Agency	53,474	58,677	92,260	92,260	0%
50001.004	Salaries Overtime	911	1,409	6,000	6,150	2%
50010.001	Benefits Employees Retirement	6,555	15,446	18,761	22,562	20%
50010.002	Benefits Unemployment	119	248	293	315	8%
50010.003	Benefits Clothing	2,029	840	1,500	1,500	0%
50010.004	Benefits Health Insurance	10,576	18,443	11,928	6,132	-49%
50010.005	Benefits Life Insurance	269	399	377	404	7%
50010.006	Benefits Social Security Tax	2,759	6,013	7,483	8,035	7%
50010.007	Benefits Workers Comp Claims	4,918	5,659	6,681	7,962	19%
50010.008	Benefits Other Employee Expense	25	28	78	93	19%
Total Personnel Services		120,211	188,225	237,179	244,302	3%
Maintenance						
50100.010	Mtc Grounds	103,420	6,180	9,630	9,427	-2%
50100.015	Mtc Misc Repairs	0	0	1,000	1,000	0%
50100.017	Mtc Repairs - Radio Equipment	1,548	1,548	435	348	-20%
50100.029	Mtc Vehicle Wash	136	110	139	160	15%
50100.030	Mtc Vehicles & Equipment	38,523	38,863	32,154	34,057	6%
Total Maintenance		143,627	46,701	43,358	44,992	4%
Supplies						
50110.005	Supplies Office	155	76	75	76	1%
50110.007	Supplies Technical	4,181	4,125	6,208	6,208	0%
50124	Motor Fuel	9,084	9,584	14,000	14,000	0%
50125	Non-Capitalized Equipment	60	900	930	930	0%
50129	Small Tools	295	875	1,284	1,284	0%
Total Supplies		13,775	15,560	22,497	22,498	0%
Utilities						
50140.003	Utilities Communications	351	414	396	468	18%
Total Utilities		351	414	396	468	18%
Other						
50222	Contractual Services	13,755	14,766	95,994	15,000	-84%
50251	Insurance	891	3,369	2,707	3,216	19%
50290	Professional/Technical Services	0	323	985	985	0%
50310	Safety Costs	1,149	1,984	3,310	3,297	0%
50323	Training Costs	34	450	1,000	642	-36%
Total Other		15,829	20,892	103,996	23,140	-78%

2018-2019 Budget

Department: 056 Stormwater **Division: 001 Administration** **Fund: 102 Your Community Vision**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.015	Capital Vehicles	$ 0	$ 0	$ 31,700	$ 0	-100%
51000.003	Capital Replacement Plan	64,252	76,795	86,585	56,189	-35%
Total Capital		64,252	76,795	118,285	56,189	-52%
Total		**$ 358,044**	**$ 348,587**	**$ 525,711**	**$ 391,589**	**-26%**

Expenditure Analysis:

Personnel: Increase in full time salaries and employer contribution rate for retirement offset by lower health insurance.

Maintenance: Increase in vehicle and equipment maintenance costs.

Other: Decrease due to spraying done in-house, previously a contracted service.

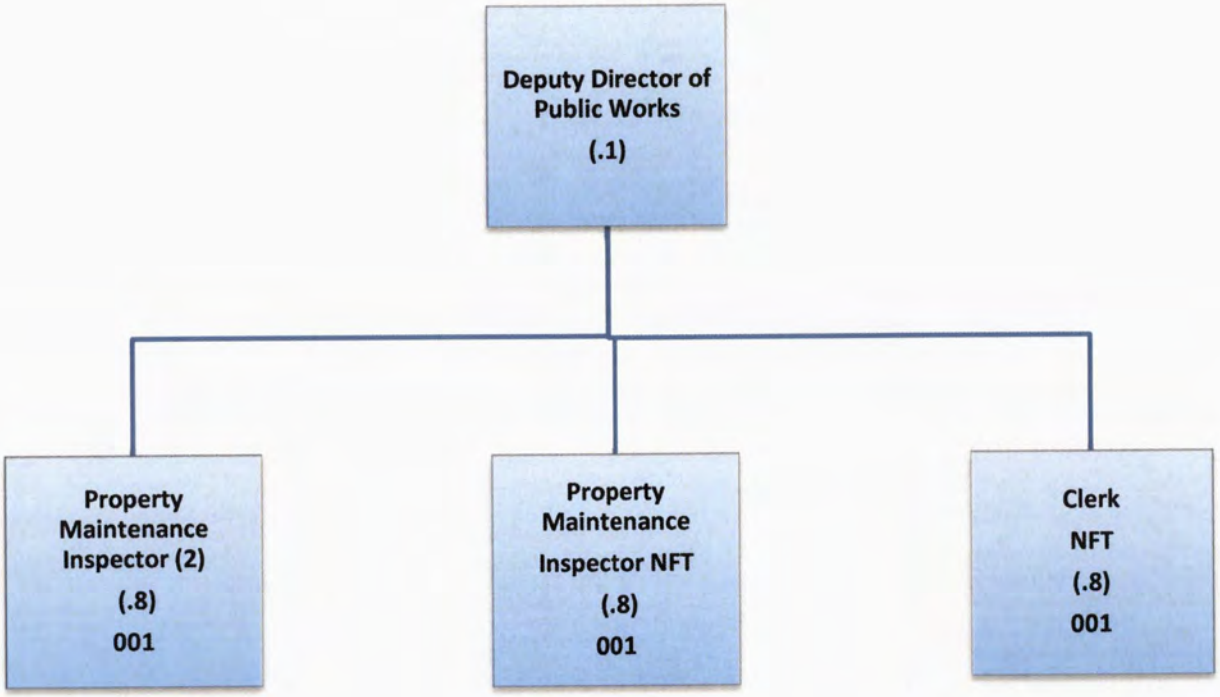
Capital: Decrease due to lower replacement charges and prior year vehicle purchase.

Revenue Analysis:

No revenue generated by this department.

PROPERTY MAINTENANCE

001.059



DIVISION	001
FULL TIME (FT):	1.7
NON FULL TIME (NFT):	1.6
TOTAL	**3.3**
Structure Subject to Change FY 18-19	

DEPARTMENT: 059 Property Maintenance **Fund: 001 General**

Function

This Department performs inspections related to compliance with Property Maintenance ordinances and assists in enforcement of Sanitation ordinances. These functions help prevent the deterioration of neighborhoods by improving property maintenance and to maintain the highest safety and sanitation standards for the many residential and non-residential properties in the community.

The Property Maintenance Code:

- Establishes a minimum maintenance standard for properties within the City of Owensboro.
- Provides for administration of enforcement and penalties for properties not maintaining the standard.

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019
Effectiveness Measures				
Properties inspected	975	1,120	1,106	1,500
Citizen Action Line requests closed	830	990	1,148	1,350
Demolition permits issued	21	62	39	45
Trees removed and/or trimmed	1	2	5	5
Efficiency Measures				
Demolitions completed	7	7	7	10

2017-2018 Accomplishments

1. Completed 723 initial citizen complaint and 285 administration requested inspections of properties for ordinance violations.
2. Performed a minimum of one re-inspection on each citizen complaint resulting in 974 additional site visits.
3. Filed 93 liens for a total of $92,325 for non-compliance with City Property Maintenance ordinances.
4. Completed demolition inspections and permits for 39 properties which could no longer be maintained or rehabilitated or were removed due to future development.
5. Recovered costs, fines, and fees totaling more than $18,523 for properties in violation of city ordinances.
6. Completed more than 1,300 telephone calls, 884 e-mails/letters, 431 meetings regarding Property Maintenance issues.

2018-2019 Objectives

1. Complete inspections of properties requiring citations for ordinance violations and continue to reduce the number of vacant, uninhabitable, and/or dilapidated properties within the city limits.
2. Modify and maintain a system to better identify, monitor, and correct violations of the International Property Maintenance Code, improving quality of life and reducing complaints.
3. Continue to identify hazardous properties and work with the Code Enforcement Board to remove/rehabilitate properties which can no longer be maintained or rehabilitated.
4. Issue citations, notices and file liens to recover public funds expended for the maintenance of dilapidated properties.
5. Hire and train a full time Property Maintenance Inspector to assist in correcting violations of The International Property Maintenance Code.

2018-2019 Budget

Department: 059 Property Maintenance **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 36,069	$ 37,127	$ 53,805	$ 76,487	42%
50001.002	Salaries Non-Full Time	5,614	12,491	12,761	14,040	10%
50001.003	Salaries Outside Agency	0	0	16,673	13,883	-17%
50001.004	Salaries Overtime	2,259	2,317	4,600	3,600	-22%
50010.001	Benefits Employees Retirement	6,541	8,444	10,799	17,203	59%
50010.002	Benefits Unemployment	131	156	207	282	36%
50010.003	Benefits Clothing	340	501	975	975	0%
50010.004	Benefits Health Insurance	13,250	12,720	20,250	28,219	39%
50010.005	Benefits Life Insurance	156	166	213	308	45%
50010.006	Benefits Social Security Tax	2,950	3,665	5,284	7,201	36%
50010.007	Benefits Workers Comp Claims	1,172	1,428	1,873	2,144	14%
50010.008	Benefits Other Employee Expense	0	25	47	92	96%
Total Personnel Services		68,483	79,041	127,487	164,434	29%
Maintenance						
50100.030	Mtc Vehicles & Equipment	549	549	698	541	-22%
Total Maintenance		549	549	698	541	-22%
Supplies						
50110.005	Supplies Office	322	411	389	454	17%
50110.007	Supplies Technical	227	989	1,954	3,125	60%
50124	Motor Fuel	416	407	1,200	1,000	-17%
50127	Postage	135	280	224	483	116%
50131	Computer Equipment	2,955	1,513	0	6,000	100%
Total Supplies		4,055	3,601	3,767	11,062	194%
Utilities						
50140.003	Utilities Communications	658	1,399	1,692	1,360	-20%
Total Utilities		658	1,399	1,692	1,360	-20%
Other						
50222	Contractual Services	0	1,471	2,500	4,500	80%
50251	Insurance	581	397	513	621	21%
50271	Mowing	36,923	22,346	25,000	25,000	0%
50290	Professional/Technical Services	6,467	7,041	6,300	6,500	3%
50292.002	Property Maintenance Demolition	1,200	0	0	0	0%
50292.003	Property Maintenance Assistance	0	7,148	5,000	5,000	0%
50310	Safety Costs	0	0	195	145	-26%
50323	Training Costs	0	20	80	30	-63%
Total Other		45,172	38,424	39,588	41,796	6%

Department: 059 Property Maintenance **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.003	Capital Replacement Plan	$ 747	$ 2,593	$ 5,502	$ 2,091	-62%
51000.005	Capital Equipment	0	0	25,000	0	-100%
Total Capital		747	2,593	30,502	2,091	-93%
Total		**$ 119,663**	**$ 125,606**	**$ 203,734**	**$ 221,284**	**9%**

Expenditure Analysis:

Personnel: Increase due to addition of a second full time inspector and higher employer contribution rate for retirement.

Supplies: Increase due to purchase of three tablets for mobile inspections.

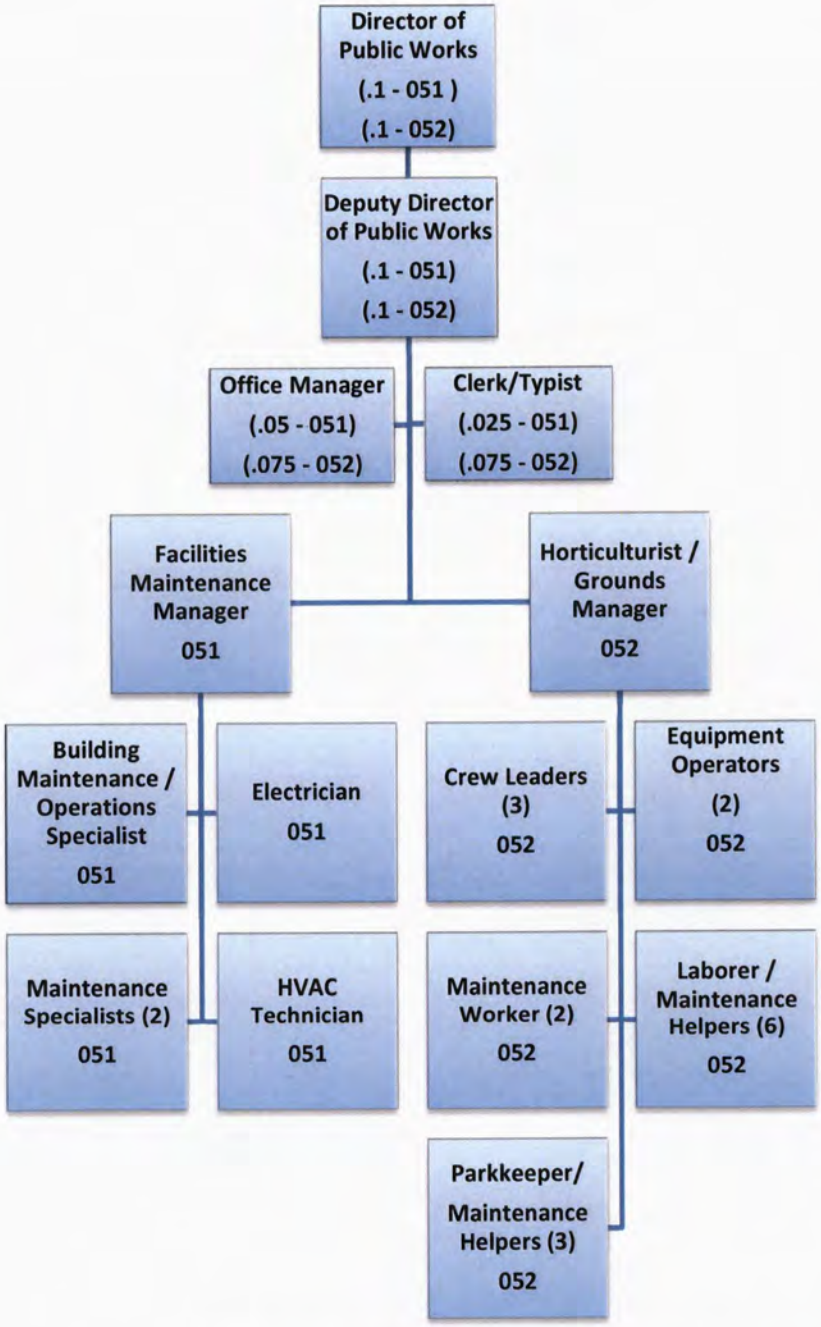
Capital: Decrease due to lower vehicle replacement plan charge and purchase of a truck in prior year budget.

Revenue Analysis:

Projected revenue $22,000 from liens.

FACILITIES MAINTENANCE

302.052



DIVISIONS	051	052	TOTAL
FULL TIME (FT):	6.275	17.35	23.625
NON FULL TIME (NFT):	0	0	0
TOTALS	**6.275**	**17.35**	**23.625**
Structure Subject to Change FY 18-19			

DEPARTMENT: 052 Facilities Maintenance **Fund: 302 Facilities Maintenance**

Function

This program provides the overall management, organization, planning, and administration of the Facilities Maintenance Department, including but not limited to, maintenance, design, and inspection of City buildings, grounds, parks, recreational areas, beautification plots, and other City properties.

Performance Indicators	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2018-2019
Square feet of buildings maintained per employee	184,594	185,094	148,000	228,000
Work orders completed	7,477	7,512	7,650	7,710
Athletic facilities maintained	75	76	77	77
Acres maintained per employee	58.33	59.42	68.76	68.67
Square feet flower beds planted and maintained (per employee)	1,505	1,706	2,120	2,285
Square feet landscape areas maintained (per employee)	26,275	29,618	32,180	32,979

2017-2018 Accomplishments

1. Completed renovation of the Street Department equipment shed.
2. Completed painting projects at Ben Hawes, Chautauqua, Fisher, Moreland, Southern L.L., Public Works, Recreation Office, Ice Rink and Legion Park.
3. Replaced 500 square feet of concrete entry drive at the # 1 Fire Station.
4. Replaced roofing at Dugan Best shelter and storage building, Ben Hawes maintenance building and parkkeepers house.
5. Replaced eleven heat and air systems and the Uninterruptible Power Supply (UPS) at OPD Central Dispatch.
6. Applied asphalt sealcoat at needed locations – walking trails, sport courts, parking lots and four miles of Greenbelt.
7. Completed asphalt overlay at Allen Street and Smothers office parking lots.
8. Completed order of 150Kw portable backup generator for Central Dispatch.
9. Completed the installation of a new shade port canopy at Combest Pool.
10. Completed landscape and flag lighting at the Sportscenter War Memorial.
11. Refurbished landscaping at English Park and the Parks and Recreation Administration office.
12. Planted 14 trees at Moreland Park for Arbor Day, nine trees at Ben Hawes Soap Box Derby Track and 21 trees on Hanning Lane medians.
13. Cleaned up Smothers Park after flooding. Inspected, repaired, and replaced damaged items in flooded area, including mulch, decorative gravel and diseased plant material.

2018-2019 Objectives

1. Complete all approved Capital projects listed in the 2018-19 budget.
2. Complete noted asphalt maintenance – five miles Greenbelt, sport courts, and parking lots.
3. Complete roof replacements at Transit Office, Sportscenter, Moreland, Chautauqua and Legion Parks.
4. Complete renovations to the Police Evidence Collection Unit storage building.
5. Complete renovations to the training tower at Fire Training Center.
6. Complete concrete pad and storage facility at the Owensboro Police Department gun range.
7. Replace twelve heat and air systems at planned locations.
8. Replace the City Hall computer room UPS.
9. Renovate East Byers parking lot landscape at Legion Park.
10. Remove & replace overgrown shrubs and trees at Tapscott Corner.
11. Continue to enhance seasonal display areas utilizing perennial and annual plants.
12. Renovate landscape at Transit office.

2018-2019 Budget

Department: 052 Facilities Maintenance Summary **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 955,926	$ 963,465	$ 942,103	$ 975,071	3%
50001.003	Salaries Outside Agency	189,729	152,665	154,820	167,089	8%
50001.004	Salaries Overtime	84,223	57,856	65,865	63,000	-4%
50001.005	Salaries Retirement Contingency	0	0	0	0	0%
50010.001	Benefits Employees Retirement	176,364	185,255	193,328	222,978	15%
50010.002	Benefits Unemployment	3,188	3,132	3,023	3,114	3%
50010.003	Benefits Clothing	8,694	8,622	9,050	10,050	11%
50010.004	Benefits Health Insurance	317,795	328,820	297,725	320,163	8%
50010.005	Benefits Life Insurance	4,397	4,524	3,800	3,942	4%
50010.006	Benefits Social Security Tax	69,529	69,797	77,109	79,413	3%
50010.007	Benefits Workers Comp Claims	28,346	27,754	27,359	31,930	17%
50010.008	Benefits Other Employee Expense	382	445	791	554	-30%
Total Personnel Services		1,838,573	1,802,335	1,774,973	1,877,304	6%
Maintenance						
50100.001	Mtc Buildings	0	0	156,400	255,294	63%
50100.015	Mtc Misc Repairs	309,806	324,709	286,101	269,581	-6%
50100.017	Mtc Repairs - Radio Equipment	3,567	3,567	3,480	2,784	-20%
50100.027	Mtc Tree Removal - Parks	26,995	20,715	20,000	20,000	0%
50100.028	Mtc Tree Trimming and Removal	31,565	19,105	20,000	30,000	50%
50100.029	Mtc Vehicle Wash	969	786	990	1,140	15%
50100.030	Mtc Vehicles & Equipment	71,581	71,581	61,995	65,766	6%
50100.032	Mtc Software	396	396	420	420	0%
Total Maintenance		444,880	440,860	549,386	644,985	17%
Supplies						
50110.001	Supplies Agricultural	67,448	49,372	68,044	64,405	-5%
50110.002	Supplies Cleaning	10,990	17,599	13,524	15,765	17%
50110.005	Supplies Office	1,122	1,107	1,044	1,124	8%
50110.007	Supplies Technical	114,106	81,134	70,373	65,901	-6%
50110.008	Supplies Radio Replacement	12,300	12,300	12,000	9,600	-20%
50122	Dues & Subscriptions	628	360	350	350	0%
50124	Motor Fuel	35,085	39,729	42,500	42,500	0%
50125	Non-Capitalized Equipment	2,736	8,563	3,978	8,613	117%
50127	Postage	13	30	35	35	0%
50129	Small Tools	2,678	3,246	2,866	3,514	23%
50131	Computer Equipment	1,789	1,685	0	1,500	100%
Total Supplies		248,896	215,125	214,714	213,307	-1%
Utilities						
50140.001	Utilities OMU	4,214	4,399	5,100	5,100	0%
50140.002	Utilities Non-City	5,895	5,477	8,300	8,200	-1%
50140.003	Utilities Communications	4,103	4,465	4,944	4,176	-16%
Total Utilities		14,213	14,340	18,344	17,476	-5%

2018-2019 Budget

Department: 052 Facilities Maintenance Summary **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50222	Contractual Services	$ 529,615	$ 576,625	$ 761,062	$ 592,555	-22%
50251	Insurance	16,427	15,348	15,983	19,361	21%
50255	Miscellaneous Administrative	(1,238)	30,233	27,800	0	-100%
50290	Professional/Technical Services	137	292	300	300	0%
50301	Rents & Storage	5,114	2,788	7,255	7,338	1%
50310	Safety Costs	5,362	6,801	6,987	7,320	5%
50323	Training Costs	3,634	3,625	4,255	2,658	-38%
Total Other		559,051	635,713	823,642	629,532	-24%
Capital						
51000.001	Capital Buildings	89,409	245,016	178,874	46,000	-74%
51000.008	Capital Land Improvements	0	0	350,000	0	-100%
51000.003	Capital Replacement Plan	74,509	75,874	75,869	40,387	-47%
51025	Depreciation Expense	22,894	33,311	0	0	0%
Total Capital		186,812	354,201	604,743	86,387	-86%
Total		**$ 3,292,425**	**$ 3,462,574**	**$ 3,985,802**	**$ 3,468,991**	**-13%**

2018-2019 Budget

Department: 052 Facilities Maintenance **Division: 051 Buildings** **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 335,621	$ 340,769	$ 340,153	$ 351,378	3%
50001.004	Salaries Overtime	8,964	7,391	7,000	7,000	0%
50010.001	Benefits Employees Retirement	57,965	64,063	66,584	76,980	16%
50010.002	Benefits Unemployment	1,038	1,049	1,041	1,075	3%
50010.003	Benefits Clothing	2,347	2,275	2,275	2,275	0%
50010.004	Benefits Health Insurance	90,148	94,068	70,779	73,747	4%
50010.005	Benefits Life Insurance	1,523	1,621	1,365	1,412	3%
50010.006	Benefits Social Security Tax	23,498	24,255	26,557	27,416	3%
50010.007	Benefits Workers Comp Claims	8,524	8,640	8,615	11,023	28%
50010.008	Benefits Other Employee Expense	106	146	200	200	0%
Total Personnel Services		529,735	544,276	524,569	552,506	5%
Maintenance						
50100.001	Mtc Buildings	0	0	156,400	255,294	63%
50100.015	Mtc Misc Repairs	248,135	277,000	229,944	219,337	-5%
50100.017	Mtc Repairs - Radio Equipment	609	609	609	609	0%
50100.029	Mtc Vehicle Wash	323	262	330	380	15%
50100.030	Mtc Vehicles & Equipment	6,343	6,343	5,193	5,522	6%
Total Maintenance		255,410	284,214	392,476	481,142	23%
Supplies						
50110.005	Supplies Office	515	732	673	674	0%
50110.008	Supplies Radio Replacement	2,100	2,100	2,100	2,100	0%
50122	Dues & Subscriptions	453	150	350	350	0%
50124	Motor Fuel	10,006	11,778	12,500	12,500	0%
50125	Non-Capitalized Equipment	992	7,499	1,800	3,439	91%
50127	Postage	13	8	15	15	0%
50129	Small Tools	1,368	1,183	1,282	2,021	58%
50131	Computer Equipment	895	1,685	0	750	100%
Total Supplies		16,341	25,135	18,720	21,849	17%
Utilities						
50140.001	Utilities OMU	1,899	1,984	2,300	2,300	0%
50140.002	Utilities Non-City	2,587	2,358	3,500	3,400	-3%
50140.003	Utilities Communications	2,444	2,642	2,856	2,520	-12%
Total Utilities		6,930	6,984	8,656	8,220	-5%
Other						
50222	Contractual Services	175,636	180,646	222,587	207,682	-7%
50251	Insurance	5,486	5,680	5,963	6,676	12%
50255	Miscellaneous Administrative	(1,238)	30,233	27,800	0	-100%
50290	Professional/Technical Services	137	292	300	300	0%
50301	Rents & Storage	1,695	1,060	1,060	1,235	17%
50310	Safety Costs	345	221	521	521	0%
50323	Training Costs	50	1,645	695	200	-71%
Total Other		182,110	219,777	258,926	216,614	-16%

Department: 052 Facilities Maintenance **Division: 051 Buildings** **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.001	Capital Buildings	$ 89,409	$ 245,016	$ 178,874	$ 46,000	-74%
51000.003	Capital Replacement Plan	18,651	17,798	19,024	12,323	-35%
51000.008	Capital Land Improvements	0	0	350,000	0	-100%
51025	Depreciation Expense	21,400	27,639	0	0	0%
Total Capital		129,460	290,453	547,898	58,323	-89%
Total		**$ 1,119,986**	**$ 1,370,840**	**$ 1,751,245**	**$ 1,338,654**	**-24%**

Expenditure Analysis:

Personnel: Increase employer contribution rate for retirement, health insurance and workers compensation rate.

Maintenance: Increase in number and cost of maintenance projects being completed this budget year.

Supplies: Increase due to the purchase of a Rigid Camera locator and transmitter.

Other: Decrease in contracted services based on prior year actuals and no rollover from the miscellaneous administrative account.

Capital: Decrease due to reduction in building projects planned and completion of Moreland Park tennis courts resurfacing prior year.

Revenue Analysis:

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

2018-2019 Budget

Department: 052 Facilities Maintenance **Division: 051 Buildings** **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40412	Facilities Maintenance Services	$ 1,383,548	$ 1,411,255	$ 1,536,483	$ 1,338,654	-13%
41060	Miscellaneous Revenue	0	1,773	0	0	0%
41200	Auction Proceeds	315	1,041	0	0	0%
Total		1,383,863	1,414,069	1,536,483	1,338,654	-13%
Total Revenue		**$ 1,383,863**	**$ 1,414,069**	**$ 1,536,483**	**$ 1,338,654**	**-13%**

2018-2019 Budget

Department: 052 Facilities Maintenance **Division: 052 Grounds** **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 620,305	$ 622,696	$ 601,950	$ 623,693	4%
50001.003	Salaries Outside Agency	189,729	152,665	154,820	167,089	8%
50001.004	Salaries Overtime	75,259	50,465	58,865	56,000	-5%
50010.001	Benefits Employees Retirement	118,399	121,192	126,744	145,998	15%
50010.002	Benefits Unemployment	2,149	2,083	1,982	2,039	3%
50010.003	Benefits Clothing	6,347	6,347	6,775	7,775	15%
50010.004	Benefits Health Insurance	227,646	234,752	226,946	246,416	9%
50010.005	Benefits Life Insurance	2,875	2,903	2,435	2,530	4%
50010.006	Benefits Social Security Tax	46,030	45,543	50,552	51,997	3%
50010.007	Benefits Workers Comp Claims	19,822	19,114	18,744	20,907	12%
50010.008	Benefits Other Employee Expense	276	299	591	354	-40%
Total Personnel Services		1,308,838	1,258,059	1,250,404	1,324,798	6%
Maintenance						
50100.015	Mtc Misc Repairs	61,671	47,709	56,157	50,244	-11%
50100.017	Mtc Repairs - Radio Equipment	2,958	2,958	2,871	2,175	-24%
50100.027	Mtc Tree Removal - Parks	26,995	20,715	20,000	20,000	0%
50100.028	Mtc Tree Trimming and Removal	31,565	19,105	20,000	30,000	50%
50100.029	Mtc Vehicle Wash	646	524	660	760	15%
50100.030	Mtc Vehicles & Equipment	65,238	65,238	56,802	60,244	6%
50100.032	Mtc Software	396	396	420	420	0%
Total Maintenance		189,470	156,645	156,910	163,843	4%
Supplies						
50110.001	Supplies Agricultural	67,448	49,372	68,044	64,405	-5%
50110.002	Supplies Cleaning	10,990	17,599	13,524	15,765	17%
50110.005	Supplies Office	607	375	371	450	21%
50110.007	Supplies Technical	114,106	81,134	70,373	65,901	-6%
50110.008	Supplies Radio Replacement	10,200	10,200	9,900	7,500	-24%
50122	Dues & Subscriptions	175	210	0	0	0%
50124	Motor Fuel	25,079	27,951	30,000	30,000	0%
50125	Non-Capitalized Equipment	1,744	1,064	2,178	5,174	138%
50127	Postage	0	22	20	20	0%
50129	Small Tools	1,310	2,063	1,584	1,493	-6%
50131	Computer Equipment	895	0	0	750	100%
Total Supplies		232,554	189,989	195,994	191,458	-2%
Utilities						
50140.001	Utilities OMU	2,315	2,415	2,800	2,800	0%
50140.002	Utilities Non-City	3,309	3,118	4,800	4,800	0%
50140.003	Utilities Communications	1,659	1,823	2,088	1,656	-21%
Total Utilities		7,284	7,356	9,688	9,256	-4%
Other						
50222	Contractual Services	353,979	395,979	538,475	384,873	-29%
50251	Insurance	10,942	9,669	10,020	12,685	27%
50301	Rents & Storage	3,419	1,729	6,195	6,103	-1%
50310	Safety Costs	5,017	6,580	6,466	6,799	5%
50323	Training Costs	3,584	1,980	3,560	2,458	-31%
Total Other		376,941	415,936	564,716	412,918	-27%

2018-2019 Budget

Department: 052 Facilities Maintenance **Division: 052 Grounds** **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Utilities						
50140.001	Utilities OMU	2,315	2,415	2,800	2,800	0%
50140.002	Utilities Non-City	3,309	3,118	4,800	4,800	0%
50140.003	Utilities Communications	1,659	1,823	2,088	1,656	-21%
Total Utilities		7,284	7,356	9,688	9,256	-4%
Other						
50222	Contractual Services	$ 353,979	$ 395,979	$ 538,475	$ 384,873	-29%
50251	Insurance	10,942	9,669	10,020	12,685	27%
50301	Rents & Storage	3,419	1,729	6,195	6,103	-1%
50310	Safety Costs	5,017	6,580	6,466	6,799	5%
50323	Training Costs	3,584	1,980	3,560	2,458	-31%
Total Other		376,941	415,936	564,716	412,918	-27%
Capital						
51000.003	Capital Replacement Plan	55,858	58,076	56,845	28,064	-51%
51025	Depreciation Expense	1,494	5,672	0	0	0%
Total Capital		57,352	63,748	56,845	28,064	-51%
Total		**$ 2,172,439**	**$ 2,091,734**	**$ 2,234,557**	**$ 2,130,337**	**-5%**

Expenditure Analysis:

Personnel: Increase in salaries, employer contribution rate for retirement, health insurance and workers compensation.

Maintenance: Increase in tree trimming and removal needed.

Other: Decrease due to higher budget prior year for mowing and fountain cleaning.

Capital: Decrease due to lower replacement plan charges.

Revenue Analysis:

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

2018-2019 Budget

Department: 052 Facilities Maintenance **Division: 052 Grounds** **Fund: 302 Facilities Maintenance**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40413	Grounds Services	$ 2,374,895	$ 2,221,435	$ 2,076,678	$ 2,130,337	3%
41060	Miscellaneous Revenue	1,771	0	0	0	0%
41200	Auction Proceeds	184	0	0	0	0%
Total Revenue		**$ 2,376,850**	**$ 2,221,435**	**$ 2,076,678**	**$ 2,130,337**	**3%**

2018-2019 Budget

Department: 058 Parking Garage **Division: 001 Administration** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	$ Change	% Change
Maintenance							
50100.001	Mtc Buildings	$ 33,811	$ 166,028	$ 23,547	$ 29,115	$ 5,568	24%
50100.010	Mtc Grounds	18,334	21,578	34,209	46,888	12,679	37%
Total Maintenance		52,145	187,606	57,756	76,003	18,247	32%
Utilities							
50140.001	Utilities OMU	9,833	10,698	11,000	26,000	15,000	136%
Total Utilities		9,833	10,698	11,000	26,000	15,000	136%
Other							
50251	Insurance	5,277	7,719	8,105	14,701	6,596	81%
Total Other		5,277	7,719	8,105	14,701	6,596	81%
Capital							
51000.003	Capital Replacement Plan	414	1,064	1,112	3,982	2,870	258%
Total Capital		414	1,064	1,112	3,982	2,870	258%
Total		**$ 67,669**	**$ 207,087**	**$ 77,973**	**$ 120,686**	**$ 42,713**	**55%**

Expenditure Analysis:

Increase in costs due to the addition of a second City parking garage downtown.

Revenue Analysis:

Projected $86,380 revenue for weekday and special events parking.

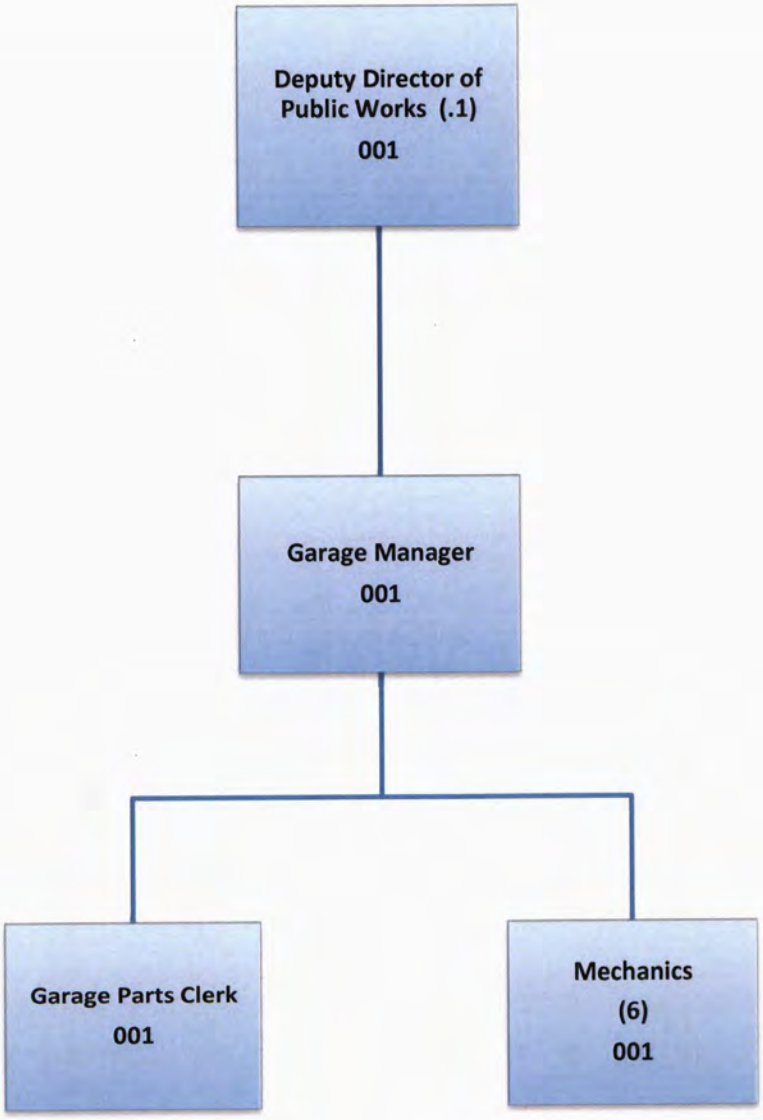
2018-2019 Budget

Department: 058 Parking Garage **Division: 000 Non-Departmental** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40321	Monthly Parking	$ 54,305	$ 60,658	$ 65,880	$ 82,080	25%
41080	RiverPark Center - Special Events	6,828	5,014	5,800	4,300	-26%
Total Revenue		**$ 61,133**	**$ 65,672**	**$ 71,680**	**$ 86,380**	**21%**

GARAGE

303.054



DIVISION	001
FULL TIME (FT):	8.1
NON FULL TIME (NFT):	0
TOTAL	**8.1**
Structure Subject to Change FY 18-19	

DEPARTMENT: 054 Garage **Fund: 303 Garage**

Function

This Department provides the overall management, organization, planning, and administration of the City Garage, including but not limited to, fleet management and maintenance for City vehicles and field equipment. In addition, this program provides vehicle and equipment maintenance for the Regional Water Resource Agency.

	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2018-2019
Effectiveness Measures				
Completed repair orders	1,454	1,454	2,200	2,333
Units maintained	863	861	873	871
New units placed in service	32	32	29	31

2017-2018 Accomplishments

1. Completed review of Garage operations for potential cost savings and improvements to operations.
2. Continued to update Fleet Maintenance Pro Software.
3. Completed routine services on Regional Water Resource Agency equipment.
4. Recertified employees in First Aid, CPR, AED, and forklift training.
5. Assisted Transit Garage as needed to maintain proper service levels.
6. Evaluated, replaced and liquidated vehicles and equipment which had reached their life cycle and/or maintenance limits.

2018-2019 Objectives

1. Continue to implement best practices, improving efficiencies and effectiveness of operations.
2. Maintain training levels for all technicians to remain up-to-date on service and repair requirements.
3. Target maintenance of service level requirements for vehicles and equipment.
4. Maintain inventory of critical components and repetitive materials to ensure timely maintenance, repair, and availability of vehicles and equipment.
5. Assist in evaluations of equipment and vehicles for replacement to ensure cost effective operations.
6. Continue to provide service for Regional Water Resource Agency equipment and vehicles.

2018-2019 Budget

Department: 054 Garage **Division: 001 Administration** **Fund: 303 Garage**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 353,506	$ 342,633	$ 353,385	$ 387,141	10%
50001.004	Salaries Overtime	2,998	2,172	3,650	6,500	78%
50010.001	Benefits Employees Retirement	65,406	63,481	68,479	84,554	23%
50010.002	Benefits Unemployment	1,075	1,037	1,071	1,181	10%
50010.003	Benefits Clothing	2,776	2,983	2,800	2,800	0%
50010.004	Benefits Health Insurance	101,368	94,858	97,693	104,978	7%
50010.005	Benefits Life Insurance	1,628	1,626	1,429	1,564	9%
50010.006	Benefits Social Security Tax	24,360	24,113	27,313	30,114	10%
50010.007	Benefits Workers Comp Claims	10,385	9,981	10,347	11,316	9%
50010.008	Benefits Other Employee Expense	275	152	449	210	-53%
Total Personnel Services		563,778	543,037	566,616	630,358	11%
Maintenance						
50100.001	Mtc Buildings	20,496	53,803	15,555	15,624	0%
50100.009	Mtc Garage	0	0	0	1,084	100%
50100.010	Mtc Grounds	1,318	807	1,403	1,405	0%
50100.015	Mtc Misc Repairs	0	804	2,683	1,504	-44%
50100.017	Mtc Repairs - Radio Equipment	348	348	348	348	0%
50100.029	Mtc Vehicle Wash	336	272	344	396	15%
50100.032	Mtc Software	914	6,234	12,094	10,355	-14%
Total Maintenance		23,412	62,269	32,427	30,716	-5%
Supplies						
50110.002	Supplies Cleaning	3,764	4,721	5,242	5,393	3%
50110.005	Supplies Office	705	516	939	438	-53%
50110.007	Supplies Technical	12,061	11,180	3,477	6,818	96%
50110.008	Supplies Radio Replacement	1,200	1,200	1,200	1,200	0%
50121	Auto Parts	618,553	633,863	634,346	644,337	2%
50122	Dues & Subscriptions	3,144	0	0	0	0%
50124	Motor Fuel	1,347	1,246	1,600	1,400	-13%
50125	Non-Capitalized Equipment	3,418	1,097	3,089	10,992	256%
50129	Small Tools	2,672	2,629	2,528	1,202	-52%
50131	Computer Equipment	879	0	3,900	0	-100%
Total Supplies		647,743	656,451	656,321	671,780	2%
Utilities						
50140.001	Utilities OMU	4,329	4,486	4,700	4,700	0%
50140.002	Utilities Non-City	2,804	2,366	4,500	3,800	-16%
50140.003	Utilities Communications	732	750	720	804	12%
Total Utilities		7,865	7,602	9,920	9,304	-6%
Other						
50251	Insurance	3,112	4,938	5,185	4,342	-16%
50310	Safety Costs	1,112	936	2,028	1,369	-32%
50323	Training Costs	4,173	109	3,656	3,656	0%
Total Other		8,397	5,982	10,869	9,367	-14%

Department: 054 Garage **Division: 001 Administration** **Fund: 303 Garage**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.003	Capital Replacement Plan	$ 12,490	$ 12,190	$ 14,926	$ 9,019	-40%
51000.005	Capital Equipment	0	0	9,987	0	-100%
51025	Depreciation	7,930	11,268	0	0	0%
Total Capital		20,420	23,458	24,913	9,019	-64%
55000.001	Transfer To General Fund	150,000	0	0	0	0%
Total		**$ 1,421,614**	**$ 1,298,799**	**$ 1,301,066**	**$ 1,360,544**	5%

Expenditure Analysis:

Personnel: Increase in salaries, employer contribtuion rate for retirement and health insurance.

Maintenance: Decrease due to reduction in software maintenance costs.

Supplies: Increase in costs of auto parts and replacement of a welder and its hoses.

Capital: Decrease due to lower replacement plan charges and prior years purchase of a rotary lift and scan tool.

Revenue Analysis:

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

2018-2019 Budget

Department: 054 Garage **Division: 001 Administration** **Fund: 303 Garage**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40414	Garage Services	$ 1,287,112	$ 1,356,664	$ 1,297,804	$ 1,366,430	5%
41200	Auction Proceeds	851	0	0	0	0%
Total Revenue		**$ 1,287,963**	**$ 1,356,664**	**$ 1,297,804**	**$ 1,366,430**	**5%**

Department: 054 Garage **Division: 000 Non-Departmental** **Fund: 304 Fleet & Facilities Replacement**

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.

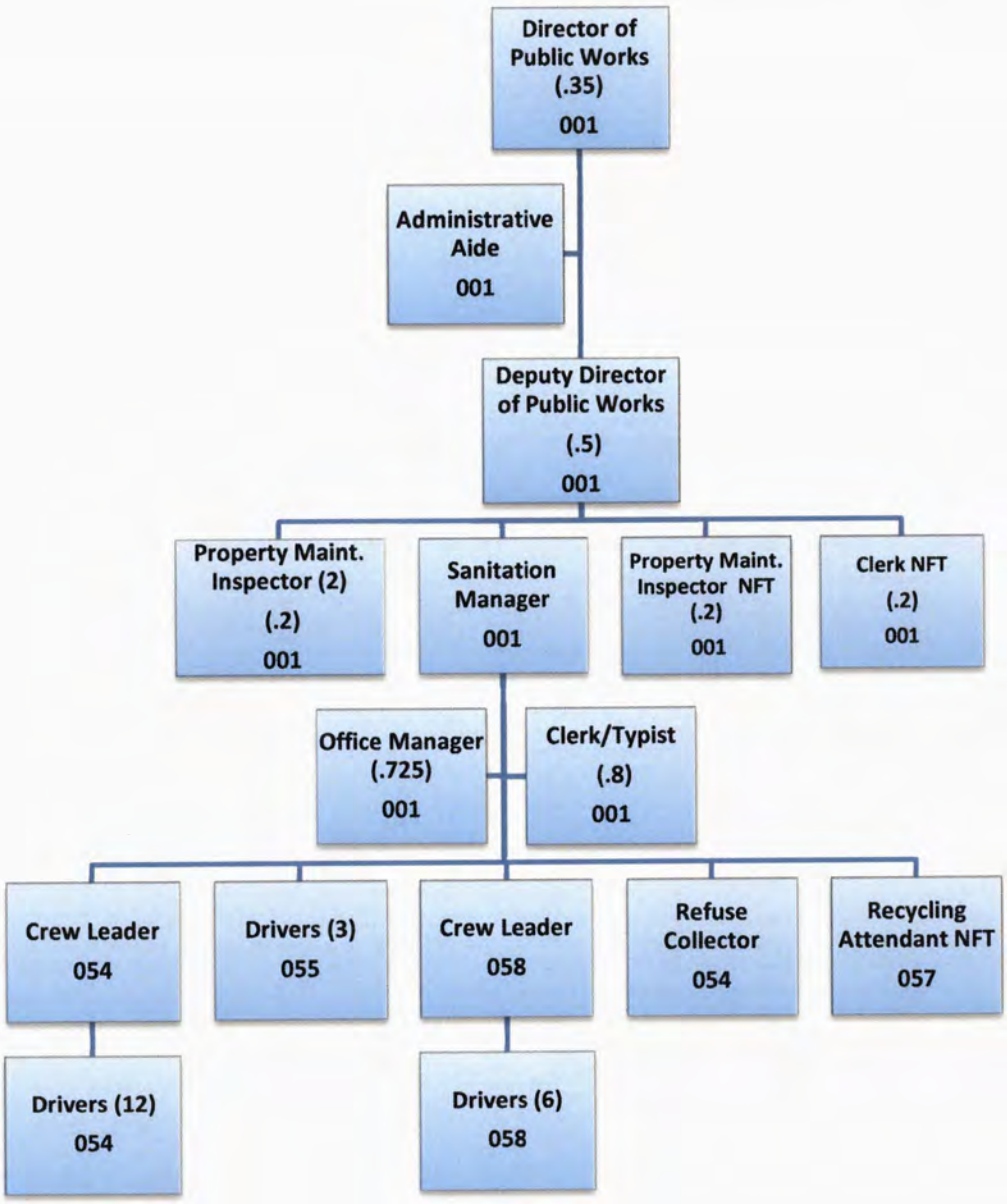
Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40170	Interest on Investments	$ 44,927	$ 41,836	$ 0	$ 0	0%
40417	Replacement Charges	2,211,276	2,631,737	3,263,989	3,141,029	-4%
41201	Sale of Capital Assets	164,854	74,479	0	0	0%
Total Revenue		**$ 2,421,058**	**$ 2,748,053**	**$ 3,263,989**	**$ 3,141,029**	-4%

Division: 001 Administration

Expense						
51000.001	Capital Buildings	$ 5,491	$ 22,324	$ 467,987	$ 486,397	4%
51000.005	Capital Equipment	0	0	233,106	543,335	133%
51000.008	Capital Land Improvements	149,571	125,455	562,182	663,220	18%
51000.015	Capital Vehicles	22,288	12,434	2,006,158	1,245,988	-38%
51025	Depreciation Expense	1,335,634	1,450,787	0	0	0%
Total Expense		**$ 1,512,984**	**$ 1,611,000**	**$ 3,269,433**	**$ 2,938,940**	**-10%**

SANITATION

401.055



DIVISIONS			001	054	055	057	058	TOTAL
FULL TIME (FT):			4.775	14	3	0	7	28.775
NON FULL TIME (NFT):			0.4	0	0	1	0	1.4
TOTALS			**5.175**	**14**	**3**	**1**	**7**	**30.175**
Structure Subject to Change FY 18-19								

DEPARTMENT: 055 Sanitation **Fund: 401 Sanitation**

Program Description

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

Performance Indicators	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2018-2019
Residential/Commercial customers (carts)	22,150	22,544	22,984	23,100
Residential/Commercial customers (dumpsters)	3,759	3,784	3,796	3,820
Residential refuse (tons)	22,585	23,523	23,550	23,800
Yard Waste (tons)	2,585	2,862	2,650	2,750
Commercial refuse (tons)	19,612	19,349	19,500	20,000
Recycled per Year from the Recycling Center (tons)	465	262	270	275
Street Sweeping (tons)	461	470	552	565

2017-2018 Accomplishments

1. Supported public programs including twelve neighborhood cleanups and free tire pickup.
2. Provided support for special events, equipment demos/displays, "Trail of Treats", Air Show, BBQ Fest, and Government Day at Friday After 5.
3. Collected 2,184,000 pounds of leaves during Leaf Season.
4. Attended school recycling programs and demos for Kids Day.
5. Provided debris clean-up after storm season.
6. Provided Recycle Center operations for the City.
7. Maintained old City landfill to Department of Waste standards and closure requirements.

2018-2019 Objectives

1. Continue to pursue State funds for litter abatement grant.
2. Continue to monitor and maintain landfill until complete closure can occur.
3. Continue cooperative efforts with Daviess County Solid Waste Management to investigate practicable improvements of waste tire removal for City.
4. Continue to cross-train personnel between the various Public Works Departments.
5. Continue providing solid waste disposal solutions in support of ongoing downtown and riverfront development projects.
6. Expand operations to cover new developments with present personnel and equipment levels.

2018-2019 Budget

Department: 055 Sanitation Summary **Fund: 401 Sanitation**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 1,170,393	$ 1,154,465	$ 1,202,308	$ 1,244,247	3%
50001.002	Salaries Non-Full Time	15,820	16,053	20,132	17,835	-11%
50001.003	Salaries Outside Agency	146,432	163,222	172,735	180,080	4%
50001.004	Salaries Overtime	55,904	45,445	85,685	88,555	3%
50010.001	Benefits Employees Retirement	221,444	225,535	251,482	286,286	14%
50010.002	Benefits Unemployment	3,720	3,717	3,994	4,053	1%
50010.003	Benefits Clothing	8,781	8,325	8,925	9,100	2%
50010.004	Benefits Health Insurance	283,985	295,331	280,344	313,096	12%
50010.005	Benefits Life Insurance	5,303	5,700	4,848	5,031	4%
50010.006	Benefits Social Security Tax	83,946	85,867	101,846	103,323	1%
50010.007	Benefits Workers Comp Claims	82,388	80,703	88,357	83,990	-5%
50010.008	Benefits Other Employee Expense	1,588	1,944	3,433	3,295	-4%
Total Personnel Services		2,079,704	2,086,308	2,224,089	2,338,891	5%
Maintenance						
50100.001	Mtc Buildings	43,754	43,373	43,775	38,960	-11%
50100.006	Mtc Dumpsters	2,125	2,990	3,000	3,000	0%
50100.010	Mtc Grounds	1,226	842	1,392	1,411	1%
50100.015	Mtc Misc Repairs	440	1,450	4,473	4,473	0%
50100.017	Mtc Repairs - Radio Equipment	2,958	2,958	2,958	2,958	0%
50100.029	Mtc Vehicle Wash	8,808	7,138	9,004	10,368	15%
50100.030	Mtc Vehicles & Equipment	527,205	565,704	580,420	605,429	4%
50100.032	Mtc Software	310	310	473	325	-31%
Total Maintenance		586,826	624,766	645,495	666,924	3%
Supplies						
50110.002	Supplies Cleaning	3,783	2,863	5,749	6,044	5%
50110.005	Supplies Office	998	1,277	2,055	2,063	0%
50110.007	Supplies Technical	6,052	6,239	9,411	12,295	31%
50110.008	Supplies Radio Replacement	10,200	10,200	10,200	10,200	0%
50122	Dues & Subscriptions	686	482	686	710	3%
50123	Leased Dumpsters	24,235	34,896	26,500	31,800	20%
50124	Motor Fuel	152,066	160,388	187,700	208,000	11%
50125	Non-Capitalized Equipment	30,279	59,818	71,427	154,290	116%
50127	Postage	5,915	5,734	6,482	5,092	-21%
50129	Small Tools	1,845	2,205	3,929	4,361	11%
50131	Computer Equipment	3,290	842	0	750	100%
Total Supplies		239,349	284,943	324,139	435,605	34%
Utilities						
50140.001	Utilities OMU	3,747	3,945	4,400	4,900	11%
50140.002	Utilities Non-City	1,883	2,068	2,900	2,500	-14%
50140.003	Utilities Communications	1,795	2,465	2,472	2,592	5%
Total Utilities		7,425	8,477	9,772	9,992	2%

2018-2019 Budget

Department: 055 Sanitation Summary **Fund: 401 Sanitation**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50200	Advertising	$ 5,398	$ 8,056	$ 10,251	$ 8,465	-17%
50222	Contractual Services	226,421	240,552	298,600	328,600	10%
50250	Indirect Costs - City	450,000	460,000	460,000	485,000	5%
50251	Insurance	52,295	55,818	54,921	63,361	15%
50265	Landfill Closure Cost	3,950	4,864	20,329	35,329	74%
50272	Trash & Debris Removal	0	16,224	35,000	35,000	0%
50280	Billing Expenses	97,778	118,174	112,800	117,804	4%
50290	Professional/Technical Services	2,443	2,497	3,296	3,400	3%
50310	Safety Costs	10,229	6,017	9,308	9,674	4%
50322	Tipping Fees	1,340,078	1,617,160	1,680,745	1,704,342	1%
50323	Training Costs	1,653	205	850	1,991	134%
50325	Travel	34	610	148	1,184	700%
50350	Bad Debt Expense	5,414	(731)	0	0	0%
Total Other		2,195,693	2,529,445	2,686,248	2,794,150	4%
Capital						
51000.003	Capital Replacement Plan	20,424	19,539	23,408	16,217	-31%
51000.005	Capital Equipment	0	0	0	348,392	100%
51000.015	Capital Vehicles	5,180	28,375	1,147,000	749,771	-35%
51025	Depreciation Expense	743,999	754,892	0	0	0%
Total Capital		769,603	802,806	1,170,408	1,114,380	-5%
Total		**$ 5,878,601**	**$ 6,336,745**	**$ 7,060,151**	**$ 7,359,942**	**4%**

2018-2019 Budget

Department: 055 Sanitation **Division: 001 Administration** **Fund: 401 Sanitation**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 290,542	$ 269,204	$ 278,456	$ 261,023	-6%
50001.002	Salaries Non-Full Time	931	1,310	2,917	3,210	10%
50001.003	Salaries Outside Agency	3,632	17,317	1,512	3,337	121%
50001.004	Salaries Overtime	6,337	8,036	6,200	7,200	16%
50010.001	Benefits Employees Retirement	49,299	51,299	54,559	57,614	6%
50010.002	Benefits Unemployment	895	855	862	814	-6%
50010.003	Benefits Clothing	1,363	295	525	525	0%
50010.004	Benefits Health Insurance	39,493	50,224	50,964	71,668	41%
50010.005	Benefits Life Insurance	1,327	1,305	1,103	1,039	-6%
50010.006	Benefits Social Security Tax	20,591	19,959	21,984	20,765	-6%
50010.007	Benefits Workers Comp Claims	10,781	8,582	8,809	7,366	-16%
50010.008	Benefits Other Employee Expense	1,588	1,944	3,433	3,295	-4%
Total Personnel Services		426,779	430,331	431,324	437,856	2%
Maintenance						
50100.001	Mtc Buildings	43,754	43,373	43,775	38,960	-11%
50100.010	Mtc Grounds	1,226	842	1,392	1,411	1%
50100.015	Mtc Misc Repairs	440	1,450	4,473	4,473	0%
50100.017	Mtc Repairs - Radio Equipment	609	609	609	609	0%
50100.029	Mtc Vehicle Wash	116	94	119	137	15%
50100.030	Mtc Vehicles & Equipment	2,947	3,247	2,919	3,102	6%
50100.032	Mtc Software	310	310	473	325	-31%
Total Maintenance		49,402	49,926	53,760	49,017	-9%
Supplies						
50110.002	Supplies Cleaning	1,320	2,120	2,479	2,479	0%
50110.005	Supplies Office	998	1,277	2,055	2,063	0%
50110.007	Supplies Technical	954	952	1,186	1,790	51%
50110.008	Supplies Radio Replacement	2,100	2,100	2,100	2,100	0%
50122	Dues & Subscriptions	686	482	686	710	3%
50124	Motor Fuel	2,929	2,511	3,200	3,200	0%
50125	Non-Capitalized Equipment	645	158	437	437	0%
50127	Postage	133	484	1,232	1,232	0%
50129	Small Tools	376	121	225	225	0%
50131	Computer Equipment	3,290	842	0	750	100%
Total Supplies		13,432	11,048	13,600	14,986	10%
Utilities						
50140.001	Utilities OMU	3,747	3,945	4,400	4,900	11%
50140.002	Utilities Non-City	1,883	2,068	2,900	2,500	-14%
50140.003	Utilities Communications	761	1,315	1,284	1,224	-5%
Total Utilities		6,391	7,327	8,584	8,624	0%

Department: 055 Sanitation **Division: 001 Administration** **Fund: 401 Sanitation**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50200	Advertising	$ 1,630	$ 1,875	$ 2,580	$ 2,680	4%
50250	Indirect Costs - City	450,000	460,000	460,000	485,000	5%
50251	Insurance	6,222	6,424	6,631	6,619	0%
50280	Billing Expenses	97,778	118,174	112,800	117,804	4%
50290	Professional/Technical Services	1,547	1,541	1,938	1,960	1%
50310	Safety Costs	5,223	3,396	4,597	4,672	2%
50323	Training Costs	1,653	205	850	1,991	134%
50325	Travel	34	610	148	1,184	700%
50350	Bad Debt Expense	5,414	(731)	0	0	0%
Total Other		569,501	591,494	589,544	621,910	5%
Capital						
51000.003	Capital Replacement Plan	20,424	19,539	23,408	16,217	-31%
51000.005	Capital Equipment	15	0	0	0	0%
51025	Depreciation Expense	33,043	30,345	0	0	0%
Total Capital		53,482	49,884	23,408	16,217	-31%
Total		**$ 1,118,986**	**$ 1,140,010**	**$ 1,120,220**	**$ 1,148,610**	3%

Expenditure Analysis:

Maintenance: Decrease in building maintenance projects.

Supplies: Increase due to need for additional technical supplies and timing of computer replacements.

Other: Increase in Indirect Costs for City support services and charge for sanitation billing services.

Capital: Decrease due to lower replacement plan charges.

Revenue Analysis:

No revenue generated by this division.

2018-2019 Budget

Department: 055 Sanitation **Division: 054 Toters** **Fund: 401 Sanitation**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 488,619	$ 502,668	$ 548,371	$ 584,021	7%
50001.004	Salaries Overtime	14,533	7,048	19,650	16,620	-15%
50010.001	Benefits Employees Retirement	85,061	96,270	108,365	129,018	19%
50010.002	Benefits Unemployment	1,505	1,557	1,695	1,802	6%
50010.003	Benefits Clothing	4,550	4,895	4,900	4,900	0%
50010.004	Benefits Health Insurance	148,090	147,127	142,380	142,992	0%
50010.005	Benefits Life Insurance	2,401	2,667	2,220	2,368	7%
50010.006	Benefits Social Security Tax	33,857	36,057	43,222	45,949	6%
50010.007	Benefits Workers Comp Claims	39,673	39,296	43,052	42,645	-1%
Total Personnel Services		818,288	837,585	913,855	970,315	6%
Maintenance						
50100.017	Mtc Repairs - Radio Equipment	1,218	1,218	1,218	1,218	0%
50100.029	Mtc Vehicle Wash	5,515	4,475	5,637	6,491	15%
50100.030	Mtc Vehicles & Equipment	246,623	249,533	257,763	262,996	2%
Total Maintenance		253,356	255,226	264,618	270,705	2%
Supplies						
50110.002	Supplies Cleaning	586	215	682	682	0%
50110.007	Supplies Technical	3,353	2,994	4,891	5,602	15%
50110.008	Supplies Radio Replacement	4,200	4,200	4,200	4,200	0%
50124	Motor Fuel	71,168	78,095	90,000	98,000	9%
50125	Non-Capitalized Equipment	29,634	59,660	70,990	153,853	117%
50127	Postage	5,782	3,250	3,250	1,860	-43%
50129	Small Tools	50	288	425	425	0%
Total Supplies		114,773	148,701	174,438	264,622	52%
Utilities						
50140.003	Utilities Communications	343	376	396	456	15%
Total Utilities		343	376	396	456	15%
Other						
50200	Advertising	2,809	4,139	5,243	2,835	-46%
50251	Insurance	24,695	23,727	25,034	28,045	12%
50310	Safety Costs	2,715	988	1,882	1,882	0%
50322	Tipping Fees	705,404	872,627	916,330	923,830	1%
Total Other		735,623	901,481	948,489	956,592	1%

Department: 055 Sanitation **Division: 054 Toters** **Fund: 401 Sanitation**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.015	Capital Vehicles	$ 181,427	$ 16,077	$ 862,000	$ 501,771	-42%
51025	Depreciation Expense	416,650	430,994	0	0	0%
Total Capital		598,077	447,072	862,000	501,771	-42%
Total		**$ 2,520,460**	**$ 2,590,441**	**$ 3,163,796**	**$ 2,964,461**	-6%

Expenditure Analysis:

Personnel: Increase in salaries and employer contribution rate for retirement.
Supplies: Increase for additional mobile cart replacements.
Other: Increase based on higher tipping fee rates.
Capital: Decrease due to lower replacement plan charges.

Revenue Analysis:

Projected $4,994,044 revenue.

2018-2019 Budget

Department: 055 Sanitation **Division: 055 Dumpsters** **Fund: 401 Sanitation**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 146,187	$ 123,821	$ 114,667	$ 120,950	5%
50001.004	Salaries Overtime	10,608	8,188	14,635	14,635	0%
50010.001	Benefits Employees Retirement	41,119	24,862	24,800	29,124	17%
50010.002	Benefits Unemployment	468	404	388	407	5%
50010.003	Benefits Clothing	1,031	1,038	1,050	1,050	0%
50010.004	Benefits Health Insurance	21,191	18,583	17,892	26,328	47%
50010.005	Benefits Life Insurance	588	540	469	494	5%
50010.006	Benefits Social Security Tax	10,864	9,600	9,892	10,372	5%
50010.007	Benefits Workers Comp Claims	10,475	10,253	9,853	9,627	-2%
Total Personnel Services		242,531	197,290	193,646	212,987	10%
Maintenance						
50100.006	Mtc Dumpsters	2,125	2,990	3,000	3,000	0%
50100.017	Mtc Repairs - Radio Equipment	522	522	522	522	0%
50100.029	Mtc Vehicle Wash	2,635	2,130	2,693	3,101	15%
50100.030	Mtc Vehicles & Equipment	153,831	166,784	169,643	180,037	6%
Total Maintenance		159,113	172,426	175,858	186,660	6%
Supplies						
50110.002	Supplies Cleaning	280	10	430	448	4%
50110.007	Supplies Technical	489	612	1,153	1,336	16%
50110.008	Supplies Radio Replacement	1,800	1,800	1,800	1,800	0%
50123	Leased Dumpsters	24,235	34,896	26,500	31,800	20%
50124	Motor Fuel	42,642	43,863	50,000	58,000	16%
50129	Small Tools	27	202	230	282	23%
Total Supplies		69,473	81,383	80,113	93,666	17%
Other						
50251	Insurance	12,929	17,987	15,032	18,884	26%
50310	Safety Costs	535	168	469	564	20%
50322	Tipping Fees	531,637	621,222	625,815	633,315	1%
Total Other		545,100	639,377	641,316	652,763	2%

Department: 055 Sanitation **Division: 055 Dumpsters** **Fund: 401 Sanitation**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.015	Capital Vehicles	$ (176,247)	$ 12,297	$ 285,000	$ 248,000	-13%
51025	Depreciation Expense	136,716	192,202	0	0	0%
Total Capital		(39,531)	204,500	285,000	248,000	-13%
Total		**$ 976,686**	**$ 1,294,976**	**$ 1,375,933**	**$ 1,394,076**	**1%**

Expenditure Analysis:

Personnel: Increase in salaries, employer contribution rate for retirement and health insurance.
Maintenance: Increase in vehicle & equipment maintenance costs.
Supplies: Increase in the cost of dumpsters and motor fuel based upon prior year actuals.
Other: Increased insurance costs and tipping fees rates.
Capital: Decrease in capital vehicles being purchased.

Revenue Analysis:

Projected $2,280,000 revenue.

2018-2019 Budget

Department: 055 Sanitation **Division: 056 Landfill** **Fund: 401 Sanitation**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 3,192	$ 2,594	$ 0	$ 0	0%
50001.004	Salaries Overtime	1,092	1,903	3,500	3,500	0%
50010.001	Benefits Employees Retirement	730	849	671	752	12%
50010.002	Benefits Unemployment	13	14	11	11	0%
50010.006	Benefits Social Security Tax	286	317	268	268	0%
50010.007	Benefits Workers Comp Claims	141	346	267	249	-7%
Total Personnel Services		5,454	6,022	4,717	4,780	1%
Other						
50265	Landfill Closure Cost	3,950	4,864	20,329	35,329	74%
50290	Professional/Technical Services	896	956	1,358	1,440	6%
Total Other		4,846	5,820	21,687	36,769	70%
Capital						
51025	Depreciation Expense	1,897	1,897	0	0	0%
Total Capital		1,897	1,897	0	0	0%
Total		**$ 12,197**	**$ 13,739**	**$ 26,404**	**$ 41,549**	**57%**

Expenditure Analysis:

Other: Increase in budget for landfill closure cost based on work planned.

Revenue Analysis:

No revenue generated by this division.

2018-2019 Budget

Department: 055 Sanitation **Division: 057 Recycling** **Fund: 401 Sanitation**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 5,293	$ 4,770	$ 0	$ 0	0%
50001.002	Salaries Non-Full Time	14,889	14,744	17,215	14,625	-15%
50001.004	Salaries Overtime	1,289	2,071	1,500	3,000	100%
50010.001	Benefits Employees Retirement	1,111	1,280	288	644	124%
50010.002	Benefits Unemployment	64	65	56	53	-5%
50010.003	Benefits Clothing	0	0	0	175	100%
50010.006	Benefits Social Security Tax	1,581	1,597	1,432	1,348	-6%
50010.007	Benefits Workers Comp Claims	1,482	1,644	1,426	1,251	-12%
Total Personnel Services		25,709	26,170	21,917	21,096	-4%
Supplies						
50110.002	Supplies Cleaning	0	0	44	298	577%
50129	Small Tools	40	24	91	128	41%
Total Supplies		40	24	135	426	216%
Utilities						
50140.003	Utilities Communications	346	397	396	456	15%
Total Utilities		346	397	396	456	15%
Other						
50200	Advertising	95	1,068	800	800	0%
50310	Safety Costs	0	11	72	188	161%
Total Other		95	1,078	872	988	13%
Capital						
51025	Depreciation Expense	9,108	9,108	0	0	0%
Total Capital		9,108	9,108	0	0	0%
Total		**$ 35,298**	**$ 36,777**	**$ 23,320**	**$ 22,966**	**-2%**

Revenue Analysis:
Projected $6,500 in recycling revenue.

2018-2019 Budget

Department: 055 Sanitation **Division: 058 Leaf/Waste Collection** **Fund: 401 Sanitation**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 230,778	$ 248,416	$ 260,814	$ 278,253	7%
50001.003	Salaries Outside Agency	106,435	119,401	127,480	133,000	4%
50001.004	Salaries Overtime	14,052	6,685	28,000	30,000	7%
50010.001	Benefits Employees Retirement	41,756	48,264	55,778	66,213	19%
50010.002	Benefits Unemployment	733	780	872	925	6%
50010.003	Benefits Clothing	1,837	2,097	2,450	2,450	0%
50010.004	Benefits Health Insurance	75,211	79,397	69,108	72,108	4%
50010.005	Benefits Life Insurance	987	1,188	1,056	1,130	7%
50010.006	Benefits Social Security Tax	15,846	17,354	22,247	23,581	6%
50010.007	Benefits Workers Comp Claims	19,977	19,739	22,160	21,886	-1%
Total Personnel Services		507,612	543,322	589,965	629,546	7%
Maintenance						
50100.017	Mtc Repairs - Radio Equipment	609	609	609	609	0%
50100.029	Mtc Vehicle Wash	542	439	555	639	15%
50100.030	Mtc Vehicles & Equipment	120,514	142,273	144,519	153,368	6%
Total Maintenance		121,665	143,321	145,683	154,616	6%
Supplies						
50110.002	Supplies Cleaning	350	100	528	551	4%
50110.007	Supplies Technical	1,213	1,576	2,034	3,420	68%
50110.008	Supplies Radio Replacement	2,100	2,100	2,100	2,100	0%
50124	Motor Fuel	33,469	33,746	42,000	46,000	10%
50127	Postage	0	2,000	2,000	2,000	0%
50129	Small Tools	1,307	1,479	2,826	2,907	3%
Total Supplies		38,439	41,001	51,488	56,978	11%
Utilities						
50140.003	Utilities Communications	344	376	396	456	15%
Total Utilities		344	376	396	456	15%
Other						
50200	Advertising	865	974	1,628	2,150	32%
50222	Contractual Services	0	0	15,000	15,000	0%
50251	Insurance	8,005	7,679	8,224	9,813	19%
50310	Safety Costs	1,757	1,454	2,288	2,368	3%
50322	Tipping Fees	73,353	100,385	107,300	114,547	7%
Total Other		83,980	110,492	134,440	143,878	7%

2018-2019 Budget

Department: 055 Sanitation **Division: 058 Leaf/Waste Collection** **Fund: 401 Sanitation**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.005	Capital Equipment	$ 1,012	$ 0	$ 0	$ 348,392	100%
51025	Depreciation Expense	129,590	73,350	0	0	0%
Total Capital		130,603	73,350	0	348,392	100%
Total		**$ 882,644**	**$ 911,863**	**$ 921,972**	**$ 1,333,866**	**45%**

Expenditure Analysis:

Personnel: Increase in salaries, employer contribtuion rate for retirement and health insurance.
Maintenance: Increase in vehicle & equipment maintenance costs.
Supplies: Increase in motor fuel budget based upon prior year actuals.
Other: Increased insurance costs and tipping fees rates.
Capital: Increase in capital equipment for the purchase of four leaf machines and two pumps.

Revenue Analysis:

No revenue generated by this division.

2018-2019 Budget

Department: 055 Sanitation **Division: 059 Street Sweeping** **Fund: 401 Sanitation**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 5,782	$ 2,991	$ 0	$ 0	0%
50001.003	Salaries Outside Agency	36,366	26,505	43,743	43,743	0%
50001.004	Salaries Overtime	7,994	11,514	12,200	13,600	11%
50010.001	Benefits Employees Retirement	2,368	2,712	7,021	2,921	-58%
50010.002	Benefits Unemployment	42	44	110	41	-63%
50010.006	Benefits Social Security Tax	920	982	2,801	1,040	-63%
50010.007	Benefits Workers Comp Claims	1,727	842	2,790	966	-65%
Total Personnel Services		55,198	45,588	68,665	62,311	-9%
Maintenance						
50100.030	Mtc Vehicles & Equipment	3,290	3,867	5,576	5,926	6%
Total Maintenance		3,290	3,867	5,576	5,926	6%
Supplies						
50110.002	Supplies Cleaning	1,246	418	1,586	1,586	0%
50110.007	Supplies Technical	43	105	147	147	0%
50124	Motor Fuel	1,857	2,173	2,500	2,800	12%
50129	Small Tools	45	90	132	394	198%
Total Supplies		3,192	2,786	4,365	4,927	13%
Other						
50222	Contractual Services	226,421	240,552	283,600	313,600	11%
50251	Insurance	444	0	0	0	0%
50272	Trash & Debris Removal	0	16,224	35,000	35,000	0%
50322	Tipping Fees	29,684	22,927	31,300	32,650	4%
Total Other		256,549	279,703	349,900	381,250	9%
Capital						
51025	Depreciation Expense	16,996	16,996	0	0	0%
Total Capital		16,996	16,996	0	0	0%
Total		**$ 335,225**	**$ 348,939**	**$ 428,506**	**$ 454,414**	**6%**

Expenditure Analysis:

Personnel: Decrease in benefit costs due to outside agency services used instead of full time salaries.

Other: Increase in street sweeping cost and addition of another Tox Away Day.

Revenue Analysis:

Projected $26,900 revenue.

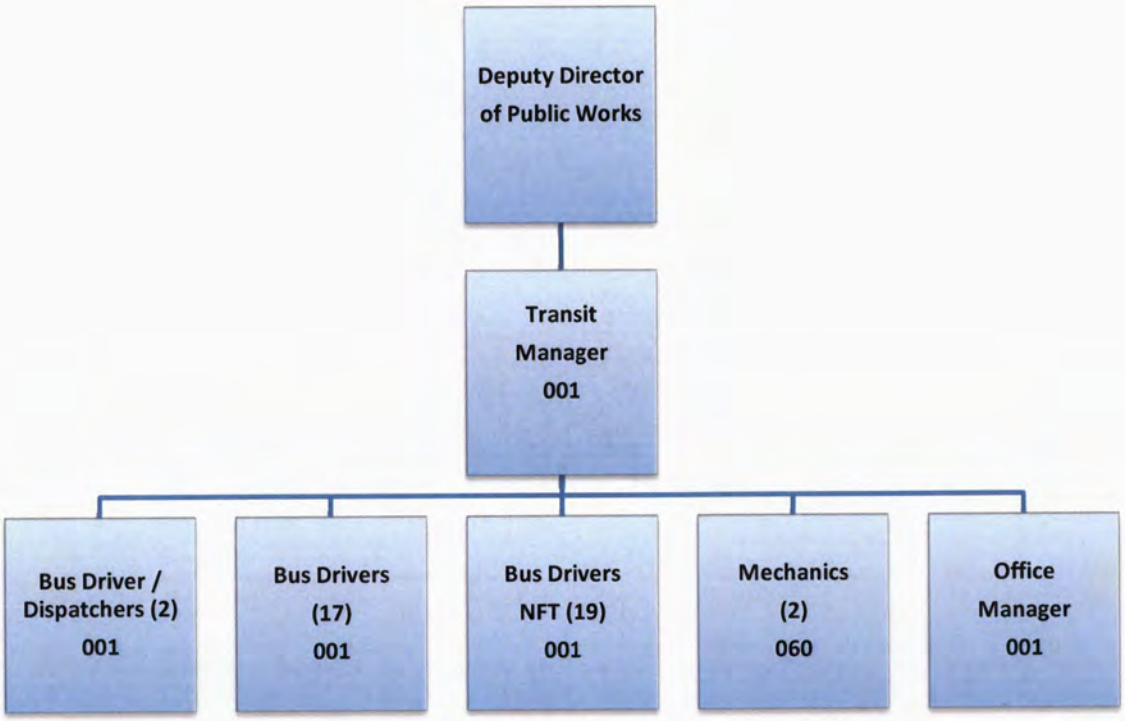
2018-2019 Budget

Department: 055 Sanitation **Division: All** **Fund: 401 Sanitation**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40431	Dumpster Service	$ 2,361,228	$ 2,383,578	$ 2,244,000	$ 2,280,000	2%
40434	Grass Stickers	469	429	469	469	0%
40124	Litter Abatement Funding	26,960	27,227	26,900	26,900	0%
41060	Miscellaneous Revenue	9,621	10,594	9,120	9,120	0%
40433	Mobile Carts	110	220	110	110	0%
40436	Recycling	7,247	7,564	5,900	6,500	10%
41201	Sale of Capital Assets	225,337	95,025	0	135,000	100%
40432	Special Load Service	12,464	15,105	12,375	12,375	0%
40430	Toter Service	4,961,622	5,017,093	4,980,840	4,980,840	0%
40435	Trash Bags	283	493	250	250	0%
Total Revenue		**$ 7,605,340**	**$ 7,557,327**	**$ 7,279,964**	**$ 7,451,564**	**2%**

TRANSIT

402.057



DIVISIONS	001	060	TOTAL
FULL TIME (FT):	21	2	23
NON FULL TIME (NFT):	19	0	19
TOTALS	**40**	**2**	**42**
Structure Subject to Change FY 18-19			

DEPARTMENT: 057 Transit **Fund: 402 Transit**

Function

This Department provides public transportation to the Owensboro Community. Transit operates eight bus routes on a Monday to Saturday schedule as well as a trolley route servicing the downtown area and special events. Transit contracts services with GRITS to provide para-transit services to the community.

	Actual 2015-2016	Actual 2016-2017	Projected 2017-2018	Estimated 2018-2019
Effectiveness Measures				
Number of bus riders	269,748	260,000	246,000	250,000
Number of trolley riders	24,685	21,532	17,762	17,900
Number of paratransit riders	17,227	17,600	17,800	18,000
Efficiency Measures				
Average cost per rider per trip	$3.29	$3.85	$3.21	$3.45
General Fund subsidy percentage	44%	44%	36%	37%

2017-2018 Accomplishments

1. Received grant award for the purchase of two new buses through Section 5339 competitive grant funds.
2. Enhanced training for new and existing drivers.
3. New Gillig bus ordered and received.
4. Purchased six new bus shelters. Focused efforts to install bus shelters on various routes with high volume for improved route service.
5. Cross-trained other Public Works employees for Transit operations.
6. Completed FTA's Triennial Review.

2018-2019 Objectives

1. Monitor grant opportunities as they come available for the improvement of Transit operations.
2. Continue our outreach program to bus patrons by utilizing the mobile apps, text message program, visiting schools and organizations.
3. Raise the level of service by promoting utilization of services, schedule enhancements and route streamlining.
4. Purchase and install benches and bus shelters to improve route service.
5. Service, security, and safety enhancements at Transit related to patrons and property.
6. Route expansion to serve Gateway Commons/Highway 54 area.

2018-2019 Budget

Department: 057 Transit Summary **Fund: 402 Transit**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 713,144	$ 735,899	$ 779,099	$ 853,414	10%
50001.002	Salaries Non-Full Time	167,244	99,016	103,794	125,658	21%
50001.003	Salaries Outside Agency	1,727	4,435	0	0	0%
50001.004	Salaries Overtime	45,517	81,236	46,000	72,775	58%
50001.005	Salaries Retirement Contingency	0	0	11,264	0	-100%
50010.001	Benefits Employees Retirement	137,809	155,209	159,745	200,648	26%
50010.002	Benefits Unemployment	2,729	2,701	2,791	3,156	13%
50010.003	Benefits Clothing	11,554	8,016	12,350	13,050	6%
50010.004	Benefits Health Insurance	250,108	240,938	276,720	247,068	-11%
50010.005	Benefits Life Insurance	3,134	3,456	3,166	3,497	10%
50010.006	Benefits Social Security Tax	61,182	61,664	71,175	80,466	13%
50010.007	Benefits Workers Comp Claims	29,161	29,023	30,113	60,808	102%
50010.008	Benefits Other Employee Expense	1,179	1,234	1,025	862	-16%
Total Personnel Services		1,424,487	1,422,827	1,497,242	1,661,402	11%
Maintenance						
50100.001	Mtc Buildings	44,751	44,302	39,887	41,945	5%
50100.010	Mtc Grounds	6,814	6,821	7,440	7,702	4%
50100.015	Mtc Misc Repairs	233,101	131,655	264,183	269,715	2%
50100.017	Mtc Repairs - Radio Equipment	1,131	0	0	0	0%
50100.030	Mtc Vehicles & Equipment	2,437	0	0	0	0%
50100.032	Mtc Software	442	3,737	7,575	8,892	17%
Total Maintenance		288,676	186,515	319,085	328,254	3%
Supplies						
50110.002	Supplies Cleaning	6,323	6,575	8,661	5,466	-37%
50110.005	Supplies Office	1,276	1,164	1,191	1,141	-4%
50110.007	Supplies Technical	3,511	2,346	3,610	4,153	15%
50121	Auto Parts	0	134,490	610	0	-100%
50122	Dues & Subscriptions	3,272	2,892	3,330	1,830	-45%
50124	Motor Fuel	177,025	185,523	278,000	278,000	0%
50125	Non-Capitalized Equipment	13,563	657	7,663	2,669	-65%
50127	Postage	191	159	256	256	0%
50129	Small Tools	289	1,882	4,330	2,696	-38%
50131	Computer Equipment	3,278	0	2,100	1,500	-29%
50132	Computer Software	0	675	2,031	2,031	0%
Total Supplies		208,728	336,364	311,782	299,742	-4%
Utilities						
50140.001	Utilities OMU	11,262	12,119	13,400	14,400	7%
50140.002	Utilities Non-City	5,829	5,966	7,800	7,800	0%
50140.003	Utilities Communications	7,202	3,368	1,812	1,850	2%
Total Utilities		24,293	21,452	23,012	24,050	5%

2018-2019 Budget

Department: 057 Transit Summary — Fund: 402 Transit

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50200	Advertising	$ 921	$ 570	$ 1,700	$ 1,350	-21%
50222	Contractual Services	5,580	7,560	8,380	13,009	55%
50250	Indirect Costs - City	52,000	52,000	52,000	52,000	0%
50251	Insurance	53,950	51,420	54,616	61,357	12%
50290	Professional/Technical Services	18,000	18,000	18,000	18,000	0%
50310	Safety Costs	5,085	15,445	18,358	18,960	3%
50323	Training Costs	1,538	2,789	4,630	3,063	-34%
50324	Transportation Costs	90,000	90,000	90,000	90,000	0%
50325	Travel	0	0	2,362	1,240	-48%
Total Other		227,075	237,783	250,046	258,979	4%
Capital						
51000.001	Capital Buildings	0	0	20,721	0	-100%
51000.005	Capital Equipment	7,798	(9,233)	68,750	68,750	0%
51000.008	Capital Land Improvements	7,798	0	25,000	25,000	0%
51025	Depreciation Expense	273,407	259,127	0	0	0%
Total Capital		289,002	249,894	114,471	93,750	-18%
Total		**$ 2,462,261**	**$ 2,454,836**	**$ 2,515,638**	**$ 2,666,177**	**6%**

2018-2019 Budget

Department: 057 Transit **Division: 001 Administration** **Fund: 402 Transit**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 647,010	$ 659,346	$ 703,824	$ 768,906	9%
50001.002	Salaries Non-Full Time	167,244	99,016	103,794	125,658	21%
50001.003	Salaries Outside Agency	1,727	4,435	0	0	0%
50001.004	Salaries Overtime	40,985	76,643	40,000	66,625	67%
50001.005	Salaries Retirement Contingency	0	0	11,264	0	-100%
50010.001	Benefits Employees Retirement	126,032	140,410	143,869	181,175	26%
50010.002	Benefits Unemployment	2,522	2,464	2,543	2,884	13%
50010.003	Benefits Clothing	10,806	7,508	11,650	12,350	6%
50010.004	Benefits Health Insurance	227,908	213,302	249,720	218,940	-12%
50010.005	Benefits Life Insurance	2,849	3,098	2,858	3,151	10%
50010.006	Benefits Social Security Tax	56,743	56,442	64,843	73,531	13%
50010.007	Benefits Workers Comp Claims	26,925	26,721	27,704	58,823	112%
50010.008	Benefits Other Employee Expense	1,179	1,234	1,025	862	-16%
Total Personnel Services		1,311,930	1,290,618	1,363,094	1,512,905	11%
Maintenance						
50100.015	Mtc Misc Repairs	705	717	737	737	0%
50100.032	Mtc Software	0	3,102	6,400	7,975	25%
Total Maintenance		705	3,819	7,137	8,712	22%
Supplies						
50110.002	Supplies Cleaning	2,714	1,872	1,825	1,825	0%
50110.005	Supplies Office	1,276	1,164	1,191	1,141	-4%
50110.007	Supplies Technical	1,086	1,439	2,000	1,800	-10%
50122	Dues & Subscriptions	3,272	2,892	3,330	1,830	-45%
50124	Motor Fuel	177,025	185,523	278,000	278,000	0%
50125	Non-Capitalized Equipment	0	0	400	1,400	250%
50127	Postage	191	159	256	256	0%
50131	Computer Equipment	3,278	0	2,100	1,500	-29%
Total Supplies		188,843	193,051	289,102	287,752	0%
Utilities						
50140.001	Utilities OMU	3,594	4,104	4,400	4,400	0%
50140.002	Utilities Non-City	921	943	1,300	1,300	0%
50140.003	Utilities Communications	7,202	3,368	1,812	1,850	2%
Total Utilities		11,717	8,415	7,512	7,550	1%

Department: 057 Transit **Division: 001 Administration** **Fund: 402 Transit**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Other						
50200	Advertising	$ 921	$ 570	$ 1,700	$ 1,350	-21%
50250	Indirect Costs - City	52,000	52,000	52,000	52,000	0%
50251	Insurance	53,950	51,420	54,616	61,357	12%
50310	Safety Costs	4,474	11,043	15,466	15,610	1%
50323	Training Costs	1,538	2,789	4,630	3,063	-34%
50325	Travel	0	0	2,362	1,240	-48%
Total Other		112,884	117,821	130,774	134,620	3%
Capital						
51000.005	Capital Equipment	0	(9,233)	0	0	0%
51025	Depreciation Expense	46,673	57,444	0	0	0%
Total Capital		46,673	48,211	0	0	0%
Total		**$ 1,672,752**	**$ 1,661,933**	**$ 1,797,619**	**$ 1,951,539**	**9%**

Expenditure Analysis:

Personnel: Increase in salaries, employer contribution rate for retirement and workers compensation offset by no retirement contingency and lower health insurance.

Maintenance: Increase due to additional software maintenance cost.

Other: Increase in insurance costs.

Revenue Analysis:

Projected $912,770 FTA grant and $126,000 in miscellaneous revenue.

2018-2019 Budget

Department: 057 Transit **Division: 060 Capital** **Fund: 402 Transit**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Personnel Services						
50001.001	Salaries Full Time	$ 66,135	$ 76,553	$ 75,275	$ 84,508	12%
50001.004	Salaries Overtime	4,532	4,594	6,000	6,150	2%
50010.001	Benefits Employees Retirement	11,777	14,799	15,876	19,473	23%
50010.002	Benefits Unemployment	207	238	248	272	10%
50010.003	Benefits Clothing	748	508	700	700	0%
50010.004	Benefits Health Insurance	22,200	27,636	27,000	28,128	4%
50010.005	Benefits Life Insurance	285	358	308	346	12%
50010.006	Benefits Social Security Tax	4,439	5,222	6,332	6,935	10%
50010.007	Benefits Workers Comp Claims	2,236	2,302	2,409	1,985	-18%
Total Personnel Services		112,557	132,209	134,148	148,497	11%
Maintenance						
50100.001	Mtc Buildings	44,751	44,302	39,887	41,945	5%
50100.010	Mtc Grounds	6,814	6,821	7,440	7,702	4%
50100.015	Mtc Misc Repairs	232,397	130,938	263,446	268,978	2%
50100.017	Mtc Repairs - Radio Equipment	1,131	0	0	0	0%
50100.032	Mtc Software	442	635	1,175	917	-22%
Total Maintenance		285,535	182,697	311,948	319,542	2%
Supplies						
50110.002	Supplies Cleaning	3,609	4,703	6,836	3,641	-47%
50110.007	Supplies Technical	2,425	907	1,610	2,353	46%
50125	Non-Capitalized Equipment	0	657	7,263	1,269	-83%
50129	Small Tools	289	1,882	4,330	2,696	-38%
50132	Computer Software	0	675	2,031	2,031	0%
Total Supplies		6,322	8,823	22,070	11,990	-46%
Utilities						
50140.001	Utilities OMU	7,668	8,015	9,000	10,000	11%
50140.002	Utilities Non-City	4,908	5,023	6,500	6,500	0%
Total Utilities		12,576	13,037	15,500	16,500	6%
Other						
50222	Contractual Services	5,580	7,560	8,380	13,009	55%
50310	Safety Costs	610	4,402	2,892	3,350	16%
50324	Transportation Costs	90,000	90,000	90,000	90,000	0%
Total Other		96,190	101,962	101,272	106,359	5%

Department: 057 Transit **Division: 060 Capital** **Fund: 402 Transit**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Capital						
51000.001	Capital Buildings	$ 0	$ 0	$ 20,721	$ 0	-100%
51000.005	Capital Equipment	7,798	0	68,750	68,750	0%
51000.008	Capital Land Improvements	0	0	25,000	25,000	0%
51025	Depreciation Expense	226,734	201,684	0	0	0%
Total Capital		234,531	201,684	114,471	93,750	-18%
Total		**$ 747,712**	**$ 640,413**	**$ 699,409**	**$ 696,638**	**0%**

Expenditure Analysis:

Personnel: Increase in salaries, employer contribution rate for retirement and health insurance.

Supplies: Decrease in cleaning supplies and small tools needed.

Other: Increase in facility and bus shelters cleaning costs.

Capital: Decrease due to no capital building purchases budgeted for 2018-19. Roof and bus wash parts replaced prior year.

Revenue Analysis:

Projected $557,310 FTA grant and $69,664 State grant.

2018-2019 Budget

Department: 057 Transit **Division: 063 Training** **Fund: 402 Transit**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Expenses						
50290	Professional/Technical Services	$ 18,000	$ 18,000	$ 18,000	$ 18,000	0%
Total Expenses		**$ 18,000**	**$ 18,000**	**$ 18,000**	**$ 18,000**	**0%**

2018-2019 Budget

Department: 057 Transit **Division: 064 Section 5339 Grant** **Fund: 402 Transit**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Expenses						
50100.030	Mtc Vehicles & Equipment	$ 2,437	$ 0	$ 0	$ 0	0%
50121	Auto Parts	0	134,490	610	0	-100%
50125	Non-Capitalized Equipment	13,563	0	0	0	0%
Total Expenses		**$ 16,000**	**$ 134,490**	**$ 610**	**$ 0**	**-100%**

2018-2019 Budget

Department: 057 Transit | **Division: All** | **Fund: 402 Transit**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Administration						
40445	Advertising Fees	$ 3,000	$ 1,800	$ 0	$ 0	0%
41060	Miscellaneous Revenue	12,625	10,949	15,000	10,000	-33%
40130	Transit - Federal Grant	724,472	737,760	829,809	912,769	10%
40133	Transit - Gas Tax	15,911	14,387	15,000	14,000	-7%
40440	Transit - Revenue	67,663	62,947	65,000	62,000	-5%
40441	Transit - Tokens	46,822	26,928	43,000	40,000	-7%
Total		870,493	854,770	967,809	1,038,769	7%
41300.001	Transfer from General Fund	855,076	952,867	829,810	912,770	10%
Total Revenue		**$ 1,725,569**	**$ 1,807,637**	**$ 1,797,619**	**$ 1,951,539**	**9%**
Capital						
40130	Transit - Federal Grant	$ 336,805	$ 296,263	$ 558,636	$ 557,310	0%
40132	Transit - State Grant	38,705	50,543	69,830	69,664	0%
Total		375,510	346,806	628,466	626,974	0%
41300.001	Transfer from General Fund	166,450	0	69,830	69,664	0%
Total Revenue		**$ 541,960**	**$ 346,806**	**$ 698,296**	**$ 696,638**	**0%**
Training						
40130	Transit - Federal Grant	$ 14,400	$ 11,952	$ 14,400	$ 14,400	0%
41300.001	Transfer from General Fund	3,600	0	3,600	3,600	0%
Total Revenue		**$ 18,000**	**$ 11,952**	**$ 18,000**	**$ 18,000**	**0%**
5339 Grant						
40130	Transit - Federal Grant	$ 16,000	$ 108,181	$ 610	$ 0	-100%
Total Revenue		**$ 16,000**	**$ 108,181**	**$ 610**	**$ 0**	**-100%**

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Department: 015 General Government **Division: 000 Non-Departmental** **Fund: 001 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 Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Expenses						
50001.005	Salaries Retirement Contingency	$ 85,477	$ 0	$ 234,860	$ 335,334	43%
50100.001	Mtc Buildings	307,880	230,962	212,290	256,949	21%
50100.010	Mtc Grounds	394,292	384,480	534,074	534,037	0%
50100.029	Mtc Vehicle Wash	232	236	238	274	15%
50100.030	Mtc Vehicles & Equipment	7,026	7,031	6,874	7,267	6%
50124	Motor Fuel	2,151	2,163	2,600	2,600	0%
50140.005	Utilities Unallocated	33,389	35,780	40,000	52,000	30%
50140.006	Utilities OMU Fiber	45,379	49,991	51,500	69,156	34%
50200	Advertising	14,686	15,469	20,000	20,000	0%
50251	Insurance	477,164	433,432	496,103	446,489	-10%
50270	Miscellaneous Expense	15,461	261,127	46,830	25,000	-47%
50290	Professional/Technical Services	194,646	223,258	315,500	293,500	-7%
50400	Advisory Boards	13,027	10,966	13,000	13,000	0%
50402	Art Work	0	55,000	0	0	0%
50405	Ambulance Subsidy	0	0	0	60,000	100%
50423	Contingencies - Budget	0	0	(500,000)	(500,000)	0%
50424	Contingencies - Mayor	49,984	43,335	56,664	50,000	-12%
50432	Downtown Design Administration	28,680	0	0	0	0%
50455	Juvenile Drug Court	88,000	88,000	88,000	35,000	-60%
50463	TIF Program-HWY 54	155,807	81,976	65,000	0	-100%
50464	TIF Program-Downtown	93,659	80,445	70,000	0	-100%
50465	TIF Compliance	0	40,524	0	80,000	100%
50490	Pension Fund Hospitalization Insurance	11,289	96,300	106,080	91,716	-14%
50495	Pension Spiking Charges	0	45,937	75,000	75,000	0%
50510	Street Lighting	1,465,728	1,518,848	1,514,000	1,589,000	5%
51000.003	Capital Replacement Plan	47,415	47,812	49,131	39,115	-20%
51000.005	Capital Equipment	0	9,536	9,536	0	-100%
54000.013	Arts Walk of Fame	1,000	2,373	0	0	0%
54200.030	Social Services OCTC	250,000	0	0	0	0%
Total Expenses		3,782,372	3,764,981	3,507,280	3,575,437	2%
Transfers						
55000.005	Transfer to Central Dispatch	1,635,193	1,720,381	2,243,466	2,188,668	-2%
55000.026	Transfer to Convention Center Operations	0	500,000	834,614	746,694	-11%
55000.027	Transfer to Sportscenter	0	0	333,549	319,468	-4%
55000.101	Transfer to Capital Improvement	65,000	65,000	65,000	65,000	0%
55000.102	Transfer to YCV	0	0	745,000	0	-100%
55000.402	Transfer to Transit	1,025,126	952,867	903,240	986,034	9%
55000.403	Transfer to Recreational	1,436,260	1,512,607	1,080,217	1,580,546	46%
55000.406	Transfer to GIS	103,776	107,211	106,994	111,001	4%
55000.502	Transfer to Police & Fire Pension Fund	0	0	850,000	825,900	-3%
Total Transfers		4,265,355	4,858,066	7,162,080	6,823,311	-5%
Total		**$ 8,047,727**	**$ 8,623,047**	**$ 10,669,360**	**$ 10,398,748**	**-3%**

Department: 072 Community Services - Agencies **Fund: 001 General**

Program Description

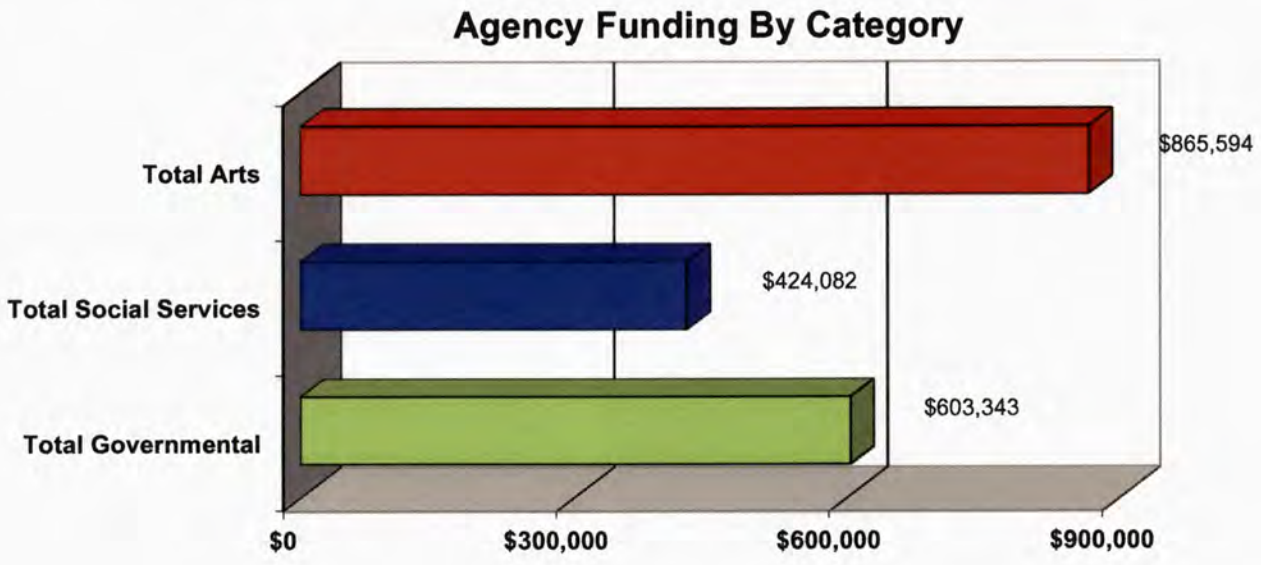
This program provides for agency funding of community service providers, e.g. recreational, cultural arts opportunities, and social services, etc., and government agents who provide municipal services, including the Human Relations Commission, Owensboro Metropolitan Planning Commission, GRADD, etc.

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	Change %
ARTS - Division 201						
54000.001	Agency Maintenance	$ 26,179	$ 29,121	$ 29,025	$ 21,952	
54000.002	Black Expo	2,857	2,857	2,571	2,622	
54000.003	Bluegrass Music Hall of Fame & Museum	103,225	103,225	92,303	94,149	
54000.503	Bluegrass Music HOF & Museum Utilities	0	0	0	81,000	
54000.004	Friday After Five	25,000	25,000	22,458	22,907	
54000.008	Museum of Fine Art Operations	163,378	163,378	144,040	144,042	
54000.808	Capital Repl - Fine Art Museum	0	6,140	11,721	11,721	
54000.005	Museum of Science and History	175,457	175,457	154,911	135,979	
54000.006	Owensboro Dance Theatre	11,387	11,387	10,248	10,453	
54000.009	Owensboro Symphony Orchestra	127,580	127,580	114,823	116,545	
54000.010	RiverPark Center	182,539	182,539	164,285	167,571	
54000.011	Theatre Workshop	36,713	36,713	33,042	33,703	
54000.012	Western Kentucky Botanical Gardens	25,000	25,000	22,500	22,950	
Total Arts		$ 879,315	$ 888,397	$ 801,927	$ 865,594	7.9%
SOCIAL SERVICES - Division 202						
54200.008	Elizabeth Munday Center	79,328	79,328	89,236	91,021	
54200.808	Capital Repl - Elizabeth Munday Center	0	3,704	10,011	10,011	
54200.013	Hager Foundation	4,000	4,000	4,486	4,486	
54200.029	OCTC Humanities Enhancement Initiative	12,500	12,500	0	0	
54200.030	OCTC	0	250,000	250,000	0	
54200.024	United Way	277,641	277,641	312,318	318,564	
Total Social Services		$ 373,469	$ 627,173	$ 666,051	$ 424,082	-36.3%

The City and United Way entered into an agreement whereby monies paid to social services agencies previously partially funded directly by the City will be paid to United Way. United Way will determine allocation of funding to those social service agencies.

Department: 072 Community Services - Agencies **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	Change %
GOVERNMENT SERVICES - Division 204						
54100.005	Airport	$ 92,181	$ 92,181	$ 192,458	$ 196,307	
54100.002	GRADD	85,240	87,165	88,140	88,140	
54100.003	Human Relations	71,393	71,393	71,393	72,821	
54100.011	ODC Veterans Affairs	1,500	1,500	5,000	1,500	
54100.007	OMPC	236,411	236,411	236,411	236,411	
54100.009	Sister Cities	10,885	5,885	5,885	5,885	
54100.010	Sister Cities - Japanese	2,279	2,279	2,279	2,279	
Total Governmental		$ 499,889	$ 496,814	$ 601,566	$ 603,343	0.3%
	Agencies Total	**$ 1,752,673**	**$ 2,012,384**	**$ 2,069,544**	**$ 1,893,019**	**-8.5%**



Department: 075 Community Development Grants **Division: 216-218** **Fund: 022/023 Community Development/HOME**

Program Description

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

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
	Fund 022					
216	**Community Development Programs**					
40140	CD Grant - Current Year	$ (6,172)	$ 7,854	$ 405,000	$ 410,000	1%
40141	CD Grant - Prior Year	117,842	0	462,483	0	-100%
40141.001	CD Grant - Prior Year One Year Ago	0	340,347	0	0	0%
40141.002	CD Grant - Prior Year Two Years Ago	0	240,751	0	0	0%
40143.003	CD Grant - Prior Year Three Years Ago	0	7,799	0	0	0%
40351	Rental - City Property	8,820	8,760	8,000	8,700	9%
41060	Miscellaneous Revenue	5	613	0	0	0%
		120,495	**606,124**	**875,483**	**418,700**	**-52%**
	Fund 023					
217	**Home Rehab Grants**					
40142	HOME Grants - Current Year	1,000	0	180,000	180,000	0%
40143	HOME Grants - Prior Year	44,787	0	432,516	0	-100%
40143.001	HOME Grants - Prior Year One Year Ago	0	99,595	0	0	0%
40143.002	HOME Grants - Prior Year Two Years Ago	0	127,729	0	0	0%
40143.003	HOME Grants - Prior Year Three Years Ago	0	99,770	0	0	0%
41060	Miscellaneous Revenue	0	25,000	0	0	0%
41201	Sale of Capital Assets	0	194,987	150,000	75,000	-50%
		45,787	**547,081**	**762,516**	**255,000**	**-67%**
Total Revenue		**$ 166,281**	**$ 1,153,205**	**$ 1,637,999**	**$ 673,700**	**-59%**
Expense						
	Fund 022					
216	**Community Development Programs**					
52010	CD Administration	$ 82,000	$ 81,569	$ 82,000	$ 82,000	0%
52056	CDBG Grant	24,412	0	0	0	0%
52056.001	Homebuyer/owner Assistance	0	15,209	225,284	47,000	-79%
52056.002	World Changers	0	16,078	25,000	23,000	-8%
52056.003	Agency Subsidy-New Construction	0	17,055	15,000	0	-100%
		106,412	**129,910**	**347,284**	**152,000**	**-56%**
	Projects					
52060	Triplett Twist Area	0	475,942	528,199	266,700	-50%
52061	OMFA Elevator Reconstruction	13,265	0	0	0	0%
		13,265	**475,942**	**528,199**	**266,700**	**-50%**
	Fund 023					
217	**HOME Rehab Grants**					
50240.001	HOME FTB Down Payment Assistance	24,950	5,000	65,000	10,000	-85%
50240.002	HOME CHDO Set-Aside	0	0	135,567	27,000	-80%
50240.003	HOME New Home Construction-City Loan	4,300	206,092	150,000	75,000	-50%
50240.004	HOME Agency Subsidy-New Construction	0	0	50,000	50,000	0%
50240.005	HOME New Home Construction-HOME Funds	0	313,178	343,949	75,000	-78%
52050	HOME Administration	16,537	18,431	18,000	18,000	0%
		45,787	**542,701**	**762,516**	**255,000**	**-67%**
Total Expense		**$ 165,464**	**$ 1,148,554**	**$ 1,637,999**	**$ 673,700**	**-59%**

Department: 073 Economic Development **Division: 000, 203, 206, 500** **Fund: 024 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 Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40010.001	Property Taxes Real Property Tax	$ 259,727	$ 250,482	$ 372,500	$ 388,554	4%
40020	Occupational Licenses	353,475	411,379	418,500	436,537	4%
40021	Net Profit Licenses	114,664	32,314	94,000	98,051	4%
40053.001	Franchise Fees Atmos	171,157	170,323	170,000	170,000	0%
40170	Interest on Investments	25,000	14,927	12,000	15,000	25%
40030.002	Owensboro Manufacturing	12,998	10,602	12,000	11,000	-8%
40030.003	Unifirst	143,618	134,139	132,000	140,000	6%
40030.004	Ky Bioprocessing	32,304	41,268	30,000	34,700	16%
40030.005	Toyotetsu	258,416	273,183	240,000	335,000	40%
40030.006	Metalsa	111,071	146,138	104,000	108,000	4%
40030.007	US Bank Rent	940,991	940,991	940,800	940,800	0%
40030.008	US Bank	457,469	440,345	420,000	450,000	7%
40030.009	Sazarec	112,784	2,926	62,500	62,500	0%
40030.010	Unique Granite	0	0	5,000	6,250	25%
40030.011	First Security	9,789	2,711	62,500	6,250	-90%
40030.012	Sazarec - County	0	0	10,000	10,000	0%
40030.013	Owensboro Grain Bioprocessing	0	5,228	0	10,000	100%
40030.014	Specialty Food Group	0	0	0	56,250	100%
40350	Centre for Business & Research	76,792	81,414	73,000	0	-100%
41201	Sale of Capital Assets	0	104,533	0	0	0%
Total Revenue		**$ 3,080,254**	**$ 3,062,904**	**$ 3,158,800**	**$ 3,278,892**	**4%**

Department: 073 Economic Development **Division: 000, 203, 206, 500** **Fund: 024 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 Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Expenditures						
50432	Downtown Design Administrator	$ 0	$ 25,000	$ 25,000	$ 25,000	0%
53000.001	Brooks	29,702	29,335	0	0	0%
53000.039	Fairhaven	0	0	26,000	26,000	0%
53000.003	Fiddlesticks	98,606	0	0	0	0%
53000.005	Gulfstream	0	0	13,500	13,500	0%
53000.007	Highland Pointe	481,005	482,603	511,088	515,000	1%
53000.038	Hobo Estates	8,120	12,383	14,000	14,000	0%
53000.037	Hospice	0	0	32,000	32,000	0%
53000.009	Hunter's Ridge	30,298	30,856	37,000	5,000	-86%
53000.011	Keeneland Trace	40,362	0	0	0	0%
53000.014	Plantation Pointe	7,133	10,382	15,000	15,000	0%
53000.016	SMB Properties	0	19,508	28,500	47,567	67%
53000.025	Centre for Business & Research	177,115	179,304	154,500	0	-100%
53000.028	Greater O'boro Economic Develop	214,438	214,438	184,000	187,680	2%
53000.029	Economic Development	598,313	679	10,000	25,000	150%
53000.030	Frederick Family	0	21,889	26,000	26,000	0%
53000.031	Concrete Parking Lease	140,000	140,000	140,000	140,000	0%
53000.032	Heartland Crossing	171,608	97,029	105,000	161,575	54%
53000.046	Owensboro Grain Bioprocessing	0	5,228	0	10,000	100%
53000.035	Metalsa	50,698	53,177	52,000	54,000	4%
53000.034	Sazarec	112,784	2,926	62,500	62,500	0%
53000.036	Unique Granite	0	0	5,000	6,250	25%
53000.040	First Security	9,788	2,711	62,500	6,250	-90%
53000.041	Sazarec - County	0	0	10,000	10,000	0%
53000.042	JR Acquisitions	0	2,933	12,500	15,000	20%
53000.043	Koger	0	9,147	11,500	13,500	17%
53000.044	Hampton Inn	0	0	39,000	39,000	0%
53000.045	Alorica	0	0	250,000	250,000	0%
53000.041	Specialty Food Group	0	0	0	56,250	100%
51000.007	Capital Land	0	73,367	13,912	0	-100%
51000.008	Capital Land Improvements	83,142	0	0	0	0%
Total Expense		2,253,112	1,412,895	1,840,500	1,756,072	-5%
55000.010	Transfer to Debt Service	1,237,818	1,233,258	1,238,248	1,235,333	0%
55000.001	Transfer to General Fund	350,000	273,000	0	0	0%
55000.027	Operating Transfer to Sportscenter	0	89,415	0	0	0%
Total Expenditures		**$ 3,840,930**	**$ 3,008,568**	**$ 3,078,748**	**$ 2,991,405**	**-3%**

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

2018-2019 Budget

Departments: 000, 001 & 500 **Divisions: 011,102 & 205** **Fund 026: Convention Center Operations**

Program Description

This program provides for funding of Convention Center operations.

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40170	Interest on Investments	$ 101,291	$ 99,351	$ 100,000	$ 125,000	25%
		101,291	99,351	100,000	125,000	25%
40107	Transfer from Fiscal Court	230,126	233,865	240,000	240,000	0%
41300.001	Transfers from General Fund	0	500,000	834,614	746,694	-11%
41301.026	Operating Transfer from Convention Ctr	1,716,132	3,281,257	3,086,393	3,585,025	16%
		1,946,258	4,015,122	4,161,007	4,571,719	10%
Total Revenue		**$ 2,047,549**	**$ 4,114,473**	**$ 4,261,007**	**$ 4,696,719**	**10%**
Expense						
	Global Spectrum					
50223	Management Fee	$ 144,000	$ 144,712	$ 147,626	$ 134,000	-9%
50224	Incentive	57,600	91,653	144,712	108,926	-25%
Total Global Spectrum		201,600	236,365	292,338	242,926	-17%
	Convention Center					
55001.026	Operating Transfer to Convention Ctr	1,874,103	3,447,764	3,270,675	3,760,719	15%
51025	Depreciation Expense	65,806	65,806	0	0	0%
51000.005	FF&E	0	0	30,000	0	-100%
50251	Insurance	53,402	50,288	52,802	53,780	2%
50100.010	Mtc Grounds	78,938	118,944	103,683	107,571	4%
50100.017	Mtc Repairs - Radio Equipment	1,740	87	87	87	0%
50110.008	Supplies Radio Replacement	6,000	300	300	300	0%
50131	Computer Equipment	0	0	0	2,250	100%
50140.001	Utilities OMU	81,068	83,202	90,000	90,000	0%
51000.003	Capital Replacement Plan	85,707	87,683	315,169	333,520	6%
Total Convention Center		2,246,764	3,854,075	3,862,716	4,348,227	13%
55000.010	Transfer to Debt Service	105,870	105,509	105,953	105,566	0%
Total Expense		**$ 2,554,234**	**$ 4,195,949**	**$ 4,261,007**	**$ 4,696,719**	**10%**

2018-2019 Budget

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund 027: Sportscenter Operations**

Program Description

This program provides for funding of Sportscenter operations.

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40170	Interest on Investments	$ 0	$ (171)	$ 0	$ 0	0%
41300.001	Transfer from General Fund	0	0	333,549	319,468	-4%
41300.024	Transfer from Economic Development	0	89,415	0	0	0%
41300.403	Transfer from Recreational	0	221,116	0	0	0%
41301.027	Operating Transfer from Sportscenter	0	306,611	310,290	477,162	54%
		0	616,971	310,290	796,630	157%
Total Revenue		**$ 0**	**$ 616,971**	**$ 643,839**	**$ 796,630**	**24%**
Expense						
	Global Spectrum					
50228	Management Fee	$ 0	$ 50,000	$ 60,000	$ 60,000	0%
50224	Incentive	0	0	15,368	17,480	14%
Total Global Spectrum		0	50,000	75,368	77,480	3%
	SportsCenter					
50251	Insurance	0	0	10,860	10,439	-4%
50100.001	Mtc Buildings	0	0	3,249	7,611	134%
50100.010	Mtc Grounds	0	0	6,639	6,952	5%
51000.003	Capital Replacement Plan	0	0	114,635	99,911	-13%
51000.005	Capital Equipment	0	14,307	56,924	0	-100%
51025	Depreciation Expense	0	1,299	0	0	0%
55001.027	Operating Transfer to Sportscenter	0	380,570	433,088	594,237	37%
Total Sportscenter		0	396,176	625,395	719,150	15%
Total Expense		**$ 0**	**$ 446,176**	**$ 700,763**	**$ 796,630**	**14%**

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 103 Downtown Revitalization**

Program Description

This program provides for funding of downtown revitalization.

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40050	Insurance Premium License Fees	$ 3,545,296	$ 3,474,375	$ 3,560,370	$ 3,560,000	0%
40170	Interest on Investments	65,166	46,025	40,000	35,000	-13%
		3,610,462	3,520,399	3,600,370	3,595,000	0%
Total Revenue		**$ 3,610,462**	**$ 3,520,399**	**$ 3,600,370**	**$ 3,595,000**	**0%**
Expense/Projects						
50270	Administration/Other	$ 166,727	$ 95,821	$ 37,945	$ 0	-100%
51000.008	Downtown Infrastructure II	209,451	5,714	0	0	0%
51000.001	FF&E Convention Center	100,000	0	114,248	0	-100%
51000.008	Landscaping - Convention Center	0	40,555	0	0	0%
		476,178	142,090	152,193	0	-100%
55000.010	Transfer to Debt Service	4,204,230	3,782,830	4,612,664	4,614,864	0%
Total Expense/Projects		**$ 4,680,408**	**$ 3,924,920**	**$ 4,764,857**	**$ 4,614,864**	**-3%**

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 105 Wellness**

Program Description

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

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Expense						
55000.001	Transfer to General Fund	$ 0	$ 2,694	$ 0	$ 0	0%
Total Expense		**$ 0**	**$ 2,694**	**$ 0**	**$ 0**	**0%**

Department: 041,042,052 & 075 Departments **Division: 500 Projects** **Fund: 216 Grant Fund**

Program Description

This program accounts for grant funds received by various departments of the City.

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40120	Federal Grants	$ 679	$ 0	$ 0	$ 0	0%
40121	State Grants	4,000	258,500	0	0	0%
Total Revenue		**$ 4,679**	**$ 258,500**	**$ 0**	**$ 0**	**0%**
Expense						
50125	Non-Capitalized Equipment	$ 432	$ 0	$ 0	$ 0	0%
50270	Miscellaneous Expense	679	0	0	0	0%
52062	New Home Construction - NSP Funds	4,000	258,500	0	0	0%
Total Expense		**$ 5,111**	**$ 258,500**	**$ 0**	**$ 0**	**0%**

Fund: 301 Insurance

Program Description

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

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40170	Interest	$ 22,525	$ 32,492	$ 36,000	$ 36,000	0%
41051	Health - City	4,642,012	4,681,594	4,780,512	4,888,224	2%
41050	Health - Employee	992,833	1,066,986	1,090,044	1,085,520	0%
41053	Workers Compensation	675,342	679,995	735,950	691,510	-6%
41052	Unemployment	77,549	77,227	69,555	71,371	3%
Total Revenues		**$ 6,410,261**	**$ 6,538,295**	**$ 6,712,061**	**$ 6,772,625**	**1%**
Expenditures						
	Unemployment					
50010.002	Benefits	$ 1,533	$ 12,133	$ 69,555	$ 71,371	3%
		1,533	12,133	69,555	71,371	3%
	Health					
50010.004	Benefits	3,850,111	3,920,448	4,938,211	4,824,060	-2%
50251	Insurance	575,934	607,092	735,786	671,605	-9%
50290	Professional/Technical	263,489	262,075	234,531	372,340	59%
50340	Wellness Benefit	178,317	203,222	247,686	227,000	-8%
		4,867,852	4,992,837	6,156,214	6,095,005	-1%
	Workers Compensation					
50010.004	Benefits	266,595	1,060,212	250,000	325,000	30%
50251	Insurance	121,948	116,154	92,000	123,000	34%
50290	Professional/Technical	37,050	37,050	43,080	43,080	0%
		425,593	1,213,416	385,080	491,080	28%
Total Expenditures		**$ 5,294,977**	**$ 6,218,386**	**$ 6,610,849**	**$ 6,657,456**	**1%**
Excess/(Deficiency)		**$ 1,115,284**	**$ 319,909**	**$ 101,212**	**$ 115,169**	**14%**

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, 2017 is $169,018,870, with maturities extending through the year 2047.

Summary of Changes in General Long-Term Debt and Revenue Bonds Payable
Year Ended June 30, 2017

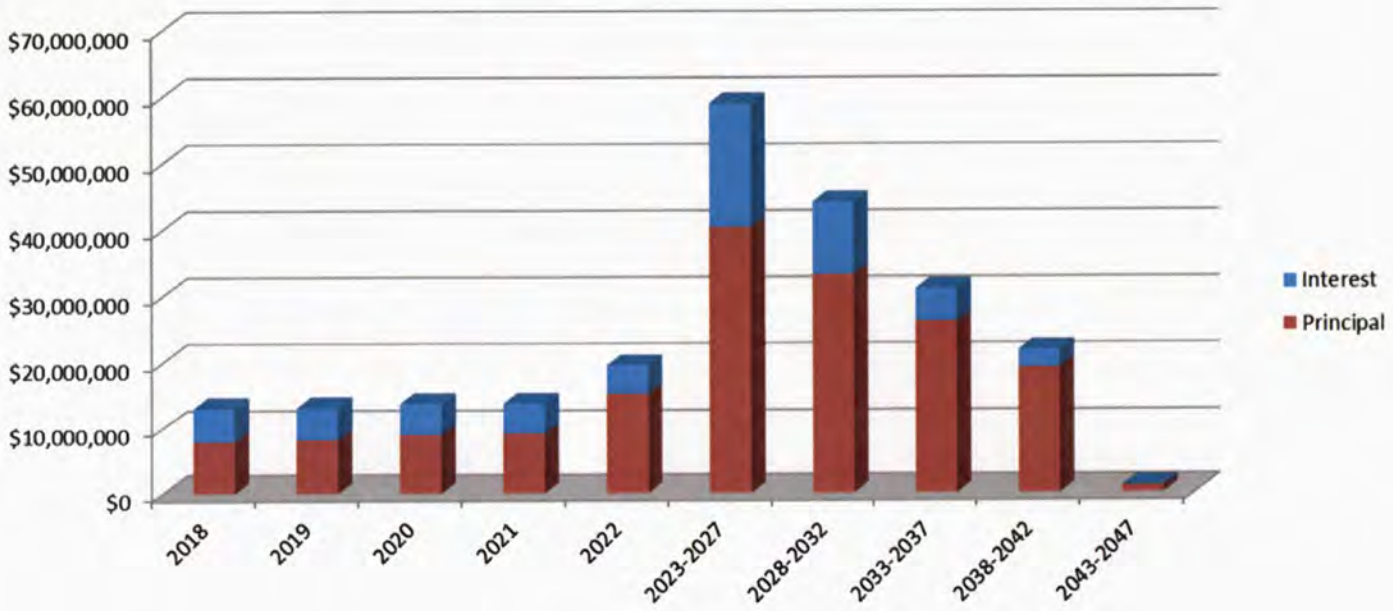
	Balance 6/30/2016	Additions	Reductions	Balance 6/30/2017	Due Within One Year
Governmental activities					
Bonds and loans payable:					
General obligation bonds:					
Series 2003A	$ 310,000	$ 0	$ (310,000)	$ 0	$ 0
Series 2010	4,435,000	0	(210,000)	4,225,000	220,000
Series 2011	18,415,000	0	(445,000)	17,970,000	460,000
Series 2011	2,370,000	0	(120,000)	2,250,000	125,000
Series 2012A Refunding	1,310,000	0	(210,000)	1,100,000	215,000
Series 2012B	36,820,000	0	(950,000)	35,870,000	970,000
Series 2012C Refunding	1,915,000	0	(300,000)	1,615,000	310,000
Series 2013A	19,165,000	0	(470,000)	18,695,000	480,000
Series 2013B	8,057,598	0	(399,767)	7,657,831	408,144
Series 2013C	5,570,000	0	(270,000)	5,300,000	275,000
Series 2014 Refunding	4,035,000	0	(220,000)	3,815,000	225,000
Series 2014B	24,000,000	0	0	24,000,000	2,430,000
Series 2016A Refunding	2,320,000	0	(225,000)	2,095,000	215,000
Series 2016B Refunding	1,965,000	0	(140,000)	1,825,000	140,000
Series 2016C	2,560,000	0	0	2,560,000	0
Series 2016D	0	9,380,000	0	9,380,000	0
Series 2016BAN	0	6,565,000	0	6,565,000	0
Loan payable:					
KIA A07-04	21,865,898	1,473,523	(1,096,390)	22,243,031	1,122,223
KIA A15-36	2,878,251	0	(60,408)	2,817,843	161,180
#00018	145,000	0	(45,000)	100,000	50,000
#00026	12,600	0	(4,300)	8,300	4,300
	158,149,347	17,418,523	(7,830,865)	167,737,005	7,810,847
Less deferred amounts:					
For issuance premiums	547,957	137,136	(53,193)	631,900	0
For issuance discounts	(686,742)	(32,428)	45,273	(673,897)	0
Total Governmental	158,010,562	17,523,231	(7,838,785)	167,695,008	7,810,847
Business-type activities:					
Bonds payable:					
General obligation bonds:					
Series 2013B	1,417,402	0	(70,233)	1,347,169	71,727
Less deferred amounts:					
For issuance discounts	(24,239)	0	932	(23,307)	0
Total Business-type	1,393,163	0	(69,301)	1,323,862	71,727
Bonds & loans payable net of deferred amounts, primary government	$ 159,403,725	$ 17,523,231	$ (7,908,086)	$ 169,018,870	$ 7,882,574

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 which have indefinite maturity) as of June 30, 2017, are as follows:

Year Ending	Principal	Interest	Total
2018	$ 7,882,703	$ 5,256,161	$ 13,138,864
2019	8,156,487	5,067,204	13,223,691
2020	8,916,733	4,859,871	13,776,604
2021	9,151,144	4,625,699	13,776,843
2022	15,190,721	4,304,126	19,494,847
2023-2027	40,333,237	18,578,503	58,911,740
2028-2032	33,188,874	10,873,367	44,062,241
2033-2037	26,074,275	4,903,094	30,977,369
2038-2042	19,140,000	2,627,622	21,767,622
2043-2047	1,050,000	36,750	1,086,750
	$ 169,084,174	$ 61,132,397	$ 230,216,571



Types of Municipal Debt

Lease Revenue Bonds/Floating Indebtedness Bonds

The lease revenue bonds were issued to provide funds for improvements at Hillcrest Golf Course and Morris Park, and Symphony building renovations.

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.

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

Series 2003A	Supplement Police & Firefighters Retirement Fund
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
Series 2013	Downtown revitalization
Series 2013	Various downtown projects
Series 2013	Phase III construction of US Bank building
Series 2014	Refunding Series 2009
Series 2014B	Riverport Project
Series 2016A	Refunding Series 2006
Series 2016B	Refunding Series 2008
Series 2016C	Bluegrass Music Hall of Fame & Museum construction
Series 2016D	Parking garage
2016 BAN	Transportation garage

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 158 of the Commonwealth of Kentucky Constitution for the year ended June 30, 2017.

Legal Debt Margin Calculation for Fiscal Year 2016-2017

Net assessed value	$3,411,441,258
Add back: exempt real property	202,064,400
Total assessed value	$3,613,505,658
Debt limit - 10% of total assessed value[1]	$ 361,350,566
Amount of debt applicable to debt limit:	
Total general bonded debt	$ 169,084,174
Less: Revenue Bonds	(108,300)
Loan Payable	(25,060,874)
Amount set aside for repayment of general obligation bonds	-
Total debt applicable to limitation	$ 143,915,000
Legal debt margin	$ 217,435,566

[1]Section 158 of the Commonwealth of Kentucky Constitution states:

"Cities shall not be authorized or permitted to incur indebtedness to an amount, including existing indebtedness, in the aggregate exceeding the following named maximum percentages on the value of the taxable property therein, to be estimated by the assessment next before the last assessment previous to the incurring of the indebtedness. Cities of the first and second class, and of the third class having a population exceeding fifteen hundred, ten per centum."

2018-2019 Budget

Department: 011 Debt Service **Division: 000 Non-Departmental** **Fund: 001 General**

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Expense						
55000.010	Transfer to Debt Service	$ 1,620,475	$ 1,822,715	$ 1,401,882	$ 1,902,924	36%
Total Expense		**$ 1,620,475**	**$ 1,822,715**	**$ 1,401,882**	**$ 1,902,924**	**36%**

	Detail:		
50452	Issuance of Debt	$ 10,000	$ 10,000
56000.002	Public Works Projects	240,736	231,435
56000.012	Morris Park Acquisition	37,750	36,300
56000.016	RiverPark Center	341,725	340,475
56000.024	BGM, Tennis, Skatepark	251,637	250,655
56000.026	Public Works	65,897	66,977
56000.028	Refunding 2006 - Police & Fire Pension	276,700	277,400
56000.030	BGM Construction	177,438	174,288
56000.031	Parking Garage	0	355,675
56000.032	Transportation Projects	0	159,719
		$ 1,401,882	$ 1,902,924

Department: 011 Debt Service **Division: 000 Non-Departmental** **Fund: 010 Debt Service**

Function

This fund provides for annual debt and interest payments toward the City's outstanding debt of approximately $169 million. Payments (operating transfers) from various City funds and civic organizations finance this program. The City's legal Constituti debt limit is in excess of $361 million. The City's latest bond rating from Moody's Investor Services is A2.

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40170	Interest on Investments	$ 2,568	$ 209	$ 0	$ 0	0%
41202	Issuance of Debt	0	0	10,000	10,000	0%
41300.502	Transfer from Police & Fire Pension	233,537	0	0	0	0%
41300.801	Transfer from Riverport	739,315	3,094,309	3,098,665	3,095,765	0%
41300.804	Transfer from Symphony Investments	4,825	4,700	4,675	4,176	-11%
41300.806	Transfer from RiverPark Maintenance	60,002	60,000	60,001	60,001	0%
		1,040,246	3,159,218	3,173,341	3,169,942	0%
41300.001	Transfers from General Fund	1,301,974	1,822,715	1,391,882	1,902,924	37%
41300.024	Transfer from Economic Development	1,237,818	1,233,258	1,238,248	1,235,333	0%
41300.026	Transfer from Convention Center Operations	105,870	105,509	105,953	105,566	0%
41300.101	Transfer from Capital Improvement Fund	0	0	2,515,394	0	-100%
41300.102	Transfer from Your Community Vision	2,161,760	1,930,082	2,333,335	2,062,110	-12%
41300.103	Transfer from Downtown Revitalization	4,204,230	4,609,412	4,612,664	4,614,864	0%
41300.403	Transfer from Recreational	152,651	153,328	155,138	153,905	-1%
		9,164,304	9,854,304	12,352,614	10,074,702	-18%
Total Revenue		**$ 10,204,549**	**$ 13,013,522**	**$ 15,525,955**	**$ 13,244,644**	**-15%**
Expenses						
50452	Issue Costs	$ 0	$ 0	$ 10,000	$ 10,000	0%
56000.002	Debt MLK, Fire Station, Morris	236,345	238,885	240,736	231,435	-4%
56000.004	Debt CERS and PFRF	314,831	316,781	0	0	0%
56000.005	Debt Downtown Revit 2011 GO	1,256,275	1,253,225	1,254,876	1,256,075	0%
56000.008	Debt Hillcrest Pro Shop	13,697	14,847	16,075	15,350	-5%
56000.009	Debt Ice Arena	202,075	0	0	0	0%
56000.010	Debt KIA Projects	1,296,474	1,471,957	1,881,592	1,605,249	-15%
56000.012	Debt Morris Park Acquisition	32,230	34,935	37,750	36,300	-4%
56000.013	Debt PFRF Closed	297,345	0	0	0	0%
56000.016	Debt RiverPark Center Bonds	338,775	337,825	341,725	340,475	0%
56000.018	Debt Symphony Renovation KLC	4,824	4,700	4,675	4,176	-11%
56000.019	Debt US Bank Building	430,844	429,744	432,614	434,450	0%
56000.020	Debt US Bank Building #2	225,603	222,963	224,843	221,155	-2%
56000.022	Debt Downtown Revit 2012	2,235,192	2,237,591	2,238,592	2,239,192	0%
56000.023	Debt 2013A GO Bonds	1,117,797	1,118,597	1,119,197	1,119,597	0%
56000.024	Debt 2013B GO Bonds	708,781	706,574	709,289	706,849	0%
56000.025	Debt 2013C GO Bonds	428,854	428,554	428,154	427,654	0%
56000.026	Debt 2014 GO Refunding Bonds	323,231	328,931	329,482	334,882	2%
56000.027	Debt 2014B Riverport GO Bonds	739,315	3,094,315	3,098,665	3,095,765	0%
56000.028	Debt 2016A GO Refunding Bonds (2006)	0	275,957	276,700	277,400	0%
56000.029	Debt 2016B GO Refunding Bonds (2008)	0	196,428	188,158	188,957	0%
56000.030	Debt 2016C GO Bonds IBMC	0	75,456	177,438	174,288	-2%
56000.031	Debt Series 2016D GO	0	157,090	355,675	355,675	0%
56000.032	Debt 2016 BAN	0	70,542	2,159,719	159,719	-93%
Total Expenses		**$ 10,202,489**	**$ 13,015,897**	**$ 15,525,955**	**$ 13,234,643**	**-15%**

CITY OF OWENSBORO

2018-2023
CAPITAL IMPROVEMENT PROGRAM

May 5, 2018

Issued by:
Angela Hamric
Director of Finance & Support Services

INTRODUCTION

The proposed 2018-2023 Capital Improvement Program (CIP) totals $30,845,082. In 2018-19, $7,194,953 is budgeted through Fund 102 Your Community Vision and $65,000 is budgeted through Fund 101 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. This defined funding source helps to assure consistent long-range funding into the future and enables planning of future projects years in advance.

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 over $5 million annually. This revenue will allow the City to continue to address stormwater and street needs, as well as provide the necessary funding for future capital projects.

Your Community Vision addresses five 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
4. Transportation
5. Parks and Recreation

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.

SIDEWALKS AND MEDIANS

Sidewalk and median repair is an ongoing project which will enhance the appearance of the City and make repairs to existing sidewalks and medians to increase public safety.

PUBLIC SAFETY

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.

TRANSPORTATION

This category allows the City to address multiple areas of importance concerning transportation, including but not limited to streets, intersections, lighting, and public transportation. The age of the City's current bus fleet has become one such area of concern. The Your Community Vision budget for 2018-19 contains funding for the purchase of a Transit bus and funding towards future replacement of additional buses allowing the City to continue providing safe, dependable transportation services to its citizens.

PARKS AND RECREATION IMPROVEMENTS

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.

Two large recreation projects will take place during 2018-19. The first project is the renovation of Fisher Park Softball Complex. This project, originally budgeted to begin in 2017-18, is now underway with renovations to be completed in the fall. The second project is the expansion of the Greenbelt Recreation Trail on the northeast side of town. Design work for the expansion is done and the project completion is planned for this fiscal year. In 2017-18, the City also began setting aside funding for the future replacement of one of the City's two pools. We continue to fund the replacement plan for Smothers/Riverfront Park annually to ensure we have money set aside for needed repairs at the downtown park. Owensboro wants to make sure our citizens and visitors to our city enjoy state-of-the-art parks facilities.

CAPITAL PROJECTS

The Capital Projects fund was established to account for the acquisition of, issuance of debt for or construction of capital assets acquired outside Your Community Vision designated funding.

The Bluegrass Music Hall of Fame and Museum broke ground in June 2016 and is scheduled for completion in fall of 2018. Through a collaboration of funding from the City, County, State, and Bluegrass Music Hall of Fame and Museum, the new all-inclusive facility will undoubtedly make Owensboro the Bluegrass Capital of the world. The center will consist of a 450 seat concert hall, a recording studio, an outdoor concert area with seating for 2,000, a gift shop, research library and teaching rooms. With a large Bluegrass following around the world, the new music museum will promote tourism in Owensboro and the State of Kentucky.

FLEET AND FACILITIES REPLACEMENT PLAN

In addition to the CIP plan, the City implemented an all-City Fleet and Facilities Replacement Plan in 1998-99 to relieve 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.

2018-2023 CAPITAL IMPROVEMENT PROGRAM

The Your Community Vision Fund is the major source of funding for the current five-year CIP program. This CIP concentrates on areas most important to our citizens and the City Commission – stormwater maintenance, public safety, streets, general improvements, and parks. 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.

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
- ◊ a minimum cost of $10,000.

Capital improvements include infrastructure improvements, parks development and improvements, acquisition of land, construction of public facilities, public safety enhancements and transportation improvements.

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:

General Improvements	This category provides the most variety of highly visible CIP projects. It includes those projects that are not included in the other four categories.
Public Safety Improvements	This category provides funding for projects related to the public safety arena, in particular, the Police and Fire Departments.
Street Improvements	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.
Park Improvements	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.
Stormwater Improvements	This category provides for projects related to the improvement of the stormwater 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

The City commission and staff review various projects for funding and prioritize according to need and importance to achieving the City's vision. Considerations used in prioritizing projects are health and safety needs, maintenance of existing capital items, replacement of equipment required in City operations, improving efficiencies, reducing future expenditures, enhancing economic development and improving quality of life. This year the priorities were determined to be stormwater improvements, Police public safety improvements and projects to provide funding for future Parks and Transit Bus replacement needs.

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.

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. These groups continue to meet as necessary to update priorities, scheduling and funding needs.

The Capital Projects Revenue Summary highlights the financing available to fund the 2018-2023 CIP. The Capital Projects Expenditure Summary lists each project within the 2018-2023 CIP. A description of each project by category follows the Fund 101 Capital Projects and Fund 102 Your Community Vision budget pages. The description pages are by category and include the project contact, description, budget, and impact on the general fund operating budget.

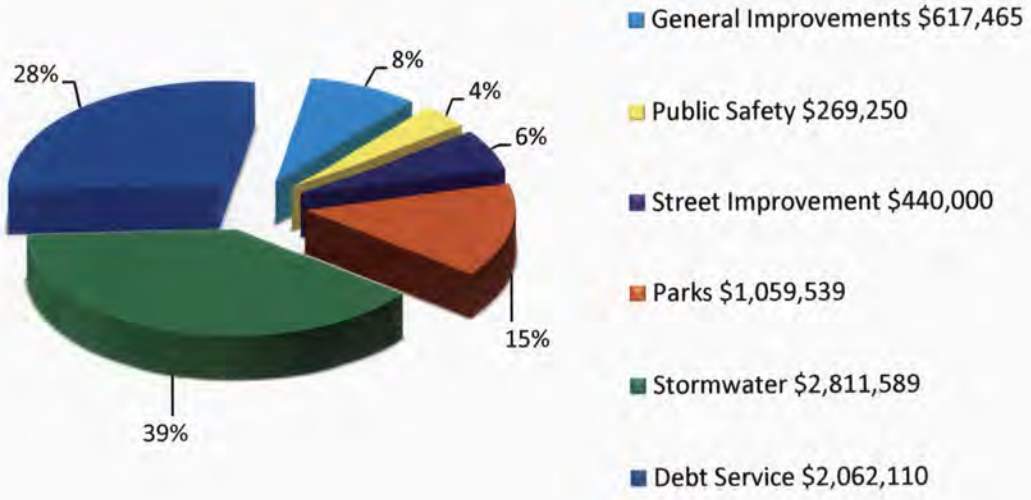
CAPITAL PROJECTS REVENUE SUMMARY

REVENUE SOURCE	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Total
Occupational License Fees	$4,779,451	$4,851,143	$4,923,910	$4,997,769	$5,072,736	$24,625,009
Net Profit License Fees	760,125	771,527	783,100	794,847	806,770	3,916,369
Penalty and Interest	55,000	55,825	56,662	57,512	58,375	283,374
Interest on Investments	65,000	65,975	66,965	67,969	68,989	334,898
Transfer from General Fund	65,000	65,000	65,000	65,000	65,000	325,000
	$5,724,576	$5,809,470	$5,895,637	$5,983,097	$6,071,870	$29,484,650

CAPITAL PROJECTS EXPENDITURE SUMMARY

(includes Your Community Vision and Capital Projects)

CIP PROJECTS	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Total
Stormwater Projects RWRA	$800,000	$566,500	$583,495	$601,000	$609,030	$3,170,025
Stormwater Projects Outsourced	520,000	535,600	551,668	568,218	585,265	2,760,751
Stormwater Projects Ditch Crew	391,589	403,337	415,437	427,900	440,737	2,079,000
Culvert Replacement	950,000	250,000	250,000	250,000	250,000	1,950,000
Persimmon Ditch	100,000	100,000	100,000	100,000	100,000	500,000
MS4 Stormwater Consulting	50,000	0	0	0	0	50,000
Smothers/Riverfront Park Replace	248,879	173,879	173,879	173,879	173,879	944,395
Pools	350,000	675,000	100,000	150,000	150,000	1,425,000
Sidewalk Program	300,000	250,000	250,000	250,000	250,000	1,300,000
Medians	0	0	20,000	20,000	20,000	60,000
Guardrail Replacement	60,000	0	0	0	0	60,000
Bridge Lights	452,465	0	0	0	0	452,465
Police Software – RMS	203,500	0	0	0	0	203,500
Police Software – MDT	65,750	0	0	0	0	65,750
Salem Drive Utility Relocation	30,000	0	0	0	0	30,000
Transit Bus Replacement	100,000	100,000	100,000	100,000	100,000	500,000
Greenbelt Extension	460,660	0	0	0	0	460,660
Signal Pole – 5th & Frederica	50,000	0	0	0	0	50,000
East 9th Street Repairs	0	200,000	200,000	200,000	200,000	800,000
YCV Transfer to Debt Service	2,062,110	2,352,221	3,092,834	3,074,826	3,076,545	13,658,536
Miscellaneous Capital Projects	65,000	65,000	65,000	65,000	65,000	325,000
	$7,259,953	$5,809,470	$5,895,637	$5,983,097	$6,071,870	$30,845,082



Program Description

This program provides financing for capital projects.

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40123	FEMA	$ 60,350	$ 0	$ 0	$ 0	0%
40170	Interest on Investments	140,542	250,255	0	0	0%
40160.004	Contributions - BGM	515,000	250,000	0	0	0%
41202	Issuance of Debt	4,525,000	15,945,000	0	0	0%
41203	Premium on Debt Issue	76,594	280,476	0	0	0%
Total		5,317,486	16,725,731	0	0	0%
41300.001	Transfer from General Fund	65,000	65,000	65,000	65,000	0%
41300.807	Transfer from BGM Agency Fund	22,550	0	0	0	0%
		87,550	65,000	65,000	65,000	0%
Total Revenue		**$ 5,405,036**	**$ 16,790,731**	**$ 65,000**	**$ 65,000**	**0%**
Expense/Projects						
50452	Issue Costs	$ 71,796	$ 278,975	$ 0	$ 0	0%
51000.013	ERP Software	24,424	0	12,347	0	-100%
51000.001	Bluegrass Music HOF & Museum	254,946	4,687,248	8,891,674	0	-100%
50270	Miscellaneous Capital Projects	44,500	0	291,992	65,000	-78%
51000.001	Bluegrass RiverPark Center	0	69,483	0	0	0%
50100.015	Pedestrian Overwalk	(2,652)	0	0	0	0%
56000.009	Ice Arena	1,997,539	0	0	0	0%
51000.001	Transportation Project	0	0	3,654,171	0	-100%
51000.001	Parking Garage	0	64,697	10,000,000	0	-100%
Total		2,390,552	5,100,403	22,850,184	65,000	-100%
55000.807	Transfer to BGM Agency Fund	615,300	0	0	0	0%
55000.010	Transfer to Debt Services	0	0	2,515,394	0	-100%
		615,300	0	2,515,394	0	-100%
Total Expenses		**$ 3,005,852**	**$ 5,100,403**	**$ 25,365,578**	**$ 65,000**	**-100%**

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 102 Your Community Vision**

Program Description

This program provides financing for Your Community Vision capital projects.

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Amount 2017-2018	Budget 2018-2019	% Change
Revenue						
40020	Occupational Licenses	$ 4,362,957	$ 4,468,430	$ 4,685,736	$ 4,779,451	2%
40021	Net Profit Licenses	734,263	927,573	750,000	760,125	1%
40160	Miscellaneous Revenue - IT	8,898	0	0	0	0%
40170	Interest on Investments	34,698	43,010	35,000	65,000	86%
40250.004	Penalty/Interest Occ/Net Profit Tax	48,970	54,061	40,000	55,000	38%
41202	Issuance of Debt	6,391,769	1,473,523	0	0	0%
		11,581,556	6,966,597	5,510,736	5,659,576	3%
41300.001	Transfer from General Fund	0	0	745,000	0	-100%
41300.903	Transfer from RWRA Debt Service	0	0	42,815	0	-100%
		0	0	787,815	0	-100%
Total Revenue		**$ 11,581,556**	**$ 6,966,597**	**$ 6,298,551**	**$ 5,659,576**	**-10%**

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 102 Your Community Vision**

Program Description

This program provides financing for Your Community Vision capital projects.

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Amount 2017-2018	Budget 2018-2019	% Change
Expense/Projects						
51000.008	Bridge Lights	$ 0	$ 0	$ 300,000	$ 452,465	51%
51000.005	Convention Center Curtain & Gate	1,058	0	0	0	0%
51000.008	Culvert Replacement	0	0	570,000	950,000	67%
51000.010	Devins Ditch Phase I	5,907	0	0	0	0%
51000.008	Downtown Infrastructure II	193,278	0	0	0	0%
51000.008	Downtown Infrastructure IV	35,106	0	0	0	0%
51000.005	Fire-Breathing Apparatus	317,200	0	0	0	0%
51000.005	Firefighter Boat	755	0	0	0	0%
51000.008	Fisher Park Expansion	0	0	550,000	0	-100%
51000.008	Guardrail Replacement	0	0	0	60,000	100%
51000.008	Greenbelt Design	24,900	2,646	15,460	0	-100%
51000.008	Greenbelt Expansion	0	0	0	460,660	100%
51000.008	Grimes Avenue Extension	0	0	219,172	0	-100%
51000.007	Harsh Ditch Phase II	11,347	0	0	0	0%
51000.007	Harsh Ditch Phase 2A	1,224,557	514,137	17,753	0	-100%
51000.008	Infrastructure	0	0	311,424	0	-100%
51000.001	IT-Facility Access System	0	67,861	9,150	0	-100%
51000.005	IT-Data Storage	9,683	0	0	0	0%
51000.005	IT-Exchange, SQL Server & CALs	0	145,854	0	0	0%
51000.008	J&J Project	0	0	404,155	0	-100%
50100.026	Median Program	0	0	70,525	0	-100%
51000.008	Moreland Tennis Courts	217,090	0	0	0	0%
50290	MS4 Stormwater Consulting	0	0	65,823	50,000	-24%
51000.005	Parks Projects	15,693	9,600	0	0	0%
51000.008	Pavilion	89,656	0	0	0	0%
51000.010	Persimmon Ditch	183,868	0	312,565	100,000	-68%
51000.001	Police Evidence Building	0	0	440,000	0	-100%
50125	Police MDT's	49,069	0	27,691	0	-100%
50100.015	Police MDT's Maintenance	35,405	0	1,250	0	-100%
51000.003	Police Replacement Plan	273,700	315,000	0	0	0%
51000.013	Police Software	0	0	621,300	269,250	-57%
51000.515	Police Vehicles	139,432	0	321,059	0	-100%
51000.008	Pools Renovations	455,958	0	200,000	350,000	75%
51000.005	Radio System	63,238	0	0	0	0%
51000.008	Riverfront Park	2,605	0	203,573	50,000	-75%
51000.005	Recreation Replacement	0	0	180,761	0	-100%
51000.008	RWRA Ravine Infrastructure Improvements	0	0	0	250,000	100%
51000.008	Salem Drive Utility Relocation	0	0	0	30,000	100%
51000.010	Scherm Ditch Phase IV	2,966,870	753,852	0	0	0%
50100.022	Sidewalk Program	112,127	140,773	232,846	300,000	29%
51000.008	Signal Pole - 5th & Frederica	0	0	0	50,000	100%
51000.003	Smothers/Riverfront Park Replacement	51,500	127,852	120,352	173,879	44%
51000.005	Smothers Spraypark Surface	111,090	0	38,910	25,000	-36%
VARIOUS	Stormwater Maintenance Crew	358,044	348,587	525,711	391,589	-26%
50100.021	Stormwater Projects Outsourced	76,854	303,700	846,622	520,000	-39%
50100.021	Stormwater Projects RWRA	529,951	772,761	545,779	550,000	1%
51000.014	Streets	0	116,647	106,770	0	-100%
51000.005	Thermal Imaging Camera Replacement	13,600	0	0	0	0%
51000.015	Transit Bus	0	0	423,379	0	-100%
51000.003	Transit Bus Capital Replacement	0	0	226,621	100,000	-56%
		7,569,543	3,619,271	7,908,651	5,132,843	-35%
55000.010	Transfer to Debt Service	2,161,760	2,756,664	2,833,550	2,062,110	-27%
Total Expense/Projects		**$ 9,731,303**	**$ 6,375,935**	**$ 10,742,201**	**$ 7,194,953**	**-33%**

Department: 000 Non-Departmental **Division: 000 Non-Departmental** **Fund: 107 Greenbelt Phase III**

Program Description

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

Account Number	Description	Actual 2015-2016	Actual 2016-2017	Amended Budget 2017-2018	Budget 2018-2019	% Change
Revenue						
40170	Interest on Investments	$ 715	$ 250	$ 0	$ 0	0%
Total Revenue		**$ 715**	**$ 250**	**$ 0**	**$ 0**	**0%**
Expense						
55000.001	Transfer to General Fund	$ 0	$ 54,987	$ 0	$ 0	0%
Total Expense		**$ 0**	**$ 54,987**	**$ 0**	**$ 0**	**0%**

CATEGORY	CONTACT
General Improvements	Stephen Franklin, Deputy Dir. of Public Works-Transit Bus Repl. Steve Lynn, City Attorney-Misc. Capital Projects

BRIDGE LIGHTS - $452,465
This project is to relight the Glover Cary Bridge which spans the Ohio River between Kentucky and Indiana.

TRANSIT REPLACEMENT PLAN - $100,000
This project involves the budgeting of an annual contribution to the capital replacement fund for the future purchase of new transit buses for the Owensboro Transit System. This allows the City to begin an effort to reduce the age of its transit fleet. Newer buses are less costly to maintain and provide safer, more dependable transportation to the citizens of Owensboro.

MISCELLANEOUS CAPITAL PROJECTS - $65,000
This project includes small capital projects that may occur during the fiscal year which are not otherwise funded under the Capital Improvement Program.

IMPACT ON OPERATING BUDGET
Funding for Transit Bus replacement plan comes from the Your Community Vision. Lower fuel and maintenance costs expected with a newer fleet will reduce funding to Transit by General Fund.

Funding for Miscellaneous Capital Projects affects the General Fund operating budget by 0.1%.

CATEGORY	CONTACT
Park Improvements	Amanda Rogers, Director of Parks & Recreation

SMOTHERS/RIVERFRONT PARK REPLACEMENT - $173,879
This project is to contribute funds annually into the City's replacement plan for replacement of the HVAC systems associated with the concession stand, roofing systems for the concession stand and several shelters, and all playground equipment and safety surfacing.

RIVERFRONT PARK - $50,000
This project is to repair/replace items in the Riverfront Park area downtown.

SMOTHERS SPRAYPARK SURFACE - $25,000
This project is to repair/replace components of the spraypark surface in Smothers Park.

POOLS RENOVATIONS - $350,000
This project is to contribute funds annually into the City's replacement plan for major renovation/replacement of Combest and/or Cravens Pool(s). Due to the age, limited amenities, and cost of repairs, long-term operation of the pools as they currently exist will not be possible.

GREENBELT EXPANSION - $460,660
This project is to extend the Greenbelt Recreation Trail beginning at the northeast corner of the intersection of KY Hwy 54/Ragu Drive following the "Old US 60 Bypass" and ending at the intersection of Lagoon Lane/KY Hwy 603.

IMPACT ON OPERATING BUDGET:
The Greenbelt Expansion project will have little impact on the General Fund operating budget.

All other projects will positively impact the operating budget during future fiscal years as the funding for these projects comes from Your Community Vision Fund and eliminates use of future General Fund operating budget to pay for the renovations/replacement associated with these projects.

CATEGORY	CONTACT
Public Safety Improvements	Art Ealum, Police Chief - Police projects Kevin Collignon, City Engineer - Sidewalks

POLICE RMS SOFTWARE - $203,500

This project involves the purchase and installation of record management system at the Police Department. This purchase will allow the City to work more efficiently and be able to serve the community better. This program aids the City in its ongoing efforts to recruit and retain qualified law enforcement officers while competing with other state law enforcement agencies.

POLICE MDT SOFTWARE - $67,750

This project involves the purchase and installation of mobile data terminal software in vehicles of the Police Department. This purchase will allow the City to work more efficiently and be able to serve the community better. This program aids the City in its ongoing efforts to recruit and retain qualified law enforcement officers while competing with other state law enforcement agencies.

SIDEWALK PROGRAM - $300,000

This project involves various sidewalk repairs, construction and improvements throughout the city. This is an ongoing project which will enhance the appearance of the city and make repairs to existing sidewalks to increase public safety.

IMPACT ON OPERATING BUDGET:

Funding for police RMS and MDT Software comes from Your Community Vision Fund and has no effect on the General Fund operating budget.

Funding for the sidewalk program comes from Your Community Vision Fund and reduces the need to fund sidewalk repairs/replacement from the General Fund operating budget.

CATEGORY	CONTACT
Stormwater Improvements	Kevin Collignon, City Engineer

STORMWATER PROJECTS-RWRA - $550,000
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. The City contracts with the Regional Water Resource Agency for continuous inspection, repair and replacement of pipelines, as well as inlet maintenance and repair. The Stormwater Drainage Master Plan provides direction and priority for funding major repairs to the system.

STORMWATER PROJECTS-OUTSOURCED - $520,000
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. The City contracts with independent contractors for the completion of these projects which will bring the trunk lines in the city up to a 25-year storm capacity.

STORMWATER MAINTENANCE - CITY CREW - $391,589
This project involves continuing maintenance, cleanouts and repairs to the Stormwater System, specifically mowing, cleaning, mucking, and clearing debris from 18 miles of ditches several times a year as well as mowing and spot cleaning an additional 54 linear miles.

CULVERT REPLACEMENT - $950,000
This project involves repairing or replacing large diameter culverts that are failing throughout the city. The City contracts with specialty contractors to install cured in place linings or construct new culvert systems.

PERSIMMON DITCH - $100,000
This project involves repairs to the banks of Persimmon Ditch, a major waterway which runs along Industrial Drive, Wandering Lane, and Yosemite Drive and outfalls into the Ohio River.

MS4 CONSULTING - $50,000
The City has acquired the services of an engineering firm to aid us in the re-writing of our stormwater specifications and ordinance to stay compliant with all EPA regulations, as well as other state and federal regulations.

RWRA REVINE INFRASTRUCTURE IMPROVEMENTS - $250,000
This project involves making various street and storm sewer improvements concurrent with the RWRA Ravine Sewer Project.

IMPACT ON OPERATING BUDGET:
These projects will positively impact the General Fund operating budget during future fiscal years as ditch cleaning, repairs and maintenance along with timely repairs and replacement of stormwater infrastructure will help to protect against large capital outlays associated with major failures within the City's stormwater infrastructure.

CATEGORY	CONTACT
Street Improvements	Kevin Collignon, City Engineer

GUARDRAIL REPLACEMENT - $60,000
This project is to replace various guardrails throughout the City.

SALEM DRIVE UTILITY RELOCATION - $30,000
This project is for utility relocation on Salem Drive at Frederica so an additional lane can be added on Salem Drive to alleviate traffic congestion.

IMPACT ON OPERATING BUDGET
These projects will positively impact the operating budget as the funding for these projects comes from Your Community Vision Fund and eliminates use of General Fund operating budget to pay for these projects.

OWENSBORO
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1817
KENTUCKY

GLOSSARY OF BUDGET TERMS

Accomplishment	Programs and activities successfully completed in the prior fiscal year.
Accrual Basis	Transactions and events are recognized as revenues/gains or as expenses/losses when they occur, regardless of the timing of the related cash flows.
AED	Automated External Defibrillator
Ad Valorem Taxes	General property taxes levied on the assessed valuation of real and personal property.
ADA	American with Disabilities Act
Appropriation	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.
ASA	Amateur Softball Association, www.softball.org.
Assessed Valuation	The value of real property and improvements, as determined by the County Assessor, against which the property tax levy is assessed.
Balanced Budget	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.
BGM	Bluegrass Museum (Bluegrass Music Hall of Fame & Museum)
Bond	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.
Budget	A financial operation plan that is an estimate of proposed expenditures for a given period of time and the proposed means of financing them.
Budget Message	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.
Budgetary Control	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.
Budgetary Units	Formal cost centers including programs, departments, and funds used for fiscal oversight, compliance, and control.
CAD	Computer aided design
CAFR	Comprehensive Annual Financial Report
Capital	Assets of significant value and having a useful life of several years (the term capital assets is also used).
Capital Expenditures	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

Capital Improvement	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.
Capital Outlay	See "Capital Expenditures"
Capital Projects Funds	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.
Community Development Block Grant (CDBG)	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.
CERS	County Employees Retirement System
CHDO	Community Housing Development Organization, www.kyhousing.org.
Capital Improvement Program (CIP)	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.
CJED	Criminal Justice Executive Development, a training program
COBRA	Consolidated Omnibus Budget Reconciliation Act passed by Congress in 1986.
Contingency Reserve	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.
CPR	Cardiopulmonary resuscitation
CSD	Communications Systems Director
DARE Program	Drug Abuse Resistance Education, www.dare.org.
DCFD	Daviess County Fire Department
DCSO	Daviess County Sheriff's Office
DEA	Drug Enforcement Administration
Debt Service	Payment of interest and repayment of principal to holders of the City's debt instruments.
Debt Service Fund	Governmental-type fund used to account for current resources and expenditures associated with meeting annual debt service obligations.
Department	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.

GLOSSARY OF BUDGET TERMS

Depreciation	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.
EDC	Economic Development Corporation, also known as Greater Owensboro Economic Development Corporation, http://edc.owensboro.com.
EEO	Equal Employment Opportunity
EMS	Emergency Medical Services
Encumbrance	The commitment of appropriated funds to purchase an item or service.
Enterprise	Used to account for specific services, e.g., sanitation, transit, recreation, funded directly by fees and charges to users.
Equipment Charges	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.
Equity	The difference between assets and liabilities in a proprietary fund. In a governmental fund, this difference is referred to as "fund balance."
ERP	Enterprise Resource Planning
ESN	Emergency Service Number
Expenditure Detail	Line item total for each expenditure/expense account within a department and/or program.
Expenditure/Expense	Outflow of funds paid or to be paid for acquisition of goods or services.
FAA	Federal Aviation Administration, www.faa.gov.
FBI	Federal Bureau of Investigation, www.fbi.org.
Fiscal Year	The financial year for the City of Owensboro is July 1 through June 30 of the subsequent year.
FMLA	Family Medical Leave Act
Franchise Fees	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 Spectrum.
FTA	Federal Transit Association, www.fta.dot.gov.
Fund	A major budgetary unit with revenues and expenditures segregated for specific activities.
Fund Accounting	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.
Fund Balance	Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).
GAAP	Generally Accepted Accounting Principles

GLOSSARY OF BUDGET TERMS

GASB	Governmental Accounting Standards Board
General Fund	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.
Government Finance Officers Association (GFOA)	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
GIS	Geographical Information System
Governmental Type Fund	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.
GPS	Global Positioning System
HOME Grant	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.
ICAC	International Crimes Against Children
Interest	Income resulting from the prudent investment of idle cash.
Interfund Transfers	Amounts transferred from one fund to another.
IRS	Internal Revenue Service www.irs.gov.
KCTCS	Kentucky Community and Technical College System, www.kctcs.org.
KHSAA	Kentucky High School Athletic Association, www.khsaa.org.
KIA	Kentucky Infrastructure Authority, www.kia.ky.gov.
KLC	Kentucky League of Cities, www.klc.org.
KOPS	Kids Obtaining Positive Structure
KRS	Kentucky Revised Statutes
KTC	Kentucky Transportation Cabinet, www.kytc.state.ky.us.
KYOPS	Kentucky Open Portal Solution
Level of Service	A description of the services provided, or activities performed, and the cost and personnel requirements.

GLOSSARY OF BUDGET TERMS

Line Item	The description of an object of expenditure, e.g., salaries, supplies, contract services, etc.
Major Fund	GASB defines major funds by the following criteria: 1) Total assets, liabilities, revenues, or expenses of the governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category. 2) Total assets, liabilities, revenues, or expenses of the governmental or enterprise fund are at least 5% of the total for all governmental/enterprise funds combined. Both criteria must be met in the same area (assets, liabilities, etc.) for both the 10% and 5% tests for a fund to be defined as major. However, GASB Statement 34 permits a government to designate a particular fund that is of interest to users as a major fund, even if it does not meet the criteria. Government does not have the option to NOT report a fund as major if it meets above criteria.
MDT	Mobile data terminal
Modified Accrual Basis	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.
MUDTC	Manual on Uniform Traffic Control Devices
NCIC	National Crime Information Center, www.fas.org/irp/agency/doj/fbi/is/ncic.htm.
NFPA	National Fire Protection Association, www.nfpa.org.
NIBRS	National Incident Based Reporting System
NIMS	National Incident Management System
Non-Capitalized Equipment	Expenditure for acquisition of equipment for direct services that is not depreciated.
Non-Full Time Employee	Any employee working in one of the following capacities: Part-time (Works a set schedule and may be permanent but works less than average of 100 hours per month), Intermittent (Maintain sporadic work schedule and may not earn wages every month), Seasonal (Temporary and limited to 9 months), Temporary (Cannot exceed 12 months and cannot be rehired as temporary), Emergency (Limited to 30 working days and non-renewable).
NPDES	National Pollution Discharge Elimination System.
NSA	National Softball Association, Inc., www.playnsa.com.
Objective	Program or activity intended to be implemented in the ensuing fiscal year.
OCC	Occupational License Fee
ODCTA	Owensboro Daviess County Tennis Association
OHRH	Owensboro Health Regional Hospital, www.owensborohealth.org.
OMU	Owensboro Municipal Utilities is City-owned and provides water and electricity to the community, www.omu.org.
OFD	Owensboro Fire Department

GLOSSARY OF BUDGET TERMS

OPD	Owensboro Police Department
OPS	Owensboro Public Schools
Operating Budget	The portion of the budget that pertains to basic operations of the various municipal funds, departments, and programs.
OSHA	Occupational Safety and Health Association, www.osha.gov.
Performance Indicator	Quantitative measures of accomplishments and objectives, sometimes known as workload/performance measures.
Personnel Analysis	Changes to personnel allotment from the previous fiscal year. Reorganizations, reclassifications and reallocation of resources are highlighted in this section.
Personnel Costs	Costs of wages, salaries, retirement, and other employee benefits for all City employees.
PFRF	Police & Firefighters' Retirement Fund
POPS	Persistent Organic Pollutants
PRIDE	PRIDE is a grassroots, non-profit organization who seeks to improve the appearance of Owensboro Daviess County through public involvement.
Property Tax	A tax imposed on real property (land and permanently attached improvements) based upon the assessed value of the property.
Proprietary Type Fund	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.
Recreation Fees	Charges for services provided to participants of Parks and Recreation Department classes, activities, and recreational sports.
RED	Rapid Emergency Deployment
Regional Water Resource Agency (RWRA)	City-county sewer agency, www.rwra.org.
Reserves	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.
Revenue	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.
Revenue Analysis	Departmental revenue sources are described. Revenue increases, decreases and strategies are highlighted in this section.
RMS	Records Management System
ROW	Right of Way
Services & Supplies	Category of line items that describe non-salary and non-capital outlay expenditures.

GLOSSARY OF BUDGET TERMS

SOP	Standard Operating Procedure
Special Revenue Fund	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.
Subvention	Revenues collected by the State or other government entity which are allocated to the City on a formula basis.
SWOT Analysis	Strengths, Weaknesses, Opportunities and Threats analysis for neighborhood groups.
User Fees	Receipt of a fee for providing a direct and specifically identifiable service to a particular customer, e.g. building permit fee.
USSSA	United States Specialty Sports Association, www.USSSA.com.
USTA	United States Tennis Association, www.USTA.com.
Working Capital	The excess of current assets over current liabilities.