



Owensboro



City of Owensboro, Kentucky

2014-2015
Annual Budget

**City of Owensboro – 2014-2015 Annual Budget
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City of Owensboro Kentucky

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

June 3, 2014

Honorable Mayor and Commissioners:

I am pleased to present the 2014-15 Annual Budget. Recommended budget appropriations total \$70,711,325, a 39.6% decrease when compared to the 2013-14 Amended Budget.

INTRODUCTION

The 2014-15 Budget was developed using the following budget guidelines that summarize financial policies and goals:

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

The City's budget financial policies and guidelines are listed under Fiscal Policies (pages 32-33). The budget is an important document for several reasons:

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

CITY OF OWENSBORO - MISSION STATEMENT

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

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

We pursue excellence; providing quality services and maintaining efficiencies

We encourage creativity and innovation; promoting economic development

The City's commitment to its Mission Statement is evident as reflected in the departmental 2013-14 accomplishments and in the 2014-15 objectives. Many of the following listed accomplishments and objectives are achieved through interdepartmental cooperation and in partnership with the community. This is shown through various programs, such as Neighborhood Alliances, where citizens make

decisions regarding their neighborhoods, and the City's cooperation with outside community groups and other government agencies to accomplish mutual goals. The City continues to serve and listen to its citizens through its customer-oriented Citizens Action Line, televised City Commission meetings, televised work sessions, and town hall meetings.

NOTABLE 2013-2014 ACCOMPLISHMENTS:

Departmental accomplishments embody each of the characteristics set forth in the City's mission statement and may be found within each respective departmental section of the budget.

The City continues to form partnerships with other departments, outside state, federal, and local governments, and with the citizenry itself, to meet its goals and spend its tax dollars wisely.

Each accomplishment and objective supports the City's commitment to (1) public safety, (2) programs and services, (3) parks and facilities and (4) economic development.

Following are some of the City's more notable accomplishments and objectives. You may find these and additional accomplishments within each department section of the budget.

In 2013-14, the City:

1. Opened and began operations at the Owensboro Convention Center downtown.
2. Opened a City skate park at Chautauqua Park.
3. Completed rebuild of McConnell Plaza including a walkway from the plaza to convention center.
4. Began renovations of the downtown pavilion over the Ohio River.
5. Completed 22 new homes, the Cottages of Mechanicsville, through the CDBG Program.
6. Received Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial reporting (32nd year) and the GFOA Distinguished Budget Presentation Award (14th year); prepared a balanced budget for 2014-2015 in accordance with GFOA budget preparation criteria.
7. Secured the KHSAA 3rd Region Boys' and Girls' Basketball tournaments for an additional three years from 2015 through 2017.
8. Hosted the 2014 Kentucky High School Hockey League State Tournament and the Ice Skating Institute of America (ISI) Team Figure Skating Competition at the Edge Ice Facility, and two national and three state tournaments at the Owensboro Softball Complex.
9. Provided a high level of Rescue, EMS and Special Operations Services as well as an Insurance Services Office (ISO) Class 2 level Fire Suppression Service to the City.
10. Reduced index crimes by 15.5% while utilizing crime analysis and data driven approaches to crime and traffic safety.
11. Instituted an Adopt-a-School Program where officers make visits to assigned schools to provide police presence and familiarize themselves with school emergency procedures.
12. Graduated three Junior Police Explorers through the Explorer Academy, 28 kids through Camp KOPS, and 400 kids through the DARE Program.
13. Completed the new Police Mobile Command Center.
14. Implemented a Bicycle Fire/EMS program to provide improved response to Park trails and during special events.
15. Completed ditch inspections and checks as per schedule and assumed stewardship of stormwater basin mowing.
16. Improved Recycling Center and delivered over 1,000,000 lbs. of recyclables to recycling facilities.

NOTABLE 2014-2015 OBJECTIVES:

We look forward to accomplishing the following objectives for 2014-15:

1. Complete renovations of the downtown pavilion over the Ohio River.
2. Start/Complete construction of three projects the City is partnering in: an indoor/outdoor tennis complex, a senior center facility and a International Bluegrass Music Museum.
3. Complete the Harsh 2A project and the construction of a retention basin at Moreland Park as part of the stormwater master plan to prevent flooding within the City.
4. Complete and sell seven new homes and renovate 15 homes through the CDBG and HOME Programs.
5. Begin redevelopment of southern Triplett Street area.
6. Continue identifying means of saving taxpayer dollars and proposing a balanced City budget.
7. Continue to foster training, education, career development, safety and wellness for all our staff.
8. Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award; maintain Purchasing National Certification.
9. Complete implementation of the Community Development and Work Order modules in the ERP System and NeoGov and Novatime HR/Payroll software programs.
10. Provide a safe and secure environment at Smothers Park, the Convention Center and downtown riverfront area while engaging the community and enhancing public relations.
11. Host police training classes such as the John E. Reid Interview and Interrogation Class and the LSI Scan Training Class.
12. Apply for and receive multiple law enforcement grants in an effort to improve officer and public safety.
13. Continue to reduce index crimes while incorporating assigned, directed enforcement utilizing crime analysis and data driven approaches to crime and traffic safety.
14. Graduate eight Junior Police Explorers, 35 kids through Camp Kops and 400 kids through DARE Program.
15. Continue work with city and county fire departments to improve medical response notification.
16. Work with local fire departments to develop a mutual aid response system in borderline areas to provide for more efficient fire response.
17. In cooperation with other Kentucky agencies, begin a multiple-year training program on structure collapse response preparedness.
18. Continue to update fire technology in the field by installing mobile data terminals in fire vehicles.
19. Cross-train public works employees on equipment and vehicles to improve disaster preparedness.
20. Continue providing solid waste disposal solutions in support of ongoing downtown and riverfront development projects.
21. Complete ditch inspections and maintenance according to planned maintenance schedules.
22. Begin a new trolley route downtown with free service.
23. Educate the public on how to use the new Transit mobile app and text message program.
24. Market the City Parks facilities and programs through redesigning the Parks website and creating a City of Owensboro mobile app.
25. Secure the Kentucky High School Athletic Association Girls' Fast Pitch Championship for 2015 through 2017.
26. Expand adult and youth participation at the Owensboro Softball Complex by offering additional leagues and clinics.
27. Create a mobile application that will provide citizens and visitors with City information, as well as provide a tool for citizens to submit City Action requests via their smartphone.

FINANCIAL OVERVIEW

The overall proposed budget appropriations for fiscal year 2014-15 total \$70,711,325, a 39.6% decrease when compared to fiscal year 2013-14.

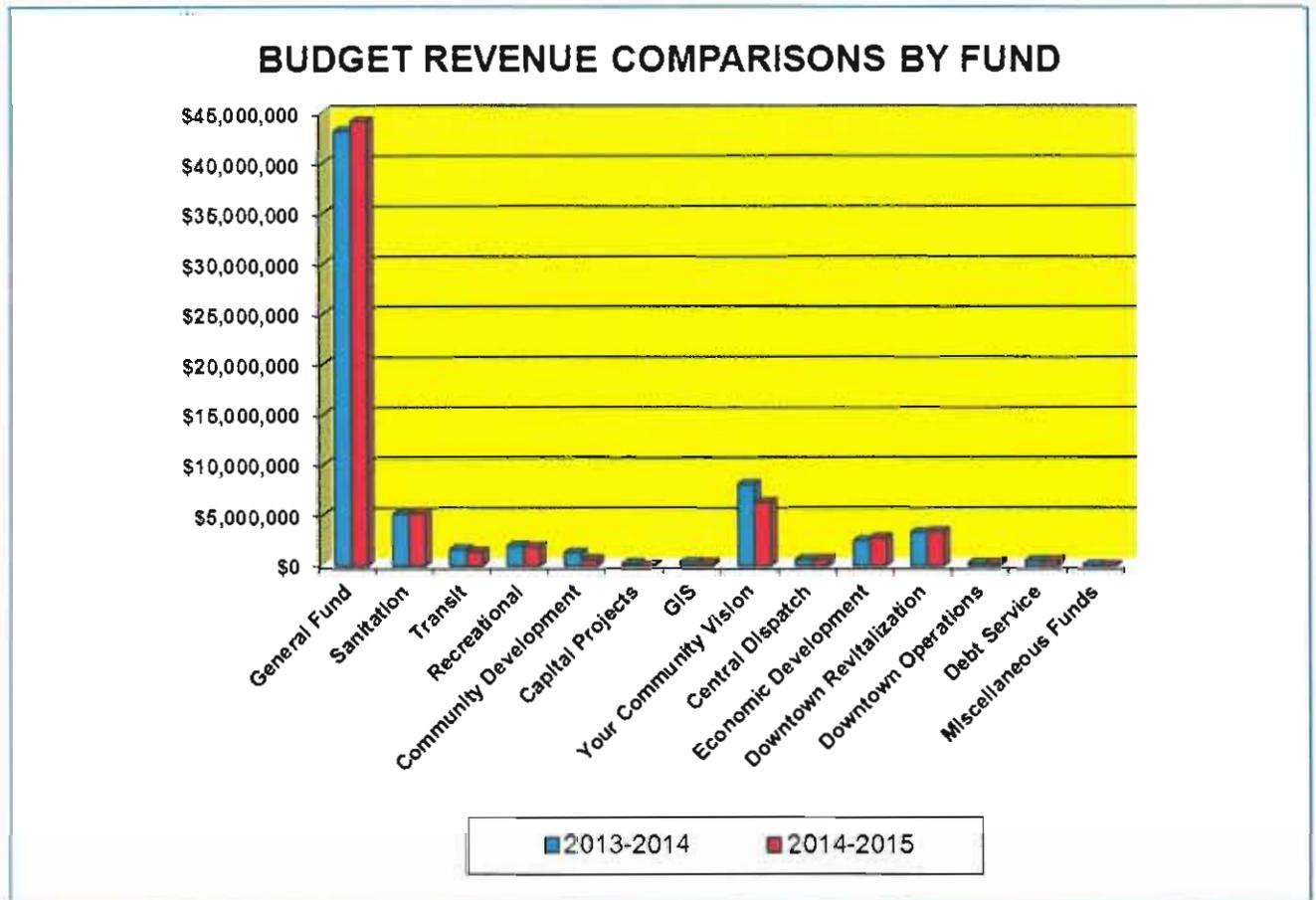
Changes from fiscal 2013-14 appropriations are summarized below:

Budget Appropriation Comparisons By Fund				
Fiscal 2013-2014 to Fiscal 2014-2015				
Fund	Amended Budget 2013-2014	Budget 2014-2015	% Change	
General Fund	\$ 41,628,039	\$ 39,163,766	-5.9%	
Sanitation	6,562,828	6,677,419	1.7%	
Transit	2,622,461	2,259,124	-13.9%	
Recreational	3,154,250	3,180,476	0.8%	
Community Development	1,315,152	605,459	-54.0%	
Capital Projects	7,439,520	65,000	-99.1%	
GIS	448,530	408,648	-8.9%	
Your Community Vision	14,153,431	4,402,887	-68.9%	
Central Dispatch	2,446,775	2,072,655	-15.3%	
Greenbelt	8,000	0	-100.0%	
Economic Development	6,594,884	1,435,533	-78.2%	
Downtown Revitalization	19,712,514	0	-100.0%	
Downtown Operations	1,014,211	564,113	-44.4%	
Riverfront Development	0	0	0.0%	
Wellness Fund	0	0	0.0%	
Debt Service	9,838,154	9,725,651	-1.1%	
Miscellaneous Funds	118,790	150,594	26.8%	
Total	\$ 117,057,539	\$ 70,711,325	-39.6%	

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

The most notable decreases are in the Capital Projects (page 259), Your Community Vision (260), Economic Development (page 239-240), and Downtown Revitalization (page 263). Please see noted pages for more detail.

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



BUDGETARY PROCESS AND FINANCING ISSUES

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

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

This year, I recommend a balanced budget for the General Fund to retain a General Fund surplus of \$10,841,135, 27.7% of total General Fund expenditures. We are fortunate to have found solutions to limited revenue sources, enabling us to sustain the service levels to which the community is accustomed. The budget process and responsible financial planning call for allocation of limited resources among competing demands based upon the best information available at the time.

SHORT-TERM CONCERNS, ISSUES AND INITIATIVES

A Cash Balance Plan for new employees hired after January 1, 2014, was enacted during the regular session of the 2013 Kentucky General Assembly. This, along with previous changes, lowers contribution rates in future years.

	<u>2014-15</u>	<u>2024-25</u>
CERS non-hazardous	17.67%	14.43%
CERS hazardous	34.31%	31.64%

LONG-TERM CONCERNS, ISSUES AND INITIATIVES

Financial

Topping the list of the City's primary long-term concerns, issues and initiatives include: revenue stream, public safety, stormwater issues, and the riverfront and downtown revitalization. The City has been proactive in reviewing and managing both revenues and expenditures.

A large part of the City's approach to increasing the revenue stream is its annexation plan (a developer is incentivized to annex property into the city) and its developer incentive plan (a developer is incentivized to construct new property with the city).

The City strives to provide the best public safety possible. This includes training, dependable vehicles, current technology, and infrastructure. Both of which are included in the City's long-range plan in both the General Fund and the Your Community Vision Fund.

The City has made significant strides in improving the stormwater and separation issues and continues to plan and provide for future improvements. Most of this activity is financed by a very low interest loan from Kentucky Infrastructure Authority (KIA).

The Your Community Vision Fund is discussed more fully within the Capital Improvement Program section of the budget (pages 249-281). See also, the Capital Projects Fund (page 259).

Non-Financial

1. Employee Development

In fiscal year 2013-14, all new supervisors and management were mandated to attend a program designed to educate them on the legal aspects of human resources, such as but not limited to, EEO, FMLA, ADA, hiring/firing, performance evaluations, workplace violence, privacy, and wage/hour.

In addition, all new employees were required to attend Employee Handbook, EEO, and safety training.

2. Strategic Planning

Reorganization Plan:

During fiscal year 2007-08, the City created and began implementation of a Strategic Organization Plan for all city departments and operations. More than 71.9% of the annual General Fund expenditures are related to personnel costs, which are rising exponentially each year. After a

thorough review, the City has adopted a new direction to make changes that will increase efficiency, effectiveness and cooperation in all departments' personnel and operations, thus giving the City the ability to maintain a sustainable and flexible city government. The City had a proposed goal of saving \$1.3 million in annual personnel costs. The City's staffing of full-time personnel has decreased from 429 in 2007-08 to 416 in 2014-15, as shown on the historical staffing page 13. Current savings realized from the plan are approximately \$1.95 million.

Employee Recruitment:

Today's employers face a multi-generational workforce, ranging from high-school and college graduates to those approaching social security eligibility. With such a diverse group, various challenges must be met in relation to a difference in skills, mindsets, and preferred benefits. Figures from the U.S. Bureau of Labor Statistics show that one-fifth of the U.S. workforce has passed or is nearing retirement age. According to a survey conducted by an independent research firm and developed by Robert Half, among CFOs worried about losing boomers to retirement, executives most commonly cited leadership (39%) and legacy knowledge (23%) as the greatest potential losses to their organization. The City of Owensboro has taken strides through restructuring and cross-training in an effort to minimize such concerns. Likewise, the City has placed much effort in screening its applicants to ensure those hired meet our five core competencies — Leadership, Communication, Efficiency, Reasoning, and Job Knowledge, Skills, and Abilities. Once hired, employees are provided extensive orientation and ongoing training and development.

KEY 2014-2015 RECOMMENDATIONS

I would describe this budget as maintaining basic services. Major programs that continue through fiscal year 2014-15, as well as recommended key revisions, are noted below:

✓ *Employee Compensation and Benefit Provisions*

Funds are allocated to ensure employee salaries and benefits maintain parity with the labor market. It is important to maintain employee compensation competitive with the labor market to reduce employee turnover.

✓ *Capital Projects*

There is \$6,187,295 budgeted for capital expenditure projects for fiscal year 2014-15 from the Capital Improvement Program. Detailed project descriptions are included under the capital tab.

✓ *Staffing Levels*

There are some changes from 2013-14 staffing levels in this budget. There is a reduction of one full-time position, an addition of 13 part-time/intermittent positions, and a reduction of seasonal positions. Kentucky Retirement Systems changed the categories of employees to part-time/intermittent from temporary, thus creating the major increase in part-time/intermittent category. The City is streamlining operations, combining duties, cross-training and redistributing, thereby reducing the total number of positions. These measures were taken to address increasing health care and retirement costs.

✓ *Fiscal Health*

In addition to savings in staffing levels, our strategy is to continue to limit and reduce expenditure growth, particularly recurring expenditures, and to seek cost savings opportunities ensuring that funds will be available for needed capital projects in the future. The City has been helped in this regard by its implementation of the Fleet and Facilities Maintenance Plan. At this time, the Capital Improvement Plan will concentrate on the stormwater improvements, the riverfront development, the Parks Master Plan, recreation projects, and transportation needs, in line with the expressed desires

Mayor and Commissioners
City of Owensboro
June 3, 2014

✓ *Fiscal Opportunities*

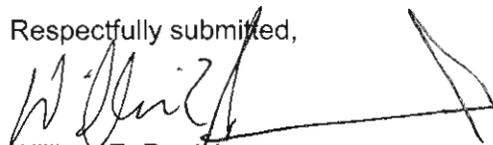
The City will continue to aggressively pursue its annexation efforts. Annexation is vitally important to growth in revenues, as annexation efforts will insure long-term financial stability for the City in terms of increased property taxes, occupational license fees, and occupational net profit fees through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

ACKNOWLEDGMENTS

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

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

Respectfully submitted,



William E. Parrish
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Owensboro
Kentucky**

For the Fiscal Year Beginning

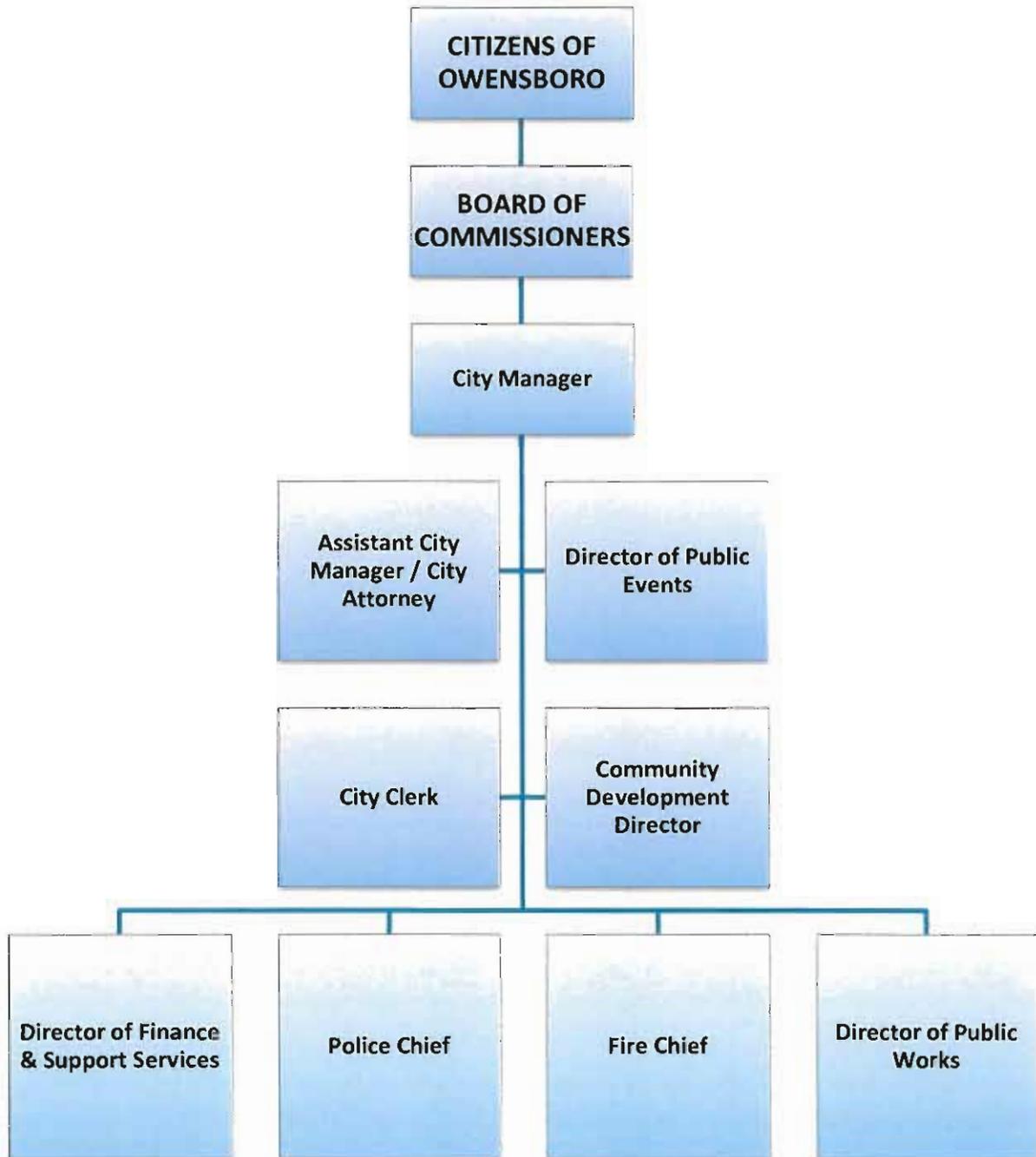
July 1, 2013

Executive Director



CITY OF OWENSBORO

ORGANIZATION CHART FISCAL YEAR 2014-2015



**DIRECTORY OF PUBLIC OFFICIALS
FISCAL YEAR 2014-2015**

ELECTED OFFICIALS

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

APPOINTED OFFICIALS AND DEPARTMENT HEADS

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

APPOINTED BOARDS AND COMMISSIONS

Adjustment & Appeals Boards

Building Code Appeals Board:

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

Jim Wolter
Danny Richeson

Property-Maintenance Code Enforcement Board:

Aaron Anderson
Cecil Phillips
Cindy Whitmer

Glenn Morrison
Tim Burks

Metro Planning Appeals Board:

Jean Lewis
Ruth Ann Mason
Fred Reeves
Sean Dysinger

Marty Warren
Ward Pedley
Jerry Yeiser

Airport – Owensboro-Daviess County

Wayne Foster
Bart Darrell
Adam Hancock
Ray Assmar, Chair
Jerry Yeiser

Dr. Andrew Ward
Marty Traylor
Peggy Gardner
Brenda Clayton
Clay Ford

Bob Whitmer, Manager

Civil Service Commission

Roger Adams
Scott Miller
Naomi Sutton

Keith Ellis
Steven Englehardt
Danielle Woodward, Clerk

County Board of Assessment Appeals

Vonnie Williams Mary Mattingly Shellia Hamilton

Historic Preservation Board

Ted Lolley
Ed Allen
Kim Johnson

Larry Conder
Terry Woodward

Housing Authority of Owensboro

Tommy Covington
Jean Maddox
Rita Moorman

Rick Searcy
David Condon, Director
Carolyn White

Owensboro-Daviess County Board of Ethics

Mike Sullivan
David Johnson

R. Scott Plain, Sr.
Russ Wilkey

Owensboro Health, Inc.

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

Debbie Nunley
Ron Presser
Susie Harris
Janice Scherm

Joint City/County appointee:

Dr. Mark Millsap

Physicians:

Dr. Robert Knight
Dr. Charles Bea

Community Directors:

George Henderson, Jr.
Gerald Poynter
G. Ted Smith

Owensboro Metropolitan Planning Commission

Fred Reeves
Larry Moore
John Kazlauskas
Beverly McEnroe
Wally Taylor

Steve Frey
Irvin Rogers
Ward Pedley
David Appleby
Larry Boswell

Owensboro Riverport Authority

Kevin Kauffeld
Rod Kuegel
Tom Castlen

Michael Riney
J.T. Fulkerson
Ed Ray

PENSION PLANS – BOARDS OF TRUSTEES

City Employees' Pension Fund

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

Lynn Holland
Donnie Brey
Danielle Woodward

Police & Firefighters' Retirement Fund

Ron Payne
Angela Hamric

Lloyd Nash
Bobby Blandford

Regional Water Resource Agency

Jim Weafer
Ed Cecil
Harry Roberts, Jr.
Bob Whitmer

George Stuart
John Stevenson
Becky Whitehead

Utility Commission

J.T. Fulkerson
Dan Riney
Tony Cecil

G. Ted Smith
Ted Lolley

HISTORICAL STAFFING
FY 2014-2015

PROGRAM	2012-2013			2013-2014			2014-2015			Personnel Allotment Revisions FY13-14 TO FY14-15
	Full Time	Part Time/Intermittent	Seasonal	Full Time	Part Time/Intermittent	Seasonal	Full Time	Part Time/Intermittent	Seasonal	

ADMINISTRATION, FINANCE, & SUPPORT SERVICES

021 Administration Department	8	8	0	9	12	0	9	12	0	
031 Information Technology (IT)	20	7	0	19	2	0	19	2	0	Reduced Systems Programmer/Analyst; Increased Network Systems Technician.
034 Finance and Purchasing	17	5	0	17	5	0	16	4	0	Payroll Administrator moved to Personnel Department; Reduced non-full time Accountant
036 Personnel	4	2	0	4	2	0	5	2	0	Payroll Administrator moved from Finance Department
070 Parks/Recreation	15	106	26	16	115	43	16	129	4	Re-allocation of non-full time staff
Total Administration, Finance & Support Services Depts.	64	128	26	65	136	43	65	149	4	

POLICE

041 001 Police Administration	4	0	0	4	0	0	4	0	0	
041 Patrol Division	73	14	0	73	12	0	73	12	0	
042 Investigation Division	18	1	0	18	2	0	18	2	0	
043 Support Services Division	19	0	0	19	0	0	19	0	0	
047 Consolidated Dispatch	26	10	0	26	8	0	26	8	0	2 Telecommunicator vacancies to expedite recruitment; unfunded.
048 Radio	2	0	0	2	0	0	2	0	0	
Total Police Department	142	25	0	142	22	0	142	22	0	

FIRE

042 Total Fire Department	95	0	0	95	0	0	95	0	0	
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PUBLIC WORKS

052 Facilities Maintenance	26	1	0	25	6	0	24.5	1	0	Re-allocation of Director and Deputy Director; Reduction in NFT Park Attendant positions
074 Community Development	2	0	0	1	0	0	1	0	0	
051 Engineering Services	11	2	3	11	2	2	11.25	2	2	Re-allocation of Director
053 Street Division	18	1	0	17	0	0	17.7	0	0	Re-allocation of Director and Deputy Director
054 Garage	8	0	0	8	1	0	8.1	0	0	Re-allocation of Deputy Director; Reduced non-full time clerical position
055 Sanitation	27	3	0	29	2	0	27.45	2	0	Re-allocation of Director and Deputy Director; No longer holding driver position
056 Stormwater	3	0	0	3	0	0	3	0	0	
058 Parking Garage	0	0	0	0	0	0	0	0	0	
057 Transit	17	9	0	17	12	0	19	18	0	Addition of two full-time bus drivers and six non full-time bus drivers
Total Public Works Depts.	112	16	3	111	23	2	112	23	2	

DEPARTMENT TOTALS	413	169	29	413	181	45	414	194	6	
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ORDINANCE 17-2014

AN ORDINANCE ADOPTING AND APPROVING THE ANNUAL BUDGET OF THE CITY OF OWENSBORO, KENTUCKY, FOR THE FISCAL YEAR BEGINNING JULY 1, 2014, AND ENDING JUNE 30, 2015, 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 2014-2015 Annual Budget for the City of Owensboro, Kentucky, for the fiscal year beginning July 1, 2014, and ending June 30, 2015, has been prepared and is incorporated hereto by reference; and

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

WHEREAS, pursuant to said statute, the Board of Commissioners fixed the date of May 6, 2014, at 4:00 p.m., CDT, in the Commission Chambers at City Hall for a public hearing on the proposed Budget prior to its official adoption; and

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

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

SECTION 1. The estimated revenues and fund balances set forth in the 2014-2015 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, 2014, and

ending June 30, 2015, in the amount of \$98,265,786, inclusive of Internal Service Funds, for the various purposes designated in the 2014-2015 Annual Budget.

SECTION 2. The 2014-2015 Annual Budget as attached hereto and incorporated herein by reference is hereby approved and adopted by the Board of Commissioners. Copies of said Budget will be available when published from the office of the Director of Finance and Support Services.

SECTION 3. All appropriations will lapse at June 30, 2015, with the exception of outstanding encumbrances, which will automatically be adjusted to current year and prior year budgets, and incomplete multiple-year capital project balances, which will automatically be re-appropriated.

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

SECTION 5. The Mayor, City Manager, Director of Finance and Support Services, and their designees as applicable are hereby authorized to execute all contracts, deeds, titles, purchase orders, agreements and other documents deemed necessary to facilitate the projects, requirements, obligations and expenditures contained in or derived from the 2014-2015 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.

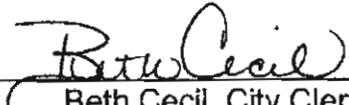
INTRODUCED AND PUBLICLY READ ON FIRST READING, this 6th day
of May, 2014.

PUBLICLY READ AND FINALLY APPROVED ON SECOND READING,
this 3rd day of June, 2014.



Ron Payne, Mayor

ATTEST:



Beth Cecil, City Clerk

**CITY OF OWENSBORO, KENTUCKY
MISCELLANEOUS DATA**

Date of Incorporation:	1817	<u>Parks & Recreation</u>	
Form of Government:	City Manager/Commission	Number of Parks	26
Land Area (Square Miles)	20.28	Acres of Parkland	964
Miles of Streets	245.22	Number of Swimming Pools	2
Miles of Sidewalks	223.38	Number of Tennis Courts	22
		Number of Golf Courses	2
Population	58,416	<u>Other Recreational Facilities</u>	
Households	24,215	Sports Arena	1
Families	14,532	Ice Arena	1
Female/Male ratio	52.3%/47.7%	Performing Arts Center	1
Median earnings:		Senior Center	1
Men	\$33,334	Recreation Center	1
Women	\$22,389	Softball Complex	1
Caucasian	86.1%	Ball Diamonds	15
Black or African American	7.5%	Youth Football Fields	4
American Indian and Alaska Native	.1%	Youth Soccer Fields	12
Asian	.7%	Number of Basketball Courts	11
Hispanic or Latino	3.3%	Number of Museums	3
Persons reporting some other race	.2%		
Persons reporting two or more races	2.1%		
<u>Police Protection</u>		<u>Water Utility</u>	
Number of Stations	1	Number of Users	24,868
Number of Substations	2	Annual Consumption (mil)	4,393
Number of Officers	100	Miles of Distribution	325
Number of Crossing Guard Posts	7		
<u>Fire Protection</u>		<u>Sewer Utility</u>	
Number of Stations	5	Westside Treatment Capacity (mgd)	15.0
Training Center	1	Eastside Treatment Capacity (mgd)	6.8
Number of Firefighters	94		
<u>Employees</u>		<u>Electric Utility</u>	
Full-time	416	Number of Street Lights	11,361
Part-time and Temporary	200	Number of Traffic Signals	119
<u>City Public Schools</u>			
Elementary Schools	5		
Middle Schools	1		
High Schools	1		
Preschools	1		



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.



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 recognitions include being named Kentucky's representative on the "America's Best Place to Raise Your Kids" 2009 list in BusinessWeek magazine and #93 on the Top 100 list of "America's Best Places to Live" in July 2010 by Money magazine.

Location

Owensboro is the county seat of Daviess County, Kentucky. It lies on the southern banks of the Ohio River, one of the nation's major waterways, in the western Kentucky coal field region. Owensboro is located 32 miles southeast of Evansville, Indiana, 123 miles north of Nashville, Tennessee, and 109 miles southwest of Louisville, Kentucky. A recently improved section of U.S. Highway 231 in southern Indiana completes a 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 stabilization in the area's economy compared to the previous year. As of April 2014, area employment over the prior twelve months averaged 46,957, an increase of 177 over the prior year. The April 2014 unemployment rate was 6.1%, significantly lower than the State rate of 7.2% and just slightly higher than the U.S. rate of 5.9%. The number of Owensboro Municipal Utilities active water and electric meters has been steady for several years, but much of the recent construction in the city has been in areas served by Kenergy and the local water districts. The rate of construction of new single-family housing dropped in the prior year. The value of new non-residential projects has returned to a more normal range from the recent all-time high in the local area due to work on several major projects, including the recently concluded construction of a new \$385 million hospital and a new convention center.

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

In August 2012, the City completed construction of a \$40 million Riverfront Development project which was funded mostly through a federal grant. The project included a river wall, a signature fountain, children's playground and spray park, and significant additional green space for Smothers Park. The City is currently in the later stages of a \$99 million downtown redevelopment and revitalization project. The City has partnered with Daviess County Fiscal Court in the development and financing of this project, with the City sponsoring \$79 million of the project and the County



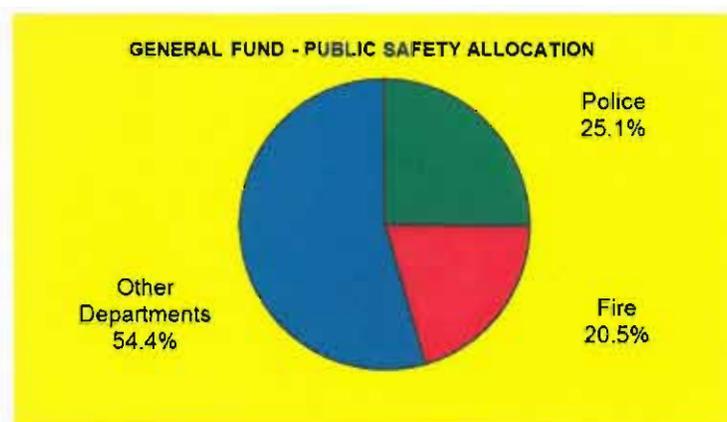
sponsoring the remaining \$20 million. A \$48 million convention and events center overlooking the Ohio River opened in January 2014. It will be flanked by two new privately developed hotel projects with 270 total rooms at a total cost of over \$35 million. Other new construction in the area includes a corporate headquarters and multiple residential buildings on available riverfront property, with additional property available for future development.

Communications

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

Public Safety

The City is committed to excellence from its Police (OPD) and Fire (OFD) Departments. Emergency response times average 3.29 minutes for OPD and 4.21 minutes for OFD, in accordance with the National Fire Protection and United States Insurance Service Offices recommendations. Recent consolidation to our combined City-County 911 Dispatch Center helps ensure efficient and effective Public Safety dispatch services throughout the county. 45.6% of General Fund expenditures are budgeted for public safety.



The chart illustrates General Fund percentages for public safety and all other departments, not including capital projects funding.

Education

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

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

Brescia University and Kentucky Wesleyan College are four-year education institutions offering Bachelors of Science and Art degrees. 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 newly expanded Owensboro Campus. These programs provide area residents with the opportunity to earn post-graduate degrees without leaving the city.

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

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



Medical Facilities

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

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

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

Recreation and Culture

The new, high-tech library serves the community well with a collection of 197,000 books, 28,000 audio and DVD items, a digital collection of over 55,000 items, and access to 31 online databases. Owensboro Area Museum maintains community interest in the natural sciences and area history. Art lovers benefit from the Owensboro Museum of Fine Art, which now features an Atrium Sculpture Court, a restored Civil War-era mansion, a priceless collection of German stained glass windows, and the Kentucky Spirit Galleries. These institutions are recognized as among the finest in western Kentucky. Owensboro offers wide ranges of recreational and cultural activities to its citizens, who enjoy everything from fishing on nearby lakes to live performances of the Owensboro Symphony Orchestra, one of the finest in the state. Municipal parks provide areas for picnicking, golf, hiking, tennis, softball, football and just plain relaxing. State-maintained Carpenter and Kingfisher lakes offer a fine arena for the fisherman. Other water sports may be enjoyed on the Ohio River. Whether walking, running or biking for fun or exercise, the City's Greenbelt offers a safe route for its residents.



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

As was mentioned prior, Smothers Park was greatly expanded and enhanced with additional green space, a signature fountain, and a large children's playground/sprayground complex as part of a

recent Riverfront Development Project. This 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 over 800 performance and civic events. The International Bluegrass Music Museum currently occupies a portion of this facility, but plans and fundraising are in progress to relocate it to its own dedicated building along the riverfront. The RiverPark Center has hosted the International Mystery Writers' Festival since 2008 and attendees have included 2-time Oscar winner Gene Hackman, actor Josh Hucherson, writer Stuart Kaminsky, and Mary Higgins Clark, the "Queen of Suspense". Features of this festival are both full and "Live Radio Theatre" productions. Other community activities include music, theatre and art. Cultural activities play a major role in the everyday lives of Owensboro's residents. The City funds many cultural agencies in part.



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

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

The Fourth of July ushers in the next big Owensboro celebration. Fireworks and family fun usually start by July 3rd. Musical entertainment and a major fireworks display downtown over the Ohio River are a big part of the holiday on the Fourth, billed as the Celebration of the American Spirit.



The annual Owensboro Dragon Boat Festival premiered in 2011 with 12 teams and had 26 teams participate in August 2013. This festival takes place at English Park, taking advantage of its excellent boat ramp and boarding dock facilities. Paddling teams of 20 people race the boats in multiple heats along a 100-meter course down the Ohio River. Other festivals range from Bluegrass and Dulcimer Music Festivals in the spring to Pumpkin, Farm, and Apple Festivals each fall.



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

The Owensboro Sportscenter, a 5,000-seat, air-conditioned auditorium/arena, is home to local high school and college basketball. The City has several times hosted the NCAA Division II Men's "March Madness" Basketball Tournament 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.

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 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. The City recently opened a new 14,000 square foot Skate Park.

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



2013 marked the 14-year anniversary of Corporate Challenge. Patterned after the Olympic Games, amateur athletes competed in events such as archery, basketball, bike racing, bowling, golf, horseshoes, kickball, a 5K run and a walk race, softball, table tennis, spades, tennis, trivia, sporting clays, and volleyball. The goal of Corporate Challenge is to encourage physical fitness, enhance employer/employee relations, boost morale, develop teamwork, foster company pride, and promote company recognition within the community. Last year over 2,000 citizens from 19 companies competed in the games. Corporate Challenge has created a lifetime of health and friendships for many of the participants.

Multi-Cultural



Owensboro Sister Cities promotes global understanding between our City and other world communities by assisting local governmental entities with proper protocol and reception of foreign dignitaries and visitors. The City and Owensboro Sisters Cities hope to promote the expansion and development of international trade. Owensboro Sisters Cities promotes two Sister City communities: Olomouc, Czech Republic, and Nisshan City, Japan. Also, a Sister Region agreement under Sister Cities International has been reached between the Green River Area Development

District (GRADD) representing a seven county area in Western Kentucky and the Olomouc Kraj (Region), comprising thirteen counties in the Central Moravia area of the Czech Republic.

The Government

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



2014-2015 BUDGET OVERVIEW

All Appropriated Funds and Internal Service Fund Information

Budgeted Funds	Revenue	Expenditure	Operating Transfers In/(Out)	Net Excess (Deficit)	Estimated Beginning Fund Balance	Capital Transfers In/(Out)	Estimated Ending Fund Balance
General	\$ 44,175,235	\$ 39,163,766	\$ (4,946,375)	\$ 65,094	\$ 10,841,041	\$ (65,000)	\$ 10,841,135
Sanitation	5,270,270	6,677,419	0	(1,407,149)	5,565,273	0	4,158,124
Transit	1,413,153	2,259,124	845,971	0	0	0	0
Recreational	1,906,045	3,180,476	1,274,431	0	82,442	0	82,442
Community Development	605,459	605,459	0	0	0	0	0
Debt Service	508,242	9,725,651	9,217,409	0	0	0	0
Capital Projects	0	65,000	0	(65,000)	421,720	65,000	421,720
Your Community Vision	6,328,013	4,402,887	(1,719,408)	205,718	188,269	0	393,987
GIS	306,486	408,648	102,162	0	16,924	0	16,924
Central Dispatch	601,070	2,072,655	1,471,585	0	0	0	0
Riverfront Development	0	0	0	0	0	0	0
Wellness	0	0	0	0	0	0	0
Downtown Revitalization	3,420,868	0	(4,603,864)	(1,182,996)	6,475,610	0	5,292,614
Downtown Operations	225,000	564,113	(106,255)	(445,368)	1,040,257	0	594,889
Economic Development	2,792,569	1,435,533	(1,335,656)	21,380	482,746	0	504,126
Sponsors/Scholarships	8,000	8,000	0	0	24,907	0	24,907
Drug Funds	42,300	142,594	0	(100,294)	252,091	0	151,797
Property Recovery	3,800	0	0	3,800	31,782	0	35,582
Total Budgeted Funds	\$ 67,606,510	\$ 70,711,325	\$ 200,000	\$ (2,904,815)	\$ 25,423,062	\$ 0	\$ 22,518,247

Internal Service Funds

Facilities Maintenance	\$ 3,693,591	\$ 3,693,591	\$ 0	\$ 0	\$ 285,770	\$ 0	\$ 285,770
Garage	1,251,231	1,251,231	(200,000)	(200,000)	399,604	0	199,604
Insurance	5,897,216	5,881,216	0	16,000	830,036	0	846,036
Facilities Replacement	1,818,615	3,437,765	0	(1,619,150)	2,863,354	0	1,244,204
Total Internal Service	\$ 12,660,653	\$ 14,263,803	\$ (200,000)	\$ (1,803,150)	\$ 4,378,764	\$ 0	\$ 2,575,614

Total budgeted appropriations including transfers is: \$ 98,265,786

FUND BALANCES CHANGING BY MORE THAN 10%

Sanitation: The decrease in fund balance is due to an anticipated and planned operating loss for the FY 2014-15. The rates charged by Sanitation are set to affect a net income for two years, break even for one year, and net loss for two years. At which point, the rate is adjusted. Due to streamlining processes and advances in technology, the Sanitation Department has exceeded expectations of a five year rate plan. The current rates have been in place for 14 years.

Your Community Vision: The increase in fund balance is primarily due to timing of several large projects, such as: stormwater, Pavilion, Grimes Avenue Extension and Downtown Infrastructure. The five-year plan reflects an activity level wherein the fund balance increases to the \$3 million range. See page 260 for more information on Your Community Vision projects.

Downtown Revitalization: The decrease in fund balance is spending down of the bond issuance proceeds on construction.

Downtown Operations: The decrease is due to the utilization of the interest income transferred from the Sanitation Fund for the operations of the convention center.

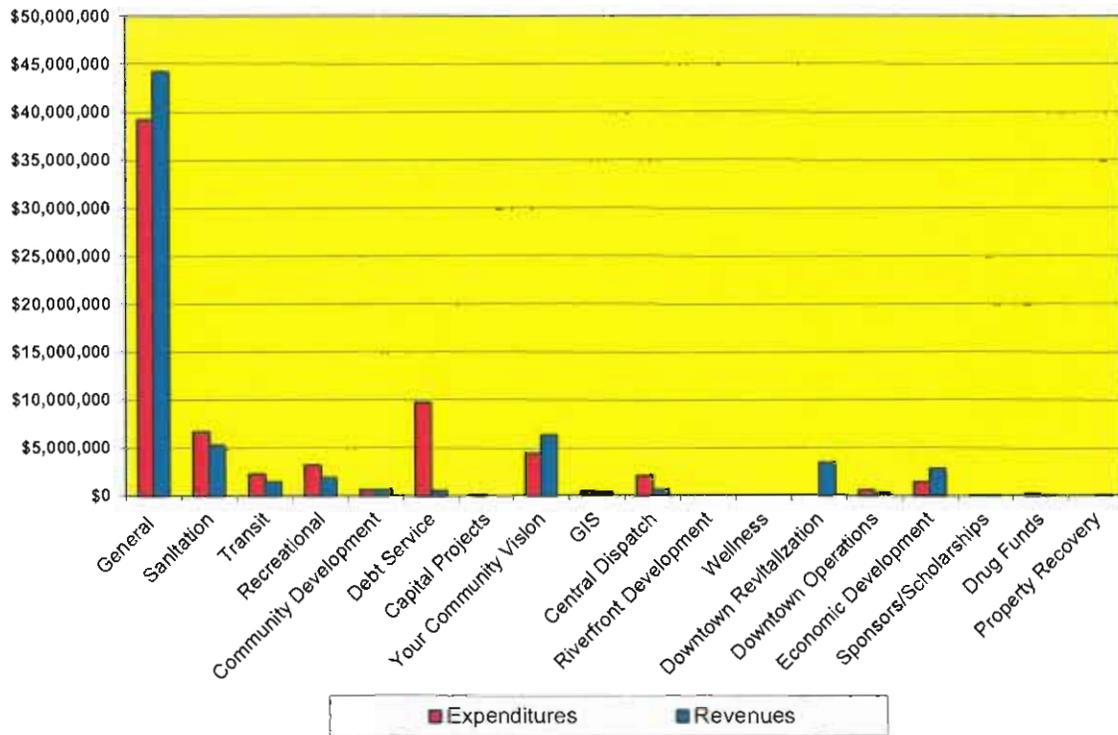
Drug Funds: The decrease is due to utilizing the funds to train and equip the Police Department to address the drug issues in the community.

Property Recovery: The decrease is due to utilizing the funds to train and equip the Police Department to address crime in the community.

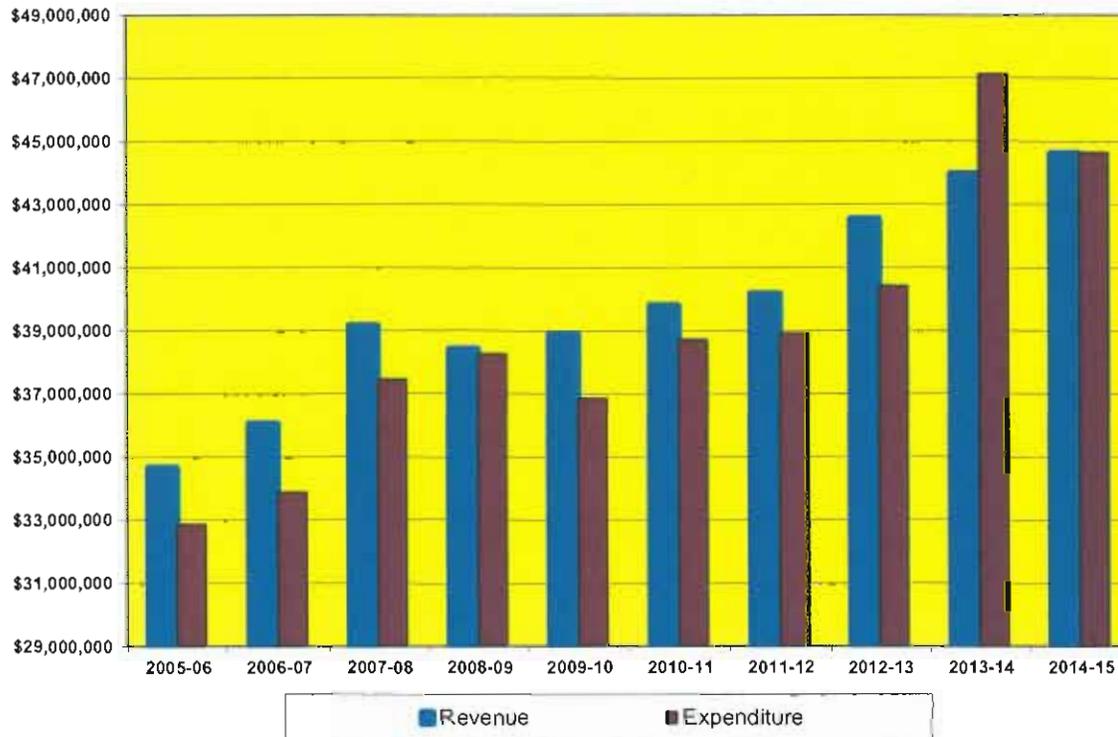
**Detail of 2014-2015
Revenues, Appropriations and Changes in Fund Balance**

	<u>GENERAL</u>	<u>ENTERPRISE</u>	<u>OTHER GOV'T FUNDS</u>	<u>INTERNAL SERVICES</u>	<u>GRAND TOTAL</u>
Current Resources (net of transfers)					
Revenues					
Taxes	\$ 12,811,544	\$ 0	\$ 218,965	\$ 0	\$ 13,030,509
Licenses & Permits	19,055,167	0	10,417,485	0	29,472,652
Fines, Forfeitures & Interest	90,000	0	30,000	0	120,000
Use of Property	655,359	89,500	339,600	0	1,084,459
Intergovernmental	9,524,924	27,000	1,864,771	0	11,416,695
Charges for Services	947,908	7,501,301	0	12,660,653	21,109,862
Grants	100,583	1,254,153	0	0	1,354,736
Franchises	815,000	0	170,000	0	985,000
Issuance of Debt	0	0	1,450,000	0	1,450,000
Other	174,750	24,000	44,500	0	243,250
Subtotal Revenues	44,175,235	8,895,954	14,535,321	12,660,653	80,267,163
Current Requirements (net of transfers)					
Current Operations					
Salaries/Benefits	24,902,105	5,130,144	1,670,292	7,134,288	38,836,829
Maintenance	4,565,865	1,259,433	193,864	472,208	6,491,370
Supplies	1,844,891	1,400,650	114,445	974,849	4,334,835
Utilities	794,921	309,729	290,679	26,095	1,421,424
Other	1,277,803	3,189,547	459,856	1,641,749	6,568,955
Capital	1,252,649	1,236,164	4,526,113	4,014,614	11,029,540
General Government	2,743,788	0	0	0	2,743,788
Agencies	1,781,744	0	0	0	1,781,744
Subtotal	39,163,766	12,525,667	7,255,249	14,263,803	73,208,485
Debt	0	0	9,725,651	0	9,725,651
Property	0	0	2,040,992	0	2,040,992
Subtotal Expenditures	39,163,766	12,525,667	19,021,892	14,263,803	84,975,128
Operating Transfers	(4,946,375)	2,222,564	2,923,811	(200,000)	0
Capital Transfers	(65,000)	0	65,000	0	0
Net Excess (Deficit)	94	(1,407,149)	(1,497,760)	(1,803,150)	(4,707,965)
Estimated Beginning Fund Balance	10,841,041	5,664,639	8,917,382	4,378,764	29,801,826
Estimated Ending Fund Balance	\$ 10,841,135	\$ 4,257,490	\$ 7,419,622	\$ 2,575,614	\$ 25,093,861

2014-2015 Expenditure and Revenue Comparisons for All Appropriated Funds



10-Year Historical Revenue/Expenditure Trend General Fund



WHAT IS THE CITY BUDGET?

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

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

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

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

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

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

WHAT ARE "FUNDS"?

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

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

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

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

2014-2015 Budget

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

HOW IS THE BUDGET PREPARED?

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

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

CITY OF OWENSBORO 2014-2015 BUDGET CALENDAR		
DATE	RESPONSIBILITY	ACTION
January	Finance Dept	Salary information sent out to departments for review/update
January 17	Finance Dept	Utilities, Insurance, and Phone charges entered in department worksheets.
January 28	Finance Dept	Discuss budget process at staff meeting
January 30	Finance Dept	Mail Agency Funding Request Applications
January 31	Public Works	Buildings & Grounds Mtc, Garage, and Replacement budget to Finance
February 3	Finance Dept	Buildings & Grounds Mtc, Garage, Replacement, Computer Equipment & Software, and Utilities budgets entered in department worksheets by Finance
February 4	All Departments	Salary information due back to Finance.
Week of February 24	Finance/All Departments	Make appointment to review budget with Finance if needed
February 28	Finance/Agencies	Agency Funding Requests due
March 7	All Departments	Submit budget requests to Finance
March 10	Finance	Lock down all budget files (future budget revisions to be made by Finance)
Week of March 24	City Manager/Finance Department Managers	Review requests with department managers
April 11	Finance Dept	Distribute draft budget to Mayor and Commissioners
April 15	Mayor/Commissioners	Work session
May 6	Mayor/Commissioners	First reading, Public Hearing
June 3	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 that the obligations of the City are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The Enterprise Funds also record expenditures in the accounting records when a commitment is made, while revenues are recognized when they are earned.
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.

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.

FISCAL POLICIES

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

BUDGETARY POLICIES

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

Budgetary control will be at the departmental level.

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

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

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

REVENUE POLICIES

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

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

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

EXPENDITURE POLICIES

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

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

The City will provide salaries and benefits at competitive levels.

DEBT POLICIES

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

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

CAPITAL BUDGET POLICIES

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

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

RESERVE POLICIES

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

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

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

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

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

INVESTMENT POLICIES

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

Interest Rate Risk

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

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

Credit Risk

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

Custodial Credit Risk

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

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

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

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

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

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

FINANCIAL REPORTING POLICIES

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

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

LONG-TERM FINANCIAL POLICIES

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

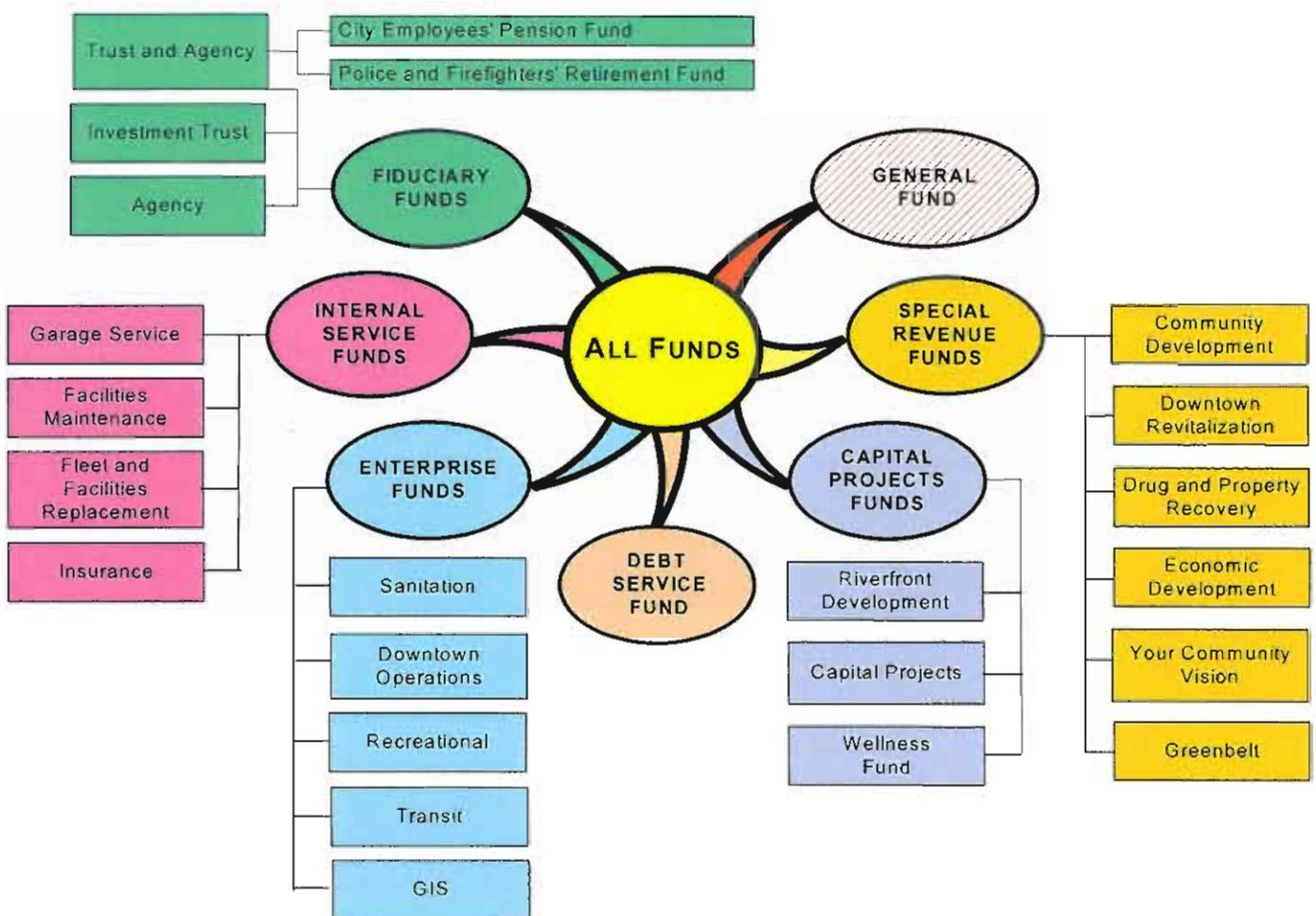
The long-term forecast is of particular importance with the various projects that the City has committed to; such as, the four phases of downtown infrastructure, the additional stormwater projects, the International Bluegrass Museum, the Senior Center Facility, the indoor/outdoor tennis complex. Of importance 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 four major governmental funds (General Fund, Your Community Vision, Downtown Revitalization, and Debt Service) and two major enterprise funds (Sanitation and Downtown 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:

- **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.

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

CAPITAL PROJECTS FUNDS

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

- **Riverfront Development Fund.** Established to account for revenues and expenditures for funding of riverfront development projects.
- **Capital Projects 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.
- **Downtown 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 courses, ice arena, softball complex, and Sportscenter.
- **Transit Fund.** Established to manage and account for operations of the Transit Department.

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

INTERNAL SERVICE FUNDS

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

- **Garage Operations Fund.** Established to account for garage maintenance provided to City departments.
- **Facilities Maintenance Fund.** Established to account for maintenance provided to departments within the City.
- **Fleet and Facilities 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).

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

Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015
General Fund				
Revenue Sources				
Taxes	\$ 11,747,386	\$ 12,262,135	\$ 13,025,828	\$ 12,811,544
Licenses & Permits	16,611,705	18,052,278	18,271,893	19,055,167
Fines & Forfeitures	114,466	107,143	114,600	90,000
Use of Property	340,577	365,933	485,771	655,359
Intergovernmental	9,194,744	9,302,126	9,261,840	9,524,924
Charges for Services	979,694	855,791	961,089	947,908
Grants	144,430	112,354	102,000	100,583
Franchises	800,529	794,845	762,894	815,000
Issuance of Debt	17,763	17,222	13,325	0
Other	167,636	347,598	221,624	174,750
Total Sources	40,118,930	42,217,424	43,220,864	44,175,235
Expenditures				
General Government	8,130,945	8,508,789	10,230,999	8,787,451
Public Safety	17,965,703	18,969,494	20,366,864	20,263,282
Parks and Recreational	2,656,462	3,041,813	3,489,545	3,567,530
Public Works	3,600,566	3,330,301	5,527,392	4,313,675
Community Services	2,073,524	2,170,730	1,954,331	1,969,612
Parking Garage	196,869	164,489	58,908	262,216
Total Uses	34,624,070	36,185,617	41,628,039	39,163,766
Net General Fund	\$ 5,494,860	\$ 6,031,808	\$ 1,592,825	\$ 5,011,469
Sanitation Fund				
Revenue Sources				
Use of Property	\$ (4,600)	\$ 159,046	\$ 77,500	\$ 89,500
Intergovernmental	27,621	27,489	0	27,000
Charges for Services	5,218,612	5,257,988	5,045,770	5,146,770
Other	6,473	6,359	7,000	7,000
Total Sources	5,248,105	5,450,882	5,130,270	5,270,270
Expenditures				
Sanitation Expenditures	5,214,893	5,603,907	6,562,828	6,677,419
Total Uses	5,214,893	5,603,907	6,562,828	6,677,419
Net Sanitation Fund	\$ 33,213	\$ (153,025)	\$ (1,432,558)	\$ (1,407,149)
Transit Fund				
Revenue Sources				
Use of Property	\$ (58,715)	\$ 2,257	\$ 0	\$ 0
Charges for Services	144,090	116,709	131,000	142,000
Grants	902,385	2,050,088	1,552,299	1,254,153
Other	20,069	18,260	18,000	17,000
Total Sources	1,007,830	2,187,314	1,701,299	1,413,153
Expenditures				
Transit Expenditures	1,954,175	2,160,559	2,622,461	2,259,124
Total Uses	1,954,175	2,160,559	2,622,461	2,259,124
Net Transit Fund	\$ (946,345)	\$ 26,756	\$ (921,162)	\$ (845,971)

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

Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015
Recreational Fund				
Revenue Sources				
Charges for Services	\$ 1,801,632	\$ 1,786,550	\$ 1,974,274	\$ 1,906,045
Total Sources	1,801,632	1,786,550	1,974,274	1,906,045
Expenditures				
Parks & Recreation	2,825,567	2,890,891	3,154,250	3,180,476
Total Uses	2,825,567	2,890,891	3,154,250	3,180,476
Net Recreational Fund	\$ (1,023,936)	\$ (1,104,341)	\$ (1,179,976)	\$ (1,274,431)
Sponsors/Scholarships Fund (branch of Recreational Fund)				
Revenue Sources				
Other	\$ (23)	\$ 8,947	\$ 7,500	\$ 8,000
Total Sources	(23)	8,947	7,500	8,000
Expenditures				
Parks & Recreation	7,330	10,666	7,500	8,000
Total Uses	7,330	10,666	7,500	8,000
Net Sponsors/Scholarships Fund	\$ (7,353)	\$ (1,719)	\$ 0	\$ 0
Central Dispatch Fund (branch of Police)				
Revenue Sources				
Use of Property	\$ 11,113	\$ 6,329	\$ 0	\$ 0
Intergovernmental	551,160	569,811	582,942	601,070
Total Sources	562,273	576,140	582,942	601,070
Expenditures				
Public Safety	1,757,193	1,834,757	2,446,775	2,072,655
Total Uses	1,757,193	1,834,757	2,446,775	2,072,655
Net O'boro/DavCo Cent Disp Fund	\$ (1,206,033)	\$ (1,264,946)	\$ (1,863,833)	\$ (1,471,585)
Community Development Fund				
Revenue Sources				
Use of Property	\$ 142,066	\$ 247,675	\$ 8,000	\$ 8,000
Grants	1,055,993	896,559	1,307,152	597,459
Other	0	2,227	0	0
Total Sources	1,198,059	1,146,462	1,315,152	605,459
Expenditures				
Community Development	1,198,058	1,146,462	1,315,152	605,459
Total Uses	1,198,058	1,146,462	1,315,152	605,459
Net Community Development Fund	\$ 0	\$ (0)	\$ 0	\$ 0

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

Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015
GIS Fund				
Revenue Sources				
Use of Property	\$ 1,413	\$ 477	\$ 0	\$ 0
Charges for Services	243,540	249,507	322,193	306,486
Other	1,830	203	0	0
Total Sources	<u>246,783</u>	<u>250,186</u>	<u>322,193</u>	<u>306,486</u>
Expenditures				
GIS	321,185	336,228	448,530	408,648
Total Uses	<u>321,185</u>	<u>336,228</u>	<u>448,530</u>	<u>408,648</u>
Net GIS Fund	\$ <u>(74,403)</u>	\$ <u>(86,042)</u>	\$ <u>(126,337)</u>	\$ <u>(102,162)</u>
Drug and Property Recovery Funds				
Revenue Sources				
Use of Property	\$ 15,441	\$ 24,866	\$ 8,050	\$ 9,600
Other	71,545	151,012	59,500	36,500
Total Sources	<u>86,986</u>	<u>175,877</u>	<u>67,550</u>	<u>46,100</u>
Expenditures				
Public Safety	187,232	99,814	111,290	142,594
Total Uses	<u>187,232</u>	<u>99,814</u>	<u>111,290</u>	<u>142,594</u>
Net Drug and Property Rec Funds	\$ <u>(100,246)</u>	\$ <u>76,063</u>	\$ <u>(43,740)</u>	\$ <u>(96,494)</u>
Debt Service Fund				
Revenue Sources				
Use of Property	\$ (1)	\$ 11	\$ 0	\$ 0
Intergovernmental	2,340,395	451,367	508,471	508,242
Issuance of Debt	5,195,000	0	0	0
Total Sources	<u>7,535,393</u>	<u>451,378</u>	<u>508,471</u>	<u>508,242</u>
Expenditures				
Debt	31,642,608	6,412,743	9,838,154	9,725,651
Total Uses	<u>31,642,608</u>	<u>6,412,743</u>	<u>9,838,154</u>	<u>9,725,651</u>
Net Debt Service Fund	\$ <u>(24,107,215)</u>	\$ <u>(5,961,365)</u>	\$ <u>(9,329,683)</u>	\$ <u>(9,217,409)</u>
Capital Projects Fund				
Revenue Sources				
Use of Property	\$ 23,293	\$ 62,112	\$ 0	\$ 0
Intergovernmental	362,665	0	0	0
Grants	936,960	165,700	225,000	0
Issuance of Debt	0	6,904,028	0	0
Other	0	95,748	0	0
Total Sources	<u>1,322,917</u>	<u>7,227,587</u>	<u>225,000</u>	<u>0</u>
Expenditures				
Capital Projects	1,634,123	1,031,673	7,439,520	65,000
Total Uses	<u>1,634,123</u>	<u>1,031,673</u>	<u>7,439,520</u>	<u>65,000</u>
Net Capital Projects Fund	\$ <u>(311,205)</u>	\$ <u>6,195,914</u>	\$ <u>(7,214,520)</u>	\$ <u>(65,000)</u>

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

Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015
Your Community Vision Fund				
Revenue Sources				
Licenses & Permits	\$ 4,584,730	\$ 5,012,917	\$ 4,556,908	\$ 4,793,013
Use of Property	181,062	92,540	95,000	85,000
Grants	344,580	729,218	0	0
Issuance of Debt	3,122,078	(11,425)	3,453,347	1,450,000
Total Sources	8,232,449	5,823,250	8,105,255	6,328,013
Expenditures				
Capital Projects	6,039,580	7,257,833	14,153,431	4,402,887
Total Uses	6,039,580	7,257,833	14,153,431	4,402,887
Net Your Community Vision Fund	\$ 2,192,869	\$ (1,434,583)	\$ (6,048,176)	\$ 1,925,126
Riverfront Development Fund				
Revenue Sources				
Grants	\$ 2,002,997	\$ 16,971	\$ 0	\$ 0
Total Sources	2,002,997	16,971	0	0
Expenditures				
Riverfront Development	3,722,941	105,060	0	0
Total Uses	3,722,941	105,060	0	0
Net Riverfront Development Fund	\$ (1,719,943)	\$ (88,090)	\$ 0	\$ 0
Greenbelt Fund				
Revenue Sources				
Use of Property	\$ 1,084	\$ 638	\$ 0	\$ 0
Total Sources	1,084	638	0	0
Expenditures				
Capital Projects	0	0	8,000	0
Total Uses	0	0	8,000	0
Net Greenbelt Fund	\$ 1,084	\$ 638	\$ (8,000)	\$ 0
Economic Development Fund				
Revenue Sources				
Taxes	\$ 243,508	\$ 241,534	\$ 199,739	\$ 218,965
Licenses & Permits	1,490,383	1,595,852	2,123,171	2,383,604
Use of Property	9,147	48,412	8,000	20,000
Franchises	184,024	162,283	138,000	170,000
Issuance of Debt	0	6,350,000	0	0
Total Sources	1,927,062	8,398,081	2,468,910	2,792,569
Expenditures				
Economic Development	3,224,514	2,377,143	6,594,884	1,435,533
Total Uses	3,224,514	2,377,143	6,594,884	1,435,533
Net Economic Development Fund	\$ (1,297,452)	\$ 6,020,938	\$ (4,125,974)	\$ 1,357,036

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

Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015
Downtown Revitalization Fund				
Revenue Sources				
Licenses & Permits	\$ 2,960,242	\$ 3,161,628	\$ 3,175,601	\$ 3,270,868
Use of Property	477,178	136,339	150,000	150,000
Issuance of Debt	40,400,000	22,854,639	0	0
Other	14,250	39,712	0	0
Total Sources	<u>43,851,671</u>	<u>26,192,318</u>	<u>3,325,601</u>	<u>3,420,868</u>
Expenditures				
Downtown Revitalization	21,220,396	21,689,128	19,712,514	0
Total Uses	<u>21,220,396</u>	<u>21,689,128</u>	<u>19,712,514</u>	<u>0</u>
Net Downtown Revitalization Fund	\$ <u>22,631,275</u>	\$ <u>4,503,190</u>	\$ <u>(16,386,913)</u>	\$ <u>3,420,868</u>
Downtown Operations Fund				
Revenue Sources				
Use of Property	\$ 166,733	\$ 138,000	\$ 120,000	\$ 75,000
Intergovernmental	0	122,000	130,000	150,000
Issuance of Debt	0	1,600,000	0	0
Total Sources	<u>166,733</u>	<u>1,860,000</u>	<u>250,000</u>	<u>225,000</u>
Expenditures				
Downtown Operations	263,434	2,055,671	1,014,211	564,113
Total Uses	<u>263,434</u>	<u>2,055,671</u>	<u>1,014,211</u>	<u>564,113</u>
Net Downtown Operations Fund	\$ <u>(96,701)</u>	\$ <u>(1,917,671)</u>	\$ <u>(894,211)</u>	\$ <u>(489,113)</u>
Wellness Fund				
Revenue Sources				
Use of Property	\$ 2,116	\$ 46	\$ 0	\$ 0
Total Sources	<u>2,116</u>	<u>46</u>	<u>0</u>	<u>0</u>
Expenditures				
Wellness Fund	6,212	84,075	0	0
Total Uses	<u>6,212</u>	<u>84,075</u>	<u>0</u>	<u>0</u>
Net Wellness Fund	\$ <u>(4,096)</u>	\$ <u>(84,029)</u>	\$ <u>0</u>	\$ <u>0</u>
Total Sources (Revenues)	\$ <u>115,312,996</u>	\$ <u>103,770,051</u>	\$ <u>69,205,281</u>	\$ <u>67,606,510</u>
Total Uses (Expenditures)	\$ <u>115,843,511</u>	\$ <u>91,282,226</u>	\$ <u>117,057,539</u>	\$ <u>70,711,325</u>

Matrix of Primary City Goals by Fund/Departments

The table below indicates which departments are responsible for the City's Mission Statement and key goals. Refer to the departmental sections of this budget for each department's specific activities planned for FY 2014-15 in support of these goals.

Fund/Departments	Public Safety	Quality of Life	Economic Development	Government Efficiency
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General Fund

General Government				X
Administration				X
Community Development		X		
Personnel				X
Finance				X
Information Technology				X
Parks Administration/Programs		X		
Police	X			
Fire	X			
Engineering				X
Street				X
Community Services		X		

Internal Service Funds

Facilities Maintenance				X
Garage Services				X
Fleet & Facilities Replacement				X
Insurance				X

Enterprise Funds

Sanitation				X
Transit				X
Recreation		X		
Downtown Operations				X
GIS				X

Fiduciary Funds

City Employees Pension				X
Police/Firefighters' Retirement				X
Agency				X

Special Revenue Funds

CDBG/HOME		X		
Downtown Revitalization				X
Drug and Property				X
Economic Development			X	
Your Community Vision				X
Greenbelt				X

Capital Projects Funds

Riverfront Development				X
Capital Improvement				X
Wellness		X		

Debt Service Fund

Debt Service				X
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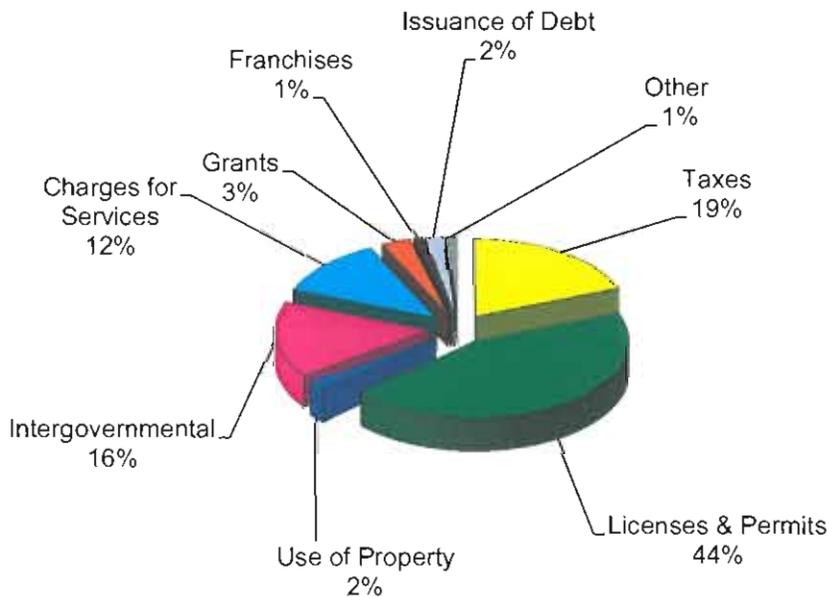
WHERE THE MONEY COMES FROM

Operating Revenue	Actual	Actual	Amended	Budget	%
	2011-2012	2012-2013	Budget	2014-2015	Change
Taxes	\$ 11,990,894	\$ 12,503,669	\$ 13,225,567	\$ 13,030,509	-1%
Licenses & Permits	25,647,061	27,822,675	28,127,573	29,502,652	5%
Fines & Forfeitures	114,466	107,143	114,600	90,000	-21%
Use of Property	1,307,905	1,284,680	952,321	1,092,459	15%
Intergovernmental	12,476,585	10,472,793	10,483,253	10,811,236	3%
Charges for Services	8,387,567	8,266,545	8,434,326	8,449,209	0%
Grants	5,387,344	3,970,889	3,186,451	1,952,195	-39%
Franchises	984,553	957,128	900,894	985,000	9%
Issuance of Debt	48,734,841	37,714,464	3,466,672	1,450,000	-58%
Other	281,780	670,065	313,624	243,250	-22%
Total	\$ 115,312,996	\$ 103,770,051	\$ 69,205,281	\$ 67,606,510	-2%
From (To) Fund Balance:	530,514	(12,487,825)	47,852,258	3,104,815	-94%
Grand Total Sources	\$ 115,843,511	\$ 91,282,226	\$ 117,057,539	\$ 70,711,325	-40%

Does not include transfers or internal service funds.

Revenues of less than 1% are combined with Other category on chart below.

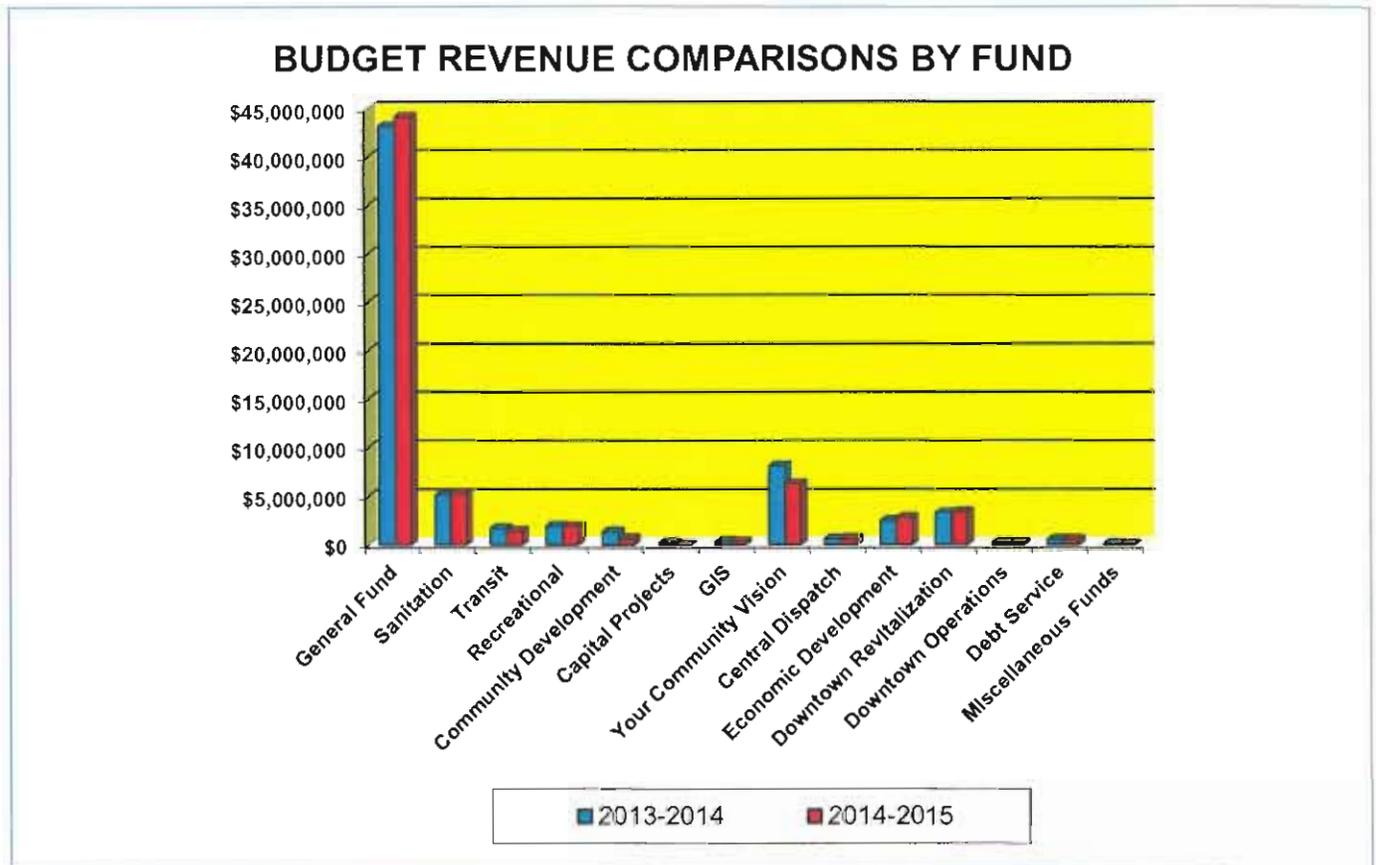
REVENUES



**Budget Revenue Comparisons By Fund
Fiscal 2013-2014 to Fiscal 2014-2015**

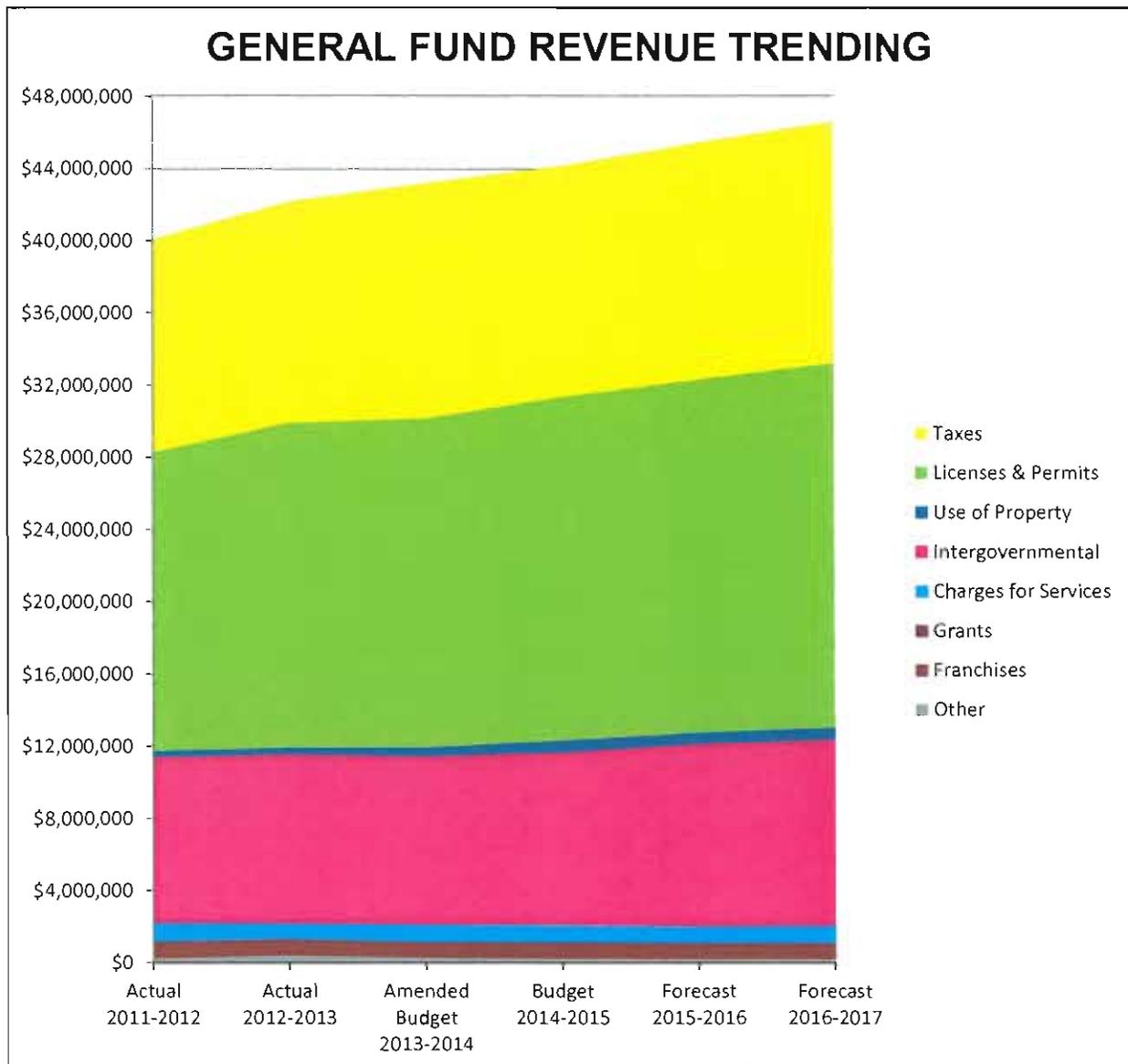
Fund	Amended		% Change
	Budget 2013-2014	Budget 2014-2015	
General Fund	\$ 43,220,864	\$ 44,175,235	2.2%
Sanitation	5,130,270	5,270,270	2.7%
Transit	1,701,299	1,413,153	-16.9%
Recreational	1,974,274	1,906,045	-3.5%
Community Development	1,315,152	605,459	-54.0%
Capital Projects	225,000	0	-100.0%
GIS	322,193	306,486	-4.9%
Your Community Vision	8,105,255	6,328,013	-21.9%
Central Dispatch	582,942	601,070	3.1%
Economic Development	2,468,910	2,792,569	13.1%
Downtown Revitalization	3,325,601	3,420,868	2.9%
Downtown Operations	250,000	225,000	-10.0%
Debt Service	508,471	508,242	0.0%
Miscellaneous Funds	75,050	54,100	-27.9%
Total	\$ 69,205,281	\$ 67,606,510	-2.3%

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



GENERAL FUND REVENUE TRENDING

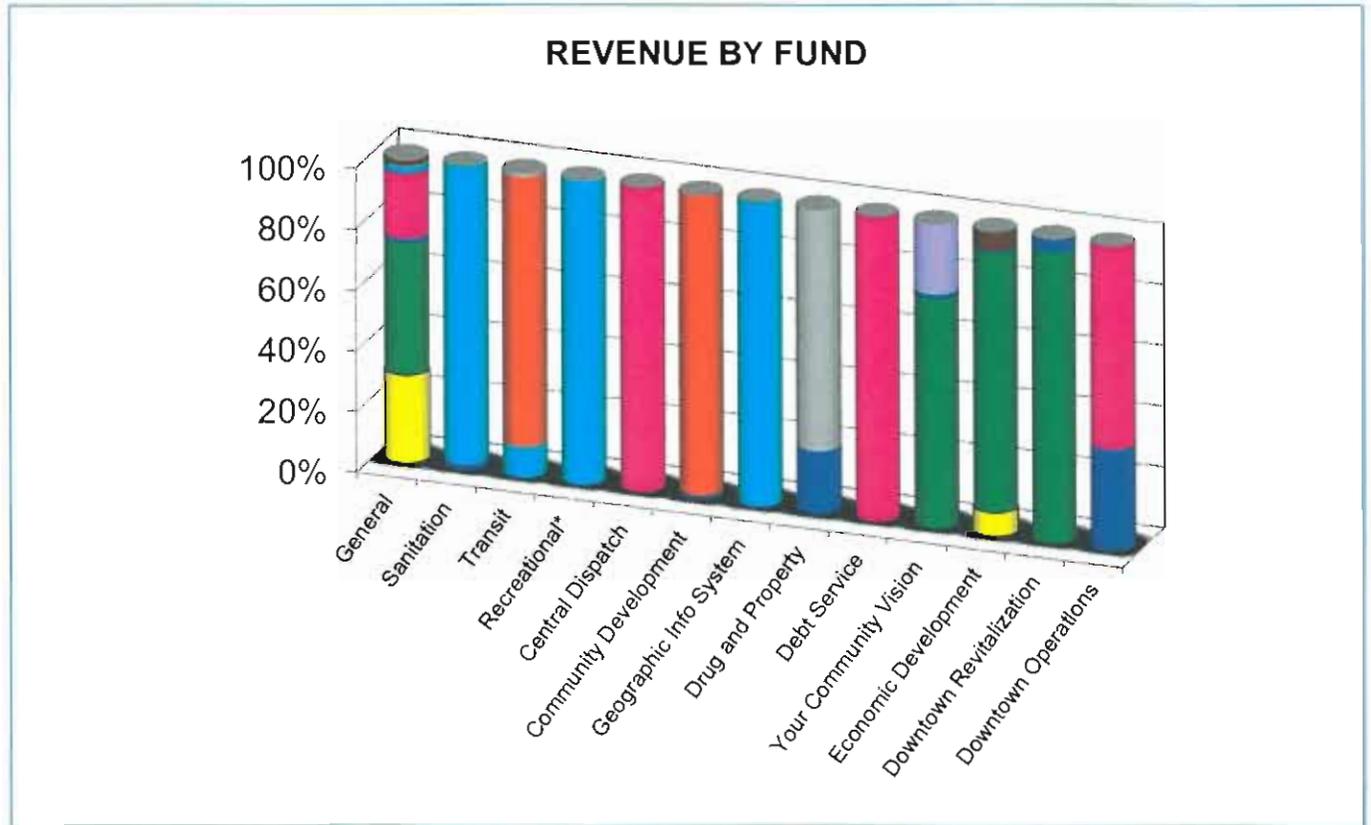
Operating Revenue	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017
Taxes	\$11,747,386	\$12,262,135	\$13,025,828	\$12,811,544	\$ 13,094,375	\$ 13,374,861
Licenses & Permits	16,611,705	18,052,278	18,271,893	19,055,167	19,596,096	20,214,229
Use of Property	340,577	365,933	485,771	655,359	635,719	680,009
Intergovernmental	9,194,744	9,374,997	9,336,440	9,574,924	10,099,638	10,325,547
Charges for Services	994,444	855,791	961,089	947,908	918,069	924,061
Grants	144,430	112,354	102,000	100,583	100,583	100,583
Franchises	800,529	794,845	762,894	815,000	780,520	793,541
Other	239,265	399,092	274,949	214,750	212,774	202,774
Total	\$40,073,080	\$42,217,424	\$43,220,864	\$44,175,235	\$ 45,437,774	\$ 46,615,605



REVENUE BY FUND Budget 2014-2015

FUND	Charges									
	Taxes	Licenses & Permits	Fines & Forfeitures	Use of Property	Intergovernmental	for Services	Grants	Franchises	Issuance of Debt	Other
General	\$12,811,544	\$19,055,167	\$90,000	\$655,359	\$9,524,924	\$947,908	\$100,583	\$815,000	\$0	\$174,750
Sanitation	0	0	0	89,500	27,000	5,146,770	0	0	0	7,000
Transit	0	0	0	0	0	142,000	1,254,153	0	0	17,000
Recreational*	0	0	0	0	0	1,906,045	0	0	0	8,000
Central Dispatch	0	0	0	0	601,070	0	0	0	0	0
Community Development	0	0	0	8,000	0	0	597,459	0	0	0
Geographic Info System	0	0	0	0	0	306,486	0	0	0	0
Drug and Property	0	0	0	9,600	0	0	0	0	0	36,500
Debt Service	0	0	0	0	508,242	0	0	0	0	0
Your Community Vision	0	4,793,013	0	85,000	0	0	0	0	1,450,000	0
Economic Development	218,965	2,383,604	0	20,000	0	0	0	170,000	0	0
Downtown Revitalization	0	3,270,868	0	150,000	0	0	0	0	0	0
Downtown Operations	0	0	0	75,000	150,000	0	0	0	0	0
Total	\$13,030,509	\$29,502,652	\$90,000	\$1,092,459	\$10,811,236	\$8,449,209	\$1,952,195	\$985,000	\$1,450,000	\$243,250

Does not include transfers or internal service funds.
* Includes Sponsor and Scholarships



ALL FUNDS - REVENUE SUMMARY

Description	Audit		Amended		Change	
	2011-2012	2012-2013	Budget 2013-2014	Budget 2014-2015	From Prior Year	% Change
General Fund						
911 Fees Cell Phones	\$ 186,128	\$ 181,629	\$ 188,000	\$ 200,000	\$ 12,000	6.4%
911 Fees Landlines	186,436	183,435	181,000	165,000	(16,000)	-8.8%
Alcohol Beverage License Fees	72,121	93,579	82,750	98,000	15,250	18.4%
Auction Proceeds and Sale of Capital Assets	6,119	118,764	162,000	235,000	73,000	45.1%
Base Court HB 413	84,726	72,871	74,600	50,000	(24,600)	-33.0%
CD Grant - Current Year	144,430	112,354	102,000	100,583	(1,417)	-1.4%
City Schools - Tax Collection Fee	140,594	151,749	148,481	155,987	7,506	5.1%
Dividend - OMU	6,149,600	6,162,412	6,303,340	6,460,924	157,584	2.5%
Dividend - Owensboro Riverport	230,000	230,000	230,000	230,000	0	0.0%
Finance Management Fees	580,780	574,114	598,000	598,000	0	0.0%
Franchise Fees Atmos	184,024	162,283	138,000	170,000	32,000	23.2%
Franchise Fees Kenergy	154,656	176,727	175,000	190,000	15,000	8.6%
Insurance Premium License Fees	3,516,429	3,780,149	3,887,000	4,023,045	136,045	3.5%
Interest on Investments	304,668	218,815	200,000	300,000	100,000	50.0%
IT Management Fees	344,403	260,056	193,902	229,558	35,656	18.4%
LG&EA Mineral/Coal Severance Tax	102,133	88,547	90,000	80,000	(10,000)	-11.1%
Miscellaneous	17,899	37,123	53,825	40,000	(13,825)	-25.7%
Monthly Parking	56,035	52,295	53,000	53,000	0	0.0%
Municipal Aid	1,258,097	1,355,406	1,300,000	1,355,000	55,000	4.2%
Net Profit Licenses	2,203,643	2,872,616	2,259,912	3,048,709	788,797	34.9%
Non Departmental Miscellaneous Revenue	19,412	15,878	20,000	20,000	0	0.0%
OCC/NP Processing Fee	90,743	93,465	96,270	99,158	2,888	3.0%
Occupational Licenses	10,656,008	11,168,530	11,922,731	11,713,913	(208,818)	-1.8%
OPD - Various/Miscellaneous Revenues	177,862	231,550	148,024	133,500	(14,524)	-9.8%
Other Permits/Licenses	22,422	13,680	24,000	36,500	12,500	52.1%
Parking and Rental/Lease Fees	35,987	31,569	33,501	27,201	(6,300)	-18.8%
Parks - Dugan Best	5,264	7,504	9,300	10,895	1,595	17.2%
Parks - Non Departmental	9,766	12,231	25,000	14,400	(10,600)	-42.4%
Parks - Smothers Park	0	45,817	120,660	101,705	(18,955)	-15.7%
Parks - Special Events	14,371	8,530	0	0	0	0.0%
Parks - Sports	45,750	45,315	60,317	44,190	(16,127)	-26.7%
Parks - Youth	110,512	103,029	107,910	110,160	2,250	2.1%
Payments in Lieu of Taxes Housing Authority	21,971	19,540	19,500	17,000	(2,500)	-12.8%
Payments in Lieu of Taxes OMU Electric	2,213,502	2,481,597	2,862,828	2,695,920	(166,908)	-5.8%
Payments in Lieu of Taxes OMU Water	149,773	167,913	248,942	180,080	(68,862)	-27.7%
Penalty/Interest Occupational/Net Profit Tax	141,048	108,703	95,000	135,000	40,000	42.1%
Penalty/Interest Property Tax	54,544	60,156	48,510	51,000	2,490	5.1%
Police/Fire Incentives	783,391	801,323	740,500	801,000	60,500	8.2%
Prop Maint - Bills and Liens	14,832	36,787	16,000	11,000	(5,000)	-31.3%
Property Taxes Personal Property Tax	955,164	997,323	963,530	1,004,250	40,720	4.2%
Property Taxes Real Property Tax	8,211,838	8,383,857	8,694,037	8,667,307	(26,730)	-0.3%
Public Events	0	42,370	93,600	63,250	(30,350)	-32.4%
Telecommunications Tax	461,849	455,834	449,894	455,000	5,106	1.1%
Transfers From Economic Development	44,823	0	0	100,000	100,000	100.0%
Transfers From Facilities Maintenance	0	70,000	0	0	0	0.0%
Transfers From Fleet and Facilities	0	120,000	666,000	0	(666,000)	-100.0%
Transfers From Garage	0	130,250	100,000	200,000	100,000	100.0%
Transfers From Wellness	20,000	18,701	0	0	0	0.0%
Total General Fund	\$ 40,183,753	\$ 42,556,376	\$ 43,986,864	\$ 44,475,235	\$ 488,371	1.1%

ALL FUNDS - REVENUE SUMMARY

Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	Change From Prior Year	% Change
Sanitation Fund						
Dumpster Service	\$ 1,857,206	\$ 1,880,707	\$ 1,810,000	\$ 1,830,000	\$ 20,000	1%
Grass Stickers	405	413	400	400	0	0%
Interest on Investments	(42,743)	0	0	0	0	0%
Litter Abatement Funding	27,621	27,489	0	27,000	27,000	100%
Miscellaneous Revenue	6,473	6,359	7,000	7,000	0	0%
Mobile Carts	550	177	220	220	0	0%
Recycling	19,201	17,740	15,000	16,000	1,000	7%
Sale of Capital Assets	29,857	151,701	70,000	81,500	11,500	16%
Special Load Service	8,286	7,345	7,500	8,000	500	7%
Toter Service	3,341,089	3,358,799	3,220,000	3,300,000	80,000	2%
Trash Bags	160	153	150	150	0	0%
Total Sanitation	\$ 5,248,105	\$ 5,450,882	\$ 5,130,270	\$ 5,270,270	\$ 140,000	3%
Transit Fund						
Advertising Fees	\$ 707	\$ 233	\$ 10,000	\$ 12,000	\$ 2,000	20%
Miscellaneous Revenue	20,069	18,260	18,000	17,000	(1,000)	-6%
Sale of Capital Assets	(58,715)	2,257	0	0	0	0%
Transit - Federal Grant	857,356	1,128,966	1,323,532	1,190,080	(133,452)	-10%
Transit - Gas Tax	25,060	6,410	11,000	15,000	4,000	36%
Transit - Revenue	79,047	68,828	70,000	65,000	(5,000)	-7%
Transit - State Grant	45,629	32,731	76,164	49,673	(26,491)	-35%
Transit - Tokens	39,277	41,238	40,000	50,000	10,000	25%
JARC Grant	(600)	513,626	130,192	0	(130,192)	-100%
New Freedom Grant	0	374,765	8,011	0	(8,011)	-100%
Training Grant	0	0	14,400	14,400	0	0%
	1,007,830	2,187,314	1,701,299	1,413,153	(155,694)	-17%
City Contribution	544,675	613,606	850,472	845,971	(4,501)	-1%
Total Transit	\$ 1,552,505	\$ 2,800,920	\$ 2,551,771	\$ 2,259,124	\$ (292,647)	-11%
Recreational Fund						
Ben Hawes Golf Course	\$ 609,095	\$ 587,520	\$ 655,120	\$ 635,380	\$ (19,740)	-3%
Hillcrest Golf Course	267,967	247,799	251,050	243,850	(7,200)	-3%
Ice Arena	351,304	374,214	458,328	415,000	(43,328)	-9%
Combest Pool	57,859	56,268	64,615	66,505	1,890	3%
Cravens Pool	17,317	15,613	21,961	22,810	849	4%
Softball Complex	153,060	154,629	195,200	202,000	6,800	3%
Sportscenter	345,030	350,507	328,000	320,500	(7,500)	-2%
	1,801,632	1,786,550	1,974,274	1,906,045	(68,229)	-3%
City Contribution	1,106,348	929,760	1,039,750	1,288,531	248,781	24%
Total Recreational	\$ 2,907,980	\$ 2,716,310	\$ 3,014,024	\$ 3,194,576	\$ 180,552	6%
Sponsors and Scholarships Fund						
Total Sponsors/Scholarships	\$ (23)	\$ 8,947	\$ 7,500	\$ 8,000	\$ 500	7%
Central Dispatch Fund						
Interest on Investments	\$ 11,113	\$ 6,329	\$ 0	\$ 0	\$ 0	0%
County Contribution	551,160	569,811	582,942	601,070	18,128	3%
Transfer from General Fund	1,349,392	1,395,054	1,427,202	1,471,585	44,383	3%
Total Central Dispatch	\$ 1,911,665	\$ 1,971,194	\$ 2,010,144	\$ 2,072,655	\$ 62,511	3%
Fleet & Facilities Replacement Fund						
Interest on Investments	\$ 77,292	\$ 53,652	\$ 0	\$ 0	\$ 0	0%
Replacement	1,643,202	1,732,933	1,827,186	1,818,615	(8,571)	0%
Sale of Capital Assets	79,691	11,250	172,050	0	(172,050)	-100%
Total Fleet & Facilities Replacement	\$ 1,800,185	\$ 1,797,834	\$ 1,999,236	\$ 1,818,615	\$ (180,621)	-9%

ALL FUNDS - REVENUE SUMMARY

Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	Change From Prior Year	% Change
Community Development Funds						
CDBG Fund						
CD Grant - Current Year	\$ 0	\$ 0	\$ 438,864	\$ 411,628	\$ (27,236)	-6%
CD Grant - Prior Year	505,551	554,112	444,984	0	(444,984)	-100%
Rental - City Property	8,248	11,840	8,000	8,000	0	0%
Miscellaneous Revenue	0	227	0	0	0	0%
Total CDBG	513,798	566,179	891,848	419,628	(472,220)	-53%
HOME Fund						
HOME Grants - Current Year	0	47,562	190,170	185,831	(4,339)	-2%
HOME Grants - Prior Year	337,347	294,885	233,134	0	(233,134)	-100%
HOME Grants - Additional	138,095	0	0	0	0	0%
Miscellaneous Revenue	0	2,000	0	0	0	0%
Sale of Capital Assets	133,818	235,835	0	0	0	0%
HOME Grants - KHC	75,000	0	0	0	0	0%
Total HOME	684,261	580,282	423,304	185,831	(237,473)	-56%
Total Community Development	\$ 1,198,059	\$ 1,146,462	\$ 1,315,152	\$ 605,459	\$ (709,693)	-54%
Facilities Maintenance Fund						
Building Charges	\$ 1,114,547	\$ 1,265,516	\$ 1,397,717	\$ 1,509,485	\$ 111,768	8%
Grounds Charges	2,057,446	2,271,236	2,101,758	2,184,106	82,348	4%
Miscellaneous Revenue	0	2,869	0	0	0	0%
Sale of Capital Assets	20,737	0	0	0	0	0%
State Grants	17,946	0	0	0	0	0%
Total Facilities Maintenance	\$ 3,210,676	\$ 3,539,821	\$ 3,499,475	\$ 3,693,591	\$ 194,116	6%
GIS Fund						
GIS Services	\$ 243,540	\$ 249,507	\$ 322,193	\$ 306,486	\$ (15,707)	-5%
Interest on Investments	1,413	477	0	0	0	0%
Miscellaneous Revenue	1,830	203	0	0	0	0%
Transfer from General Fund	87,870	95,183	107,398	102,162	(5,236)	-5%
Total GIS	\$ 334,653	\$ 345,369	\$ 429,591	\$ 408,648	\$ (20,943)	-5%
Insurance Fund						
Interest on Investments	\$ 23,397	\$ 18,536	\$ 15,000	\$ 16,000	\$ 1,000	7%
Health Premium City	2,798,941	3,564,059	3,932,498	4,172,573	240,075	6%
Health Premium Employee	612,165	754,484	943,525	1,043,143	99,618	11%
Workers Comp Premium	400,000	492,028	600,000	600,000	0	0%
Unemployment Ins. Premium	71,351	73,849	70,000	65,500	(4,500)	-6%
Total Insurance	\$ 3,905,854	\$ 4,902,956	\$ 5,561,023	\$ 5,897,216	\$ 336,193	6%
Drug Funds						
State Drug Fund						
Auction Proceeds	\$ 7,721	\$ 18,058	\$ 3,000	\$ 6,000	\$ 3,000	100%
Interest on Investments	4,286	1,387	3,500	1,500	(2,000)	-57%
Gifts/Donations	78	0	0	0	0	0%
Restitution, Etc.	51,402	66,251	56,000	28,000	(28,000)	-50%
Total State Drug Fund	63,487	85,697	62,500	35,500	(27,000)	-43%
Federal Drug Fund						
Interest on Investments	\$ 758	\$ 614	\$ 350	\$ 800	\$ 450	129%
Restitution, Etc.	14,256	58,746	1,000	6,000	5,000	500%
Total Federal Drug Fund	15,014	59,360	1,350	6,800	5,450	404%
Total Drug Funds	\$ 78,502	\$ 145,056	\$ 63,850	\$ 42,300	\$ (21,550)	-34%
Property Recovery Fund						
Auction Proceeds	\$ 1,277	\$ 3,277	\$ 500	\$ 500	\$ 0	0%
Interest on Investments	1,399	1,530	700	800	100	14%
Restitution, Etc.	5,809	26,014	2,500	2,500	0	0%
Total Property Recovery	\$ 8,485	\$ 30,821	\$ 3,700	\$ 3,800	\$ 100	3%

ALL FUNDS - REVENUE SUMMARY

Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	Change From Prior Year	% Change
Debt Service Fund						
Transfer from General Fund	\$ 853,979	\$ 1,156,521	\$ 1,548,356	\$ 1,538,126	\$ (10,230)	-1%
Transfer from Economic Development	649,647	659,560	1,349,713	1,235,656	(114,057)	-8%
Transfer from Downtown Operations	0	0	106,072	106,255	183	0%
Transfer from Your Community Vision	712,386	726,115	1,767,827	1,719,408	(48,419)	-3%
Transfer from Downtown Revitalzn	21,805,540	3,392,588	4,543,127	4,603,864	60,737	1%
Transfer from Recreation Fund	15,423	14,970	14,588	14,100	(488)	-3%
Total Transfers	24,036,974	5,949,754	9,329,683	9,217,409	(112,274)	-1%
County FAA Payment	1,129,966	132,161	129,837	131,599	1,762	1%
Interest on Investments	(1)	11	0	0	0	0%
Issuance of Debt	5,195,000	0	0	0	0	0%
Transfers From Police & Fire Pension	312,727	313,920	313,185	311,875	(1,310)	0%
Transfers From Symphony investments	5,449	5,287	5,449	5,000	(449)	-8%
Transfers From RiverPark Maintenance	892,253	0	60,000	59,768	(232)	0%
Total Lease Payments	7,535,393	451,378	508,471	508,242	(229)	0%
Total Debt Service	\$ 31,572,368	\$ 6,401,132	\$ 9,838,154	\$ 9,725,651	\$ (112,503)	-1%
Capital Projects Fund						
Transfer from General Fund	\$ 324,250	\$ 45,000	\$ 45,000	\$ 65,000	\$ 20,000	44%
Transfer from Sanitation	0	30,000	0	0	0	0%
Total Transfers	324,250	75,000	45,000	65,000	20,000	44%
County Contributions - Other	352,138	0	0	0	0	0%
Federal Grants	936,960	165,700	0	0	0	0%
State Grants	0	0	225,000	0	(225,000)	-100%
FEMA	10,527	0	0	0	0	0%
Interest on Investments	23,293	62,112	0	0	0	0%
Miscellaneous Revenue	0	95,748	0	0	0	0%
Issuance of Debt	0	6,904,028	0	0	0	0%
Total	1,322,917	7,227,587	225,000	0	(225,000)	-100%
Total Capital Projects	\$ 1,647,167	\$ 7,302,587	\$ 270,000	\$ 65,000	\$ (205,000)	-76%
Your Community Vision Fund						
Occupational Licenses	\$ 3,781,667	\$ 4,004,241	\$ 3,832,479	\$ 3,920,626	\$ 88,147	2%
Net Profit Licenses	756,693	974,136	701,989	842,387	140,398	20%
BABS Federal Credit	71,050	68,889	53,302	0	(53,302)	-100%
Federal Grants	344,580	729,218	0	0	0	0%
Interest on Investments	181,062	92,540	95,000	85,000	(10,000)	-11%
Penalty/Interest Occupational/Net Profit Tax	46,371	34,540	22,440	30,000	7,560	34%
Issuance of Debt	3,051,028	(80,314)	3,400,045	1,450,000	(1,950,045)	-57%
Transfers From Central Dispatch	0	50,000	0	0	0	0%
Transfers From Riverfront Development	0	0	536,682	0	(536,682)	-100%
Total Your Community Vision	\$ 8,232,449	\$ 5,873,250	\$ 8,641,937	\$ 6,328,013	\$ (2,313,924)	-27%
Riverfront Development Fund						
Federal Grants	\$ 2,002,997	\$ 16,971	\$ 0	\$ 0	\$ 0	0%
State Grants	0	0	0	0	0	0%
Total Riverfront Development	\$ 2,002,997	\$ 16,971	\$ 0	\$ 0	\$ 0	0%
Greenbelt Project Fund						
Interest on Investments	\$ 1,084	\$ 638	\$ 0	\$ 0	\$ 0	0%
Total Greenbelt Project	\$ 1,084	\$ 638	\$ 0	\$ 0	\$ 0	0%
Garage Service Fund						
Garage Services	\$ 1,235,504	\$ 1,270,325	\$ 1,235,299	\$ 1,251,231	\$ 15,932	1%
Sale of Capital Assets	3,493	0	0	0	0	0%
Total Garage Service	\$ 1,238,997	\$ 1,270,325	\$ 1,235,299	\$ 1,251,231	\$ 15,932	1%

ALL FUNDS - REVENUE SUMMARY

Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	Change From Prior Year	% Change
Economic Development Fund						
Property Taxes Realized Property Tax	\$ 243,508	\$ 241,534	\$ 199,739	\$ 218,965	\$ 19,226	10%
Occupational Licenses	306,289	345,771	365,482	376,650	11,168	3%
Net Profit Licenses	16,848	13,811	33,209	32,765	(444)	-1%
Franchise Fees Atmos	184,024	162,283	138,000	170,000	32,000	23%
Interest on Investments	9,147	48,412	8,000	20,000	12,000	150%
Economic Development Fees Owensboro Mfg.	11,820	11,356	9,500	13,000	3,500	37%
Economic Development Fees Unifirst	127,462	134,983	136,000	136,000	0	0%
Economic Development Fees Ky Bioprocessing	12,590	13,961	15,540	18,100	2,560	16%
Economic Development Fees Toyoletsu	221,126	217,202	183,600	192,000	8,400	5%
Economic Development Fees Metalsa	89,310	71,383	49,465	72,315	22,850	46%
Economic Development Fees US Bank Rent	675,623	623,842	621,132	997,774	376,642	61%
Economic Development Fees US Bank	0	100,579	651,106	372,000	(279,106)	-43%
Economic Development Fees Metalsa	0	0	0	57,500	57,500	100%
Economic Development Fees Sazarec	0	0	0	45,000	45,000	100%
Economic Development Fees Unique Granite	0	0	0	5,000	5,000	100%
Rental - The Centre	29,315	62,964	58,137	65,500	7,363	13%
Issuance of Debt	0	6,350,000	0	0	0	0%
Transfers From General Fund	0	0	440,000	0	(440,000)	-100%
Total Economic Development	\$ 1,927,062	\$ 8,398,081	\$ 2,908,910	\$ 2,792,569	\$ (116,341)	-4%
Downtown Revitalization Fund						
Insurance Premium License Fees	\$ 2,960,242	\$ 3,161,628	\$ 3,175,601	\$ 3,270,868	\$ 95,267	3%
Interest on Investments	477,178	136,339	150,000	150,000	0	0%
Miscellaneous Revenue	14,250	39,712	0	0	0	0%
Issuance of Debt	40,400,000	22,854,639	0	0	0	0%
Total Downtown Revitalization	\$ 43,851,671	\$ 26,192,318	\$ 3,325,601	\$ 3,420,868	\$ (214,865)	3%
Downtown Operations Fund						
Interest on Investments	\$ 166,733	\$ 138,000	\$ 120,000	\$ 75,000	\$ (45,000)	-38%
Issuance of Debt	0	1,600,000	0	0	0	0%
Transfer from Sanitation	2,200,000	0	0	0	0	0%
Transfer from Fiscal Court	0	122,000	130,000	150,000	20,000	15%
Total Downtown Operations	\$ 2,366,733	\$ 1,860,000	\$ 250,000	\$ 225,000	\$ (25,000)	-10%
Wellness Fund						
Interest on Investments	\$ 2,116	\$ 46	\$ 0	\$ 0	\$ 0	0%
Total Wellness	\$ 2,116	\$ 46	\$ 0	\$ 0	\$ 0	0%
TOTAL ALL FUNDS	\$ 155,183,040	\$ 124,728,095	\$ 96,042,501	\$ 93,557,821	\$ (2,484,680)	-3%

REVENUE DISCUSSION

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

Revenue Projection Techniques

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

Who Prepares Revenue Projections?

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

The major revenue sources to the General Fund include Property Tax, Occupational License and Net Profit Fees, Insurance License Fees, Profit Sharing and In-Lieu Taxes with Owensboro Municipal Utilities (OMU). These revenue sources combined make up 82% of all General Fund revenue.

- **Property Taxes** – Property taxes attach as an enforceable lien on property. Property values are assessed as of January each year at a prescribed tax rate per \$100 of assessed value that is determined by a combination of the State and 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, 2014, was \$.2593 per \$100, which means that the City has a tax margin of \$1.2407 per \$100, on the

2014-2015 Budget

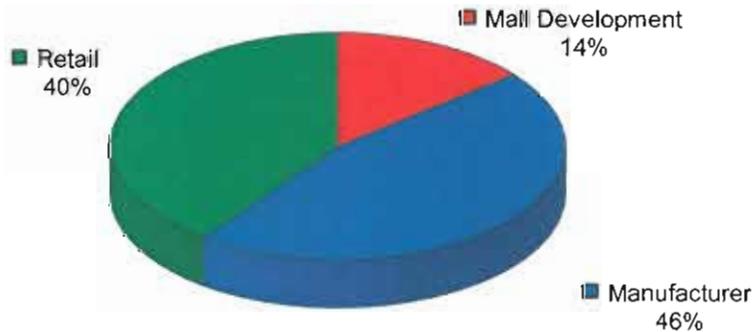
assessed valuation of \$2,806,107,261. Although this tax margin would indicate significantly higher potential tax revenues, the City is subject to a recall petition if it levies a tax rate that will produce revenue 4% greater, exclusive of revenue from net assessment growth, than would be produced by application of the tax rate that was levied in the preceding year to the preceding year's assessment. The effect of this legislation has been to limit increases in property tax revenues to minimal levels. This year we have projected less than 0.1% increase over the 2013-14 budget. The City's personal property tax rate is \$.2713 per \$100 assessed value.

Principal taxpayers for the year ended June 30, 2014, the type of business, the assessed valuation, and the percentage of the total assessed property valuation (\$3,177,981,001) excluding bank deposits, are charted below:

**CITY OF OWENSBORO
PRINCIPAL TAXPAYERS
For the year ended 2014**

TAXPAYER	TYPE OF BUSINESS	ASSESSED VALUATION	% OF TOTAL ASSESSED VALUATION \$3,177,981,001
Wal-Mart	Retail	\$37,646,589	1.18%
Toyotetsu Mid America	Manufacturer	30,368,179	0.96%
Towne Square Mall LLC	Mall Development	29,000,000	0.91%
Unifirst Corporation	Manufacturer	21,811,399	0.69%
Menard, Inc.	Retail	16,431,566	0.52%
Lowe's	Retail	14,855,268	0.47%
Field Packing	Manufacturer	14,608,887	0.46%
Unilever	Manufacturer	14,556,900	0.46%
Dart Polymers, Inc.	Manufacturer	13,332,773	0.42%
Sam's	Retail	13,235,914	0.42%
		<u>\$205,847,475</u>	<u>5.29%</u>

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



2014-2015 Budget

- **Occupational License Fees** – Occupational license fees (also known as payroll withholding) of 1.33% are charged to anyone who works within the City, with 1% going to the General Fund and 0.33% going to the Your Community Vision Fund.

Actual General Fund occupational license fees for fiscal year 2013-14 were under budget by 7.6%. This is primarily due to lower construction activity in the area (thereby fewer wages to collect on) and higher incentives paid out for economic growth (investment in the City's economic future). Accordingly, occupational license fees were budgeted lower.

- **Insurance License Fees** – Insurance license fees increased from 4% to 6% effective July 1, 2009, then to 8% effective July 1, 2010, against the premiums for property, auto, and portions of life insurance policies. Health insurance license fees remain unchanged at 4%. Although the City collects these fees, the fees are regulated and audited by the State, leaving the City no control over the collection of insurance license fees. The Kentucky GFOA has asked for additional state audits to insure compliance with local ordinances. The City's fiscal year 2014-15 budgeted insurance license fees reflect a 3% increase.
- **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 2014-15 represents a 3% increase over 2013-14.
 - **OMU/Payment In Lieu of Fee**

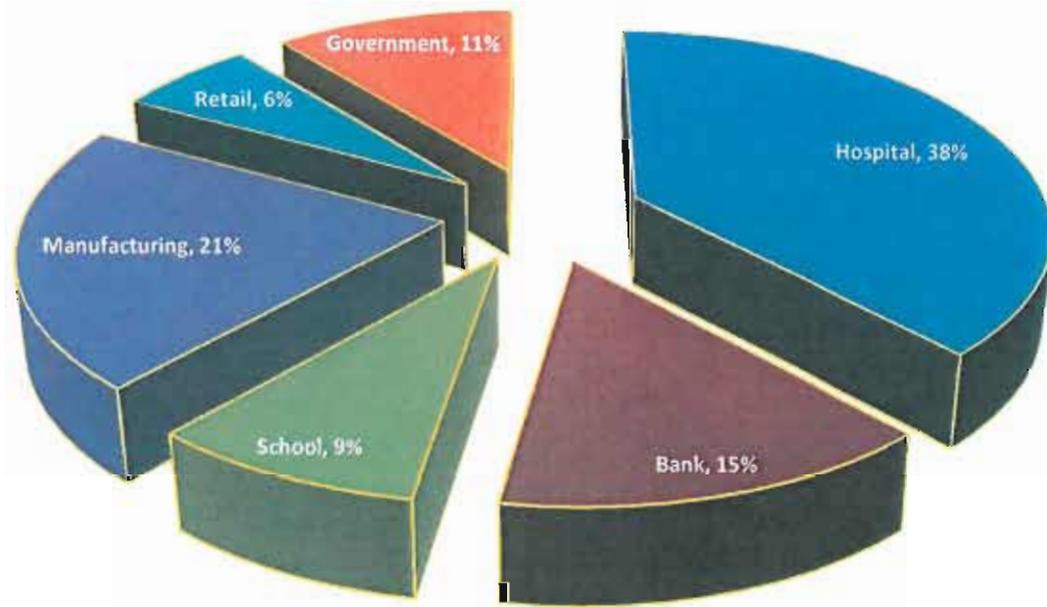
A payment in lieu of fee is charged to OMU that is equal to the amount of electric and water usage of the City. The City budgeted higher in fiscal year 2013-14 due to anticipated convention center usage; however, this level of budget was deemed high; therefore, the fiscal year 2014-15 was set at lower usage.
- **Net Profit Fee** – The City experienced a record high for net profits in the fiscal 2013-14 year. Actuals were 28% over budget. Due to the diverse economy that proved to be doing well, for fiscal year 2014-15, the City budgeted 35% over the 2013-14 budget.
- **Grants** - Grant revenue consists primarily of federal Community Development Block Grant (CDBG) funds for programs designed to assist low and moderate income families and community needs, Federal Transit Administration (FTA) operating and capital outlay assistance for the City's transit system, and State grants for road improvements. Historical revenue patterns and trends are only marginally useful when projecting future grant revenues. Grant funding is based on funding applications pending and/or approved for specific projects and program activities. Fiscal Year 2014-15 grant revenue is determined and supported by various individual grant agreements.
- **Issuance of Debt** – Bond sales occur intermittently, responsive to funding requirements of capital projects and capital outlay initiatives. Bond sales most often occur in response to individual capital projects and capital outlay funding initiatives, with little or no relationship to prior year bond sales. The City does not anticipate any new issuance of debt at this time.
- **Other** – Various revenue items, such as investment earnings, fees charged to other agencies for services rendered, sale of capital assets, cable television franchise fees, and other fees associated with Community Development, are not easily anticipated and are contingent in nature. Investment earnings, franchise fees, and building and electrical permits are somewhat related to the economy. On the other hand, revenue derived from the sale of assets depends entirely on the accumulation of surplus property. In each case, judgment estimates have been made with regard to revenue increases and decreases.

Principal Employers

<u>Employer</u>	<u>2014</u>		<u>Percentage of Total City Employment</u>
	<u>Employees</u>	<u>Rank</u>	
Owensboro Medical Health System	3,300	1	16.29%
US Bank Home Mortgage	1,261	2	6.23%
Owensboro Public Schools	778	3	3.84%
Unilever Foods North America	582	4	2.87%
Wal-Mart	541	5	2.67%
Specialty Foods (Field Packing Company)	490	6	2.42%
City of Owensboro	481	7	2.38%
Commonwealth of Kentucky	471	8	2.33%
Toyotetsu Mid-America	390	9	1.93%
Unifirst	390	9	1.93%
Total	8,684		42.88%

Source: Economic Development Corporation

Principal Employers



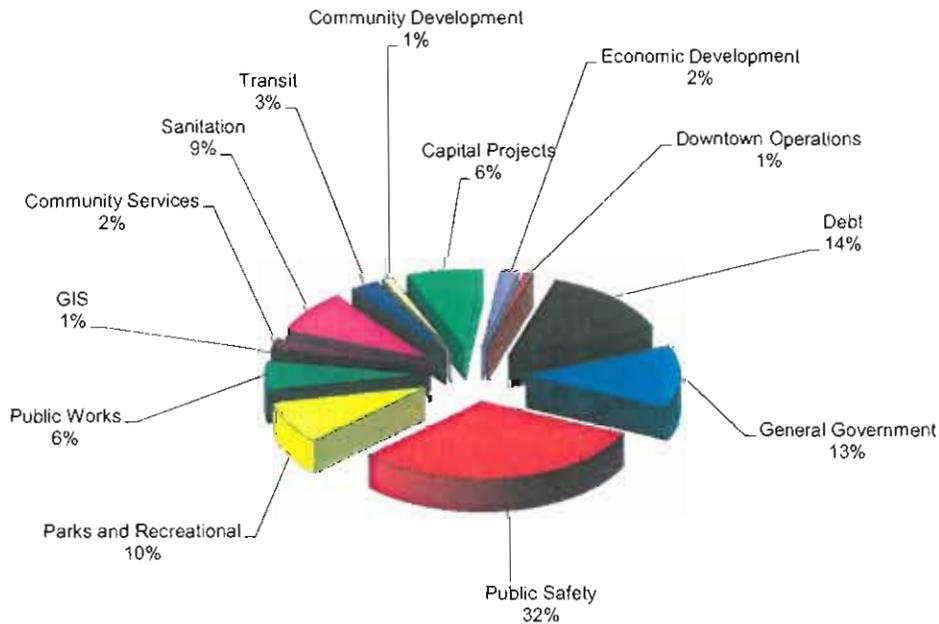


WHERE THE MONEY GOES

	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
General Government	\$ 8,706,368	\$ 8,878,704	\$ 10,483,296	\$ 9,237,535	-12%
Public Safety	19,910,128	20,904,065	22,924,929	22,478,531	-2%
Parks and Recreational	5,489,359	5,943,370	6,651,295	6,756,006	2%
Public Works	3,600,566	3,330,301	5,527,392	4,313,675	-22%
GIS	321,185	336,228	448,530	408,648	-9%
Community Services	1,694,971	1,965,305	1,760,942	1,781,744	1%
Sanitation	5,214,893	5,603,907	6,562,828	6,677,419	2%
Transit	1,954,175	2,160,559	2,622,461	2,259,124	-14%
Community Development	1,198,058	1,146,462	1,315,152	605,459	-54%
Capital Projects	7,673,703	8,289,506	21,600,951	4,467,887	-79%
Economic Development	3,224,514	2,377,143	6,594,884	1,435,533	-78%
Downtown Revitalization	21,220,396	21,689,128	19,712,514	0	-100%
Downtown Operations	263,434	2,055,671	1,014,211	564,113	-44%
Riverfront Development	3,722,941	105,060	0	0	0%
Wellness Fund	6,212	84,075	0	0	0%
Debt	31,642,608	6,412,743	9,838,154	9,725,651	-1%
	<u>\$ 115,843,511</u>	<u>\$ 91,282,226</u>	<u>\$ 117,057,539</u>	<u>\$ 70,711,325</u>	<u>-40%</u>

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

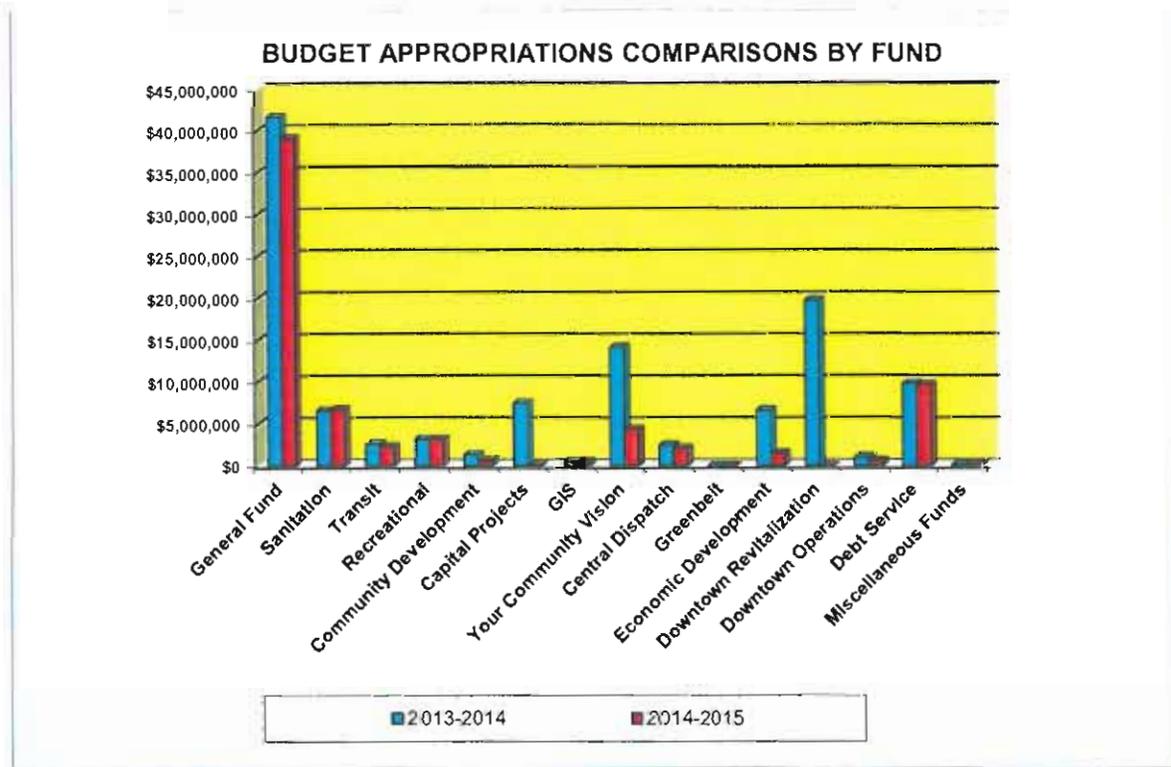
EXPENDITURES



**Budget Appropriation Comparisons By Fund
Fiscal 2013-2014 to Fiscal 2014-2015**

Fund	Amended		% Change
	Budget 2013-2014	Budget 2014-2015	
General Fund	\$ 41,628,039	\$ 39,163,766	-5.9%
Sanitation	6,562,828	6,677,419	1.7%
Transit	2,622,461	2,259,124	-13.9%
Recreational	3,154,250	3,180,476	0.8%
Community Development	1,315,152	605,459	-54.0%
Capital Projects	7,439,520	65,000	-99.1%
GIS	448,530	408,648	-8.9%
Your Community Vision	14,153,431	4,402,887	-68.9%
Central Dispatch	2,446,775	2,072,655	-15.3%
Greenbelt	8,000	0	-100.0%
Economic Development	6,594,884	1,435,533	-78.2%
Downtown Revitalization	19,712,514	0	-100.0%
Downtown Operations	1,014,211	564,113	-44.4%
Debt Service	9,838,154	9,725,651	-1.1%
Miscellaneous Funds	118,790	150,594	26.8%
Total	\$ 117,057,539	\$ 70,711,325	-39.6%

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



ALL FUNDS - APPROPRIATIONS SUMMARY

Department	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
General Fund					
General Government	\$ 3,193,268	\$ 3,187,488	\$ 4,281,841	\$ 2,743,788	-36%
Administration	987,772	1,530,231	1,851,948	1,869,918	1%
Information Services	1,924,501	1,767,642	1,982,057	2,039,680	3%
Finance	1,497,243	1,485,798	1,571,656	1,517,321	-3%
Personnel	528,161	537,630	543,497	616,744	13%
Community Development	378,553	205,425	193,389	187,868	-3%
Police	9,767,737	10,237,269	11,246,695	11,171,040	-1%
Fire	8,197,967	8,732,225	9,120,169	9,092,242	0%
Engineering	1,836,033	1,445,015	3,302,365	2,094,455	-37%
Street	1,764,534	1,885,285	2,225,027	2,219,220	0%
Parking Garage	196,869	164,489	58,908	262,216	345%
Parks & Recreation	2,656,462	3,041,813	3,489,545	3,567,530	2%
Agencies	1,694,971	1,965,305	1,760,942	1,781,744	1%
Total General Fund before Transfers	34,624,070	36,185,617	41,628,039	39,163,766	-6%
55000.005 Transfer To Central Dispatch	1,349,392	1,395,054	1,427,202	1,471,585	3%
55000.010 Transfer To Debt Service	853,979	1,156,521	1,548,356	1,538,126	-1%
55000.024 Transfer To Economic Development	0	0	440,000	0	-100%
55000.101 Transfer To Capital Improvement	324,250	45,000	45,000	65,000	44%
55000.302 Transfer To Facilities Maintenance	0	0	35,000	0	-100%
55000.402 Transfer To Transit	544,675	613,606	850,472	845,971	-1%
55000.403 Transfer To Recreational	1,116,348	929,760	1,039,750	1,288,531	24%
55000.406 Transfer To GIS	87,870	95,183	107,398	102,162	-5%
55010 Transfer To Grant Fund	10,000	1,600	0	0	0%
	4,286,514	4,236,724	5,493,178	5,311,375	-3%
Total General Fund	\$ 38,910,584	\$ 40,422,340	\$ 47,121,217	\$ 44,475,141	-6%
Sanitation Fund					
Total Sanitation before Transfers	\$ 5,214,893	\$ 5,603,907	\$ 6,562,828	\$ 6,677,419	2%
Transfer to Downtown Operations Fund	2,200,000	0	0	0	0%
Transfer to Capital Proj Fund	0	30,000	0	0	0%
Total Sanitation	\$ 7,414,893	\$ 5,633,907	\$ 6,562,828	\$ 6,677,419	2%
Transit Fund					
Total Transit	\$ 1,954,175	\$ 2,160,559	\$ 2,622,461	\$ 2,259,124	-14%
Recreational Fund					
Ben Hawes Golf Course	\$ 845,198	\$ 886,367	\$ 964,472	\$ 957,129	-1%
Hillcrest Golf Course	326,420	340,612	372,024	387,685	4%
Ice Arena	561,985	558,523	615,722	580,427	-6%
Combest Pool	122,517	125,011	141,482	162,251	15%
Cravens Pool	65,969	63,264	86,580	84,163	-3%
Softball Complex	365,882	347,168	382,711	385,327	1%
Sportscenter	537,596	569,946	591,259	623,494	5%
Total Recreational before Transfers	2,825,567	2,890,891	3,154,250	3,180,476	1%
Transfer to Debt Service	15,423	14,970	14,588	14,100	-3%
Total Recreational	\$ 2,840,990	\$ 2,905,861	\$ 3,168,838	\$ 3,194,576	1%
Sponsors/Scholarships Fund					
Total Sponsors/Scholarships	\$ 7,330	\$ 10,666	\$ 7,500	\$ 8,000	7%

ALL FUNDS - APPROPRIATIONS SUMMARY

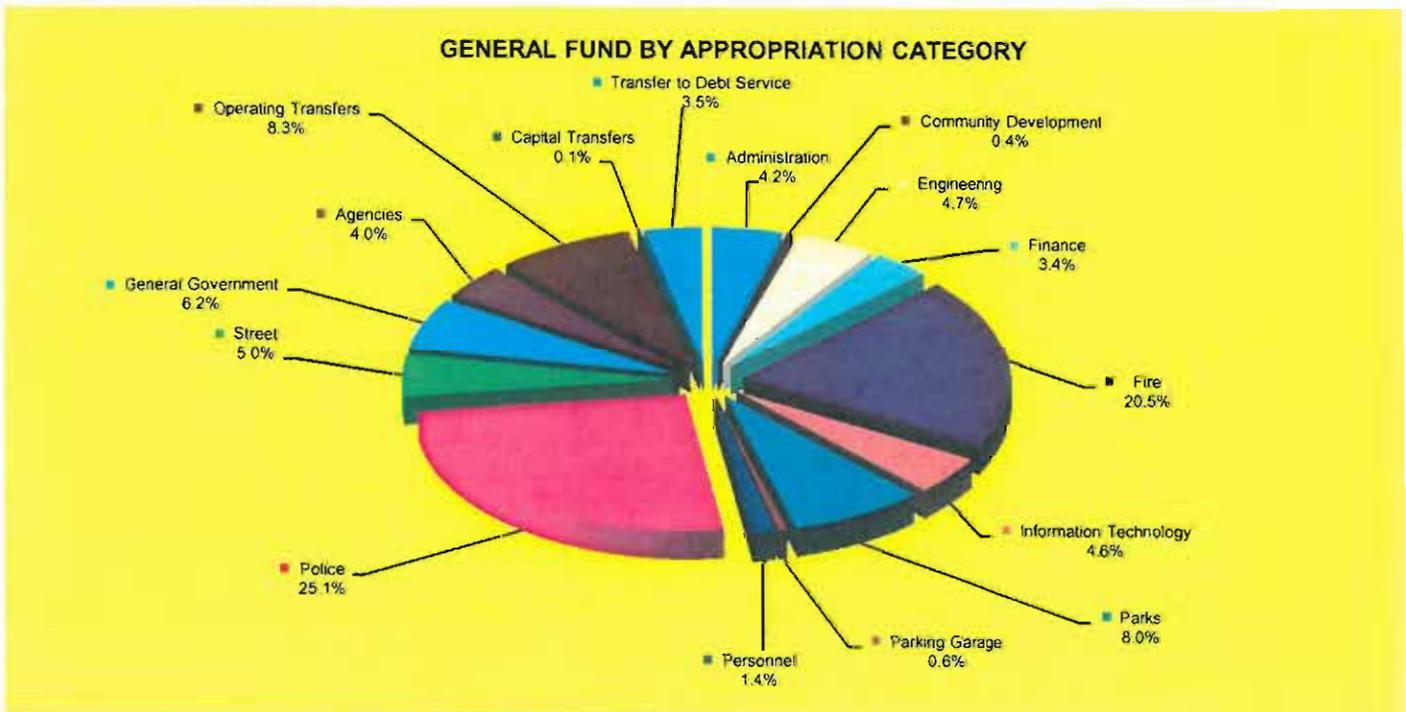
Department	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Central Dispatch Fund					
Central Dispatch	1,757,193	1,834,757	2,446,775	2,072,655	-15%
Transfer to Your Community Vision	0	50,000	0	0	0%
Transfer to Grant Fund	0	16,900	0	0	0%
Central Dispatch	<u>\$ 1,757,193</u>	<u>\$ 1,901,657</u>	<u>\$ 2,446,775</u>	<u>\$ 2,072,655</u>	<u>-15%</u>
Fleet & Facilities Replacement Fund					
Replacement Charges	\$ 839,100	\$ 803,985	\$ 2,451,458	\$ 3,437,765	40%
Transfer to General Fund	0	120,000	666,000	0	-100%
Total Fleet and Facilities Replacement	<u>\$ 839,100</u>	<u>\$ 923,985</u>	<u>\$ 3,117,458</u>	<u>\$ 3,437,765</u>	<u>10%</u>
Community Development Fund					
Community Development	\$ 513,798	\$ 566,180	\$ 891,848	\$ 419,628	-53%
Home Rehab. Grant	684,261	580,282	423,304	185,831	-56%
Total Community Development	<u>\$ 1,198,058</u>	<u>\$ 1,146,462</u>	<u>\$ 1,315,152</u>	<u>\$ 605,459</u>	<u>-54%</u>
Facilities Maintenance Fund					
Facilities Maintenance	\$ 3,185,224	\$ 3,376,416	\$ 3,925,252	\$ 3,693,591	-6%
Transfer to General Fund	0	70,000	0	0	0%
Total Facilities Maintenance	<u>\$ 3,185,224</u>	<u>\$ 3,446,416</u>	<u>\$ 3,925,252</u>	<u>\$ 3,693,591</u>	<u>-6%</u>
Insurance Fund					
Total Insurance	<u>\$ 4,292,975</u>	<u>\$ 4,685,554</u>	<u>\$ 5,546,023</u>	<u>\$ 5,881,216</u>	<u>6%</u>
Drug Funds					
State Drug Fund Expenditures	\$ 144,860	\$ 82,720	\$ 109,390	\$ 89,746	-18%
Federal Drug Fund Expenditures	17,270	17,094	1,900	52,848	2681%
Total Drug Funds	<u>\$ 162,129</u>	<u>\$ 99,814</u>	<u>\$ 111,290</u>	<u>\$ 142,594</u>	<u>28%</u>
Property Recovery Fund					
Total Property Recovery	<u>\$ 25,103</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0%</u>
Debt Service Fund					
Total Debt Service	<u>\$ 31,642,608</u>	<u>\$ 6,412,743</u>	<u>\$ 9,838,154</u>	<u>\$ 9,725,651</u>	<u>-1%</u>
GIS Fund					
Total GIS	<u>\$ 321,185</u>	<u>\$ 336,228</u>	<u>\$ 448,530</u>	<u>\$ 408,648</u>	<u>-9%</u>
Capital Projects Fund					
Total Capital Projects	<u>\$ 1,634,123</u>	<u>\$ 1,031,673</u>	<u>\$ 7,439,520</u>	<u>\$ 65,000</u>	<u>-99%</u>

ALL FUNDS - APPROPRIATIONS SUMMARY

Department	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Your Community Vision Fund					
Your Community Vision before Transfer	\$ 6,039,580	\$ 7,257,833	\$ 14,153,431	\$ 4,402,887	-69%
Transfer to Debt Service	712,386	726,115	1,232,405	1,719,408	40%
Total Your Community Vision	\$ 6,751,966	\$ 7,983,948	\$ 15,385,836	\$ 6,122,295	-60%
Riverfront Development Fund					
Riverfront Development	\$ 3,722,941	\$ 105,060	\$ 0	\$ 0	0%
Transfer to Your Community Vision	0	0	536,682	0	-100%
Total Riverfront Development	\$ 3,722,941	\$ 105,060	\$ 536,682	\$ 0	-100%
Greenbelt Park Fund					
Total Greenbelt Park	\$ 0	\$ 0	\$ 8,000	\$ 0	-100%
Garage Service Fund					
Garage Service before Transfer	\$ 1,147,790	\$ 1,168,302	\$ 1,233,299	\$ 1,251,231	1%
Transfer to General Fund	0	130,250	100,000	200,000	100%
Total Garage Service	\$ 1,147,790	\$ 1,298,552	\$ 1,333,299	\$ 1,451,231	9%
Economic Development Fund					
Economic Development before Transfers	\$ 3,224,514	\$ 2,377,143	\$ 6,594,884	\$ 1,435,533	-78%
Transfer to Debt Service	649,647	659,560	1,349,713	1,235,656	-8%
Transfer to General Fund	0	0	0	100,000	100%
Total Economic Development	\$ 3,874,161	\$ 3,036,703	\$ 7,944,597	\$ 2,771,189	-65%
Downtown Revitalization Fund					
Downtown Revitalization before Transfer	\$ 21,220,396	\$ 21,689,128	\$ 19,712,514	\$ 0	-100%
Transfer to Debt Service	21,805,540	3,392,588	4,543,127	4,603,864	1%
Total Downtown Revitalization	\$ 43,025,936	\$ 25,081,716	\$ 24,255,641	\$ 4,603,864	-81%
Downtown Operations Fund					
Downtown Operations	\$ 263,434	\$ 2,055,671	\$ 1,014,211	\$ 564,113	-44%
Transfer to Debt Service	0	0	106,072	106,255	0%
Total Downtown Operations	\$ 263,434	\$ 2,055,671	\$ 1,120,283	\$ 670,368	-40%
Wellness Fund					
Wellness before Transfers	\$ 6,212	\$ 84,075	\$ 0	\$ 0	0%
Transfer to General Fund	20,000	18,701	0	0	0%
Total Wellness	\$ 26,212	\$ 102,776	\$ 0	\$ 0	0%
Total Appropriations	\$ 154,998,110	\$ 110,782,291	\$ 144,255,336	\$ 98,265,786	-32%

GENERAL FUND BY APPROPRIATION CATEGORY

Department	Salaries	Maintenance	Supplies	Utilities	Other	Capital	Total	%
Administration	\$ 1,266,500	\$ 136,525	\$ 127,495	\$ 42,240	\$ 292,918	\$ 4,240	\$ 1,869,918	4.2%
Community Development	145,286	518	4,877	2,880	33,329	978	187,868	0.4%
Engineering	1,086,385	782,764	45,155	9,648	157,545	12,958	2,094,455	4.7%
Finance	1,211,411	1,190	64,391	30,680	209,649	0	1,517,321	3.4%
Fire	7,785,996	286,565	266,741	128,060	112,801	512,079	9,092,242	20.5%
Information Technology	1,433,452	210,750	124,070	212,720	37,679	21,009	2,039,680	4.6%
Parks	681,568	2,046,499	98,314	257,312	91,940	391,897	3,567,530	8.0%
Parking Garage	0	244,250	0	12,750	4,738	478	262,216	0.6%
Personnel	453,444	4,087	58,138	8,900	92,175	0	616,744	1.4%
Police	9,667,245	428,815	679,118	82,050	184,238	129,574	11,171,040	25.1%
Street	1,170,818	423,902	376,592	7,681	60,791	179,436	2,219,220	5.0%
Department Totals	\$ 24,902,105	\$ 4,565,865	\$ 1,844,891	\$ 794,921	\$ 1,277,803	\$ 1,252,649	\$34,638,234	77.9%
	71.9%	13.2%	5.3%	2.3%	3.7%	3.6%	100.0%	
General Government							2,743,788	6.2%
Agencies							1,781,744	4.0%
Operating Budget Total							39,163,766	88.1%
Operating Transfers							3,708,249	8.3%
Capital Transfers							65,000	0.1%
Transfer to Debt Service							1,538,126	3.5%
Grand Total							\$ 44,475,141	100.0%



EXPENDITURE DISCUSSION

Budget Component:	Amended Budget 2013-14	Budget 2014-15	\$ Increase (Decrease)	% Increase (Decrease)
Note: Amounts reported in millions (000,000)				
General Fund/Central Dispatch	\$ 49.6	\$ 46.5	\$ (3.1)	-6.3%
Enterprise Funds	\$ 13.9	\$ 13.2	\$ (0.7)	-5.0%
Internal Service Funds	\$ 13.9	\$ 14.5	\$ 0.6	4.3%
Capital Projects Funds	\$ 8.0	\$ 0.1	\$ (7.9)	-98.8%
Debt Service Fund	\$ 9.8	\$ 9.7	\$ (0.1)	-1.0%
Special Revenue Funds	\$ 49.1	\$ 14.3	\$ (34.8)	-70.9%
Total	\$ 144.3	\$ 98.3	\$ (46.0)	-31.9%

General Fund – The General Fund activity is comprised of General Fund and Central Dispatch Fund (a branch of the Police Department). Fiscal year 2014-15 expenditures for the General Fund decreased by \$3.1, or 6.3%. This decrease is primarily due to: Street Resurfacing (2013-14 includes a significant carryover from the prior year), transfers to other funds for various projects in 2012-13; such as, a transient dock, neighborhood upgrades, economic development assistance, a senior citizen center, and artwork for downtown, and lower planned activity in 2014-15 for Demolition, Building Maintenance and Professional and Technical Services.

Enterprise Funds – The Enterprise Funds are made up of Sanitation, Transit, Recreational, and GIS Funds. Fiscal year 2014-15 expenditures for the Enterprise Funds decreased by \$0.7, or 5.0%. This decrease is primarily due to:

- **Transit** – Fiscal year 2013-14 is higher. Due to additional various grants, a bus and a trolley were purchased for \$2.0, a Transit Network Study was completed, and an ITS (Intelligent Transportation System) project was implemented with approximately \$1.2 spent in 2013-14.
- **Downtown Operations** – This fund accommodates the City's convention center. There was higher budget in 2013-14 due to pre-opening activity and expenses, as well as a grand opening event. Fiscal 2014-15 reflects lower expenditures due to offset of revenues from convention center events. This variance accounts for \$4.0 of the Enterprise Fund variance.

Internal Service Funds – The Internal Service Funds are made up of Fleet and Facilities Replacement, Facilities Maintenance, Insurance, and Garage Service Funds. Fiscal year 2014-15 budgeted expenditures increased \$0.6, or 4.3%. This increase is primarily due to:

- **Fleet and Facilities Replacement** – \$0.3 overall decrease due to \$1.0 less budgeted for land improvements, building equipment, and vehicles, offset by \$0.7 favorable variance in transfer to General Fund.
- **Facilities Maintenance** – This fund accommodates both building and grounds maintenance. Overall decrease of \$0.2 is primarily due to lower budget in building maintenance, which is due to timing of the required maintenance driven by the age of the buildings.
- **Insurance** – Increase of \$0.3 due to higher health costs.
- **Garage Service** – Increase of \$0.1 is primarily due to higher transfer to the General Fund.

Capital Projects Funds – The Capital Projects Funds are made up of Capital Projects, Riverfront Development, and Wellness Funds. Fiscal year 2014-15 budgeted expenditures decreased \$7.9, or 98.8%. This decrease is primarily due to:

- **Capital Projects** – Fiscal year 2014-15 is \$7.4 lower due to various projects budgeted for in fiscal year 2013-14; such as, International Bluegrass Music Museum (\$3.0), Indoor/Outdoor Tennis Complex (\$2.1), RiverPark Center HVAC (\$0.9), Skate Park (\$0.8), FD-39 Street Resurfacing (\$0.2), and ERP Software carryover from prior years (\$0.2).

2014-2015 Budget

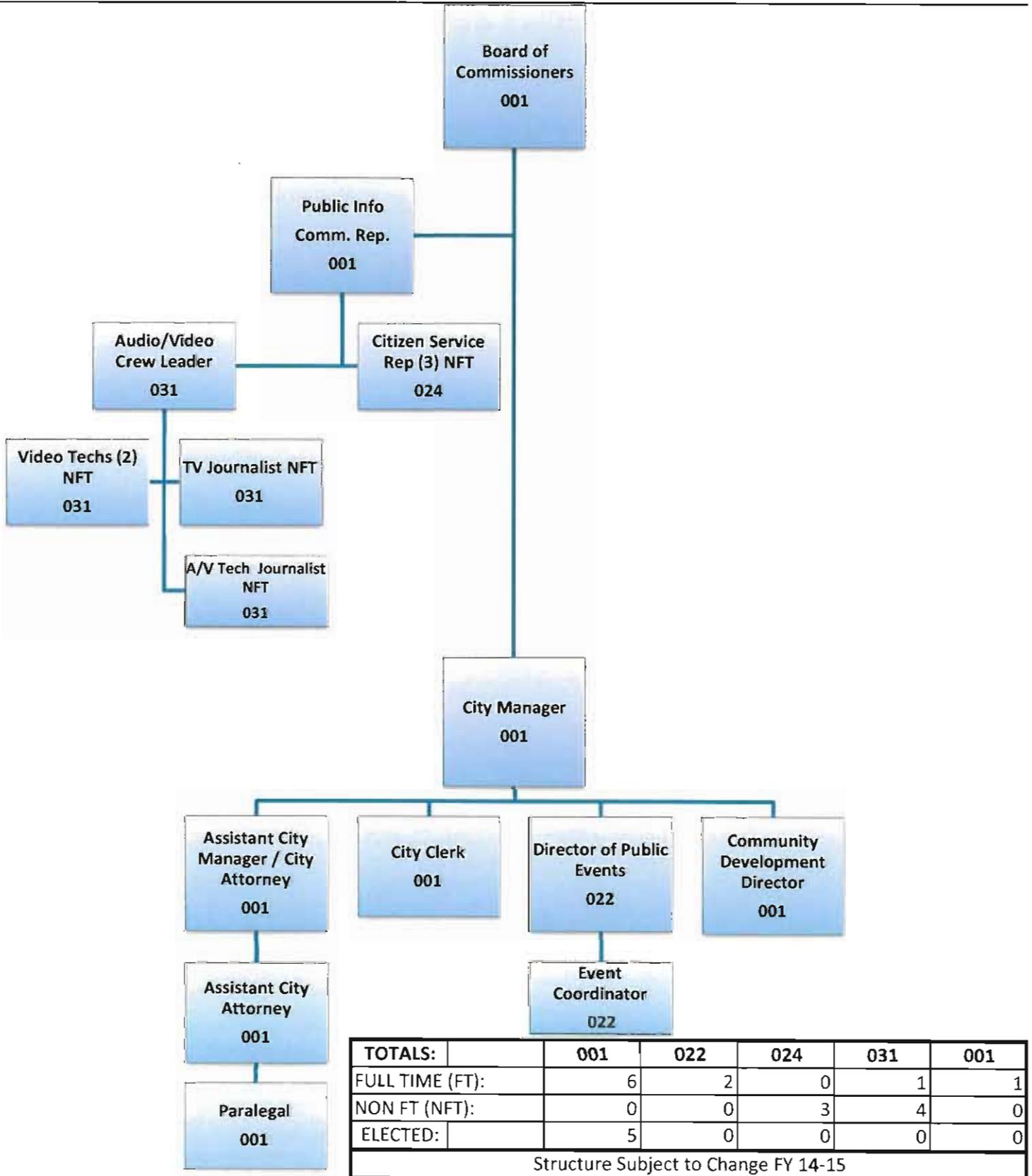
Debt Service – Fiscal year 2014-15 reflects a decrease of \$0.1, or 1.0% and is due to normal debt reduction via debt service payments.

Special Revenue Funds – Special Revenue Funds are made up of Downtown Revitalization, Economic Development, Your Community Vision, Community Development, Federal and State Drug, and Property Recovery Funds. Fiscal year 2014-15 has budgeted expenditures \$34.8, or 70.9% lower than prior year. This decrease is primarily due to:

- **Downtown Revitalization** – Decrease of \$19.7 is due to progression of project. The original budget for this project was \$99.
- **Economic Development** – Decrease of \$5.2 is due to funds allocated in fiscal year 2013-14 for a public-private joint venture to build a bank building-Phase III.
- **Your Community Vision** – Decrease of \$9.3 is primarily due to projects provided for in fiscal year 2013-14; such as, Downtown Infrastructure (\$3.1), Stormwater (\$5.0), Downtown Pavilion (\$1.6), and P25 Radio System (\$1.0), partially offset by a large Stormwater project in fiscal year 2014-15 (\$1.5).

ADMINISTRATION / COMMUNITY DEVELOPMENT

001.021 / 001.074



TOTALS:	001	022	024	031	001
FULL TIME (FT):	6	2	0	1	1
NON FT (NFT):	0	0	3	4	0
ELECTED:	5	0	0	0	0
Structure Subject to Change FY 14-15					

2014-2015 Budget

DEPARTMENT: 021 Administration

Fund: 001 General

Program Description

This program includes the City Commission, City Manager, and supporting staff, and 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, community development, public events, and public information. The City Commission is the governing body of the City providing legislative 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.

Performance Indicators	Actual	Actual	Projected	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015
Ordinances, Agreements, Municipal Orders initiated/reviewed	143	174	155	165
Claims/lawsuits received/initiated	43	4	9	15
Acres annexed/contracted to annex	353	23.84	17.37	20.5

2013-2014 Accomplishments

1. Completed construction and opened a new, 169,000 square foot Convention Center.
2. Completed the rebuilding of 2nd St. from Crittenden St. to Walnut St.
3. Completed the rebuilding of McConnell Plaza.
4. Completed construction of a riverfront walking trail from McConnell Plaza to the Convention Center.
5. Completed the installation and began operation of an Ice Sculpture in Smothers Park.
6. Completed construction of a city skate park.
7. Began construction of the Harsh 2A Stormwater Project.
8. Began construction, in cooperation with the Tennis Association, of an indoor/outdoor Tennis Facility.

2014-2015 Objectives

1. Complete downtown intersection rebuilding at 3rd St./Frederica St. and 4th St./Frederica St.
2. Complete reconstruction of a downtown pavilion over the Ohio River.
3. Complete construction of a new riverfront walking trail from the downtown pavilion to Walnut St.
3. Partner with the International Bluegrass Music Museum and manage construction of a new International Bluegrass Music Center on 2nd St.
4. Build an extension of Southtown Boulevard into the Airpark.
5. Partner with the Elizabeth Munday Senior Center and manage construction of a new senior facility.
6. Begin operation of a free, downtown trolley service as an economic driver.

2014-2015 Efficiency and Effectiveness Measures Taken

City Clerk has been cross-trained to be available for court reporting as needed.

Assistant City Attorney was made the Alcohol Beverage Control (ABC) backup. Assistant City Attorney was already heavily involved in the ABC process and issues, so naming him as backup eliminated the need to have a second Finance Department employee trained and responsible in this area.

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

Performance Indicators

	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Estimated 2014-2015
Neighborhood groups	12	12	12	12
Community activities	45	79	80	80
Partnerships	20	24	30	30

2013-2014 Accomplishments

1. Worked with government officials to create additional opportunities for citizen input on community issues by hosting several public meetings for neighborhood alliances on disaster preparedness.
2. Produced a quarterly newsletter.
3. Worked with local partners to implement and expand training opportunities for neighborhood alliance members.
4. Marketed the Neighborhood Alliance Program through Facebook, Twitter, Channel 75, www.owensboro.org, media releases, print and other media advertising.
5. Increased the number of on-air interviews.
6. Hosted the 13th annual neighborhood alliance awards and recognition dinner.
7. Supported the grand opening of local parks in the alliances.
8. Hosted four cleanup days.
9. Hosted two alliance events in the parks.
10. Worked with the Public Works Department to install neighborhood identification signs throughout alliance neighborhoods.

2014-2015 Objectives

1. Work closely with the Owensboro Police Department, Owensboro Fire Department, Engineering Department and other emergency services to help improve the flow of traffic caused by school pickup and drop off zones.
2. Implement a welcoming process for neighbors within the city.
3. Participate in more on-air interviews.
4. Work with the Owensboro Police Department to host 'Awareness Days' throughout the neighborhoods.
5. Host alliance events in the parks.
6. Support the City in addressing property maintenance issues throughout the municipal boundaries.
7. Host the 14th annual neighborhood alliance awards and recognition dinner.
8. Promote partnerships with other non-profits located within the boundaries of the alliances.

2014-2015 Budget

Department: 021 Administration Summary

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 659,849	\$ 769,066	\$ 817,294	\$ 840,894	3%
50001.002	Salaries Non-Full Time	0	23,824	66,197	76,053	15%
50001.004	Salaries Overtime	1,148	1,250	3,400	4,150	22%
50010.001	Benefits Employees Retirement	112,696	128,491	142,073	137,401	-3%
50010.002	Benefits Unemployment	1,782	2,130	2,660	2,781	5%
50010.004	Benefits Health Insurance	56,140	82,838	101,976	119,016	17%
50010.005	Benefits Life Insurance	2,878	3,172	3,726	3,842	3%
50010.006	Benefits Social Security Tax	44,368	52,948	63,680	70,904	11%
50010.007	Benefits Workers Comp Claims	4,071	5,781	10,824	11,459	6%
50010.008	Benefits Other Employee Expense	14	177	0	0	0%
Total Personnel Services		882,946	1,069,677	1,211,830	1,266,500	5%
Maintenance						
50100.001	Mtc Buildings	0	0	10,954	21,540	97%
50100.010	Mtc Grounds	0	81,661	153,796	114,165	-26%
50100.015	Mtc Misc Repairs	127	150	200	200	0%
50100.017	Mtc Repairs - Radio Equipment	0	0	600	261	-57%
50100.029	Mtc Vehicle Wash	108	108	106	109	3%
50100.030	Mtc Vehicles & Equipment	1,503	2,035	2,715	250	-91%
Total Maintenance		1,738	83,954	168,371	136,525	-19%
Supplies						
50110.005	Supplies Office	7,857	7,742	10,000	8,800	-12%
50110.007	Supplies Technical	354	330	91,450	79,800	-13%
50110.008	Supplies Radio Replacement	0	0	0	720	100%
50122	Dues & Subscriptions	29,400	29,372	30,425	30,425	0%
50124	Motor Fuel	1,784	1,005	1,600	1,600	0%
50125	Non-Capitalized Equipment	3,770	568	1,250	1,250	0%
50127	Postage	1,387	1,828	2,800	1,900	-32%
50131	Computer Equipment	0	0	4,050	3,000	-26%
Total Supplies		44,552	40,845	141,575	127,495	-10%
Utilities						
50140.001	Utilities OMU	20,399	18,155	25,400	25,400	0%
50140.002	Utilities Non-City	13,626	11,476	14,250	11,920	-16%
50140.003	Utilities Communications	8,523	11,590	11,632	4,920	-58%
Total Utilities		42,548	41,221	51,282	42,240	-18%

2014-2015 Budget

Department: 021 Administration Summary

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50200	Advertising	\$ 225	\$ 252	\$ 23,250	\$ 23,500	1%
50222	Contractual Services	0	440	199,350	199,350	0%
50251	Insurance	435	890	6,364	6,485	2%
50270	Miscellaneous Expense	0	0	2,500	2,200	-12%
50290	Professional/Technical Services	4,274	279,895	26,229	43,883	67%
50323	Training Costs	867	2,765	5,000	5,000	0%
50325	Travel	6,164	6,160	12,000	12,500	4%
Total Other		11,965	290,402	274,693	292,918	7%
Capital						
51000.003	Capital Replacement Plan	4,023	4,132	4,197	4,240	1%
Total Capital		4,023	4,132	4,197	4,240	1%
Total		\$ 987,772	\$ 1,530,231	\$ 1,851,948	\$ 1,869,918	1%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 659,849	\$ 673,466	\$ 649,695	\$ 670,714	3%
50001.004	Salaries Overtime	1,148	1,250	1,400	1,400	0%
50010.001	Benefits Employees Retirement	112,696	109,790	110,035	106,712	-3%
50010.002	Benefits Unemployment	1,782	1,771	1,953	2,016	3%
50010.004	Benefits Health Insurance	56,140	68,948	72,840	93,216	28%
50010.005	Benefits Life Insurance	2,878	2,772	2,957	3,057	3%
50010.006	Benefits Social Security Tax	44,368	44,482	45,641	51,417	13%
50010.007	Benefits Workers Comp Claims	4,071	5,517	10,335	10,994	6%
50010.008	Benefits Other Employee Expense	14	150	0	0	0%
Total Personnel Services		882,946	908,146	894,856	939,526	5%
Maintenance						
50100.015	Mtc Misc Repairs	127	150	200	200	0%
50100.017	Mtc Repairs - Radio Equipment	0	0	600	174	-71%
50100.029	Mtc Vehicle Wash	108	108	106	109	3%
50100.030	Mtc Vehicles & Equipment	1,503	2,035	2,715	250	-91%
Total Maintenance		1,738	2,293	3,621	733	-80%
Supplies						
50110.005	Supplies Office	7,857	7,685	9,000	8,000	-11%
50110.007	Supplies Technical	354	330	750	750	0%
50110.008	Supplies Radio Replacement	0	0	0	480	100%
50122	Dues & Subscriptions	29,400	29,372	30,000	30,000	0%
50124	Motor Fuel	1,784	1,005	1,600	1,600	0%
50125	Non-Capitalized Equipment	3,770	431	1,000	1,000	0%
50127	Postage	1,387	1,828	1,800	1,800	0%
50131	Computer Equipment	0	0	2,475	3,000	21%
Total Supplies		44,552	40,651	46,625	46,630	0%
Utilities						
50140.001	Utilities OMU	20,399	17,383	22,500	22,500	0%
50140.002	Utilities Non-City	13,626	11,188	12,500	10,000	-20%
50140.003	Utilities Communications	8,523	9,401	8,500	4,200	-51%
Total Utilities		42,548	37,972	43,500	36,700	-16%
Other						
50200	Advertising	225	252	500	500	0%
50251	Insurance	435	890	864	985	14%
50270	Miscellaneous Expense	0	0	2,000	2,000	0%
50290	Professional/Technical Services	4,274	24,957	26,229	43,883	67%
50323	Training Costs	867	2,765	5,000	5,000	0%
50325	Travel	6,164	2,320	10,000	10,000	0%
Total Other		11,965	31,184	44,593	62,368	40%

2014-2015 Budget

Department: 021 Administration

Division: 001 Administration

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 4,023	\$ 4,132	\$ 4,197	\$ 4,240	1%
Total Capital		4,023	4,132	4,197	4,240	1%
Total		\$ 987,772	\$ 1,024,378	\$ 1,037,392	\$ 1,090,197	5%

Expenditure Analysis:

Personnel: Increase due to health insurance plan changes and COLA for this fiscal year.

Maintenance: Decrease due to reallocating expenses according to historical data.

Utilities: Decrease mainly due to installing new VoIP telephone system that is being charged to IT department.

Other: Increase mainly due to higher professional/technical services needed.

Revenue Analysis:

No revenue is generated from this division.

2014-2015 Budget

Department: 021 Administration

Division: 022 Public Events

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 0	\$ 95,600	\$ 132,138	\$ 134,188	2%
50001.004	Salaries Overtime	0	0	2,000	2,250	13%
50010.001	Benefits Employees Retirement	0	18,701	25,339	24,241	-4%
50010.002	Benefits Unemployment	0	287	402	412	2%
50010.004	Benefits Health Insurance	0	13,890	24,072	20,472	-15%
50010.005	Benefits Life Insurance	0	400	606	619	2%
50010.006	Benefits Social Security Tax	0	6,644	10,262	10,495	2%
50010.007	Benefits Workers Comp Claims	0	182	285	294	3%
50010.008	Benefits Other Employee Expense	0	27	0	0	0%
Total Personnel Services		0	135,731	195,104	192,971	-1%
Maintenance						
50100.001	Mtc Buildings	0	0	10,954	21,540	97%
50100.010	Mtc Grounds	0	81,661	153,796	114,165	-26%
Total Maintenance		0	81,661	164,750	135,705	-18%
Supplies						
50110.005	Supplies Office	0	55	1,000	800	-20%
50110.007	Supplies Technical	0	0	90,200	78,550	-13%
50122	Dues & Subscriptions	0	0	425	425	0%
50127	Postage	0	0	1,000	100	-90%
50131	Computer Equipment	0	0	1,575	0	-100%
Total Supplies		0	55	94,200	79,875	-15%
Utilities						
50140.001	Utilities OMU	0	772	1,300	1,300	0%
50140.002	Utilities Non-City	0	288	750	1,120	49%
50140.003	Utilities Communications	0	302	1,382	720	-48%
Total Utilities		0	1,362	3,432	3,140	-9%
Other						
50200	Advertising	0	0	22,750	23,000	1%
50222	Contractual Services	0	440	199,350	199,350	0%
50251	Insurance	0	0	5,500	5,500	0%
50270	Miscellaneous Expense	0	0	500	200	-60%
50290	Professional/Technical Services	0	254,938	0	0	0%
50325	Travel	0	3,840	2,000	2,500	25%
Total Other		0	259,218	230,100	230,550	0%
Total		\$ 0	\$ 478,027	\$ 687,586	\$ 642,241	-7%

Expenditure Analysis:

Maintenance: Decrease due to reallocating expenses according to historical data.

Supplies: Decrease mainly due to computer equipment replaced last fiscal year, not needed this year.

Utilities: Decrease mainly due to installing new VoIP telephone system that is being charged to IT department.

Revenue Analysis:

Budgeted \$63,250 revenue for rentals, registration fees and donations.

2014-2015 Budget

Department: 021 Administration Division: 023 Drug Free Owensboro Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50010.007	Benefits Workers Comp Claims	\$ 0	\$ 40	\$ 0	\$ 0	0%
Total Personnel Services		0	40	0	0	0%
Total		\$ 0	\$ 40	\$ 0	\$ 0	0%

2014-2015 Budget

Department: 021 Administration

Division: 024 CSRs

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.002	Salaries Non-Full Time	\$ 0	\$ 23,824	\$ 20,656	\$ 25,835	25%
50010.002	Benefits Unemployment	0	72	62	78	26%
50010.006	Benefits Social Security Tax	0	1,822	1,580	1,976	25%
50010.007	Benefits Workers Comp Claims	0	42	45	46	2%
Total Personnel Services		0	25,760	22,343	27,935	25%
Supplies						
50110.005	Supplies Office	0	2	0	0	0%
50125	Non-Capitalized Equipment	0	137	250	250	0%
Total Supplies		0	139	250	250	0%
Utilities						
50140.003	Utilities Communications	0	1,887	1,500	0	-100%
Total Utilities		0	1,887	1,500	0	-100%
Total		\$ 0	\$ 27,786	\$ 24,093	\$ 28,185	17%

Expenditure Analysis:

Personnel: Increase due to additional hours needed for CSRs.

Utilities: Decrease due to installing new VoIP telephone system that is being charged to IT department.

Revenue Analysis:

No revenue is generated from this division.

2014-2015 Budget

Department: 021 Administration

Division: 031 Audio Visual

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 0	\$ 0	\$ 35,461	\$ 35,992	1%
50001.002	Salaries Non-Full Time	0	0	45,541	50,218	10%
50001.004	Salaries Overtime	0	0	0	500	100%
50010.001	Benefits Employees Retirement	0	0	6,699	6,448	-4%
50010.002	Benefits Unemployment	0	0	243	275	13%
50010.004	Benefits Health Insurance	0	0	5,064	5,328	5%
50010.005	Benefits Life Insurance	0	0	163	166	2%
50010.006	Benefits Social Security Tax	0	0	6,197	7,016	13%
50010.007	Benefits Workers Comp Claims	0	0	159	125	-21%
Total Personnel Services		0	0	99,527	106,068	7%
Maintenance						
50100.017	Mtc Repairs Radio Equipment	0	0	0	87	100%
Total Maintenance		0	0	0	87	100%
Supplies						
50110.005	Supplies Office	0	0	0	0	0%
50110.007	Supplies Technical	0	0	500	500	0%
50110.008	Supplies Radio Replacement	0	0	0	240	100%
50125	Non-Capitalized Equipment	0	0	0	0	0%
Total Supplies		0	0	500	740	48%
Utilities						
50140.001	Utilities OMU	0	0	1,600	1,600	0%
50140.002	Utilities Non-City	0	0	1,000	800	-20%
50140.003	Utilities Communications	0	0	250	0	-100%
Total Utilities		0	0	2,850	2,400	-16%
Total		\$ 0	\$ 0	\$ 102,877	\$ 109,295	6%

Expenditure Analysis:

Personnel: Increase due to COLA for this fiscal year and additional overtime scheduled.

Maintenance: Increase due to adding maintenance for radios.

Supplies: Increase due to adding radio replacement.

Utilities: Decrease mainly due to installing new VoIP telephone system that is being charged to IT department.

Revenue Analysis:

No revenue is generated from this division.

2014-2015 Budget

DEPARTMENT: 074 Community Development

Fund: 001 General

Program Description

This program provides for the overall management, organization, planning, and administration of community development efforts within the City of Owensboro.

Performance Indicators	Actual	Actual	Projected	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015
Housing Units Renovated or Constructed	38	22	24	22
Public and Private Funds Expended For Housing	\$915,503	\$444,537	\$700,000	\$820,000
Street Improvement Projects Completed	0	1	1	0
Sidewalk Improvement Projects Completed	0	0	0	7
Other Community Development Projects Completed	2	1	0	1

2013-2014 Accomplishments

1. Completed 22 new homes with the Cottages of Mechanicsville.
 2. Continued implementation of the Mechanicsville Neighborhood Redevelopment Plan.
 3. Installed new playground equipment at Old Germantown District Park.
-

2014-2015 Objectives

1. Complete seven new homes and renovate 15 existing homes.
 2. Complete Redevelopment Master Plan for the Triplett Twist Area.
 3. Reconstruct the elevator at the Owensboro Museum of Fine Art.
-

2014-2015 Budget

Department: 074 Community Development Summary

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 215,229	\$ 122,591	\$ 102,953	\$ 104,245	1%
50001.002	Salaries Non-Full Time	23,208	0	0	0	0%
50010.001	Benefits Employees Retirement	42,972	23,882	19,448	18,420	-5%
50010.002	Benefits Unemployment	749	369	309	313	1%
50010.003	Benefits Clothing	108	45	100	100	0%
50010.004	Benefits Health Insurance	32,336	17,380	14,568	10,992	-25%
50010.005	Benefits Life Insurance	1,012	562	472	478	1%
50010.006	Benefits Social Security Tax	17,617	8,580	7,876	7,975	1%
50010.007	Benefits Workers Comp Claims	1,812	2,152	2,592	2,763	7%
Total Personnel Services		335,044	175,562	148,318	145,286	-2%
Maintenance						
50100.001	Mtc Buildings	0	0	833	0	-100%
50100.029	Mtc Vehicle Wash	68	68	66	68	3%
50100.030	Mtc Vehicles & Equipment	787	757	250	250	0%
50100.032	Mtc Software	0	0	0	200	100%
Total Maintenance		855	825	1,149	518	-55%
Supplies						
50110.005	Supplies Office	1,075	1,085	1,260	1,300	3%
50122	Dues & Subscriptions	1,055	1,591	1,968	2,052	4%
50124	Motor Fuel	565	372	500	525	5%
50125	Non-Capitalized Equipment	0	0	2,200	0	-100%
50127	Postage	402	300	600	1,000	67%
Total Supplies		3,096	3,348	6,528	4,877	-25%
Utilities						
50140.001	Utilities OMU	2,559	2,138	1,800	1,800	0%
50140.002	Utilities Non-City	1,709	1,440	1,100	720	-35%
50140.003	Utilities Communications	3,755	1,435	1,400	360	-74%
Total Utilities		8,023	5,012	4,300	2,880	-33%
Other						
50200	Advertising	1,505	767	925	1,110	20%
50251	Insurance	435	328	351	364	4%
50290	Professional/Technical Services	27,217	17,451	27,800	28,805	4%
50323	Training Costs	1,417	1,179	2,990	3,050	2%
50325	Travel	32	0	60	0	-100%
Total Other		30,607	19,725	32,126	33,329	4%
Capital						
51000.003	Capital Replacement Plan	928	953	968	978	1%
Total Capital		928	953	968	978	1%
Total		\$ 378,553	\$ 205,425	\$ 193,389	\$ 187,868	-3%

2014-2015 Budget

Department: 074 Community Development

Division: 001 Administration

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 215,229	\$ 122,591	\$ 102,953	\$ 104,245	1%
50010.001	Benefits Employees Retirement	42,972	23,882	19,448	18,420	-5%
50010.002	Benefits Unemployment	679	369	309	313	1%
50010.003	Benefits Clothing	0	45	100	100	0%
50010.004	Benefits Health Insurance	32,336	17,380	14,568	10,992	-25%
50010.005	Benefits Life Insurance	1,012	562	472	478	1%
50010.006	Benefits Social Security Tax	15,842	8,580	7,876	7,975	1%
50010.007	Benefits Workers Comp Claims	1,729	2,152	2,592	2,763	7%
Total Personnel Services		309,800	175,562	148,318	145,286	-2%
Maintenance						
50100.001	Mtc Buildings	0	0	833	0	-100%
50100.029	Mtc Vehicle Wash	68	68	66	68	3%
50100.030	Mtc Vehicles & Equipment	787	757	250	250	0%
50100.032	Mtc Software	0	0	0	200	100%
Total Maintenance		855	825	1,149	518	-55%
Supplies						
50110.005	Supplies Office	1,075	1,085	1,260	1,300	3%
50122	Dues & Subscriptions	1,055	1,591	1,968	2,052	4%
50124	Motor Fuel	565	372	500	525	5%
50125	Non-Capitalized Equipment	0	0	2,200	0	-100%
50127	Postage	402	300	600	1,000	67%
Total Supplies		3,096	3,348	6,528	4,877	-25%
Utilities						
50140.001	Utilities OMU	2,559	2,138	1,800	1,800	0%
50140.002	Utilities Non-City	1,709	1,440	1,100	720	-35%
50140.003	Utilities Communications	1,880	1,435	1,400	360	-74%
Total Utilities		6,149	5,012	4,300	2,880	-33%
Other						
50200	Advertising	1,505	767	925	1,110	20%
50251	Insurance	435	328	351	364	4%
50290	Professional/Technical Services	27,217	17,451	27,800	28,805	4%
50323	Training Costs	1,417	1,179	2,990	3,050	2%
50325	Travel	32	0	60	0	-100%
Total Other		30,607	19,725	32,126	33,329	4%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 928	\$ 953	\$ 968	\$ 978	1%
Total Capital		928	953	968	978	1%
Total		\$ 351,435	\$ 205,425	\$ 193,389	\$ 187,868	-3%

Expenditure Analysis:

Personnel: Decrease due to change in insurance plan offsets COLA increase.

Maintenance: Decrease due to reallocation of maintenance charges.

Supplies: Decrease due to prior year computer and file cabinets purchased.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Increase mainly due to Triplett area design costs.

Revenue Analysis:

Estimate \$100,583 in CDBG and HOME administration fees.

2014-2015 Budget

Department: 074 Community Development

Division: 024 CSR's

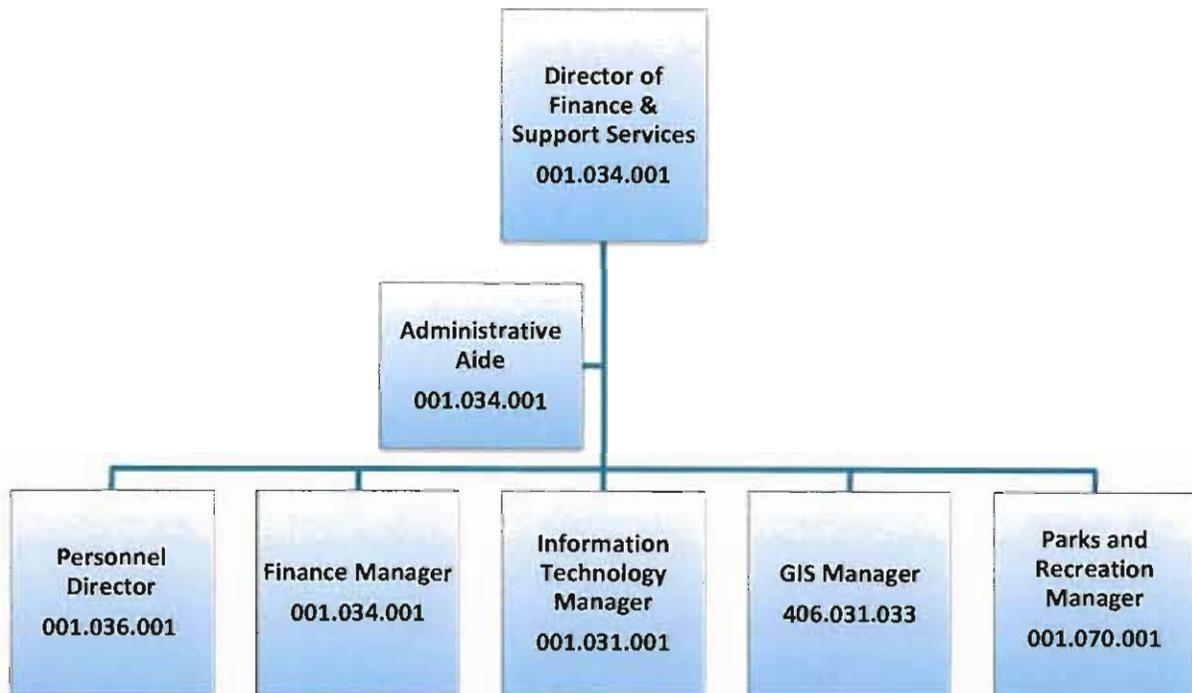
Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.002	Salaries Non-Full Time	\$ 23,208	\$ 0	\$ 0	\$ 0	0%
50010.002	Benefits Unemployment	70	0	0	0	0%
50010.003	Benefits Clothing	108	0	0	0	0%
50010.006	Benefits Social Security Tax	1,775	0	0	0	0%
50010.007	Benefits Workers Comp Claims	83	0	0	0	0%
Total Personnel Services		25,244	0	0	0	0%
Utilities						
50140.003	Utilities Communications	1,875	0	0	0	0%
Total Utilities		1,875	0	0	0	0%
Total		\$ 27,118	\$ 0	\$ 0	\$ 0	0%

Department moved from Community Development to Administration.

FINANCE AND SUPPORT SERVICES

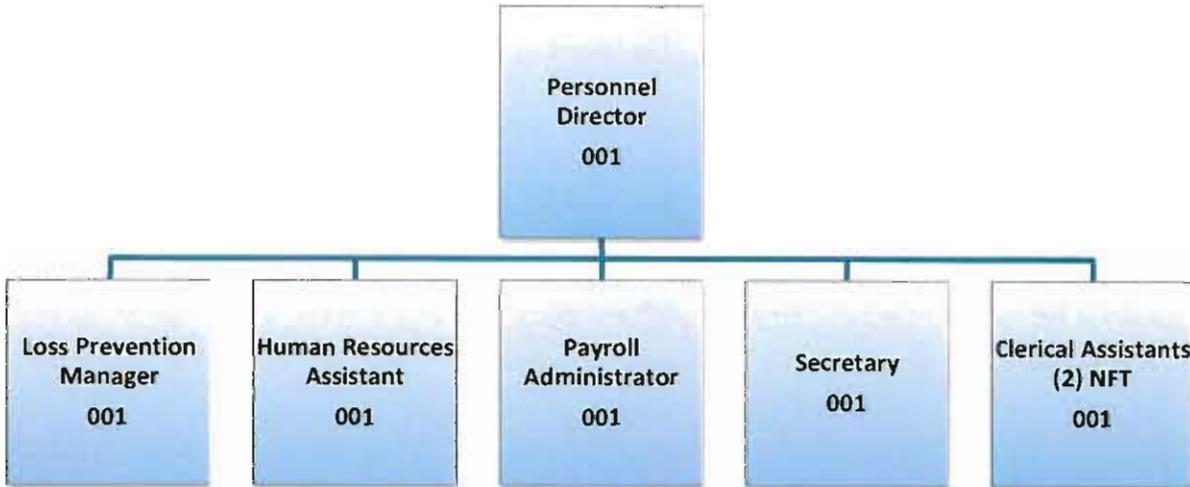
Finance, Personnel, Information Technology, Geographic Information Systems, Parks and Recreation





PERSONNEL

001.036



TOTALS:	001
FULL TIME (FT):	5
NON FULL TIME (NFT):	2
Structure Subject to Change FY 14-15.	

Program Description

This program 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 <i>(in calendar years)</i>	Actual 2011	Actual 2012	Actual 2013	Projected 2014
Based on LPM annual report	50	75	55	55
RECRUITMENT AND MINORITY RECRUITMENT STATISTICS <i>(in calendar years)</i>				
Number of full-time recruitments (includes promotions; excludes elected officials)	53	56	56	54
Number of full-time minority recruitments (new full-time employees)	3	3	3	2
Number of full-time minority promotions or laterals (e.g., full-time to a different full-time position)	1	2	0	1
Number of full-time minority job offers	4	5	3	3
Number of unsuccessful full-time minority job offers (due to prospective employee declining offer or failing post-offers)	0	0	0	0
Number of successful full-time minority job offers	4	5	3	3
Number of part-time recruitments	10	2	6	5
Number of part-time minority recruitments (new part-time employees)	2	0	1	1
Number of part-time minority job offers	2	0	1	1
Number of unsuccessful part-time minority job offers (due to prospective employee declining offer or failing post-offers)	0	0	0	0
Number of successful part-time minority job offers	2	0	1	1
Number of seasonal and intermittent recruitments	73	65	60	55
Number of seasonal and intermittent minority recruitments	7	4	3	4
Number of seasonal and intermittent minority job offers	7	4	3	4
Number of unsuccessful seasonal and intermittent minority job offers (due to prospective employee declining offer or failing post-offers)	0	0	0	0
Number of successful seasonal and intermittent minority job offers	7	4	3	4

2013-2014 Accomplishments

1. Implemented Payroll module for the Enterprise Resource Planning (ERP) System and continued preparation for remaining HR modules.
2. Submitted streamlined departmental budget while maintaining quality service.
3. Continued identification of ways to save taxpayer dollars.
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 AAP with most recent census data; diversity mail lists and publications; Spanish translated ads; participation in recruitment fairs.
 - b. Continued ongoing evaluation and enhancement of recruitment processes.

2014-2015 Objectives

1. Implement remaining HR modules for the Enterprise Resource Planning (ERP) System.
2. Maintain streamlined departmental budget while maintaining quality service.
3. Continue identification of ways to save taxpayer dollars.
4. Continue ongoing enhancement of 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 good faith effort to recruit minorities/females.

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
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Personnel Services

50001.001	Salaries Full Time	\$ 240,758	\$ 249,636	\$ 256,400	\$ 308,297	20%
50001.002	Salaries Non-Full Time	21,801	25,446	25,543	25,926	1%
50001.004	Salaries Overtime	1,112	933	2,000	4,000	100%
50010.001	Benefits Employees Retirement	45,411	48,383	48,812	55,183	13%
50010.002	Benefits Unemployment	795	833	852	1,015	19%
50010.004	Benefits Health Insurance	11,412	14,328	15,192	31,128	105%
50010.005	Benefits Life Insurance	1,073	1,109	1,154	1,389	20%
50010.006	Benefits Social Security Tax	18,860	19,754	21,722	25,874	19%
50010.007	Benefits Workers Comp Claims	443	530	602	632	5%
50010.008	Benefits Other Employee Expense	14	20	0	0	0%
Total Personnel Services		341,679	360,973	372,277	453,444	22%

Maintenance

50100.015	Mtc Misc Repairs	0	0	0	87	100%
50100.017	Mtc Repairs - Radio Equipment	0	0	300	0	-100%
50100.032	Mtc Software	0	0	0	4,000	100%
Total Maintenance		0	0	300	4,087	1262%

Supplies

50110.005	Supplies Office	7,840	8,020	7,120	7,120	0%
50110.007	Supplies Technical	3,601	3,958	608	36,182	5851%
50110.008	Supplies Radio Replacement	0	0	0	240	100%
50122	Dues & Subscriptions	4,430	6,400	6,895	7,650	11%
50125	Non-Capitalized Equipment	3,133	0	0	1,000	100%
50127	Postage	2,438	3,067	3,151	3,246	3%
50131	Computer Equipment	0	0	1,800	2,325	29%
50132	Computer Software	0	0	0	375	100%
Total Supplies		21,442	21,446	19,574	58,138	197%

Utilities

50140.001	Utilities OMU	4,460	4,005	5,500	5,500	0%
50140.002	Utilities Non-City	2,979	2,509	3,000	3,040	1%
50140.003	Utilities Communications	2,400	2,589	2,500	360	-86%
Total Utilities		9,839	9,103	11,000	8,900	-19%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50221	Community Relations	\$ 1,248	\$ 1,250	\$ 1,255	\$ 0	-100%
50230	Employee Recognition	6,107	5,558	7,406	9,072	22%
50290	Professional/Technical Services	31,046	29,935	30,943	0	-100%
50300	Recruitment	84,984	84,151	79,199	59,302	-25%
50310	Safety Costs	7,500	9,443	10,500	10,500	0%
50313	Special Employee Activity	6,405	7,074	7,295	7,363	1%
50323	Training Costs	723	2,821	1,497	3,619	142%
50326	Tuition Reimbursements	17,188	5,877	2,251	2,319	3%
Total Other		155,201	146,107	140,346	92,175	-34%
Total		\$ 528,161	\$ 537,630	\$ 543,497	\$ 616,744	13%

Expenditure Analysis:

Personnel: Increase due to payroll administrator moved to Personnel from Finance.

Maintenance: Increase due to adding Kofax and OHMwin software maintenance.

Supplies: Increase mainly due to technical supplies previously listed under professional technical services.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

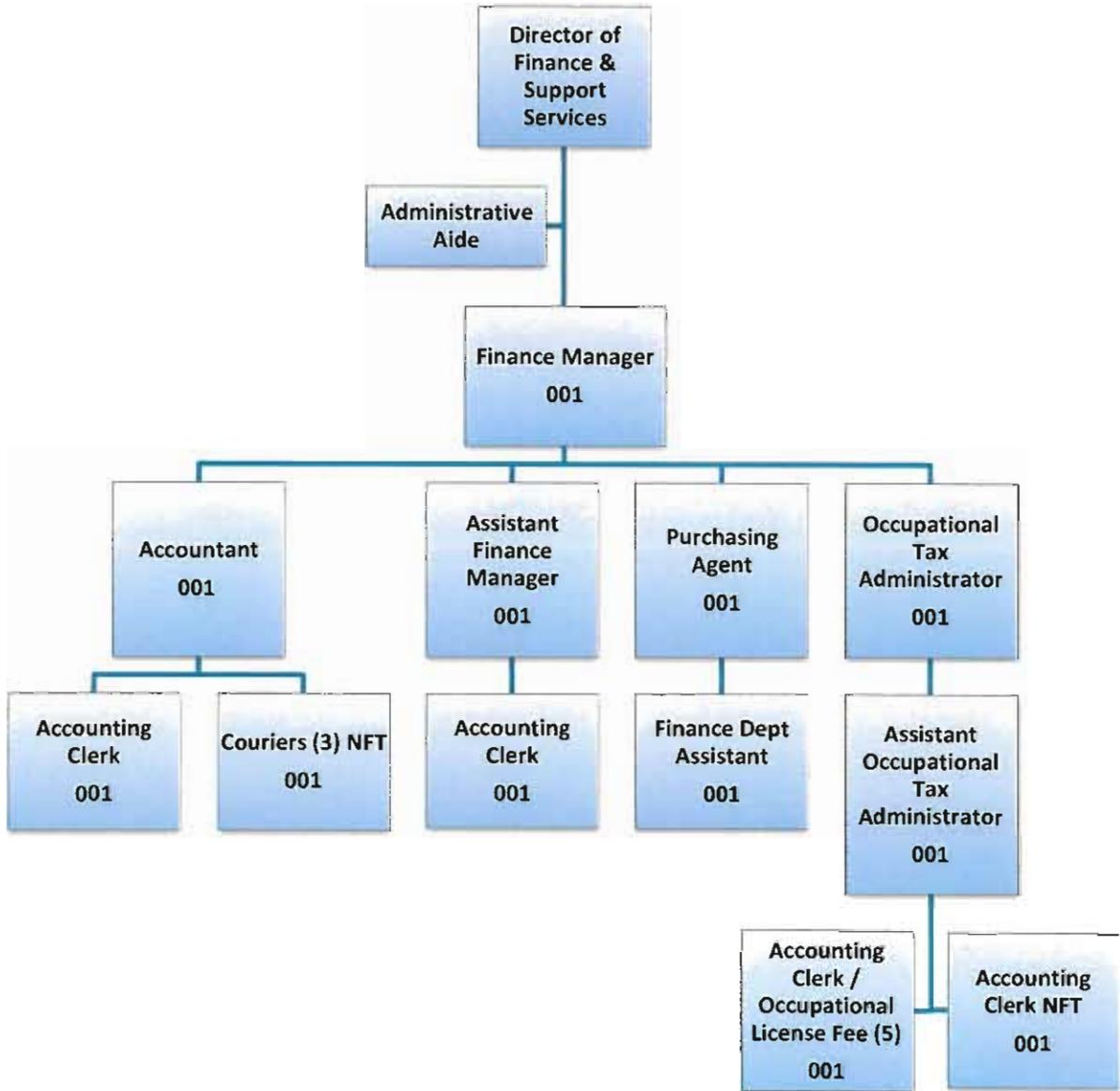
Other: Decrease moving professional technical services to technical supplies offsets additional training needs for payroll.

Revenue Analysis:

No revenue generated by this department.

FINANCE

001.034



TOTALS:	001
FULL TIME (FT):	16
NON FULL TIME (NFT):	4
Structure Subject to Change FY 14-15.	

2014-2015 Budget

DEPARTMENT: 034 Finance

Fund: 001 General

Program Description

This program 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.

Performance Indicators	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Estimated 2014-2015
Property tax collection percent	98	98	98	98
Occupational accounts	8,824	9,418	9,460	9,490
Budget amendments	36	57	45	45
Sealed bids and RFPs completed	43	98	75	70
Number of purchase orders	548	483	715	575

2013-2014 Accomplishments

1. Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the 32nd year.
 2. Received GFOA Budget Presentation Award for the 14th consecutive year.
 3. Prepared a balanced budget for FY 2014-15 in accordance with the GFOA budget preparation criteria.
 4. Implemented new web based Property Tax and Alcoholic Beverage Control systems.
-

2014-2015 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 2015-16 in accordance with the GFOA budget preparation criteria
 4. Implement on line payment for particular license renewals and tax payments.
 5. Improve efficiencies within the Finance department to allow for most efficient use of new ERP system.
-

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 854,785	\$ 777,649	\$ 820,141	\$ 810,675	-1%
50001.002	Salaries Non-Full Time	45,507	78,981	48,855	31,499	-36%
50001.003	Salaries Outside Agency	0	598	2,290	0	-100%
50001.004	Salaries Overtime	1,243	2,639	2,500	1,000	-60%
50010.001	Benefits Employees Retirement	150,727	151,172	155,397	143,423	-8%
50010.002	Benefits Unemployment	2,718	2,588	2,621	2,530	-3%
50010.004	Benefits Health Insurance	104,301	134,906	148,608	150,852	2%
50010.005	Benefits Life Insurance	3,564	3,473	3,737	3,692	-1%
50010.006	Benefits Social Security Tax	62,826	59,614	66,845	64,503	-4%
50010.007	Benefits Workers Comp Claims	1,459	1,824	2,401	2,447	2%
50010.008	Benefits Other Employee Expense	725	963	760	790	4%
Total Personnel Services		1,227,855	1,214,407	1,254,155	1,211,411	-3%
Maintenance						
50100.015	Mtc Misc Repairs	0	423	1,000	1,190	19%
Total Maintenance		0	423	1,000	1,190	19%
Supplies						
50110.002	Supplies Cleaning	3,228	3,140	3,540	3,530	0%
50110.005	Supplies Office	11,028	11,262	10,875	11,375	5%
50110.007	Supplies Technical	18,569	12,982	9,700	7,300	-25%
50122	Dues & Subscriptions	3,330	3,586	2,900	3,321	15%
50125	Non-Capitalized Equipment	4,529	6,140	700	1,000	43%
50127	Postage	39,157	37,833	34,125	36,165	6%
50131	Computer Equipment	0	0	2,000	1,575	-21%
50132	Computer Software	0	0	500	125	-75%
Total Supplies		79,841	74,943	64,340	64,391	0%
Utilities						
50140.001	Utilities OMU	17,256	15,340	20,000	20,000	0%
50140.002	Utilities Non-City	11,526	9,707	12,000	9,600	-20%
50140.003	Utilities Communications	7,179	8,084	8,220	1,080	-87%
Total Utilities		35,960	33,132	40,220	30,680	-24%
Other						
50200	Advertising	10,936	11,704	18,000	18,000	0%
50220	Commission on Tax Collection	32,659	33,756	37,000	37,000	0%
50251	Insurance	112	102	116	224	93%
50290	Professional/Technical Services	106,258	111,259	114,500	127,150	11%
50301	Rents & Storage	35	0	0	0	0%
50310	Safety Costs	0	3	25	25	0%
50323	Training Costs	6,533	7,064	15,500	12,250	-21%
50325	Travel	0	183	0	0	0%
50350	Bad Debt Expense	(3,874)	(1,178)	18,500	15,000	-19%
Total Other		152,660	162,893	203,641	209,649	3%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 928	\$ 0	\$ 0	\$ 0	0%
51000.005	Capital Equipment	0	0	8,300	0	-100%
Total Capital		928	0	8,300	0	-100%
Total		<u>\$ 1,497,243</u>	<u>\$ 1,485,798</u>	<u>\$ 1,571,656</u>	<u>\$ 1,517,321</u>	<u>-3%</u>

Expenditure Analysis:

Personnel: Decrease mainly due to payroll administrator moved to Personnel department.

Maintenance: Increase due to adding folder/sorter maintenance.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Increase mainly due to additional merchant fees from adding credit card terminals at all Parks facilities.

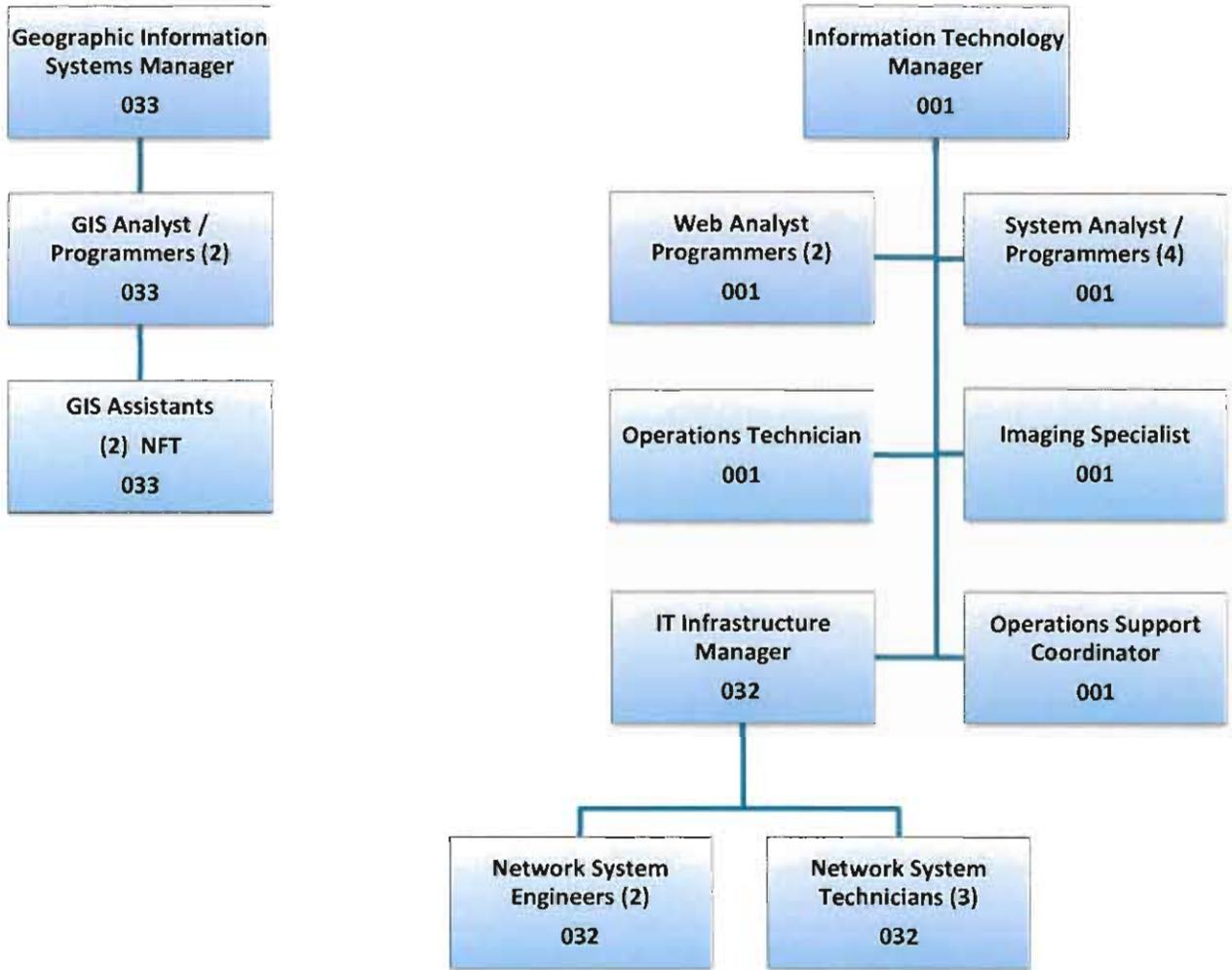
Capital: Decrease due to purchase of folder/sorter last fiscal year.

Revenue Analysis:

Projected revenue \$136,602 from RWRA for accounting, payroll and purchasing services. \$99,158 projected from Daviess County Fiscal Court for collection of occupational/net profit license fees.

INFORMATION TECHNOLOGY / GEOGRAPHIC INFORMATION SYSTEMS

001.031 / 406.031



TOTALS:	001	032	033
FULL TIME (FT):	10	6	3
NON FULL TIME (NFT):	0	0	2
Structure Subject to Change FY 14-15.			

2014-2015 Budget

DEPARTMENT: 031 Information Technology

Fund: 001 General and Fund: 406 GIS

Program Description

This program 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, and the Owensboro Convention Center.

Performance Indicators	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Estimated 2014-2015
Total Work Orders	3,044	2,976	2,842	2,830
Completed Work Orders	3,157	2,946	2,832	2,820
Closed Work Orders within 1 Hour	720	733	750	760

2013-2014 Accomplishments

1. Completed implementation of HR/Payroll and Community Development modules for Enterprise Resource Planning (system).
 2. Completed implementation of applications for Property Taxes and Alcoholic Beverage Control.
 3. Completed implementation of broadband connectivity for OPD's MDT fleet via Verizon air-cards.
 4. Began implementation of VoIP telephone system.
 5. Connected all network switches, wireless access points, computers, printers and VoIP phones for Owensboro Convention Center.
 6. Installed Wi-Fi capability at City Hall.
 7. Scaled up and deployed mobile web-based GIS applications allowing the use of connected GIS in the field.
-

2014-2015 Objectives

1. Complete implementation of Time and Attendance software and hardware.
 2. Purchase and implement mobile phone application.
 3. Complete implementation of VoIP telephone system.
 4. Install and implement a comprehensive network auditing and reporting system.
 5. Install Wi-Fi capability to Police and Public Works facilities.
 6. Continue development, testing, and documentation of Disaster Recovery (DR) processes and procedures to minimize disruption of City operations if primary Network Operations Center becomes non-operational due to natural disaster, fire, or other peril.
 7. Review and refine standard Municipal Network Policies and Procedures.
 8. Plan and acquire new aerial photography (2015) to improve information for emergency services, planning, maintenance, and other decisions.
-

2014-2015 Efficiency and Effectiveness Measures Taken

Transition began to VoIP telephone system, which will make calling/receiving calls easier and more cost effective than the old telephone connections.

Wider ranging wi-fi installation made wireless connectivity more available to those working in those buildings.

Continued implementation of the Enterprise Resource Planning system made available more extensive ability to efficiently process and retrieve transaction processing information in multiple areas.

2014-2015 Budget

Department: 031 Information Technology Summary

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 1,054,675	\$ 1,019,727	\$ 1,005,602	\$ 999,137	-1%
50001.002	Salaries Non-Full Time	51,670	56,211	19,486	0	-100%
50001.004	Salaries Overtime	2,879	3,143	3,000	2,000	-33%
50010.001	Benefits Employees Retirement	195,526	194,720	190,525	176,901	-7%
50010.002	Benefits Unemployment	3,350	3,259	3,085	3,003	-3%
50010.004	Benefits Health Insurance	107,514	147,114	153,672	168,528	10%
50010.005	Benefits Life Insurance	4,497	4,472	4,467	4,449	0%
50010.006	Benefits Social Security Tax	78,344	75,395	78,649	76,587	-3%
50010.007	Benefits Workers Comp Claims	2,031	2,127	2,218	2,372	7%
50010.008	Benefits Other Employee Expense	347	461	450	475	6%
Total Personnel Services		1,500,833	1,506,629	1,461,154	1,433,452	-2%
Maintenance						
50100.015	Mtc Misc Repairs	3,819	907	1,750	1,750	0%
50100.016	Mtc Repairs - Computer Equipment	19,375	16,394	18,382	3,050	-83%
50100.030	Mtc Vehicles & Equipment	1,050	2,984	3,835	2,035	-47%
50100.031	Mtc Hardware	0	0	27,170	28,450	5%
50100.032	Mtc Software	0	0	113,150	175,465	55%
Total Maintenance		24,244	20,285	164,287	210,750	28%
Supplies						
50110.002	Supplies Cleaning	99	0	0	100	100%
50110.005	Supplies Office	4,390	2,723	4,500	3,500	-22%
50110.007	Supplies Technical	12,897	12,592	8,425	4,650	-45%
50122	Dues & Subscriptions	560	321	915	930	2%
50124	Motor Fuel	660	658	750	750	0%
50125	Non-Capitalized Equipment	40,567	22,619	54,100	22,000	-59%
50127	Postage	24	27	165	65	-61%
50131	Computer Equipment	0	0	10,086	22,575	124%
50132	Computer Software	0	0	94,815	69,500	-27%
Total Supplies		59,197	38,940	173,756	124,070	-29%
Utilities						
50140.001	Utilities OMU	18,729	16,593	18,500	18,500	0%
50140.002	Utilities Non-City	11,428	9,624	8,400	8,640	3%
50140.003	Utilities Communications	24,680	27,117	30,530	185,580	508%
Total Utilities		54,837	53,334	57,430	212,720	270%
Other						
50251	Insurance	1,381	1,994	2,134	2,429	14%
50290	Professional/Technical Services	209,917	116,457	70,075	15,000	-79%
50301	Rents & Storage	1,208	1,050	1,050	1,050	0%
50310	Safety Costs	0	3	80	80	0%
50323	Training Costs	22,491	9,171	12,142	19,120	57%
Total Other		234,997	128,675	85,481	37,679	-56%

2014-2015 Budget

Department: 031 Information Technology Summary

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 8,794	\$ 8,830	\$ 8,892	\$ 9,009	1%
51000.005	Capital Equipment	41,599	10,949	31,057	12,000	-61%
Total Capital		50,393	19,779	39,949	21,009	-47%
Total		\$ 1,924,501	\$ 1,767,642	\$ 1,982,057	\$ 2,039,680	3%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 626,474	\$ 670,766	\$ 682,895	\$ 622,014	-9%
50001.004	Salaries Overtime	25	2,634	3,000	2,000	-33%
50010.001	Benefits Employees Retirement	110,085	128,133	129,566	110,263	-15%
50010.002	Benefits Unemployment	1,893	2,036	2,058	1,872	-9%
50010.004	Benefits Health Insurance	66,678	99,252	104,640	110,712	6%
50010.005	Benefits Life Insurance	2,627	2,901	3,033	2,765	-9%
50010.006	Benefits Social Security Tax	43,967	46,687	52,471	47,737	-9%
50010.007	Benefits Workers Comp Claims	1,147	1,198	1,474	1,544	5%
50010.008	Benefits Other Employee Expense	347	461	450	475	6%
Total Personnel Services		853,243	954,068	979,587	899,382	-8%
Maintenance						
50100.015	Mtc Misc Repairs	447	495	1,500	1,500	0%
50100.016	Mtc Repairs - Computer Equipment	9,570	9,550	600	600	0%
50100.031	Mtc Hardware	0	0	15,420	1,200	-92%
50100.032	Mtc Software	0	0	83,150	131,705	58%
Total Maintenance		10,017	10,045	100,670	135,005	34%
Supplies						
50110.005	Supplies Office	2,700	954	2,500	1,500	-40%
50110.007	Supplies Technical	6,892	9,397	4,775	1,000	-79%
50122	Dues & Subscriptions	471	176	745	760	2%
50125	Non-Capitalized Equipment	0	7,378	0	0	0%
50127	Postage	9	12	50	50	0%
50131	Computer Equipment	0	0	9,000	9,375	4%
50132	Computer Software	0	0	25,500	50,000	96%
Total Supplies		10,072	17,917	42,570	62,685	47%
Utilities						
50140.001	Utilities OMU	9,005	7,911	8,500	8,500	0%
50140.002	Utilities Non-City	4,933	4,154	5,000	4,000	-20%
50140.003	Utilities Communications	4,406	4,333	6,610	163,500	2374%
Total Utilities		18,344	16,398	20,110	176,000	775%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50290	Professional/Technical Services	\$ 41,902	\$ 79,597	\$ 58,700	\$ 10,000	-83%
50301	Rents & Storage	683	630	630	630	0%
50310	Safety Costs	0	3	0	0	0%
50323	Training Costs	6,959	2,765	10,592	7,620	-28%
Total Other		49,544	82,995	69,922	18,250	-74%
Total		\$ 941,220	\$ 1,081,423	\$ 1,212,859	\$ 1,291,322	6%

Expenditure Analysis:

Personnel: Decrease mainly due to one position not being replaced following employee retirement.

Maintenance: Increase due to adding New World software maintenance.

Supplies: Increase due to mobile phone application software needed.

Utilities: Increase due to installing new VoIP telephone system that is being charged to IT department.

Other: Decrease due to additional ERP services needed last fiscal year, not needed this year.

Revenue Analysis:

Projected revenue \$229,558 received from RWRA, OMPC and OMU for computer services.

2014-2015 Budget

Department: 031 Information Technology Division: 031 Audio Visual Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 32,509	\$ 34,988	\$ 0	\$ 0	0%
50001.002	Salaries Non-Full Time	34,851	37,054	0	0	0%
50001.004	Salaries Overtime	92	509	0	0	0%
50010.001	Benefits Employees Retirement	11,466	6,932	0	0	0%
50010.002	Benefits Unemployment	205	219	0	0	0%
50010.004	Benefits Health Insurance	0	4,378	0	0	0%
50010.005	Benefits Life Insurance	149	156	0	0	0%
50010.006	Benefits Social Security Tax	4,977	5,291	0	0	0%
50010.007	Benefits Workers Comp Claims	167	76	0	0	0%
Total Personnel Services		84,416	89,603	0	0	0%
Maintenance						
50100.015	Mtc Misc Repairs	3,297	252	0	0	0%
50100.016	Mtc Repairs - Computer Equipment	450	0	0	0	0%
Total Maintenance		3,747	252	0	0	0%
Supplies						
50110.005	Supplies Office	49	41	0	0	0%
50110.007	Supplies Technical	1,500	550	0	0	0%
50125	Non-Capitalized Equipment	0	17	0	0	0%
50127	Postage	6	0	0	0	0%
Total Supplies		1,555	608	0	0	0%
Utilities						
50140.001	Utilities OMU	914	1,288	0	0	0%
50140.002	Utilities Non-City	879	740	0	0	0%
50140.003	Utilities Communications	226	233	0	0	0%
Total Utilities		2,019	2,261	0	0	0%
Other						
50290	Professional/Technical Services	0	90	0	0	0%
Total Other		0	90	0	0	0%
Total		\$ 91,737	\$ 92,814	\$ 0	\$ 0	0

Department moved from Information Technology to Administration.

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 395,692	\$ 313,973	\$ 322,707	\$ 377,123	17%
50001.002	Salaries Non-Full Time	16,819	19,157	19,486	0	-100%
50001.004	Salaries Overtime	2,762	0	0	0	0%
50010.001	Benefits Employees Retirement	73,975	59,655	60,959	66,638	9%
50010.002	Benefits Unemployment	1,252	1,004	1,027	1,131	10%
50010.004	Benefits Health Insurance	40,836	43,484	49,032	57,816	18%
50010.005	Benefits Life Insurance	1,721	1,415	1,434	1,684	17%
50010.006	Benefits Social Security Tax	29,400	23,417	26,178	28,850	10%
50010.007	Benefits Workers Comp Claims	717	853	744	828	11%
Total Personnel Services		563,174	462,958	481,567	534,070	11%
Maintenance						
50100.015	Mtc Misc Repairs	75	160	250	250	0%
50100.016	Mtc Repairs - Computer Equipment	9,355	6,844	17,782	2,450	-86%
50100.030	Mtc Vehicles & Equipment	1,050	2,984	3,835	2,035	-47%
50100.031	Mtc Hardware	0	0	11,750	27,250	132%
50100.032	Mtc Software	0	0	30,000	43,760	46%
Total Maintenance		10,480	9,988	63,617	75,745	19%
Supplies						
50110.002	Supplies Cleaning	99	0	0	100	100%
50110.005	Supplies Office	1,641	1,728	2,000	2,000	0%
50110.007	Supplies Technical	4,505	2,645	3,650	3,650	0%
50122	Dues & Subscriptions	89	145	170	170	0%
50124	Motor Fuel	660	658	750	750	0%
50125	Non-Capitalized Equipment	40,567	15,224	54,100	22,000	-59%
50127	Postage	9	15	115	15	-87%
50131	Computer Equipment	0	0	1,086	13,200	1115%
50132	Computer Software	0	0	69,315	19,500	-72%
Total Supplies		47,570	20,415	131,186	61,385	-53%
Utilities						
50140.001	Utilities OMU	8,810	7,394	10,000	10,000	0%
50140.002	Utilities Non-City	5,616	4,730	3,400	4,640	36%
50140.003	Utilities Communications	20,048	22,551	23,920	22,080	-8%
Total Utilities		34,474	34,675	37,320	36,720	-2%
Other						
50251	Insurance	1,381	1,994	2,134	2,429	14%
50290	Professional/Technical Services	168,015	36,770	11,375	5,000	-56%
50301	Rents & Storage	525	420	420	420	0%
50310	Safety Costs	0	0	80	80	0%
50323	Training Costs	15,532	6,406	1,550	11,500	642%
Total Other		185,453	45,590	15,559	19,429	25%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 8,794	\$ 8,830	\$ 8,892	\$ 9,009	1%
51000.005	Capital Equipment	41,599	10,949	31,057	12,000	-61%
Total Capital		50,393	19,779	39,949	21,009	-47%
Total		\$ 891,544	\$ 593,405	\$ 769,198	\$ 748,358	-3%

Expenditure Analysis:

Personnel: Increase mostly due to health insurance plan changes and conversion of one position from part-time to full-time.

Maintenance: Increase due to additional software maintenance needs.

Supplies: Decrease mainly due to office upgrade software purchased last fiscal year.

Utilities: Decrease mainly due to installing new VoIP telephone system that is being charged to IT department.

Other: Increase mainly due to CISCO training needed.

Capital: Decrease due to core switch purchase last fiscal year.

Revenue Analysis:

Projected revenue is listed under administration division.

2014-2015 Budget

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

Account Number	Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 204,268	\$ 213,244	\$ 217,423	\$ 223,122	3%
50001.002	Salaries Non-Full Time	0	0	32,448	22,880	-29%
50010.001	Benefits Employees Retirement	38,050	39,921	41,071	39,426	-4%
50010.002	Benefits Unemployment	627	641	652	738	13%
50010.004	Benefits Health Insurance	31,068	39,744	43,704	45,432	4%
50010.005	Benefits Life Insurance	894	923	956	975	2%
50010.006	Benefits Social Security Tax	16,634	14,405	16,633	18,819	13%
50010.007	Benefits Workers Comp Claims	331	445	469	491	5%
Total Personnel Services		291,872	309,323	353,356	351,883	0%
Maintenance						
50100.016	Mtc Repairs - Computer Equipment	73	0	200	200	0%
50100.032	Mtc Software	0	0	0	15,500	0%
Total Maintenance		73	0	200	15,700	7750%
Supplies						
50110.005	Supplies Office	25	24	80	80	0%
50110.007	Supplies Technical	508	18	350	300	-14%
50122	Dues & Subscriptions	0	75	75	75	0%
50125	Non-Capitalized Equipment	2,000	1,608	3,000	0	-100%
Total Supplies		2,533	1,726	3,505	455	-87%
Utilities						
50140.001	Utilities OMU	2,120	1,901	2,600	2,600	0%
50140.002	Utilities Non-City	1,416	1,193	1,600	1,280	-20%
50140.003	Utilities Communications	1,490	1,136	1,400	1,200	-14%
Total Utilities		5,026	4,230	5,600	5,080	-9%
Other						
50290	Professional/Technical Services	14,621	14,037	17,500	0	-100%
50301	Rents & Storage	617	630	630	630	0%
50323	Training Costs	4,161	3,288	6,800	5,900	-13%
Total Other		19,399	17,956	24,930	6,530	-74%

2014-2015 Budget

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

Account Number	Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.005	Capital Equipment	\$ 0	\$ 0	\$ 60,939	\$ 29,000	-52%
51025	Depreciation Expense	2,282	2,994	0	0	0%
Total Capital		2,282	2,994	60,939	29,000	-52%
Total		\$ 321,185	\$ 336,228	\$ 448,530	\$ 408,648	-9%

Expenditure Analysis:

Maintenance: Increase due to moving software maintenance from professional/technical.

Supplies: Decrease due to no computer replacements scheduled.

Other: Decrease due to moving software maintenance to maintenance.

Capital: Decrease due to purchase of aerial photography last fiscal year.

Revenue Analysis:

Projected revenue \$306,486 from RWRA, Daviess County Fiscal Court and OMU for GIS services.

2014-2015 Budget

Department: 031 Information Technology

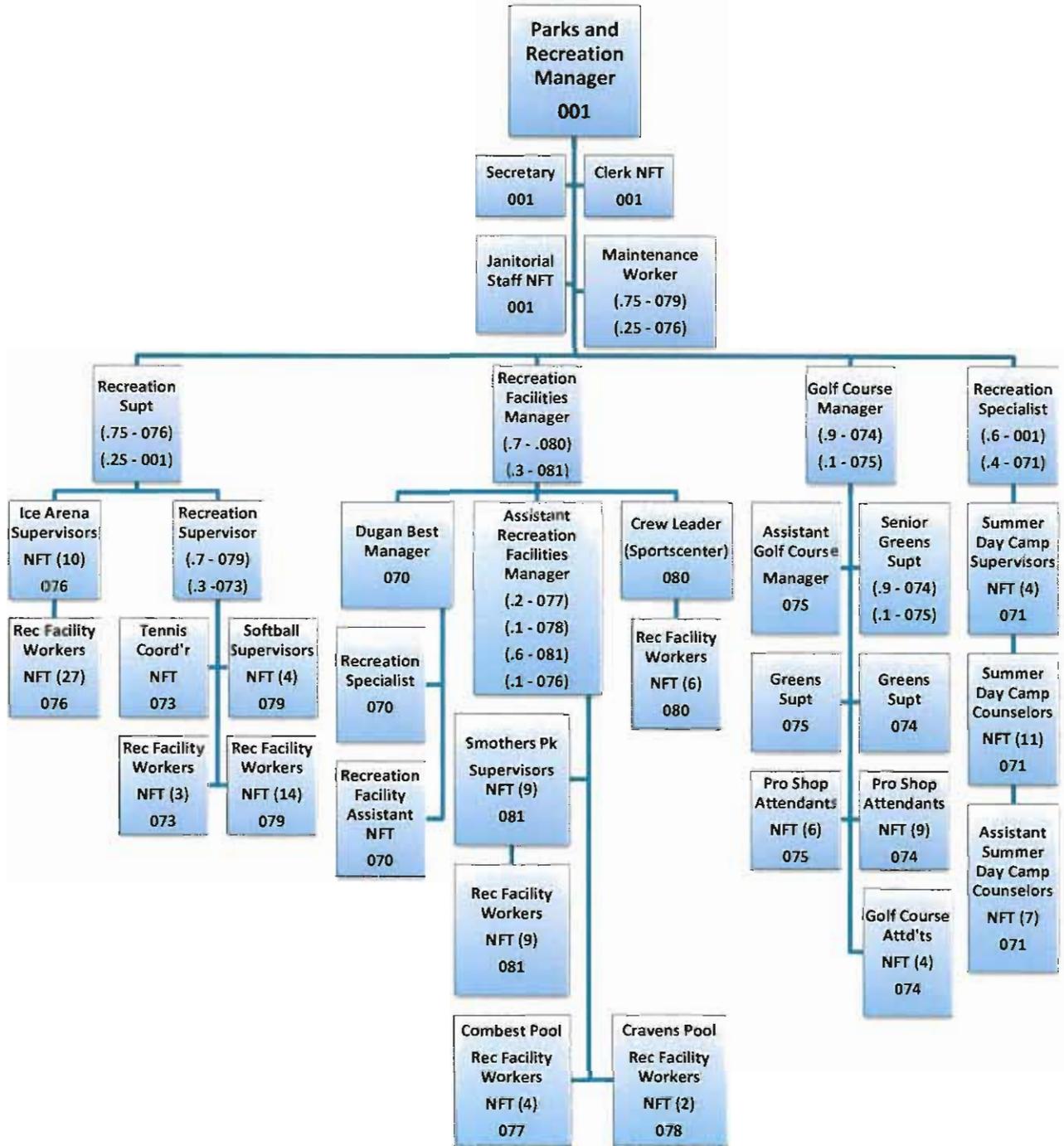
Division: 033 GIS

Fund: 406 GIS

Account Number	Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40170	Interest on Investments	\$ 1,413	\$ 477	\$ 0	\$ 0	0%
40415	GIS Services	243,540	249,507	322,193	306,486	-5%
41060	Miscellaneous Revenue	1,830	203	0	0	0%
Total		246,783	250,186	322,193	306,486	-5%
41300.001	Transfers From General Fund	87,870	95,183	107,398	102,162	-5%
Total Revenue		\$ 334,653	\$ 345,369	\$ 429,591	\$ 408,648	-5%

PARKS AND RECREATION

001.070 / 403.070



TOTALS:	001	070	071	073/079	076	074/075	077/078	080	081
FT:	2.85	2	0.4	.3/1.45	1.1	2.8/2.2	.2/.1	1.7	0.9
NFT:	2	1	22	4/18	37	13/6	4/2	6	18
TP AG'Y (FTE):	0	1	0	.1/1.2	0	4/.6	1.7/1.25	1.9	0

Structure Subject to Change FY 14-15.

2014-2015 Budget

Department: 070 Parks General Fund Summary

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 280,508	\$ 275,048	\$ 303,747	\$ 312,520	3%
50001.002	Salaries Non-Full Time	83,333	114,822	172,872	162,210	-6%
50001.003	Salaries Outside Agency	10,192	20,786	24,892	30,989	0%
50001.004	Salaries Overtime	771	3,742	1,400	1,400	0%
50010.001	Benefits Employees Retirement	53,576	56,635	58,423	57,791	-1%
50010.002	Benefits Unemployment	1,097	1,185	1,455	1,420	-2%
50010.003	Benefits Clothing	1,172	2,712	3,706	3,168	-15%
50010.004	Benefits Health Insurance	44,800	52,500	58,272	62,815	8%
50010.005	Benefits Life Insurance	1,259	1,234	1,383	1,417	2%
50010.006	Benefits Social Security Tax	25,784	27,869	37,092	36,225	-2%
50010.007	Benefits Workers Comp Claims	9,324	10,963	8,767	11,276	29%
50010.008	Benefits Other Employee Expense	55	214	290	337	16%
Total Personnel Services		511,870	567,709	672,299	681,568	1%
Maintenance						
50100.001	Mtc Buildings	254,148	314,536	487,995	435,763	-11%
50100.008	Mtc Furniture & Fixtures	234	0	800	800	0%
50100.010	Mtc Grounds	1,265,464	1,439,576	1,470,964	1,597,699	9%
50100.015	Mtc Misc Repairs	2,184	2,682	3,250	1,580	-51%
50100.020	Mtc Repairs Radio Equipment	0	0	0	609	100%
50100.030	Mtc Vehicles & Equipment	1,050	856	598	598	0%
50100.032	Mtc Software	0	0	0	9,450	100%
Total Maintenance		1,523,080	1,757,650	1,963,607	2,046,499	4%
Supplies						
50110.002	Supplies Cleaning	719	1,709	4,246	5,498	29%
50110.003	Supplies Concessions	1,988	30,869	54,825	52,350	-5%
50110.005	Supplies Office	3,043	5,163	3,553	3,880	9%
50110.006	Supplies Merchandise	0	0	0	1,000	100%
50110.007	Supplies Technical	46,391	48,773	37,529	30,282	-19%
50110.010	Supplies Radio Replacement	0	0	0	1,680	100%
50122	Dues & Subscriptions	1,186	1,424	1,467	1,474	0%
50125	Non-Capitalized Equipment	8,005	17,021	11,656	600	0%
50127	Postage	1,489	1,365	1,574	1,550	-2%
50131	Computer Equipment	0	0	2,700	0	-100%
50132	Computer Software	0	0	38	0	-100%
Total Supplies		62,821	106,324	117,588	98,314	-16%
Utilities						
50140.001	Utilities OMU	98,641	155,536	233,000	218,000	-6%
50140.002	Utilities Non-City	32,700	28,543	38,000	37,200	-2%
50140.003	Utilities Communications	4,771	6,008	6,805	2,112	-69%
Total Utilities		136,113	190,086	277,805	257,312	-7%

2014-2015 Budget

Department: 070 Parks General Fund Summary

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50200	Advertising	\$ 23,217	\$ 23,677	\$ 17,665	\$ 17,490	-1%
50251	Insurance	6,570	10,470	30,032	35,709	19%
50290	Professional/Technical Services	49,259	27,057	29,972	27,307	-9%
50301	Rents & Storage	3,298	5,626	895	1,440	61%
50310	Safety Costs	9,676	3,604	1,365	2,619	92%
50321	Youth Council	3,241	4,153	4,075	4,075	0%
50323	Training Costs	250	0	516	1,150	123%
50325	Travel	1,466	1,751	1,975	2,150	9%
Total Other		96,977	76,337	86,495	91,940	6%
Capital						
51000.003	Capital Replacement Plan	325,602	343,707	371,751	391,897	5%
Total Capital		325,602	343,707	371,751	391,897	5%
Total		\$ 2,656,462	\$ 3,041,813	\$ 3,489,545	\$ 3,567,530	2%

2014-2015 Budget

DIVISION: 001 Parks Administration

FUND: 001 General

Program Description

This program provides the overall administration and management of the Parks and Recreation Department. Services include management of 24 parks: Adkisson Greenbelt, Ben Hawes, Cap Gardner, Chautauqua, City Hall, Dugan Best, English, Jack C. Fisher, Goose Egg, Heartland, James Mason, Joe Ford Nature, Kendall-Perkins, Legion, Max Rhoads, Moreland, Old Germantown, Shifley, Smothers, Southern, Thompson-Berry, Waymond Morris, Yewell-Heritage and York Parks; administration and operations of the Parks & Recreation Admin Center; administration of the respective funds associated with nine additional recreational facilities: Ben Hawes Golf Course, Combest Pool, Cravens Pool, Dugan Best Recreation Center, Edge Ice Center, Hillcrest Golf Course, Owensboro Softball Complex, Smothers and Sportscenter; coordination and offering of numerous programs and activities at said facilities; coordination of the Owensboro Youth Council; operations of 62 sport courts and fields and other park amenities.

Performance Indicators	Actual	Actual	Projected	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015
Number of participants	318,063	294,511	305,000	300,000
Number of recreation programs	309	295	295	290
Amount of sponsorship support	\$57,000	\$50,000	\$52,000	\$52,000

2013-2014 Accomplishments

1. Worked with our citizens and Spohn Ranch to build and open the Owensboro Skate Park at Chautauqua Park.
2. Worked with Central Dispatch to create and implement an Emergency Marker System on the Adkisson Greenbelt Park to provide an improved locating method for emergency response teams to incidents which may occur in the linear park via the three and four digit address points.
3. Created a new Adkisson Greenbelt Trail Guide.
4. Completed implementation of the RecTrac Parks & Recreation Computer Point of Sale and Management System.
5. Began construction of a new indoor/outdoor tennis complex in partnership with the Daviess County Tennis Association and Owensboro Public Schools at Shifley Park.
6. Completed implementation of an eCommerce site.

2014-2015 Objectives

1. Celebrate Dugan Best Recreation Center's 40th Anniversary!
 2. Work with Information Technology Department to redesign the parks website to increase information available and make the site more customer friendly.
 3. Work with Information Technology Department and City Administration staff to create and implement a City of Owensboro mobile app that will be a significant tool in marketing our parks system and programs.
 4. Complete construction and begin operations of a new indoor/outdoor tennis complex in partnership with the Daviess County Tennis Association and Owensboro Public Schools at Shifley Park.
 5. Create Rudy Mines Nature and Trails brochure which will educate users of the trail system on trail etiquette, safety procedures, historical data and information on wildlife, flowers and trees in the area.
-

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 170,809	\$ 146,314	\$ 144,667	\$ 150,672	4%
50001.002	Salaries Non-Full Time	15,467	12,625	14,325	14,852	4%
50001.003	Salaries Outside Agency	2,424	0	0	0	0%
50001.004	Salaries Overtime	278	1,053	500	450	-10%
50010.001	Benefits Employees Retirement	32,157	28,402	27,422	26,703	-3%
50010.002	Benefits Unemployment	562	483	455	498	9%
50010.003	Benefits Clothing	859	78	240	1,022	326%
50010.004	Benefits Health Insurance	28,773	28,657	29,136	32,081	10%
50010.005	Benefits Life Insurance	767	660	662	685	3%
50010.006	Benefits Social Security Tax	12,899	10,982	11,598	12,697	9%
50010.007	Benefits Workers Comp Claims	3,924	5,044	2,773	3,089	11%
50010.008	Benefits Other Employee Expense	55	132	290	337	16%
Total Personnel Services		268,974	234,429	232,068	243,086	5%
Maintenance						
50100.001	Mtc Buildings	25,080	30,187	42,780	26,236	-39%
50100.010	Mtc Grounds	3,998	3,919	3,466	3,437	-1%
50100.015	Mtc Misc Repairs	2,184	2,659	2,250	1,050	-53%
50100.020	Mtc Repairs Radio Equipment	0	0	0	609	100%
50100.030	Mtc Vehicles & Equipment	1,050	856	598	598	0%
50100.032	Mtc Software	0	0	0	9,450	100%
Total Maintenance		32,312	37,621	49,094	41,380	-16%
Supplies						
50110.002	Supplies Cleaning	419	645	846	1,973	133%
50110.005	Supplies Office	2,800	3,948	2,453	2,500	2%
50110.007	Supplies Technical	1,828	1,520	349	350	0%
50110.010	Supplies Radio Replacement	0	0	0	1,680	100%
50122	Dues & Subscriptions	415	450	450	450	0%
50125	Non-Capitalized Equipment	6,681	4,133	0	0	0%
50127	Postage	694	685	694	820	18%
50131	Computer Equipment	0	0	900	0	-100%
50132	Computer Software	0	0	38	0	-100%
Total Supplies		12,836	11,382	5,730	7,773	36%
Utilities						
50140.001	Utilities OMU	98,641	77,992	105,000	90,000	-14%
50140.002	Utilities Non-City	32,700	25,257	35,000	34,000	-3%
50140.003	Utilities Communications	3,708	3,842	3,995	1,320	-67%
Total Utilities		135,050	107,092	143,995	125,320	-13%
Other						
50200	Advertising	20,129	20,967	16,000	16,280	2%
50251	Insurance	5,848	9,206	9,886	12,137	23%
50290	Professional/Technical Services	5,697	1,488	885	1,100	24%
50301	Rents & Storage	120	120	895	1,440	61%
50310	Safety Costs	9,158	3,153	320	1,677	424%
50321	Youth Council	3,241	0	0	0	0%
50323	Training Costs	250	0	516	470	-9%
50325	Travel	1,215	1,102	1,250	1,400	12%
Total Other		45,658	36,035	29,752	34,504	16%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 11,536	\$ 11,375	\$ 11,900	\$ 12,682	7%
Total Capital		11,536	11,375	11,900	12,682	7%
Total		\$ 506,366	\$ 437,934	\$ 472,539	\$ 464,745	-2%

Expenditure Analysis:

Personnel: Increase due to COLA and increasing percentage of recreation specialist time charged to administration.
Maintenance: Decrease due to janitorial services removed from building maintenance.
Supplies: Increase due to doing cleaning in house and added radio replacement charges.
Utilities: Decrease due to new VolP phone system being charged to IT department.
Other: Increase due to photographer for Parks picture and AED replacement pads that are expiring.

Revenue Analysis:

Projected \$14,400 revenue from shelter reservations and advertising fees.

2014-2015 Budget

Department: 070 Parks

Division: 000 Non-Departmental

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40330.002	Parks Reservation Gym	\$ 32	\$ 14	\$ 0	\$ 400	100%
40330.003	Parks Reservation Revenue	0	415	15,000	0	-100%
40361	Reservation Ben Hawes Shelters	3,420	5,980	4,000	8,000	100%
40445	Advertising Fees	6,314	5,792	6,000	6,000	0%
40450	Registration Fees	0	30	0	0	0%
40476	Youth Council Activities	459	0	0	0	0%
40900	Scholarships Donations	0	0	0	0	0%
Total Revenue		\$ 10,225	\$ 12,231	\$ 25,000	\$ 14,400	-42%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Maintenance						
50100.001	Mtc Buildings	\$ 224,881	\$ 237,315	\$ 379,228	\$ 303,414	-20%
50100.010	Mtc Grounds	1,255,789	1,421,994	1,082,643	1,073,519	-1%
Total Maintenance		1,480,670	1,659,309	1,461,871	1,376,933	-6%
Capital						
51000.003	Capital Replacement Plan	302,526	320,816	347,795	366,345	5%
Total Capital		302,526	320,816	347,795	366,345	5%
Total		\$ 1,783,196	\$ 1,980,125	\$ 1,809,666	\$ 1,743,278	-4%

Expenditure Analysis:

Maintenance: Decrease due to reduced maintenance costs for buildings and grounds.

Revenue Analysis:

No revenue is generated by this division.

2014-2015 Budget

DIVISIONS: 070, 071, 073, 081

FUND: 001 General

Program Description

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

Performance Indicators	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Estimated 2014-2015
Dugan Best Recreation Center	15,507	14,727	14,850	15,100
Teen Participants	978	986	1,020	1,050
Day Camp Participants	329	320	330	345
Special Event Participants	14,881	0	0	0
Adult Sports Programs	11	11	12	7
Adult Sports Participants	4,969	4,784	*1,621	*950
Youth Sports Programs	17	16	16	**8
Youth Sports Participants	556	575	620	370

Note - Special Events has moved to Public Events Division in Administration.

**Significant decrease in Adult Sports Participants from 2012-2013 to 2014-2015 caused by cancellation of Corporate Challenge events.*

***Decreases in Youth Sports Programs and Participants caused by transition of Tennis programming to the Daviess County Tennis Association for management.*

2013-2014 Accomplishments

1. Implemented RecTrac at Dugan Best Recreation Center and began establishing methods for business analysis which will help track usage and patterns of usage to determine better ways to serve the citizens who use Dugan Best Recreation Center.
2. Established policies and procedures for operations and management of Smothers Park.
3. Maintained American Camp Association (ACA) Accreditation for our Summer Day Camp program, continuing as one of only a few in the state and the only accredited traditional day camp in Owensboro.

2014-2015 Objectives

1. Increase attendance at Dugan Best Recreation Center by using the information gained by the implementation of the Rec Trac system and partnerships with Owensboro Public Schools at Cravens Elementary and Foust Elementary Schools.
 2. Partner with not-for-profit groups in our community to transition the two 5k runs established by our department to other entities for operation as fundraisers for those groups for more efficient operations of our Sports division.
 3. Work with the Daviess County Tennis Association to transition the Tennis Lesson Program to their management at the new tennis complex at Shifley Park.
-

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 61,457	\$ 67,313	\$ 78,855	\$ 81,035	3%
50001.002	Salaries Non-Full Time	12,518	9,089	6,933	9,289	34%
50001.003	Salaries Outside Agency	6,812	11,845	20,175	30,989	54%
50001.004	Salaries Overtime	0	1,391	0	0	0%
50010.001	Benefits Employees Retirement	11,678	13,419	14,896	14,319	-4%
50010.002	Benefits Unemployment	222	233	287	271	-6%
50010.003	Benefits Clothing	102	0	255	255	0%
50010.004	Benefits Health Insurance	8,149	11,405	14,568	16,320	12%
50010.005	Benefits Life Insurance	262	301	363	373	3%
50010.006	Benefits Social Security Tax	5,231	5,477	7,328	6,910	-6%
50010.007	Benefits Workers Comp Claims	2,265	2,856	2,124	2,214	4%
Total Personnel Services		108,694	123,330	145,784	161,975	11%
Maintenance						
50100.001	Mtc Buildings	0	43,139	24,190	41,648	72%
50100.008	Mtc Furniture & Fixtures	234	0	800	800	0%
50100.010	Mtc Grounds	0	7,305	6,092	6,046	-1%
50100.015	Mtc Misc Repairs	0	23	0	0	0%
Total Maintenance		234	50,467	31,082	48,494	56%
Supplies						
50110.002	Supplies Cleaning	150	377	2,575	2,700	5%
50110.003	Supplies Concessions	1,904	2,666	4,500	4,850	8%
50110.005	Supplies Office	203	230	225	225	0%
50110.007	Supplies Technical	3,109	2,614	3,200	3,500	9%
50122	Dues & Subscriptions	70	107	117	117	0%
50125	Non-Capitalized Equipment	350	350	3,750	600	-84%
50127	Postage	0	0	135	140	4%
50131	Computer Equipment	0	0	1,800	0	-100%
50132	Computer Software	0	0	0	0	0%
Total Supplies		5,787	6,344	16,302	12,132	-26%
Utilities						
50140.001	Utilities OMU	0	5,813	7,000	7,000	0%
50140.002	Utilities Non-City	0	3,285	3,000	3,200	7%
50140.003	Utilities Communications	1,063	911	720	432	-40%
Total Utilities		1,063	10,009	10,720	10,632	-1%
Other						
50200	Advertising	61	0	200	200	0%
50251	Insurance	722	1,264	1,352	1,581	17%
50290	Professional/Technical Services	100	0	200	1,851	826%
50310	Safety Costs	98	48	250	250	0%
50325	Travel	151	400	400	400	0%
Total Other		1,132	1,712	2,402	4,282	78%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 11,540	\$ 11,516	\$ 12,056	\$ 12,870	7%
Total Capital		11,540	11,516	12,056	12,870	7%
Total		\$ 128,451	\$ 203,377	\$ 218,346	\$ 250,385	15%

Expenditure Analysis:

Personnel: Increase due to cleaning done in-house and changes in health insurance plans.
Maintenance: Increase due to partial gym floor replacement, roof ice stops and light fixture lenses.
Supplies: Decrease due to floor scrubber and buffer purchased last year and no computer replacement this year.
Utilities: Decrease due to new VoIP phone system being charged to IT department.
Other: Increase mainly due to bus transportation needed for field trips.

Revenue Analysis:

Projected \$10,895 revenue.

2014-2015 Budget

Department: 070 Parks

Division: 070 Dugan Best

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40300.004	Reservation Revenue Private Parties	\$ 1,343	\$ 2,828	\$ 1,500	\$ 2,170	45%
40460.003	Parks Programs	63	16	100	2,025	1925%
41010	Concessions	3,169	3,827	3,500	0	-100%
41030.001	Vending Machines Drinks	689	448	4,200	4,200	0%
41030.002	Vending Machines Food	0	211	0	2,500	100%
Total Revenue		\$ 5,264	\$ 7,329	\$ 9,300	\$ 10,895	17%

2014-2015 Budget

Department: 070 Parks

Division: 071 Youth

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 19,650	\$ 15,472	\$ 13,899	\$ 13,167	-5%
50001.002	Salaries Non-Full Time	50,242	52,824	56,950	62,073	9%
50001.003	Salaries Outside Agency	0	2,948	3,677	0	-100%
50001.004	Salaries Overtime	246	959	900	500	-44%
50010.001	Benefits Employees Retirement	4,262	4,490	3,576	3,277	-8%
50010.002	Benefits Unemployment	211	208	226	227	0%
50010.003	Benefits Clothing	173	314	336	336	0%
50010.004	Benefits Health Insurance	3,225	3,402	0	2,131	100%
50010.005	Benefits Life Insurance	99	73	64	60	-6%
50010.006	Benefits Social Security Tax	5,227	5,183	5,770	5,794	0%
50010.007	Benefits Workers Comp Claims	2,015	1,635	1,239	1,311	6%
Total Personnel Services		85,348	87,510	86,637	88,876	3%
Supplies						
50110.002	Supplies Cleaning	100	0	300	300	0%
50110.007	Supplies Technical	5,139	5,051	5,910	4,655	-21%
50122	Dues & Subscriptions	701	867	900	907	1%
50127	Postage	48	173	300	267	-11%
Total Supplies		5,987	6,091	7,410	6,129	-17%
Utilities						
50140.003	Utilities Communications	0	20	350	0	-100%
Total Utilities		0	20	350	0	-100%
Other						
50200	Advertising	781	543	700	500	-29%
50290	Professional/Technical Services	12,020	7,434	10,415	10,250	-2%
50310	Safety Costs	256	135	315	230	-27%
50321	Youth Council	0	4,153	4,075	4,075	0%
50325	Travel	0	0	100	100	0%
Total Other		13,056	12,264	15,605	15,155	-3%
Total		\$ 104,391	\$ 105,885	\$ 110,002	\$ 110,160	0%

Expenditure Analysis:

Personnel: Increase due to health insurance plan changes.

Supplies: Decrease due to supplies on hand.

Utilities: Decrease due to moving phone charge to Sportscenter.

Other: Decrease due to lower advertising expense and first aid supplies on hand.

Revenue Analysis:

Projected \$110,160 revenue.

2014-2015 Budget

Department: 070 Parks

Division: 071 Youth

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40460.005	Parks Summer Day Camp	\$ 102,916	\$ 95,829	\$ 96,150	\$ 100,110	4%
40460.006	Parks Other Day Camp Revenue	7,137	7,200	11,760	10,050	-15%
Total Revenue		\$ 110,053	\$ 103,029	\$ 107,910	\$ 110,160	2%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 15,850	\$ 7,867	\$ 0	\$ 0	0%
50001.002	Salaries Non-Full Time	0	550	2,508	2,600	4%
50001.003	Salaries Outside Agency	0	50	40	0	-100%
50001.004	Salaries Overtime	247	(1)	0	0	0%
50010.001	Benefits Employees Retirement	3,062	2,917	0	0	0%
50010.002	Benefits Unemployment	48	67	8	0	-100%
50010.003	Benefits Clothing	0	50	0	0	0%
50010.004	Benefits Health Insurance	2,400	1,100	0	0	0%
50010.005	Benefits Life Insurance	67	55	0	0	0%
50010.006	Benefits Social Security Tax	1,127	1,701	195	0	-100%
50010.007	Benefits Workers Comp Claims	512	649	539	0	-100%
Total Personnel Services		23,314	15,005	3,290	2,600	-21%
Maintenance						
50100.001	Mtc Buildings	4,187	3,895	0	0	0%
50100.010	Mtc Grounds	5,677	6,358	0	0	0%
Total Maintenance		9,864	10,253	0	0	0%
Supplies						
50110.002	Supplies Cleaning	0	50	0	0	0%
50110.003	Supplies Concessions	84	50	0	0	0%
50110.007	Supplies Technical	13,602	6,906	0	0	0%
50125	Non-Capitalized Equipment	974	0	0	0	0%
50127	Postage	266	200	0	0	0%
Total Supplies		14,926	7,206	0	0	0%
Other						
50200	Advertising	1,499	1,700	0	0	0%
50290	Professional/Technical Services	16,226	3,870	0	0	0%
Total Other		17,725	5,570	0	0	0%
Total		\$ 65,829	\$ 38,033	\$ 3,290	\$ 2,600	-21%

Expenditure Analysis:

Department has been moved to Public Events in Administration department. Only budgeted for non-full time help as needed.

Revenue Analysis:

No revenue generated by this division.

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40220.003	Other Permits Parade	\$ 14	\$ 0	\$ 0	\$ 0	0%
40359	Rentals - Showmobile	3,718	2,773	0	0	0%
40450	Registration Fees	8,916	3,596	0	0	0%
40902	Gifts/Donations	1,515	0	0	0	0%
41010	Concessions	222	2,161	0	0	0%
Total Revenue		\$ 14,385	\$ 8,530	\$ 0	\$ 0	0%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 12,742	\$ 10,355	\$ 11,634	\$ 11,955	3%
50001.002	Salaries Non-Full Time	5,106	4,786	6,317	4,983	-21%
50001.003	Salaries Outside Agency	956	1,787	1,000	0	-100%
50001.004	Salaries Overtime	0	17	0	450	100%
50010.001	Benefits Employees Retirement	2,418	2,045	2,198	2,192	0%
50010.002	Benefits Unemployment	54	46	57	52	-9%
50010.003	Benefits Clothing	38	0	65	125	92%
50010.004	Benefits Health Insurance	2,253	1,963	0	1,598	100%
50010.005	Benefits Life Insurance	64	48	54	55	2%
50010.006	Benefits Social Security Tax	1,301	1,097	1,450	1,330	-8%
50010.007	Benefits Workers Comp Claims	608	779	619	683	10%
Total Personnel Services		25,540	22,922	23,394	23,423	0%
Supplies						
50110.002	Supplies Cleaning	51	0	25	25	0%
50110.005	Supplies Office	39	86	100	30	-70%
50110.007	Supplies Technical	22,713	22,092	22,031	15,277	-31%
50125	Non-Capitalized Equipment	0	0	2,256	0	-100%
50127	Postage	481	259	370	223	-40%
Total Supplies		23,285	22,437	24,782	15,555	-37%
Other						
50200	Advertising	747	169	765	510	-33%
50290	Professional/Technical Services	15,216	14,265	13,972	9,106	-35%
50301	Rents & Storage	3,178	5,506	0	0	0%
50310	Safety Costs	164	7	105	87	-17%
50325	Travel	100	100	75	50	-33%
Total Other		19,405	20,047	14,917	9,753	-35%
Total		\$ 68,229	\$ 65,406	\$ 63,093	\$ 48,731	-23%

Expenditure Analysis:

Supplies: Decrease due to eliminating some events.

Other: Decrease due to eliminating some events.

Revenue Analysis:

Projected \$44,190 revenue.

2014-2015 Budget

Department: 070 Parks

Division: 073 Sports

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40451	Races	\$ 23,222	\$ 25,054	\$ 27,305	\$ 13,740	-50%
40460.002	Parks Camps	798	0	0	350	100%
40460.006	Parks Other Day Camp Revenue	0	174	0	0	0%
40465.001	Fitness Adult	1,956	2,370	2,250	0	-100%
40465.002	Fitness Youth	2,918	2,528	4,140	4,500	9%
40474	Tennis	7,272	6,634	9,238	9,150	-1%
40475	Volleyball	4,398	4,230	6,572	5,750	-13%
40477	Volleyball Open Gym	285	467	252	400	59%
40563.001	Tournaments Surcharge	3,365	3,482	4,320	4,300	0%
40902	Gifts/Donations	1,536	550	6,240	6,000	-4%
41060	Miscellaneous Revenue	0	0	0	0	0%
Total Revenue		\$ 45,750	\$ 45,489	\$ 60,317	\$ 44,190	-27%

2014-2015 Budget

Department: 070 Parks Division: 081 Smothers/Riverfront Park Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 0	\$ 27,727	\$ 54,692	\$ 55,691	2%
50001.002	Salaries Non-Full Time	0	34,948	85,839	68,413	-20%
50001.003	Salaries Outside Agency	0	4,156	0	0	0%
50001.004	Salaries Overtime	0	322	0	0	0%
50010.001	Benefits Employees Retirement	0	5,362	10,331	11,300	9%
50010.002	Benefits Unemployment	0	147	422	372	-12%
50010.003	Benefits Clothing	0	2,270	2,810	1,430	-49%
50010.004	Benefits Health Insurance	0	5,973	14,568	10,685	-27%
50010.005	Benefits Life Insurance	0	97	240	244	2%
50010.006	Benefits Social Security Tax	0	3,430	10,751	9,494	-12%
50010.007	Benefits Workers Comp Claims	0	0	1,473	3,979	170%
50010.008	Benefits Other Employee Expense	0	82	0	0	0%
Total Personnel Services		0	84,513	181,126	161,608	-11%
Maintenance						
50100.001	Mtc Buildings	0	0	41,797	64,465	54%
50100.010	Mtc Grounds	0	0	378,763	514,697	36%
50100.015	Mtc Misc Repairs	0	0	1,000	530	-47%
Total Maintenance		0	0	421,560	579,692	38%
Supplies						
50110.002	Supplies Cleaning	0	637	500	500	0%
50110.003	Supplies Concessions	0	28,153	50,325	47,500	-6%
50110.005	Supplies Office	0	899	775	1,125	45%
50110.006	Supplies Merchandise	0	0	0	1,000	100%
50110.007	Supplies Technical	0	10,591	6,039	6,500	8%
50125	Non-Capitalized Equipment	0	12,539	5,650	0	-100%
50127	Postage	0	47	75	100	33%
Total Supplies		0	52,865	63,364	56,725	-10%
Utilities						
50140.001	Utilities OMU	0	71,731	121,000	121,000	0%
50140.003	Utilities Communications	0	1,235	1,740	360	-79%
Total Utilities		0	72,966	122,740	121,360	-1%

2014-2015 Budget

Department: 070 Parks Division: 081 Smothers/Riverfront Park Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50200	Advertising	\$ 0	\$ 299	\$ 0	\$ 0	0%
50251	Insurance	0	0	18,794	21,991	17%
50290	Professional/Technical Services	0	0	4,500	5,000	11%
50310	Safety Costs	0	260	375	375	0%
50323	Training	0	0	0	680	100%
50325	Travel	0	150	150	200	33%
Total Other		0	708	23,819	28,246	19%
Total		\$ 0	\$ 211,053	\$ 812,609	\$ 947,631	17%

Expenditure Analysis:

Personnel: Decrease due to reduced staffing levels.

Maintenance: Increase due to including maintenance for convention center grounds and pump house area.

Supplies: Decrease due to supplies on hand and no non-capitalized equipment to purchase this year.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Increase due to insurance, Christmas decorations and scheduled training.

Revenue Analysis:

Projected \$101,705 revenue.

2014-2015 Budget

Department: 070 Parks

Division: 081 Smothers Park

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40300.004	Reservation Revenue Private Parties	\$ 0	\$ 590	\$ 660	\$ 4,205	537%
41010	Concessions	0	45,227	120,000	95,000	-21%
41020	Merchandise Sales	0	0	0	2,500	100%
Total Revenue		\$ 0	\$ 45,817	\$ 120,660	\$ 101,705	-16%

2014-2015 Budget

DIVISIONS: 074, 075, 076, 077, 078, 079, 080

FUND: 403 Recreational

Program Description

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

Performance Indicators	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Estimated 2014-2015
Ben Hawes Golf Course – Number of golf rounds	37,268	34,183	33,841	35,500
Ben Hawes/Hillcrest Golf Course – Season Passes Sold	485	505	485	510
Hillcrest Golf Course – Number of golf rounds	22,226	18,702	18,050	19,000
Pools – Public Sessions and Group Participants	16,762	15,952	13,962	15,159
Pools – Lesson participants	269	271	272	300
Edge Ice Center – Lesson participants	535	343	410	450
Edge Ice Center – Public Sessions and Group Participants	33,215	36,211	35,200	36,000
Sportscenter – Sporting events	60	101	90	95
Fisher Park Softball Complex – Number of League Teams	84	86	78	85
Fisher Park Softball Complex – Number of Tournaments	25	24	19	23
T-Ball League – Participants	415	425	395	415
Baseball League – Participants	154	160	165	175

2013-2014 Accomplishments

1. Secured the KHSAA 3rd Region Boys' and Girls' Basketball tournaments for an additional three years from 2015 through 2017 at the Owensboro Sportscenter.
 2. Ben Hawes Golf Course added an outdoor grill as an additional amenity to improve the playing experience and offerings at that location.
 3. Installed a new 50' tall driving range netting system at Ben Hawes Golf Course.
 4. Hosted the 2014 Kentucky High School Hockey League State Tournament at the Edge Ice Center.
 5. Hosted the 3rd Annual Ice Skating Institute of America (ISI) Team Figure Skating Competition and secured the events place as part of the ISI District 7 Series Championships. Participation increased by 188% over 2013's event attracting 150 skaters from 11 different teams.
 6. Hosted two national tournaments (the Baseball Players of America (BPA) World Series and the National Softball Association's (NSA) Men's Bronze World Series) and three State Tournaments (KHSAA Girls' State Fast Pitch Championship, BPA State Championship and the All "A" State Championship) at the Fisher Park Softball Complex.
 7. Offered a new Summer Day Camp program at the Edge Ice Center focused on ice sports and activities.
 8. Partnered with the Evansville Icemen to bring professional ice hockey to the Edge Ice Center.
-

2014-2015 Objectives

1. Expand offerings for adult and youth participation at the Fisher Park Softball Complex by offering a dodgeball league and baseball and softball clinics.
 2. Develop and implement a ticketing sales system for the Owensboro Sportscenter in RecTrac with the goal to offer easier access to tickets for the public, shorter lines when tickets are purchased immediately prior an event, and overall increased ticket sales.
 3. Research disc golf opportunities to determine if there is any revenue generating potential for the addition of this amenity at Ben Hawes Park.
 4. Develop quarterly newsletter for pass holders at our golf courses for improved communications on course operations and direct marketing of offers, specials and Pro Shop sales.
 5. Secure the KHSAA Girls' State Fast Pitch Championship for three more years for 2015 through 2017.
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2014-2015 Budget

Department: 070 Parks Recreational Summary

Fund: 403 Recreational

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 421,929	\$ 404,246	\$ 445,446	\$ 454,979	2%
50001.002	Salaries Non-Full Time	343,558	339,147	323,491	372,096	15%
50001.003	Salaries Outside Agency	197,358	189,725	224,000	192,500	-14%
50001.004	Salaries Overtime	21,657	26,749	20,700	23,600	14%
50001.005	Salaries Retirement Contingency	0	0	0	15,282	100%
50010.001	Benefits Employees Retirement	84,733	87,602	93,052	85,448	-8%
50010.002	Benefits Unemployment	2,333	2,342	2,432	2,567	6%
50010.003	Benefits Clothing	5,082	4,406	6,173	5,500	-11%
50010.004	Benefits Health Insurance	57,807	56,960	71,064	98,033	38%
50010.005	Benefits Life Insurance	1,788	1,791	1,988	2,034	2%
50010.006	Benefits Social Security Tax	56,055	56,282	62,012	65,459	6%
50010.007	Benefits Workers Comp Claims	16,216	18,692	15,185	18,748	23%
50010.008	Benefits Other Employee Expense	88	409	0	0	0%
Total Personnel Services		1,208,604	1,188,349	1,265,543	1,336,246	6%
Maintenance						
50100.001	Mtc Buildings	214,110	232,606	312,087	312,656	0%
50100.008	Mtc Furniture & Fixtures	450	0	0	0	0%
50100.010	Mtc Grounds	124,850	110,537	47,377	47,485	0%
50100.015	Mtc Misc Repairs	10,916	3,072	8,800	9,850	12%
50100.030	Mtc Vehicles & Equipment	34,878	56,837	59,652	62,720	5%
50100.032	Mtc Software	0	0	0	6,000	100%
Total Maintenance		385,204	403,052	427,916	438,711	3%
Supplies						
50110.001	Supplies Agricultural	77,469	80,563	97,520	97,428	0%
50110.002	Supplies Cleaning	13,859	14,993	14,275	15,244	7%
50110.003	Supplies Concessions	157,542	147,417	167,923	160,566	-4%
50110.005	Supplies Office	6,018	5,662	6,135	5,435	-11%
50110.006	Supplies Merchandise	33,765	29,560	30,200	28,767	-5%
50110.007	Supplies Technical	58,512	54,011	62,009	54,453	-12%
50122	Dues & Subscriptions	1,365	1,576	4,875	5,010	3%
50124	Motor Fuel	41,446	44,029	61,600	52,341	-15%
50125	Non-Capitalized Equipment	11,859	24,929	24,529	18,780	-23%
50127	Postage	1,432	572	1,545	953	-38%
50129	Small Tools	1,774	717	1,350	1,100	-19%
50131	Computer Equipment	0	0	1,800	0	-100%
Total Supplies		405,040	404,027	473,761	440,077	-7%
Utilities						
50140.001	Utilities OMU	183,513	179,029	209,000	191,000	-9%
50140.002	Utilities Non-City	55,483	54,832	61,000	64,600	6%
50140.003	Utilities Communications	12,769	12,080	15,425	8,570	-44%
Total Utilities		251,765	245,942	285,425	264,170	-7%

2014-2015 Budget

Department: 070 Parks Recreational Summary

Fund: 403 Recreational

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50200	Advertising	\$ 42,437	\$ 50,765	\$ 50,000	\$ 40,650	-19%
50222	Contractual Services	5,769	15,254	28,719	12,520	-56%
50251	Insurance	12,724	28,189	27,855	26,964	-3%
50290	Professional/Technical Services	39,302	37,362	57,415	51,990	-9%
50291	Promotions	111,467	131,399	130,000	133,000	2%
50301	Rents & Storage	66,920	77,175	74,603	93,258	25%
50310	Safety Costs	1,558	2,061	3,030	2,988	-1%
50323	Training Costs	1,146	2,978	1,750	2,500	43%
50325	Travel	1,338	3,305	6,152	6,460	5%
50350	Bad Debt Expense	(6)	47	0	0	0%
Total Other		282,653	348,535	379,524	370,330	-2%
Capital						
51000.003	Capital Replacement Plan	258,288	266,967	278,731	313,192	12%
51000.005	Capital Equipment	0	0	43,350	17,750	-59%
51025	Depreciation Expense	34,013	34,019	0	0	0%
Total Capital		292,301	300,986	322,081	330,942	3%
55000.010	Transfer To Debt Service	15,423	14,970	14,588	14,100	-3%
Total		\$ 2,840,990	\$ 2,905,861	\$ 3,168,838	\$ 3,194,576	1%

2014-2015 Budget

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

Account Number	Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
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Revenue

41300.00	Transfers From General Fund	\$ 1,106,348	\$ 929,760	\$ 1,039,750	\$ 1,288,531	24%
Total Revenue		\$ 1,106,348	\$ 929,760	\$ 1,039,750	\$ 1,288,531	24%

2014-2015 Budget

Department: 070 Parks

Division: 074 Ben Hawes

Fund: 403 Recreational

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 132,396	\$ 121,339	\$ 129,855	\$ 133,037	2%
50001.002	Salaries Non-Full Time	66,861	68,877	61,491	82,481	34%
50001.003	Salaries Outside Agency	103,042	99,325	104,000	102,000	-2%
50001.004	Salaries Overtime	10,046	9,396	10,000	9,500	-5%
50010.001	Benefits Employees Retirement	25,565	25,396	26,419	25,186	-5%
50010.002	Benefits Unemployment	618	605	604	675	12%
50010.003	Benefits Clothing	1,573	1,719	1,850	1,465	-21%
50010.004	Benefits Health Insurance	24,200	20,461	26,736	37,046	39%
50010.005	Benefits Life Insurance	576	540	587	600	2%
50010.006	Benefits Social Security Tax	14,799	14,479	15,403	17,214	12%
50010.007	Benefits Workers Comp Claims	1,913	1,678	1,718	3,279	91%
50010.008	Benefits Other Employee Expense	0	123	0	0	0%
Total Personnel Services		381,589	363,936	378,663	412,483	9%
Maintenance						
50100.001	Mtc Buildings	60,623	47,256	82,880	78,625	-5%
50100.010	Mtc Grounds	4,534	4,732	4,987	4,220	-15%
50100.015	Mtc Misc Repairs	3,077	623	2,000	1,500	-25%
50100.030	Mtc Vehicles & Equipment	17,314	38,742	39,816	41,884	5%
50100.032	Mtc Software	0	0	0	2,900	100%
Total Maintenance		85,548	91,353	129,683	129,129	0%
Supplies						
50110.001	Supplies Agricultural	60,847	67,045	67,660	67,700	0%
50110.002	Supplies Cleaning	2,274	2,626	2,700	2,850	6%
50110.003	Supplies Concessions	20,448	25,980	32,850	36,949	12%
50110.005	Supplies Office	2,336	2,751	3,250	2,750	-15%
50110.006	Supplies Merchandise	28,405	22,118	23,000	23,147	1%
50110.007	Supplies Technical	10,177	10,208	6,850	8,050	18%
50122	Dues & Subscriptions	340	666	1,680	1,821	8%
50124	Motor Fuel	28,118	26,663	30,700	29,000	-6%
50125	Non-Capitalized Equipment	3,205	14,722	2,000	3,330	67%
50127	Postage	13	9	175	50	-71%
50129	Small Tools	1,446	591	1,000	750	-25%
50131	Computer Equipment	0	0	900	0	-100%
Total Supplies		157,608	173,379	172,765	176,397	2%
Utilities						
50140.002	Utilities Non-City	27,000	25,026	28,500	28,500	0%
50140.003	Utilities Communications	7,212	6,300	7,400	4,860	-34%
Total Utilities		34,212	31,326	35,900	33,360	-7%

2014-2015 Budget

Department: 070 Parks

Division: 074 Ben Hawes

Fund: 403 Recreational

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50200	Advertising	\$ 4,602	\$ 9,996	\$ 6,000	\$ 7,500	25%
50222	Contractual Services	0	5,480	16,019	1,180	-93%
50251	Insurance	1,645	9,058	7,300	3,108	-57%
50290	Professional/Technical Services	0	127	320	0	-100%
50301	Rents & Storage	48,751	54,074	55,545	68,040	22%
50310	Safety Costs	455	682	1,000	1,000	0%
50323	Training Costs	1,013	2,794	1,500	1,600	7%
50325	Travel	400	2,388	2,000	2,000	0%
50350	Bad Debt Expense	0	0	0	0	0%
Total Other		56,865	84,598	89,684	84,428	-6%
Capital						
51000.003	Capital Replacement Plan	95,364	107,757	114,427	118,582	4%
51000.005	Capital Equipment	0	0	43,350	2,750	-94%
51025	Depreciation Expense	34,013	34,019	0	0	0%
Total Capital		129,377	141,776	157,777	121,332	-23%
Total		\$ 845,198	\$ 886,367	\$ 964,472	\$ 957,129	-1%

Expenditure Analysis:

Personnel: Increase due to additional hours for grill labor and bunker work, and health insurance plan changes.

Supplies: Increase due to grill supplies and trashcans.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Decrease due to irrigation system upgrade last year and correction in insurance charges.

Revenue Analysis:

Projected \$635,380 revenue.

2014-2015 Budget

Department: 070 Parks

Division: 074 Ben Hawes

Fund: 403 Recreational

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40352.001	Rentals Golf Annual Rolling	\$ 2,278	\$ 2,400	\$ 1,900	\$ 1,900	0%
40352.002	Rentals Golf Daily Rolling	100	39	0	0	0%
40352.003	Rentals Golf Electric Golfcarts/18 hole	141,842	145,915	145,000	150,000	3%
40352.004	Rentals Golf Electric Golfcarts/9 hole	29,527	28,257	29,000	31,500	9%
40352.005	Rentals Golf Pull Carts	3,357	2,778	3,200	0	-100%
40352.006	Rentals Golf Clubs	484	287	420	280	-33%
40500.002	Golf Pass Family	18,900	21,520	24,000	24,000	0%
40500.003	Golf Pass Junior	11,950	9,752	10,000	10,000	0%
40500.004	Golf Pass Senior	35,050	38,280	38,000	38,000	0%
40500.005	Golf Pass Single	17,650	12,700	14,000	14,000	0%
40510.001	Golf Services Driving Range	21,780	22,847	20,000	20,000	0%
40510.002	Golf Services High Schools	3,200	3,794	3,200	3,200	0%
40510.003	Golf Services Outings	0	6,047	41,000	45,000	10%
40510.004	Golf Services Lessons	342	1,536	800	1,000	25%
40510.005	Golf Services Par 3	27,966	24,299	25,000	25,000	0%
40520.001	Green Fees 18 Holes/Wkdays	76,481	66,540	77,000	73,500	-5%
40520.002	Green Fees 18 Weekend/Holiday	70,500	75,372	77,500	76,000	-2%
40520.003	Green Fees 9 Holes/Wkdays	21,618	16,965	21,000	17,000	-19%
40520.004	Green Fees 9 Weekend/Holiday	9,221	8,968	10,000	8,000	-20%
40563.001	Tournaments Surcharge	40,693	26,748	0	0	0%
41010	Concessions	33,771	40,367	72,100	35,000	-51%
41015	Grill Sales	0	0	0	30,000	0%
41020	Merchandise Sales	35,176	27,385	42,000	32,000	-24%
41060	Miscellaneous Revenue	2,842	4,144	0	0	0%
41200	Auction Proceeds	0	113	0	0	0%
41201	Sale of Capital Assets	4,367	467	0	0	0%
Total Revenue		\$ 609,095	\$ 587,520	\$ 655,120	\$ 635,380	-3%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 76,496	\$ 80,544	\$ 87,364	\$ 85,045	-3%
50001.002	Salaries Non-Full Time	46,154	38,584	35,294	35,162	0%
50001.003	Salaries Outside Agency	7,008	7,758	16,000	16,000	0%
50001.004	Salaries Overtime	1,037	3,655	2,000	2,000	0%
50001.005	Salaries Retirement Contingency	0	0	0	15,282	100%
50010.001	Benefits Employees Retirement	14,135	16,767	16,881	16,264	-4%
50010.002	Benefits Unemployment	368	379	374	382	2%
50010.003	Benefits Clothing	1,471	485	940	785	-16%
50010.004	Benefits Health Insurance	7,189	8,807	10,128	22,906	126%
50010.005	Benefits Life Insurance	314	367	392	403	3%
50010.006	Benefits Social Security Tax	8,914	9,064	9,536	9,731	2%
50010.007	Benefits Workers Comp Claims	925	927	1,645	1,869	14%
50010.008	Benefits Other Employee Expense	88	127	0	0	0%
Total Personnel Services		164,098	167,464	180,554	205,829	14%
Maintenance						
50100.001	Mtc Buildings	23,727	27,755	45,199	34,263	-24%
50100.010	Mtc Grounds	8,991	9,400	8,778	6,623	-25%
50100.015	Mtc Misc Repairs	2,180	84	750	600	-20%
50100.030	Mtc Vehicles & Equipment	12,127	12,207	14,650	14,650	0%
50100.032	Mtc Software	0	0	0	2,200	100%
Total Maintenance		47,025	49,446	69,377	58,336	-16%
Supplies						
50110.001	Supplies Agricultural	16,622	13,518	16,870	16,990	1%
50110.002	Supplies Cleaning	525	809	625	775	24%
50110.003	Supplies Concessions	8,524	6,145	8,000	6,517	-19%
50110.005	Supplies Office	609	475	700	500	-29%
50110.006	Supplies Merchandise	2,155	7,441	5,000	3,420	-32%
50110.007	Supplies Technical	13,204	2,269	2,500	2,498	0%
50124	Motor Fuel	10,709	13,474	13,900	13,622	-2%
50125	Non-Capitalized Equipment	0	663	950	1,040	9%
50127	Postage	3	4	50	50	0%
50129	Small Tools	328	95	200	200	0%
50131	Computer Equipment	0	0	900	0	-100%
Total Supplies		52,679	44,892	49,695	45,612	-8%
Utilities						
50140.001	Utilities OMU	1,047	10,551	5,000	5,000	0%
50140.002	Utilities Non-City	8,741	7,575	10,500	10,500	0%
50140.003	Utilities Communications	841	1,188	1,380	960	-30%
Total Utilities		10,629	19,314	16,880	16,460	-2%

2014-2015 Budget

Department: 070 Parks

Division: 075 Hillcrest

Fund: 403 Recreational

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50200	Advertising	\$ 515	\$ 500	\$ 1,000	\$ 1,000	0%
50222	Contractual Services	0	3,063	2,500	540	-78%
50251	Insurance	1,100	1,373	1,555	1,657	7%
50301	Rents & Storage	17,819	23,101	18,720	24,880	33%
50310	Safety Costs	238	117	150	150	0%
50323	Training Costs	133	184	100	600	500%
50325	Travel	143	304	0	850	100%
50350	Bad Debt Expense	0	10	0	0	0%
Total Other		19,947	28,653	24,025	29,677	24%
Capital						
51000.003	Capital Replacement Plan	32,042	30,844	31,493	31,771	1%
Total Capital		32,042	30,844	31,493	31,771	1%
55000.010	Transfer To Debt Service	15,423	14,970	14,588	14,100	-3%
Total		\$ 341,843	\$ 355,582	\$ 386,612	\$ 401,785	4%

Expenditure Analysis:

Personnel: Increase due to retirement contingency and insurance plan adjustments.

Maintenance: Decrease due to fence and gazebo projects last year.

Supplies: Decrease due to supplies on hand and no computer equipment needed this year.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Increase due to anticipated higher cart lease fees.

Revenue Analysis:

Projected \$243,850 revenue.

2014-2015 Budget

Department: 070 Parks

Division: 075 Hillcrest

Fund: 403 Recreational

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40352.001	Rentals Golf Annual Rolling	\$ 1,983	\$ 1,800	\$ 2,400	\$ 2,100	-13%
40352.002	Rentals Golf Daily Rolling	94	230	200	50	-75%
40352.003	Rentals Golf Electric Golfcarts/18 hole	28,947	35,096	31,000	34,000	10%
40352.004	Rentals Golf Electric Golfcarts/9 hole	66,175	52,760	59,000	54,000	-8%
40352.005	Rentals Golf Pull Carts	544	387	500	400	-20%
40352.006	Rentals Golf Clubs	213	200	250	200	-20%
40500.002	Golf Pass Family	12,050	11,280	10,000	11,000	10%
40500.003	Golf Pass Junior	3,252	3,180	5,000	4,000	-20%
40500.004	Golf Pass Senior	24,752	27,860	25,500	27,600	8%
40500.005	Golf Pass Single	3,600	5,750	3,500	6,000	71%
40510.003	Golf Services Outings	0	0	3,000	4,000	33%
40510.004	Golf Services Lessons	950	532	1,000	1,000	0%
40520.001	Green Fees 18 Holes/Wkdays	10,892	17,541	14,000	17,500	25%
40520.002	Green Fees 18 Weekend/Holiday	13,583	13,593	13,000	13,000	0%
40520.003	Green Fees 9 Holes/Wkdays	47,492	31,259	40,000	30,000	-25%
40520.004	Green Fees 9 Weekend/Holiday	30,305	12,981	22,000	20,000	-9%
40520.005	Green Fees All Day - Weekdays	285	9,290	0	0	0%
40563.001	Tournaments Surcharge	1,528	3,393	0	0	0%
41010	Concessions	13,009	11,079	13,000	11,000	-15%
41020	Merchandise Sales	8,310	9,596	7,700	8,000	4%
41060	Miscellaneous Revenue	5	(8)	0	0	0%
Total Revenue		\$ 267,967	\$ 247,799	\$ 251,050	\$ 243,850	-3%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 73,268	\$ 70,121	\$ 65,677	\$ 68,524	4%
50001.002	Salaries Non-Full Time	131,753	133,473	123,628	133,119	8%
50001.003	Salaries Outside Agency	2,293	9,459	17,000	0	-100%
50001.004	Salaries Overtime	356	142	200	600	200%
50010.001	Benefits Employees Retirement	16,245	15,950	15,611	12,214	-22%
50010.002	Benefits Unemployment	610	621	608	607	0%
50010.003	Benefits Clothing	783	1,190	1,820	1,280	-30%
50010.004	Benefits Health Insurance	10,732	12,898	9,504	12,506	32%
50010.005	Benefits Life Insurance	289	334	289	297	3%
50010.006	Benefits Social Security Tax	14,959	15,262	15,492	15,472	0%
50010.007	Benefits Workers Comp Claims	5,863	7,600	4,982	5,567	12%
50010.008	Benefits Other Employee Expense	0	72	0	0	0%
Total Personnel Services		257,150	267,121	254,811	250,186	-2%
Maintenance						
50100.001	Mtc Buildings	33,165	41,614	54,650	56,775	4%
50100.010	Mtc Grounds	9,726	10,428	9,772	6,023	-38%
50100.015	Mtc Misc Repairs	2,696	816	2,400	4,400	83%
50100.030	Mtc Vehicles & Equipment	5,437	5,888	5,186	6,186	19%
50100.032	Mtc Software	0	0	0	900	100%
Total Maintenance		51,024	58,746	72,008	74,284	3%
Supplies						
50110.002	Supplies Cleaning	4,114	3,956	4,000	4,100	3%
50110.003	Supplies Concessions	43,886	34,577	44,000	35,000	-20%
50110.005	Supplies Office	2,289	1,850	1,500	1,500	0%
50110.007	Supplies Technical	9,450	11,396	12,500	13,186	5%
50122	Dues & Subscriptions	580	460	2,745	2,739	0%
50124	Motor Fuel	2,618	3,893	3,500	5,719	63%
50125	Non-Capitalized Equipment	4,676	1,050	2,500	2,850	14%
50127	Postage	1,171	431	1,000	500	-50%
50129	Small Tools	0	31	50	50	0%
Total Supplies		68,783	57,643	71,795	65,644	-9%
Utilities						
50140.001	Utilities OMU	115,530	98,479	125,000	110,000	-12%
50140.002	Utilities Non-City	11,520	12,739	12,000	16,000	33%
50140.003	Utilities Communications	1,727	1,408	1,700	700	-59%
Total Utilities		128,777	112,626	138,700	126,700	-9%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50200	Advertising	\$ 36,534	\$ 40,207	\$ 41,000	\$ 30,000	-27%
50251	Insurance	4,289	7,838	8,386	9,796	17%
50290	Professional/Technical Services	1,701	2,403	13,520	7,820	-42%
50310	Safety Costs	157	293	520	503	-3%
50325	Travel	300	133	3,100	3,100	0%
50350	Bad Debt Expense	(6)	32	0	0	0%
Total Other		42,975	50,905	66,526	51,219	-23%
Capital						
51000.003	Capital Replacement Plan	13,276	11,482	11,882	12,394	4%
Total Capital		13,276	11,482	11,882	12,394	4%
Total		\$ 561,985	\$ 558,523	\$ 615,722	\$ 580,427	-6%

Expenditure Analysis:

Maintenance: Increase due to installing water line for washer and dryer and software maintenance agreement.

Supplies: Decrease due to supplies on hand.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Decrease due to purchasing an alarm system last fiscal year and lowered advertising costs.

Revenue Analysis:

Projected \$415,000 revenue.

2014-2015 Budget

Department: 070 Parks

Division: 076 Edge Ice Arena

Fund: 403 Recreational

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40300.001	Reservation Revenue Birthday Parties	\$ 34,540	\$ 36,572	\$ 39,504	\$ 35,000	-11%
40300.002	Reservation Revenue Figure Skaters	21,547	21,048	21,000	21,000	0%
40300.004	Reservation Revenue Private Parties	5,740	4,465	6,000	5,600	-7%
40300.006	Reservation Revenue Youth/Men Hockey	65,965	65,875	73,666	67,000	-9%
40357	Rentals - Lockers	484	352	600	600	0%
40360	Rentals - Skates	26,731	14,840	17,000	14,000	-18%
40471	Special Sessions	19,269	19,610	29,912	12,000	-60%
40530.001	Lessons Badges	8	184	0	0	0%
40530.002	Lessons Classes	14,211	11,905	16,200	14,000	-14%
40530.003	Lessons P E Classes	9,054	4,390	9,000	5,000	-44%
40530.004	Lessons Private	10	387	400	400	0%
40550.001	Ice Receipts Groups	11,342	13,511	15,000	15,000	0%
40550.002	Ice Receipts Weekday Sessions	8,600	16,261	13,000	10,000	-23%
40550.003	Ice Receipts Weeknight/Weekend	39,239	47,550	59,746	50,000	-16%
40550.004	Ice Receipts Skate Card	60	0	12,700	1,350	-89%
40550.005	Ice Receipts Cheapskate Club	402	948	0	0	0%
40550.006	Ice Receipts Skate Sharpening	639	422	600	600	0%
40550.007	Ice Receipts Skate Competition	0	3,771	4,000	11,000	175%
40550.008	Ice Receipts Stick and Puck	0	4,370	2,500	6,700	168%
40550.009	Ice Receipts Freestyle	0	2,289	1,500	3,500	133%
40550.010	Ice Receipts Skills Camp	0	30	3,000	1,000	-67%
40550.011	Ice Receipts Ice Academy	0	9,264	30,000	50,050	67%
41000	Arcade Machines	3,685	3,339	3,000	3,200	7%
41010	Concessions	89,620	87,471	98,000	86,000	-12%
41040	Gift Cards	0	0	2,000	2,000	0%
41060	Miscellaneous Revenue	161	188	0	0	0%
41200	Auction Proceeds	0	1	0	0	0%
41201	Sale of Capital Assets	0	5,174	0	0	0%
Total Revenue		\$ 351,304	\$ 374,214	\$ 458,328	\$ 415,000	-9%

2014-2015 Budget

Department: 070 Parks

Division: 077 Combest

Fund: 403 Recreational

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 10,340	\$ 8,579	\$ 11,420	\$ 11,737	3%
50001.002	Salaries Non-Full Time	36,380	34,209	34,031	43,428	28%
50001.003	Salaries Outside Agency	1,022	1,000	5,000	0	-100%
50001.004	Salaries Overtime	168	152	0	0	0%
50010.001	Benefits Employees Retirement	2,170	1,787	3,203	2,074	-35%
50010.002	Benefits Unemployment	140	129	151	165	9%
50010.003	Benefits Clothing	469	485	540	540	0%
50010.004	Benefits Health Insurance	2,255	1,721	0	3,029	100%
50010.005	Benefits Life Insurance	58	25	50	51	2%
50010.006	Benefits Social Security Tax	3,470	3,198	3,859	4,220	9%
50010.007	Benefits Workers Comp Claims	1,432	1,807	1,616	1,093	-32%
Total Personnel Services		57,904	53,091	59,870	66,337	11%
Maintenance						
50100.001	Mtc Buildings	21,105	27,643	28,651	54,444	90%
50100.010	Mtc Grounds	5,518	5,893	3,873	2,902	-25%
50100.015	Mtc Misc Repairs	437	0	575	575	0%
Total Maintenance		27,060	33,536	33,099	57,921	75%
Supplies						
50110.002	Supplies Cleaning	650	682	650	650	0%
50110.003	Supplies Concessions	8,401	7,176	8,655	8,500	-2%
50110.005	Supplies Office	72	31	35	35	0%
50110.007	Supplies Technical	8,950	9,526	16,261	8,100	-50%
50125	Non-Capitalized Equipment	0	0	3,200	1,000	-69%
50127	Postage	67	1	65	67	3%
Total Supplies		18,140	17,415	28,866	18,352	-36%
Utilities						
50140.001	Utilities OMU	10,802	12,399	12,000	12,000	0%
50140.003	Utilities Communications	433	458	480	0	-100%
Total Utilities		11,235	12,857	12,480	12,000	-4%
Other						
50200	Advertising	53	0	130	130	0%
50251	Insurance	573	745	797	932	17%
50290	Professional/Technical Services	764	956	975	975	0%
50310	Safety Costs	149	517	530	530	0%
50325	Travel	127	153	150	200	33%
Total Other		1,666	2,371	2,582	2,767	7%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 6,512	\$ 5,740	\$ 4,585	\$ 4,874	6%
Total Capital		6,512	5,740	4,585	4,874	6%
Total		\$ 122,517	\$ 125,011	\$ 141,482	\$ 162,251	15%

Expenditure Analysis:

Personnel: Increase due to using non-full time employees instead of outside agency and health insurance budgeted.

Maintenance: Increase due to needed repairs at facility.

Supplies: Decrease due to supplies on hand and purchase of lounge chairs last year.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Increase due to higher insurance charges.

Revenue Analysis:

Projected \$66,505 revenue.

2014-2015 Budget

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

Account Number	Description	Amended					% Change
		Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Budget 2014-2015		
Revenue							
40300.003	Reservation Revenue Pools	\$ 5,027	\$ 5,091	\$ 6,700	\$ 7,500	12%	
40357	Rentals - Lockers	177	132	200	200	0%	
40450	Registration Fees	446	389	420	455	8%	
40530.002	Lessons Classes	7,666	6,473	7,850	8,400	7%	
40540.001	Pool Receipts Daily	21,529	20,272	22,645	22,500	-1%	
40540.002	Pool Receipts Groups	6,345	8,592	6,750	7,850	16%	
40540.004	Pool Receipts Swim Pass	275	25	1,600	1,600	0%	
41010	Concessions	16,394	15,248	18,450	18,000	-2%	
41200	Auction Proceeds	0	47	0	0	0%	
Total Revenue		\$ 57,859	\$ 56,268	\$ 64,615	\$ 66,505	3%	

2014-2015 Budget

Department: 070 Parks

Division: 078 Cravens

Fund: 403 Recreational

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 5,567	\$ 2,600	\$ 5,710	\$ 5,868	3%
50001.002	Salaries Non-Full Time	19,590	20,722	19,518	25,132	29%
50001.003	Salaries Outside Agency	551	0	3,000	0	-100%
50001.004	Salaries Overtime	90	71	0	0	0%
50010.001	Benefits Employees Retirement	1,168	1,353	1,863	1,037	-44%
50010.002	Benefits Unemployment	75	70	85	93	9%
50010.003	Benefits Clothing	253	236	265	265	0%
50010.004	Benefits Health Insurance	1,214	258	0	1,514	100%
50010.005	Benefits Life Insurance	31	25	25	25	0%
50010.006	Benefits Social Security Tax	1,869	1,767	2,159	2,372	10%
50010.007	Benefits Workers Comp Claims	771	973	808	546	-32%
Total Personnel Services		31,179	28,075	33,433	36,852	10%
Maintenance						
50100.001	Mtc Buildings	11,364	14,884	22,447	21,511	-4%
50100.010	Mtc Grounds	2,971	3,173	4,370	3,198	-27%
50100.015	Mtc Misc Repairs	236	0	325	325	0%
Total Maintenance		14,571	18,057	27,142	25,034	-8%
Supplies						
50110.002	Supplies Cleaning	350	332	350	350	0%
50110.003	Supplies Concessions	4,523	4,310	4,870	4,900	1%
50110.005	Supplies Office	39	0	20	20	0%
50110.007	Supplies Technical	4,819	1,669	6,398	3,155	-51%
50125	Non-Capitalized Equipment	0	0	1,600	1,000	-38%
50127	Postage	36	0	35	36	3%
Total Supplies		9,767	6,311	13,273	9,461	-29%
Utilities						
50140.001	Utilities OMU	5,816	5,778	6,000	6,000	0%
50140.003	Utilities Communications	233	386	780	540	-31%
Total Utilities		6,049	6,165	6,780	6,540	-4%
Other						
50200	Advertising	28	0	70	70	0%
50251	Insurance	309	705	754	881	17%
50290	Professional/Technical Services	411	400	350	350	0%
50310	Safety Costs	80	318	290	290	0%
50325	Travel	69	144	150	200	33%
Total Other		897	1,566	1,614	1,791	11%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 3,506	\$ 3,090	\$ 4,338	\$ 4,485	3%
Total Capital		3,506	3,090	4,338	4,485	3%
Total		\$ 65,969	\$ 63,264	\$ 86,580	\$ 84,163	-3%

Expenditure Analysis:

Personnel: Increase due to using non-full time employees instead of outside agency and health insurance budgeted.

Maintenance: Decrease due to fewer repairs expected.

Supplies: Decrease due to supplies on hand and purchase of lounge chairs last year.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Increase due to higher insurance charges.

Revenue Analysis:

Projected \$22,810 revenue.

2014-2015 Budget

Department: 070 Parks

Division: 078 Cravens

Fund: 403 Recreational

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40300.003	Reservation Revenue Pools	\$ 797	\$ 900	\$ 1,080	\$ 1,620	50%
40357	Rentals - Lockers	73	26	75	50	-33%
40530.002	Lessons Classes	0	586	840	980	17%
40540.001	Pool Receipts Daily	9,689	8,823	10,286	10,370	1%
40540.002	Pool Receipts Groups	1,108	1,110	2,150	2,010	-7%
40540.004	Pool Receipts Swim Pass	0	0	1,280	1,280	0%
41010	Concessions	5,651	4,168	6,250	6,500	4%
Total Revenue		\$ 17,317	\$ 15,613	\$ 21,961	\$ 22,810	4%

2014-2015 Budget

Department: 070 Parks

Division: 079 Softball Complex

Fund: 403 Recreational

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 36,546	\$ 30,723	\$ 56,463	\$ 59,050	5%
50001.002	Salaries Non-Full Time	38,667	37,777	44,402	46,488	5%
50001.003	Salaries Outside Agency	31,908	25,394	27,500	24,000	-13%
50001.004	Salaries Overtime	2,372	3,705	500	3,500	600%
50010.001	Benefits Employees Retirement	7,477	5,755	10,760	11,053	3%
50010.002	Benefits Unemployment	230	214	304	327	8%
50010.003	Benefits Clothing	119	0	358	765	114%
50010.004	Benefits Health Insurance	7,799	4,317	14,568	11,974	-18%
50010.005	Benefits Life Insurance	167	110	254	262	3%
50010.006	Benefits Social Security Tax	5,394	5,214	7,754	8,341	8%
50010.007	Benefits Workers Comp Claims	2,847	1,840	2,020	3,170	57%
50010.008	Benefits Other Employee Expense	0	20	0	0	0%
Total Personnel Services		133,526	115,070	164,883	168,930	2%
Maintenance						
50100.001	Mtc Buildings	13,365	27,541	19,444	19,616	1%
50100.008	Mtc Furniture & Fixtures	450	0	0	0	0%
50100.010	Mtc Grounds	88,177	71,510	11,207	20,690	85%
50100.015	Mtc Misc Repairs	289	387	200	200	0%
Total Maintenance		102,281	99,438	30,851	40,506	31%
Supplies						
50110.001	Supplies Agricultural	0	0	12,990	12,738	-2%
50110.002	Supplies Cleaning	1,666	1,975	1,750	1,919	10%
50110.003	Supplies Concessions	39,063	39,761	39,548	40,000	1%
50110.005	Supplies Office	13	71	80	80	0%
50110.006	Supplies Merchandise	3,205	0	2,200	2,200	0%
50110.007	Supplies Technical	9,084	14,919	13,850	15,464	12%
50124	Motor Fuel	0	0	13,500	4,000	-70%
50125	Non-Capitalized Equipment	0	4,814	10,279	3,760	-63%
50127	Postage	132	127	200	200	0%
Total Supplies		53,164	61,667	94,397	80,361	-15%
Utilities						
50140.001	Utilities OMU	14,632	12,224	16,000	16,000	0%
50140.003	Utilities Communications	786	919	2,085	1,510	-28%
Total Utilities		15,417	13,143	18,085	17,510	-3%

2014-2015 Budget

Department: 070 Parks

Division: 079 Softball Complex

Fund: 403 Recreational

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50200	Advertising	\$ 205	\$ 63	\$ 200	\$ 350	75%
50222	Contractual Services	0	0	1,600	1,600	0%
50251	Insurance	307	633	677	792	17%
50290	Professional/Technical Services	23,213	19,784	31,100	33,645	8%
50301	Rents & Storage	350	0	338	338	0%
50310	Safety Costs	96	17	190	190	0%
50323	Training Costs	0	0	150	300	100%
50325	Travel	300	183	752	110	-85%
50350	Bad Debt Expense	0	5	0	0	0%
Total Other		24,471	20,685	35,007	37,325	7%
Capital						
51000.003	Capital Replacement Plan	37,023	37,165	39,488	40,695	3%
Total Capital		37,023	37,165	39,488	40,695	3%
Total		\$ 365,882	\$ 347,168	\$ 382,711	\$ 385,327	1%

Expenditure Analysis:

Personnel: Increase due to annual COLA and additional overtime expected.

Maintenance: Increase due to applying engineered soil.

Supplies: Decrease due to popcorn machine, temporary fencing and pretzel warmer purchased last year and fuel costs adjusted.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Increase due to clinic instructors and umpires.

Revenue Analysis:

Projected \$202,000 revenue.

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40300.005	Reservation Revenue	\$ 4,778	\$ 4,409	\$ 8,400	\$ 8,200	-2%
40452	Leagues	27,014	25,230	40,000	40,000	0%
40453	Clinics	0	0	0	6,000	100%
40468	Dodgeball	0	0	0	2,300	100%
40469	Baseball	6,218	11,968	10,500	10,500	0%
40470	Kickball	1,850	1,680	1,800	1,800	0%
40473	T-Ball	14,520	13,647	16,800	16,000	-5%
40563.001	Tournaments Surcharge	1,530	620	2,000	2,000	0%
40563.002	Tournaments Vendors	2,450	1,437	2,400	2,400	0%
40901	Sponsors Donations	1,847	250	3,000	3,000	0%
41010	Concessions	88,493	92,865	105,500	105,000	0%
41060	Miscellaneous Revenue	4,361	2,523	4,800	4,800	0%
Total Revenue		\$ 153,060	\$ 154,629	\$ 195,200	\$ 202,000	3%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 87,316	\$ 90,341	\$ 88,957	\$ 91,718	3%
50001.002	Salaries Non-Full Time	4,153	5,506	5,127	6,286	23%
50001.003	Salaries Outside Agency	51,535	46,790	51,500	50,500	-2%
50001.004	Salaries Overtime	7,589	9,628	8,000	8,000	0%
50010.001	Benefits Employees Retirement	17,974	20,595	18,315	17,620	-4%
50010.002	Benefits Unemployment	291	324	306	318	4%
50010.003	Benefits Clothing	414	292	400	400	0%
50010.004	Benefits Health Insurance	4,418	8,498	10,128	9,058	-11%
50010.005	Benefits Life Insurance	353	389	391	396	1%
50010.006	Benefits Social Security Tax	6,650	7,298	7,809	8,109	4%
50010.007	Benefits Workers Comp Claims	2,465	3,867	2,396	3,224	35%
50010.008	Benefits Other Employee Expense	0	67	0	0	0%
Total Personnel Services		183,159	193,593	193,329	195,629	1%
Maintenance						
50100.001	Mtc Buildings	50,761	45,913	58,816	47,422	-19%
50100.010	Mtc Grounds	4,933	5,401	4,390	3,829	-13%
50100.015	Mtc Misc Repairs	2,001	1,162	2,550	2,250	-12%
Total Maintenance		57,695	52,476	65,756	53,501	-19%
Supplies						
50110.002	Supplies Cleaning	4,281	4,611	4,200	4,600	10%
50110.003	Supplies Concessions	32,698	29,468	30,000	28,700	-4%
50110.005	Supplies Office	660	485	550	550	0%
50110.007	Supplies Technical	2,827	4,024	3,650	4,000	10%
50122	Dues & Subscriptions	445	450	450	450	0%
50125	Non-Capitalized Equipment	3,978	3,681	4,000	5,800	45%
50127	Postage	11	0	20	50	150%
50129	Small Tools	0	0	100	100	0%
Total Supplies		44,900	42,720	42,970	44,250	3%
Utilities						
50140.001	Utilities OMU	35,687	39,597	45,000	42,000	-7%
50140.002	Utilities Non-City	8,222	9,492	10,000	9,600	-4%
50140.003	Utilities Communications	1,536	1,421	1,600	0	-100%
Total Utilities		45,445	50,511	56,600	51,600	-9%
Other						
50200	Advertising	500	0	1,600	1,600	0%
50222	Contractual Services	5,769	6,710	8,600	9,200	7%
50251	Insurance	4,501	7,838	8,386	9,798	17%
50290	Professional/Technical Services	13,213	13,693	11,150	9,200	-17%
50291	Promotions	111,467	131,399	130,000	133,000	2%
50310	Safety Costs	383	117	350	325	-7%
Total Other		135,833	159,757	160,086	163,123	2%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 70,565	\$ 70,889	\$ 72,518	\$ 100,391	38%
51000.005	Capital Equipment	0	0	0	15,000	100%
Total Capital		70,565	70,889	72,518	115,391	59%
Total		\$ 537,596	\$ 569,946	\$ 591,259	\$ 623,494	5%

Expenditure Analysis:

Personnel: Increase due to annual COLA.

Maintenance: Decrease due to fewer repairs expected.

Supplies: Increase due to telescopic seating budgeted.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Increase due to insurance adjustments and payouts for Third Region Tournament.

Capital: Scoreboard/Videoboard added to replacement plan and basketball floor maintenance scheduled for this year.

Revenue Analysis:

Projected \$320,500 revenue.

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40300.005	Reservation Revenue Tournaments	\$ 53,141	\$ 50,720	\$ 49,000	\$ 47,000	-4%
40445	Advertising Fees	15,471	12,850	15,000	0	-100%
40480.002	Basketball College	21,091	18,356	19,000	15,000	-21%
40480.004	Basketball High School	4,950	4,500	4,000	5,500	38%
40560	Gate Receipts	67,605	87,123	70,000	84,000	20%
40561	Catering Fees	5,002	4,866	5,000	5,000	0%
40562	Ticket Surcharge	33,873	44,429	31,000	36,000	16%
40563.001	Tournaments Surcharge	920	742	1,000	1,000	0%
40901	Sponsors Donations	30,000	31,000	40,000	40,000	0%
41010	Concessions	99,489	91,162	90,000	82,000	-9%
41030.001	Vending Machines Drinks	3,488	4,759	4,000	5,000	25%
41300.001	Transfers From General Fund	10,000	0	0	0	0%
Total Revenue		\$ 345,030	\$ 350,507	\$ 328,000	\$ 320,500	-2%

2014-2015 Budget

Department: 070 Parks

Division: 001 Administration

Fund: 404 Parks Sponsorship

Program Description

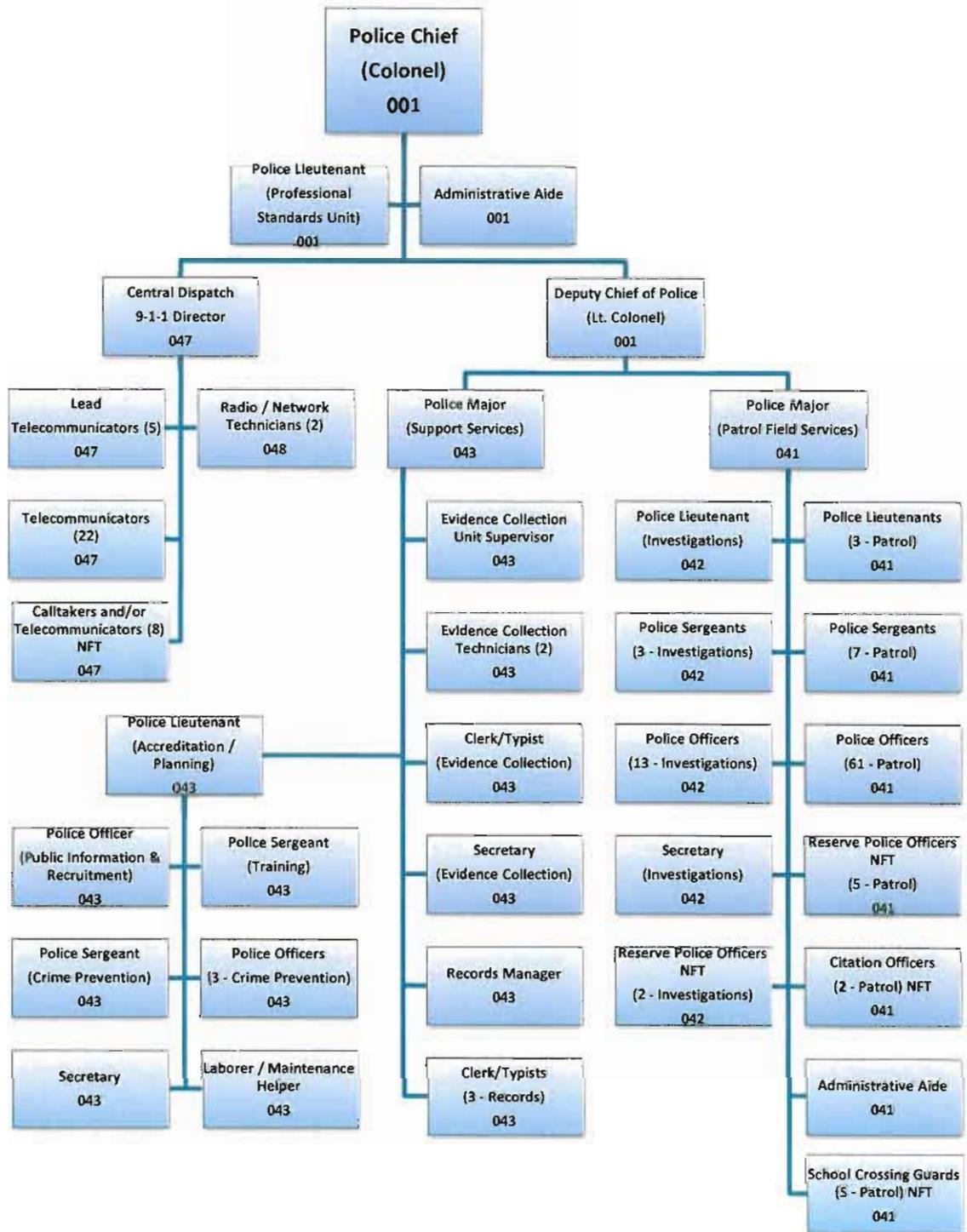
This program, through individual sponsorships and awards, provides opportunities that allow everyone in the Owensboro community to participate in the recreational program.

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended		% Change
				Budget 2013-2014	Budget 2014-2015	
Revenue						
40900	Scholarships Donations	\$ 892	\$ 1,511	\$ 2,500	\$ 2,200	-12%
40901	Sponsors Donations	(915)	7,436	5,000	5,800	16%
41060	Miscellaneous Revenue	0	2,940	0	0	0%
Total Revenue		\$ (23)	\$ 8,947	\$ 7,500	\$ 8,000	7%
Expenses						
50200	Advertising	\$ 0	\$ 4,500	\$ 0	\$ 0	0%
50311	Scholarships	3,830	3,001	2,500	2,200	-12%
50312	Sponsorship	3,500	3,165	5,000	5,800	16%
Total Expenses		\$ 7,330	\$ 10,666	\$ 7,500	\$ 8,000	7%



POLICE

001.041 / 005.041



TOTALS:		001	041	042	043	048	047
FULL TIME (FT):		4	73	18	19	2	28
NON FULL TIME (NFT):		0	12	2	0	0	8

Structure Subject to Change FY 14-15.

2014-2015 Budget

Department: 041 Police Summary

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 5,036,448	\$ 5,116,883	\$ 5,430,838	\$ 5,544,638	2%
50001.002	Salaries Non-Full Time	170,642	161,660	226,537	240,141	6%
50001.004	Salaries Overtime	274,289	343,626	398,045	388,045	-3%
50010.001	Benefits Employees Retirement	1,780,655	1,898,504	1,940,464	1,912,263	-1%
50010.002	Benefits Unemployment	16,504	16,972	18,167	18,548	2%
50010.003	Benefits Clothing	72,434	78,158	80,050	80,300	0%
50010.004	Benefits Health Insurance	717,987	912,616	1,045,320	1,111,704	6%
50010.005	Benefits Life Insurance	21,810	22,102	24,108	24,463	1%
50010.006	Benefits Social Security Tax	118,527	121,996	163,419	179,540	10%
50010.007	Benefits Workers Comp Claims	96,828	124,077	156,537	166,203	6%
50010.008	Benefits Other Employee Expense	1,481	1,316	1,800	1,400	-22%
	Total Personnel Services	8,307,605	8,797,912	9,485,285	9,667,245	2%
Maintenance						
50100.001	Mtc Buildings	97,972	116,385	133,950	104,379	-22%
50100.010	Mtc Grounds	20,681	21,311	15,491	15,734	2%
50100.015	Mtc Misc Repairs	35,000	23,860	45,951	24,347	-47%
50100.016	Mtc Repairs - Computer Equipment	1,200	1,074	8,020	6,250	-22%
50100.017	Mtc Repairs - Radio Equipment	31,230	6,008	74,200	24,075	-68%
50100.030	Mtc Vehicles & Equipment	213,729	238,685	243,945	244,010	0%
50100.032	Mtc Software	0	0	0	10,020	100%
	Total Maintenance	399,812	407,323	521,557	428,815	-18%
Supplies						
50110.002	Supplies Cleaning	11,643	9,915	10,625	11,325	7%
50110.005	Supplies Office	31,939	28,149	28,071	30,900	10%
50110.007	Supplies Technical	110,221	64,645	159,257	107,661	-32%
50110.010	Supplies Radio Replacement	0	0	0	54,000	100%
50122	Dues & Subscriptions	4,193	2,886	3,655	3,930	8%
50125	Non-Capitalized Equipment	57,350	36,030	84,479	120,544	43%
50124	Motor Fuel	341,044	333,412	341,625	331,375	-3%
50127	Postage	2,336	2,088	2,658	2,683	1%
50131	Computer Equipment	0	0	15,800	15,575	-1%
50132	Computer Software	0	0	400	1,125	100%
	Total Supplies	558,726	477,127	646,570	679,118	5%
Utilities						
50140.001	Utilities OMU	50,879	50,833	67,000	62,000	-7%
50140.002	Utilities Non-City	813	1,340	1,550	1,550	0%
50140.003	Utilities Communications	40,276	40,054	43,870	18,500	-58%
	Total Utilities	91,969	92,227	112,420	82,050	-27%

2014-2015 Budget

Department: 041 Police Summary

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50251	Insurance	\$ 115,408	\$ 100,937	\$ 107,453	\$ 108,544	1%
50290	Professional/Technical Services	17,502	17,480	30,050	21,738	-28%
50310	Safety Costs	2,998	2,975	4,840	4,840	0%
50323	Training Costs	47,320	47,095	47,559	37,000	-22%
50325	Travel	7,883	7,013	12,538	12,116	-3%
Total Other		191,111	175,501	202,440	184,238	-9%
Capital						
51000.005	Capital Equipment	12,294	9,793	0	0	0%
51000.003	Capital Replacement Plan	206,220	277,386	278,423	129,574	-53%
Total Capital		218,514	287,179	278,423	129,574	-53%
Total		\$ 9,767,737	\$ 10,237,269	\$ 11,246,695	\$ 11,171,040	-1%

2014-2015 Budget

DIVISION: 001 Police Administration

Fund: 001 General

Program Description

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

Performance Indicators	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Estimated 2014-2015
Senior command staff meetings	18	18	18	18
Community meetings (Crime Stoppers, Alumni, Advisory)	36	36	38	38
Internal Investigations	25	24	30	30

2013-2014 Accomplishments

1. The Owensboro Police Department reduced Part 1 Index Crimes by 15.5%.
 2. Applied for and received approximately \$77,683 in grant funds.
 4. Instituted 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.
 5. Transitioned to 4G Verizon Air Card to enhance internet connectivity for MDT data transmissions.
-

2014-2015 Objectives

1. In efforts to obtain a diversified work force, recruit and obtain a 4% increase of minority and female officers.
 2. Continue to foster continuous training, education 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%.
-

2014-2015 Budget

Department: 041 Police

Division: 001 Administration

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 288,820	\$ 243,201	\$ 281,869	\$ 300,931	7%
50001.004	Salaries Overtime	478	889	90,000	80,000	-11%
50010.001	Benefits Employees Retirement	94,089	71,371	111,206	127,461	15%
50010.002	Benefits Unemployment	871	733	1,116	1,173	5%
50010.003	Benefits Clothing	715	1,353	2,150	2,150	0%
50010.004	Benefits Health Insurance	20,962	22,665	38,640	30,288	-22%
50010.005	Benefits Life Insurance	1,260	913	1,255	1,325	6%
50010.006	Benefits Social Security Tax	5,849	5,310	13,341	13,733	3%
50010.007	Benefits Workers Comp Claims	4,484	6,000	5,600	8,528	52%
50010.008	Benefits Other Employee Expense	261	238	300	300	0%
Total Personnel Services		417,788	352,673	545,477	565,889	4%
Maintenance						
50100.001	Mtc Buildings	92,957	109,878	133,603	104,031	-22%
50100.010	Mtc Grounds	16,378	16,640	11,180	11,857	6%
50100.015	Mtc Misc Repairs	16,609	4,483	5,755	5,545	-4%
50100.030	Mtc Vehicles & Equipment	213,729	238,685	243,945	244,010	0%
Total Maintenance		339,673	369,686	394,483	365,443	-7%
Supplies						
50110.002	Supplies Cleaning	10,600	9,620	9,800	10,500	7%
50110.005	Supplies Office	5,457	4,493	4,315	4,315	0%
50110.007	Supplies Technical	25,740	25,482	24,932	24,389	-2%
50122	Dues & Subscriptions	4,093	2,886	3,505	3,780	8%
50124	Motor Fuel	341,044	333,412	341,625	331,375	-3%
50127	Postage	411	358	500	525	5%
50132	Computer Software	0	0	0	125	100%
Total Supplies		387,345	376,251	384,677	375,009	-3%
Utilities						
50140.001	Utilities OMU	48,815	48,879	65,000	60,000	-8%
50140.002	Utilities Non-City	813	968	900	900	0%
50140.003	Utilities Communications	3,940	3,508	4,300	2,900	-33%
Total Utilities		53,568	53,356	70,200	63,800	-9%
Other						
50251	Insurance	114,901	100,478	106,962	107,971	1%
50290	Professional/Technical Services	2,864	3,663	4,100	5,500	34%
50310	Safety Costs	1,182	1,200	1,200	1,200	0%
50323	Training Costs	7,294	13,905	10,950	11,300	3%
50325	Travel	2,454	1,470	3,100	3,100	0%
Total Other		128,695	120,717	126,312	129,071	2%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.005	Capital Equipment	\$ 0	\$ 7,092	\$ 0	\$ 0	0%
51000.003	Capital Replacement Plan	206,220	277,386	278,423	129,574	-53%
	Total Capital	206,220	284,478	278,423	129,574	-53%
	Total	\$ 1,533,290	\$ 1,557,160	\$ 1,799,572	\$ 1,628,786	-9%

Expenditure Analysis:

Personnel: Increase due to annual COLA and reallocating workers comp charges.

Maintenance: Decrease due to reallocation of maintenance charges.

Supplies: Decrease mainly due to less motor fuel budgeted.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Increase due to budgeting a new organization composite photo in professional/technical services.

Capital: Decrease due to six cruisers being purchased under Your Community Vision capital plan.

Revenue Analysis:

Estimate \$183,500 in revenue from parking fines, accident reports, base court revenue and miscellaneous other revenue.

2014-2015 Budget

DIVISION: 041 Patrol

Fund: 001 General

Program Description

The Patrol Division provides continual 24-hour police service throughout the City of Owensboro, in an effort to reduce the fear of crime while providing prompt, courteous, and equitable service to all persons who visit, reside, or work in our community.

Performance Indicators	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Estimated 2014-2015
Emergency response time (minutes)	3.25	3.27	3.29	3.26
Accidents investigated	2,950	2,962	2,974	2,956
Driving Under Influence (DUI) arrests	465	435	405	450
Moving violation citations/courtesy notices issued	12,698	12,996	13,294	12,847
Service escorts	756	728	700	742

2013-2014 Accomplishments

1. Patrol officers continue to utilize Crisis Intervention Training enhancing services provided to emotionally distraught citizens. Officers now have a reporting means to track these encounters.
2. Continued training of Patrol Evidence Technicians refining evidence collection skills while training with the Evidence Collection Unit. The use of evidence techs reduces overtime by not requiring evidence unit to be called out.



3. Participated in the Governor's Highway Safety Program.
4. 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.
5. Reduced Part 1 (Violent Crimes against people) by 15.5%.
6. Instituted 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.
7. Maintained strong relationships with the Neighborhood Alliance Groups.
8. Enhanced security in the downtown riverfront area and Smothers Park with assigned patrol officers.

2014-2015 Objectives

1. Provide a safe and secure environment at Smothers Park and downtown riverfront area while engaging the community enhancing public relations.
2. To deliver professional first-responder services and target high crime areas to meet community needs.
3. Continue to implement Crisis Intervention Training to patrol officers enhancing services provided to emotionally distraught citizens.
4. Continue to incorporate training sessions for Patrol Evidence Technicians in efforts to learn and refine evidence collection skills.
5. Reduce Index crimes while incorporating assigned directed enforcement utilizing crime analysis and data-driven approaches to crime and traffic safety.
6. Reduce injury-related accidents by participating in the Governor's Highway Safety Program.
7. Continue the Leadership Development Program for all officers.
8. Continue to maintain strong relationships with the Neighborhood Alliance Groups.
9. Look at manpower levels and continue to assess needs based on service calls and new downtown development.
10. Complete all required NIMS training for departmental NIMS compliance.

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 3,071,651	\$ 3,167,504	\$ 3,366,565	\$ 3,415,286	1%
50001.002	Salaries Non-Full Time	170,642	116,224	172,835	185,634	7%
50001.004	Salaries Overtime	189,421	248,153	220,000	220,000	0%
50010.001	Benefits Employees Retirement	1,155,377	1,266,064	1,255,110	1,239,031	-1%
50010.002	Benefits Unemployment	10,331	10,695	11,278	11,463	2%
50010.003	Benefits Clothing	45,552	48,053	47,850	48,100	1%
50010.004	Benefits Health Insurance	478,759	624,861	720,480	766,728	6%
50010.005	Benefits Life Insurance	13,097	13,663	14,884	14,943	0%
50010.006	Benefits Social Security Tax	58,673	57,980	78,867	89,980	14%
50010.007	Benefits Workers Comp Claims	66,588	85,714	103,744	110,282	6%
50010.008	Benefits Other Employee Expense	386	297	300	300	0%
Total Personnel Services		5,260,477	5,639,208	5,991,913	6,101,747	2%
Maintenance						
50100.015	Mtc Misc Repairs	3,089	1,350	2,227	1,804	-19%
50100.032	Mtc Software	0	0	0	620	100%
Total Maintenance		3,089	1,350	2,227	2,424	9%
Supplies						
50110.005	Supplies Office	8,910	8,670	8,686	8,845	2%
50110.007	Supplies Technical	6,700	5,939	7,151	5,360	-25%
50125	Non-Capitalized Equipment	8,521	9,094	647	2,750	325%
50127	Postage	243	191	350	350	0%
50131	Computer Equipment	0	0	4,275	5,000	17%
50132	Computer Software	0	0	0	125	100%
Total Supplies		24,374	23,894	21,109	22,430	6%
Utilities						
50140.003	Utilities Communications	8,951	8,970	9,450	5,400	-43%
Total Utilities		8,951	8,970	9,450	5,400	-43%
Other						
50290	Professional/Technical Services	8,050	8,045	8,100	8,100	0%
50310	Safety Costs	1,372	1,651	2,200	2,200	0%
50323	Training Costs	14,632	13,805	17,576	6,568	-63%
50325	Travel	2,072	1,508	1,900	1,900	0%
Total Other		26,127	25,009	29,776	18,768	-37%
Total		\$ 5,323,019	\$ 5,698,431	\$ 6,054,475	\$ 6,150,769	2%

Expenditure Analysis:

Personnel: Increase due to adding a citation officer because of increased downtown activity.

Maintenance: Increase due to software maintenance charges previously paid by IT department.

Supplies: Increase due to equipment needs for new cruisers and computer software upgrades.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Decrease in K-9 training since Owensboro is hosting the training.

Revenue Analysis:

No revenue generated by this department.

2014-2015 Budget

DIVISION: 042 Investigation

Fund: 001 General

Program Description

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

Performance Indicators	Actual 2012	Actual 2013	Projected 2014	Estimated 2015
General Investigations	975	935	950	950
Juvenile	240	256	260	260
Street Crimes Unit	430	297	300	310
Fraud	289	265	275	290
Performance Indicators (Misdemeanor)				
Theft	1,032	720	800	800

2013-2014 Accomplishments

1. Obtained quality convictions through detailed investigative analysis for prosecution.
 2. Four detectives completed Criminal Investigations I training course at the Department of Criminal Justice Training.
 3. One detective attended two Peer to Peer network investigation courses, ICAC Ares and BitTorrent networks. The classes aid in proactive investigations in child pornography cases over the peer to peer networks.
 4. Two detectives attended Southern Police Institute Sex Crime Investigation Class held in Louisville.
 5. One detective attended John E. Reid Interview and Interrogation Class held in Evansville.
 6. Street Crimes unit completed major drug trafficking (Crystal Meth) investigations with DEA and FBI, which included several Federal Indictments. Street Crimes recovered 35 pounds of marijuana, one pound of cocaine, two pounds of methamphetamine, and over \$83,000 in cash.
-

2014-2015 Objectives

1. Detectives will utilize the Career Path Developmental Course at the Department of Criminal Justice Training by attending Criminal Investigations 1 training course.
 2. Complete quality investigations while reducing overtime by 5%.
 3. Have two detectives attend the Southern Police Institute Sex Crime Investigation Class.
 4. Increase clearance rates of theft related index crimes by 2%.
 5. Host a John E. Reid Interview and Interrogation Class and have one or more detectives attend the training.
 6. Host a LSI Scan Training Class and have two detectives attend the training.
-

2014-2015 Budget

Department: 041 Police

Division: 042 Investigation

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 775,137	\$ 793,992	\$ 845,819	\$ 868,493	3%
50001.002	Salaries Non-Full Time	0	45,437	53,702	54,507	1%
50001.004	Salaries Overtime	65,656	70,850	66,045	66,045	0%
50010.001	Benefits Employees Retirement	291,685	311,239	318,385	296,723	-7%
50010.002	Benefits Unemployment	2,540	2,742	2,897	2,967	2%
50010.003	Benefits Clothing	10,538	10,590	11,750	11,750	0%
50010.004	Benefits Health Insurance	131,557	161,131	181,920	193,272	6%
50010.005	Benefits Life Insurance	3,475	3,502	3,745	3,869	3%
50010.006	Benefits Social Security Tax	13,108	16,855	24,062	27,492	14%
50010.007	Benefits Workers Comp Claims	14,277	17,829	27,152	28,552	5%
50010.008	Benefits Other Employee Expense	354	283	400	400	0%
Total Personnel Services		1,308,326	1,434,451	1,535,877	1,554,070	1%
Maintenance						
50100.015	Mtc Misc Repairs	42	42	293	297	1%
50100.032	Mtc Software	0	0	0	8,100	100%
Total Maintenance		42	42	293	8,397	2766%
Supplies						
50110.005	Supplies Office	4,698	4,949	4,400	4,000	-9%
50110.007	Supplies Technical	2,615	1,499	1,100	1,500	36%
50125	Non-Capitalized Equipment	7,739	4,895	1,152	2,831	146%
50127	Postage	218	158	158	158	0%
50131	Computer Equipment	0	0	1,575	1,000	-37%
50132	Computer Software	0	0	0	625	100%
Total Supplies		15,270	11,500	8,385	10,114	21%
Utilities						
50140.003	Utilities Communications	13,496	14,136	15,730	6,400	-59%
Total Utilities		13,496	14,136	15,730	6,400	-59%
Other						
50290	Professional/Technical Services	2,900	2,602	10,900	2,965	-73%
50310	Safety Costs	3	0	30	30	0%
50323	Training Costs	9,962	7,295	6,738	7,091	5%
50325	Travel	1,665	2,305	4,338	3,916	-10%
Total Other		14,531	12,202	22,006	14,002	-36%
Total		\$ 1,351,665	\$ 1,472,332	\$ 1,582,291	\$ 1,592,983	1%

Expenditure Analysis:

Personnel: Increase due to annual COLA.

Maintenance: Increase due to software maintenance for Leads on-line.

Supplies: Increase mainly due to higher non-capitalized equipment to purchase new chairmats.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Decrease due to moving software maintenance from professional/technical services to software maintenance account.

Revenue Analysis:

No revenue generated by this department.

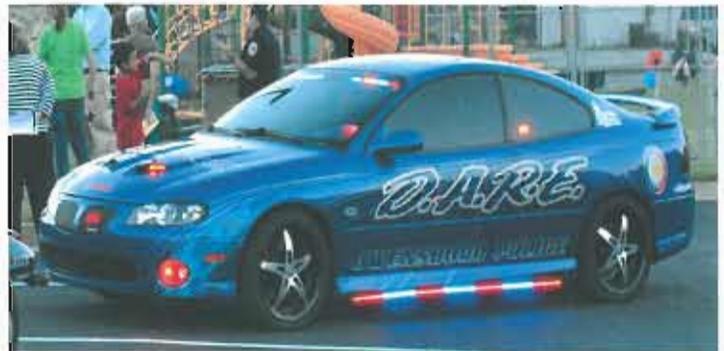
Program Description

Support Services provides programs including, but not limited to, evidence collection, records management, facility and fleet management, training, crime prevention, recruitment, and public information.

Performance Indicators	Actual	Actual	Projected	Estimated
	2011-2012	2012-2013	2013-2014	2014-2015
DARE courses/students	708/3,200	936/3,800	940/4,000	940/4,000
Prevention public presentations	90	90	95	100
Neighborhood Watch participants	50	55	55	55
Reports copied for the public	10,000	10,200	11,000	11,200
Cases involving property custody	2,800	2,900	3,000	3,100

2013-2014 Accomplishments

1. Transitioned 4G air card technology into the MDT fleet.
2. Raised \$10,733 for the DARE Program through the 2013 DARE Golf Scramble.
3. Graduated three Junior Police Explorers through the Explorer Academy in Louisville, Ky.
4. Graduated 28 kids through the Camp KOPS program and 400 kids through the DARE program.
5. *Coffee with a Cop* program was initiated in Owensboro for the first time on September 10, 2013.
6. Completed several upgrades to the Evidence Collection Unit warehouse.
7. Hired one reserve (part-time), seven full-time Police Officers, and two part-time and two full-time Dispatchers.
8. Support Services maintained and oversaw fleet maintenance for the department. Added three new Ford Interceptor SUVs and ten new Chevy Caprices to the fleet.
9. Completed fourth re-accreditation through the Kentucky Association of Chiefs of Police.
10. Held second annual *Run from the Cops* 5k Race in conjunction with Police Awareness Day on 4/26/14.
11. Unveiled the department's newest D.A.R.E. car, a 2006 Pontiac GTO (drug seizure 2011, received from court 2012).
12. Received award of \$30,200 from the Kentucky Office of Highway Safety for police overtime enforcement of traffic laws to reduce the number of crashes within Owensboro, received award of \$8,187 from the Bulletproof Vest Program Grant to be used for ½ the expenses of purchasing 17 bulletproof vests, and received approval for the Homeland Security Grant – Law Enforcement Protection Program-LEPP (\$4,158) for seven bulletproof vests.
13. Received award of a Homeland Security Grant (\$18,000) for the purchase of a Dual (explosive and tracking) K-9.



2014-2015 Objectives

1. Apply for and obtain the Highway Safety Grant for traffic enforcement mobilizations (driving under the influence and seatbelt enforcement) - \$52,227 (25 Portable Breath Test Instruments and \$44,500 in Overtime funds).
2. Apply for and obtain the (LSF) Law Enforcement Service Fee Grant for traffic enforcement mobilizations (13 Portable Breath Test Instruments and \$6,129 in Overtime funds).
3. Apply for and obtain the Edward Byrne - JAG Grant (approx. \$10,000).
4. Apply for and obtain the Bulletproof Vest Program Grant to be used for ½ the expenses of purchasing bulletproof vests.
5. Apply for and obtain the Homeland Security Grant for the purchase of in-car (dash) replacement cameras.
6. Apply for and obtain the Law Enforcement Protection Program-LEPP (\$4,158) for bulletproof vests.
7. Attempt to obtain additional funds/grants for replacement or purchase of in-car cameras.
8. Obtain Bureau of Justice Grant for Bulletproof Vests.
9. Raise \$13,000 for the DARE Program through the 2014 DARE Golf Scramble.
10. Graduate eight Junior Police Explorers through the Explorer Academy.
11. Graduate 35 kids through the Camp Kops program.
12. Graduate 400 kids through the DARE program.
13. Continue the long-term latent fingerprint training process and in-house analysis of prints.
14. Continue to research and plan for implementation of a new Records Management System.

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 801,711	\$ 809,059	\$ 831,745	\$ 852,441	2%
50001.004	Salaries Overtime	18,734	23,735	22,000	22,000	0%
50010.001	Benefits Employees Retirement	220,649	229,617	235,959	230,055	-3%
50010.002	Benefits Unemployment	2,465	2,491	2,561	2,623	2%
50010.003	Benefits Clothing	15,629	18,162	18,300	18,300	0%
50010.004	Benefits Health Insurance	86,710	103,958	104,280	121,416	16%
50010.005	Benefits Life Insurance	3,530	3,557	3,742	3,834	2%
50010.006	Benefits Social Security Tax	33,679	34,327	39,129	40,112	3%
50010.007	Benefits Workers Comp Claims	11,319	14,311	19,815	18,604	-6%
50010.008	Benefits Other Employee Expense	480	499	800	400	-50%
Total Personnel Services		1,194,905	1,239,716	1,278,331	1,309,785	2%
Maintenance						
50100.015	Mtc Misc Repairs	15,260	15,420	37,676	16,701	-56%
50100.017	Mtc Repairs - Radio Equipment	0	0	62,400	19,575	-69%
50100.032	Mtc Software	0	0	0	1,300	100%
Total Maintenance		15,260	15,420	100,076	37,576	-62%
Supplies						
50110.002	Supplies Cleaning	694	6	700	700	0%
50110.005	Supplies Office	12,874	10,037	10,670	13,740	29%
50110.007	Supplies Technical	75,166	31,725	126,074	76,412	-39%
50110.010	Supplies Radio Replacement	0	0	0	54,000	100%
50125	Non-Capitalized Equipment	32,595	22,041	79,680	108,963	37%
50127	Postage	1,311	1,257	1,500	1,500	0%
50131	Computer Equipment	0	0	9,950	9,575	-4%
50132	Computer Software	0	0	400	250	-38%
Total Supplies		122,639	65,067	228,974	265,140	16%
Utilities						
50140.003	Utilities Communications	12,111	11,909	12,590	3,000	-76%
Total Utilities		12,111	11,909	12,590	3,000	-76%
Other						
50290	Professional/Technical Services	3,688	3,170	6,950	5,173	-26%
50310	Safety Costs	340	124	1,060	1,060	0%
50323	Training Costs	15,432	12,089	12,295	12,041	-2%
50325	Travel	1,691	1,731	3,200	3,200	0%
Total Other		21,151	17,115	23,505	21,474	-9%
Total		\$ 1,366,065	\$ 1,349,227	\$ 1,643,476	\$ 1,636,975	0%

Expenditure Analysis:

Personnel: Increase due to annual COLA.

Maintenance: Decrease due to moving radio maintenance to supplies radio replacement.

Supplies: Increase due to moving radio maintenance and equipment for new cruisers.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Decrease due to lowered training costs and reduced purchases in professional/technical.

Revenue Analysis:

No revenue generated by this department.

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 99,129	\$ 103,127	\$ 104,840	\$ 107,487	3%
50010.001	Benefits Employees Retirement	18,856	20,213	19,804	18,993	-4%
50010.002	Benefits Unemployment	298	311	315	322	2%
50010.005	Benefits Life Insurance	448	467	482	492	2%
50010.006	Benefits Social Security Tax	7,218	7,524	8,020	8,223	3%
50010.007	Benefits Workers Comp Claims	160	223	226	237	5%
Total Personnel Services		126,108	131,864	133,687	135,754	2%
Maintenance						
50100.015	Mtc Misc Repairs	0	2,564	0	0	0%
50100.016	Mtc Repairs - Computer Equipment	1,200	1,074	8,020	6,250	-22%
50100.017	Mtc Repairs - Radio Equipment	31,230	6,008	11,800	4,500	-62%
50100.001	Mtc Buildings	5,015	6,507	347	348	0%
50100.010	Mtc Grounds	4,303	4,671	4,311	3,877	-10%
Total Maintenance		41,748	20,825	24,478	14,975	-39%
Supplies						
50110.002	Supplies Cleaning	348	290	125	125	0%
50122	Dues & Subscriptions	100	0	150	150	0%
50125	Non-Capitalized Equipment	8,496	0	3,000	6,000	100%
50127	Postage	154	125	150	150	0%
Total Supplies		9,098	415	3,425	6,425	88%
Utilities						
50140.001	Utilities OMU	2,064	1,954	2,000	2,000	0%
50140.002	Utilities Non-City	0	372	650	650	0%
50140.003	Utilities Communications	1,778	1,531	1,800	800	-56%
Total Utilities		3,842	3,856	4,450	3,450	-22%
Other						
50251	Insurance	507	459	491	573	17%
50310	Safety Costs	100	0	350	350	0%
Total Other		607	459	841	923	10%
Capital						
51000.005	Capital Equipment	12,294	2,701	0	0	0%
		12,294	2,701	0	0	0%
Total		\$ 193,698	\$ 160,119	\$ 166,881	\$ 161,527	-3%

Expenditure Analysis:

Personnel: Increase due to annual COLA.

Maintenance: Decrease due to reallocation of radio maintenance charges.

Supplies: Increase due to purchasing amplifiers, controller boards and drivers for radio antennas.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Increase due to insurance costs budgeted.

Revenue Analysis:

No revenue generated by this department.

2014-2015 Budget

DIVISION: 047 Central Dispatch

Fund: 005 Central Dispatch

Program Description

This program provides 24-hour a day, 365 days a year response to emergency and non-emergency calls. On July 1, 2010, Owensboro-Daviess County Communications (Central Dispatch) consolidated forming a joint city county project for the citizens of Owensboro- Daviess County. Central Dispatch Communications provides emergency and non-emergency communications to the Owensboro Police Department (OPD), Daviess County Sheriff's Office (DCSO), Owensboro Fire Department (OFD), two Daviess County Fire Departments (DCFD), 10 volunteer stations, Coroners Office, Animal Control call-out after hours, City Emergency Management, and Daviess County Road Departments call-out after hours. The budget is allocated roughly 71% City of Owensboro and 29% Daviess County Fiscal Court.

Performance Indicators	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Estimated 2014
Calls handled	223,094	190,218	186,335	195,000	243,238
CAD entries	116,218	115,378	118,693	120,756	121,500
911 calls received (including cell)	59,814	59,814	54,764	56,000	61,918
LINK and NCIC transactions	154,370	154,370	289,343	404,307	450,000
DVO Files Maintained	1,074	1,025	1,100	1,100	1,254

2012-2013 Accomplishments

1. Maintained an excellent working relationship with Owensboro Police Department, Daviess County Sheriff's Department, Owensboro Fire Department, Daviess County Fire Department and the 10 Volunteer Fire Departments.
 2. Completed training for Lead Telecommunicators.
 3. Developed an Emergency Evacuation book for each new Telecommunicator and Lead Supervisor.
 4. Two Telecommunicators completed Certified Training Officer (CTO) training.
 5. Two Terminal Agency Control (TAC) employees attended additional state training as related to their positions.
 6. Developed procedures to improve the National Crime Information Computer (NCIC) Audit. Our audit rate was 0.65%; the KY average is 3%.
 7. Worked with the city and county fire departments in developing a medical response system to improve ambulance and fire response notification.
-

2014-2015 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 Owensboro Police Department and the Daviess County Sheriff's Office in refining standard operating procedures for Central Dispatch Consolidation.
 4. Work with Neighborhood Alliance organization in educating community on Emergency Notification System (ENS) and 9-1-1.
 5. Continue to bring NCIC audits to a near zero error rate.
 6. Continue to develop tangible reports to evaluate terminal agency control positions.
 7. Increase training for supervisors and first-line telecommunicators.
 8. Work with the city and county fire departments in developing a mutual aid response system to improve fire response in the borderline annexation areas wherein city and county respond to addresses, for more efficient fire responses.
 9. Attend additional community meetings to promote Smart911 and ENS.
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2014-2015 Budget

Department: 041 Police

Division: 047 Central Dispatch

Fund: 005 Central Dispatch

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 855,353	\$ 921,174	\$ 989,114	\$ 1,031,397	4%
50001.002	Salaries Non-Full Time	72,216	59,179	77,709	75,607	-3%
50001.004	Salaries Overtime	70,431	25,435	50,000	35,000	-30%
50010.001	Benefits Employees Retirement	175,988	184,888	201,025	191,166	-5%
50010.002	Benefits Unemployment	2,998	3,025	3,350	3,426	2%
50010.003	Benefits Clothing	6,658	6,036	6,055	5,430	-10%
50010.004	Benefits Health Insurance	139,438	187,383	245,880	231,456	-6%
50010.005	Benefits Life Insurance	3,687	4,002	4,375	4,506	3%
50010.006	Benefits Social Security Tax	69,378	69,292	85,437	87,363	2%
50010.007	Benefits Workers Comp Claims	1,813	2,358	2,201	2,191	0%
50010.008	Benefits Other Employee Expense	82	288	250	250	0%
Total Personnel Services		1,398,042	1,463,059	1,665,396	1,667,792	0%
Maintenance						
50100.015	Mtc Misc Repairs	87,787	56,836	20,449	5,843	-71%
50100.017	Mtc Repairs - Radio Equipment	19,490	17,286	8,800	3,700	-58%
50100.030	Mtc Vehicles & Equipment	904	1,050	363	363	0%
50100.031	Mtc Hardware	0	0	30,620	32,020	5%
50100.032	Mtc Software	0	0	21,424	77,749	263%
Total Maintenance		108,181	75,172	81,656	119,675	47%
Supplies						
50110.002	Supplies Cleaning	0	570	600	600	0%
50110.005	Supplies Office	8,582	6,574	6,585	5,700	-13%
50110.007	Supplies Technical	4,719	5,279	700	700	0%
50110.008	Supplies Radio Replacement	0	0	0	6,600	100%
50122	Dues & Subscriptions	406	368	495	545	10%
50124	Motor Fuel	1,414	1,688	2,326	2,279	-2%
50125	Non-Capitalized Equipment	11,828	58,822	43,165	35,011	-19%
50127	Postage	471	304	300	300	0%
50131	Computer Equipment	0	0	20,625	18,500	-10%
50132	Computer Software	0	0	7,750	3,250	-58%
Total Supplies		27,420	73,607	82,546	73,485	-11%
Utilities						
50140.001	Utilities OMU	22	161	1,330	1,330	0%
50140.003	Utilities Communications	126,238	114,022	130,338	127,525	-2%
Total Utilities		126,259	114,183	131,668	128,855	-2%
Other						
50251	Insurance	2,327	5,812	6,219	7,144	15%
50270	Miscellaneous Expense	31,317	0	0	0	0%
50290	Professional/Technical Services	0	0	2,500	2,500	0%
50310	Safety Costs	75	90	150	150	0%
50323	Training Costs	7,140	13,885	18,801	14,828	-21%
Total Other		40,859	19,787	27,670	24,622	-11%

2014-2015 Budget

Department: 041 Police

Division: 047 Central Dispatch

Fund: 005 Central Dispatch

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.005	Capital Equipment	\$ 53,856	\$ 86,375	\$ 85,060	\$ 53,698	-37%
51000.018	Capital Surplus	0	0	368,295	0	-100%
51000.003	Capital Replacement Plan	2,574	2,574	4,484	4,528	1%
Total Capital		56,430	88,949	457,839	58,226	-87%
55000.102	Transfer To Your Community Vision	0	50,000	0	0	0%
55010	Transfer To Grant Fund	0	16,900	0	0	0%
Total		\$ 1,757,193	\$ 1,901,657	\$ 2,446,775	\$ 2,072,655	-15%

Expenditure Analysis:

Maintenance: Increase due to additional hardware and software maintenance needs.

Supplies: Decrease due to supplies on hand and moving hardware/software maintenance to correct category.

Utilities: Decrease due to new VoIP phone system.

Other: Decrease due to lower training expenses expected.

Capital: Decrease due to lower equipment expense and capital surplus account.

Revenue Analysis:

Estimate \$601,070 income from 911 fees.

2014-2015 Budget

Department: 041 Police

Division: 000 Non-Departmental

Fund: 005 Central Dispatch

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40106	County Contribution 911 Dispatch	\$ 551,160	\$ 569,811	\$ 582,942	\$ 601,070	3%
40170	Interest on Investments	11,113	6,329	0	0	0%
41060	Miscellaneous Revenue	0	0	0	0	0%
Total		562,273	576,140	582,942	601,070	3%
41300.001	Transfers From General Fund	1,349,392	1,395,054	1,427,202	1,471,585	3%
Total Revenue		\$ 1,911,665	\$ 1,971,194	\$ 2,010,144	\$ 2,072,655	3%

2014-2015 Budget

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 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40170	Interest on Investments	\$ 1,399	\$ 1,530	\$ 700	\$ 800	14%
41072	Restitution	5,809	26,014	2,500	2,500	0%
41200	Auction Proceeds	1,277	3,277	500	500	0%
Total Revenue		\$ 8,485	\$ 30,821	\$ 3,700	\$ 3,800	3%

Expense

50100.015	Mtc Misc Repairs	\$ 2,220	\$ 0	\$ 0	\$ 0	0%
50125	Non-Capitalized Equipment	2,902	0	0	0	0%
51000.015	Capital Vehicles	19,981	0	0	0	0%
Total Expense		\$ 25,103	\$ 0	\$ 0	\$ 0	0%

2014-2015 Budget

Department: 041 Police

Division: 000 Non-Departmental

Fund: 203 Drug Fund

Program Description

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40170	Interest on Investments	\$ 4,286	\$ 1,387	\$ 3,500	\$ 1,500	-57%
40902	Gifts/Donations	78	0	0	0	0%
41072	Restitution	51,402	66,251	56,000	28,000	-50%
41200	Auction Proceeds	7,721	18,058	3,000	6,000	100%
Total Revenue		\$ 63,487	\$ 85,697	\$ 62,500	\$ 35,500	-43%

Expense

50001.004	Salaries Overtime	\$ 281	\$ 0	\$ 2,500	\$ 2,500	0%
50010.001	Benefits Employees Retirement	101	0	0	0	0%
50010.002	Benefits Unemployment	1	0	0	0	0%
50010.004	Benefits Health Insurance	38	0	0	0	0%
50010.006	Benefits Social Security Tax	4	0	0	0	0%
50010.003	Benefits Clothing	0	0	1,350	0	-100%
50100.015	Mtc Misc Repairs	6,530	6,376	12,878	8,180	-36%
50110.002	Supplies Cleaning	0	0	100	100	0%
50110.007	Supplies Technical	20,718	3,621	20,414	12,405	-39%
50122	Dues & Subscriptions	375	455	665	715	8%
50125	Non-Capitalized Equipment	2,950	13,656	9,445	10,115	7%
50127	Postage	0	0	25	25	0%
50140.003	Utilities Communications	1,604	1,887	2,900	1,824	-37%
50290	Professional/Technical Services	40,007	14,057	15,090	17,512	16%
50310	Safety Costs	280	1,312	1,179	300	-75%
50323	Training Costs	15,766	20,884	16,944	10,170	-40%
50325	Travel	363	147	900	900	0%
50326	Tuition Reimbursements	47,397	12,810	0	0	0%
51000.005	Capital Equipment	8,445	7,414	0	0	0%
Total		144,860	82,620	84,390	64,746	-23%
55010	Transfer To Grant Fund	0	100	25,000	25,000	0%
Total Expense		\$ 144,860	\$ 82,720	\$ 109,390	\$ 89,746	-18%

2014-2015 Budget

Department: 041 Police

Division: 001 Administration

Fund: 204 Federal Drug Fund

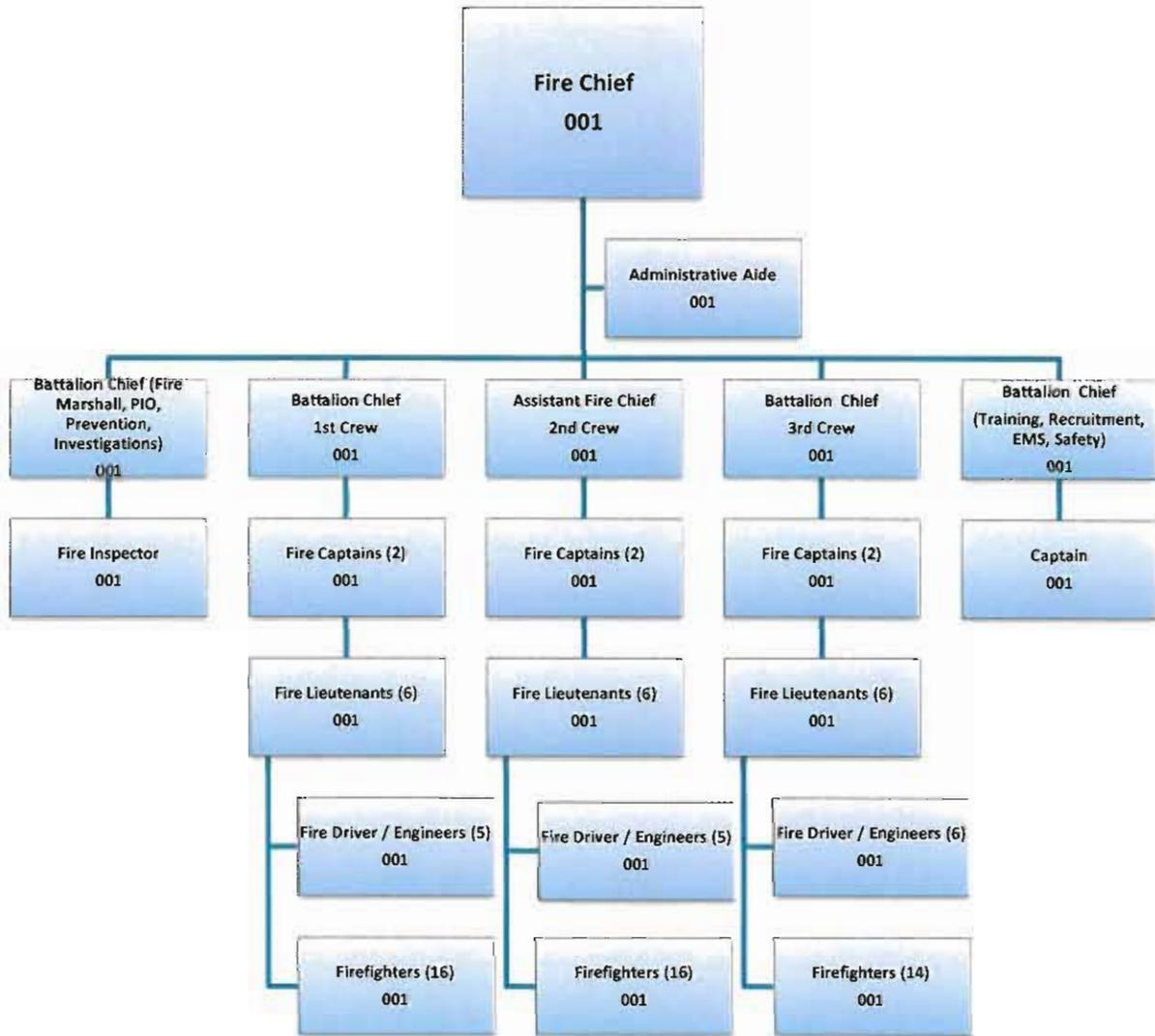
Program Description

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40170	Interest on Investments	\$ 758	\$ 614	\$ 350	\$ 800	129%
41072	Restitution	14,256	58,746	1,000	6,000	500%
Total Revenue		\$ 15,014	\$ 59,360	\$ 1,350	\$ 6,800	404%
Expense						
50010.003	Benefits Clothing	\$ 0	\$ 7,700	\$ 0	\$ 0	0%
50100.015	Mtc Misc Repairs	4,565	0	0	0	0%
50110.007	Supplies Technical	6,500	0	0	9,600	100%
50125	Non-Capitalized Equipment	6,205	9,394	1,900	8,000	321%
50270	Miscellaneous Expense	0	0	0	30,000	100%
50323	Training Costs	0	0	0	5,248	100%
Total Expense		\$ 17,270	\$ 17,094	\$ 1,900	\$ 52,848	2681%

FIRE

001.042



TOTALS:	001
FULL TIME (FT):	95
NON FULL TIME (NFT):	0
Structure Subject to Change FY 14-15.	

2014-2015 Budget

DEPARTMENT: 042 Fire

Fund: 001 General

Program Description

This department provides emergency response and prevention services including, but not limited to, fire suppression, rescues, medical emergencies, hazardous materials, business inspections, public education, and training.

Performance Indicators (as of January 1)

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015
Response time (minutes)	4.21	4.23	4.21	4.25
Total calls for service	6,297	6,631	6,600	6,822
Structure fires	65	51	57	58
False alarms	527	484	480	497
Hazardous Incidents	184	197	181	187
Medical Assistance	4,847	5,030	4,950	4,942
Inspections	1,795	2,071	2,000	1,803

2013-2014 Accomplishments

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

2014-2015 Objectives

1. Continue to provide the same ISO Class 2 level of fire suppression service to the City as maintained in 2013-14.
2. Continue to provide the same level of Rescue, EMS and Special Operations Services as provided in 2013-14.
3. OFD Chief Officers and Captains will be completing an intense, advanced structure fire incident command, strategy and tactics training program.
4. Continue the same high-quality level of Fire Prevention and Community Services, including a continued Community Smoke Detector Program.
5. Continue to update technology in the field by completing the third phase of a multi-year project to place Mobile Data Terminals in fire apparatus.
6. In order to maintain our vehicle and technical rescue capability, it is necessary to begin replacing our complement of air bags. The first replacement purchase is within this budget.
7. In 2015 we are excited to have the Fire Officer School back in Owensboro. The budget reflects the ability to send additional personnel to this school locally without travel expenses.
8. To continue our technology and response improvements, a hand-held GPS unit will be purchased to be used on trails and in wooded or non-addressed areas.
9. Capital programs this year will include the refurbishing of two Thermal Imaging Cameras and a complete replacement of the OFD Self-contained Breathing Apparatus to bring our SCBA up to current standards with safer equipment.
10. Work with other agencies in Kentucky to ensure training and response in the event of structural collapses. This will be a multiple-year program.

2014-2015 Budget

Department: 042 Fire

Division: 001 Administration

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 3,111,250	\$ 3,201,347	\$ 3,119,376	\$ 3,082,039	-1%
50001.004	Salaries Overtime	1,468,686	1,549,331	1,695,000	1,708,150	1%
50010.001	Benefits Employees Retirement	1,594,742	1,693,658	1,710,014	1,635,278	-4%
50010.002	Benefits Unemployment	13,757	14,271	14,443	14,371	0%
50010.003	Benefits Clothing	39,546	40,056	40,000	40,000	0%
50010.004	Benefits Health Insurance	710,194	888,348	970,632	1,026,648	6%
50010.005	Benefits Life Insurance	19,439	19,768	20,809	20,847	0%
50010.006	Benefits Social Security Tax	59,889	62,382	72,024	72,526	1%
50010.007	Benefits Workers Comp Claims	122,370	153,049	190,301	182,687	-4%
50010.008	Benefits Other Employee Expense	2,870	2,693	3,250	3,450	6%
Total Personnel Services		7,142,741	7,624,902	7,835,849	7,785,996	-1%
Maintenance						
50100.001	Mtc Buildings	58,763	70,434	85,552	89,082	4%
50100.008	Mtc Furniture & Fixtures	0	0	100	400	300%
50100.010	Mtc Grounds	20,871	18,916	12,712	11,343	-11%
50100.015	Mtc Misc Repairs	10,690	5,958	20,928	8,025	-62%
50100.017	Mtc Repairs - Radio Equipment	0	0	40,200	12,963	-68%
50100.030	Mtc Vehicles & Equipment	112,325	152,380	151,918	162,632	7%
50100.032	Mtc Software	0	0	0	2,120	100%
Total Maintenance		202,649	247,688	311,410	286,565	-8%
Supplies						
50110.002	Supplies Cleaning	13,001	13,290	14,280	14,000	-2%
50110.004	Supplies EMS	14,175	18,499	18,825	18,550	-1%
50110.005	Supplies Office	8,245	7,956	9,000	8,200	-9%
50110.007	Supplies Technical	28,561	25,856	32,255	33,310	3%
50110.008	Supplies Radio Replacement	0	0	0	35,760	100%
50122	Dues & Subscriptions	2,956	3,621	4,737	6,009	27%
50124	Motor Fuel	73,090	69,320	72,500	72,500	0%
50125	Non-Capitalized Equipment	52,061	41,090	78,017	70,747	-9%
50127	Postage	596	185	735	715	-3%
50129	Small Tools	0	264	300	400	33%
50131	Computer Equipment	0	0	6,975	6,300	-10%
50132	Computer Software	0	0	1,100	250	-77%
Total Supplies		192,685	180,080	238,724	266,741	12%
Utilities						
50140.001	Utilities OMU	27,632	26,649	33,000	28,000	-15%
50140.002	Utilities Non-City	11,624	12,076	12,000	14,800	23%
50140.003	Utilities Communications	9,329	10,789	12,550	8,970	-29%
50140.004	Utilities Fire Hydrants	72,815	73,011	75,990	76,290	0%
Total Utilities		121,400	122,525	133,540	128,060	-4%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50222	Contractual Services	\$ 0	\$ 0	\$ 15,000	\$ 0	-100%
50251	Insurance	19,592	23,595	24,295	28,101	16%
50290	Professional/Technical Services	30,790	29,620	33,240	35,400	6%
50310	Safety Costs	12,404	9,778	19,000	18,250	-4%
50323	Training Costs	22,925	25,119	31,000	31,050	0%
50325	Travel	1,654	0	0	0	0%
Total Other		87,365	88,112	122,535	112,801	-8%
Capital						
51000.005	Capital Equipment	0	0	0	9,800	100%
51000.003	Capital Replacement Plan	451,126	468,918	478,111	502,279	5%
Total Capital		451,126	468,918	478,111	512,079	7%
Total		\$ 8,197,967	\$ 8,732,225	\$ 9,120,169	\$ 9,092,242	0%

Expenditure Analysis:

Personnel: Decrease due to having several new firefighters (lower pay than those with several years' experience in). Total number of firefighters did not change.

Maintenance: Increase due to moving radio maintenance to radio replacement.

Supplies: Decrease due to reallocation of radio maintenance charges.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Decrease due to consultant used in last fiscal year.

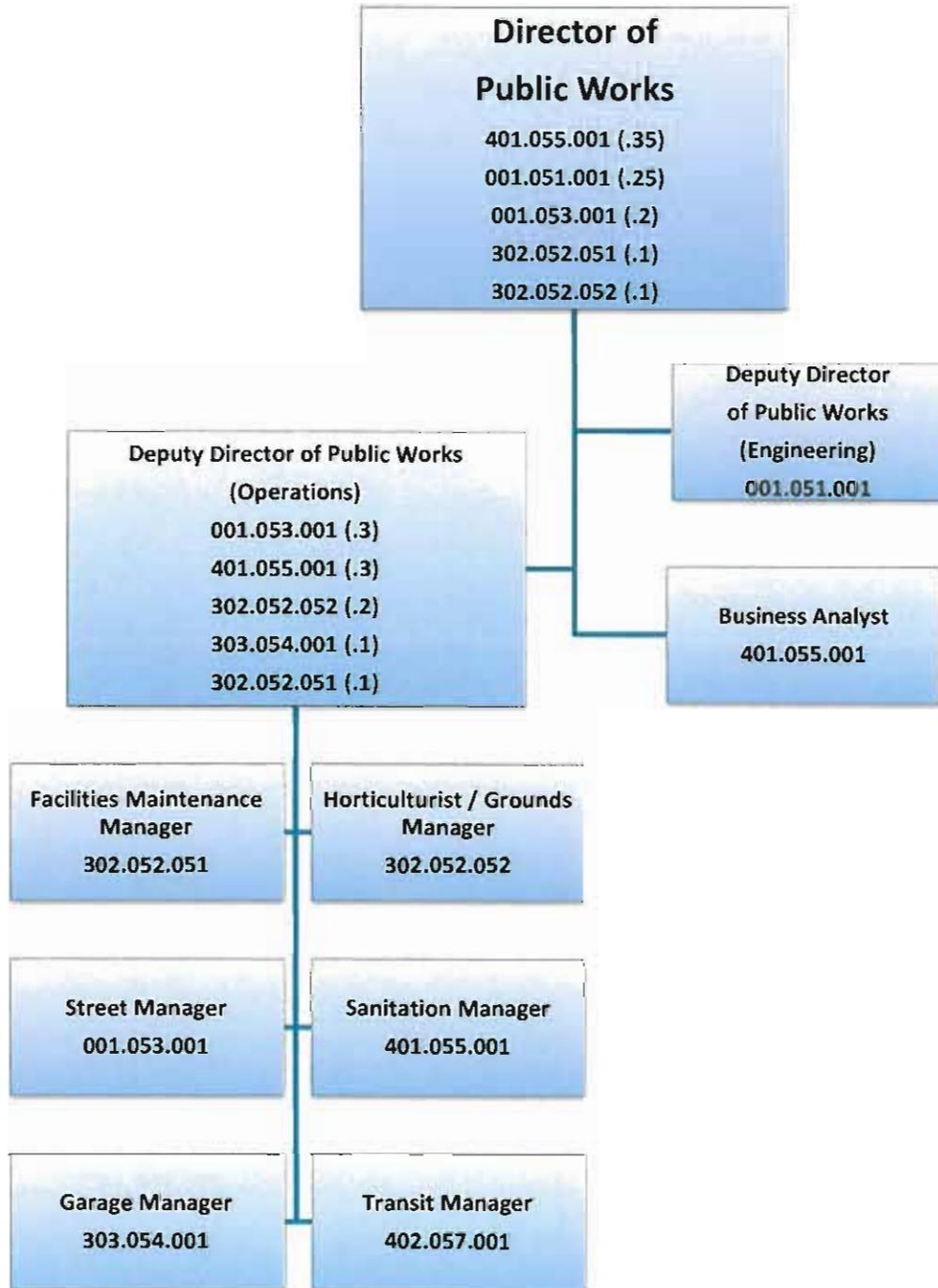
Capital: Increase due to purchasing E-force battery operated extrication tool.

Revenue Analysis:

No revenue generated by this department.

PUBLIC WORKS

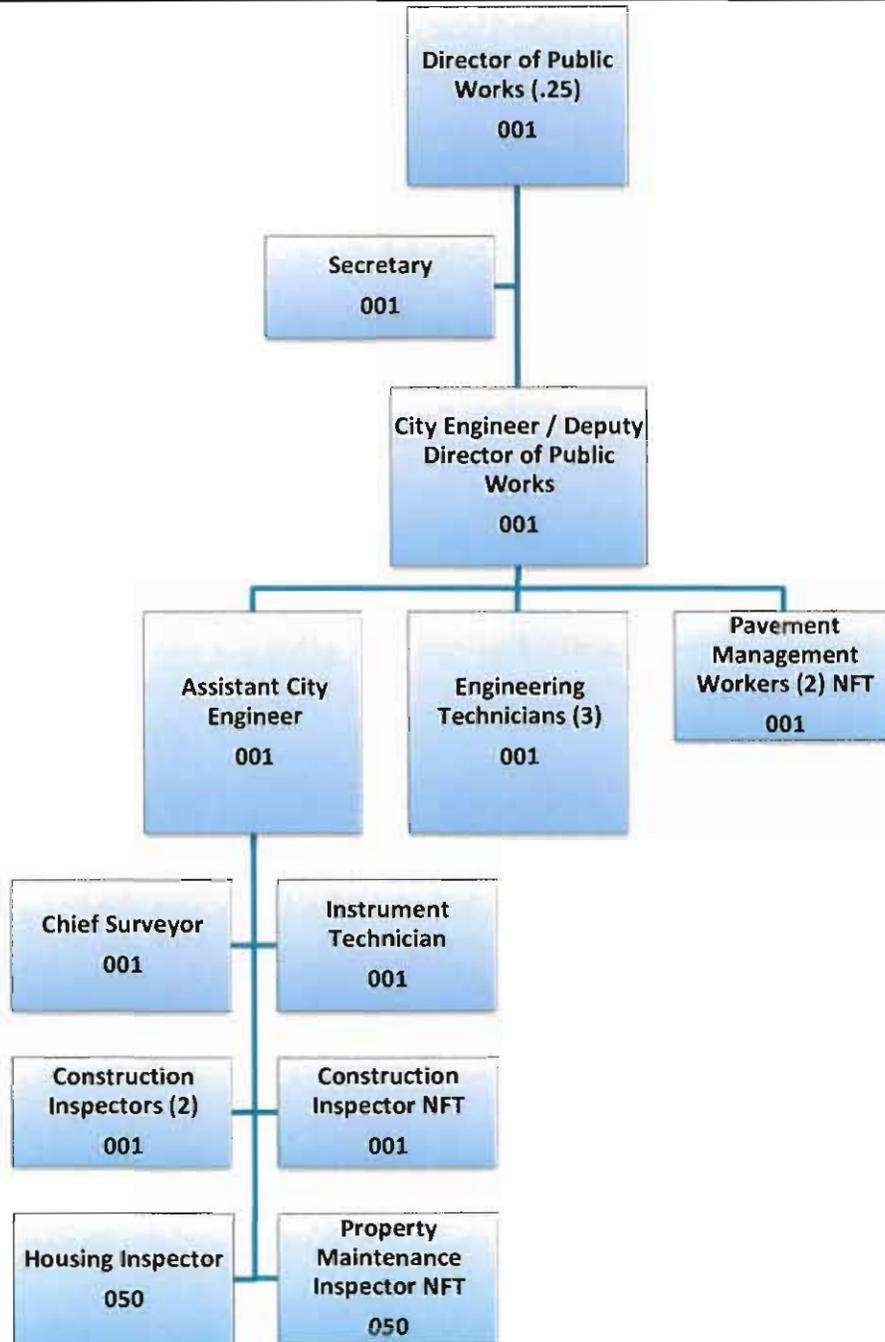
Engineering, Street/Stormwater, Facilities / Grounds Maintenance, Sanitation, Garage, Transit





ENGINEERING

001.051



TOTALS:	001	050
FULL TIME (FT):	10.25	1
NON FULL TIME (NFT):	3	1
Structure Subject to Change FY 14-15.		

Program Description

This program 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.

Performance Indicators

	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Estimated 2014-2015
Projects designed	10	12	7	15
Subdivision plans reviewed (residential)	10	6	3	6
Development plans reviewed (commercial)	30	16	16	20
Permits issued	283	300	238	300
Site plans reviewed (commercial)	25	28	24	30
Plats reviewed (commercial and residential)	40	40	35	40
Inquiries and requests addressed	3,000	3,000	3,000	3,000
Right-of-way closures processed	10	6	1	10
Annexations processed	15	30	5	30

2013-2014 Accomplishments

1. Opened Convention Center.
2. Continued Downtown Infrastructure Phase 2.
3. Projects completed: Downtown Infrastructure Phase 3 and Bon Harbor Hills repairs.
4. Projects started: Downtown Infrastructure Phase 4, Pavilion, Skate Park, Marina study, Tennis Complex, Armory Basin, Munday Senior Center Conceptual, Harsh Ditch Phase 2A, Southtown Extension, Mechanicsville Walk Project, Wayfinding Signage, design of decorative lighting on the Glover H. Cary Bridge, and State Office Building Demolition.



2014-2015 Objectives

1. Apply for Federal Grants for the Transient Dock.
2. Continue Harsh Ditch Phase 2A.
3. Continue Wayfinding Signage.
4. Projects to be completed: Convention Center punch list, Downtown Infrastructure Phase 2, Downtown Infrastructure Phase 4, 24th Street Rehab, Pavilion, Skate Park, Transient Dock Design, Tennis Complex, Armory Basin, Munday Senior Center Conceptual Design, Southtown Extension, Mechanicsville Walk Project, design of decorative lighting on the Glover H. Cary Bridge, and State Office Building Demolition.
5. Start construction of decorative light rehab if required.

2014-2015 Budget

Department: 051 Engineering Summary

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 576,627	\$ 616,113	\$ 632,422	\$ 650,086	3%
50001.002	Salaries Non-Full Time	34,251	40,883	40,543	58,266	44%
50001.003	Salaries Outside Agency	48,004	28,893	32,600	0	-100%
50001.004	Salaries Overtime	29,949	25,464	42,200	34,200	-19%
50010.001	Benefits Employees Retirement	117,382	128,416	132,716	122,327	-8%
50010.002	Benefits Unemployment	1,936	2,062	2,181	2,252	3%
50010.003	Benefits Clothing	3,111	2,926	3,485	3,625	4%
50010.004	Benefits Health Insurance	75,302	104,697	121,512	133,608	10%
50010.005	Benefits Life Insurance	2,538	2,594	2,844	2,909	2%
50010.006	Benefits Social Security Tax	45,202	47,486	55,405	57,417	4%
50010.007	Benefits Workers Comp Claims	16,542	21,375	31,674	21,520	-32%
50010.008	Benefits Other Employee Expense	194	146	175	175	0%
Total Personnel Services		951,038	1,021,056	1,097,757	1,086,385	-1%
Maintenance						
50100.001	Mtc Buildings	0	7,521	13,490	9,971	-26%
50100.010	Mtc Grounds	0	497	692	614	-11%
50100.015	Mtc Misc Repairs	3,375	21	1,707	2,700	58%
50100.017	Mtc Repairs - Radio Equipment	0	0	3,300	2,070	-37%
50100.025	Mtc Street Resurfacing	707,027	200,999	1,374,994	485,000	-65%
50100.026	Mtc Streets	0	0	435,000	265,000	-39%
50100.029	Mtc Vehicle Wash	451	669	440	455	3%
50100.030	Mtc Vehicles & Equipment	14,006	16,856	15,454	15,454	0%
50100.032	Mtc Software	0	0	0	1,500	100%
Total Maintenance		724,859	226,563	1,845,077	782,764	-58%
Supplies						
50110.002	Supplies Cleaning	157	159	200	200	0%
50110.005	Supplies Office	7,039	7,294	6,400	6,450	1%
50110.007	Supplies Technical	7,710	3,026	8,650	7,900	-9%
50110.008	Supplies Radio Replacement	0	0	0	2,400	100%
50122	Dues & Subscriptions	1,824	1,388	2,050	2,050	0%
50124	Motor Fuel	17,503	17,995	20,530	20,030	-2%
50125	Non-Capitalized Equipment	4,489	6,259	3,300	3,300	0%
50127	Postage	2,661	570	2,750	1,000	-64%
50131	Computer Equipment	0	0	6,500	1,575	-76%
50132	Computer Software	0	0	0	250	100%
Total Supplies		41,383	36,692	50,380	45,155	-10%
Utilities						
50140.001	Utilities OMU	1,871	3,187	4,200	3,600	-14%
50140.002	Utilities Non-City	505	1,453	1,500	1,600	7%
50140.003	Utilities Communications	6,839	7,481	7,704	4,448	-42%
Total Utilities		9,215	12,121	13,404	9,648	-28%

2014-2015 Budget

Department: 051 Engineering Summary

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50200	Advertising	\$ 0	\$ 0	\$ 250	\$ 250	0%
50251	Insurance	2,611	3,705	3,965	4,345	10%
50271	Mowing & Trash Pickup	53,018	16,083	55,400	60,000	8%
50290	Professional/Technical Services	27,442	22,341	31,203	35,000	12%
50292.002	Property Maintenance Demolition	8,793	89,689	184,450	50,000	-73%
50310	Safety Costs	517	331	900	900	0%
50323	Training Costs	5,513	4,092	6,750	7,050	4%
Total Other		97,894	136,242	282,918	157,545	-44%
Capital						
51000.003	Capital Replacement Plan	11,644	12,341	12,829	12,958	1%
Total Capital		11,644	12,341	12,829	12,958	1%
Total		\$ 1,836,033	\$ 1,445,015	\$ 3,302,365	\$ 2,094,455	-37%

2014-2015 Budget

Department: 051 Engineering

Division: 001 Administration

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 536,326	\$ 575,060	\$ 591,346	\$ 607,875	3%
50001.002	Salaries Non-Full Time	31,177	36,367	30,030	42,660	42%
50001.003	Salaries Outside Agency	42,134	28,893	30,100	0	-100%
50001.004	Salaries Overtime	24,446	19,707	38,000	30,000	-21%
50010.001	Benefits Employees Retirement	109,014	119,627	124,163	114,126	-8%
50010.002	Benefits Unemployment	1,789	1,908	2,014	2,066	3%
50010.003	Benefits Clothing	2,784	2,648	3,010	3,150	5%
50010.004	Benefits Health Insurance	69,044	94,301	109,344	120,264	10%
50010.005	Benefits Life Insurance	2,370	2,420	2,663	2,723	2%
50010.006	Benefits Social Security Tax	41,761	43,974	51,137	52,673	3%
50010.007	Benefits Workers Comp Claims	14,447	19,013	28,657	18,776	-34%
50010.008	Benefits Other Employee Expense	169	121	150	150	0%
Total Personnel Services		875,459	944,038	1,010,614	994,463	-2%
Maintenance						
50100.001	Mtc Buildings	0	7,521	13,490	9,971	-26%
50100.010	Mtc Grounds	0	497	692	614	-11%
50100.015	Mtc Misc Repairs	3,375	21	1,707	2,700	58%
50100.017	Mtc Repairs - Radio Equipment	0	0	3,300	2,070	-37%
50100.025	Mtc Street Resurfacing	707,027	200,999	1,374,994	485,000	-65%
50100.026	Mtc Streets	0	0	435,000	265,000	-39%
50100.029	Mtc Vehicle Wash	451	451	295	455	54%
50100.030	Mtc Vehicles & Equipment	13,158	16,008	14,905	14,905	0%
50100.032	Mtc Software	0	0	0	1,500	100%
Total Maintenance		724,011	225,497	1,844,383	782,215	-58%
Supplies						
50110.002	Supplies Cleaning	157	159	200	200	0%
50110.005	Supplies Office	6,425	7,112	6,000	6,000	0%
50110.007	Supplies Technical	7,710	2,966	7,900	7,900	0%
50110.008	Supplies Radio Replacement	0	0	0	2,400	100%
50122	Dues & Subscriptions	1,824	1,079	1,850	1,850	0%
50124	Motor Fuel	16,710	17,198	19,000	19,000	0%
50125	Non-Capitalized Equipment	4,219	6,000	3,000	3,000	0%
50127	Postage	527	362	750	750	0%
50131	Computer Equipment	0	0	6,500	1,575	-76%
50132	Computer Software	0	0	0	250	100%
Total Supplies		37,571	34,875	45,200	42,925	-5%
Utilities						
50140.001	Utilities OMU	1,871	3,187	4,200	3,600	-14%
50140.002	Utilities Non-City	505	1,453	1,500	1,600	7%
50140.003	Utilities Communications	6,292	6,862	6,048	3,108	-49%
Total Utilities		8,668	11,502	11,748	8,308	-29%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50251	Insurance	\$ 2,176	\$ 3,377	\$ 3,614	\$ 3,981	10%
50290	Professional/Technical Services	22,034	19,540	17,703	17,000	-4%
50310	Safety Costs	517	318	750	750	0%
50323	Training Costs	5,063	4,077	6,500	6,800	5%
Total Other		29,790	27,313	28,567	28,531	0%
Capital						
51000.003	Capital Replacement Plan	10,716	11,413	11,901	8,639	-27%
Total Capital		10,716	11,413	11,901	8,639	-27%
Total		\$ 1,686,216	\$ 1,254,638	\$ 2,952,413	\$ 1,865,081	-37%

Expenditure Analysis:

Personnel: Decrease due to outside inspector for convention center used last fiscal year.

Maintenance: Decrease due to timing and large rollovers in prior years for street resurfacing.

Supplies: Decrease due to fewer new computers needed this year.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Revenue Analysis:

No revenue generated by this department.

2014-2015 Budget

Department: 051 Engineering Division: 050 Property Maintenance Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 40,301	\$ 41,053	\$ 41,076	\$ 42,211	3%
50001.002	Salaries Non-Full Time	3,074	4,516	10,513	15,606	48%
50001.003	Salaries Outside Agency	5,871	0	2,500	0	-100%
50001.004	Salaries Overtime	5,503	5,757	4,200	4,200	0%
50010.001	Benefits Employees Retirement	8,369	8,789	8,553	8,201	-4%
50010.002	Benefits Unemployment	147	154	167	186	11%
50010.003	Benefits Clothing	327	278	475	475	0%
50010.004	Benefits Health Insurance	6,258	10,396	12,168	13,344	10%
50010.005	Benefits Life Insurance	168	175	181	186	3%
50010.006	Benefits Social Security Tax	3,441	3,512	4,268	4,744	11%
50010.007	Benefits Workers Comp Claims	2,095	2,362	3,017	2,744	-9%
50010.008	Benefits Other Employee Expense	25	25	25	25	0%
Total Personnel Services		75,579	77,018	87,143	91,922	5%
Maintenance						
50100.029	Mtc Vehicle Wash	0	218	145	0	-100%
50100.030	Mtc Vehicles & Equipment	848	848	549	549	0%
Total Maintenance		848	1,066	694	549	-21%
Supplies						
50110.005	Supplies Office	615	182	400	450	13%
50110.007	Supplies Technical	0	60	750	0	-100%
50122	Dues & Subscriptions	0	309	200	200	0%
50124	Motor Fuel	793	798	1,530	1,030	-33%
50125	Non-Capitalized Equipment	270	259	300	300	0%
50127	Postage	2,134	209	2,000	250	-88%
Total Supplies		3,812	1,817	5,180	2,230	-57%
Utilities						
50140.003	Utilities Communications	546	619	1,656	1,340	-19%
Total Utilities		546	619	1,656	1,340	-19%
Other						
50200	Advertising	0	0	250	250	0%
50251	Insurance	435	328	351	364	4%
50271	Mowing & Trash Pickup	53,018	16,083	55,400	60,000	8%
50290	Professional/Technical Services	5,408	2,801	13,500	18,000	33%
50292.002	Property Maintenance Demolition	8,793	89,689	184,450	50,000	-73%
50310	Safety Costs	0	13	150	150	0%
50323	Training Costs	450	15	250	250	0%
Total Other		68,104	108,929	254,351	129,014	-49%

2014-2015 Budget

Department: 051 Engineering Division: 050 Property Maintenance Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						0%
51000.003	Capital Replacement Plan	\$ 928	\$ 928	\$ 928	\$ 4,319	365%
Total Capital		928	928	928	4,319	365%
Total		\$ 149,817	\$ 190,377	\$ 349,952	\$ 229,374	-34%

Expenditure Analysis:

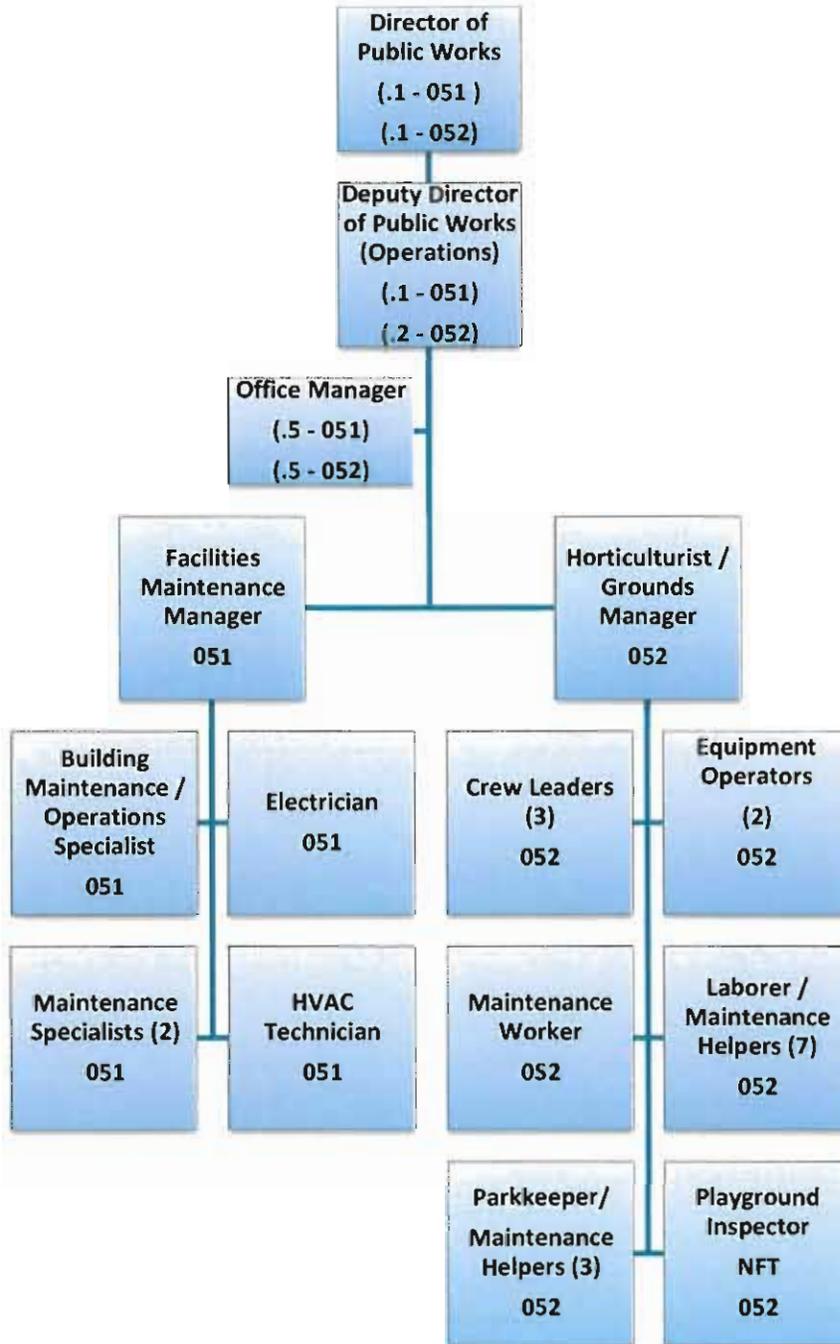
- Personnel:** Increase due to annual COLA and additional hours for non-full time employees.
- Maintenance:** Decrease due to deleting vehicle wash charges.
- Supplies:** Decrease due to lowering technical supplies and postage to prior years expense used.
- Utilities:** Decrease due to new VoIP phone system being charged to IT department.
- Other:** Decrease due to mass foreclosure in prior year.

Revenue Analysis:

Projected revenue \$46,000 from permits and liens.

FACILITIES MAINTENANCE

302.052



TOTALS:	051	052
FULL TIME (FT):	6.7	17.8
NON FULL TIME (NFT):	0	1
TEMP AGENCY (FTE):	0	8
Structure Subject to Change FY 14-15.		

2014-2015 Budget

DEPARTMENT: 052 Facilities Maintenance

Fund: 302 Facilities Maintenance

Program Description

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 2011-2012	Actual 2012-2013	Projected 2013-2014	Estimated 2014-2015
Square feet of buildings maintained per employee	227,863	164,594	164,594	184,594
Work orders completed	6,012	6,502	7,477	7,512
Athletic facilities maintained	73	75	76	77
Acres maintained per employee	65.63	58.33	59.42	63.73
Square feet flower beds planted and maintained (per employee)	1,505	1,505	1,706	1,985
Square feet landscape areas maintained (per employee)	28,523	26,275	29,618	31,254

2013-2014 Accomplishments

1. Completed the transition of basin and rough mowing to the Stormwater Crew.
 2. Completed the transition of daily park pickup operation to the Sanitation Dept.
 3. Installed numerous trees within the new downtown development.
 4. Completed Phase 1 of the electrical work for the Soap Box Derby track.
 5. Completed the preparations for the grand opening of the Convention Center.
 6. Completed the installation of emergency call numbers/addresses on the Greenbelt.
-

2014-2015 Objectives

1. Complete all projects listed in the fiscal year 2014-2015 budget.
 2. Complete the absorption of grounds maintenance tasks for the Convention Center and downtown areas.
 3. Continue to evaluate ways to better manage increased special events with minimal staff.
 4. Work to develop existing personnel to their optimum abilities within this dynamic operation.
 5. Absorb the new skate park into daily maintenance activities.
 6. Absorb the new McConnell Plaza area into daily downtown maintenance activities.
-

2014-2015 Budget

Department: 052 Facilities Maintenance Summary

Fund: 302 Facilities Maintenance

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 798,997	\$ 902,000	\$ 960,714	\$ 977,392	2%
50001.002	Salaries Non-Full Time	6,769	7,770	47,750	11,840	-75%
50001.003	Salaries Outside Agency	175,123	189,640	145,800	220,725	51%
50001.004	Salaries Overtime	52,555	106,537	64,137	68,394	7%
50010.001	Benefits Employees Retirement	159,791	194,530	181,479	184,791	2%
50010.002	Benefits Unemployment	2,583	3,061	3,218	3,173	-1%
50010.003	Benefits Clothing	7,129	8,127	9,150	8,900	-3%
50010.004	Benefits Health Insurance	154,374	218,470	236,280	256,164	8%
50010.005	Benefits Life Insurance	3,626	4,335	4,346	4,407	1%
50010.006	Benefits Social Security Tax	59,058	69,395	82,054	80,908	-1%
50010.007	Benefits Workers Comp Claims	21,915	22,945	24,807	26,881	8%
50010.008	Benefits Other Employee Expense	669	705	550	550	0%
Total Personnel Services		1,442,588	1,727,514	1,760,285	1,844,125	5%
Maintenance						
50100.015	Mtc Misc Repairs	508,743	529,292	440,964	295,669	-33%
50100.016	Mtc Repairs - Computer Equipment	0	0	1,025	0	-100%
50100.017	Mtc Repairs - Radio Equipment	8,600	10,750	9,600	3,567	-63%
50100.027	Mtc Tree Removal - Parks	25,345	16,612	20,000	20,000	0%
50100.028	Mtc Tree Trimming and Removal	37,748	20,000	20,000	20,000	0%
50100.029	Mtc Vehicle Wash	1,353	1,353	1,320	1,365	3%
50100.030	Mtc Vehicles & Equipment	157,626	108,963	94,344	94,344	0%
50100.032	Mtc Software	0	0	0	400	100%
Total Maintenance		739,415	686,970	587,253	435,345	-26%
Supplies						
50110.001	Supplies Agricultural	85,913	70,286	90,196	115,393	28%
50110.002	Supplies Cleaning	7,466	9,429	6,669	9,166	37%
50110.005	Supplies Office	2,749	1,637	1,350	1,350	0%
50110.007	Supplies Technical	89,600	83,781	94,652	95,502	1%
50110.008	Supplies Radio Replacement	0	0	0	9,840	100%
50122	Dues & Subscriptions	3,739	1,943	4,265	2,315	-46%
50124	Motor Fuel	79,776	71,549	94,305	91,805	-3%
50125	Non-Capitalized Equipment	3,796	6,359	3,494	5,250	50%
50127	Postage	37	41	71	77	8%
50129	Small Tools	10,394	2,039	4,563	2,805	-39%
50131	Computer Equipment	0	0	3,600	3,150	-13%
Total Supplies		283,471	247,065	303,165	336,653	11%
Utilities						
50140.001	Utilities OMU	5,228	5,191	7,200	6,000	-17%
50140.002	Utilities Non-City	5,641	5,942	5,500	6,800	24%
50140.003	Utilities Communications	4,891	5,216	5,738	3,515	-39%
Total Utilities		15,760	16,349	18,438	16,315	-12%
Other						
50222	Contractual Services	433,603	459,627	672,950	451,991	-33%
50251	Insurance	12,509	14,559	14,910	16,690	12%
50290	Professional/Technical Services	0	0	7,500	0	-100%
50301	Rents & Storage	1,640	2,763	9,900	10,500	6%
50310	Safety Costs	9,032	6,810	6,510	7,169	10%
50322	Tipping Fees	13,092	5,075	12,400	7,500	-40%
50323	Training Costs	3,825	3,924	3,715	3,735	1%
50325	Travel	0	523	300	300	0%
Total Other		473,701	493,281	728,185	497,885	-32%

2014-2015 Budget

Department: 052 Facilities Maintenance Summary

Fund: 302 Facilities Maintenance

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.001	Capital Buildings	\$ 112,286	\$ 103,650	\$ 437,559	\$ 476,750	9%
51000.005	Capital Equipment	0	0	10,000	5,000	-50%
51000.008	Capital Land Improvements	0	21,799	0	0	0%
51000.003	Capital Replacement Plan	114,821	72,561	80,367	81,518	1%
51025	Depreciation Expense	3,183	7,229	0	0	0%
Total Capital		230,289	205,238	527,926	563,268	7%
55000.001	Transfer To General Fund	0	70,000	0	0	0%
Total		\$ 3,185,224	\$ 3,446,416	\$ 3,925,252	\$ 3,693,591	-6%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 288,226	\$ 300,164	\$ 342,565	\$ 352,699	3%
50001.004	Salaries Overtime	4,534	7,283	3,972	7,944	100%
50010.001	Benefits Employees Retirement	53,964	58,343	64,711	63,726	-2%
50010.002	Benefits Unemployment	880	926	1,040	1,082	4%
50010.003	Benefits Clothing	1,506	2,496	2,100	2,100	0%
50010.004	Benefits Health Insurance	39,867	58,203	73,104	66,329	-9%
50010.005	Benefits Life Insurance	1,275	1,515	1,538	1,580	3%
50010.006	Benefits Social Security Tax	20,507	21,350	26,510	27,589	4%
50010.007	Benefits Workers Comp Claims	6,964	7,055	7,603	8,018	5%
50010.008	Benefits Other Employee Expense	340	294	250	250	0%
Total Personnel Services		418,061	457,630	523,393	531,317	2%
Maintenance						
50100.015	Mtc Misc Repairs	449,863	461,975	390,571	225,276	-42%
50100.017	Mtc Repairs - Radio Equipment	1,200	1,500	2,100	609	-71%
50100.029	Mtc Vehicle Wash	451	451	440	455	3%
50100.030	Mtc Vehicles & Equipment	6,080	6,080	6,343	6,343	0%
Total Maintenance		457,594	470,006	399,454	232,683	-42%
Supplies						
50110.005	Supplies Office	1,521	878	860	860	0%
50110.008	Supplies Radio Replacement	0	0	0	1,680	100%
50122	Dues & Subscriptions	1,250	1,344	3,600	1,600	-56%
50124	Motor Fuel	15,146	17,267	23,918	23,918	0%
50125	Non-Capitalized Equipment	0	1,871	1,600	0	-100%
50127	Postage	11	15	26	27	4%
50129	Small Tools	6,550	811	3,169	1,095	-65%
50131	Computer Equipment	0	0	2,700	1,575	-42%
Total Supplies		24,478	22,186	35,873	30,755	-14%
Utilities						
50140.001	Utilities OMU	2,629	2,985	4,200	3,000	-29%
50140.002	Utilities Non-City	2,660	2,728	2,500	3,200	28%
50140.003	Utilities Communications	2,726	2,986	3,044	1,263	-59%
Total Utilities		8,015	8,698	9,744	7,463	-23%
Other						
50222	Contractual Services	224,034	206,703	277,775	201,991	-27%
50251	Insurance	3,154	4,238	4,043	5,267	30%
50290	Professional/Technical Services	0	0	7,500	0	-100%
50301	Rents & Storage	0	0	2,400	3,000	25%
50310	Safety Costs	836	573	215	215	0%
50322	Tipping Fees	1,097	354	6,400	1,500	-77%
50323	Training Costs	219	1,284	100	120	20%
50325	Travel	0	410	0	0	0%
Total Other		229,341	213,563	298,433	212,093	-29%

2014-2015 Budget

Department: 052 Facilities Maintenance

Division: 051 Buildings

Fund: 302 Facilities Maintenance

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget		% Change
				2013-2014	2014-2015	
Capital						
51000.001	Capital Buildings	\$ 112,286	\$ 103,650	\$ 437,559	\$ 476,750	9%
51000.008	Capital Land Improvements	0	21,799	0	0	0%
51000.003	Capital Replacement Plan	16,783	16,966	18,035	18,424	2%
51025	Depreciation Expense	3,183	5,859	0	0	0%
Total Capital		132,251	148,274	455,594	495,174	9%
Total		\$ 1,269,741	\$ 1,320,357	\$ 1,722,491	\$ 1,509,485	-12%

Expenditure Analysis:

Personnel: Increase due to annual COLA.

Maintenance: Decrease due to fewer repairs scheduled this fiscal year.

Supplies: Decrease due to fewer computers and small tools being purchased.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Decrease due to less contract and professional/technical services needed.

Capital: Increase in buildings projects scheduled this year.

Revenue Analysis:

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

2014-2015 Budget

Department: 052 Facilities Maintenance		Division: 051 Buildings		Fund: 302 Facilities Maintenance		
Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40121	State Grants	\$ 17,946	\$ 0	\$ 0	\$ 0	0%
40412	Facilities Maintenance Services	1,114,547	1,265,516	1,397,717	1,509,485	8%
41060	Miscellaneous Revenue	0	1,869	0	0	0%
41201	Sale of Capital Assets	20,737	0	0	0	0%
Total		1,153,230	1,267,385	1,397,717	1,509,485	0%
41300.001	Transfers From General Fund	0	0	35,000	0	-100%
Total Revenue		\$ 1,153,230	\$ 1,267,385	\$ 1,432,717	\$ 1,509,485	5%

2014-2015 Budget

Department: 052 Facilities Maintenance

Division: 052 Grounds

Fund: 302 Facilities Maintenance

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 510,771	\$ 601,836	\$ 618,149	\$ 624,693	1%
50001.002	Salaries Non-Full Time	6,769	7,770	47,750	11,840	-75%
50001.003	Salaries Outside Agency	175,123	189,640	145,800	220,725	51%
50001.004	Salaries Overtime	48,022	99,254	60,165	60,450	0%
50010.001	Benefits Employees Retirement	105,827	136,187	116,768	121,065	4%
50010.002	Benefits Unemployment	1,703	2,135	2,178	2,091	-4%
50010.003	Benefits Clothing	5,623	5,631	7,050	6,800	-4%
50010.004	Benefits Health Insurance	114,508	160,267	163,176	189,835	16%
50010.005	Benefits Life Insurance	2,351	2,820	2,808	2,827	1%
50010.006	Benefits Social Security Tax	38,551	48,044	55,544	53,319	-4%
50010.007	Benefits Workers Comp Claims	14,951	15,889	17,204	18,863	10%
50010.008	Benefits Other Employee Expense	329	412	300	300	0%
Total Personnel Services		1,024,527	1,269,884	1,236,892	1,312,808	6%
Maintenance						
50100.015	Mtc Misc Repairs	58,880	67,316	50,393	70,393	40%
50100.016	Mtc Repairs - Computer Equipment	0	0	1,025	0	-100%
50100.017	Mtc Repairs - Radio Equipment	7,400	9,250	7,500	2,958	-61%
50100.027	Mtc Tree Removal - Parks	25,345	16,612	20,000	20,000	0%
50100.028	Mtc Tree Trimming and Removal	37,748	20,000	20,000	20,000	0%
50100.029	Mtc Vehicle Wash	902	902	880	910	3%
50100.030	Mtc Vehicles & Equipment	151,546	102,883	88,001	88,001	0%
50100.032	Mtc Software	0	0	0	400	100%
Total Maintenance		281,821	216,963	187,799	202,662	8%
Supplies						
50110.001	Supplies Agricultural	85,913	70,286	90,196	115,393	28%
50110.002	Supplies Cleaning	7,466	9,429	6,669	9,166	37%
50110.005	Supplies Office	1,228	760	490	490	0%
50110.007	Supplies Technical	89,600	83,781	94,652	95,502	1%
50110.008	Supplies Radio Replacement	0	0	0	8,160	100%
50122	Dues & Subscriptions	2,489	599	665	715	8%
50124	Motor Fuel	64,629	54,282	70,387	67,887	-4%
50125	Non-Capitalized Equipment	3,796	4,489	1,894	5,250	177%
50127	Postage	27	26	45	50	11%
50129	Small Tools	3,844	1,227	1,394	1,710	23%
50131	Computer Equipment	0	0	900	1,575	75%
Total Supplies		258,993	224,879	267,292	305,898	14%
Utilities						
50140.001	Utilities OMU	2,599	2,206	3,000	3,000	0%
50140.002	Utilities Non-City	2,982	3,214	3,000	3,600	20%
50140.003	Utilities Communications	2,164	2,230	2,694	2,252	-16%
Total Utilities		7,745	7,651	8,694	8,852	2%

2014-2015 Budget

Department: 052 Facilities Maintenance		Division: 052 Grounds		Fund: 302 Facilities Maintenance		
Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50222	Contractual Services	\$ 209,568	\$ 252,924	\$ 395,175	\$ 250,000	-37%
50251	Insurance	9,355	10,320	10,867	11,423	5%
50301	Rents & Storage	1,640	2,763	7,500	7,500	0%
50310	Safety Costs	8,195	6,237	6,295	6,954	10%
50322	Tipping Fees	11,995	4,721	6,000	6,000	0%
50323	Training Costs	3,606	2,640	3,615	3,615	0%
50325	Travel	0	113	300	300	0%
Total Other		244,359	279,719	429,752	285,792	-33%
Capital						
51000.005	Capital Equipment	0	0	10,000	5,000	-50%
51000.003	Capital Replacement Plan	98,038	55,595	62,332	63,094	1%
51025	Depreciation Expense	0	1,370	0	0	0%
Total Capital		98,038	56,965	72,332	68,094	-6%
55000.001	Transfer To General Fund	0	70,000	0	0	0%
Total		\$ 1,915,484	\$ 2,126,060	\$ 2,202,761	\$ 2,184,106	-1%

Expenditure Analysis:

Personnel: Increase due to higher outside services to work at McConnell Plaza and Convention Center.

Maintenance: Increase due to additional grounds repairs to complete this year due to more locations.

Supplies: Increase primarily due to increase in agricultural supplies, which is a result of more areas to treat, such as; the downtown area, the indoor/outdoor tennis complex.

Utilities: Increase due to higher non-city utilities based on prior year expenses.

Other: Decrease due to less contract services expected.

Capital: Decrease due to lower equipment needs for this year.

Revenue Analysis:

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

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40413	Grounds Services	\$ 2,057,446	\$ 2,271,236	\$ 2,101,758	\$ 2,184,106	4%
41060	Miscellaneous Revenue	0	1,000	0	0	0%
Total Revenue		\$ 2,057,446	\$ 2,272,236	\$ 2,101,758	\$ 2,184,106	4%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Maintenance						
50100.015	Mtc Misc Repairs	\$ 0	\$ 0	\$ 1,500	\$ 0	-100%
50100.001	Mtc Buildings	172,995	144,057	31,273	225,757	622%
50100.010	Mtc Grounds	9,205	5,179	6,792	18,493	172%
Total Maintenance		182,200	149,236	39,565	244,250	517%
Supplies						
50110.007	Supplies Technical	3	0	130	0	-100%
Total Supplies		3	0	130	0	-100%
Utilities						
50140.001	Utilities OMU	10,844	10,218	13,970	12,000	-14%
50140.003	Utilities Communications	666	688	750	750	0%
Total Utilities		11,510	10,906	14,720	12,750	-13%
Other						
50251	Insurance	2,596	3,790	4,055	4,738	17%
Total Other		2,596	3,790	4,055	4,738	17%
Capital						
51000.003	Capital Replacement Plan	560	557	438	478	9%
Total Capital		560	557	438	478	9%
Total		\$ 196,869	\$ 164,489	\$ 58,908	\$ 262,216	345%

Expenditure Analysis:

Maintenance: Increase due to exterior caulking and other maintenance projects scheduled this year.

Supplies: Decrease due to supplies on hand.

Utilities: Decrease due to adjusting budget to actual expense in prior years.

Other: Increase due to yearly insurance adjustment.

Revenue Analysis:

Projected \$59,000 revenue for weekday and special events parking.

2014-2015 Budget

Department: 058 Parking Garage

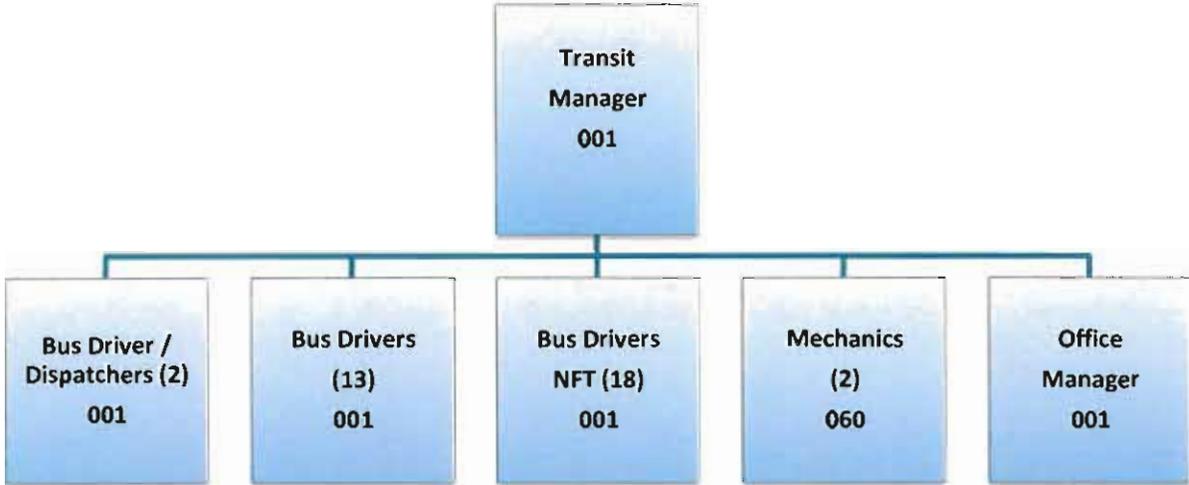
Division: 000 Non-Departmental

Fund: 001 General

Account Number	Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40321	Monthly Parking	\$ 56,035	\$ 52,295	\$ 53,000	\$ 53,000	0%
41080	RiverPark Center - Special Events	6,197	6,356	6,000	6,000	0%
Total Revenue		\$ 62,232	\$ 58,651	\$ 59,000	\$ 59,000	0%

TRANSIT

402.057



TOTALS:	001	060
FULL TIME (FT):	17	2
NON FULL TIME (NFT):	18	0
Structure Subject to Change FY 14-15.		

2014-2015 Budget

DEPARTMENT: 057 Transit

Fund: 402 Transit

Program Description

This program provides the overall management, organization, planning, and administration of the Transit Department, including but not limited to, public transportation for the Owensboro community, traversing eight routes 6:00 a.m. to 7:00 p.m. Monday through Friday and 8:00 a.m. to 4:00 p.m. on Saturday.

Performance Indicators	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Estimated 2014-2015
Number of bus riders	315,696	336,000	399,948	410,000
Number of trolley riders	297,306	0	0	20,000
Number of paratransit riders	18,389	19,500	21,500	22,000
Average cost per rider per trip	\$3.27	\$3.21	\$3.74	\$3.75
General fund subsidy percentage	35%	35%	35%	35%

2013-2014 Accomplishments

1. Secured additional federal operating funds in the amount of \$264,000 to begin two new routes, extending transportation services for the citizens of Owensboro.
2. Transit also received a 100% federal grant for \$115,210 to purchase new radios, surveillance equipment, and to restore the old trolley.
3. Received 100% federal funds for \$44,655 to complete a route study which assisted in the addition of two new routes.
4. Received 100% federal funds for \$231,951 to install Fixed Route software, which includes mobile apps and text message capability to locate and know when your bus is coming.
5. Installed new bus shelters on Frederica Street and Starlite Drive.



2014-2015 Objectives

1. Restore the old trolley and begin a new trolley route downtown.
2. Sell multiple bus wraps throughout the year increasing revenue more than \$20,000.
3. Install surveillance systems in four buses.
4. Install new radio system.
5. Educate the public on how to use the new mobile apps and text message program.

2014-2015 Budget

Department: 057 Transit Summary

Fund: 402 Transit

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 472,867	\$ 530,897	\$ 721,213	\$ 643,259	-11%
50001.002	Salaries Non-Full Time	82,538	104,495	175,900	225,604	28%
50001.003	Salaries Outside Agency	4,660	0	2,035	0	-100%
50001.004	Salaries Overtime	35,649	25,789	29,784	36,000	21%
50001.005	Salaries Retirement Contingency	0	0	5,472	12,503	128%
50010.001	Benefits Employees Retirement	105,051	114,458	144,872	124,392	-14%
50010.002	Benefits Unemployment	1,795	1,973	2,574	2,715	5%
50010.003	Benefits Clothing	6,027	8,207	10,600	10,900	3%
50010.004	Benefits Health Insurance	80,503	135,271	241,080	207,384	-14%
50010.005	Benefits Life Insurance	2,135	2,365	3,153	2,944	-7%
50010.006	Benefits Social Security Tax	42,217	45,345	69,991	69,222	-1%
50010.007	Benefits Workers Comp Claims	11,560	14,515	22,339	21,257	-5%
50010.008	Benefits Other Employee Expense	236	1,229	1,000	779	-22%
Total Personnel Services		845,236	984,543	1,430,013	1,356,959	-5%
Maintenance						
50100.001	Mtc Buildings	38,384	43,412	41,513	46,797	13%
50100.008	Mtc Furniture & Fixtures	2,733	0	0	0	0%
50100.010	Mtc Grounds	12,206	13,279	7,461	6,535	-12%
50100.015	Mtc Misc Repairs	187,091	157,518	147,325	170,785	16%
50100.017	Mtc Repairs - Radio Equipment	4,663	10,682	0	2,523	100%
Total Maintenance		245,077	224,892	196,299	226,640	15%
Supplies						
50110.002	Supplies Cleaning	3,814	3,450	9,982	6,443	-35%
50110.005	Supplies Office	3,838	842	1,344	1,481	10%
50110.007	Supplies Technical	4,890	2,395	4,522	2,557	-43%
50122	Dues & Subscriptions	3,180	3,459	3,529	3,528	0%
50124	Motor Fuel	221,467	245,604	346,834	381,072	10%
50125	Non-Capitalized Equipment	9,872	4,061	0	0	0%
50127	Postage	345	291	225	231	3%
50129	Small Tools	2,933	10,578	2,750	3,633	32%
50131	Computer Equipment	0	0	900	1,000	11%
Total Supplies		250,339	270,679	370,086	399,945	8%
Utilities						
50140.001	Utilities OMU	10,985	8,192	12,800	12,800	0%
50140.002	Utilities Non-City	4,701	6,702	8,000	8,900	11%
50140.003	Utilities Communications	2,577	2,635	8,674	8,819	2%
Total Utilities		18,263	17,530	29,474	30,519	4%

2014-2015 Budget

Department: 057 Transit Summary

Fund: 402 Transit

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50200	Advertising	\$ 1,552	\$ 2,325	\$ 2,400	\$ 3,100	29%
50222	Contractual Services	0	0	0	6,720	100%
50250	Indirect Costs - City	52,000	52,000	52,000	52,000	0%
50251	Insurance	12,550	36,416	32,937	60,122	83%
50290	Professional/Technical Services	25,100	43,550	138,155	18,000	-87%
50310	Safety Costs	6,579	2,325	7,759	4,519	-42%
50323	Training Costs	1,450	1,252	4,550	9,650	112%
50324	Transportation Costs	90,000	90,000	90,000	90,000	0%
50325	Travel	1,337	1,823	130	950	631%
Total Other		190,567	229,691	327,931	245,061	-25%
Capital						
51000.001	Capital Buildings	0	0	5,119	0	-100%
51000.013	Capital Software	0	0	59,599	0	-100%
51000.015	Capital Vehicles	0	0	203,940	0	-100%
51025	Depreciation Expense	404,692	433,224	0	0	0%
Total Capital		404,692	433,224	268,658	0	-100%
Total		\$ 1,954,175	\$ 2,160,559	\$ 2,622,461	\$ 2,259,124	-14%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 441,159	\$ 476,381	\$ 649,861	\$ 570,284	-12%
50001.002	Salaries Non-Full Time	82,538	104,495	175,900	225,604	28%
50001.003	Salaries Outside Agency	4,660	0	2,035	0	-100%
50001.004	Salaries Overtime	34,386	21,911	24,784	30,000	21%
50001.005	Salaries Retirement Contingency	0	0	5,472	12,503	128%
50010.001	Benefits Employees Retirement	99,333	103,143	130,430	110,437	-15%
50010.002	Benefits Unemployment	1,695	1,799	2,345	2,478	6%
50010.003	Benefits Clothing	5,827	7,201	9,800	10,100	3%
50010.004	Benefits Health Insurance	77,333	115,867	214,344	180,696	-16%
50010.005	Benefits Life Insurance	1,977	2,112	2,824	2,608	-8%
50010.006	Benefits Social Security Tax	39,798	41,491	64,142	63,180	-1%
50010.007	Benefits Workers Comp Claims	10,611	13,289	20,251	20,241	0%
50010.008	Benefits Other Employee Expense	236	1,229	1,000	779	-22%
Total Personnel Services		799,552	888,917	1,303,188	1,228,910	-6%
Maintenance						
50100.008	Mtc Furniture & Fixtures	2,247	0	0	0	0%
50100.015	Mtc Misc Repairs	232	420	806	785	-3%
Total Maintenance		2,479	420	806	785	-3%
Supplies						
50110.002	Supplies Cleaning	937	1,308	1,392	1,489	7%
50110.005	Supplies Office	3,728	842	1,344	1,481	10%
50110.007	Supplies Technical	4,138	0	0	0	0%
50122	Dues & Subscriptions	3,180	3,459	3,529	3,528	0%
50124	Motor Fuel	221,467	245,604	346,834	381,072	10%
50125	Non-Capitalized Equipment	2,391	84	0	0	0%
50127	Postage	345	291	225	231	3%
50131	Computer Equipment	0	0	900	1,000	11%
Total Supplies		236,186	251,588	354,224	388,801	10%
Utilities						
50140.001	Utilities OMU	10,985		2,800	2,800	0%
50140.002	Utilities Non-City	4,701	1,094	1,400	1,400	0%
50140.003	Utilities Communications	2,577	2,635	1,851	3,060	65%
Total Utilities		18,263	3,729	6,051	7,260	20%
Other						
50200	Advertising	1,552	2,325	2,400	3,100	29%
50250	Indirect Costs - City	52,000	52,000	52,000	52,000	0%
50251	Insurance	12,550	36,416	32,937	60,122	83%
50290	Professional/Technical Services	18,000	0	0	0	0%
50310	Safety Costs	2,932	2,325	2,319	2,469	6%
50323	Training Costs	1,450	1,252	3,000	0	-100%
50325	Travel	1,337	1,823	130	950	631%
Total Other		89,820	96,141	92,786	118,641	28%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51025	Depreciation Expense	\$ 91,679	\$ 58,087	\$ 0	\$ 0	0%
Total Capital		91,679	58,087	0	0	0%
Total		<u>\$ 1,237,980</u>	<u>\$ 1,298,881</u>	<u>\$ 1,757,055</u>	<u>\$ 1,744,397</u>	<u>-1%</u>

Expenditure Analysis:

- Personnel:** Decrease due to reduced full-time salaries rollover offset by increase in non-full-time salaries.
- Maintenance:** Decrease due to fewer repairs expected.
- Supplies:** Increase due to additional fuel costs with new routes added and the trolley.
- Utilities:** Increase due to budgeting more in line with prior years charges.
- Other:** Increase due to insurance for new buses and trolley.

Revenue Analysis:

Projected \$792,698 FTA grant and \$159,000 in miscellaneous revenue.

2014-2015 Budget

Department: 057 Transit

Division: 060 Capital

Fund: 402 Transit

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 31,708	\$ 54,515	\$ 71,352	\$ 72,975	2%
50001.004	Salaries Overtime	1,262	3,878	5,000	6,000	20%
50010.001	Benefits Employees Retirement	5,718	11,315	14,442	13,955	-3%
50010.002	Benefits Unemployment	100	174	229	237	3%
50010.003	Benefits Clothing	200	1,006	800	800	0%
50010.004	Benefits Health Insurance	3,170	19,404	26,736	26,688	0%
50010.005	Benefits Life Insurance	158	253	329	336	2%
50010.006	Benefits Social Security Tax	2,419	3,854	5,849	6,042	3%
50010.007	Benefits Workers Comp Claims	949	1,226	2,088	1,016	-51%
Total Personnel Services		45,684	95,626	126,825	128,049	1%
Maintenance						
50100.001	Mtc Buildings	38,384	43,412	41,513	46,797	13%
50100.008	Mtc Furniture & Fixtures	486	0	0	0	0%
50100.010	Mtc Grounds	12,206	13,279	7,461	6,535	-12%
50100.015	Mtc Misc Repairs	186,859	157,099	146,519	170,000	16%
50100.017	Mtc Repairs - Radio Equipment	4,663	10,682	0	2,523	100%
Total Maintenance		242,598	224,472	195,493	225,855	16%
Supplies						
50110.002	Supplies Cleaning	2,877	2,142	8,590	4,954	-42%
50110.005	Supplies Office	110	0	0	0	0%
50110.007	Supplies Technical	752	2,395	4,522	2,557	-43%
50125	Non-Capitalized Equipment	7,481	3,977	0	0	0%
50129	Small Tools	2,933	10,578	2,750	3,633	32%
Total Supplies		14,153	19,092	15,862	11,144	-30%
Utilities						
50140.001	Utilities OMU	0	8,192	10,000	10,000	0%
50140.002	Utilities Non-City	0	5,608	6,600	7,500	14%
50140.003	Utilities Communications	0	0	6,823	5,759	-16%
Total Utilities		0	13,801	23,423	23,259	-1%
Other						
50222	Contractual Services	0	0	0	6,720	100%
50290	Professional/Technical Services	7,100	18,000	0	0	0%
50310	Safety Costs	3,647	0	5,440	2,050	-62%
50323	Training Costs	0	0	1,550	9,650	523%
50324	Transportation Costs	90,000	90,000	90,000	90,000	0%
50325	Travel	0	0	0	0	0%
Total Other		100,747	108,000	96,990	108,420	12%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.015	Capital Vehicles	\$ 0	\$ 0	\$ 198,156	\$ 0	-100%
51025	Depreciation Expense	313,013	375,137	0	0	0%
Total Capital		313,013	375,137	198,156	0	-100%
Total		\$ 716,195	\$ 836,128	\$ 656,749	\$ 496,727	-24%

Expenditure Analysis:

Personnel: Increase due to annual COLA.
Maintenance: Increase due to more vehicles to service and increased cost of repairs.
Supplies: Decrease due to supplies on hand.
Other: Increase due to bus shelter cleaning and additional training requirements.
Capital: Decrease due to buses and trolley purchased last year.

Revenue Analysis:

Projected \$397,382 FTA grant and \$49,673 State grant.

2014-2015 Budget

Department: 057 Transit

Division: 061 JARC

Fund: 402 Transit

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40120	Federal Grants	\$ (600)	\$ 513,626	\$ 130,192	\$ 0	-100%
Total Revenue		\$ (600)	\$ 513,626	\$ 130,192	\$ 0	-100%

Expenses

50290	Professional/Technical Services	\$ 0	\$ 25,550	\$ 120,155	\$ 0	-100%
51000.013	Capital Software	0	0	59,599	0	-100%
51000.015	Capital Vehicles	0	0	2,892	0	-100%
Total Expenses		\$ 0	\$ 25,550	\$ 182,646	\$ 0	-100%

2014-2015 Budget

Department: 057 Transit

Division: 062 New Freedom

Fund: 402 Transit

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40120	Federal Grants	\$ 0	\$ 374,765	\$ 8,011	\$ 0	-100%
Total Revenue		\$ 0	\$ 374,765	\$ 8,011	\$ 0	-100%

Expenses

51000.001	Capital Buildings	\$ 0	\$ 0	\$ 5,119	\$ 0	-100%
51000.015	Capital Vehicles	0	0	2,892	0	-100%
Total Expenses		\$ 0	\$ 0	\$ 8,011	\$ 0	-100%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
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Revenue

40120	Federal Grants	\$ 0	\$ 0	\$ 14,400	\$ 14,400	0%
Total Revenue		\$ 0	\$ 0	\$ 14,400	\$ 14,400	0%

Expenses

50290	Professional/Technical Services	\$ 0	\$ 0	\$ 18,000	\$ 18,000	0%
Total Expenses		\$ 0	\$ 0	\$ 18,000	\$ 18,000	0%

2014-2015 Budget

Department: 057 Transit

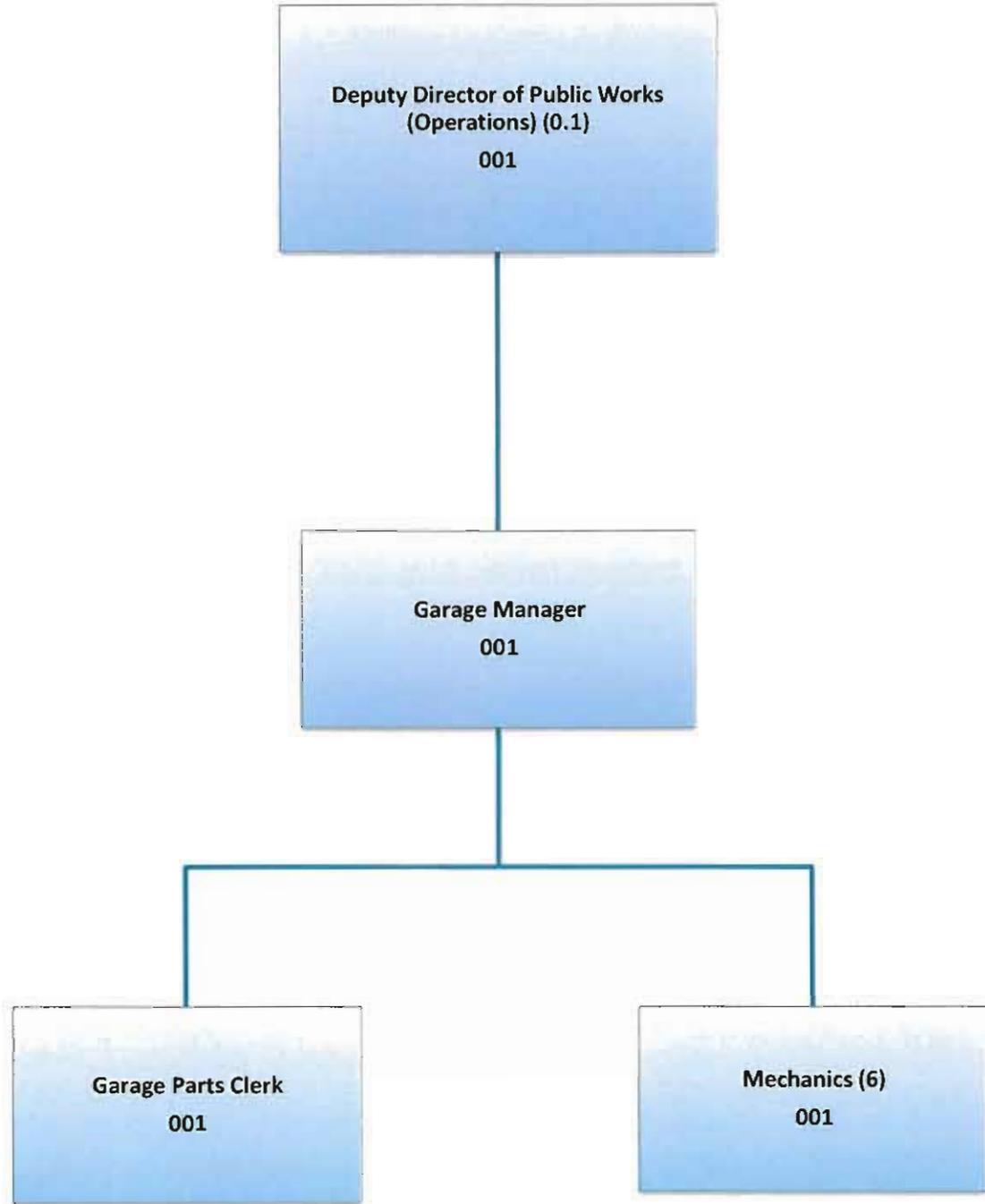
Division: 001 Administration

Fund: 402 Transit

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40445	Advertising Fees	\$ 707	\$ 233	\$ 10,000	\$ 12,000	20%
41060	Miscellaneous Revenue	20,069	18,260	18,000	17,000	-6%
41201	Sale of Capital Assets	(58,715)	2,257	0	0	0%
40130	Transit - Federal Grant	857,356	1,128,966	1,323,532	1,190,080	-10%
40131	Transit - Federal Grant Prior Year	0	0	0	0	0%
40133	Transit - Gas Tax	25,060	6,410	11,000	15,000	36%
40440	Transit - Revenue	79,047	68,828	70,000	65,000	-7%
40132	Transit - State Grant	45,629	32,731	76,164	49,673	-35%
40441	Transit - Tokens	39,277	41,238	40,000	50,000	25%
Total		1,008,430	1,298,923	1,548,696	1,398,753	-10%
41300.001	Transfers From General Fund	544,675	613,606	850,472	845,971	-1%
Total Revenue		\$ 1,553,105	\$ 1,912,529	\$ 2,399,168	\$ 2,244,724	-6%

GARAGE

303.054



TOTALS:	001
FULL TIME (FT):	8.1
NON FULL TIME (NFT):	0
Structure Subject to Change FY 14-15.	

2014-2015 Budget

DEPARTMENT: 054 Garage

Fund: 303 Garage

Program Description

This program 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.

Performance Indicators	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Estimated 2014-2015
Completed repair orders	660	675	712	715
Direct services	2,000	2,143	2,160	2,164
Units maintained	664	764	763	760
New units placed in service	27	24	29	30

2013-2014 Accomplishments

1. Improved efficiencies in personnel and Garage operations resulting in overall cost savings to the total operation.
 2. Completed Fleet Maintenance Pro Software migration.
 3. Completed New World Software migration.
 4. Recertified employees in First Aid, CPR, AED, and forklift training.
 5. Increased efforts in maintaining Regional Water Resource Agency (RWRA) equipment.
 6. Assisted Transit Garage as needed to maintain proper service levels.
 7. Evaluated and replaced or disposed of equipment which has reached its life cycle or maintenance limits.
-

2014-2015 Objectives

1. Evaluate Garage operations for potential cost savings and improvements to operations.
 2. Continue to update and improve Fleet Maintenance Pro as new items are added and deleted from inventory.
 3. Continue efforts maintaining RWRA equipment to streamline and maximize mechanics work schedule.
 4. Continue to assist Transit Garage as needed.
 5. Evaluate equipment for improved environmental benefit and operational efficiencies.
-

2014-2015 Budget

Department: 054 Garage

Division: 001 Administration

Fund: 303 Garage

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 322,299	\$ 350,248	\$ 333,056	\$ 342,148	3%
50001.002	Salaries Non-Full Time	0	0	15,691	0	-100%
50001.003	Salaries Outside Agency	12,020	9,131	104	0	-100%
50001.004	Salaries Overtime	561	4,904	3,000	3,972	32%
50001.005	Salaries Retirement Contingency	0	0	0	7,926	100%
50010.001	Benefits Employees Retirement	65,656	62,147	62,914	61,159	-3%
50010.002	Benefits Unemployment	975	1,071	1,056	1,086	3%
50010.003	Benefits Clothing	2,746	2,780	2,900	2,800	-3%
50010.004	Benefits Health Insurance	46,300	58,971	78,168	83,666	7%
50010.005	Benefits Life Insurance	1,424	1,346	1,517	1,555	3%
50010.006	Benefits Social Security Tax	22,695	25,043	26,917	27,687	3%
50010.007	Benefits Workers Comp Claims	8,581	9,090	9,883	9,071	-8%
50010.008	Benefits Other Employee Expense	185	194	185	185	0%
Total Personnel Services		483,443	524,926	535,391	541,255	1%
Maintenance						
50100.001	Mtc Buildings	14,003	19,576	14,923	16,180	8%
50100.008	Mtc Furniture & Fixtures	0	0	500	500	0%
50100.009	Mtc Garage	1,778	0	2,050	2,050	0%
50100.010	Mtc Grounds	1,974	1,643	1,419	1,356	-4%
50100.015	Mtc Misc Repairs	2,137	175	3,300	3,300	0%
50100.017	Mtc Repairs - Radio Equipment	800	1,000	600	174	-71%
50100.029	Mtc Vehicle Wash	469	469	458	473	3%
50100.032	Mtc Software	0	0	0	12,830	100%
Total Maintenance		21,160	22,863	23,250	36,863	59%
Supplies						
50110.002	Supplies Cleaning	6,831	1,975	10,000	9,800	-2%
50110.005	Supplies Office	966	1,097	1,819	1,050	-42%
50110.007	Supplies Technical	13,967	11,854	11,831	14,200	20%
50110.008	Supplies Radio Replacement	0	0	0	960	100%
50121	Auto Parts	577,287	562,425	592,342	598,561	1%
50122	Dues & Subscriptions	7,064	6,064	10,830	2,000	-82%
50124	Motor Fuel	3,280	3,054	3,650	3,650	0%
50125	Non-Capitalized Equipment	3,549	3,823	4,000	3,900	-3%
50127	Postage	0	2	0	0	0%
50129	Small Tools	2,500	431	2,000	2,500	25%
50131	Computer Equipment	0	0	1,800	1,575	-13%
Total Supplies		615,445	590,724	638,272	638,196	0%
Utilities						
50140.001	Utilities OMU	4,202	4,279	6,000	4,000	-33%
50140.002	Utilities Non-City	4,732	5,063	5,000	4,800	-4%
50140.003	Utilities Communications	1,519	1,608	1,661	980	-41%
Total Utilities		10,454	10,950	12,661	9,780	-23%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50251	Insurance	\$ 1,657	\$ 2,099	\$ 2,246	\$ 3,101	38%
50290	Professional/Technical Services	274	98	350	300	-14%
50310	Safety Costs	691	2,613	1,000	1,000	0%
50323	Training Costs	991	1,126	5,155	7,155	39%
50325	Travel	0	0	2,000	0	-100%
Total Other		3,614	5,936	10,751	11,556	7%
Capital						
51000.003	Capital Replacement Plan	13,675	12,903	12,974	13,581	5%
Total Capital		13,675	12,903	12,974	13,581	5%
55000.001	Transfer To General Fund	0	130,250	100,000	200,000	100%
Total		\$ 1,147,790	\$ 1,298,552	\$ 1,333,299	\$ 1,451,231	9%

Expenditure Analysis:

Personnel: Increase due to annual COLA.

Maintenance: Increase mainly due to new software maintenance agreements moved from Dues and Subscriptions.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Increase due to yearly insurance adjustment. Travel was moved to Training Costs, but no dollar change.

Revenue Analysis:

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

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40414	Garage Services	\$ 1,235,504	\$ 1,270,325	\$ 1,235,299	\$ 1,251,231	1%
41201	Sale of Capital Assets	3,493	0	0	0	0%
Total Revenue		\$ 1,238,997	\$ 1,270,325	\$ 1,235,299	\$ 1,251,231	1%

2014-2015 Budget

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 2011-2012	Actual 2012-2013	Amended		% Change
				Budget 2013-2014	Budget 2014-2015	
Revenue						
40170	Interest on Investments	\$ 77,292	\$ 53,652	\$ 0	\$ 0	0%
40417	Replacement Charges	1,643,202	1,732,933	1,827,186	1,818,615	0%
41201	Sale of Capital Assets	79,691	11,250	172,050	0	-100%
Total Revenue		\$ 1,800,185	\$ 1,797,834	\$ 1,999,236	\$ 1,818,615	-9%

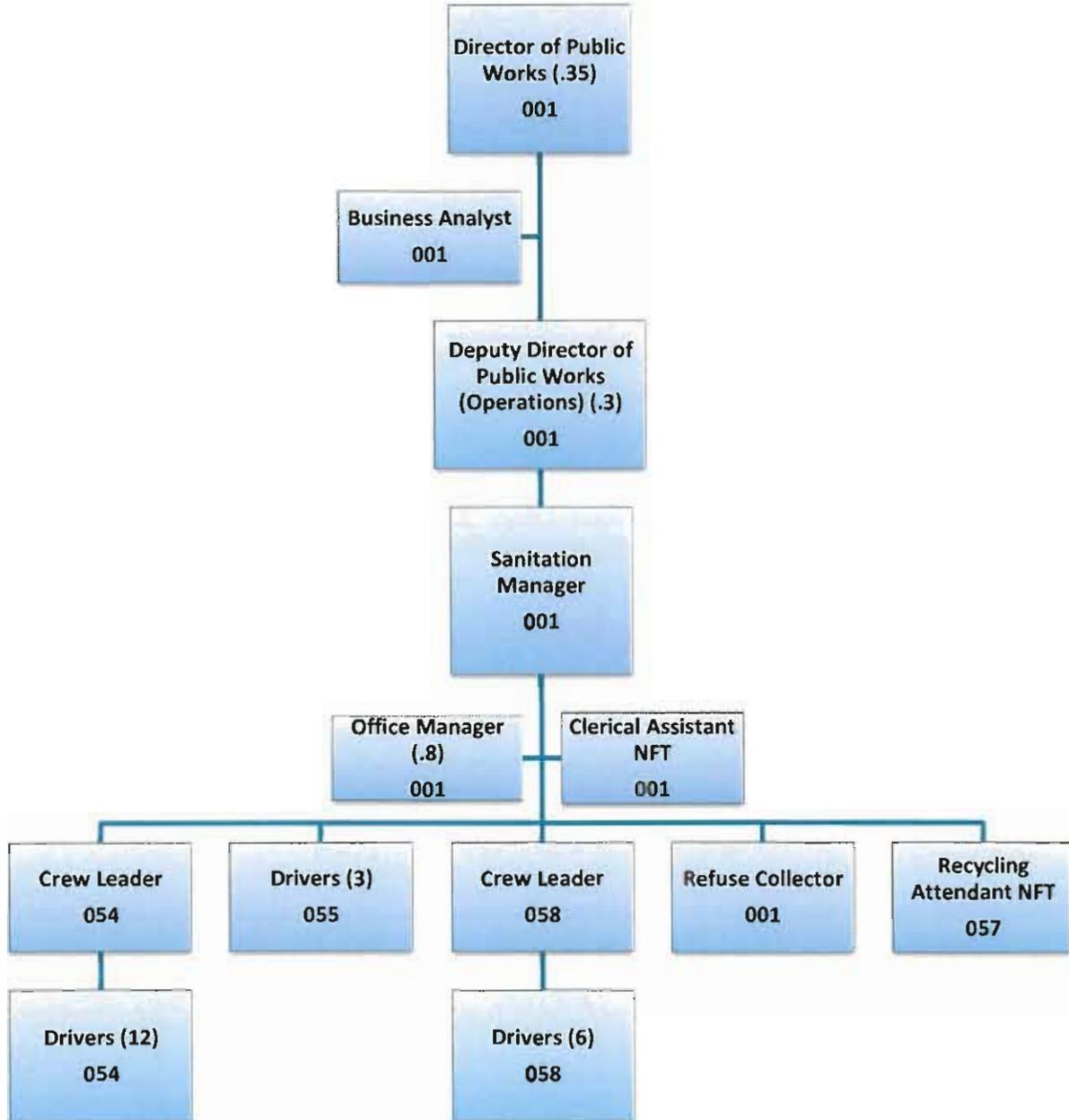
Division: 001 Administration

Expense

51000.001	Capital Buildings	\$ 20,181	\$ 93,182	\$ 467,427	\$ 264,618	-43%
51000.005	Capital Equipment	3,370	10,110	38,500	0	-100%
51000.008	Capital Land Improvements	132,304	5,315	351,784	807,900	130%
51000.015	Capital Vehicles	38,284	438	1,593,747	2,365,247	48%
51025	Depreciation Expense	644,961	694,941	0	0	0%
Total		839,100	803,985	2,451,458	3,437,765	40%
55000.001	Transfer To General Fund	0	120,000	666,000	0	-100%
Total Expense		\$ 839,100	\$ 923,985	\$ 3,117,458	\$ 3,437,765	10%

SANITATION

401.055



TOTALS:	001	054	055	057	058
FULL TIME (FT):	4.45	13	3	0	7
NON FULL TIME (NFT):	1	0	0	1	0
TEMP AGENCY (FTE):	6.3	0	0	0	0

Structure Subject to Change FY 14-15.

2014-2015 Budget

DEPARTMENT: 055 Sanitation

Fund: 401 Sanitation

Program Description

This program provides the overall management, organization, planning, and administration of the Sanitation Department, including but not limited to, refuse pickup and disposal to all residential and commercial customers, drop-off recycling, household bulky item service, yard waste, and leaf and limb collection.

Performance Indicators	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Estimated 2014-2015
Residential/Commercial customers (carts)	22,086	22,125	22,200	22,600
Commercial customers (dumpsters)	3,550	3,556	3,560	3,700
Residential refuse (tons)	21,486	21,549	21,565	21,650
Yard Waste (tons)	2,555	2,294	2,380	2,500
Commercial refuse (tons)	18,652	18,446	18,670	18,700
Tons Recycled per Year from the Recycling Center	446	508	520	530

2013-2014 Accomplishments

1. Continued to pursue state funding for landfill remediation.
 2. Conducted public outreach programs including: Neighborhood Clean-ups, equipment demos/displays, "Trail of Treats," school recycling presentations, numerous interviews/updates/press releases.
 3. Collected 3,397,040 pounds of leaves during Leaf Season, a 42% increase from last year.
 4. On track to deliver over 1,000,000 pounds of recyclables to recycling facilities.
 5. Increased number of households served while still maintaining positive cash flow and the basic sanitation fee.
 6. Provided solid waste disposal services and personnel support for a record number of special events.
 7. Continued to provide expanded services to the downtown area in support of riverfront development.
 8. Began OMU initiated transition of entire sanitation residential/commercial database from AS400 to SSRS software system.
 9. Began utilization of designated "personalized" solid-waste containers for City-sponsored special events.
-

2014-2015 Objectives

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

2014-2015 Budget

Department: 055 Sanitation Summary

Fund: 401 Sanitation

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 1,025,093	\$ 1,015,537	\$ 1,115,007	\$ 1,112,004	0%
50001.002	Salaries Non-Full Time	23,227	25,453	27,576	28,668	4%
50001.003	Salaries Outside Agency	117,571	132,666	193,840	173,640	-10%
50001.004	Salaries Overtime	42,752	62,835	123,108	115,108	-6%
50010.001	Benefits Employees Retirement	200,698	205,394	233,881	218,245	-7%
50010.002	Benefits Unemployment	3,249	3,268	3,797	3,791	0%
50010.003	Benefits Clothing	8,451	8,298	10,500	10,150	-3%
50010.004	Benefits Health Insurance	157,548	193,134	237,254	239,863	1%
50010.005	Benefits Life Insurance	4,647	4,734	5,061	5,026	-1%
50010.006	Benefits Social Security Tax	74,807	75,011	94,025	96,680	3%
50010.007	Benefits Workers Comp Claims	51,645	67,380	73,478	78,336	7%
50010.008	Benefits Other Employee Expense	1,917	3,804	3,545	3,545	0%
Total Personnel Services		1,711,603	1,797,513	2,121,072	2,085,056	-2%
Maintenance						
50100.001	Mtc Buildings	42,900	59,025	39,728	43,661	10%
50100.006	Mtc Dumpsters	6,968	3,855	7,500	7,500	0%
50100.010	Mtc Grounds	2,564	1,192	1,354	1,225	-10%
50100.015	Mtc Misc Repairs	1,291	758	8,961	6,151	-31%
50100.017	Mtc Repairs - Radio Equipment	0	28,369	12,300	2,871	-77%
50100.029	Mtc Vehicle Wash	12,303	12,303	12,007	12,407	3%
50100.030	Mtc Vehicles & Equipment	452,717	482,717	486,726	501,099	3%
50100.032	Mtc Software	0	0	0	3,468	100%
Total Maintenance		518,743	588,218	568,576	578,382	2%
Supplies						
50110.002	Supplies Cleaning	1,709	2,324	4,126	4,108	0%
50110.005	Supplies Office	910	1,522	2,200	2,200	0%
50110.007	Supplies Technical	8,399	8,066	7,871	7,871	0%
50110.008	Supplies Radio Replacement	0	0	0	8,400	100%
50122	Dues & Subscriptions	559	591	1,000	1,373	37%
50123	Leased Dumpsters	20,455	17,281	17,000	17,000	0%
50124	Motor Fuel	293,313	295,736	338,212	341,712	1%
50125	Non-Capitalized Equipment	64,446	175,795	135,543	128,685	-5%
50127	Postage	3,295	673	11,000	11,330	3%
50129	Small Tools	1,747	4,049	4,494	4,494	0%
50131	Computer Equipment	0	0	1,800	0	-100%
50132	Computer Software	0	0	960	33,000	3338%
Total Supplies		394,832	506,036	524,206	560,173	7%
Utilities						
50140.001	Utilities OMU	3,162	4,834	5,400	5,000	-7%
50140.002	Utilities Non-City	835	1,937	2,000	2,800	40%
50140.003	Utilities Communications	11,501	3,606	4,020	2,160	-46%
Total Utilities		15,498	10,377	11,420	9,960	-13%

2014-2015 Budget

Department: 055 Sanitation Summary

Fund: 401 Sanitation

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50200	Advertising	\$ 7,809	\$ 7,054	\$ 9,398	\$ 9,398	0%
50222	Contractual Services	183,364	180,452	219,750	265,000	21%
50250	Indirect Costs - City	390,000	390,000	410,000	410,000	0%
50251	Insurance	18,563	43,511	46,109	48,672	6%
50265	Landfill Closure Cost	4,235	3,950	25,000	25,000	0%
50280	Billing Expenses	70,599	74,631	80,000	80,000	0%
50290	Professional/Technical Services	5,965	3,364	8,240	7,890	-4%
50310	Safety Costs	9,208	13,448	13,615	13,616	0%
50322	Tipping Fees	1,339,809	1,380,517	1,706,000	1,706,000	0%
50323	Training Costs	2,554	247	1,500	1,500	0%
50325	Travel	513	111	550	550	0%
Total Other		2,032,619	2,097,285	2,520,162	2,567,626	2%
Capital						
51000.003	Capital Replacement Plan	14,800	17,700	18,352	19,222	5%
51000.005	Capital Equipment	0	0	13,042	0	-100%
51000.008	Capital Land Improvements	0	0	26,790	0	-100%
51000.013	Capital Software	0	0	75,000	0	-100%
51000.015	Capital Vehicles	0	0	684,208	857,000	25%
51025	Depreciation Expense	526,797	586,778	0	0	0%
Total Capital		541,597	604,478	817,392	876,222	7%
55000.026	Transfer To Downtown Operations	2,200,000	0	0	0	0%
55000.101	Transfer To Capital Improvement	0	30,000	0	0	0%
Total		\$ 7,414,893	\$ 5,633,907	\$ 6,562,828	\$ 6,677,419	2%

2014-2015 Budget

Department: 055 Sanitation

Division: 001 Administration

Fund: 401 Sanitation

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 266,242	\$ 215,494	\$ 246,658	\$ 259,731	5%
50001.002	Salaries Non-Full Time	10,685	11,123	12,870	11,876	-8%
50001.004	Salaries Overtime	1,975	394	12,000	4,000	-67%
50010.001	Benefits Employees Retirement	51,133	41,011	48,861	48,015	-2%
50010.002	Benefits Unemployment	832	673	815	851	4%
50010.003	Benefits Clothing	603	848	1,400	1,050	-25%
50010.004	Benefits Health Insurance	12,516	15,900	26,736	23,335	-13%
50010.005	Benefits Life Insurance	1,067	1,105	1,107	1,141	3%
50010.006	Benefits Social Security Tax	19,617	15,946	17,971	21,696	21%
50010.007	Benefits Workers Comp Claims	9,741	11,688	11,618	15,441	33%
50010.008	Benefits Other Employee Expense	1,917	3,804	3,545	3,545	0%
Total Personnel Services		376,327	317,987	383,581	390,681	2%
Maintenance						
50100.001	Mtc Buildings	42,900	59,025	39,728	43,661	10%
50100.010	Mtc Grounds	2,564	1,192	1,354	1,225	-10%
50100.015	Mtc Misc Repairs	1,291	758	8,961	6,151	-31%
50100.017	Mtc Repairs - Radio Equipment	0	28,369	12,300	2,871	-77%
50100.029	Mtc Vehicle Wash	162	162	158	164	4%
50100.030	Mtc Vehicles & Equipment	1,844	1,844	3,771	2,771	-27%
50100.032	Mtc Software	0	0	0	3,468	100%
Total Maintenance		48,761	91,350	66,272	60,311	-9%
Supplies						
50110.002	Supplies Cleaning	1,150	1,887	2,099	2,371	13%
50110.005	Supplies Office	910	1,522	2,200	2,200	0%
50110.007	Supplies Technical	3,156	968	1,136	1,136	0%
50110.008	Supplies Radio Replacement	0	0	0	7,920	100%
50122	Oues & Subscriptions	559	591	1,000	1,373	37%
50124	Motor Fuel	6,245	6,322	5,500	5,500	0%
50125	Non-Capitalized Equipment	4,214	5,950	5,500	1,500	-73%
50127	Postage	113	549	1,000	1,330	33%
50129	Small Tools	729	919	1,100	1,100	0%
50131	Computer Equipment	0	0	900	0	-100%
50132	Computer Software	0	0	960	33,000	3338%
Total Supplies		17,076	18,709	21,395	57,430	168%
Utilities						
50140.001	Utilities OMU	3,162	4,834	5,400	5,000	-7%
50140.002	Utilities Non-City	835	1,937	2,000	2,800	40%
50140.003	Utilities Communications	9,146	2,618	2,940	1,080	-63%
Total Utilities		13,144	9,389	10,340	8,880	-14%

2014-2015 Budget

Department: 055 Sanitation

Division: 001 Administration

Fund: 401 Sanitation

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50200	Advertising	\$ 2,148	\$ 1,575	\$ 2,100	\$ 2,100	0%
50222	Contractual Services	0	148	4,750	50,000	953%
50250	Indirect Costs - City	390,000	390,000	410,000	410,000	0%
50251	Insurance	2,726	3,673	3,576	3,947	10%
50280	Billing Expenses	70,599	74,631	80,000	80,000	0%
50290	Professional/Technical Services	4,536	1,967	6,740	6,390	-5%
50310	Safety Costs	5,411	5,980	5,400	5,400	0%
50323	Training Costs	2,554	247	1,500	1,500	0%
50325	Travel	513	111	550	550	0%
Total Other		478,487	478,332	514,616	559,887	9%
Capital						
51000.003	Capital Replacement Plan	14,800	17,700	18,352	19,222	5%
51000.008	Capital Land Improvements	0	0	26,790	0	-100%
51000.013	Capital Software	0	0	75,000	0	-100%
51025	Depreciation Expense	10,185	12,857	0	0	0%
Total Capital		24,985	30,557	120,142	19,222	-84%
55000.026	Transfer To Downtown Operations	2,200,000	0	0	0	0%
55000.101	Transfer To Capital Improvement	0	30,000	0	0	0%
Total		\$ 3,158,780	\$ 976,323	\$ 1,116,346	\$ 1,096,411	-2%

Expenditure Analysis:

Personnel: Increase due to annual COLA.

Maintenance: Decrease due to moving radio maintenance to radio replacement.

Supplies: Increase due to radio replacement and new software needed.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Other: Increase due to adding bird control in contractual services.

Capital: Decrease due to capital improvements completed last year. Also, software not purchased but moved to supplies category.

Revenue Analysis:

Projected \$5,270,270 revenue.

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 402,829	\$ 434,991	\$ 546,608	\$ 486,270	-11%
50001.002	Salaries Non-Full Time	100	0	0	0	0%
50001.004	Salaries Overtime	15,394	26,947	30,500	30,500	0%
50010.001	Benefits Employees Retirement	78,391	88,426	109,016	91,313	-16%
50010.002	Benefits Unemployment	1,244	1,365	1,731	1,550	-10%
50010.003	Benefits Clothing	5,040	4,790	5,600	5,600	0%
50010.004	Benefits Health Insurance	88,894	102,946	136,440	131,736	-3%
50010.005	Benefits Life Insurance	1,960	2,034	2,483	2,215	-11%
50010.006	Benefits Social Security Tax	28,318	31,090	44,149	39,533	-10%
50010.007	Benefits Workers Comp Claims	23,254	33,322	36,862	35,265	-4%
Total Personnel Services		645,424	725,912	913,389	823,982	-10%
Maintenance						
50100.029	Mtc Vehicle Wash	7,703	7,703	7,518	7,768	3%
50100.030	Mtc Vehicles & Equipment	217,907	227,907	228,856	232,928	2%
Total Maintenance		225,610	235,610	236,374	240,696	2%
Supplies						
50110.002	Supplies Cleaning	256	269	642	642	0%
50110.007	Supplies Technical	2,869	5,830	4,026	4,026	0%
50124	Motor Fuel	147,313	143,832	153,600	153,600	0%
50125	Non-Capitalized Equipment	55,225	167,195	115,043	127,185	11%
50127	Postage	3,182	9	5,000	5,000	0%
50129	Small Tools	292	248	338	338	0%
Total Supplies		209,137	317,383	278,649	290,791	4%
Utilities						
50140.003	Utilities Communications	316	325	360	360	0%
Total Utilities		316	325	360	360	0%
Other						
50200	Advertising	4,762	4,022	4,698	4,698	0%
50251	Insurance	7,731	19,406	20,764	22,555	9%
50310	Safety Costs	1,131	2,867	3,610	3,610	0%
50322	Tipping Fees	728,663	743,421	900,000	900,000	0%
Total Other		742,287	769,715	929,072	930,863	0%

2014-2015 Budget

Department: 055 Sanitation		Division: 054 Toters			Fund: 401 Sanitation	
Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.005	Capital Equipment	\$ 0	\$ 0	\$ 4,842	\$ 0	-100%
51000.015	Capital Vehicles	0	0	588,208	617,000	5%
51025	Depreciation Expense	267,117	281,328	0	0	0%
Total Capital		267,117	281,328	593,050	617,000	4%
Total		\$ 2,089,892	\$ 2,330,274	\$ 2,950,894	\$ 2,903,692	-2%

Expenditure Analysis:

Personnel: Decrease due to shifting employees to other departments.

Supplies: Increase due to additional mobile toters needed.

Capital: Side load refuse truck, self-loading grapple truck and one ton flatbed truck to be purchased.

Revenue Analysis:

No revenue generated by this division.

2014-2015 Budget

Department: 055 Sanitation

Division: 055 Dumpsters

Fund: 401 Sanitation

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 130,758	\$ 132,259	\$ 111,045	\$ 115,137	4%
50001.004	Salaries Overtime	9,754	13,526	12,000	12,000	0%
50010.001	Benefits Employees Retirement	25,816	26,868	23,243	22,465	-3%
50010.002	Benefits Unemployment	418	432	369	381	3%
50010.003	Benefits Clothing	1,024	1,044	1,400	1,400	0%
50010.004	Benefits Health Insurance	16,239	18,739	15,192	15,984	5%
50010.005	Benefits Life Insurance	569	548	503	518	3%
50010.006	Benefits Social Security Tax	9,797	10,135	9,413	9,726	3%
50010.007	Benefits Workers Comp Claims	5,846	7,850	8,767	8,349	-5%
Total Personnel Services		200,220	211,401	181,932	185,960	2%
Maintenance						
50100.006	Mtc Dumpsters	6,968	3,855	7,500	7,500	0%
50100.029	Mtc Vehicle Wash	3,680	3,680	3,592	3,711	3%
50100.030	Mtc Vehicles & Equipment	132,197	142,197	142,573	145,602	2%
Total Maintenance		142,845	149,732	153,665	156,813	2%
Supplies						
50110.002	Supplies Cleaning	109	0	413	413	0%
50110.007	Supplies Technical	497	189	808	808	0%
50123	Leased Dumpsters	20,455	17,281	17,000	17,000	0%
50124	Motor Fuel	77,672	78,838	93,400	96,900	4%
50129	Small Tools	26	408	335	335	0%
Total Supplies		98,759	96,716	111,956	115,456	3%
Other						
50251	Insurance	3,491	10,424	11,154	11,202	0%
50310	Safety Costs	676	1,111	1,205	1,205	0%
50322	Tipping Fees	536,565	548,862	640,000	640,000	0%
Total Other		540,731	560,397	652,359	652,407	0%

2014-2015 Budget

Department: 055 Sanitation

Division: 055 Dumpsters

Fund: 401 Sanitation

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.005	Capital Equipment	\$ 0	\$ 0	\$ 8,200	\$ 0	-100%
51000.015	Capital Vehicles	0	0	96,000	240,000	150%
51025	Depreciation Expense	128,699	128,699	0	0	0%
Total Capital		128,699	128,699	104,200	240,000	130%
Total		\$ 1,111,255	\$ 1,146,944	\$ 1,204,112	\$ 1,350,636	12%

Expenditure Analysis:

Personnel: Increase due to annual COLA.

Maintenance: Increase due to additional charges for bus wash and garage maintenance.

Supplies: Increase due to motor fuel usage.

Capital: Purchasing front-loading refuse truck.

Revenue Analysis:

No revenue generated by this division.

2014-2015 Budget

Department: 055 Sanitation

Division: 056 Landfill

Fund: 401 Sanitation

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 3,897	\$ 2,879	\$ 0	\$ 0	0%
50001.004	Salaries Overtime	1,140	1,432	1,000	1,000	0%
50010.001	Benefits Employees Retirement	947	845	189	177	-6%
50010.002	Benefits Unemployment	15	13	3	3	0%
50010.004	Benefits Health Insurance	552	832	0	0	0%
50010.005	Benefits Life Insurance	17	0	0	0	0%
50010.006	Benefits Social Security Tax	350	299	77	77	0%
Total Personnel Services		6,920	6,300	1,269	1,257	-1%
Other						
50265	Landfill Closure Cost	4,235	3,950	25,000	25,000	0%
50290	Professional/Technical Services	1,429	1,397	1,500	1,500	0%
Total Other		5,664	5,347	26,500	26,500	0%
Capital						
51025	Depreciation Expense	1,897	1,897	0	0	0%
Total Capital		1,897	1,897	0	0	0%
Total		\$ 14,481	\$ 13,544	\$ 27,769	\$ 27,757	0%

Expenditure Analysis:

Personnel: Decrease due to lower retirement percentage.

Revenue Analysis:

No revenue generated by this division.

2014-2015 Budget

Department: 055 Sanitation

Division: 057 Recycling

Fund: 401 Sanitation

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 7,157	\$ 7,269	\$ 0	\$ 0	0%
50001.002	Salaries Non-Full Time	12,443	14,330	14,706	16,792	14%
50001.004	Salaries Overtime	522	993	1,000	1,000	0%
50010.001	Benefits Employees Retirement	1,446	1,594	189	177	-6%
50010.002	Benefits Unemployment	60	68	47	53	13%
50010.004	Benefits Health Insurance	1,408	1,582	350	0	-100%
50010.005	Benefits Life Insurance	32	28	0	0	0%
50010.006	Benefits Social Security Tax	1,461	1,655	1,201	1,361	13%
50010.007	Benefits Workers Comp Claims	551	706	858	1,088	27%
Total Personnel Services		25,081	28,224	18,351	20,471	12%
Supplies						
50110.002	Supplies Cleaning	0	18	82	82	0%
50125	Non-Capitalized Equipment	3,006	2,650	15,000	0	-100%
50129	Small Tools	16	0	121	121	0%
Total Supplies		3,022	2,668	15,203	203	-99%
Utilities						
50140.003	Utilities Communications	321	337	360	360	0%
Total Utilities		321	337	360	360	0%
Other						
50200	Advertising	100	574	650	650	0%
50310	Safety Costs	0	0	300	301	0%
Total Other		100	574	950	951	0%
Capital						
51025	Depreciation Expense	4,554	9,108	0	0	0%
Total Capital		4,554	9,108	0	0	0%
Total		\$ 33,078	\$ 40,911	\$ 34,864	\$ 21,985	-37%

Expenditure Analysis:

Personnel: Increase due to annual COLA and additional hours for non-full time employees.

Supplies: Decrease due to receptacles purchased for downtown last year.

Revenue Analysis:

No revenue generated by this division.

2014-2015 Budget

Department: 055 Sanitation

Division: 058 Leaf/Waste Collection

Fund: 401 Sanitation

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 214,210	\$ 219,622	\$ 210,696	\$ 250,866	19%
50001.003	Salaries Outside Agency	117,571	132,666	123,840	123,840	0%
50001.004	Salaries Overtime	13,967	18,735	30,000	30,000	0%
50010.001	Benefits Employees Retirement	42,964	45,914	45,468	49,629	9%
50010.002	Benefits Unemployment	679	705	722	843	17%
50010.003	Benefits Clothing	1,784	1,616	2,100	2,100	0%
50010.004	Benefits Health Insurance	37,938	52,553	58,536	68,808	18%
50010.005	Benefits Life Insurance	1,002	1,005	968	1,152	19%
50010.006	Benefits Social Security Tax	15,264	15,628	18,413	21,486	17%
50010.007	Benefits Workers Comp Claims	12,253	13,814	15,373	18,193	18%
Total Personnel Services		457,631	502,258	506,116	566,917	12%
Maintenance						
50100.029	Mtc Vehicle Wash	758	758	739	764	3%
50100.030	Mtc Vehicles & Equipment	100,769	110,769	111,076	118,876	7%
Total Maintenance		101,527	111,527	111,815	119,640	7%
Supplies						
50110.002	Supplies Cleaning	193	150	590	300	-49%
50110.007	Supplies Technical	1,878	1,079	1,801	1,801	0%
50110.008	Supplies Radio Replacement	0	0	0	480	100%
50124	Motor Fuel	62,083	65,009	78,540	78,540	0%
50125	Non-Capitalized Equipment	2,000	0	0	0	0%
50127	Postage	0	115	5,000	5,000	0%
50129	Small Tools	684	2,286	2,300	2,300	0%
50131	Computer Equipment	0	0	900	0	-100%
Total Supplies		66,838	68,638	89,131	88,421	-1%
Utilities						
50140.003	Utilities Communications	1,716	326	360	360	0%
Total Utilities		1,716	326	360	360	0%
Other						
50200	Advertising	800	883	1,950	1,950	0%
50222	Contractual Services	0	0	15,000	15,000	0%
50251	Insurance	4,614	9,921	10,615	10,806	2%
50310	Safety Costs	1,990	3,490	3,100	3,100	0%
50322	Tipping Fees	70,404	70,933	145,000	145,000	0%
Total Other		77,808	85,228	175,665	175,856	0%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51025	Depreciation Expense	\$ 114,345	\$ 142,975	\$ 0	\$ 0	0%
Total Capital		114,345	142,975	0	0	0%
Total		\$ 819,866	\$ 910,951	\$ 883,087	\$ 951,194	8%

Expenditure Analysis:

Personnel: Increase due to shifting employees from other departments.

Maintenance: Increase due to additional charges for bus wash and garage maintenance.

Supplies: Decrease due to no new computers needed this year.

Revenue Analysis:

No revenue generated by this division.

2014-2015 Budget

Department: 055 Sanitation

Division: 059 Street Sweeping

Fund: 401 Sanitation

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 0	\$ 3,022	\$ 0	\$ 0	0%
50001.003	Salaries Outside Agency	0	0	70,000	49,800	-29%
50001.004	Salaries Overtime	0	807	36,608	36,608	0%
50010.001	Benefits Employees Retirement	0	736	6,915	6,469	-6%
50010.002	Benefits Unemployment	0	11	110	110	0%
50010.004	Benefits Health Insurance	0	583	0	0	0%
50010.005	Benefits Life Insurance	0	14	0	0	0%
50010.006	Benefits Social Security Tax	0	258	2,801	2,801	0%
Total Personnel Services		0	5,432	116,434	95,788	-18%
Maintenance						
50100.030	Mtc Vehicles & Equipment	0	0	450	922	105%
Total Maintenance		0	0	450	922	105%
Supplies						
50110.002	Supplies Cleaning	0	0	300	300	0%
50110.007	Supplies Technical	0	0	100	100	0%
50124	Motor Fuel	0	1,735	7,172	7,172	0%
50129	Small Tools	0	188	300	300	0%
Total Supplies		0	1,923	7,872	7,872	0%
Other						
50222	Contractual Services	183,364	180,304	200,000	200,000	0%
50251	Insurance	0	88	0	162	100%
50322	Tipping Fees	4,177	17,301	21,000	21,000	0%
Total Other		187,541	197,692	221,000	221,162	0%
Capital						
51025	Depreciation Expense	0	9,914	0	0	0%
Total Capital		0	9,914	0	0	0%
Total		\$ 187,541	\$ 214,961	\$ 345,756	\$ 325,744	-6%

Expenditure Analysis:

Personnel: Decrease due to using fewer outside agency needs.

Maintenance: Increase due to additional garage charges.

Revenue Analysis:

No revenue generated by this division.

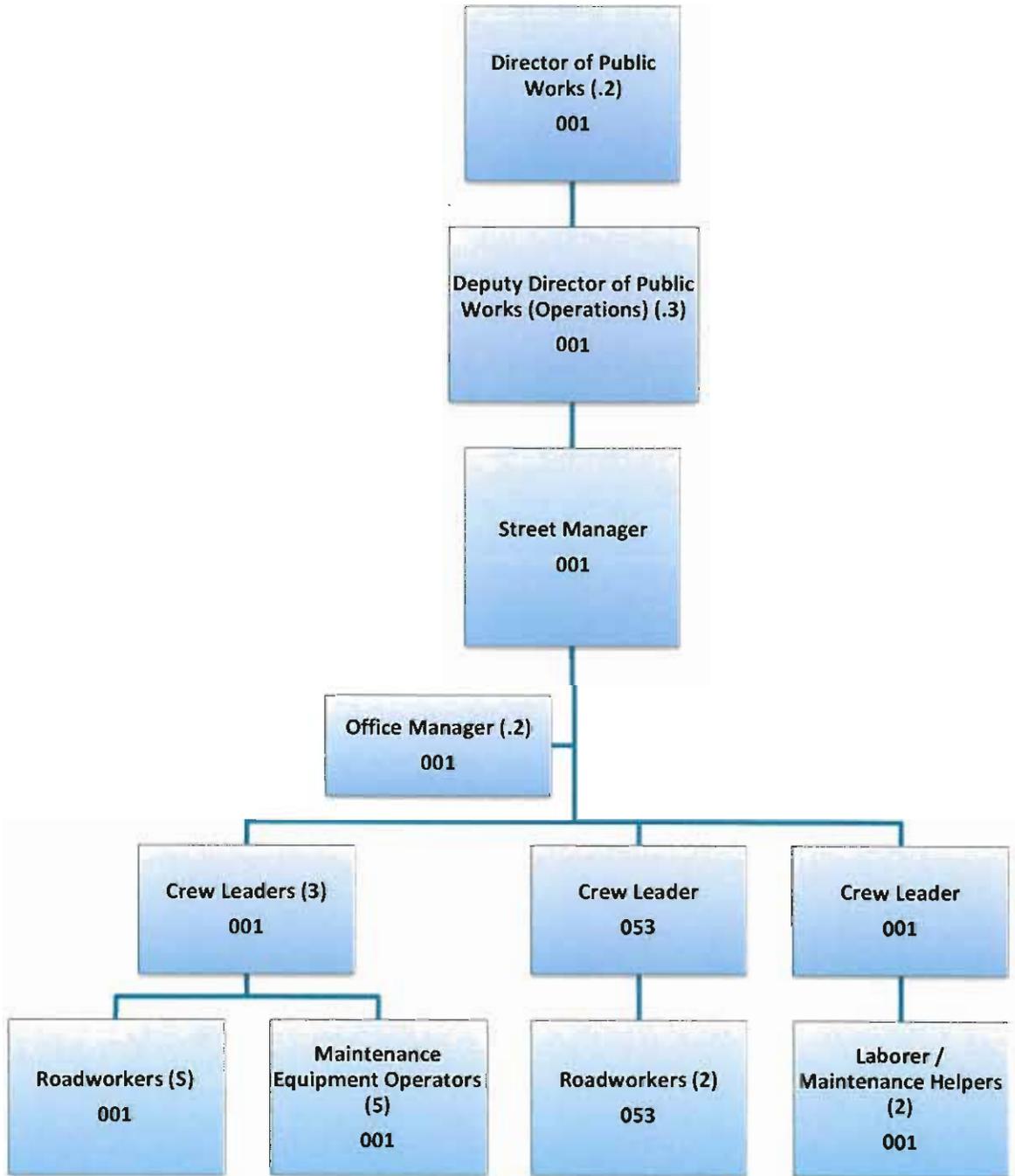
2014-2015 Budget

Department: 055 Sanitation Division: 000 Non-Departmental Fund: 401 Sanitation

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40431	Dumpster Service	\$ 1,857,206	\$ 1,880,707	\$ 1,810,000	\$ 1,830,000	1%
40434	Grass Stickers	405	413	400	400	0%
40170	Interest on Investments	(42,743)	0	0	0	0%
40124	Litter Abatement Funding	27,621	27,489	0	27,000	100%
41060	Miscellaneous Revenue	6,473	6,359	7,000	7,000	0%
40433	Mobile Carts	550	177	220	220	0%
40436	Recycling	19,201	17,740	15,000	16,000	7%
41201	Sale of Capital Assets	29,857	151,701	70,000	81,500	16%
40432	Special Load Service	8,286	7,345	7,500	8,000	7%
40430	Toter Service	3,341,089	3,358,799	3,220,000	3,300,000	2%
40435	Trash Bags	160	153	150	150	0%
Total Revenue		\$ 5,248,105	\$ 5,450,882	\$ 5,130,270	\$ 5,270,270	3%

STREET / STORMWATER

001.053 / 102.056



TOTALS:	001	053	001
FULL TIME (FT):	14.7	3	3
NON FULL TIME (NFT):	0	0	0
TEMP AGENCY (FTE):	1	0	2.2

Structure Subject to Change FY 14-15.

2014-2015 Budget

DEPARTMENT: 053 Street

Fund: 001 General

Program Description

This program 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.

Performance Indicators	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Estimated 2014-2015
Street miles maintained	239	247	247	248
Number of asphalt repairs	2,000	2,324	2,456	2,481
Miles of striping	32	40	40	40
Signs-installations/repairs	1,000/1,200	1,516/2,021	1,498/1,800	1,521/1,934

2013-2014 Accomplishments

1. Conducted annual snow and ice training for Public Works (PW) drivers.
 2. 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. Attended first aid, CPR and AED training.
 6. Continued with the required Federal Highway Administration (FHWA) Sign Retroreflectivity Maintenance and Documentation Database Computer Program that will be used for budget estimating and aid in disaster response.
 7. Completed downtown improvements.
 8. Continued paving program repairs.
-

2014-2015 Objectives

1. Conduct annual snow and ice training and orientation, including cross-training of PW division drivers.
 2. Review disaster preparedness and participate in annual disaster training exercise.
 3. Obtain 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.
 6. Attend first aid, CPR and AED training.
 7. Certify/recertify employees: basic work zone and flagger training, work zone traffic control technician qualification, and supervisor traffic control qualification.
 8. Continue learning the New World Financial Management and Work Order Management modules.
 9. Work continues with the required FHWA Sign Retroreflectivity Maintenance and Documentation Database Computer Program that will be used for budget estimating and aid in disaster response.
 10. Continue downtown improvements.
 11. Continue paving program repairs.
-

2014-2015 Efficiency and Effectiveness Measures Taken

Sanitation truck drivers were cross-trained to plow snow and spread salt/brine on the streets, as needed.

Blades can now be installed on sanitation trucks, as needed, to assist in clearing snow from city streets.

2014-2015 Budget

Department: 053 Street Summary

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 521,155	\$ 646,383	\$ 661,539	\$ 678,309	3%
50001.002	Salaries Non-Full Time	5,092	0	0	0	0%
50001.003	Salaries Outside Agency	15,225	13,634	30,600	23,000	-25%
50001.004	Salaries Overtime	19,931	42,186	39,000	40,500	4%
50010.001	Benefits Employees Retirement	99,843	132,669	133,768	127,014	-5%
50010.002	Benefits Unemployment	1,644	2,072	2,124	2,157	2%
50010.003	Benefits Clothing	6,033	6,758	6,150	5,950	-3%
50010.004	Benefits Health Insurance	108,341	162,232	175,344	196,946	12%
50010.005	Benefits Life Insurance	2,416	2,739	3,007	3,041	1%
50010.006	Benefits Social Security Tax	37,599	46,747	52,719	54,989	4%
50010.007	Benefits Workers Comp Claims	28,504	29,333	42,170	38,262	-9%
50010.008	Benefits Other Employee Expense	609	651	650	650	0%
Total Personnel Services		846,393	1,085,404	1,147,071	1,170,818	2%
Maintenance						
50100.001	Mtc Buildings	8,829	7,522	5,782	4,273	-26%
50100.003	Mtc Concrete Streets	100,267	140,353	112,216	135,000	20%
50100.010	Mtc Grounds	4,209	496	297	263	-11%
50100.015	Mtc Misc Repairs	692	1,047	4,318	1,795	-58%
50100.017	Mtc Repairs - Radio Equipment	0	0	9,600	2,784	-71%
50100.026	Mtc Streets	192,905	133,778	195,599	160,000	-18%
50100.029	Mtc Vehicle Wash	1,921	1,921	1,875	1,937	3%
50100.030	Mtc Vehicles & Equipment	115,090	115,090	118,292	117,320	-1%
50100.032	Mtc Software	0	0	0	530	100%
Total Maintenance		423,913	400,206	447,979	423,902	-5%
Supplies						
50110.002	Supplies Cleaning	775	656	624	624	0%
50110.005	Supplies Office	1,555	1,017	772	772	0%
50110.007	Supplies Technical	186,438	104,382	298,594	282,277	-5%
50110.008	Supplies Radio Replacement	0	0	0	7,680	100%
50122	Dues & Subscriptions	0	30	0	0	0%
50124	Motor Fuel	59,066	54,877	67,240	71,640	7%
50125	Non-Capitalized Equipment	11,588	5,756	7,400	7,830	6%
50127	Postage	16	40	25	25	0%
50129	Small Tools	1,173	2,648	3,103	4,169	34%
50131	Computer Equipment	0	0	4,500	1,575	-65%
Total Supplies		260,611	169,406	382,258	376,592	-1%
Utilities						
50140.001	Utilities OMU	5,226	3,185	4,160	3,800	-9%
50140.002	Utilities Non-City	2,813	1,453	2,400	1,920	-20%
50140.003	Utilities Communications	4,036	3,507	3,655	1,961	-46%
Total Utilities		12,075	8,145	10,215	7,681	-25%

2014-2015 Budget

Department: 053 Street Summary

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50222	Contractual Services	\$ 28,297	\$ 38,005	\$ 19,391	\$ 21,391	10%
50251	Insurance	10,381	11,490	12,264	13,546	10%
50290	Professional/Technical Services	888	884	970	970	0%
50301	Rents & Storage	19,410	11,640	14,250	14,250	0%
50310	Safety Costs	5,333	5,849	6,000	7,084	18%
50322	Tipping Fees	2,861	84	1,000	2,000	100%
50323	Training Costs	2,418	2,830	7,100	1,500	-79%
50325	Travel	0	0	50	50	0%
Total Other		69,589	70,782	61,025	60,791	0%
Capital						
51000.005	Capital Equipment	5,659	0	0	0	0%
51000.003	Capital Replacement Plan	146,294	151,342	176,479	179,436	2%
Total Capital		151,953	151,342	176,479	179,436	2%
Total		\$ 1,764,534	\$ 1,885,285	\$ 2,225,027	\$ 2,219,220	0%

2014-2015 Budget

Department: 053 Street

Division: 001 Administration

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 457,082	\$ 541,594	\$ 553,115	\$ 567,928	3%
50001.003	Salaries Outside Agency	5,612	0	7,600	0	-100%
50001.004	Salaries Overtime	16,391	32,737	33,000	33,000	0%
50010.001	Benefits Employees Retirement	86,980	110,660	112,153	106,184	-5%
50010.002	Benefits Unemployment	1,426	1,729	1,781	1,803	1%
50010.003	Benefits Clothing	5,348	5,710	5,000	4,900	-2%
50010.004	Benefits Health Insurance	91,727	138,044	150,648	163,130	8%
50010.005	Benefits Life Insurance	2,123	2,286	2,523	2,544	1%
50010.006	Benefits Social Security Tax	32,674	38,992	43,966	45,971	5%
50010.007	Benefits Workers Comp Claims	24,002	25,338	35,221	31,087	-12%
50010.008	Benefits Other Employee Expense	510	509	500	500	0%
Total Personnel Services		723,874	897,598	945,507	957,047	1%
Maintenance						
50100.001	Mtc Buildings	8,829	7,522	5,782	4,273	-26%
50100.003	Mtc Concrete Streets	100,267	140,353	112,216	135,000	20%
50100.010	Mtc Grounds	4,209	496	297	263	-11%
50100.015	Mtc Misc Repairs	692	1,047	4,318	1,795	-58%
50100.017	Mtc Repairs - Radio Equipment	0	0	9,600	2,784	-71%
50100.026	Mtc Streets	192,905	133,778	195,599	160,000	-18%
50100.029	Mtc Vehicle Wash	1,921	1,921	1,875	1,937	3%
50100.030	Mtc Vehicles & Equipment	74,648	74,648	77,839	76,839	-1%
50100.032	Mtc Software	0	0	0	530	100%
Total Maintenance		383,471	359,764	407,526	383,421	-6%
Supplies						
50110.002	Supplies Cleaning	775	656	624	624	0%
50110.005	Supplies Office	1,555	1,017	772	772	0%
50110.007	Supplies Technical	146,299	46,098	237,337	223,165	-6%
50110.008	Supplies Radio Replacement	0	0	0	7,680	100%
50122	Dues & Subscriptions	0	30	0	0	0%
50124	Motor Fuel	49,435	45,445	55,000	59,400	8%
50125	Non-Capitalized Equipment	10,875	4,283	5,000	5,430	9%
50127	Postage	16	40	25	25	0%
50129	Small Tools	896	2,046	2,500	3,566	43%
50131	Computer Equipment	0	0	4,500	1,575	-65%
Total Supplies		209,852	99,614	305,758	302,237	-1%
Utilities						
50140.001	Utilities OMU	5,226	3,185	4,160	3,800	-9%
50140.002	Utilities Non-City	2,813	1,453	2,400	1,920	-20%
50140.003	Utilities Communications	4,036	3,373	3,295	1,601	-51%
Total Utilities		12,075	8,010	9,855	7,321	-26%

2014-2015 Budget

Department: 053 Street

Division: 001 Administration

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Other						
50222	Contractual Services	\$ 28,297	\$ 38,005	\$ 19,391	\$ 21,391	10%
50251	Insurance	10,381	11,490	12,264	13,546	10%
50290	Professional/Technical Services	888	884	970	970	0%
50301	Rents & Storage	19,410	11,640	14,250	14,250	0%
50310	Safety Costs	5,333	5,849	6,000	7,084	18%
50322	Tipping Fees	2,861	84	1,000	2,000	100%
50323	Training Costs	2,418	2,830	7,100	1,500	-79%
50325	Travel	0	0	50	50	0%
Total Other		69,589	70,782	61,025	60,791	0%
Capital						
51000.003	Capital Replacement Plan	121,561	120,636	133,438	168,567	26%
Total Capital		121,561	120,636	133,438	168,567	26%
Total		\$ 1,520,422	\$ 1,556,406	\$ 1,863,109	\$ 1,879,384	1%

Expenditure Analysis:

Personnel: Increase due to annual COLA.

Maintenance: Decrease due to moving radio maintenance to radio replacement.

Supplies: Decrease due to fewer new computers needed this year.

Utilities: Decrease due to new VoIP phone system being charged to IT department.

Revenue Analysis:

Projected \$1,355,000 revenue for Municipal Aid.

2014-2015 Budget

Department: 053 Street

Division: 053 Traffic

Fund: 001 General

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 64,074	\$ 104,789	\$ 108,424	\$ 110,381	2%
50001.002	Salaries Non-Full Time	5,092	0	0	0	0%
50001.003	Salaries Outside Agency	9,613	13,634	23,000	23,000	0%
50001.004	Salaries Overtime	3,540	9,449	6,000	7,500	25%
50010.001	Benefits Employees Retirement	12,864	22,009	21,615	20,830	-4%
50010.002	Benefits Unemployment	219	343	343	354	3%
50010.003	Benefits Clothing	685	1,047	1,150	1,050	-9%
50010.004	Benefits Health Insurance	16,614	24,188	24,696	33,816	37%
50010.005	Benefits Life Insurance	293	453	484	497	3%
50010.006	Benefits Social Security Tax	4,925	7,755	8,753	9,018	3%
50010.007	Benefits Workers Comp Claims	4,502	3,995	6,949	7,175	3%
50010.008	Benefits Other Employee Expense	99	143	150	150	0%
Total Personnel Services		122,519	187,806	201,564	213,771	6%
Maintenance						
50100.030	Mtc Vehicles & Equipment	40,442	40,442	40,453	40,481	0%
Total Maintenance		40,442	40,442	40,453	40,481	0%
Supplies						
50110.007	Supplies Technical	40,139	58,284	61,257	59,112	-4%
50124	Motor Fuel	9,631	9,432	12,240	12,240	0%
50125	Non-Capitalized Equipment	712	1,473	2,400	2,400	0%
50129	Small Tools	276	602	603	603	0%
Total Supplies		50,759	69,791	76,500	74,355	-3%
Utilities						
50140.003	Utilities Communications	0	134	360	360	0%
Total Utilities		0	134	360	360	0%
Capital						
51000.005	Capital Equipment	5,659	0	0	0	0%
51000.003	Capital Replacement Plan	24,733	30,706	43,041	10,869	-75%
Total Capital		30,392	30,706	43,041	10,869	-75%
Total		\$ 244,111	\$ 328,880	\$ 361,918	\$ 339,836	-6%

Expenditure Analysis:

Personnel: Increase mainly due to health insurance coverage changes.

Supplies: Decrease due to technical supplies on hand.

Capital: Decrease due to replacement plan adjustments.

Revenue Analysis:

No revenue generated by this department.

2014-2015 Budget

DEPARTMENT: 056 Stormwater

Fund: 102 Your Community Vision

Program Description

This program 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).

Performance Indicators	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Estimated 2014-2015
Miles of ditches inspected, cleaned and/or cut	57.5	57.5	57.5	58
Miles of paved ditches mucked	11.5	11.5	11.5	12
Number of ditches repaved/regraded	5	5	5	6
Number of detention basins repaired	1	1	1	5
Number of detention basins constructed	1	1	1	5
Number of sectors cleaned - RWRA	40	40	40	40
Number of inlets reconstructed/repared - RWRA	40	40	35	40
Number of call-out cleanings - RWRA	60	60	40	50
Number of sinkholes repaired - RWRA	50	50	40	40

2013-2014 Accomplishments

1. Maintained ditches according to planned maintenance schedule.
 2. Continued spraying program, eradication efforts aimed at reducing the impacts of Johnson grass.
 3. Obtained needed annual CEUs to maintain pesticide applicators license.
 4. Attended annual chainsaw safety, electrical hazard, chipper safety, and forklift training.
 5. Cross-trained employees on equipment utilized in disaster response.
 6. Completed annual, weekly and bi-weekly ditch inspections and checks.
 7. Assumed stewardship of the stormwater basin mowing and ROW mowing.
-

2014-2015 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. Attend first aid, CPR and AED training.
 7. Certify/recertify employees: basic work zone and flagger training, work zone traffic control technician qualification, and supervisor traffic control qualification.
 8. Complete annual, weekly and bi-weekly ditch inspections and checks.
-

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 70,213	\$ 59,855	\$ 100,669	\$ 95,120	-6%
50001.003	Salaries Outside Agency	27,509	21,292	63,720	63,720	0%
50001.004	Salaries Overtime	1,201	2,432	6,000	6,000	0%
50010.001	Benefits Employees Retirement	13,436	12,182	20,150	17,868	-11%
50010.002	Benefits Unemployment	214	187	320	303	-5%
50010.003	Benefits Clothing	1,079	1,489	1,200	1,200	0%
50010.004	Benefits Health Insurance	13,116	19,098	24,072	21,984	-9%
50010.005	Benefits Life Insurance	378	412	461	435	-6%
50010.006	Benefits Social Security Tax	4,880	4,194	8,160	7,736	-5%
50010.007	Benefits Workers Comp Claims	4,555	5,392	3,552	3,404	-4%
50010.008	Benefits Other Employee Expense	0	23	75	75	0%
Total Personnel Services		136,581	126,556	228,379	217,845	-5%
Maintenance						
50100.010	Mtc Grounds	70,926	87,472	2,615	24,842	850%
50100.015	Mtc Misc Repairs	637	144	1,197	1,200	0%
50100.017	Mtc Repairs - Radio Equipment	0	750	1,200	1,548	29%
50100.029	Mtc Vehicle Wash	189	189	185	191	3%
50100.030	Mtc Vehicles & Equipment	23,867	31,346	30,813	30,813	0%
Total Maintenance		95,619	119,901	36,010	58,594	63%
Supplies						
50110.005	Supplies Office	18	37	155	155	0%
50110.007	Supplies Technical	3,974	4,667	8,017	9,500	18%
50124	Motor Fuel	18,011	14,423	30,045	30,045	0%
50125	Non-Capitalized Equipment	647	1,573	409	1,430	250%
50129	Small Tools	510	730	1,096	1,096	0%
Total Supplies		23,160	21,431	39,722	42,226	6%
Utilities						
50140.003	Utilities Communications	319	312	360	360	0%
Total Utilities		319	312	360	360	0%
Other						
50222	Contractual Services	1,300	3,025	27,270	22,475	-18%
50251	Insurance	1,185	1,268	1,226	1,547	26%
50290	Professional/Technical Services	24	114	398	398	0%
50310	Safety Costs	858	1,479	414	1,908	361%
50322	Tipping Fees	14,128	2,624	18,500	18,500	0%
50323	Training Costs	0	730	960	400	-58%
50325	Travel	0	0	100	100	0%
Total Other		17,495	9,240	48,868	45,328	-7%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 24,366	\$ 35,579	\$ 44,712	\$ 45,157	1%
Total Capital		24,366	35,579	44,712	45,157	1%
Total		\$ 297,540	\$ 313,019	\$ 398,051	\$ 409,510	3%

Expenditure Analysis:

- Personnel:** Decrease due to new employee in this department.
- Maintenance:** Increase due to additional mowing of residential basin areas.
- Supplies:** Increase due to non-capitalized equipment needs.
- Other:** Decrease due to lower contractual services needed.

Revenue Analysis:

No revenue generated by this department.

2014-2015 Budget

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 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Expenses						
50001.005	Salaries Retirement Contingency	\$ 161,667	\$ 0	\$ 318,984	\$ 312,598	-2%
50100.001	Mtc Buildings	609,465	542,307	525,967	173,323	-67%
50100.010	Mtc Grounds	0	0	0	231,555	100%
50100.014	Mtc Parks Building and Grounds	1,208	3,981	5,997	0	-100%
50100.029	Mtc Vehicle Wash	325	325	317	327	3%
50100.030	Mtc Vehicles & Equipment	10,580	7,153	7,026	7,026	0%
50124	Motor Fuel	5,249	4,923	5,500	5,000	-9%
50140.005	Utilities Unallocated	36,175	143,604	150,000	66,000	-56%
50200	Advertising	29,995	26,038	32,500	30,000	-8%
50251	Insurance	283,855	272,810	373,358	459,510	23%
50270	Miscellaneous Expense	17,992	1,067	357,790	149,304	-58%
50290	Professional/Technical Services	168,098	253,111	467,905	280,389	-40%
50400	Advisory Boards	0	0	14,000	14,000	0%
50401	Annexation Incentives	12,500	1,100	25,000	20,000	-20%
50402	Art Work	0	0	365,000	0	-100%
50404	Senior Citizen Center	0	0	200,000	0	-100%
50411	Bird Control	22,875	31,719	23,000	0	-100%
50420	Cablecast Services	6,427	389	0	0	0%
50423	Contingencies - Budget	0	0	(750,000)	(910,000)	21%
50424	Contingencies - Mayor	40,761	50,283	50,000	50,000	0%
50432	Downtown Design Administration	55,548	36,497	60,000	0	-100%
50433	Downtown Maintenance	8,786	0	0	0	0%
50455	Juvenile Drug Court	0	44,000	88,000	88,000	0%
50467	Marina Feasibility Study	0	0	95,000	0	-100%
50470	Mosquito Spraying	13,100	13,100	13,500	0	-100%
50490	Pension Fund Hospitalization Insurance	144,281	128,258	155,000	120,000	-23%
50508	Science Museum HVAC Repairs	0	0	46,000	0	-100%
50510	Street Lighting	1,463,606	1,503,116	1,500,000	1,600,000	7%
50511	OMU Operations/Marketing	0	67,818	107,183	0	-100%
51000.003	Capital Replacement Plan	46,269	43,589	42,014	43,956	5%
54000.004	Arts Friday After Five	8,000	0	0	0	0%
54000.013	Arts Walk of Fame	0	2,366	2,800	2,800	0%
54200.004	Social Services Clean & Serene	3,360	0	0	0	0%
54200.018	Social Services Neighborhood Advisory Board	11,563	9,935	0	0	0%
54200.022	Social Services Public Events	31,585	0	0	0	0%
Total Expenses		3,193,268	3,187,488	4,281,841	2,743,788	-36%
Transfers						
55000.005	Transfer To Central Dispatch	\$ 1,349,392	\$ 1,395,054	\$ 1,427,202	\$ 1,471,585	3%
55000.024	Transfer To Economic Development	0	0	440,000	0	-100%
55000.101	Transfer To Capital Improvement	324,250	45,000	45,000	65,000	44%
55000.302	Transfer To Facilities Maintenance	0	0	35,000	0	-100%
55000.402	Transfer To Transit	544,675	613,606	850,472	845,971	-1%
55000.403	Transfer To Recreational	1,116,348	929,760	1,039,750	1,288,531	24%
55000.406	Transfer To GIS	87,870	95,183	107,398	102,162	-5%
55010	Transfer To Grant Fund	10,000	1,600	0	0	0%
Total Transfers		3,432,535	3,080,203	3,944,822	3,773,249	-4%
Total		\$ 6,625,803	\$ 6,267,691	\$ 8,226,663	\$ 6,517,037	-21%

2014-2015 Budget

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 Community Development Block Grant (CDBG) and Federal HOME Grant funds.

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
Fund 022						
216	Community Development Programs:					
40140	CD Grant - Current Year	\$ 0	\$ 0	\$ 438,864	\$ 411,628	-6%
40141	CD Grant - Prior Year	505,551	554,112	444,984	0	-100%
40351	Rental - City Property	8,248	11,840	8,000	8,000	0%
41060	Miscellaneous Revenue	0	227	0	0	0%
41201	Sale of Capital Assets	0	0	0	0	0%
		513,798	566,179	891,848	419,628	-53%
Fund 023						
217	Home Rehab Grants					
40142	HOME Grants - Current Year	0	47,562	190,170	185,831	-2%
40143	HOME Grants - Prior Year	337,347	294,885	233,134	0	-100%
40145	HOME Grants - Additional	138,095	0	0	0	0%
41060	Miscellaneous Revenue	0	2,000	0	0	0%
41201	Sale of Capital Assets	133,818	235,835	0	0	0%
		609,261	580,282	423,304	185,831	-56%
218	KHC Home Grants					
40144	HOME Grants - KHC	75,000	0	0	0	0%
		75,000	0	0	0	0%
Total Revenue		\$ 1,198,059	\$ 1,146,462	\$ 1,315,152	\$ 605,459	-54%

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Expense Fund 022						
216	Community Development Programs					
52010	CD Administration	\$ 96,815	\$ 70,000	\$ 82,983	\$ 82,000	-1%
52055	Home Improvement Administration	5,000	12,000	0	0	0%
52056	Home Improvement L/M	90,305	58,324	193,593	62,628	-68%
		192,120	140,324	276,576	144,628	-48%
Projects						
52058	Mechanicsville Redevelopment	184,431	32,089	558,652	0	-100%
52059	Old Germantown Redevelopment	137,246	393,767	56,620	0	-100%
52060	Triplet Twist Area	0	0	0	230,000	100%
52061	OMFA Elevator Reconstruction	0	0	0	45,000	100%
		321,677	425,856	615,272	275,000	-55%
Fund 023						
217	HOME Rehab Grants					
50240.001	HOME Grants First Time Buyer	394,329	366,997	233,162	139,373	-40%
50240.002	HOME Grants CHDO Set-Aside	48,259	33,532	28,525	27,875	-2%
50240.003	HOME Grants New Home Construction	134,500	157,400	142,600	0	-100%
52050	HOME Administration	32,173	22,354	19,017	18,583	-2%
		609,261	580,282	423,304	185,831	-56%
218	KHC Home Grants					
50241.002	KHC Home Grants KHC AHTF	75,000	0	0	0	0%
		75,000	0	0	0	0%
Total Expense		\$ 1,198,058	\$ 1,146,462	\$ 1,315,152	\$ 605,459	-54%

2014-2015 Budget

Department: 073 Economic Development

Division: 000, 203

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	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40010.001	Property Taxes Realized Property Tax	\$ 243,508	\$ 241,534	\$ 199,739	\$ 218,965	10%
40020	Occupational Licenses	306,289	345,771	365,482	376,650	3%
40021	Net Profit Licenses	16,848	13,811	33,209	32,765	-1%
40053.001	Franchise Fees Atmos	184,024	162,283	138,000	170,000	23%
40170	Interest on Investments	9,147	48,412	8,000	20,000	150%
40030.002	Economic Development Fees Owensboro Manufacturing	11,820	11,356	9,500	13,000	37%
40030.003	Economic Development Fees Unifirst	127,462	134,983	136,000	136,000	0%
40030.004	Economic Development Fees Ky Bioprocessing	12,590	13,961	15,540	18,100	16%
40030.005	Economic Development Fees Toyotetsu	221,126	217,202	183,600	192,000	5%
40030.006	Economic Development Fees Metalsa	89,310	71,383	49,465	72,315	46%
40030.007	Economic Development Fees US Bank Rent	675,623	623,842	621,132	997,774	61%
40030.008	Economic Development Fees US Bank	0	100,579	651,106	372,000	-43%
	Economic Development Fees Metalsa	0	0	0	57,500	100%
	Economic Development Fees Sazarec	0	0	0	45,000	100%
	Economic Development Fees Unique Granite	0	0	0	5,000	100%
40350	Rental - The Centre	29,315	62,964	58,137	65,500	13%
41202	Issuance of Debt	0	6,350,000	0	0	0%
Total		1,927,062	8,398,081	2,468,910	2,792,569	13%
41300.001	Transfers From General Fund	0	0	440,000	0	-100%
Total Revenue		\$ 1,927,062	\$ 8,398,081	\$ 2,908,910	\$ 2,792,569	-4%

2014-2015 Budget

Department: 073 Economic Development

Division: 000, 203

Fund: 024 Economic Development

Account Number	Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Developer Incentives						
53000.001	Brooks	\$ 13,062	\$ 33,619	\$ 13,500	\$ 22,340	65%
53000.002	Cross Creek	26,229	27,817	26,500	28,910	9%
	Fairhaven	0	0	0	1,615	100%
53000.003	Fiddlesticks	0	0	19,500	0	-100%
53000.005	Gulfstream	0	0	2,645	3,230	22%
53000.007	Highland Pointe	352,142	374,673	342,000	417,780	22%
	Hobo Estates	0	0	0	2,265	100%
53000.008	Home Depot	0	641	0	0	0%
	Hospice	0	0	0	15,600	100%
53000.009	Hunter's Ridge	12,402	0	22,996	26,985	17%
53000.011	Economic Development Keenland Trace	0	0	6,000	12,230	104%
53000.012	Economic Development Mallard Creek	4,998	582	13,100	5,100	-61%
53000.013	Economic Development Mount Moriah	22,046	0	0	0	0%
53000.014	Economic Development Plantation Pointe	18,059	18,592	21,000	0	-100%
53000.015	Economic Development Sam's Club	48,096	0	0	0	0%
53000.016	Economic Development SMB Properties	0	0	830	6,850	725%
53000.017	Economic Development The Springs Centre	28	0	0	0	0%
53000.019	Economic Development US Bank - Building	0	0	14,002	0	-100%
53000.022	Economic Development Westgate Plaza	0	0	2,300	2,935	28%
53000.023	Economic Development Woodlands Investment	34,030	26,891	10,000	0	-100%
53000.024	Economic Development Woodlands Plaza	98,385	93,906	100,000	0	-100%
53000.025	Economic Development Centre for Business & Research	246,878	267,395	307,766	343,000	11%
53000.028	Economic Development Greater O'boro Economic Devel	205,500	203,664	207,737	210,853	1%
53000.029	Economic Development Economic Development	123	305	5,559	5,800	4%
53000.030	Economic Development Frederick Family	0	0	0	5,850	100%
53000.031	Economic Development Concrete Parking Lease	0	0	175,000	140,000	-20%
53000.032	Economic Development Heartland Crossing	0	0	17,500	76,690	338%
53000.033	Economic Development Fetta	0	0	25,000	0	-100%
	Metalsa	0	0	0	57,500	100%
	Sazarec	0	0	0	45,000	100%
	Unique Granite	0	0	0	5,000	100%
50251	Insurance	7,696	15,397	0	0	0%
50452	Issue Costs	0	147,837	0	0	0%
51000.001	Capital Buildings	2,134,840	806,920	5,261,949	0	-100%
51000.007	Capital Land	0	358,904	0	0	0%
Total Expense		3,224,514	2,377,143	6,594,884	1,435,533	-78%
55000.010	Transfer To Debt Service	649,647	659,560	1,349,713	1,235,656	-8%
55000.001	Transfer to General Fund	0	0	0	100,000	100%
Total		\$ 3,874,161	\$ 3,036,703	\$ 7,944,597	\$ 2,771,189	-65%

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

Program Description

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

Account Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	%
Revenue					
Interest	\$ 23,397	\$ 18,536	\$ 15,000	\$ 16,000	
Health - City	2,798,941	3,564,059	3,932,498	4,172,573	
Health - Employee	612,165	754,484	943,525	1,043,143	
Workers Compensation	400,000	492,028	600,000	600,000	
Unemployment	71,351	73,849	70,000	65,500	
Total Revenues	\$ 3,905,854	\$ 4,902,956	\$ 5,561,023	\$ 5,897,216	6%
Expenditures					
Unemployment Expense	\$ 47,946	\$ 4,473	\$ 70,000	\$ 65,500	
Health Expense	2,707,365	3,389,361	3,972,575	4,191,408	
Workers Compensation	578,913	357,376	475,600	492,000	
Insurance	449,423	387,772	476,534	537,908	
Professional/Technical	295,370	321,055	273,314	310,800	
Wellness Benefit	213,958	225,517	278,000	283,600	
Total Expenditures	\$ 4,292,975	\$ 4,685,554	\$ 5,546,023	\$ 5,881,216	6%
Excess/(Deficiency)	\$ (387,121)	\$ 217,402	\$ 15,000	\$ 16,000	7%

2014-2015 Budget

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 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40170	Interest on Investments	\$ 2,116	\$ 46	\$ 0	\$ 0	0%
Total Revenue		\$ 2,116	\$ 46	\$ 0	\$ 0	0%
Expense						
55000.001	Transfer To General Fund	\$ 20,000	\$ 18,701	\$ 0	\$ 0	0%
51000.008	Capital Land Improvements	6,212	84,075	0	0	0%
Total Expense		\$ 26,212	\$ 102,776	\$ 0	\$ 0	0%



2014-2015 Budget

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, 2013, is \$142,002,194, with maturities extending through the year 2043. The City has a very low amount of general obligation debt, which explains our large legal debt margin.

The City of Owensboro's long-term bonds and other long-term obligations amounted to \$139,108,981 at June 30, 2013. Changes in the City's general long-term debt are as follows:

Summary of Changes in General Long-Term Debt and Revenue Bonds Payable for the Year Ended June 30, 2013

	Balance 6/30/12	Additions	Reductions	Balance 6/30/13	Due Within One Year
Governmental activities					
Bonds and loans payable:					
General obligation bonds:					
Series 2003A	\$ 1,415,000	\$ 0	\$ (260,000)	\$ 1,155,000	\$ 270,000
Series 2006	3,170,000	0	(175,000)	2,995,000	185,000
Series 2006 Refunding	865,000	0	(280,000)	585,000	285,000
Series 2008	2,310,000	0	(105,000)	2,205,000	110,000
Series 2009 BABs	4,760,000	0	(165,000)	4,595,000	175,000
Series 2010	5,230,000	0	(195,000)	5,035,000	195,000
Series 2011	20,075,000	0	(395,000)	19,680,000	410,000
Series 2011	2,835,000	0	(115,000)	2,720,000	115,000
Series 2012A Refunding	2,120,000	0	(205,000)	1,915,000	200,000
Series 2012B	40,400,000	0	(870,000)	39,530,000	885,000
Series 2012C Refunding	3,075,000	0	(295,000)	2,780,000	285,000
Series 2013A	0	20,530,000	0	20,530,000	460,000
Series 2013B	0	9,228,667	0	9,228,667	382,770
Series 2013C	0	6,350,000	0	6,350,000	255,000
Loan payable:					
KIA A07-04	19,595,129	0	(80,315)	19,514,814	839,522
#00018	305,000	0	(40,000)	265,000	40,000
#00026	29,800	0	(4,300)	25,500	4,300
	<u>106,184,929</u>	<u>36,108,667</u>	<u>(3,184,615)</u>	<u>139,108,981</u>	<u>5,096,592</u>
Less deferred amounts:					
For issuance premiums	34,319	135,476	(3,997)	165,798	0
For issuance discounts	(712,999)	(179,223)	34,553	(857,669)	0
On refunding	(367,176)	0	62,202	(304,974)	0
Total bonds and loan payable	<u>105,139,073</u>	<u>36,064,920</u>	<u>(3,091,857)</u>	<u>138,112,136</u>	<u>5,096,592</u>
Compensated absences	<u>3,826,177</u>	<u>1,906,698</u>	<u>(1,842,817)</u>	<u>3,890,058</u>	<u>211,561</u>
Total Governmental	<u>\$ 108,965,250</u>	<u>\$ 37,971,618</u>	<u>\$ (4,934,674)</u>	<u>\$ 142,002,194</u>	<u>\$ 5,308,153</u>
Business-type activities					
Bonds payable:					
General obligation bonds:					
Series 2013B	\$ 0	\$ 1,621,333	\$ 0	\$ 1,621,333	\$ 67,230
Compensated absences	<u>414,205</u>	<u>248,646</u>	<u>(229,495)</u>	<u>433,356</u>	<u>10,716</u>
Total business-type	<u>\$ 414,205</u>	<u>\$ 1,869,979</u>	<u>\$ (229,495)</u>	<u>\$ 2,054,689</u>	<u>\$ 77,946</u>

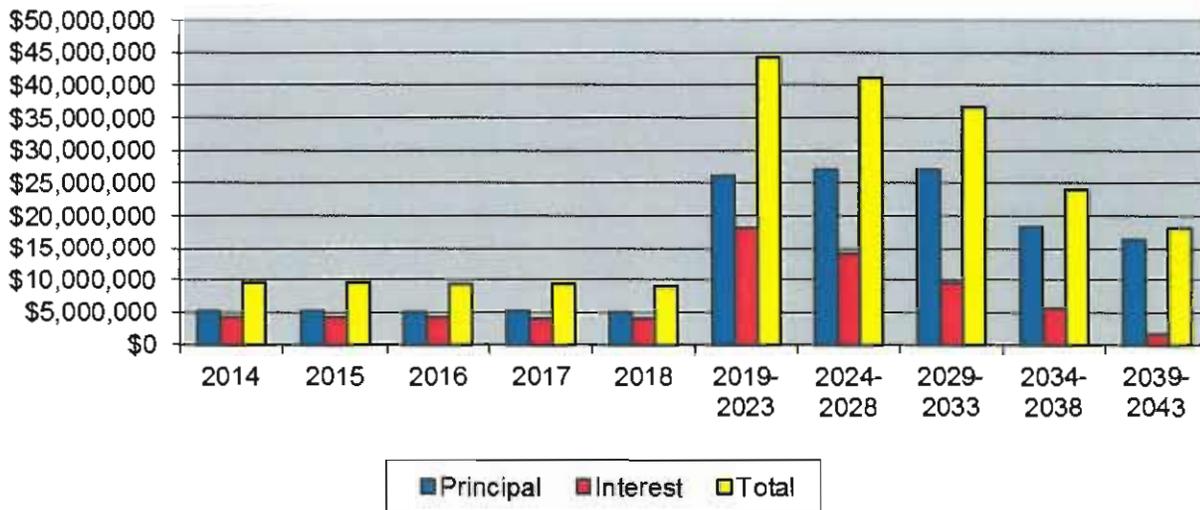
2014-2015 Budget

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

Annual Debt Requirements

The annual requirements to amortize long-term debt (excluding compensated absences obligations of \$3,890,058 which have indefinite maturity) as of June 30, 2013, are as follows:

Year Ending	Principal	Interest	Total
2014	\$ 5,163,822	\$ 4,322,252	\$ 9,486,074
2015	5,252,238	4,345,572	9,597,810
2016	5,065,739	4,242,651	9,308,390
2017	5,194,324	4,135,474	9,329,798
2018	5,007,996	4,020,352	9,028,348
2019-2023	26,100,632	18,183,987	44,284,619
2024-2028	27,081,846	14,110,731	41,192,577
2029-2033	27,048,834	9,518,934	36,567,768
2034-2038	18,379,883	5,544,807	23,924,690
2039-2043	16,435,000	1,701,225	18,136,225
	<u>\$ 140,730,314</u>	<u>\$ 70,125,985</u>	<u>\$ 210,856,299</u>



Types of Municipal Debt

Lease Revenue Bonds/Floating Indebtedness Bonds

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

2014-2015 Budget

General Obligation Bonds

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

In prior years, the City defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the City's financial statements. On June 30, 2013, \$7,639,667 of outstanding bonds was considered defeased.

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

Series 2003A	Supplement Police & Firefighters Retirement Fund
Series 2006	Road, public park and stormwater system improvements
Series 2006 Refunding	Airport improvements
Series 2008	Construction of ice arena
Series 2009	Supplement riverwall and public works building construction costs
Series 2010	Phase I construction of US Bank building
Series 2011	Downtown redevelopment and revitalization
Series 2011	Phase II construction of US Bank building
Series 2012 Refunding	Morris Park, South Griffith Fire Station, MLK Loop Right of Way, Stormwater Improvements.
Series 2012	Downtown revitalization
Series 2012 Refunding	RiverPark Center
Series 2013	Downtown revitalization
Series 2013	Various downtown projects
Series 2013	Phase III construction of US Bank building

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, 2013.

Legal Debt Margin Calculation for Fiscal Year 2012-2013

Net assessed value	\$3,106,769,001
Add back: exempt real property	<u>180,404,000</u>
Total assessed value	\$3,287,173,001
Debt limit - 10% of total assessed value ¹	\$ 328,717,300
Amount of debt applicable to debt limit:	
Total general bonded debt	\$ 138,112,136
Less: Revenue Bonds	(290,500)
Loan Payable	(19,514,814)
Amount set aside for repayment of general obligation bonds	<u>(774,756)</u>
Total debt applicable to limitation	<u>\$ 117,532,066</u>
Legal debt margin	<u><u>\$ 211,185,234</u></u>

¹Section 158 of the Commonwealth of Kentucky Constitution states:

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

2014-2015 Budget

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

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Expense						
55000.010	Transfer To Debt Service	\$ 853,979	\$ 1,156,521	\$ 1,548,356	\$ 1,538,126	-1%
Total Expense		\$ 853,979	\$ 1,156,521	\$ 1,548,356	\$ 1,538,126	-1%

Detail:

Airpark/FAA	\$ 177,543	\$ 179,951
Public Works Projects - 02	235,345	233,345
Morris Park Acquisition	34,325	33,200
Municipal Infrastructure Improvements	301,408	299,470
Public Works	82,592	65,770
RiverPark Center	340,275	334,575
BGMM, Tennis, Skatepark	356,868	391,815
Issue Cost	20,000	0
	<u>\$ 1,548,356</u>	<u>\$ 1,538,126</u>

2014-2015 Budget

Department: 011 Debt Service

Division: 000 Non-Departmental

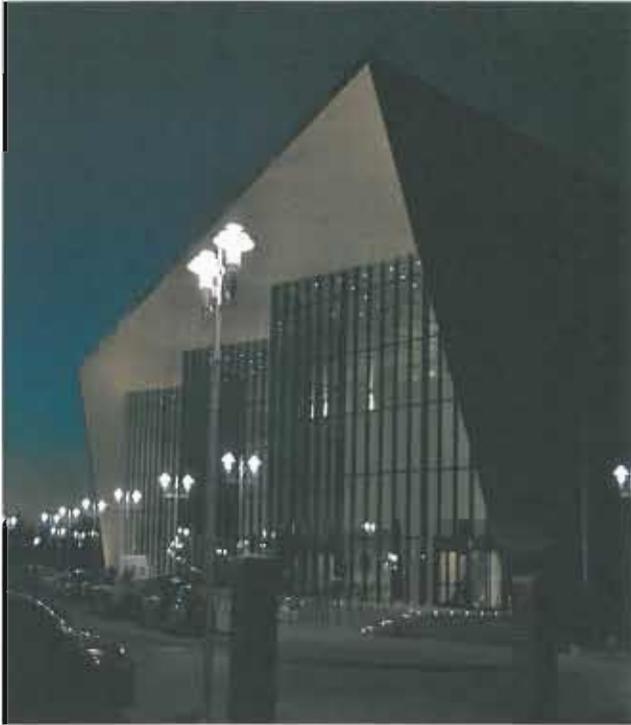
Fund: 010 Debt Service

Program Description

This program provides for annual debt and interest payments toward the City's outstanding debt, net of compensated absences, of approximately \$138.1 million. Lease payments (operating transfers) from the General Fund and various civic organizations finance this program. The City's legal Constitutional debt limit is in excess of \$328 million. The City's latest bond rating from Moody's Investor Services is Aa3.

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40107	County Contributions - Other	\$ 1,129,966	\$ 132,161	\$ 129,837	\$ 131,599	1%
40170	Interest on Investments	(1)	11	0	0	0%
41202	Issuance of Debt	5,195,000	0	0	0	0%
41300.502	Transfers From Police & Fire Pension	312,727	313,920	313,185	311,875	0%
41300.804	Transfers From Symphony Investments	5,449	5,287	5,449	5,000	-8%
41300.806	Transfers From RiverPark Maintenance	892,253	0	60,000	59,768	0%
Total Lease payments		7,535,393	451,378	508,471	508,242	0%
41300.001	Transfers From General Fund	853,979	1,156,521	1,548,356	1,538,126	-1%
41300.024	Transfers From Economic Development	649,647	659,560	1,349,713	1,235,656	-8%
41300.026	Transfers From Downtown Operations	0	0	106,072	106,255	0%
41300.102	Transfers From Your Community Vision	712,386	726,115	1,767,827	1,719,408	-3%
41300.103	Transfers From Downtown Revitalization	21,805,540	3,392,588	4,543,127	4,603,864	1%
41300.403	Transfers From Recreational	15,423	14,970	14,588	14,100	-3%
		24,036,974	5,949,754	9,329,683	9,217,409	-1%
Total Revenue		\$ 31,572,368	\$ 6,401,132	\$ 9,838,154	\$ 9,725,651	-1%
Expenses						
50452	Issue Costs	\$ 29,563	\$ 0	\$ 20,000	\$ 0	-100%
56000.001	Debt Airpark FAA	307,685	312,880	307,380	311,550	1%
56000.002	Debt MLK, Fire Station, Morris	2,330,350	236,578	235,345	233,345	-1%
56000.004	Debt CERS and PFRF	312,727	313,920	313,185	311,875	0%
56000.005	Debt Downtown Revit 2011 GO	1,155,540	1,253,025	1,256,175	1,253,875	0%
56000.006	Debt Downtown Revitalization	20,650,000	0	0	0	0%
56000.007	Debt Fine Arts Museum	81,740	0	0	0	0%
56000.008	Debt Hillcrest Pro Shop	15,423	14,970	14,588	14,100	-3%
56000.009	Debt Ice Arena	202,215	203,965	205,290	206,330	1%
56000.010	Debt KIA Projects	179,171	193,325	1,200,000	1,250,000	4%
56000.012	Debt Morris Park Acquisition	36,289	35,224	34,325	33,200	-3%
56000.013	Debt PFRF Closed	299,345	297,970	301,408	299,470	-1%
56000.014	Debt Public Works Projects 09	82,750	82,206	82,592	65,770	-20%
56000.016	Debt RiverPark Center Bonds	4,973,716	335,445	340,275	334,575	-2%
56000.017	Debt Riverwall	331,000	328,825	330,365	263,078	-20%
56000.018	Debt Symphony Renovation KLC	5,449	5,287	5,449	5,000	-8%
56000.019	Debt US Bank Building	432,863	434,013	430,113	430,913	0%
56000.020	Debt US Bank Building #2	216,785	225,548	224,225	222,615	-1%
56000.022	Debt Downtown Revit 2012	0	2,139,563	2,235,992	2,238,292	0%
56000.023	Debt 2013A GO Revenue Bonds	0	0	1,050,960	1,111,697	6%
56000.024	Debt 2013B GO Revenue Bonds	0	0	707,149	710,912	1%
56000.025	Debt 2013C GO Revenue Bonds	0	0	543,338	429,054	-21%
Total Expenses		\$ 31,642,608	\$ 6,412,743	\$ 9,838,154	\$ 9,725,651	-1%

CITY OF OWENSBORO



2014-2019 CAPITAL IMPROVEMENT PROGRAM

June 1, 2014

Issued by:
Angela Hamric
Director of Finance & Support Services



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City of Owensboro Kentucky

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

June 3, 2014

Honorable Mayor and Members of the Board of Commissioners:

I am pleased to present to you the recommended 2014-2019 Capital Improvements Program (CIP) for the City of Owensboro. The 2014-2015 portion of the CIP budgeted for all capital improvements is \$6,187,295. The .33% of the 1.33% occupational and net profit license fees is the source of funding for continuation of stormwater maintenance, street improvements, public safety projects, and recreation projects. This is completely dedicated to capital projects and stormwater maintenance through the Your Community Vision program. This CIP reflects your stated desire to continue work on the Stormwater Master Plan, the Parks Master Plan, and move forward with transportation and sidewalk improvements.

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

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

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

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

Sincerely,

William E. Parrish
City Manager

INTRODUCTION

The proposed 2014-2019 Capital Improvement Program (CIP) totals \$6,187,295. In 2014-2015, \$6,122,295 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.

BACKGROUND – YOUR COMMUNITY VISION

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

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

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

STORMWATER

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

PUBLIC SAFETY

Take-Home Fleet

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

PARKS, YOUTH ATHLETICS AND RECREATION IMPROVEMENT

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

The Ice Arena was completed in 2008-09 and provides year round entertainment for our community. Also, new shelters were constructed and bathrooms renovated at Legion and Moreland Park. Other Recreation projects, which include renovation of the Moreland Park tennis courts, Moreland baseball dugouts and construction of a skate park, were completed in 2013-14. In 2014-15, we are starting a replacement plan for Smothers/Riverfront Park to ensure we have money set aside for needed repairs at the downtown park. Owensboro wants to make sure citizens and visitors to our City enjoy state-of-the-art parks facilities.

RIVERFRONT DEVELOPMENT

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

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

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

DOWNTOWN REVITALIZATION

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

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

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

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

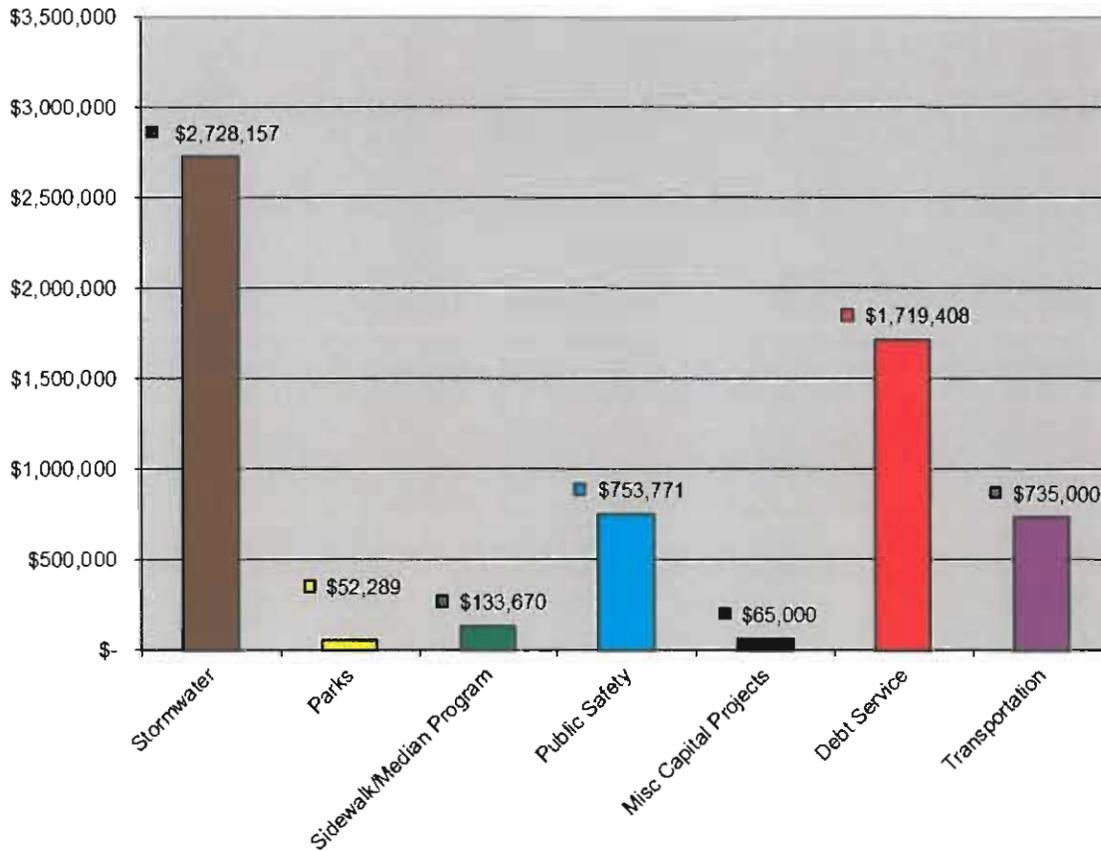
FLEET AND FACILITIES REPLACEMENT PLAN

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

2014-2019 CAPITAL IMPROVEMENT PROGRAM

The Your Community Vision Fund is the major source of funding for the current five-year CIP program. The following chart shows the allocation of 2014-15 CIP revenue by category. This CIP concentrates on areas most important to our citizens and the City Commission – stormwater maintenance, public safety, transportation/streets, and recreation. The Commission remains committed to maintenance and improvement in both of these areas. With the additional .33% occupational and net profit tax increase as a funding source, the City is able to maintain its commitment to these projects, while committing to a wider range of capital projects in the near future.

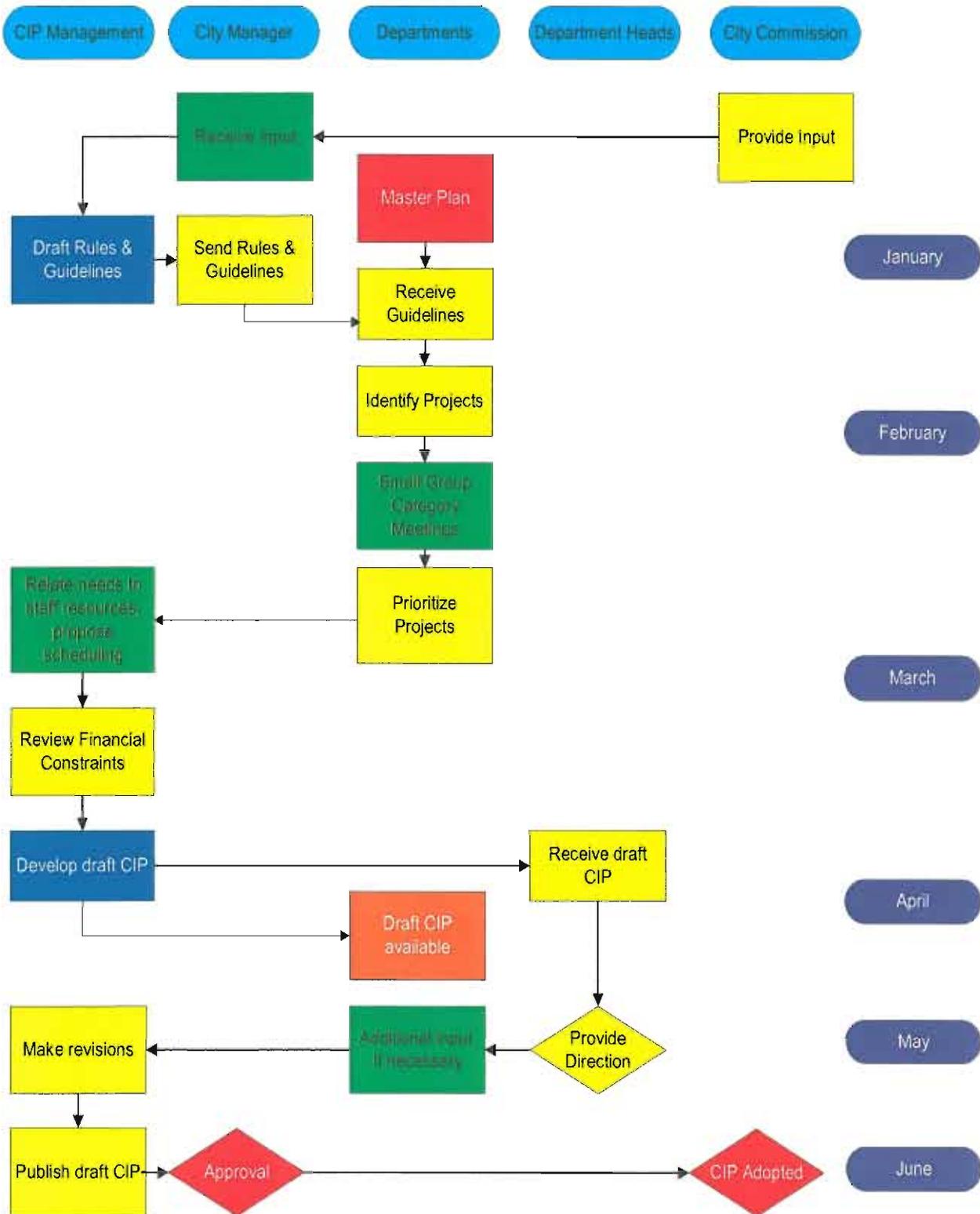
**Capital Expenditure Category
Fiscal Year 2014-2015 - \$6,187,295**



GUIDELINES FOR PROJECT SELECTION

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

2014-2019 CAPITAL IMPROVEMENT PROGRAM



DEFINITIONS

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

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

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

PROJECT CATEGORIES

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

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

PRIORITIZATION

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

1. Mandatory or Committed Projects

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

2. Health and Safety Projects

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

3. Maintenance of Existing Capital Assets or Systems

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

4. Major Service Equipment Replacement

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

5. Projects which Avoid Future Additional Costs

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

6. Studies and Analyses

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

7. Enhance Economic Development

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

8. Improve the Quality of Life

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

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

PROJECT COST ESTIMATES

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

Estimate Level 1 – Conceptual Estimate

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

Estimate Level 2 – Detailed Estimate

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

Estimate Level 3 – Design Estimate

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

PROJECT FINANCING

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

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

The *Summary of Capital Projects* summarizes City's capital projects. The *Capital Projects Funding Summary* highlights the financing available to fund the 2014-19 CIP. A description of each project follows the *Summary*. The description includes the following information: the estimate level, the project sponsor, the project description, comments, any impacts on the operating budget, major project milestones, the estimated schedule of completion, and project financing. Project costs may be further broken down into categories of expenditures, e.g. design, land costs, cost of improvements.

2014-2015 Budget

Department: 000 Non-Departmental

Division: 000 Non-Departmental

Fund: 101 Capital Projects

Program Description

This program provides financing for capital projects.

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40107	County Contributions - Other	\$ 352,138	\$ 0	\$ 0	\$ 0	0%
40120	Federal Grants	936,960	165,700	0	0	0%
40121	State Grants	0	0	225,000	0	-100%
40123	FEMA	10,527	0	0	0	0%
40170	Interest on Investments	23,293	62,112	0	0	0%
41060	Miscellaneous Revenue	0	95,748	0	0	0%
41202	Issuance of Debt	0	6,904,028	0	0	0%
Total		1,322,917	7,227,587	225,000	0	-100%
41300.001	Transfers From General Fund	324,250	45,000	45,000	65,000	44%
41300.401	Transfers From Sanitation	0	30,000	0	0	0%
		324,250	75,000	45,000	65,000	44%
Total Revenue		\$ 1,647,167	\$ 7,302,587	\$ 270,000	\$ 65,000	-76%

Expense/Projects

50452	Issue Costs	\$ 0	\$ 91,202	\$ 0	\$ 0	0%
	AED's	0	10,075	2,550	0	-100%
	Brownfield Grant	287,041	16,475	0	0	0%
	City Connections	17,717	0	0	0	0%
	Energy Efficiency Grant	10,572	0	0	0	0%
	ERP Software	871,081	496,604	224,733	0	-100%
	Resurfacing City Streets Grant	0	0	225,000	0	-100%
	Harbor Hills	0	182,760	17,241	0	-100%
	International Bluegrass Music Museum	0	0	3,000,000	0	-100%
	Miscellaneous Capital Projects	15,644	14,522	186,493	65,000	-65%
	Old Hartford Bike/Ped Program	81,678	0	0	0	0%
	Operations Support Building	0	128,859	0	0	0%
	Public Works Building	313,636	61,128	13,550	0	-100%
	RiverPark Center Air Conditioning	0	0	900,000	0	-100%
	Skate Park	0	30,048	769,953	0	-100%
	Southtown Boulevard Land	36,754	0	0	0	0%
	Tennis Courts	0	0	2,100,000	0	-100%
Total Expense/Projects		\$ 1,634,123	\$ 1,031,673	\$ 7,439,520	\$ 65,000	-99%

2014-2015 Budget

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 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40020	Occupational Licenses	\$ 3,781,667	\$ 4,004,241	\$ 3,832,479	\$ 3,920,626	2%
40021	Net Profit Licenses	756,693	974,136	701,989	842,387	20%
40101	BABS Federal Credit	71,050	68,889	53,302	0	-100%
40120	Federal Grants	344,580	729,218	0	0	0%
40170	Interest on Investments	181,062	92,540	95,000	85,000	-11%
40250.004	Penalty/Interest Occupational/Net Profit Tax	46,371	34,540	22,440	30,000	34%
41202	Issuance of Debt	3,051,028	(80,314)	3,400,045	1,450,000	-57%
Total		8,232,449	5,823,250	8,105,255	6,328,013	-22%
41300.005	Transfers From Central Dispatch	0	50,000	0	0	0%
41300.104	Transfers From Riverfront Development	0	0	536,682	0	-100%
		0	50,000	536,682	0	-100%
Total Revenue		\$ 8,232,449	\$ 5,873,250	\$ 8,641,937	\$ 6,328,013	-27%
Expense/Projects						
	24th Street Repave/Rehab Armory	\$ 0	\$ 148,290	\$ 275,000	\$ 0	-100%
	Ben Hawes House	35,958	0	0	0	0%
	Devins Ditch Phase I	97,109	28,546	241,243	0	-100%
	Downtown Infrastructure II	0	3,026,092	153,909	0	-100%
	Downtown Infrastructure III	0	0	2,883,847	0	-100%
	Downtown Infrastructure IV	0	0	0	485,000	100%
	Fire-Breathing Apparatus	0	0	0	315,000	100%
	Firefighter Boat	0	41,914	7,630	0	-100%
	Grimes Avenue Extension	0	0	307,015	250,000	-19%
	Harsh Ditch Phase II	1,203,708	578,940	321,823	1,450,000	351%
	Median Program	14,579	393	69,525	0	-100%
	Moreland Park Basin	0	0	800,000	0	-100%
	Moreland Tennis Courts	135,230	309,074	800,000	0	-100%
	MS4 Stormwater consulting	0	5,263	144,738	0	-100%
	Pavillion	0	152,940	1,633,742	0	-100%
	Persimmon Ditch	114,146	900,889	0	0	0%
	Police Brownfield Grant	274,554	3,605	0	0	0%
	Police MDT's	92,793	59,758	90,667	73,350	-19%
	Police MDT's Maintenance	0	46,840	122,035	41,921	-66%
	Police Vehicles	45	76,249	47,648	313,500	558%
	Pools Renovations	29,720	19,596	30,684	0	-100%
	Radio System	0	561,452	988,548	0	-100%
	Riverfront Park	0	0	300,000	0	-100%
	Salt Storage	124,045	0	0	0	0%
	Scherm Ditch Phase I	2,694,744	1,560	2,987,181	0	-100%
	Sidewalk Program	103,135	114,107	129,777	133,670	3%
	Signature Signage	0	0	175,000	0	-100%
	Smothers/Riverfront Park Replacement	0	0	0	52,289	100%
	Southtown Boulevard Extension	179,069	13,529	361,521	0	-100%
	Stormwater Maintenance Crew	297,540	313,019	398,051	409,510	3%
	Stormwater Projects Outsourced	167,133	64,676	434,900	447,947	3%
	Stormwater Projects RWRA	476,071	791,101	408,447	420,700	3%
	Thermal Imaging Camera Replacement	0	0	0	10,000	100%
	Voice Sirens	0	0	40,500	0	-100%
Total		6,039,580	7,257,833	14,153,431	4,402,887	-69%
55000.010	Transfer To Debt Service	712,386	726,115	1,232,405	1,719,408	40%
Total Expense/Projects		\$ 6,751,966	\$ 7,983,948	\$ 15,385,836	\$ 6,122,295	-60%

2014-2015 Budget

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 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40170	Interest on Investments	\$ 1,084	\$ 638	\$ 0	\$ 0	0%
Total Revenue		\$ 1,084	\$ 638	\$ 0	\$ 0	0%
Expense						
50110.007	Supplies Technical	\$ 0	\$ 0	\$ 8,000	\$ 0	-100%
Total Expense		\$ 0	\$ 0	\$ 8,000	\$ 0	-100%

2014-2015 Budget

Department: 000 Non-Departmental

Division: 000 Non-Departmental

Fund: 104 Riverfront Development

Program Description

This program provides for funding of riverfront development projects.

Account Number	Description	Actual 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40120	Federal Grants	\$ 2,002,997	\$ 16,971	\$ 0	\$ 0	0%
40121	State Grants	0	0	0	0	0%
Total Revenue		\$ 2,002,997	\$ 16,971	\$ 0	\$ 0	0%

Expense

51000.008	Capital Land Improvements	\$ 2,002,997	\$ 16,971	\$ 0	\$ 0	0%
51000.009	Capital Land Impr Non-Reimbursable	1,719,943	88,090	0	0	0%
Total		3,722,941	105,060	0	0	0%
55000.102	Transfer To Your Community Vision	0	0	536,682	0	-100%
Total Expense		\$ 3,722,941	\$ 105,060	\$ 536,682	\$ 0	-100%

2014-2015 Budget

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 2011-2012	Actual 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Revenue						
40050	Insurance Premium License Fees	\$ 2,960,242	\$ 3,161,628	\$ 3,175,601	\$ 3,270,868	3%
40170	Interest on Investments	477,178	136,339	150,000	150,000	0%
41060	Miscellaneous Revenue	14,250	39,712	0	0	0%
41202	Issuance of Debt	40,400,000	22,854,639	0	0	0%
Total Revenue		\$ 43,851,671	\$ 26,192,318	\$ 3,325,601	\$ 3,420,868	3%

Expense/Projects

50452	Issue Costs	\$ 398,423	\$ 11,339	\$ 0	\$ 0	0%
	Administration/Other	327,479	361,315	69,646	0	-100%
	Convention and Events Center	1,302,541	13,326,319	12,802,263	0	-100%
	Downtown Infrastructure II	0	0	2,814,677	0	-100%
	Executive Inn Property	2,780	0	0	0	0%
	FF&E Convention Center	0	99,604	2,557,248	0	-100%
	Hotel	(178)	0	34,141	0	-100%
	International Bluegrass Center	0	0	11,766	0	-100%
	Landscaping - Convention Center	0	171,015	94,983	0	-100%
	Parking	0	1,005,000	0	0	0%
	Showroom Lounge	110,557	0	0	0	0%
	Smothers Park/riverfront Crossing	15,765,771	4,143,618	477,485	0	-100%
	State Office Building	40,708	0	4,706	0	-100%
	Street Work	1,413,713	1,075,001	216,775	0	-100%
	Transportation Plan Improvements	358,826	0	0	0	0%
	Utility Relocation	1,499,776	1,495,917	628,824	0	-100%
		21,220,396	21,689,128	19,712,514	0	-100%
55000.010	Transfer To Debt Service	21,805,540	3,392,588	4,543,127	4,603,864	1%
Total Expense/Projects		\$ 43,025,936	\$ 25,081,716	\$ 24,255,641	\$ 4,603,864	-81%

Program Description

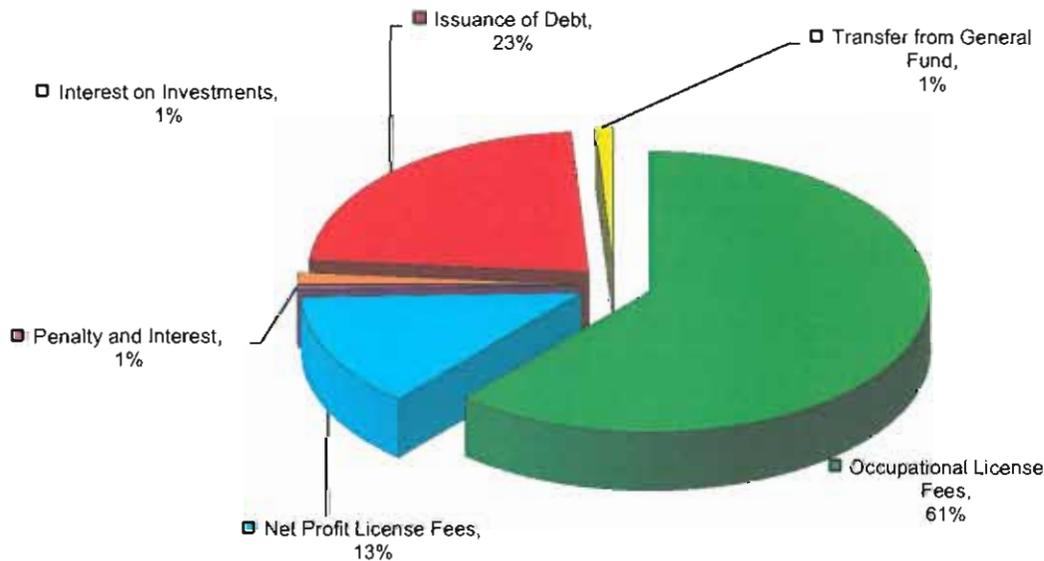
This program provides for funding of downtown operations.

Account Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	% Change
Beginning Balance	0	2,103,299	1,907,628	1,037,345	-46%
Revenue					
Interest on Investments	\$ 166,733	\$ 138,000	\$ 120,000	\$ 75,000	-38%
Issuance of Debt	0	1,600,000	0	0	0%
	166,733	1,738,000	120,000	75,000	-38%
Transfer from Sanitation	2,200,000	0	0	0	0%
Transfer from Fiscal Court	0	122,000	130,000	150,000	15%
	2,200,000	122,000	130,000	150,000	15%
Total Revenue	\$ 2,366,733	\$ 1,860,000	\$ 250,000	\$ 225,000	-10%
Expense					
Global Spectrum					
Pre-Opening Expense	\$ 263,434	\$ 455,671	\$ 602,329	\$ 0	-100%
Management Fee	0	0	0	144,000	100%
Incentive	0	0	0	144,000	100%
Total Global Spectrum	263,434	455,671	602,329	288,000	-52%
Convention Center					
Operating (profit)/loss	0	0	161,882	41,604	-74%
Utilities - OMU	0	0	0	160,000	100%
Mtc - Grounds	0	0	0	66,009	100%
Convention Center Opening	0	0	200,000	0	-100%
FF&E	0	1,600,000	0	0	0%
Total	0	1,600,000	361,882	267,613	-26%
Transfer to Debt Service	0	0	106,072	106,255	0%
Total Convention Center	0	1,600,000	467,954	373,868	-20%
Downtown Operations (non Convention Ctr)					
Insurance	0	0	50,000	8,500	-83%
Total Expense	\$ 263,434	\$ 2,055,671	\$ 1,120,283	\$ 670,368	-40%
Ending Balance	\$ 2,103,299	\$ 1,907,628	\$ 1,037,345	\$ 591,977	-43%

CAPITAL PROJECTS FUNDING SUMMARY

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Capital Carryover	\$ 188,269	\$ 393,987	\$ 2,257,295	\$ 3,863,040	\$ 5,332,703
Revenue					
Occupational License Fees	3,920,626	4,038,245	4,159,392	4,284,174	4,498,383
Net Profit License Fees	842,387	867,659	893,688	920,499	948,114
Penalty and Interest	30,000	30,900	31,827	32,782	33,765
Interest on Investments	85,000	10,000	25,000	50,000	75,000
Issuance of Debt	1,450,000	-	-	-	-
Transfer from General Fund	65,000	65,000	65,000	65,000	65,000
Total Revenue	\$ 6,393,013	\$ 5,011,803	\$ 5,174,907	\$ 5,352,455	\$ 5,620,262
Total Available Funding	6,581,282	5,405,790	7,432,202	9,215,495	10,952,965
Less Debt Service	1,719,408	2,155,698	2,763,066	2,639,864	2,510,469
Less Capital Improvements	4,467,887	2,690,408	2,672,823	3,280,938	3,297,303
Surplus	\$ 393,987	\$ 559,684	\$ 1,996,313	\$ 3,294,693	\$ 5,145,193

2014-2015 Capital Projects Funding by Source

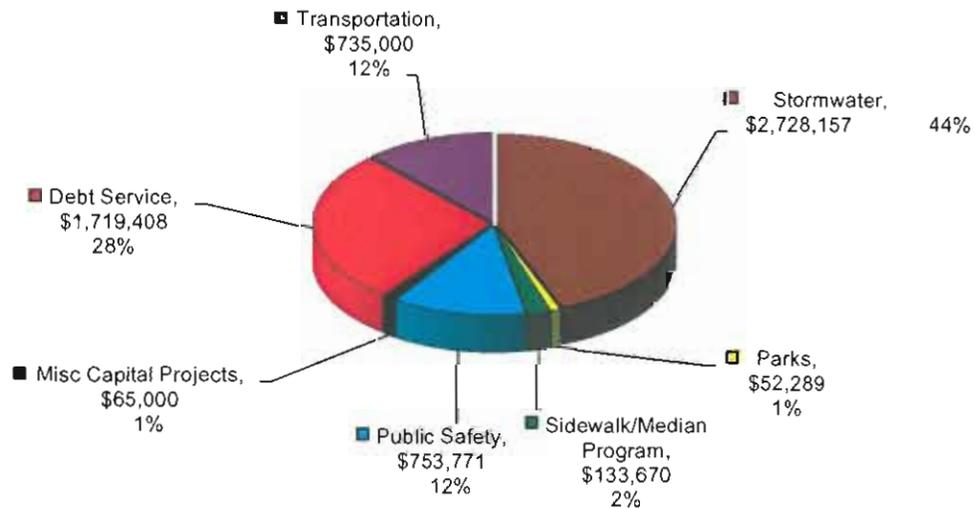


2014-2019 Capital Improvement Program

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

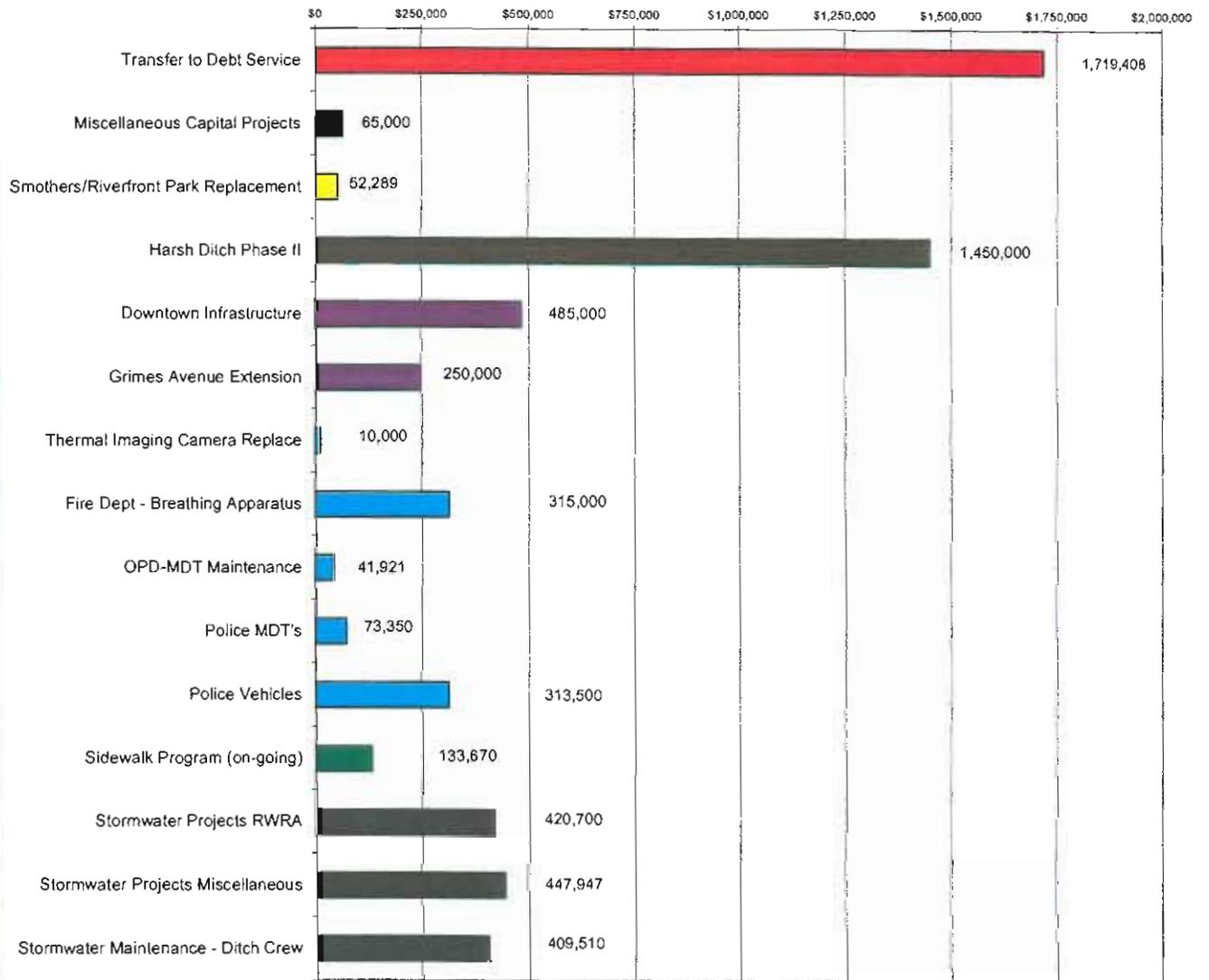
CODE	CIP PROJECTS	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Total
YCV.SWCTY	Stormwater Maint. Ditch Crew	\$ 409,510	\$ 421,795	\$ 434,449	\$ 447,483	\$ 460,907	\$ 2,174,144
YCV.SWOUT	Stormwater Projects Misc	447,947	461,385	475,227	489,484	504,168	2,378,211
YCV.SWRR	Stormwater Projects RWRA	420,700	433,321	446,321	459,711	473,502	2,233,555
YCV.SMP	Sidewalk Program (on-going)	133,670	137,680	137,680	141,811	141,811	692,652
YCV.OPDV	Police - Vehicles	313,500	171,667	176,817	182,121	187,585	1,031,690
YCV.MDTP	Police - Mobile Data Terminals	73,350	73,350	77,020	77,020	77,020	377,760
YCV.MDTM	OPD-MDT Maintenance	41,921	41,921	44,020	44,020	44,020	215,902
YCV.OPD	Evidence Collection	0	0	0	500,000	0	500,000
YCV.OFD	Fire Dept - Breathing Apparatus	315,000	0	0	0	0	315,000
YCV.OFD	Thermal Imaging Camera Replace	10,000	16,000	11,000	22,000	11,000	70,000
YCV.OFD	Fire Dept - MDT Replacement	0	0	0	0	20,000	20,000
YCV.OFD	Move Fire Station #3	0	0	0	0	1,000,000	1,000,000
YCV.GRIME	Grimes Avenue Extension	250,000	250,000	250,000	250,000	0	1,000,000
YCV.DTI	Downtown Infrastructure	485,000	566,000	503,000	550,000	260,000	2,364,000
YCV.HRSH2	Harsh Ditch Phase II	1,450,000	0	0	0	0	1,450,000
YCV.RFP	Smothers/Riverfront Pk Replace	52,289	52,289	52,289	52,289	52,289	261,445
CIP.MISC	Miscellaneous Capital Projects	65,000	65,000	65,000	65,000	65,000	325,000
YCV.DEBT	Transfer to Debt Service	1,719,408	2,155,698	2,763,066	2,639,864	2,510,469	11,788,505
TOTAL CAPITAL PROJECTS		\$ 6,187,295	\$ 4,846,106	\$ 5,435,889	\$ 5,920,803	\$ 5,807,771	\$ 28,197,864

**Capital Projects by Expenditure Category
Fiscal Year 2014-2015 - \$6,187,295**



CAPITAL PROJECTS - INDIVIDUAL ALLOCATIONS

TOTAL CAPITAL PROJECTS FUNDED 2014-2015 - \$6,187,295



2014-2019 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Stormwater Improvements	Stormwater Maintenance - Crew	YCV.SWCTY

CONTACT: Lelan Hancock, Deputy Director of Public Works

PRIORITY: 2

PROJECT COST ESTIMATE LEVEL: 2

DESCRIPTION - LOCATION:

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

COMMENTS:

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

IMPACT ON OPERATING BUDGET:

Project funding, \$409,510, comes from the .33% increase in occupational and net profit license fees dedicated to Your Community Vision for capital projects. This project will not impact the General Fund during this or future years because it will continue to be funded from Your Community Vision. As the system is updated, repaired, and maintained, future maintenance and repair costs are expected to decrease significantly.



2014-2019 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Stormwater Improvements	Stormwater Projects – Outsourced	YCV.SWOUT

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

PRIORITY: 2

PROJECT COST ESTIMATE LEVEL: 2

DESCRIPTION - LOCATION:

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

COMMENTS:

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

IMPACT ON OPERATING BUDGET:

The initial funding for this project came from Decision 2002 funding, creating no significant impact on the General Fund budget. Project funding, \$447,947, now comes from the .33% increase in the occupational and net profit license fees dedicated to Your Community Vision Fund. This project will impact the General Fund during future fiscal years as ditch cleaning, repairs and maintenance costs will decline.

2014-2019 CAPITAL IMPROVEMENT PROGRAM

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

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

PRIORITY: 2

PROJECT COST ESTIMATE LEVEL: 2

DESCRIPTION - LOCATION:

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

COMMENTS:

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

IMPACT ON OPERATING BUDGET:

Project funding, \$420,700, comes from the .33% increase in the occupational and net profit license fees dedicated to Your Community Vision Fund. This project will positively impact the General Fund during future fiscal years as ditch cleaning, repairs and maintenance costs will decline.

2014-2019 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Public Safety Improvements	Sidewalk Program	YCV.SMP

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

PRIORITY: 2

PROJECT COST ESTIMATE LEVEL: 2

DESCRIPTION - LOCATION:

This project involves various sidewalk repair projects, construction projects and improvements to existing sidewalks throughout the City.

COMMENTS:

This is an on-going project that will enhance the appearance of the City and make repairs to existing sidewalks to increase public safety.

IMPACT ON OPERATING BUDGET:

The funding for this project, \$133,670, comes from the .33% increase in the occupational and net profit license fees dedicated to capital projects and will not affect the General Fund budget during this or future fiscal years.



2014-2019 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	ACCOUNT NUMBER
Public Safety Improvements	Police - Vehicles	YCV.OPDV

CONTACT: Art Ealum, Police Chief

PRIORITY: 4

PROJECT COST ESTIMATE LEVEL: 3

DESCRIPTION - LOCATION:

This project involves purchase of additional vehicles for the Police Department fleet.

COMMENTS:

This purchase will allow the City to continue implementing the take-home fleet program. 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. The take-home fleet will have the benefit of greatly increasing police visibility in the community. It will also benefit the community by offering a rapid response to possible breaches of Homeland Security and in the event of natural disasters.

IMPACT ON OPERATING BUDGET:

The additional vehicles needed to complete a take-home fleet were to be purchased over a six year period. As capital priorities have changed, the purchase period has been extended. The funding for this project, \$313,500, comes from the .33% increase in the occupational and net profit license taxes that is dedicated to capital projects from Your Community Vision. The impact on the General Fund operating budget will be limited to fuel and maintenance costs. The Fleet and Facilities Maintenance Plan identifies future maintenance costs for these vehicles. Both fuel and maintenance costs are expected to be less than 1% of the General Fund Police operating budget.

Chevy Caprice



Ford Interceptor SUV



2014-2019 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Public Safety Improvements	Police - Mobile Data Terminals	YCV.MDTP

CONTACT: Art Ealum, Police Chief

PRIORITY: 3

PROJECT COST ESTIMATE LEVEL: 3

DESCRIPTION - LOCATION:

This project involves purchase of mobile data terminals for the Police Department fleet.

COMMENTS:

This purchase will allow officers in fleet vehicles access to a statewide computer information network and computerized Owensboro and Daviess County warrant program. This program will continue until all fleet vehicles are equipped. Officers can make local, state and national Crime Information Center inquiries while in the vehicle, and officers are now required to complete reports using computer programs rather than hard copy to comply with KYOPS reporting.

IMPACT ON OPERATING BUDGET:

The department is currently in the process of replacing/upgrading the mobile data terminal fleet. The current mobile data terminals are 6-8 years old and are at the end of their life cycle. The funding for this project, \$73,350, comes from the .33% increase in the occupational and net profit license fees that is dedicated to capital projects. It has no impact on the General Fund operating budget in this or future fiscal years. The efficiencies that will result from purchasing new mobile data terminals are that new equipment is under warranty and the city will see a savings on maintenance contracts which are figured at per unit rates. The use of the mobile data terminals has allowed the department to reduce staffing in the Records Unit by one clerk position.

Dell MDT



2014-2019 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Public Safety Improvements	Police - Mobile Data Terminals Maintenance	YCV.MDTM

CONTACT: Art Ealum, Police Chief

PRIORITY: 3

PROJECT COST ESTIMATE LEVEL: 3

DESCRIPTION - LOCATION:

This project covers maintenance contracts for the mobile data terminals for the Police Department fleet.

COMMENTS:

The department has local and manufacturer maintenance contracts for the mobile data terminal software. The department no longer maintains maintenance contracts for the hardware due to the replacement plan of the mobile data terminals. The current replacement plan has negated the need for hardware maintenance and produced an overall savings in mobile data terminal maintenance.

IMPACT ON OPERATING BUDGET:

The current mobile data terminal replacement plan will eliminate the need for hardware maintenance contracts. The current plan includes replacement of all the outdated mobile data terminals over a five year period and continuing that replacement cycle to maintain the fleet. The funding for this project, \$41,921, comes from the .33% increase in the occupational and net profit license fees that is dedicated to capital projects. This project has no impact on the General Fund operating budget in this or future fiscal years. The efficiencies that will result from this program are anticipated to cover the cost of the maintenance contracts.

2014-2019 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT NUMBER
Public Safety Improvements	Fire Department – Breathing Apparatus	YCV.OFD

CONTACT: Steven Mitchell, Fire Chief

PRIORITY: 4

PROJECT COST ESTIMATE LEVEL: 3

DESCRIPTION - LOCATION:

The Owensboro Fire Department currently uses MSA Self Contained Breathing Apparatus (SCBA) on all fire apparatus, hazardous materials vehicles, confined space rescue equipment, and Rapid Intervention Rescue Teams.

COMMENTS:

The use of SCBA is required in all atmospheres which are considered to be immediately dangerous to life or health, (IDLH), or could quickly become IDLH. An IDLH atmosphere is one which would be dangerous to the lungs and life of a human if the air is breathed, such as toxic gases or high heat. SCBA is a primary piece of personal protective equipment used by firefighters on a daily basis. SCBA that is used on a regular basis, like any other piece of equipment, eventually becomes a maintenance heavy item. SCBA is also heavily regulated by the National Fire Protection Association (NFPA), OSHA, and other regulatory agencies. SCBA is designed for a life of ten (10) years, and the current Fire Department SCBA will be beyond that time period at the time of replacement. The new SCBA has a longer warranty period, with more features covered by the warranty. However, just like any personal protective equipment, there will be annual testing and upkeep requirements that is part of doing business as a Fire Department. As time goes on, maintenance requirements will increase, just as it has with the current SCBA. Owensboro Fire Department spends about \$10,000 per year maintaining SCBA.

IMPACT ON OPERATING BUDGET:

Project funding, \$315,000, comes from the .33% increase in the occupational and net profit license fees dedicated to Your Community Vision for capital projects. This project will positively impact the General Fund during future fiscal years as maintenance requirements decrease.



2014-2019 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT NUMBER
Public Safety Improvements	Fire - Thermal Imaging Camera Replacement	YCV.OFD

CONTACT: Steven Mitchell, Fire Chief

PRIORITY: 2

PROJECT COST ESTIMATE LEVEL: 1

DESCRIPTION - LOCATION:

A Thermal Imaging Camera (TIC) is technology that allows firefighters to see in the dark, and “see through smoke.” Today’s technology not only allows a user to see thermal images (heat signatures), but also turns the thermal picture into a video projection just as if it were the bright of day.

COMMENTS:

TICs are a vital tool for firefighters involved in the search and rescue of trapped or injured occupants in a structure fire. The TICs are also used to quickly find fire within a structure and hidden or spreading fire behind walls and ceilings. The use of TICs has not only saved lives in Owensboro, but reduces property loss on a daily basis. It is important that all crews working at an incident have access to a TIC. The Fire Department TICs are aging, and several have been refurbished. A schedule has been developed that will combine a refurbish/replacement cycle of TICs in order to keep this very important tool up to date. The ongoing maintenance of TICs is minor. The upkeep is primarily battery replacement and periodic replacement of small parts and will be financed from the General Fund – Fire Department budget.

IMPACT ON OPERATING BUDGET:

The funding for this project, \$10,000, comes from the .33% increase in the occupational and net profit license fees dedicated to capital projects and will not affect the General Fund budget during this or future fiscal years.



2014-2019 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Street Improvements	Grimes Avenue Extension	YCV.GRIME

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

PRIORITY: 3

PROJECT COST ESTIMATE LEVEL: 2

DESCRIPTION - LOCATION:

This project is the extension of Grimes Avenue from Alsop Lane to the future Kentucky Highway 603 (currently US 60). The purpose of the project is to allow for another ingress/egress for truck traffic from the industrial area over to US 60 (Former Bypass).

COMMENTS:

This project will provide significant relief to traffic congestion in the Ragu Drive / Highway 54 corridors by providing an alternate route from Highway 54 to Kentucky Highway 603 (currently US 60).

IMPACT ON OPERATING BUDGET:

Funding, \$250,000, comes from the .33% increase in the occupational and net profit license fees that are dedicated to Your Community Vision fund.

2014-2019 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
Street Improvements	Downtown Infrastructure	YCV.DTI

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

PRIORITY: 3

PROJECT COST ESTIMATE LEVEL: 3

DESCRIPTION - LOCATION:

This project involves the addition or replacement of certain infrastructure downtown in order to support the Downtown Revitalization. This includes the addition of utilities for the Convention Center and hotels, lengthening of Veterans Blvd., reconstruction/enhancement of 2nd Street from Walnut to JR Miller Blvd., addition of storm separation projects, and enhancement of several north south streets in the area. In the future, this project will extend to streets south of 2nd Street.

COMMENTS:

This project consists of improving a variety of structures within the downtown area, including but not limited to, the stormwater system, water lines, curbs, gutters, streets, and sidewalk reconstruction.

IMPACT ON OPERATING BUDGET:

Funding, \$485,000, comes from the .33% increase in the occupational/net profit license fees that are dedicated to Your Community Vision fund. This project will not impact the General Fund during this or future years.



2014-2019 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT NUMBER
Stormwater Improvements	Harsh Ditch Phase II	YCV.HRSH2

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

PRIORITY: 1

PROJECT COST ESTIMATE LEVEL: 3

DESCRIPTION - LOCATION:

Storm water, combined sewer separation project generally located in the "Old Fairgrounds" area. Area encompasses a general geographic section that includes drainage in the 27th to 18 Street, Triplett to Breckenridge Streets corridors with and arm stretching into the area bordering the cemetery. Project includes storm water detention basins, storm water culvert installation, flap gate in sewer and pump station. This is an extension of and connects to the previous Stormwater project(s) in this watershed.

COMMENTS:

CSO separation accomplished in applicable to LTCP, long term control plan related to combined sewer and Stormwater separation as mandated by EPA. Project also impacts quality of life issues in that it reduces flooding impacts related to present CSO influences.

IMPACT ON OPERATING BUDGET:

Budget considerations will include maintenance of basins; maintenance and operation of pump systems; routine cleaning of inlets and underground infrastructure (culverts and pipes) as well as maintenance of the underground infrastructure joints/connections. Costs will be expanded into the existing Stormwater maintenance operations budget. Annual impact projections to be in the \$15-20,000 range for routine maintenance/operation. This includes basin mowing, cutting and routine cleaning operations.



2014-2019 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT NUMBER
Park Improvements	Smothers/Riverfront Park Replacement	YCV.RFP

CONTACT: Lelan Hancock, Deputy Director of Public Works

PRIORITY: 8

PROJECT COST ESTIMATE LEVEL: 1

DESCRIPTION - LOCATION:

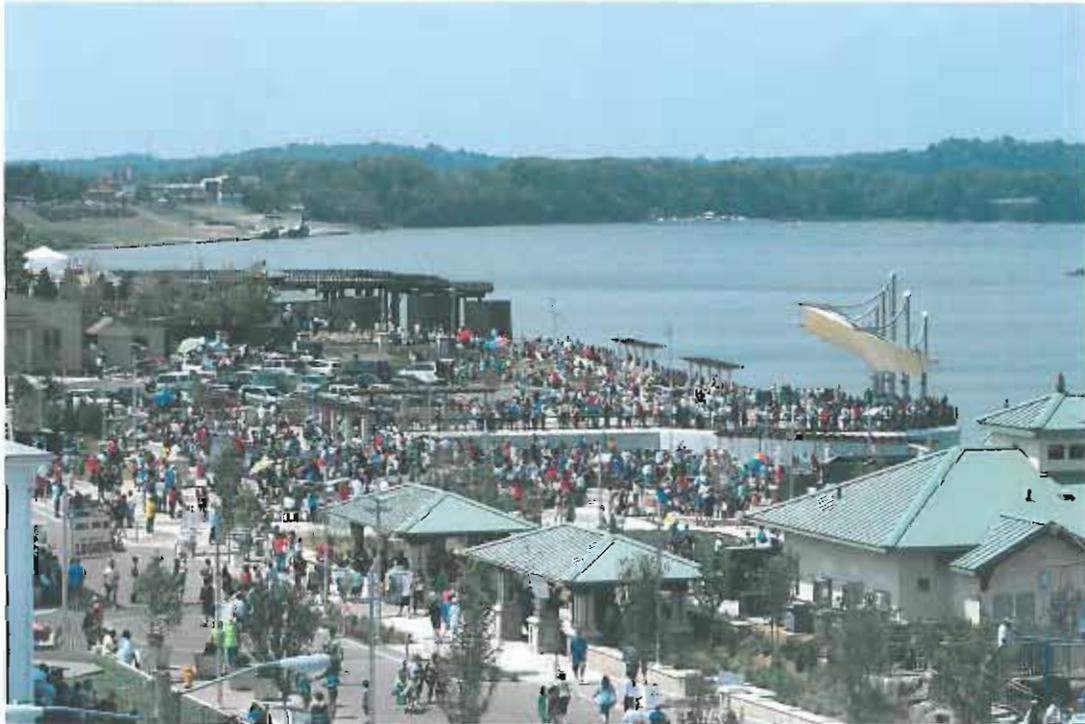
Smothers Park

COMMENTS:

The building components of this item includes several shelter and one concession stand roofing systems, as well as the HVAC systems associated with the concession stand. Also included is the replacement for all playground equipment and safety surfacing.

IMPACT ON OPERATING BUDGET:

\$52,289 per year in replacement costs, prefunding for needed future repairs. A separate division in the General Fund has been set up to effectively track normal operating costs of the park.



2014-2019 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT CODE
General Improvements	Miscellaneous Capital Projects	CIP.MISC

CONTACT: Ed Ray, Assistant City Manager/City Attorney

PRIORITY: 8

PROJECT COST ESTIMATE LEVEL: 1

DESCRIPTION - LOCATION:

This project includes small capital projects that may occur during the fiscal year.

COMMENTS:

This funding will allow the City to conduct small capital projects which are not otherwise funded under the Capital Improvement Program.

IMPACT ON OPERATING BUDGET:

This funding, \$65,000, affects the General Fund by 0.1%.



2014-2015 Budget

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	Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	Change From Prior Year	Change %
ARTS - Division 201							
54000.001	Agency Maintenance	\$ 13,422	\$ 79,350	\$ 26,644	\$ 26,103	\$ (541)	
54000.002	Black Expo	2,668	2,721	2,767	2,809	42	
54000.003	Bluegrass Museum	75,000	100,000	100,000	101,500	1,500	
54000.004	Friday After Five	0	0	25,000	25,000	0	
54000.007	Museum of Fine Art Capital	0	44,335	0	0	0	
54000.008	Museum of Fine Art Operations	152,575	155,627	158,273	160,647	2,374	
54000.005	Owensboro Area Museum	163,856	167,133	169,974	172,524	2,550	
54000.006	Owensboro Dance Theatre - Capital	0	15,000	15,000	0	(15,000)	
54000.006	Owensboro Dance Theatre - Operating	23,635	10,848	11,032	11,197	165	
54000.009	Owensboro Symphony Orchestra	119,144	121,527	123,593	125,447	1,854	
54000.010	RiverPark Center/Operations	170,772	174,019	176,835	179,488	2,653	
54000.011	Theater Workshop	34,285	34,971	35,566	36,099	533	
54000.012	West Kentucky Botanical Gardens	25,000	25,000	25,000	25,000	0	
	Total Arts	\$ 780,357	\$ 930,531	\$ 869,684	\$ 865,814	\$ (3,870)	-0.4%
SOCIAL SERVICES - Division 202							
54200.002	Boulware Center	\$ 0	\$ 20,000	\$ 10,000	\$ 0	\$ (10,000)	
54200.027	CASA of Ohio Valley	0	0	2,000	0	(2,000)	
54200.004	Clean and Serene	0	3,360	3,360	0	(3,360)	
54200.028	Community Dental Clinic	0	0	15,000	0	(15,000)	
54200.006	Daniel Pilino Shelter	20,000	20,000	25,000	0	(25,000)	
54200.008	Elizabeth Munday Center	74,082	75,564	76,849	78,002	1,153	
54200.013	Hager Foundation	0	4,000	4,000	4,000	0	
54200.014	Help Office	0	25,000	0	0	0	
54200.016	Junior Achievement	0	0	10,000	0	(10,000)	
54200.026	Lighthouse Recovery	0	25,000	0	0	0	
54200.029	OCTC Humanities Enh Initiative	0	0	12,500	12,500	0	
54200.023	St. Benedict's Shelter	0	20,000	17,500	0	(17,500)	
54200.024	United Way	190,991	194,811	198,123	273,000	74,877	
	Total Social Services	\$ 285,073	\$ 387,735	\$ 374,332	\$ 367,502	\$ (6,830)	-1.8%

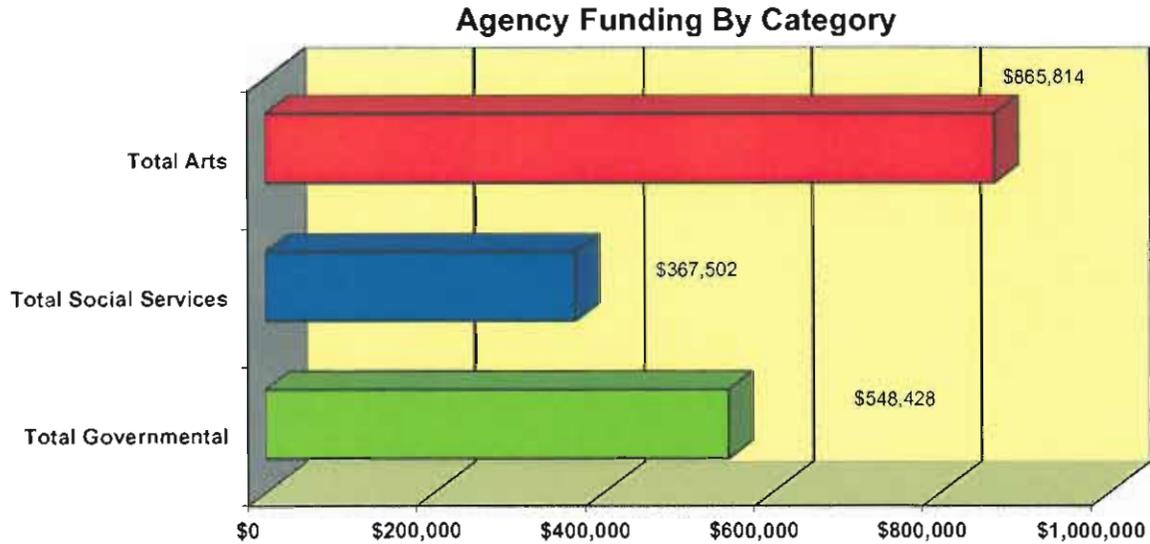
The City and United Way entered into an agreement whereby monies paid to social services agencies previously partially funded directly by the City will be paid to United Way. United Way will determine allocation of funding to those social service agencies.

2014-2015 Budget

Department: 072 Community Services - Agencies

Fund: 001 General

Account	Description	Audit 2011-2012	Audit 2012-2013	Amended Budget 2013-2014	Budget 2014-2015	Change From Prior Year	Change %
GOVERNMENT SERVICES - Division 204							
54100.005	Airport	\$ 130,316	\$ 130,316	\$ 89,300	\$ 90,640	\$ 1,340	
51000.003	Capital Replacement	12,290	12,894	13,464	14,323	859	
50421	Festivals	112,844	114,281	17,812	46,788	28,976	
54100.002	GRADD	77,917	82,240	83,590	84,490	900	
54100.003	Human Relations	71,652	73,085	74,327	70,200	(4,127)	
54100.011	ODC Veterans Affairs	0	1,250	1,500	1,500	0	
54100.007	OMPC	216,898	225,196	229,024	232,459	3,435	
54100.009	Sister Cities	5,496	5,606	5,701	5,787	86	
54100.010	Sister Cities - Japanese	2,128	2,171	2,208	2,241	33	
	Total Governmental	\$ 629,541	\$ 647,039	\$ 516,926	\$ 548,428	\$ 31,502	6.1%
	AGENCIES TOTAL	\$ 1,694,971	\$ 1,965,305	\$ 1,760,942	\$ 1,781,744	\$ 20,802	1.2%



<u>Accomplishment</u>	Programs and activities successfully completed in the prior fiscal year.
<u>Accrual Basis</u>	Transactions and events are recognized as revenues/gains or as expenses/losses when they occur, regardless of the timing of the related cash flows.
<u>Ad Valorem Taxes</u>	General property taxes levied on the assessed valuation of real and personal property.
<u>ADA</u>	American with Disabilities Act.
<u>Appropriation</u>	Authorization made by the City Commission that permits officials to incur obligations against and make expenditures of resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.
<u>ASA</u>	Amateur Softball Association, www.softball.org .
<u>Assessed Valuation</u>	The value of real property and improvements, as determined by the County Assessor, against which the property tax levy is assessed.
<u>Balanced Budget</u>	All estimated sources of revenues, including uses of fund balances, equal all appropriations for the fiscal year. Sometimes a budget for which expenditures are less than income is also considered balanced. An entity has a budget surplus if expenditures are less than revenues.
<u>Bond</u>	A form of borrowing (debt financing) which reflects a written promise from the City to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects such as construction or repair of buildings, streets, or purchase high cost machinery and equipment.
<u>Budget</u>	A financial operation plan that is an estimate of proposed expenditures for a given period of time and the proposed means of financing them.
<u>Budget Message</u>	The letter of transmittal from the City Manager that provides the City Commission and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and his views and recommendations.
<u>Budgetary Control</u>	Control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within authorized appropriations limitations and available revenues.
<u>Budgetary Units</u>	Formal cost centers including programs, departments, and funds used for fiscal oversight, compliance, and control.
<u>CAD</u>	Computer aided design.
<u>CAFR</u>	Comprehensive Annual Financial Report.
<u>Capital</u>	Assets of significant value and having a useful life of several years (the term capital assets is also used).
<u>Capital Expenditures</u>	Money spent to add or expand property, plant, and equipment assets, with the expectation that those assets will benefit the City over a long period of time (more than one year); also called capital outlay.

<u>Capital Improvement</u>	Projects which purchase or construct capital assets. Typically, capital improvements include new street improvements, park development, land acquisition, major public facilities construction, and major maintenance/repair projects such as street resurfacing or public facilities modifications.
<u>Capital Improvement Program (CIP)</u>	A comprehensive five-year plan of implementing proposed capital projects which identifies priorities as to need, cost, and method of financing. The first year of the CIP is adopted as the current capital budget.
<u>Capital Outlay</u>	See "Capital Expenditures".
<u>Capital Projects Funds</u>	Governmental-type fund used to account for current financial resources and expenditures related to acquisition, construction, or repair of capital projects other than those financed by proprietary type (enterprise) funds.
<u>CDBG</u>	Community Development Block Grant.
<u>CERS</u>	County Employees Retirement System.
<u>CHDO</u>	Community Housing Development Organization, www.kyhousing.org .
<u>CIP</u>	Capital Improvement Program.
<u>CJED</u>	Criminal Justice Executive Development, a training program.
<u>COBRA</u>	Consolidated Omnibus Budget Reconciliation Act passed by Congress in 1986.
<u>Community Development Block Grant (CDBG)</u>	A federal grant awarded to the City through the United States Department of Housing and Urban Development (HUD), whose objective is to provide decent housing, a suitable living environment and expanding economic opportunities for low to moderate income persons.
<u>Contingency Reserve</u>	A specific line item appropriation from which to distribute additional funds to decision units for salary increases resulting from employee contract negotiations and to pay for emergencies or unanticipated expenditures that from time to time arise during the course of a fiscal year.
<u>CPR</u>	Cardiopulmonary resuscitation.
<u>CSD</u>	Communications Systems Director.
<u>DARE Program</u>	Drug Abuse Resistance Education, www.dare.org .
<u>Debt Service</u>	Payment of interest and repayment of principal to holders of the City's debt instruments.
<u>Debt Service Fund</u>	Governmental-type fund used to account for current resources and expenditures associated with meeting annual debt service obligations.

<u>Decision 2002</u>	In 1997, the City Commission approved a 5-year increase to Occupational License and Net Profit License fees. The decision for the increase received support of City residents after a poll was conducted. The incremental increase in fees was used solely to finance specific Decision 2002 projects. This dedicated revenue source lapsed in 2002
<u>Department</u>	A major budgetary unit of organization in the City that has been assigned overall management responsibility for an operation or a group of related operations and activities within a functional area. Departments are often comprised of one or more program reporting entities, or divisions, in one or more funds.
<u>Depreciation</u>	A systematic adjustment to book value of a capital asset to recognize the decline in value of an asset due to usage, passage of time, or other similar factors. Depreciation, while required for generally accepted accounting purposes, is not a budgetary type of expenditure since it does not involve commitments for future expenditures of monies.
<u>EDC</u>	Economic Development Corporation, also known as Greater Owensboro Economic Development Corporation, http://edc.owensboro.com .
<u>EEO</u>	Equal Employment Opportunity.
<u>EMS</u>	Emergency Medical Services.
<u>Enterprise</u>	Used to account for specific services, e.g., sanitation, transit, recreation, funded directly by fees and charges to users.
<u>Equipment Charges</u>	Charges or "rental fees" charged to user departments to defray the cost of maintaining the equipment used and to replace the equipment when it exceeds its useful life.
<u>Equity</u>	The difference between assets and liabilities in a proprietary fund. In a governmental fund, this difference is referred to as "fund balance".
<u>ESN</u>	Emergency Service Number
<u>Expenditure Detail</u>	Line item total for each expenditure/expense account within a department and/or program.
<u>Expenditure/Expense</u>	Outflow of funds paid or to be paid for acquisition of goods or services.
<u>FAA</u>	Federal Aviation Administration, www.faa.gov .
<u>FBI</u>	Federal Bureau of Investigation, www.fbi.org .
<u>Fiscal Year</u>	The financial year for the City of Owensboro is July 1 through June 30 of the subsequent year.
<u>FMLA</u>	Family Medical Leave Act.
<u>Franchise Fees</u>	A fee assessed major utility companies for the privilege of using public rights-of-way and property within the City limits, e.g. Kenergy, Atmos Energy, and TimeWarner.
<u>FTA</u>	Federal Transit Association, www.fta.dot.gov .

<u>Fund</u>	A major budgetary unit with revenues and expenditures segregated for specific activities.
<u>Fund Accounting</u>	The accounts of the City are organized on the basis of funds, departments, and programs (budgetary units) and are used to demonstrate legal compliance and to aid in financial management by segregating financial transactions of various City functions and activities.
<u>Fund Balance</u>	The difference between assets and liabilities accounted for in a governmental unit. The fund balance itself is divided into "reserved" and "unreserved" portions. The "unreserved fund balance" is a measure of a government's net available financial resources.
<u>GAAP</u>	Generally Accepted Accounting Principles
<u>GANTT chart</u>	A horizontal bar chart frequently used in project management, a Gantt chart provides a graphical illustration of a schedule that helps plan, coordinate and track specific project tasks, using project management applications.
<u>GASB</u>	Governmental Accounting Standards Board
<u>General Fund</u>	Governmental-type fund through which all revenues and expenditures are accounted if not specifically allocated by law or contractual agreement to another specific fund. The General Fund is the main operating fund of the City.
<u>GFOA</u>	See Government Finance Officers Association.
<u>GIS</u>	Geographical Information System.
<u>Government Finance Officers Association (GFOA)</u>	A professional association of state, provincial and local finance officers in the United States and Canada. The GFOA was founded in 1906. For further information, visit the GFOA website at www.gfoa.org .
<u>Governmental Type Fund</u>	Fund having a measurement focus on current financial resources, thereby eliminating the need for revenue and expenditure accruals. The City has four categories of Governmental Type Funds: General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund.
<u>GPS</u>	Global positioning system.
<u>GUI</u>	Graphic User Interface.
<u>HIPAA</u>	Health Insurance Portability and Accountability Act.
<u>HOME Grant</u>	Home Investment Partnerships Program, Department of Housing and Urban Development under authority of the National Affordable Housing Act, Title II, 1990, as amended - formula grant for use for housing rehabilitation, tenant-based rental assistance, assistance to homebuyers, and acquisition and new construction of housing. Funding may be used for necessary and reasonable activities related to the development of non-luxury housing, i.e., site acquisition and/or improvements, demolition and relocation. Only 10% of the jurisdiction's allocation may be used for administrative costs. Funds may not be used for public housing modernization, matching funds for other Federal programs, reserve accounts or operating subsidies for rental housing, annual contributions contracts, or activities under the Low Income Housing Preservation Act, except for priority purchasers.

<u>ICAC</u>	International Crimes Against Children.
<u>Interest</u>	Income resulting from the prudent investment of idle cash.
<u>Interfund Transfers</u>	Amounts transferred from one fund to another.
<u>IRS</u>	Internal Revenue Service www.irs.gov .
<u>KCTCS</u>	Kentucky Community and Technical College System, www.kctcs.org .
<u>KHSAA</u>	Kentucky High School Athletic Association, www.khsaa.org .
<u>KIA</u>	Kentucky Infrastructure Authority, www.kia.ky.gov
<u>KLC</u>	Kentucky League of Cities, www.klc.org .
<u>KRS</u>	Kentucky Revised Statutes.
<u>KTC</u>	Kentucky Transportation Cabinet, www.kytc.state.ky.us .
<u>KYOPS</u>	Kentucky Open Portal Solution.
<u>Level of Service</u>	A description of the services provided, or activities performed, and the cost and personnel requirements.
<u>Line Item</u>	The description of an object of expenditure, e.g., salaries, supplies, contract services, etc.
<u>Major Fund</u>	<p>GASB defines major funds by the following criteria:</p> <ol style="list-style-type: none"> 1) Total assets, liabilities, revenues, or expenses of the governmental or enterprise fund are at least 10 percent 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 percent of the total for all governmental/enterprise funds combined. <p>Both criteria must be met in the same area (assets, liabilities, etc.) for both the 10 percent and 5 percent 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.</p>
<u>MDT</u>	Mobile data terminal.
<u>Modified Accrual Basis</u>	Financial resource increases and decreases are recognized only to the extent they reflect near-term inflows or outflows of cash. Amounts are recognized as revenue when earned only so long as they are collectible within the period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, debt service payments and a number of specific accrued liabilities are recognized as expenditures only when payment is due because it is only at that time that they are normally liquidated with expendable available resources.
<u>MUDTC</u>	Manual on Uniform Traffic Control Devices.
<u>NCIC</u>	National Crime Information Center, www.fas.org/irp/agency/doj/fbi/is/ncic.htm .
<u>NFPA</u>	National Fire Protection Association, www.nfpa.org .
<u>NIBRS</u>	National Incident Based Reporting System.
<u>NIMS</u>	National Incident Management System.

<u>Non-Capitalized Equipment</u>	Expenditure for acquisition of equipment for direct services that is not depreciated.
<u>NPDES</u>	National Pollution Discharge Elimination System
<u>NSA</u>	National Softball Association, Inc., www.playnsa.com .
<u>Objective</u>	Program or activity intended to be implemented in the ensuing fiscal year.
<u>OMHS</u>	Owensboro Medical Health System, www.omhs.org .
<u>OMU</u>	Owensboro Municipal Utilities is City-owned and provides water and electricity to the community, www.omu.org .
<u>OPD</u>	Owensboro Police Department.
<u>Operating Budget</u>	The portion of the budget that pertains to basic operations of the various municipal funds, departments, and programs.
<u>OSHA</u>	Occupational Safety and Health Association, www.osha.gov .
<u>Performance Indicator</u>	Quantitative measures of accomplishments and objectives, sometimes known as workload/performance measures.
<u>Personnel Analysis</u>	Changes to personnel allotment from the previous fiscal year. Reorganizations, reclassifications and reallocation of resources are highlighted in this section.
<u>Personnel Costs</u>	Costs of wages, salaries, retirement, and other employee benefits for all City employees.
<u>PFRF</u>	Police & Firefighters' Retirement Fund
<u>POPS</u>	Persistent organic pollutants.
<u>PRIDE</u>	PRIDE is a grassroots, non-profit organization who seeks to improve the appearance of Owensboro Daviess County through public involvement.
<u>Property Tax</u>	A tax imposed on real property (land and permanently attached improvements) based upon the assessed value of the property.
<u>Proprietary Type Fund</u>	Fund having a measurement focus on the flow of economic resources and determination of net income including current and non-current financial resources. Since non-current economic resources must be considered, revenue and expenditure accruals are considered. The City budgets for one category of Proprietary Type Fund, which is Enterprise Funds, e.g., Sanitation Fund, Transit Fund, and Recreation Fund.
<u>Recreation Fees</u>	Charges for services provided to participants of Parks and Recreation Department classes, activities, and recreational sports.
<u>RED</u>	Rapid Emergency Deployment.
<u>Regional Water Resource Agency (RWRA)</u>	City-county sewer agency, www.rwra.org .
<u>Reserves</u>	A savings account maintained for restricted use, e.g., self-insurance programs or capital improvement projects, or for unrestricted use to protect the City from emergencies or unanticipated expenditures.

<u>Revenue</u>	Amounts the City receives and/or earns as income, including but not limited to items such as taxes, user fees, franchise fees, licenses, issuance of debt, rents, grants, fines, and interest earnings.
<u>Revenue Analysis</u>	Departmental revenue sources are described. Revenue increases, decreases and strategies are highlighted in this section.
<u>RWRA</u>	See Regional Water Resource Agency.
<u>SAN</u>	Storage Access Network.
<u>Services & Supplies</u>	Category of line items that describe non-salary and non-capital outlay expenditures.
<u>SOP</u>	Standard operating procedure.
<u>Special Revenue Fund</u>	Governmental-type fund used to account for proceeds from specific revenue sources (other than from trusts or capital improvement projects), the expenditures of which are legally restricted for specific purposes, e.g. Community Development (CDBG) Fund.
<u>Subvention</u>	Revenues collected by the State or other government entity which are allocated to the City on a formula basis.
<u>SWOT Analysis</u>	Strengths, Weaknesses, Opportunities and Threats analysis for neighborhood groups.
<u>User Fees</u>	Receipt of a fee for providing a direct and specifically identifiable service to a particular customer, e.g. building permit fee.
<u>USSSA</u>	United States Specialty Sports Association, www.USSSA.com .
<u>USTA</u>	United States Tennis Association, www.USTA.com .
<u>W.I.D.C.</u>	West Irving Diecast.
<u>Working Capital</u>	The excess of current assets over current liabilities.
<u>WMD</u>	Weapons of mass destruction.
<u>Your Community Vision</u>	In Fiscal Year 2002-2003, the City Commission approved an increase to the Occupational License and Net Profit License fees. The incremental increase in fees is set aside solely to finance specific Your Community Vision capital projects and cannot be used for operating expenses.



