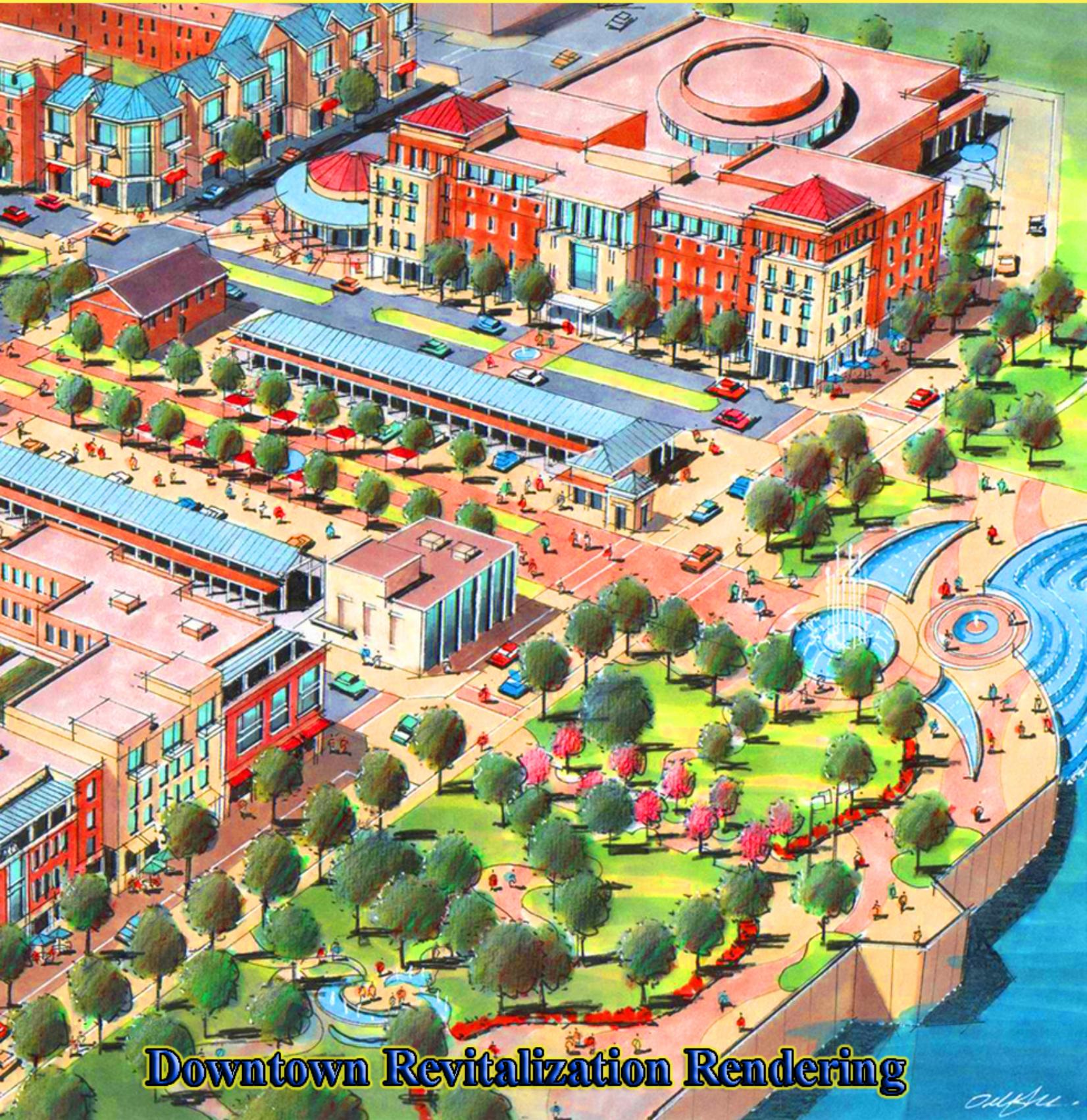


# City of Owensboro, KY

## 2009-2010 Annual Budget



**Downtown Revitalization Rendering**

**City of Owensboro – 2009-2010 Annual Budget  
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# City of Owensboro Kentucky

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

May 19, 2009

Honorable Mayor and Commissioners:

I am pleased to present the 2009-10 Annual Budget. Recommended budget appropriations total \$58,344,914, a 61.7% decrease when compared to the 2008-09 Amended Budget.

## **INTRODUCTION**

The 2009-10 Budget was developed using the following budget guidelines that summarize financial policies and goals:

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

All budget financial policies are listed under Fiscal Policies (page 20). This document reflects those guidelines. The 2009-10 budget is essentially a maintenance budget, although service level enhancements consistent with Commission priorities and mandated programs were recommended and approved. The budget and financial plan is an important document for several reasons:

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

## **CITY OF OWENSBORO - MISSION STATEMENT**

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

***We care about those served;***

***We pursue excellence; and***

***We encourage creativity and innovation.***

The City's commitment to its Mission statement is evident as reflected in the 2008-09 accomplishments and in the 2009-10 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.

### **2008-2009 ACCOMPLISHMENTS**

Fiscal year 2008-2009 departmental accomplishments embody each of the characteristics set forth in the City's mission statement, reflected above. The City continues to form partnerships with other departments, outside state, federal, and local departments, and with the citizenry itself, to meet its goals and spend its tax dollars wisely. The City's response to emergency situations, such as the 2008 Hurricane Ike storm and the 2009 ice storm (the largest natural disaster to hit Western Kentucky), and the successful and expedient aftermath confirms that the goals of each department work together to contribute to the overall mission statement of the City.

Individual departmental programs contain narrative statements of 2008-09 accomplishments and set forth objectives for 2009-10. The City had much to be proud of in 2008-09. Each of the accomplishments and objectives listed below and in the department narratives contribute to the City's commitment to 1) increase economic development, 2) spend public monies wisely and prudently to benefit and enhance existing City programs and develop new programs, and 3) involve our community along with our elected officials and City staff in the decision-making process.

In 2008-09 the City:

1. Secured \$600,000 in Brownfield grants to clean up Allen Street properties.
2. Acquired 17 acres of riverfront property formerly operated as the Executive Inn.
3. Completed acquisition of all properties required for the construction of a new City/County Emergency Operations Center at 9<sup>th</sup> and Allen Streets.
4. Negotiated new five-year franchise agreement with Atmos Energy which increased the franchise fee from 1% to 2%.
5. Completed construction of a new ice rink.
6. Completed 12 Single-Family Homes and renovated 20 Single-Family Homes.
7. Increased participation with Owensboro Police Department (OPD) and the Citizens Advisory Board on community policing efforts to combat crime.
8. Implemented on-line training program through Kentucky League of Cities.
9. Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting (28th year) and the GFOA Distinguished Budget Presentation Award (9th year); prepared a balanced budget for 2009-10 in accordance with GFOA budget preparation criteria.
10. Increased Occupational Revenues by approximately 3% through the efforts of Revenue Enforcement Auditor and Occupational License Inspector.
11. Maintained continuous network service during hurricane force winds and record breaking ice storm.
12. Developed a Children's Activity Book that focuses on Pool Safety, Exercise, Bike Safety, the Environment, Playground Safety, and the Benefits of Parks and Recreation.
13. Acquired the American Camping Association certification for our Day Camp program.
14. Completed the scope and advertised for the Traffic Study for the Downtown Master Plan.
15. Consistently enforced the Property Maintenance Ordinance across the City of Owensboro.
16. Oversaw design and construction of six new Welcome to Owensboro signs.
17. Acquired APWA certification for sports turf manager.

19. Erected an on-site fueling system to save on purchases and ensure fuel supplies in emergencies.
20. Purchased several vehicles for the Police Department that are more fuel efficient.
21. After relocation and increased stewardship of Recycle Drop-Off Center last year, witnessed a 26% overall increase in recycle tonnage.
22. Maintained cross training of personnel related to equipment operation and sign shop.
23. Implementation of Reserve Police Officer Program was successful in reducing overtime.
24. Several programs have been developed for public presentations geared toward educating the public of the dangers to children with on-line internet activities.
25. Obtained grants from Homeland Security: \$57,000 for Remote Radio Control Assembly and \$69,000 for three Bomb suits.
26. Transitioned the staffing of the Evidence Collection Unit to a civilianized unit, which enabled the move of sworn officers to serve the community in the Field Services Division.
27. Implemented OPD's Text Services (incoming text crime tips to dispatch/outgoing text blast to citizens) in the areas of: Missing Persons, Crime Tip of the Week, Traffic Alerts, Crime Stoppers, and Press Releases.
28. All Fire Officers completed the KCTCS Leadership Training program.

### **2009-2010 OBJECTIVES**

We look forward to accomplishing the following objectives for 2009-10:

1. Select contractor and begin demolition of Executive Inn buildings and complete liquidation of the contents.
2. Complete an additional 12 Single-Family Homes and renovate 20 Single-Family Homes.
3. Celebrate the ten year anniversary of the Neighborhood Alliances.
4. Pursue implementation of on-line recruitment process.
5. Continue to work with State legislators and the Kentucky League of Cities on retirement system reform, local taxing options and keeping currently funded programs intact.
6. Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award; maintain Purchasing National Certification.
7. Begin updating the buildings data layer in order to provide better and current information for emergency services, planning, maintenance, and other decisions.
8. Implement and market a Nature Program.
9. Research and develop a Marketing Plan for the new Ice Arena.
10. Oversee construction and administer Riverwall project.
11. Significantly improve the general safety, appearance, and cleanliness of the City of Owensboro.
12. Assist with design and development of the Public Works building addition.
13. Erect six additional transit shelters to enhance the Transit System.
14. Continue to look for 'Green' solutions to our vehicle and equipment needs.
15. Continue to monitor emerging technologies for affordable and efficient alternatives to current equipment and operations.
16. Review disaster preparedness and participate in annual disaster training exercise.
17. Conduct weekly/bi-weekly ditch inspections.
18. To deliver professional first-responder services and target high crime areas to meet community needs.
19. Ensure a detective is fully trained on "Internet Crimes Against Children" to increase quality of investigations that are conducted.
20. Develop plans to build a new firearms training facility.
21. Prepare and implement a consolidated 911 to allow for an improved emergency response countywide and to eliminate the existence of two dispatch centers.
22. Work with EMA and Red Cross to update emergency operation plans for large disasters.

## FINANCIAL OVERVIEW

The overall proposed budget for fiscal year 2009-10 totals \$58,344,914 in recommended appropriations, representing a 61.7% decrease when compared to 2008-09 amended budget appropriations. The most notable decreases are in the Riverfront Development project, Capital Projects, and Downtown Revitalization.

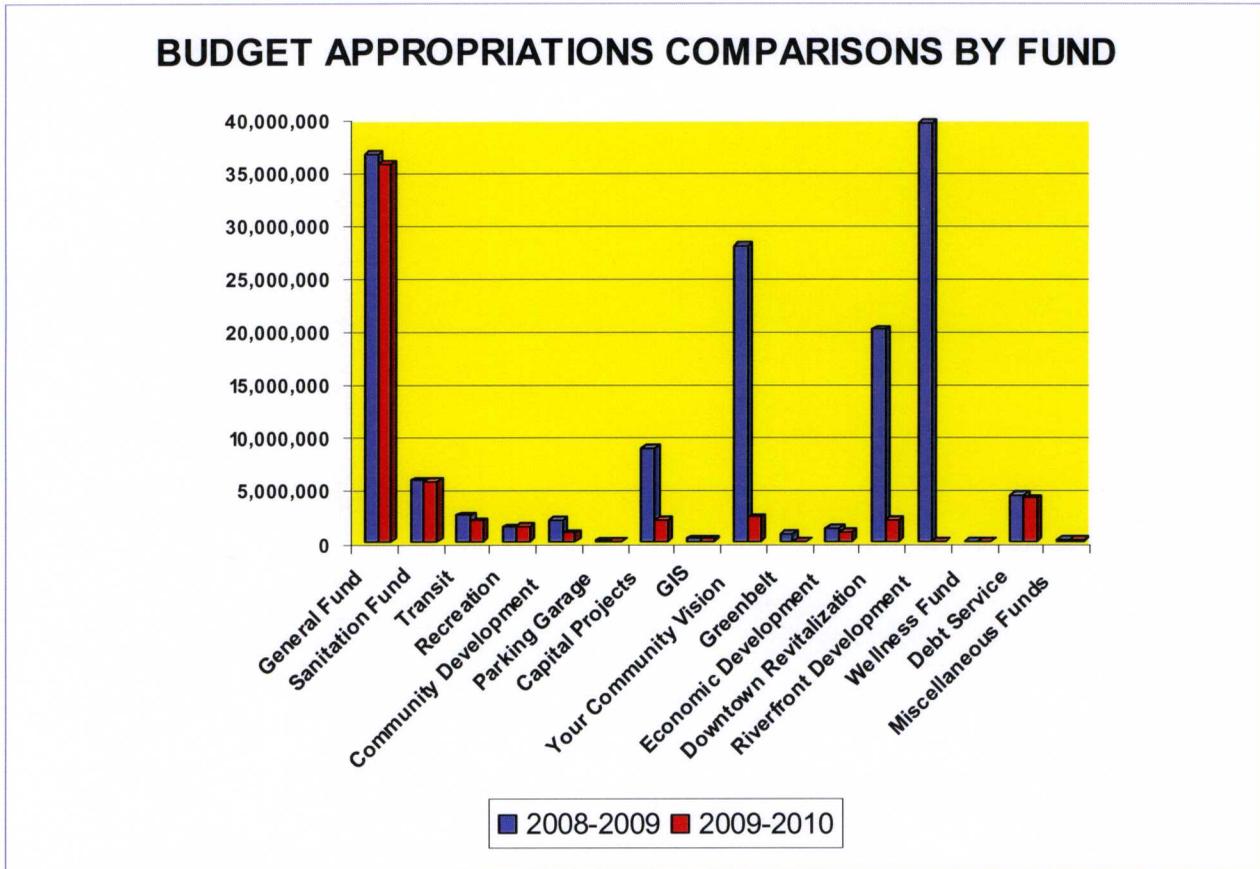
One notable increase is in General Government, primarily due to Maintenance for Parks Buildings and Grounds, previously reflected in Parks Administration. This activity was moved to General Government to better reflect the cost of the Parks Department.

All other notable changes were due to fluctuations in grants and carryovers from prior years. Changes from fiscal 2008-09 appropriations are summarized below:

### Budget Appropriation Comparisons By Fund Fiscal 2008-2009 to Fiscal 2009-2010

Fund	Amended		% Change
	Budget 2008-2009	Budget 2009-2010	
General Fund	\$ 36,564,766	\$ 35,757,303	-2.2%
Sanitation Fund	5,870,720	5,722,274	-2.5%
Transit	2,532,015	1,990,176	-21.4%
Recreation	1,421,333	1,553,871	9.3%
Community Development	2,027,492	871,949	-57.0%
Parking Garage	132,886	85,905	-35.4%
Capital Projects	8,914,967	2,030,000	-77.2%
GIS	350,733	353,155	0.7%
Your Community Vision	27,887,307	2,355,431	-91.6%
Greenbelt	801,318	0	-100.0%
Economic Development	1,347,080	1,048,189	-22.2%
Downtown Revitalization	20,100,000	2,152,222	-89.3%
Riverfront Development	39,534,812	0	-100.0%
Wellness Fund	47,079	0	-100.0%
Debt Service	4,487,602	4,212,343	-6.1%
Miscellaneous Funds	234,731	212,096	-9.6%
<b>Total</b>	<b>\$ 152,254,841</b>	<b>\$ 58,344,914</b>	<b>-61.7%</b>

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



### BUDGETARY PROCESS AND FINANCING ISSUES

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

The Finance 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 will be reviewed critically and only significant requirements or opportunities will be recommended to the City Commission.

This year I recommend a balanced budget for the General Fund to retain a General Fund surplus of \$5,499,767, 14.4% of total General Fund expenditures. We are fortunate to have found solutions to limited revenue sources, enabling us to sustain the high service levels to which the community is accustomed. The budget process and responsible financial planning call for allocation of limited resources among competing demands based upon the best information available at the time.

**SHORT-TERM CONCERNS, ISSUES AND INITIATIVES**

In March 2009, the State of Kentucky General Assembly passed a 10-Year phase-in plan to increase contribution rates by 66%. These costs, added to our personnel expenses, will continue to pressure our budget.

	<u>2008-09</u>	<u>2012-13</u>
CERS non-hazardous	13.50%	22.83%
CERS hazardous	29.50%	48.43%

**LONG-TERM CONCERNS, ISSUES AND INITIATIVES**

Financial

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

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

Your Community Vision:

In fiscal year 2002-03, City staff presented the Commission with Your Community Vision, a proposal to increase occupational taxes and net profit license fees by .33% to fund current and future capital projects. The primary focus is on Stormwater improvements. Your Community Vision is discussed more fully within the Capital Improvement Program (pages CIP1-CIP25). Future capital projects decisions will be based upon long-range planning and opportunities.

Over the past years, Your Community Vision has also provided funding toward our police training center, mobile data terminals (MDTs) for our Police, replacing restrooms at three of our parks, replacing a shelter at Legion Park, and last year provided for construction of our new ice rink.

The 2009-10 Your Community Vision capital project allocations are set out below:

Stormwater Maintenance	Stormwater Capital	Parks	Public Safety	Sidewalks and Medians	Transportation
\$248,891 ditch crew \$320,450 miscellaneous stormwater maintenance \$385,000 contract projects	\$1,447,391 KIA Debt Service	\$203,000 Debt Service Ice Arena \$308,000 Debt Service Capital Projects \$470,000 Moreland Park Restrooms/Shelter	\$138,889 5 police cars \$ 40,000 fire station generators \$446,111 police training center	\$106,090 Sidewalks \$20,000 Medians	\$180,000 Intersection 2 <sup>nd</sup> and Hanning

The capital projects program was enhanced 10 years ago by implementation of an all-City Fleet and Facilities Replacement Plan. Departments are charged yearly an amount based on a 20-year projection of replacement and maintenance costs and those revenues are credited to the Fleet and Facilities

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

### Non-Financial

#### 1. Leadership Program.

The Owensboro Municipal Leadership training and development program, known as the "Very Good to Great" program, is a progressive, three-year, three-level process whereby employees volunteer to partake in a variety of learning experiences to enhance five core competencies - leadership, communication, reasoning, efficiency, and job knowledge/skills/abilities. In fiscal year 2008-09, 49 employees from Protective Services completed the program in December 2008; and 31 civilian employees are currently participating, with a planned completion date of December 2009.

Learning experiences include, but are not limited to, guest speakers, a management panel discussion, a variety of workshops, leadership/personality assessment, assessment center exercises (i.e., leaderless team activity, public speaking, in-basket), a mentoring program, reading/video/audio cassette assignments, and college courses. Employees completing their mandatory programs progress to the next level and receive a certificate of completion. This program does more than enhance the five core competencies - it also enables employees and management to better understand each other and thus reduce the "us vs them" attitude, it opens up lines of communication, and it better equips tomorrow's leaders to be effective leaders, especially as our aging workforce enters retirement. This program is designed to be cost and time effective to ensure we appropriately use taxpayer funding.

#### 2. Strategic Planning.

During fiscal year 2008-09 the City has been involved in the creation and implementation of a Strategic Organization Plan for all city departments and operations. More than 77% 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. Non-financial goals include the ability to maintain a sustainable and flexible city government.

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

## KEY 2009-2010 RECOMMENDATIONS

I would describe this budget as maintaining basic services. Major programs that continue through fiscal 2009-10, as well as recommended key revisions, are noted below:

### ✓ *Employee Compensation and Benefit Provisions*

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

### ✓ *Capital Projects*

There is \$4,313,822 budgeted for capital expenditure projects for fiscal year 2009-2010 from Your Community Vision Fund. A detailed project description is included under the Capital tab.

### ✓ *Staffing Levels*

There are some changes from 2008-09 staffing levels in this budget. There are fewer full-time positions and more part-time and temporary positions. The City is streamlining operations, combining duties, cross-training and redistributing, thereby reducing the number of full-time positions. These measures were taken to address increasing health care and retirement costs.

### ✓ *Fiscal Health*

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

### ✓ *Fiscal Opportunities*

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

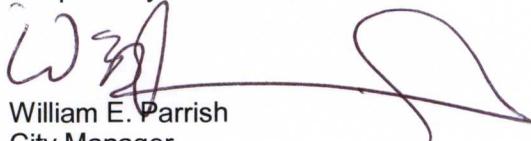
Mayor and Commissioners  
City of Owensboro  
May 19, 2009

## **ACKNOWLEDGMENTS**

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

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

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'W. Parrish', with a long horizontal flourish extending to the right.

William E. Parrish  
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Owensboro  
Kentucky**

For the Fiscal Year Beginning

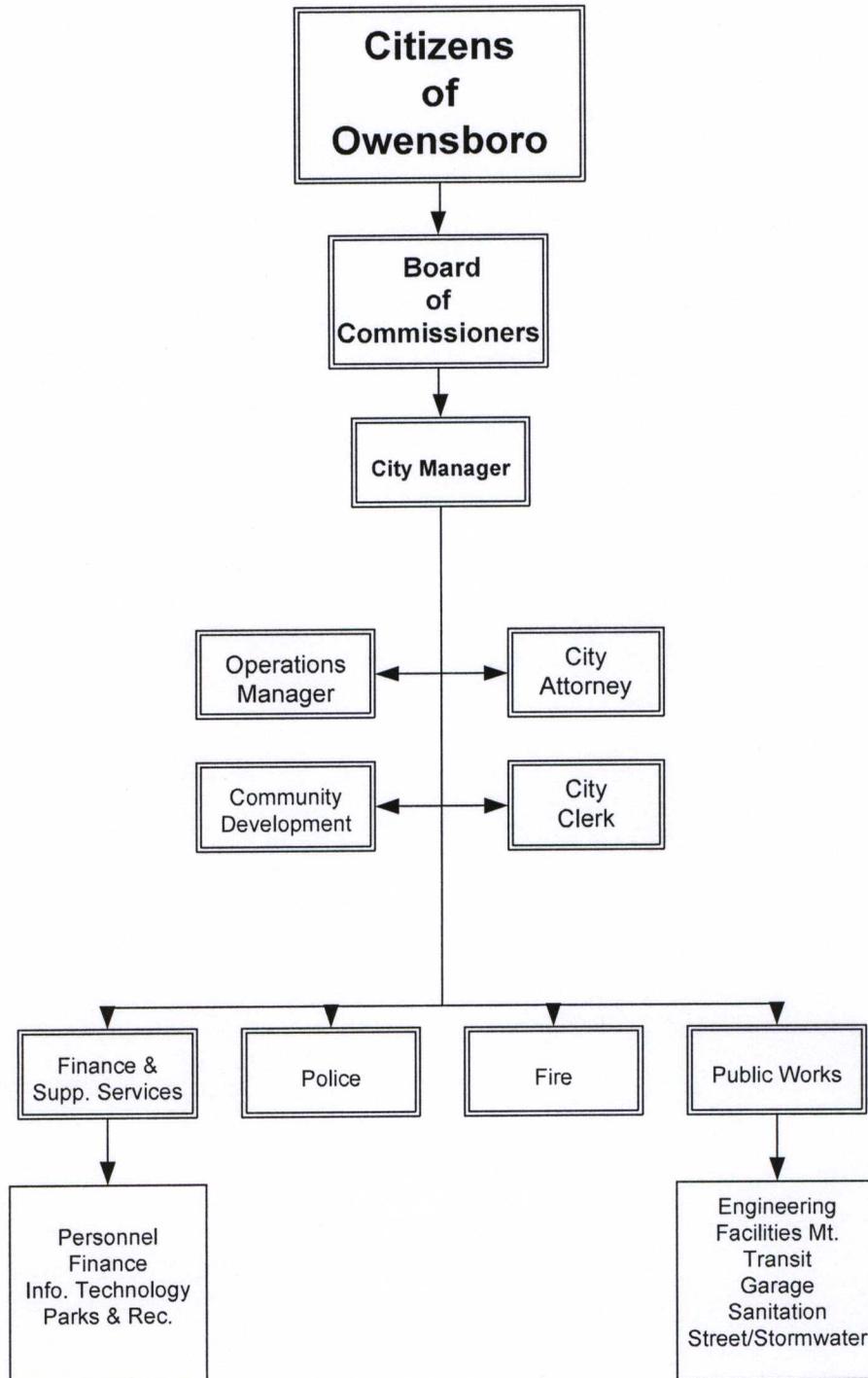
**July 1, 2008**

President

Executive Director

# CITY OF OWENSBORO

## Organization Chart FY 2009-2010



**DIRECTORY OF PUBLIC OFFICIALS  
FISCAL YEAR 2009-2010**

**ELECTED OFFICIALS**

Mayor Ron Payne	Commissioner Charlie Castlen (Mayor Pro Tem)
Commissioner John Kazlauskas	Commissioner Candance Brake
Commissioner David L. Johnson	

**APPOINTED OFFICIALS AND DEPARTMENT HEADS**

City Manager	William Parrish
Operations Manager	Tony Cecil
City Attorney	Ed Ray
City Clerk	Beverly Lovan
Director of Finance & Support Services	Jim Tony Fulkerson
Director of Public Works	Wayne Shelton
Fire Chief	Steve Mitchell
Police Chief	Glenn Skeens
Community Development Director	Keith Free

## APPOINTED BOARDS AND COMMISSIONS

### Adjustment & Appeals Boards

#### *Building Code Appeals Board:*

Harry Roberts                      Don Bryant  
Sandra Thomas                      Terry Blake  
Ted Lolley (Joint City/County Appointment)  
Jim Mischel, Secretary

#### *Property-Maintenance Code Enforcement Board:*

Jim Cox                                      Glenn Morrison  
Aaron Anderson

#### *Metro Planning Appeals Board:*

Clay Taylor                              C.A. Pantle, Jr.  
Ruth Ann Mason                      Marty Warren  
Judy Dixon                              Ward Pedley  
Sean Patrick-Dysinger

### Airport – Owensboro-Daviess County

Wayne Foster                              Dr. Andrew Ward  
John Medley, Jr.                              Joe Lowe  
Frank Schadler, III                              Robert Gilles  
Paul Puckett                              Ray Assmar, Chair  
Jerry Yeiser                              Brenda Clayton  
Bob Whitmer, Manager

### Civil Service Commission

Roger Adams                              Keith Ellis  
Scott Miller                              Steven Englehardt  
Naomi Sutton                              Danielle Woodward, Clerk

### County Board of Assessment Appeals

Robert Hood      Bill O'Bryan      Dana Thornberry

### Historic Preservation Board

Ted Lolley                              Jack Braden  
Ed Allen                              Terry Blake  
Gary Adams                              Fred Reeves

### Housing Authority of Owensboro

Martel Wightman                              Tommy Covington  
Linda Kincaid                              Jeff Sanford  
Jean Maddox                              David Condon, Director

### Owensboro-Daviess County Board of Ethics

Mike Sullivan      Russ Wilkey      R. Scott Plain, Sr.

### Owensboro-Daviess County Industrial Development Authority

Dean Stanley                              Harold Baggett  
Bill Parrish                              Jiten Shah  
Reid Haire                              Candance Brake

### Owensboro Medical Health Systems, Inc.

#### *City appointees:*

Joe Iracane  
Billy Joe Miles, Chair  
Janet Reid

#### *Joint City/County appointee:*

#### *Physicians:*

#### *Community Directors:*

George Henderson, Jr.  
Dr. Bill Chandler

#### *County Appointees:*

Robert Carper  
J. Alan Braden  
Ann Kincheloe

Dr. Tom Maddox

Dr. D.S. Prajapati  
Dr. Bernard Buchanan  
Dr. Robert Schell

Gerald Poynter  
G. Ted Smith

### Owensboro Metropolitan Planning Commission

Rita Moorman                              Martin Hayden  
Drew Kirkland                              Irvin Rogers  
Tim Miller                              Jimmy Gilles  
Judy Dixon                              David Appleby  
Keith Evans                              Wally Taylor

### Owensboro Riverport Authority

Fred Reeves, Chairman                              Suzanne N. Blazar  
Rob Ebelhar                              William M. Kuegel  
Dion Moorman                              Tom Smith

### PENSION PLANS – BOARDS OF TRUSTEES

#### City Employees' Pension Fund

Ron Payne, Chair                              James R. Grise  
Charlie Castlen                              Donnie Brey  
Candance C. Brake                              Danielle Woodward  
Jim Tony Fulkerson

#### Police & Firefighters' Retirement Fund

Ron Payne                              Robert Whitaker  
Jim Tony Fulkerson                              Charles Hayden

#### Regional Water Resource Agency

Kevin Schwartz                              George Stuart  
Matt Hayden                              John Stevenson  
Harry Roberts, Jr.                              Imelda Madison  
Tom Dixon

#### Utility Commission

Louis Johnson, Chair                              Robert E. Hicks, Jr.  
David Smith                              Lynn Holland  
Dean Stanley

## HISTORICAL STAFFING

2008-2009 Budget

PROGRAM	2007-2008			2008-2009			2009-2010			Re-organization from 0809 to 0910
	Full	Part	Temp	Full	Part	Temp	Full	Part	Temp	
<b>ADMINISTRATION, FINANCE &amp; SUPPORT SRVCS</b>										
21 Administration Department	8.0	5.0	0.0	7.0	5.0	0.0	9.0	5.0	0.0	Moved 2 Dir, 1 Dep Dir here; Moved 1 Pub Info Comm Rep to Comm. Dev.
37 Community Development	7.0	0.0	0.0	6.0	0.0	0.0	3.0	4.0	0.0	Moved Pub Info Comm Rep here; Moved out 1 Hous Insp, 1 Sec; Reduced 2 unfilled positions (were never filled); Reduced Main St. Mgr (not fully budgeted 0809); 4 PT CSRs moved here from IT;
31 Information Technology (IT)	27.0	15.0	0.0	27.0	16.0	2.0	24.0	11.0	1.0	Reduced 3 Prog/Analysts; 2 Mgr positions may remain unfilled or be restructured; 4 PT CSRs moved to Comm. Dev.; Reduced 1 Temp Prog, 1 PT TV Journ.
34 Finance and Purchasing	18.0	5.0	0.0	16.0	5.0	0.0	14.0	5.0	0.0	Moved 1 Dir to Dept 21 & Reduced 1 Admin
36 Personnel	6.0	0.0	0.0	5.0	2.0	0.0	5.0	2.0	0.0	
70 Parks & Rec Administration 7002	10.0	4.0	9.0	10.0	4.0	9.0	8.0	3.0	3.0	Reduced 2 Rec Supvs; Moved PT Rec Asst to 7006; Reduced 6 Rec Fac Wkrs (swap to 7011)
70 Hillcrest 7004	2.0	5.0	1.0	2.0	5.0	1.0	2.0	5.0	1.0	
70 Ice Arena 7005	0.8	1.0	22.0	1.8	1.0	22.0	0.8	15.0	0.0	Reduced 1 Rec. Coord. (was never filled); Converted Temp positions to fewer Part time positions for new ice arena
70 Pools 7006	0.2	0.0	23.0	0.2	0.0	23.0	0.2	1.0	23.0	Moved PT Rec Asst from 7002
70 Fisher Park 7008	0.0	0.0	20.0	0.0	0.0	20.0	0.0	0.0	19.0	Moved 1 Temp Prog. Coord. To 7014 Sports
70 Sportscenter 7010	1.5	0.0	10.0	1.5	0.0	10.0	1.5	0.0	10.0	
70 Youth 7011	0.0	0.0	19.0	0.0	0.0	19.0	0.0	0.0	25.0	Added 6 Temp Summer Day Camp Counselors (swap from 7002)
70 Events 7013	0.0	0.0	20.0	0.0	0.0	20.0	0.0	0.0	18.0	Reduced 2 Rec Fac Wkrs
70 Sports 7014	0.0	0.0	8.0	0.0	0.0	8.0	0.0	0.0	9.0	Moved 1 Temp Prog. Coord. Here from Fisher
58 Parking Garage 5801	0.5	0.0	0.0	0.5	0.0	0.0	0.5	0.0	0.0	
<b>Total Admin, Comm. Dev., Finance &amp; Support Svcs</b>	<b>81.0</b>	<b>35.0</b>	<b>132.0</b>	<b>77.0</b>	<b>38.0</b>	<b>134.0</b>	<b>68.0</b>	<b>51.0</b>	<b>109.0</b>	
<b>POLICE</b>										
41 Police Administration 4104	5.0	0.0	0.0	5.0	0.0	0.0	4.0	0.0	0.0	Moved 1 Lt. to 4103
41 Patrol Division 4101	77.0	2.0	15.0	73.0	12.0	15.0	73.0	13.0	13.0	Reduced 1 FT Crime Analyst to PT; Added 1 Offr; Reduced 2 Crossing Gds
41 Investigation Division 4102	20.0	0.0	0.0	19.0	0.0	0.0	18.0	0.0	0.0	Replaced 1 Sgt with Offr; Moved 1 Sec. to 4103
41 Support Services Division 4103	19.0	0.0	0.0	19.0	0.0	0.0	21.0	0.0	0.0	Moved in 1 Lt, 1 Sec (reduced Clerk/Typist and shifted Sec from Public Works); 1 civilian PIO remains unfilled (duties currently performed by officer)
41 Public Safety Communications 4106	19.0	2.0	0.0	19.0	2.0	0.0	19.0	2.0	1.0	Replaced 1 Trg/Tech Coor with 1 Telec.; Added 1 Calltaker
<b>Total Police Department</b>	<b>140.0</b>	<b>4.0</b>	<b>15.0</b>	<b>135.0</b>	<b>14.0</b>	<b>15.0</b>	<b>135.0</b>	<b>15.0</b>	<b>14.0</b>	
<b>FIRE</b>										
42 Fire Department	95.0	0.0	0.0	95.0	0.0	0.0	95.0	0.0	0.0	Replaced 4 Drivers, 1 Insp with 5 FFs
<b>PUBLIC WORKS</b>										
35 Facilities Maintenance	25.0	3.0	27.0	25.0	3.0	27.0	24.0	2.0	20.0	Replaced Supt with Dep. Dir and moved to Dept. 21; 1 Mt Wkr and 1 Laborer may remain unfilled; Reduced 7 temps thru temp agency and 1 PT parkkeeper position
51 Engineering Services	9.0	0.0	5.0	10.0	0.0	6.0	10.0	0.0	6.0	Reduced 1 Admin; Moved Hous Insp here
53 Street Division	17.7	1.0	2.0	17.7	1.0	2.0	17.2	0.0	2.0	.2 Office Mgr; 1 Mt Eq Op may remain unfilled. PT Clerical now 100% in Sant.
54 Garage	10.0	0.0	0.0	10.0	0.0	0.0	10.0	0.0	0.0	
55 Sanitation	33.3	2.0	22.0	33.3	2.0	22.0	32.8	3.0	22.0	.8 Office Mgr; Reduced Supt.; Replaced Insp. With Business Analyst; Replaced Driver with Crew Ldr; 3 Ref Coll and 3 Driver positions may remain unfilled. PT Clerical now 100% in Sant.
56 Stormwater	3.0	0.0	1.0	3.0	0.0	2.0	3.0	0.0	2.0	
75 Transit	15.0	7.0	0.0	16.0	7.0	0.0	16.0	7.0	0.0	
<b>Total Public Works</b>	<b>113.0</b>	<b>13.0</b>	<b>57.0</b>	<b>115.0</b>	<b>13.0</b>	<b>59.0</b>	<b>113.0</b>	<b>12.0</b>	<b>52.0</b>	
<b>DEPARTMENT TOTALS</b>	<b>429.0</b>	<b>52.0</b>	<b>204.0</b>	<b>422.0</b>	<b>65.0</b>	<b>208.0</b>	<b>411.0</b>	<b>78.0</b>	<b>175.0</b>	

**ORDINANCE NO. 17-2009**

**AN ORDINANCE ADOPTING AND APPROVING THE ANNUAL BUDGET OF THE CITY OF OWENSBORO, KENTUCKY, FOR THE FISCAL YEAR BEGINNING JULY 1, 2009, AND ENDING JUNE 30, 2010, 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 2009-2010 Annual Budget for the City of Owensboro, Kentucky, for the fiscal year beginning July 1, 2009, and ending June 30, 2010, 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 5, 2009, 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 2009-2010 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, 2009, and

ending June 30, 2010, in the amount of \$73,939,705, inclusive of Internal Service Funds, for the various purposes designated in the 2009-2010 Annual Budget.

SECTION 2. The 2009-2010 Annual Budget 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.

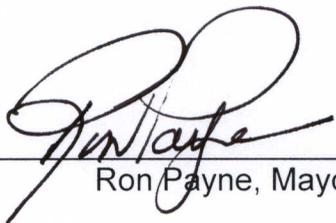
SECTION 3. All appropriations will lapse at June 30, 2010, with the exception of outstanding encumbrances, which will automatically be adjusted to current year and prior year budgets, and incomplete multiple-year capital project balances, which will automatically be reappropriated.

SECTION 4. Appropriations to the Fleet and Facilities Replacement Fund shall not be directed for any use other than the replacement of vehicles, equipment, and building appurtenances.

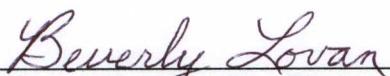
SECTION 5. This ordinance shall take effect and be in full force immediately upon its final passage, approval and publication as required by law.

INTRODUCED AND PUBLICLY READ ON FIRST READING, this 5th day of May, 2009.

PUBLICLY READ AND FINALLY APPROVED ON SECOND READING, this 19<sup>th</sup> day of May, 2009.

  
\_\_\_\_\_  
Ron Payne, Mayor

ATTEST:

  
\_\_\_\_\_  
Beverly Lovan, City Clerk

NOTICE: Details of the annual Budget are on file in the office of the City Clerk at City Hall, 101 East Fourth Street, Owensboro, KY.

**CITY OF OWENSBORO, KENTUCKY  
MISCELLANEOUS DATA**

Date of Incorporation: 1817  
 Form of Government: City Manager/Commission  
 Land Area (Square Miles) 19.32  
 Miles of Streets 242.36  
 Miles of Sidewalks 209.40

Population 55,398  
 Households 24,541  
 Families 15,098

Female/Male ratio 53.2%/46.8%  
 Median full-time earnings (as of 1999):  
     Men \$33,429  
     Women \$21,457

Caucasian 88.0%  
 Black or African American 7.5%  
 American Indian and Alaska Native .2%  
 Asian .5%  
 Hispanic or Latino 2.0%  
 Persons reporting some other race .2%  
 Persons reporting two or more races 1.6%

Police Protection

Number of Stations 1  
 Number of Substations 2  
 Number of Officers 109  
 Number of Crossing Guard Posts 20

Fire Protection

Number of Stations 5  
 Training Center 1  
 Number of Firefighters 94

Employees

Full-time 411  
 Part-time and Temporary 253

City Public Schools

Elementary Schools 5  
 Middle Schools 1  
 High Schools 1  
 Alternative Schools 1  
 5-6 Center 1

Parks & Recreation

Number of Parks 19  
 Acres of Parkland 378  
 Number of Swimming Pools 2  
 Number of Tennis Courts 25  
 Number of Golf Courses 1

Other Recreational Facilities

Sports Arena 1  
 Ice Arena 1  
 Performing Arts Center 1  
 Senior Center 1  
 Recreation Center 1  
 Softball Complex 1  
 Ball Diamonds 16  
 Youth Football Fields 4  
 Youth Soccer Fields 13  
 Number of Basketball Courts 9  
 Number of Museums 3

Water Utility

Number of Users 24,723  
 Annual Consumption (mil) 4,203  
 Miles of Distribution 289

Sewer Utility

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

Electric Utility

Number of Street Lights 11,077  
 Number of Traffic Signals 112



## CITY OF OWENSBORO GENERAL INFORMATION

### The City

Owensboro, originally known as “Yellowbanks” in reference to the color of the soil along the Ohio River banks, was first settled in 1797. By 1810, David Morton had opened a general store and the settlement population grew to 100 by 1815. An 1817 Act of the Kentucky Legislature incorporated the town as “Owensborough,” later shortened to “Owensboro.”

The Owensboro area has grown steadily, while retaining the “small town quality” of a friendly city of warm-hearted and hospitable people. Owensboro ranks as Kentucky’s third largest city in terms of population and is the industrial and cultural capital of western Kentucky.



### 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 bridge from Owensboro into southern Indiana affords a direct route to Interstate 64 in Indiana, providing a link from St. Louis to Louisville.



### Industry and Economic Development

Owensboro has emerged as the industrial hub of western Kentucky, attracting major manufacturing processors in aluminum, distilling, steel, coal mining, and natural gas transmission corporations. Locally produced goods include electrical products, tobacco products, plastic, wire, spaghetti sauce, paper products, office furniture, plastic, tubes, small electric motors, truck frames, and Owensboro has emerged as the international leader in biotechnology research.

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 March 2009, area employment over the prior twelve months averaged 44,401, a small decrease over the prior year. The March 2009 unemployment rate was 9.4%, slightly lower than the State rate and slightly higher than the U.S. rate. The numbers of active water and electric meters dropped slightly from last year, 24,723 and 25,713, respectively. Construction of both single-family and multi-family units decreased from the prior year, but the value of non-residential construction more than doubled.

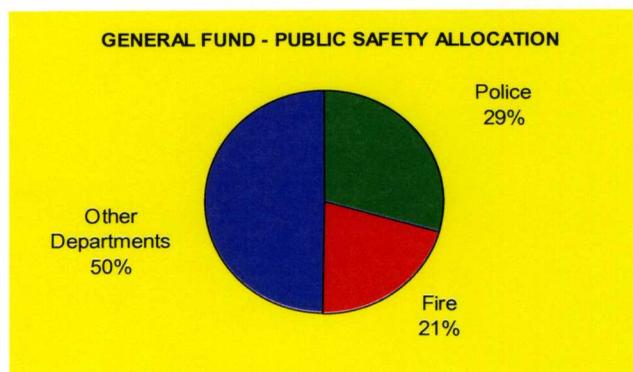
An aggressive annexation policy is pursued to insure continued growth and development for the City of Owensboro. Much of the City's long-term industrial growth potential lies in the Carter Road/Airport Corridor, anchored by the 400-acre Mid-America Airpark. The City coordinated with the Greater Owensboro Economic Development Corporation to complete Mid-America AirPark, which includes AirPark, Tamarack, and Unifirst Drives. Mid-America AirPark is a valuable tool for attracting new industry to Owensboro. The Owensboro-Daviess County Regional Airport recently finished a \$40 million expansion. The overall outlook for the area's economy remains bright due to its diversification.

### Communications

The Owensboro Messenger-Inquirer provides daily newspaper service to the citizens of Owensboro and surrounding counties, and maintains a website at [www.messenger-inquirer.com](http://www.messenger-inquirer.com). Nine radio stations serve the Owensboro area. The area is also served by the four major television networks (WEHT, WTVW, WFIE, and WEVV). Cable television service is provided by TimeWarner. 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 time for OPD averages 3.24 minutes. Emergency response time for OFD averages 3.90 minutes in accordance with the National Fire Protection and United States Insurance Service Offices recommendations. 50% 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 Bachelor of Science and Arts degrees and graduate programs are offered by Western Kentucky University and Murray State University. Western Kentucky University-Owensboro has begun a 29-acre expansion that will house four-year Western bachelor's programs as well as advanced degree

programs. 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 is home to an excellent, well-staffed hospital - Owensboro Medical Health System (OMHS) that serves eight counties in Kentucky and southern Indiana, and is licensed for 447 beds. Approximately 180 physicians and 50 dentists serve our citizens.

OMHS has partnered with Jewish Heart and Lung Institute and University Cardiothoracic Surgical Associates. Jewish Hospital provides the OMHS heart program with management and medical oversight for cardiac surgery. The University Cardiothoracic Surgical Associates recruits and places surgeons in Owensboro.



OMHS is committed to leadership in heart care and will continue to offer comprehensive cardiovascular diagnosis, treatment and surgery, with a 15-bed coronary care unit, three cardiac catheterization labs, an open heart surgical suite, an intensive care unit with dedicated cardiac surgery beds and two cardiac units with monitoring capabilities.

Available diagnostic services include: EKG, echocardiography, Holter monitoring, lipid profiles, cardiac catheterization, ambulatory blood pressure monitoring and a vascular lab. Treatment options include thrombolytic drug therapy, angioplasty, athrectomy, stent electrophysiology and open heart surgery.

Many other facilities serve community medical needs. These include an EmergiCenter, multiple Convenient Care facilities, an Ambulatory Surgical Center, a Wound Healing Center, a Breast and Diagnostic Center, and Outpatient Addiction Services. McAuley Clinic provides care for those not covered by health insurance, Medicaid or Medicare, with no charge for services. RiverValley Behavioral Health helps children and adults with emotional, mental and behavioral problems. The City has a state-maintained county health department.

The Owensboro HealthPark Center sponsors wellness programs to enrich City residents in development, maintenance and integration of overall health in mind, body and spirit. The health resource center is available to all residents. The HealthPark makes wellness affordable, available and effective with outpatient diagnostic capabilities, rehabilitation therapy, and a health and fitness center. Health screenings, classes and other program offerings are open to the community to help our citizens improve their lives with preventative wellness opportunities.

### **Recreation and Culture**

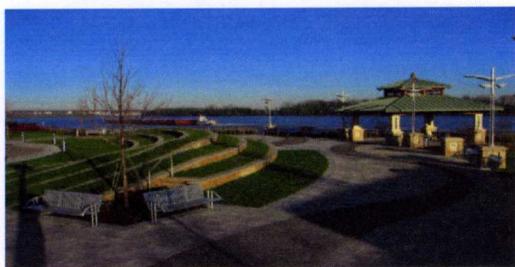
The new, high-tech library serves the community well, with a collection of 195,486 books and 22,304 audio-visual/other items. Owensboro Area Museum maintains community interest in the

natural sciences and area history. Art lovers benefit from the recent expansion of the Owensboro Museum of Fine Art. It now features an Atrium Sculpture Court, a restored Civil War-era mansion, a priceless collection of German stain 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. Our citizens 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.

The RiverPark Center, a performing arts and civic center, boasts a 1,500 seat multi-purpose auditorium, an experimental theatre, a riverfront plaza, an open-air courtyard, meeting/reception rooms, and the International Bluegrass Music Museum. Each year the RiverPark Center hosts over 150 performance events and 900 civic events. The RiverPark Center's 2008 International Mystery Writers' Festival was attended by 2-time Oscar winner Gene Hackman, actor Josh Hucherson, writer Stuart Kaminsky, and Mary Higgins Clark, the "Queen of Suspense," and the 2009 Festival is currently in its planning stages. 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.

Fridays After 5 is a weekly series of free outdoor concerts held on the riverfront beginning at the RiverPark Center patio and continuing for nearly 4 city blocks. The festival, created by Downtown Owensboro, Inc., began in 1996 with 10 concert weekends. It has grown to a summer-long signature event for the tri-state area hosting more than 50,000 visitors. Fridays After 5 continues through September 2009. The festival includes live bands, interactive events for families, entertainment and crafts each Friday after 5:00 p.m. until 10:00 p.m.



Mitch McConnell Plaza and Walkway is the City's most recent waterfront addition. Owensboro is indebted to Senator McConnell for his loyalty and dedication to the City and its ambitious riverfront projects. The City dedicated the plaza and walkway pictured here in his honor.

In spring 2009, the City began construction of a \$40 million Riverfront Development project which will include a river wall, a signature fountain, and significant additional green space. This project is funded by a federal grant and completion is expected in 2010. Also, the City has begun a \$79 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 \$59 million of the project and the County sponsoring \$20 million. (See the Capital section for more information). A rendering of a portion of the finished projects is shown on the cover of this budget document.

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

The Fourth of July weekend ushers in the next Owensboro celebration -- the Owensboro Summer Festival, billed as the July 4th extravaganza. This festival is filled with countywide competition in softball, soccer, volleyball, running and much more. Musical entertainment and a major fireworks display are a big part of the festival.

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, 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, college, and minor-league American Basketball Association professional basketball. The City has several times hosted the NCAA Division II Men's "March Madness" Basketball Tournaments at this site and in past years hosted the Kentucky-Indiana Boys' and Girls' High School Basketball Series.

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

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

The Owensboro Softball Complex, located in Jack C. Fisher Park, has been the site of thirty 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 consecutively 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, has been the host community of the KHSAA Girls Fast Pitch Softball State Championship in 2004-05, 2008-09, and has been awarded the honor of again hosting the event in 2010 and 2011. A four year award to the same host community is unprecedented in the history of the event and speaks volumes regarding the caliber of our facilities and staff. The Owensboro Catholic Lady Aces have earned four state fast-pitch softball titles since 1998.

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

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

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

There are also developmental and instructional programs in t-ball, soccer, cheerleading, tumbling, tennis, golf, tae-kwon do, baseball, softball, volleyball, ice-skating, swimming, and fishing. The City will be opening 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 from September to April. 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.



2008-2009 marked the 10-year anniversary of Corporate Challenge, and the City held special events to celebrate this community milestone. Plans are currently being made for the 2009 games. Patterned after the Olympic Games, amateur athletes compete in archery, basketball, bike racing, billiards, bowling, darts, golf, horseshoes, kickball, a 5K run and a walk race, softball, table tennis, spades, tennis, trivia, sporting clays, tug-o-war, 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 3,000 citizens from 22 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.

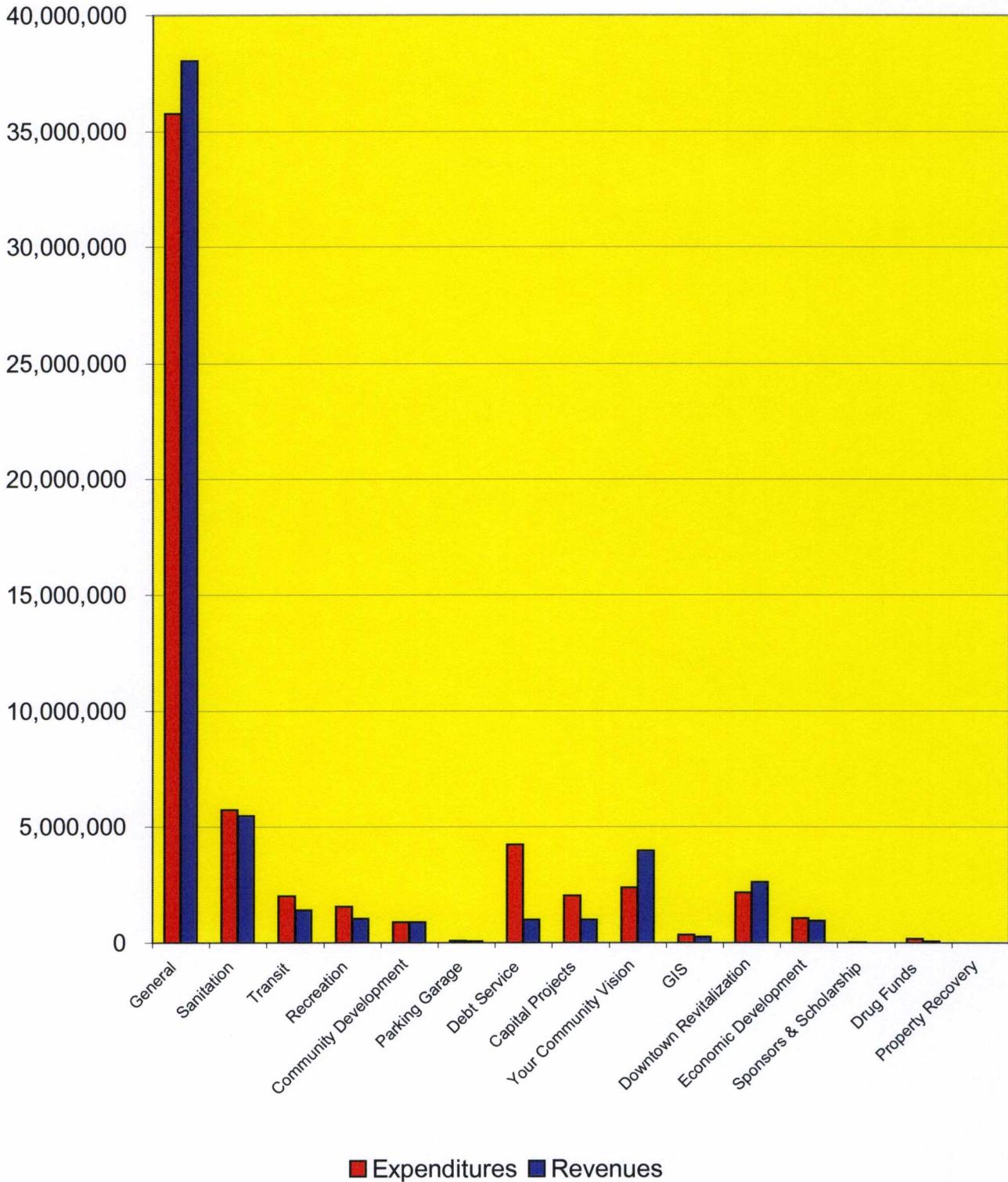


**2009-2010 BUDGET OVERVIEW**

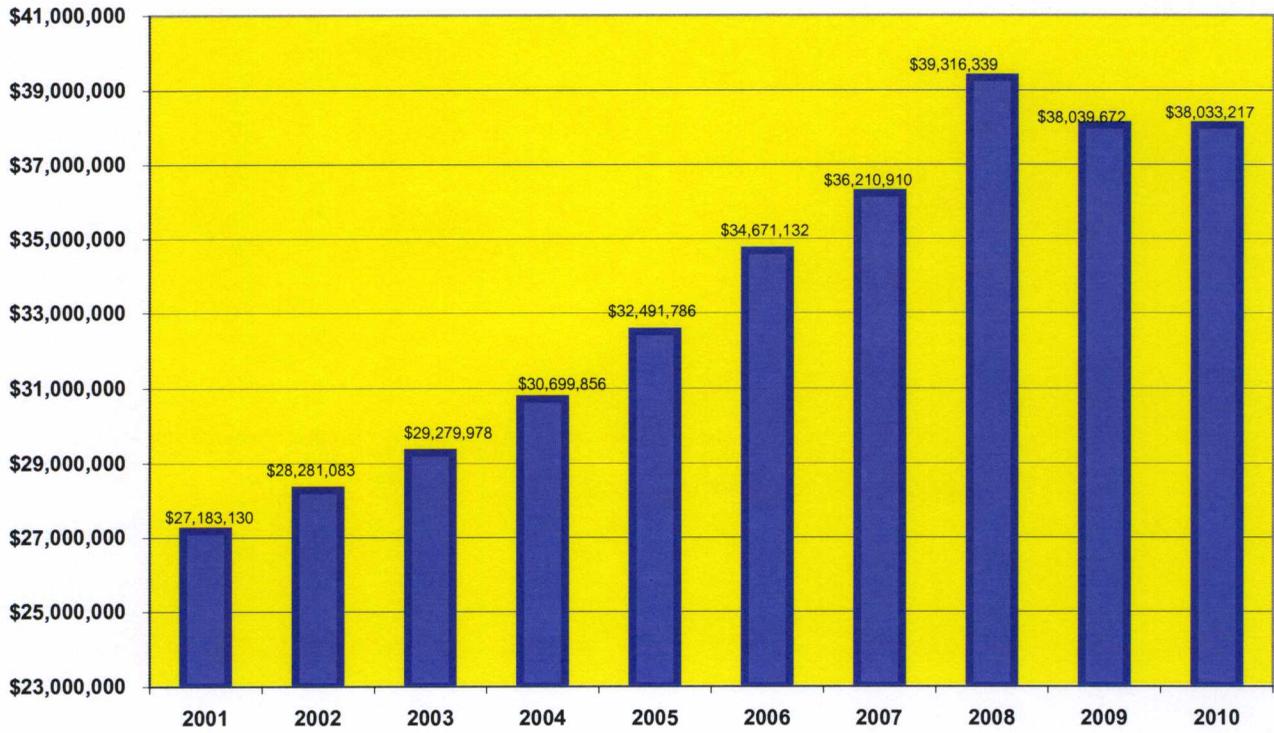
**All Appropriated Funds and Internal Service Fund Information**

<b>Budgeted Funds</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Operating Transfers In/(Out)</b>	<b>Net Excess (Deficit)</b>	<b>Estimate Beginning Fund Balance</b>	<b>Capital Transfers In/(Out)</b>	<b>Estimated Ending Fund Balance</b>
General	\$ 38,033,217	\$ 35,757,303	\$ (2,044,930)	\$ 230,984	\$ 5,498,783	\$ (230,000)	\$ 5,499,767
Sanitation	5,457,800	5,722,274	0	(264,474)	8,616,326	(800,000)	7,551,852
Transit	1,404,473	1,990,176	585,703	0	0	0	0
Recreation	1,034,083	1,553,871	519,788	0	0	0	0
Community Development	871,949	871,949	0	0	0	0	0
Parking Garage	55,100	85,905	30,805	0	0	0	0
Debt Service	985,820	4,212,343	3,226,523	0	0	0	0
Capital Projects	1,000,000	2,030,000	0	(1,030,000)	0	1,030,000	0
Your Community Vision	3,956,974	2,355,431	(1,958,391)	(356,848)	1,205,539	0	848,691
GIS	264,875	353,155	88,280	0	50,000	0	50,000
Downtown Revitalization	2,600,000	2,152,222	(447,778)	0	0	0	0
Economic Development	944,410	1,048,189	0	(103,779)	105,000	0	1,221
Sponsors & Scholarship	5,000	30,000	0	(25,000)	25,000	0	0
Drug Funds	63,900	182,096	0	(118,196)	120,000	0	1,804
Property Recovery	2,475	0	0	2,475	0	0	2,475
<b>Total Appropriations</b>	<b>\$ 56,680,076</b>	<b>\$ 58,344,914</b>	<b>\$ 0</b>	<b>\$ (1,664,838)</b>	<b>\$ 15,620,648</b>	<b>\$ 0</b>	<b>\$ 13,955,810</b>
<b>Internal Service Funds</b>							
Facilities Maintenance	\$ 2,879,917	\$ 2,879,917	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City Garage	1,271,675	1,271,675	0	0	25,834	0	25,834
Insurance	4,402,573	4,367,573	0	35,000	735,000	0	770,000
Facilities Replacement	1,390,350	1,571,495	0	(181,145)	1,840,391	0	1,659,246
<b>Total Internal Service</b>	<b>\$ 9,944,515</b>	<b>\$ 10,090,660</b>	<b>\$ 0</b>	<b>\$ (146,145)</b>	<b>\$ 2,601,225</b>	<b>\$ 0</b>	<b>\$ 2,455,080</b>

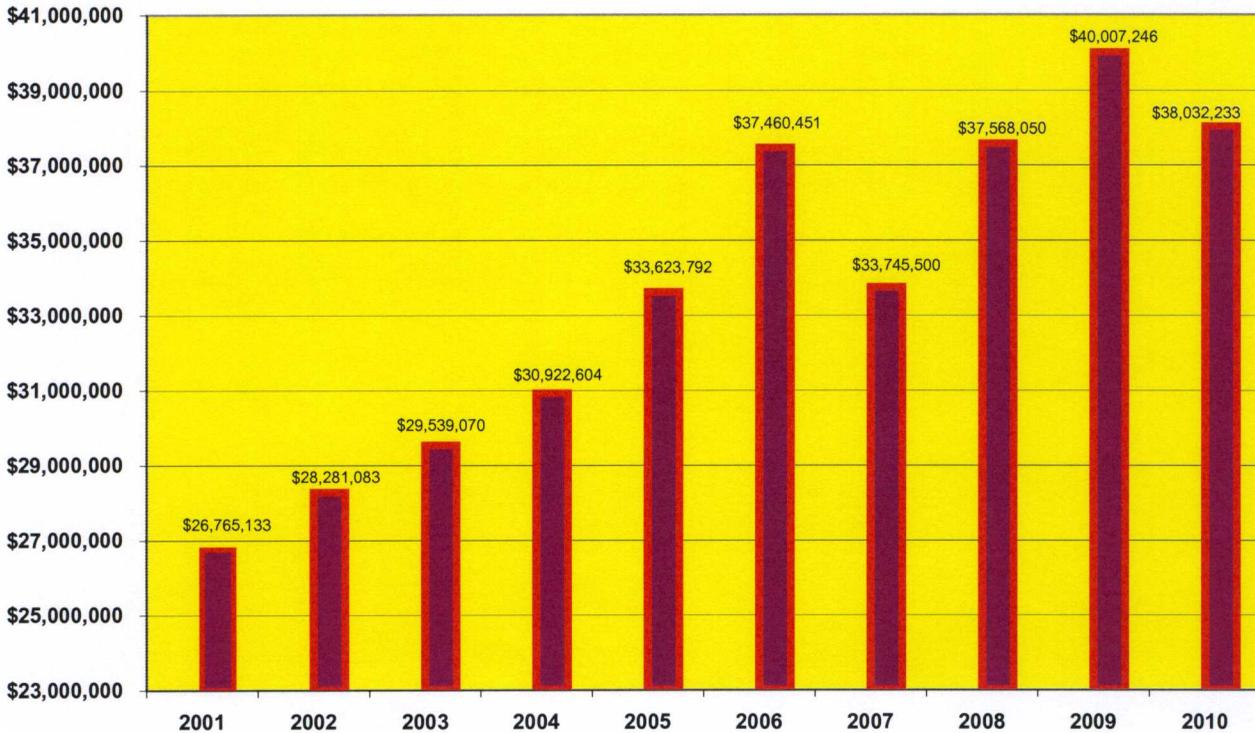
## 2009-2010 Revenue and Expenditure Comparisons for All Appropriated Funds



### 10-Year Historical Revenue Trend - General Fund



### 10-Year Historical 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. Hillcrest Golf Course, 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,

## 2009-2010 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 issue for Commission direction. After delivery of the proposed budget to the Commission, the Commission holds public budget hearings in late April or early May to provide the public the opportunity to make any comments or suggestions regarding the budget. The Commission then adopts the budget as it may be amended during the budget hearings. An Annual Budget is subsequently adopted, formally incorporating in a single document the changes that were directed during the budget hearings.

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

<p style="text-align: center;"><b>City of Owensboro</b> <b>2009-2010 Budget Calendar</b></p>		
<b>DATE</b>	<b>RESPONSIBILITY</b>	<b>ACTION</b>
January 26	Finance	Mail agency funding request letters
January 26	Finance	Discuss budget process at staff meeting
February-March	Finance All Departments	Review budget structure and allocations
March 6	Finance/Agency	Agency Funding requests due
March 13	All Departments	Submit budget requests to Finance
March 24, 26	City Manager Finance Departments	Estimate revenues and expenditures  Review personnel data  Review requests with department managers (times will be scheduled)
April 9	Finance	Distribute draft Budget for Mayor and Commissioners
April 20	Mayor Commissioners	Public hearing and work session
May 5	Mayor Commissioners	First reading; citizen comments (if any)
May 19	Mayor Commissioners	Second reading
June	Finance	Prepare adopted budget in final form
June	City Clerk	Publish ordinance adopting budget

## BUDGETS AND BUDGETARY ACCOUNTING

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

1. Proposed use hearings are conducted to obtain public input prior to preparation of the proposed operating budget.
2. Prior to May 1, the City Manager obtains estimates from department heads to prepare the proposed operating budget.
3. Prior to June 1, the City Manager submits to the City Commission a proposed operating budget and 5-year Capital Improvement Program (CIP) for the fiscal year beginning July 1. The operating budget includes proposed operating expenditures, fund transfers, the first year of the proposed five-year CIP, and the means for financing them.
4. The proposed budget is discussed in work sessions open to the public, and a public hearing is conducted to obtain taxpayer comments prior to approval of the budget.
5. Prior to the fourth day before the beginning of the fiscal year, the budget is legally enacted through passage of an ordinance.
6. The City Manager is authorized to transfer within departments budgeted fund amounts. The City Commission must approve any revisions that alter the total expenditures of any department or fund. Therefore, the control level on budgetary items is maintained at the department level.
7. Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds, except for the Capital Projects Funds and the Debt Service Fund because effective budgetary control is alternately achieved through project budgets, bond indenture provisions and City ordinances, respectively.
8. Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.
9. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. As under accrual accounting, expenditures are generally recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.
10. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.
11. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and Special Revenue Funds for which annual budgets have been adopted. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

Budgets for the General and Special Revenue Funds are adopted on the modified accrual basis. Encumbrance accounting, under which purchase orders, contracts and other commitments for the use of resources are reflected 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.

## FISCAL POLICIES

### GENERAL FINANCIAL GOALS

The City will maintain a financially viable City that can maintain adequate levels of municipal services, maintain the financial flexibility necessary to continually adapt to local and regional economic change, and maintain and enhance the sound fiscal condition of the City.

### OPERATING BUDGET POLICIES

The City Manager will prepare a budget calendar at the beginning of the budget preparation process. A balanced budget is achieved when the total sum a government collects in a year is equal to the amount it spends on goods, services, and debt interest. The City will adopt a balanced budget by June 30th of each year in which revenues will equal expenditures unless the use of reserves is expressly authorized by the City Commission.

An annual base operating budget will be developed by accurately and realistically projecting revenues and expenditures for the current and forthcoming fiscal year. Annual operating budgets will provide for the cost of operations of new capital projects.

The existing base budget will be thoroughly examined during the budget development process to assure removal or reduction of any services or programs that could be eliminated or reduced in cost.

The City will avoid budgetary and accounting procedures which balance the current budget at the expense of future budgets unless the use of reserves is expressly authorized by the City Commission.

The City will forecast its General Fund expenditures and revenues for each of the next five years and will update this forecast at least annually.

### REVENUE POLICIES

The City will strive to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source. Revenue estimates will be accurate and realistic, sensitive to local and regional economic conditions. An objective, analytical process, using trend, judgmental, and statistical analyses, as appropriate, will estimate annual revenues.

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

### USER FEES AND RATES

Customer rates and fees will be reviewed annually for potential adjustments to recover the full cost, direct and indirect, of services provided. The City will set fees and user charges at levels that fully support or reimburse the total direct and indirect cost of an activity, except when the Commission determines that a subsidy is in the public interest.

### EXPENDITURE POLICIES

The City will maintain levels of service, as determined by the Commission, to provide for the public well being and safety of the residents of the community. Capital assets will be maintained and replaced as necessary, minimizing deferred maintenance.

Employee benefits and salaries will be maintained at competitive levels. The City will develop and use cost-effective technology/productivity enhancements effective in reducing or avoiding increased personnel costs.

### 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.

### DEBT POLICIES

The City will limit long-term debt solely to those capital improvements that cannot be financed from current revenue sources. The City may use inter-fund loans rather than outside debt to meet short-term cash flow needs.

The City will use debt financing for projects with a useful life that can reasonably be expected to exceed the period of debt service and will minimize costs and liabilities to the City when sponsoring debt financing.

### 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 equal 10% 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.

## 2009-2010 Budget

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

The Finance Manager is responsible for management of the City investment program and has authority to establish specific written procedures for investment program operation which are consistent with the City's investment policy. Procedures include explicit delegation of authority, if any, to persons responsible for investment transactions. No person may engage in an investment transaction except as provided in the Investment Policy and procedures established by the Finance Manager. The Finance Manager is ultimately responsible for all transactions undertaken and has established a system of controls to regulate activities of subordinate officials and employees. Controls are designed to prevent and control losses of funds arising from fraud, employee error, third party misrepresentation, unanticipated financial market changes or imprudent actions by officers and employees.

#### 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.

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.

### ACCOUNTING, AUDITING, AND 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.

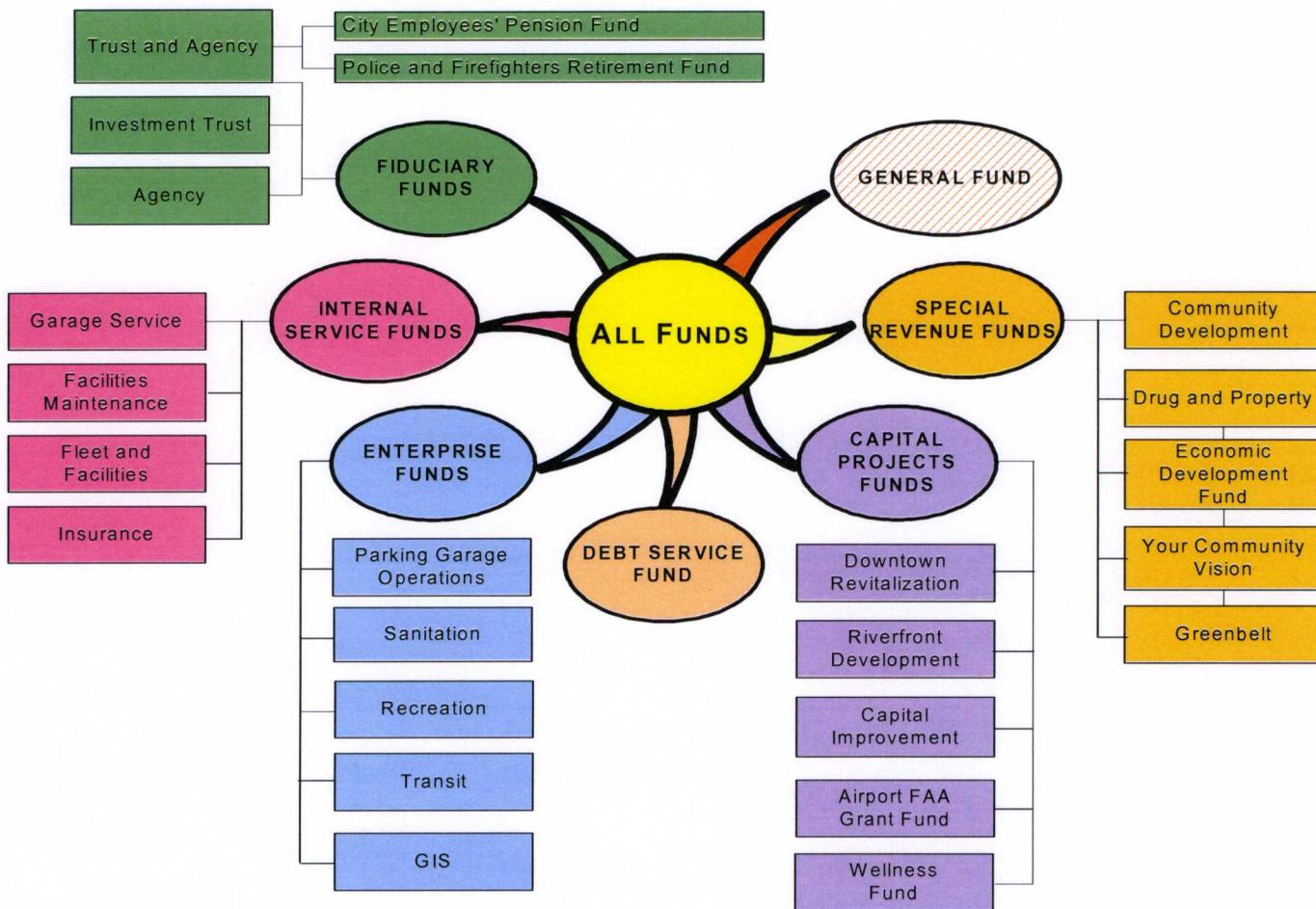
An independent public accounting firm will perform an annual audit with the subsequent issuance of a Comprehensive Annual Financial Report.

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 six major governmental funds (General Fund, Your Community Vision, Debt Service, Downtown Revitalization, Riverfront Development, Capital Improvement) and one major enterprise fund (Sanitation).



**GENERAL FUND (MAJOR FUND)**

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

**SPECIAL REVENUE FUNDS**

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

- **Community Development Fund.** Established to account for grants awarded for community development. Resources are restricted to activities directed toward satisfying the primary objective of developing viable urban communities and expanding economic opportunities, principally for individuals or families of low and moderate income.
- **Drug and Property Recovery Fund.** Established to account for funds obtained through drug law enforcement efforts.
- **Economic Development Fund.** Established to monitor incentives disbursed for economic development of the City and the increased revenues resulting from that development. The City's intent is to provide incentives that result in

## 2009-2010 Budget

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.

### DEBT SERVICE FUND (MAJOR FUND)

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

### CAPITAL PROJECTS FUNDS

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

- **Downtown Revitalization Fund (MAJOR FUND).** Established to account for revenues and expenditures for funding of downtown revitalization.
- **Riverfront Development Fund (MAJOR FUND).** Established to account for revenues and expenditures for funding of riverfront development projects.
- **Capital Improvement Fund (MAJOR FUND).** Established to account for acquisition, issuance of debt, or construction of major capital projects purchased with funds from long-term borrowings.
- **Airport FAA Grant Fund.** Established to account for the City and County's grant matching funds for development and improvement of the airport.
- **Wellness Fund.** Established as an unreserved fund to account for capital projects related to wellness; fund balance is \$183,000.

### 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.

- **Parking Garage Operations Fund.** Established to manage and account for operations of the parking garage facility.
- **Transit Fund.** Established to manage and account for operations of the Transit Department.
- **Sanitation Fund (MAJOR FUND).** Established to more effectively manage and account for the operations of the Sanitation Department.
- **Recreation Fund.** Established to manage and account for operations of the swimming pools, golf course, ice arena and Sportscenter.

### INTERNAL SERVICE FUNDS

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

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

### FIDUCIARY FUNDS

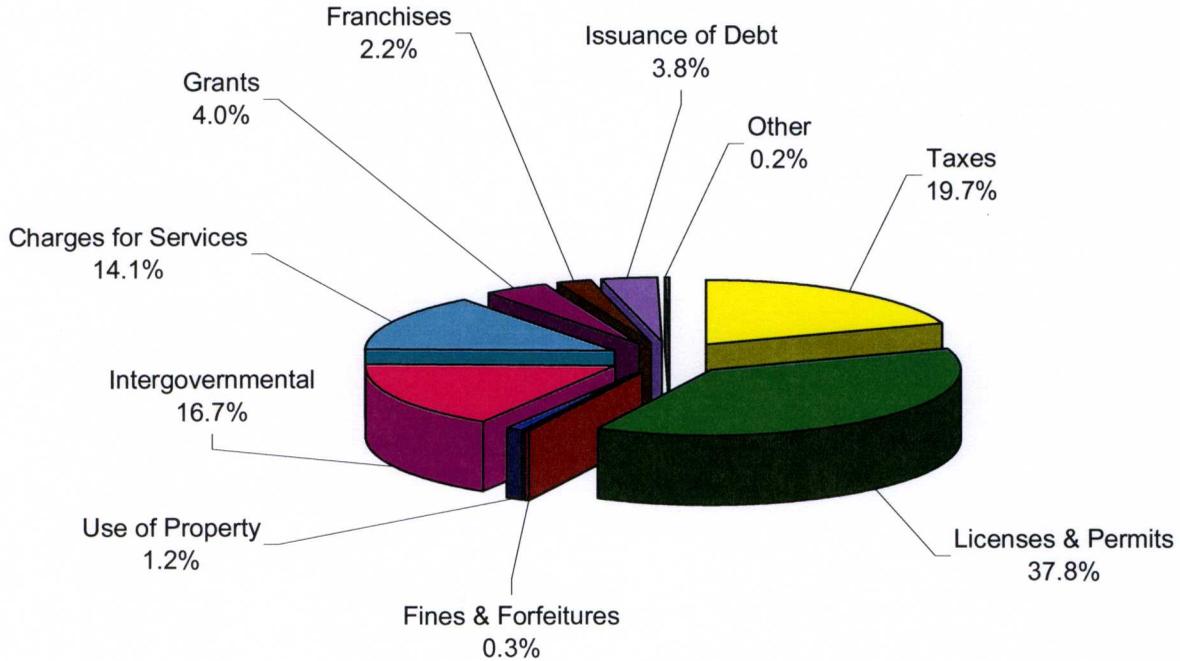
- **Trust and Agency Funds.** Used to account for assets the City holds in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Pension Trust Funds are accounted for primarily as Enterprise Funds are since capital maintenance is critical. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Pension Trust and Agency Funds of the City are as follows:
  - **City Employees' Pension Fund.** The City Employees' Pension Fund (a contributory defined benefit plan) was created by ordinance on August 13, 1946, under Kentucky Revised Statutes Sections 90.310 to 90.410. It covers all employees of the City and Owensboro Municipal Utilities, except for the Owensboro Riverport Authority, City's police and firefighters, and those employees who elected to transfer into the CERS.
  - **Police and Firefighters Retirement Fund.** The Police and Firefighters Retirement Fund (a contributory defined benefit plan) was created by ordinance, March 26, 1928, under KRS Sections 95.851 to 95.991. It covers City of Owensboro employees in the police and fire departments who elected not to transfer into the CERS.
- **Investment Trust Fund.** Established to account for monies of legally separated entities that participate in the City-sponsored external investment pool. This fund is classified as a fiduciary fund.
- **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).

**WHERE THE MONEY COMES FROM**

Operating Revenue	Actual	Actual	Amended	Budget	%
	2006-2007	2007-2008	Budget	2009-2010	Change
Taxes	\$ 9,723,901	\$ 10,441,337	\$ 10,470,865	\$ 11,182,685	6.8%
Licenses & Permits	19,886,325	21,177,719	20,733,029	21,423,858	3.3%
Fines & Forfeitures	157,286	234,062	185,000	155,000	-16.2%
Use of Property	1,283,377	2,182,128	866,396	666,875	-23.0%
Intergovernmental	8,824,202	9,217,864	10,975,037	9,473,063	-13.7%
Charges for Services	7,891,280	8,061,591	8,069,503	7,991,176	-1.0%
Grants	6,368,146	9,458,777	40,768,656	2,279,808	-94.4%
Franchises	765,515	790,040	1,106,000	1,233,000	11.5%
Issuance of Debt	0	8,104,292	48,691,287	2,131,111	-95.6%
Other	427,406	252,634	144,325	143,500	-0.6%
<b>Total</b>	<b>\$ 55,327,438</b>	<b>\$ 69,920,444</b>	<b>\$ 142,010,098</b>	<b>\$ 56,680,076</b>	<b>-60.1%</b>
<b>From (To) Fund Balance:</b>	<b>(1,611,101)</b>	<b>(10,610,520)</b>	<b>10,244,743</b>	<b>1,664,838</b>	<b>-83.7%</b>
<b>Grand Total Sources</b>	<b>\$ 53,716,337</b>	<b>\$ 59,309,924</b>	<b>\$ 152,254,841</b>	<b>\$ 58,344,914</b>	<b>-61.7%</b>

Does not include transfers or internal service funds.

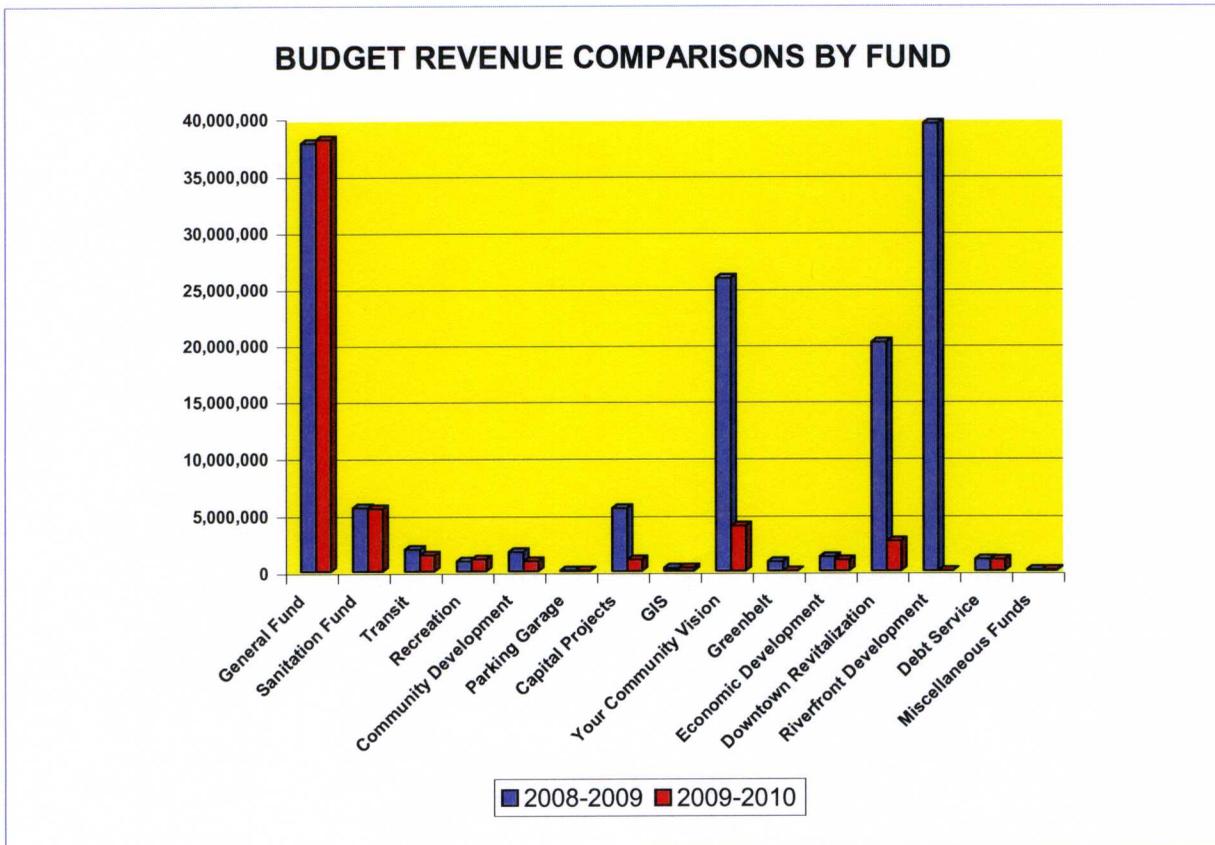
**REVENUES**



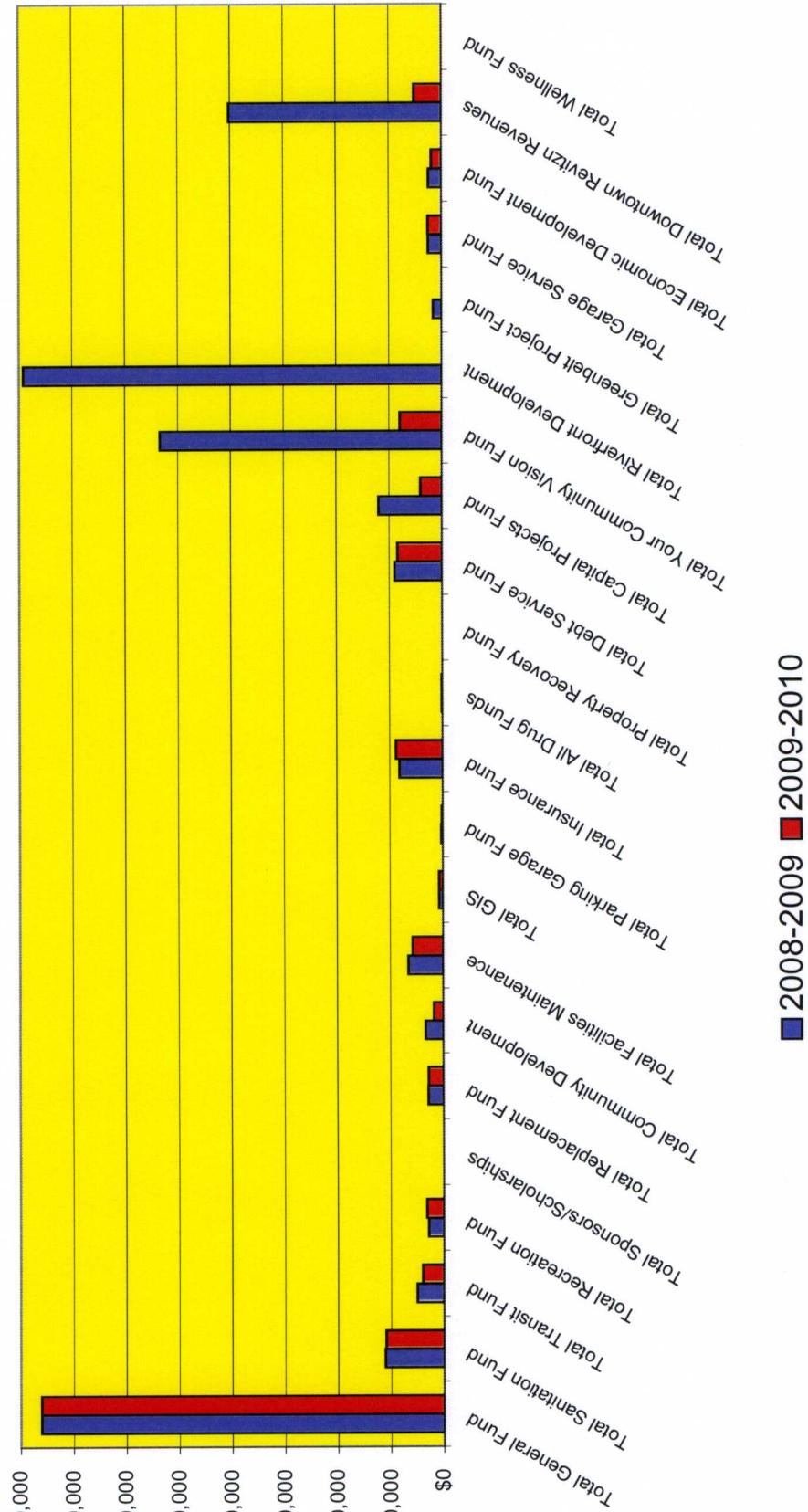
**Budget Revenue Comparisons By Fund**  
**Fiscal 2008-2009 to Fiscal 2009-2010**

Fund	Amended		% Change
	Budget 2008-2009	Budget 2009-2010	
General Fund	\$ 37,739,672	\$ 38,033,217	0.8%
Sanitation Fund	5,554,900	5,457,800	-1.7%
Transit	1,898,767	1,404,473	-26.0%
Recreation	874,546	1,034,083	18.2%
Community Development	1,667,492	871,949	-47.7%
Parking Garage	55,100	55,100	0.0%
Capital Projects	5,503,689	1,000,000	-81.8%
GIS	263,000	264,875	0.7%
Your Community Vision	25,848,261	3,956,974	-84.7%
Greenbelt	801,318	0	-100.0%
Economic Development	1,233,000	944,410	-23.4%
Downtown Revitalization	20,100,000	2,600,000	-87.1%
Riverfront Development	39,396,606	0	-100.0%
Debt Service	998,527	985,820	-1.3%
Miscellaneous Funds	75,220	71,375	-5.1%
<b>Total</b>	<b>\$ 142,010,098</b>	<b>\$ 56,680,076</b>	<b>-60.1%</b>

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



# All Funds Revenue Comparison Fiscal Year 2008-2009 to Fiscal Year 2009-2010



## ALL FUNDS - REVENUE SUMMARY

Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	Change From Prior Year	% Change
<b>01 General Fund</b>						
6001 Real & Personal Tax	\$ 7,045,700	\$ 7,388,127	\$ 7,592,970	\$ 7,892,570	\$ 299,600	3.9%
6002 Tax Collection Fees	126,114	126,916	136,895	143,055	6,160	4.5%
6006 Personal -State Collected	915,963	900,921	914,000	950,560	36,560	4.0%
6051 Pilot Housing Commission	13,818	19,269	17,000	17,000	0	0.0%
6052 OMU/In Lieu of Taxes	1,399,301	1,756,428	1,600,000	1,959,600	359,600	22.5%
6081 Penalty & Interest - Current	41,332	35,636	35,000	35,000	0	0.0%
6082 Penalty & Interest - Prior	14,257	12,980	12,000	12,000	0	0.0%
6083 Penalty & Interest - Insurance	760	516	1,000	500	(500)	-50.0%
6084 Penalty & Interest - Licenses	89,048	105,200	85,000	90,000	5,000	5.9%
6101 1% Occupational License	9,043,828	9,568,358	9,721,755	9,910,625	188,870	1.9%
6102 1% Net Profit License	2,033,266	2,410,263	1,896,000	1,896,000	0	0.0%
6104 Alcoholic Beverage License	55,647	43,710	60,000	60,000	0	0.0%
6105 Insurance Licenses	3,993,924	4,006,769	4,161,600	3,537,360	(624,240)	-15.0%
6108 Other Licenses	957	1,405	0	0	0	0.0%
6151 Building Permits	6,240	5,750	6,700	6,000	(700)	-10.4%
6152 Street Cut Permits	16,912	17,902	24,000	26,000	2,000	8.3%
6181 Base Court Revenues	83,287	172,551	110,000	100,000	(10,000)	-9.1%
6182 Parking Fines	73,999	61,011	75,000	55,000	(20,000)	-26.7%
6183 False Alarm Fines	0	500	0	0	0	0.0%
6401 Interest on Investments	386,360	374,487	300,000	210,000	(90,000)	-30.0%
6451 Rental on City Property	1,785	3,972	0	10,000	10,000	100.0%
6452 Lease Payments	10,501	10,501	10,501	10,000	(501)	-4.8%
7006 Municipal Aid	834,676	983,295	900,000	950,000	50,000	5.6%
7007 LGEA Severance Tax	39,944	63,984	36,000	75,000	39,000	108.3%
7011 Management Fee (Indirect Costs)	513,894	517,485	512,000	588,200	76,200	14.9%
7017 911 Fees	363,986	349,310	340,000	320,000	(20,000)	-5.9%
7028 911 Cell Phones	135,829	163,435	150,000	190,000	40,000	26.7%
7030 Property Maintenance Revenue	36,614	35,600	100,000	35,000	(65,000)	-65.0%
7303 Parks Advertising Fees	5,149	5,756	5,000	5,000	0	0.0%
7007 Parks - English Park Division	0	0	390	4,140	3,750	961.5%
7009 Parks - Dugan Best Division	8,694	8,470	8,514	7,030	(1,484)	-17.4%
7011 Parks - Youth Division	0	0	95,723	91,050	(4,673)	-4.9%
7013 Parks - Special Events Division	0	0	69,167	26,082	(43,085)	-62.3%
7014 Parks - Sports Division	0	0	58,863	49,016	(9,847)	-16.7%
8001 OMU/Profit	5,174,818	5,393,000	5,680,510	5,822,523	142,013	2.5%
8002 Owensboro Riverport Dividend	150,000	300,000	200,000	200,000	0	0.0%
8009 Data Processing Fees	912,637	975,519	900,000	742,300	(157,700)	-17.5%
8110 Police & Fire Incentives	769,421	740,003	760,000	760,000	0	0.0%
8112 Daviess County Fiscal Court	57,141	99,639	88,000	91,520	3,520	4.0%
8115 Transfer from Econ. Development	175,000	285,000	250,000	0	(250,000)	-100.0%
8117 Transfer from Replacement Fund	214,000	165,000	0	0	0	0.0%
8131 Transfer from Garage Fund	0	50,000	50,000	0	(50,000)	-100.0%
8152 Sale of Capital Assets	3,881	971,351	10,000	5,000	(5,000)	-50.0%
8180 GIS Revenue	199,571	0	0	0	0	0.0%
8201 Miscellaneous Revenue	24,658	27,250	10,000	10,000	0	0.0%
8203 Franchise - Atmos Energy	233,774	237,053	250,000	300,000	50,000	20.0%
8204 Franchise - Kenergy	63,916	85,151	63,000	90,000	27,000	42.9%
8208 OPD Accident Reports	17,220	16,335	17,000	20,000	3,000	17.6%
8212 Current Year CDBG Grant	264,536	175,383	158,084	162,086	4,002	2.5%
8221 Misc. Revenue OPD	39,941	33,824	25,000	25,000	0	0.0%
8227 Wrecker Service Revenue OPD	7,593	6,783	0	0	0	0.0%
8228 Telecommunications Tax	467,825	467,836	543,000	543,000	0	0.0%
<b>Total General Fund</b>	<b>\$ 36,067,717</b>	<b>\$ 39,179,634</b>	<b>\$ 38,039,672</b>	<b>\$ 38,033,217</b>	<b>\$ (6,455)</b>	<b>0.0%</b>

## ALL FUNDS - REVENUE SUMMARY

Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	Change From Prior Year	% Change
<b>02 Sanitation Fund</b>						
6401 Investment Earnings	\$ 410,982	\$ 383,904	\$ 360,000	\$ 240,000	\$ (120,000)	-33.3%
7001 Collection Charges - Residential	3,215,329	3,232,940	3,204,000	3,214,000	10,000	0.3%
7002 Collection Charges - Commercial	1,822,817	1,859,246	1,800,000	1,820,000	20,000	1.1%
7009 Special Loads	11,108	11,270	10,000	10,000	0	0.0%
7016 Toter Revenue	1,184	1,072	900	500	(400)	-44.4%
7025 Collection - Grass Stickers	1,042	858	800	500	(300)	-37.5%
7027 Trash Bag Revenue	359	385	400	400	0	0.0%
7029 Recycling Revenue	11,205	16,075	16,800	8,400	(8,400)	-50.0%
8152 Sale of Capital Assets	115,905	68,232	155,000	157,000	2,000	1.3%
8201 Miscellaneous Revenue	8,206	6,941	7,000	7,000	0	0.0%
8222 Litter Abatement Funding	28,806	28,815	0	0	0	0.0%
Collection-Dumpsters	0	147	0	0	0	0.0%
Total Sanitation Fund	\$ 5,626,943	\$ 5,609,885	\$ 5,554,900	\$ 5,457,800	\$ (97,100)	-1.7%
<b>18 Transit Fund</b>						
7003 Transit Revenue	\$ 61,724	\$ 57,813	\$ 60,000	\$ 61,000	\$ 1,000	1.7%
7004 Transit/Gas Tax Refund	7,179	6,567	6,200	6,200	0	0.0%
7005 Transit Revenue-Charter	10,760	3,700	6,100	0	(6,100)	-100.0%
7010 Transit Revenue-Tokens	33,303	36,018	33,500	36,000	2,500	7.5%
7033 Transit Revenue - Advertising	9,725	10,450	10,500	10,500	0	0.0%
8103 Transit-Federal Grant	785,112	802,419	1,620,440	1,180,764	(439,676)	-27.1%
8104 Transit-State Grant	35,823	99,341	141,027	85,009	(56,018)	-39.7%
8152 Sale of Capital Assets	0	0	0	4,000	4,000	100.0%
8201 Miscellaneous	23,589	20,839	21,000	21,000	0	0.0%
	967,215	1,037,147	1,898,767	1,404,473	(494,294)	-26.0%
8111 City Contribution	492,260	508,160	601,848	585,703	(16,145)	-2.7%
Total Transit Fund	\$ 1,459,475	\$ 1,545,307	\$ 2,500,615	\$ 1,990,176	\$ (510,439)	-20.4%
<b>15 Recreation</b>						
7004 Hillcrest Golf Course	\$ 232,700	\$ 230,853	\$ 259,342	\$ 250,905	\$ (8,437)	-3.3%
7005 Ice Rink	156,411	164,862	179,202	330,705	151,503	84.5%
7006 Swimming Pools	69,992	69,911	73,863	76,250	2,387	3.2%
7008 Fisher Park	170,754	175,493	197,939	189,323	(8,616)	-4.4%
7010 Sportscenter	216,189	192,415	164,200	186,900	22,700	13.8%
7011 Parks - Youth	69,544	68,375	0	0	0	0.0%
7013 Parks - Special Events	45,514	39,919	0	0	0	0.0%
7014 Parks - Sports	28,135	28,411	0	0	0	0.0%
	989,239	970,239	874,546	1,034,083	159,537	18.2%
8111 City Contribution	541,049	558,318	546,769	542,820	(3,949)	-0.7%
Total Recreation Fund	\$ 1,530,288	\$ 1,528,557	\$ 1,421,315	\$ 1,576,903	\$ 155,588	10.9%
<b>44 Sponsors and Scholarships Fund</b>						
7301 Scholarships	\$ 3,693	\$ 3,480	\$ 5,000	\$ 5,000	\$ 0	0.0%
7302 Sponsors	2,300	14,807	0	0	0	0.0%
Total Sponsors/Scholarships	\$ 5,993	\$ 18,287	\$ 5,000	\$ 5,000	\$ 0	0.0%
<b>45 Fleet &amp; Facilities Replacement Fund</b>						
6401 Interest on Investments	\$ 77,439	\$ 50,688	\$ 0	\$ 0	\$ 0	0.0%
8011 Replacement	1,120,158	1,205,646	1,258,951	1,296,550	37,599	3.0%
8152 Sale of Capital Assets	72,637	95,445	150,650	93,800	(56,850)	-37.7%
Total Replacement Fund	\$ 1,270,234	\$ 1,351,779	\$ 1,409,601	\$ 1,390,350	\$ (19,251)	-1.4%

## ALL FUNDS - REVENUE SUMMARY

Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	Change From Prior Year	% Change
<b>03/13 Community Development</b>						
<b>03</b>						
6451 Rental on City Property	\$ 22,590	\$ 20,840	\$ 20,000	\$ 20,000	\$ 0	0.0%
8201 Miscellaneous Revenue	2,200	600	0	0	0	0.0%
8211 Prior Year CD Grant	874,565	486,304	70,444	0	(70,444)	-100.0%
8212 Current Year CD Grant	54,326	466,024	521,088	521,088	0	0.0%
	<u>953,681</u>	<u>973,768</u>	<u>611,532</u>	<u>541,088</u>	<u>(70,444)</u>	<u>-11.5%</u>
<b>13</b>						
8106 HOME Grant	0	0	330,844	330,861	17	0.0%
8107 HOME Grant Prior Year	317,623	321,776	615,116	0	(615,116)	-100.0%
8201 Miscellaneous Rev	107,874	0	0	0	0	0.0%
8114 Home Grant - KY Hsg.	95,000	110,000	110,000	0	(110,000)	-100.0%
	<u>520,497</u>	<u>431,776</u>	<u>1,055,960</u>	<u>330,861</u>	<u>(725,099)</u>	<u>-68.7%</u>
Total Community Development	\$ <u>1,474,178</u>	\$ <u>1,405,544</u>	\$ <u>1,667,492</u>	\$ <u>871,949</u>	\$ <u>(795,543)</u>	<u>-47.7%</u>
<b>12 Facilities Maintenance Fund</b>						
7019 Facilities Maintenance Charges	\$ 952,342	\$ 997,180	\$ 1,256,265	\$ 861,630	\$ (394,635)	-31.4%
7020 Park Maintenance Charges	1,819,759	1,929,149	2,027,562	2,018,287	(9,275)	-0.5%
8102 State Grants	2,212	0	0	0	0	0.0%
8152 Sale of Capital Assets	1,313	1,487	0	0	0	0.0%
8201 Miscellaneous Revenue	829	0	0	0	0	0.0%
	<u>2,776,455</u>	<u>2,927,816</u>	<u>3,283,827</u>	<u>2,879,917</u>	<u>(403,910)</u>	<u>-12.3%</u>
Total Facilities Maintenance	\$ <u>2,776,455</u>	\$ <u>2,927,816</u>	\$ <u>3,283,827</u>	\$ <u>2,879,917</u>	\$ <u>(403,910)</u>	<u>-12.3%</u>
<b>21 Geographic Information System</b>						
8180 GIS Charges	\$ 0	\$ 262,612	\$ 263,000	\$ 264,875	\$ 1,875	0.7%
8111 Transfer from General Fund	0	90,886	87,733	88,280	547	0.6%
	<u>0</u>	<u>353,498</u>	<u>350,733</u>	<u>353,155</u>	<u>2,422</u>	<u>0.7%</u>
Total GIS	\$ <u>0</u>	\$ <u>353,498</u>	\$ <u>350,733</u>	\$ <u>353,155</u>	\$ <u>2,422</u>	<u>0.7%</u>
<b>24 Parking Garage Fund</b>						
7086 Monthly Parking	\$ 51,270	\$ 50,920	\$ 52,500	\$ 52,500	\$ 0	0.0%
7087 RiverPark Events	2,556	3,189	2,600	2,600	0	0.0%
Sub-total	<u>53,826</u>	<u>54,109</u>	<u>55,100</u>	<u>55,100</u>	<u>0</u>	<u>0.0%</u>
8111 Transfer from General Fund	16,028	27,061	77,786	30,805	(46,981)	-60.4%
	<u>69,854</u>	<u>81,170</u>	<u>132,886</u>	<u>85,905</u>	<u>(46,981)</u>	<u>-35.4%</u>
Total Parking Garage Fund	\$ <u>69,854</u>	\$ <u>81,170</u>	\$ <u>132,886</u>	\$ <u>85,905</u>	\$ <u>(46,981)</u>	<u>-35.4%</u>
<b>25 Insurance Fund</b>						
6401 Interest	\$ 78,963	\$ 60,553	\$ 30,000	\$ 35,000	\$ 5,000	16.7%
8162 Health Premium City	2,531,262	2,686,410	2,879,443	3,127,440	247,997	8.6%
8163 Health Premium Employee	629,550	646,709	719,861	781,860	61,999	8.6%
8171 Workers Comp Premium	399,945	400,000	400,000	400,000	0	0.0%
8172 Unemployment Ins. Premium	64,303	67,203	55,000	58,273	3,273	6.0%
	<u>3,704,023</u>	<u>3,860,875</u>	<u>4,084,304</u>	<u>4,402,573</u>	<u>318,269</u>	<u>7.8%</u>
Total Insurance Fund	\$ <u>3,704,023</u>	\$ <u>3,860,875</u>	\$ <u>4,084,304</u>	\$ <u>4,402,573</u>	\$ <u>318,269</u>	<u>7.8%</u>
<b>33/35 Drug Funds</b>						
<b>33</b>						
6401 Interest on Investments	\$ 10,737	\$ 9,436	\$ 5,500	\$ 5,500	\$ 0	0.0%
8152 Sale of Capital Assets	9,203	18,103	3,000	3,000	0	0.0%
8206 Sale of Fixed Assets	109,210	67,875	58,000	54,000	(4,000)	-6.9%
Total Drug Fund 33	<u>129,150</u>	<u>95,414</u>	<u>66,500</u>	<u>62,500</u>	<u>(4,000)</u>	<u>-6.0%</u>

## ALL FUNDS - REVENUE SUMMARY

Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	Change From Prior Year	% Change
<b>35</b>						
6401 Interest on Investments	\$ 1,805	\$ 1,834	\$ 1,320	\$ 1,300	\$ (20)	-1.5%
8152 Sale of Capital Assets	979	0	0	0	0	0.0%
8206 Restitution, Etc.	43,237	14,034	0	100	100	100.0%
Total Drug Fund 35	46,021	15,868	1,320	1,400	80	6.1%
Total All Drug Funds	\$ 175,171	\$ 111,282	\$ 67,820	\$ 63,900	\$ (3,920)	-5.8%
<b>29 Property Recovery Fund</b>						
6401 Interest on Investments	\$ 905	\$ 837	\$ 575	\$ 575	\$ 0	0.0%
8152 Sale of Capital Assets	2,229	2,594	500	500	0	0.0%
8206 Restitution, Etc.	1,079	11,051	1,325	1,400	75	5.7%
Total Property Recovery Fund	\$ 4,213	\$ 14,482	\$ 2,400	\$ 2,475	\$ 75	3.1%
<b>20 Debt Service Fund</b>						
8111 Transfer from General Fund	\$ 1,506,950	\$ 2,182,832	\$ 1,483,344	\$ 797,322	\$ (686,022)	-46.2%
8123 Transfer from Community Vision	0	95,783	1,980,391	1,958,391	(22,000)	-1.1%
8129 Transfer from Recreation Fund	24,682	25,131	25,340	23,032	(2,308)	-9.1%
8140 Transfer from Downtown Revitalzn	0	0	0	447,778	447,778	100.0%
Total Transfers	1,531,632	2,303,746	3,489,075	3,226,523	(262,552)	-7.5%
6401 Interest on Investments	23,432	23,475	0	0	0	0.0%
8112 County FAA Payment	131,206	129,991	131,200	131,441	241	0.2%
8118 Transfer from PFRF	312,079	311,356	310,759	309,157	(1,602)	-0.5%
8128 Transfer from RiverPark	541,000	541,544	541,026	539,394	(1,632)	-0.3%
8138 Transfer from Symphony	119,984	88,815	15,542	5,828	(9,714)	-62.5%
Total Lease Payments	1,127,701	1,095,181	998,527	985,820	(12,707)	-1.3%
Total Debt Service Fund	\$ 2,659,333	\$ 3,398,927	\$ 4,487,602	\$ 4,212,343	\$ (275,259)	-6.1%
<b>19 Capital Projects Fund</b>						
8111 Transfer from General Fund	\$ 146,525	\$ 560,000	\$ 470,000	\$ 230,000	\$ (240,000)	-51.1%
8141 Transfer from Sanitation	0	0	0	800,000	800,000	100.0%
8136 Transfer from Wellness Fund	3,200,000	0	0	0	0	0.0%
8139 Transfer from Greenbelt	0	5,689	0	0	0	0.0%
Total Transfers	3,346,525	565,689	470,000	1,030,000	560,000	119.1%
6401 Interest Earnings	93,759	138,965	0	0	0	0.0%
8102 Grant - State	2,010,860	1,793,570	1,003,689	0	(1,003,689)	-100.0%
8112 Transfer from Daviess County	0	48,752	1,000,000	0	(1,000,000)	-100.0%
8126 FEMA	180,039	0	800,000	0	(800,000)	-100.0%
8160 Issuance of Debt	0	0	2,700,000	1,000,000	(1,700,000)	-63.0%
Total Revenue	2,284,658	1,981,287	5,503,689	1,000,000	(4,503,689)	-81.8%
Total Capital Projects Fund	\$ 5,631,183	\$ 2,546,976	\$ 5,973,689	\$ 2,030,000	\$ (3,943,689)	-66.0%
<b>07 Capital Projects Fund Your Community Vision</b>						
6101 .33% Occupational License	\$ 3,218,975	\$ 3,404,137	\$ 3,311,974	\$ 3,311,974	\$ 0	0.0%
6102 .33% Net Profit License	697,119	817,492	630,000	630,000	0	0.0%
6084 Penalty/Interest - Licenses	29,719	32,010	15,000	15,000	0	0.0%
6401 Interest on Investments	43,666	127,228	0	0	0	0.0%
8101 Federal Grants	83,664	0	0	0	0	0.0%
8111 Transfer from General Fund	0	0	100,000	0	(100,000)	-100.0%
8124 Transfer from RWRA Operating Fund	0	0	713,412	0	(713,412)	-100.0%
8160 Issuance of Debt	0	8,104,292	21,891,287	0	(21,891,287)	-100.0%
Total Capital Projects Fund 7	\$ 4,073,143	\$ 12,485,159	\$ 26,661,673	\$ 3,956,974	\$ (22,704,699)	-85.2%

## ALL FUNDS - REVENUE SUMMARY

Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	Change From Prior Year	% Change
<b>11 Riverfront Development Fund</b>						
8101 Federal Grants	\$ 1,804,383	\$ 5,165,711	\$ 35,396,606	\$ 0	\$ (35,396,606)	-100.0%
8111 Transfer from General Fund	0	0	75,000	0	(75,000)	-100.0%
8124 Transfer from RWRA Operating	0	0	122,588	0	(122,588)	-100.0%
8160 Issuance of Debt	0	0	4,000,000	0	(4,000,000)	-100.0%
Total Riverfront Development	\$ 1,804,383	\$ 5,165,711	\$ 39,594,194	\$ 0	\$ (39,594,194)	-100.0%
<b>37 Greenbelt Project Fund</b>						
6401 Interest	\$ 3,374	\$ 1,424	\$ 0	\$ 0	\$ 0	0.0%
8102 State Grants	42,254	38,249	801,318	0	(801,318)	-100.0%
Total Greenbelt Project Fund	\$ 45,628	\$ 39,673	\$ 801,318	\$ 0	\$ (801,318)	-100.0%
<b>27 Garage Service Fund</b>						
7015 Charges for Service	\$ 1,266,434	\$ 1,238,613	\$ 1,261,431	\$ 1,271,675	\$ 10,244	0.8%
Total Garage Service Fund	\$ 1,266,434	\$ 1,238,613	\$ 1,261,431	\$ 1,271,675	\$ 10,244	0.8%
<b>40 Economic Development Fund</b>						
6001 Realized Property Tax Revenue	\$ 167,416	\$ 201,060	\$ 163,000	\$ 172,900	\$ 9,900	6.1%
6101 1% Occupational License	143,982	235,507	300,000	142,461	(157,539)	-52.5%
6102 1% Net Profit License	51,483	50,059	25,000	50,939	25,939	103.8%
6401 Interest on Investments	12,273	13,364	0	0	0	0.0%
8201 Miscellaneous Revenue	7,800	0	0	0	0	0.0%
8203 Franchise - Atmos Energy	0	0	250,000	300,000	50,000	20.0%
8252 Dana Corp - License Fee	130,048	80,684	125,000	62,630	(62,370)	-49.9%
8254 W.I.D.C. - License Fee	61,127	80,557	65,000	0	(65,000)	-100.0%
8257 Owensboro Manuf. - License Fees	21,464	16,909	15,000	10,300	(4,700)	-31.3%
8258 Unifirst - License Fees	827	31,537	90,000	72,000	(18,000)	-20.0%
8259 Biosource - License Fees	35	838	0	5,000	5,000	100.0%
8260 Toyotetsu	290,964	268,116	200,000	128,180	(71,820)	-35.9%
Total Economic Development Fund	\$ 887,419	\$ 978,631	\$ 1,233,000	\$ 944,410	\$ (288,590)	-23.4%
<b>16 Downtown Revitalization</b>						
6105 Insurance Licenses	\$ 0	\$ 0	\$ 0	\$ 1,468,889	\$ 1,468,889	100.0%
8160 Issuance of Debt	0	0	20,100,000	1,131,111	(18,968,889)	-94.4%
Total Downtown Revitzn Revenues	\$ 0	\$ 0	\$ 20,100,000	\$ 2,600,000	\$ (17,943,110)	-89.3%
<b>55 Wellness Fund</b>						
6401 Interest on Investments	\$ 129,011	\$ 11,581	\$ 0	\$ 0	\$ 0	0.0%
Total Wellness Fund	\$ 129,011	\$ 11,581	\$ 0	\$ 0	\$ 0	0.0%
<b>TOTAL ALL FUNDS</b>	\$ 70,661,078	\$ 83,853,387	\$ 158,633,472	\$ 72,128,722	\$ (86,504,750)	-54.5%

## 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 84% of all General Fund revenue.

- **Property Taxes**

Property taxes attach as an enforceable lien on property. Property values are assessed as of January each year at a prescribed tax rate per \$100 of assessed value that is determined by a combination of the State and the County Property Valuation Administrator (PVA). These taxes are levied annually by ordinance, usually in September, and are payable on or before November 1. The tax rate and assessed valuation, a County government function, are not known until August of the 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

**2009-2010 Budget**

tax rate to finance general governmental services other than school purposes for the year ended June 30, 2009, was \$.2593 per \$100, which means that the City has a tax margin of \$1.2407 per \$100, on the assessed valuation of \$2,537,033,882. 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 an additional 5% increase due to the City's success with its annexation program. The City's personal property tax rate is \$.2927 per \$100 assessed value.

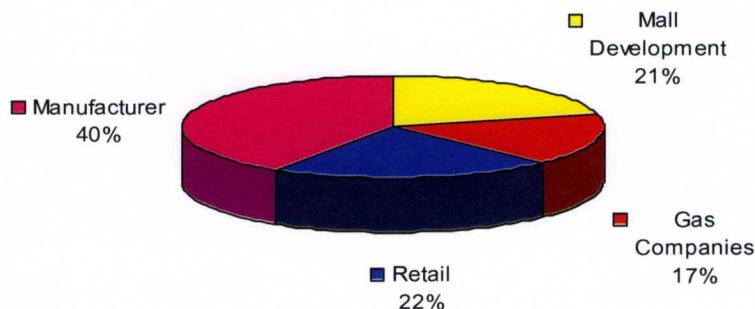
Principal taxpayers for the year ended June 30, 2009, the type of business, the assessed valuation, and the percentage of the total assessed property valuation (\$2,890,675,139), are charted below:

**CITY OF OWENSBORO - PRINCIPAL TAXPAYERS  
For the year ended June 30, 2009**

TAXPAYER	TYPE OF BUSINESS	ASSESSED VALUATION	% of TOTAL ASSESSED VALUATION
Wal-Mart Real Estate	Retail	\$ 34,932,706	1.21%
Toyotetsu Mid America	Manufacturer	32,153,633	1.11%
Towne Square Mall LLC	Mall Development	29,000,000	1.00%
Ragu/Unilever/Lipton	Manufacturer	25,871,431	0.89%
Atmos Energy	Gas Company	22,685,959	0.78%
Owensboro Towne Center	Mall Development	19,025,000	0.66%
Unifirst Corporation	Mall Development	19,002,942	0.66%
Owensboro Grain	Manufacturer	15,704,731	0.54%
Lowe's	Retail	15,245,051	0.53%
Texas Gas Transmission	Gas Company	15,173,638	0.52%
		<u>\$ 228,795,091</u>	<u>7.90%</u>

Total Assessed Valuation (excluding bank deposits) = \$2,890,675,139

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



**Occupational License Fees** – A 1% occupational license fee is charged to anyone employed within the City. Annual growth in occupational license fees for the past five years has fluctuated due to growth at 2-7%. The City has seen an increase in new construction and related activities. Accordingly, Fiscal Year 2009-2010 budgeted occupational license fees reflect an increase of 2%. In fiscal year 2003-2004, the occupational license fee rate was increased by .33% and that increase was dedicated to Your Community

## 2009-2010 Budget

Vision. This increase is dedicated to capital projects and stormwater maintenance and may not be used for operating expenses.

- **Insurance License Fees** – Insurance license fees are increasing 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. 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. Annual growth in insurance license fees has decreased due to changes in state law. The City's fiscal year 2009-2010 budgeted insurance license fees reflect a decrease of 15%.

- **Owensboro Municipal Utilities**

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

- **OMU/Profit**

The City of Owensboro has negotiated a profit sharing agreement with OMU figuring a negotiated growth factor of 3% annually.

- **OMU/In-Lieu Fee**

A fee in lieu of taxes is charged to OMU that is equal to the amount of electric and water usage of the City. Annual growth in the in-lieu fee for the past five years has fluctuated due to growth. Accordingly, Fiscal Year 2009-2010 budgeted OMU/In-Lieu of Taxes fees reflect a 22% increase, which should reflect the cost-of-living increase and the amount of additional electric and water usage.

- **Net Profit Fee** – A 1% fee is charged against the net profit of businesses operating within the City. Fiscal year 2009-2010 budgeted net profit fees were not increased over 2009-2010 budget. As with the occupational license fee, the City increased the net profit fee rate by .33% and dedicated that increase to Your Community Vision. This increase is also dedicated solely to capital projects and stormwater maintenance and may not be used for operating expenses.
- **Grants** - Grant revenue consists primarily of federal Community Development Block Grant (CDBG) funds for programs designed to assist low and moderate income families and community needs, Federal Transit Administration (FTA) operating and capital outlay assistance for the City's transit system, and State grants for road improvements. Historical revenue patterns and trends are only marginally useful when projecting future grant revenues. Grant funding is based on funding applications pending and/or approved for specific projects and program activities. Fiscal Year 2008-2009 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 anticipates issuance of debt in the Downtown Revitalization and Capital Projects Funds.
- **Other** – Various revenue items, such as investment earnings, fees charged to other agencies for services rendered, sale of capital assets, cable television franchise fees, and other fees associated with Community Development, are not easily anticipated and are contingent in nature. Investment earnings, franchise fees, and building and electrical permits are somewhat related to the economy. On the other hand, revenue derived from the sale of assets depends entirely on the accumulation of surplus property. In each case, judgment estimates have been made with regard to revenue increases and decreases.

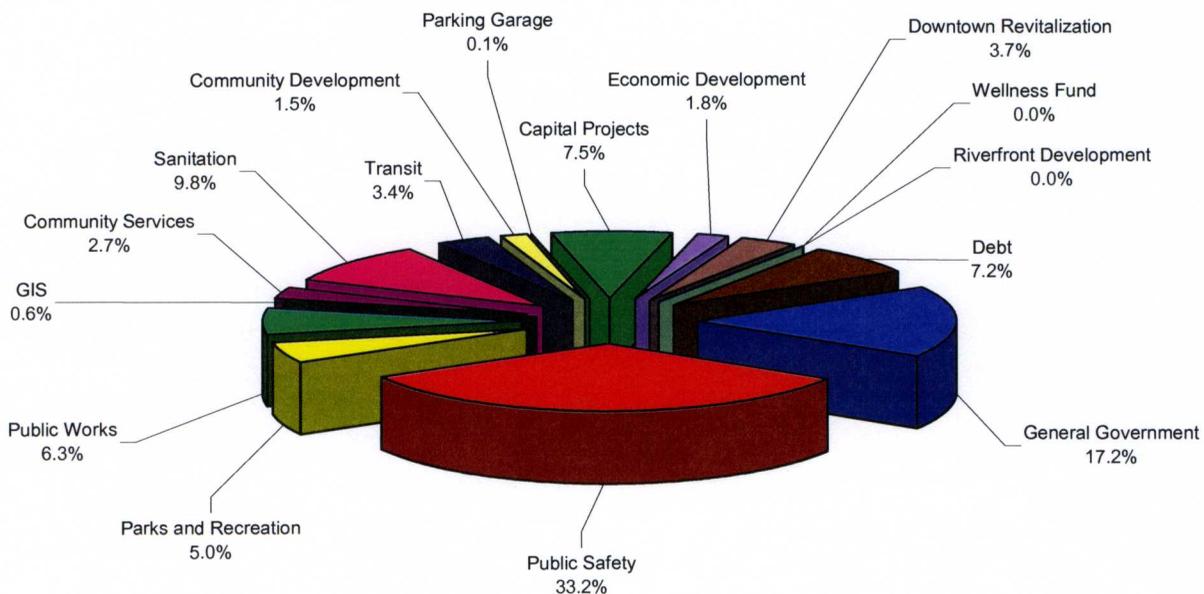


### WHERE THE MONEY GOES

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Requested 2009-2010	% Change
General Government	\$ 7,864,958	\$ 8,897,406	\$ 9,210,012	\$ 10,008,989	8.7%
Public Safety	17,165,961	18,136,711	19,053,536	19,348,634	1.5%
Parks and Recreation	3,759,401	3,985,565	4,417,457	2,929,124	-33.7%
Public Works	2,388,202	2,596,229	3,841,205	3,647,876	-5.0%
GIS	258,744	291,056	350,733	353,155	0.7%
Community Services	1,345,209	1,523,646	1,698,620	1,588,647	-6.5%
Sanitation	4,105,703	4,303,834	5,870,720	5,722,274	-2.5%
Transit	1,478,083	1,545,027	2,532,015	1,990,176	-21.4%
Community Development	1,474,178	1,405,543	2,027,492	871,949	-57.0%
Parking Garage	69,622	81,400	132,886	85,905	-35.4%
Capital Projects	5,528,868	6,753,308	37,603,592	4,385,431	-88.3%
Economic Development	516,001	845,902	1,347,080	1,048,189	-22.2%
Downtown Revitalization	0	0	20,100,000	2,152,222	-89.3%
Riverfront Development	1,804,383	5,249,399	39,534,812	0	-100.0%
Wellness Fund	3,232,500	52,064	47,079	0	-100.0%
Debt	2,724,524	3,642,834	4,487,602	4,212,343	-6.1%
	<u>\$ 53,716,337</u>	<u>\$ 59,309,924</u>	<u>\$ 152,254,841</u>	<u>\$ 58,344,914</u>	<u>-61.7%</u>

Does not include transfers or internal services funds.

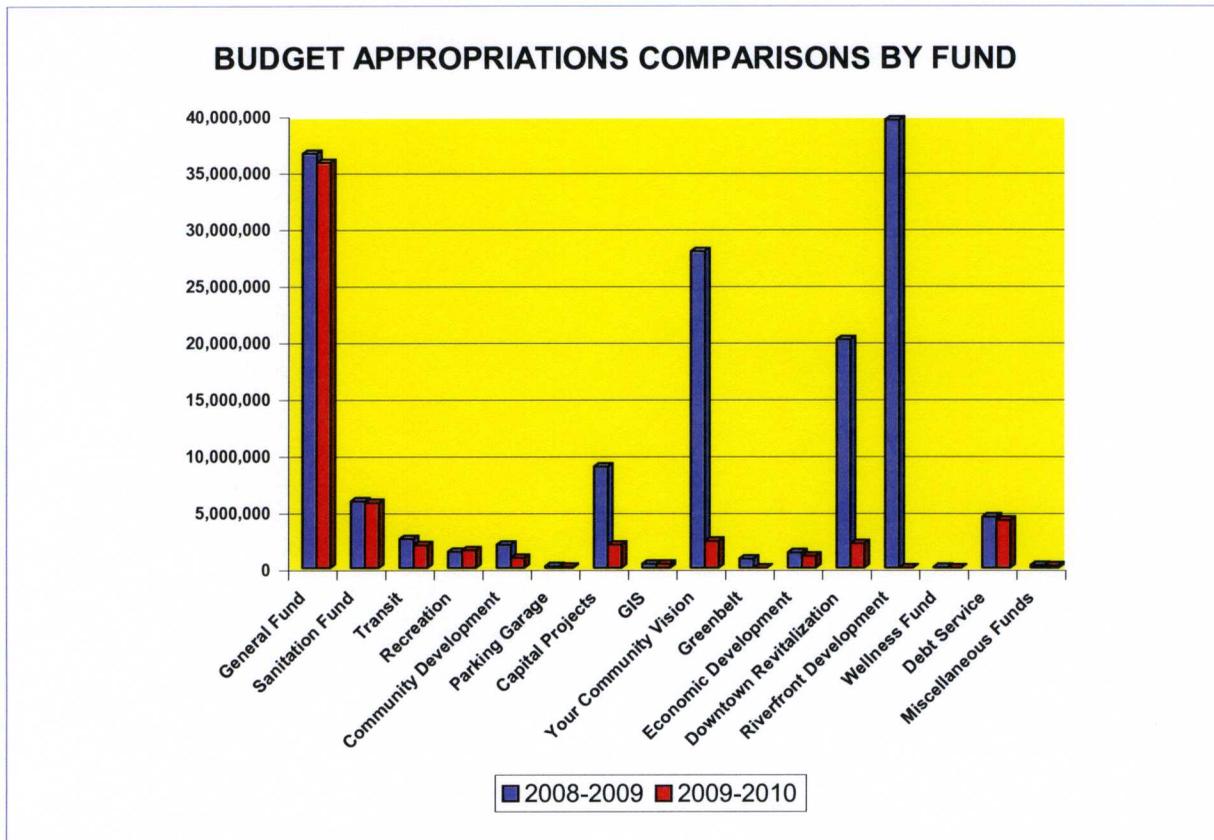
### EXPENDITURES



**Budget Appropriation Comparisons By Fund**  
**Fiscal 2008-2009 to Fiscal 2009-2010**

Fund	Amended		% Change
	Budget 2008-2009	Budget 2009-2010	
General Fund	\$ 36,564,766	\$ 35,757,303	-2.2%
Sanitation Fund	5,870,720	5,722,274	-2.5%
Transit	2,532,015	1,990,176	-21.4%
Recreation	1,421,333	1,553,871	9.3%
Community Development	2,027,492	871,949	-57.0%
Parking Garage	132,886	85,905	-35.4%
Capital Projects	8,914,967	2,030,000	-77.2%
GIS	350,733	353,155	0.7%
Your Community Vision	27,887,307	2,355,431	-91.6%
Greenbelt	801,318	0	-100.0%
Economic Development	1,347,080	1,048,189	-22.2%
Downtown Revitalization	20,100,000	2,152,222	-89.3%
Riverfront Development	39,534,812	0	-100.0%
Wellness Fund	47,079	0	-100.0%
Debt Service	4,487,602	4,212,343	-6.1%
Miscellaneous Funds	234,731	212,096	-9.6%
<b>Total</b>	<b>\$ 152,254,841</b>	<b>\$ 58,344,914</b>	<b>-61.7%</b>

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 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	Change From Prior Year	% Change
<b>01 General Fund</b>						
15 General Government	\$ 2,419,761	\$ 2,854,064	\$ 2,605,791	\$ 3,473,028	\$ 867,237	33.3%
21 Administration	965,816	1,075,346	1,145,305	1,279,470	134,165	11.7%
31 Information Services	2,502,859	2,660,383	3,064,861	2,902,757	(162,104)	-5.3%
34 Finance	1,144,387	1,290,615	1,383,961	1,291,920	(92,041)	-6.7%
36 Personnel	585,379	711,882	738,616	694,802	(43,814)	-5.9%
37 Community Development	246,756	305,116	271,478	367,012	95,534	35.2%
41 Police	9,752,129	10,382,550	10,950,990	11,160,946	209,956	1.9%
42 Fire	7,273,658	7,646,664	7,904,488	8,005,592	101,104	1.3%
51 Engineering	831,098	912,547	1,757,995	1,686,707	(71,288)	-4.1%
53 Street	1,557,104	1,683,682	2,083,210	1,961,169	(122,041)	-5.9%
70 Parks & Recreation	2,296,824	2,486,699	2,959,451	1,345,253	(1,614,198)	-54.5%
72 Agencies	1,345,209	1,523,646	1,698,620	1,588,647	(109,973)	-6.5%
	<u>30,920,980</u>	<u>33,533,194</u>	<u>36,564,766</u>	<u>35,757,303</u>	<u>(807,463)</u>	<u>-2.2%</u>
5867 Transfer to Transit	492,260	508,160	601,848	585,703	(16,145)	-2.7%
5873 Transfer to Parks	541,049	558,318	546,769	542,820	(3,949)	-0.7%
5884 Transfer to GIS	0	90,886	87,733	88,280	547	0.6%
5869 Transfer to Parking Garage	16,028	27,061	77,786	30,805	(46,981)	-60.4%
5903 Transfer to Debt Service	1,506,950	2,182,832	1,483,344	797,322	(686,022)	-46.2%
5878 Transfer to Capital Proj Fund	146,525	560,000	470,000	230,000	(240,000)	-51.1%
5896 Transfer to Capital Proj YCV	0	0	100,000	0	(100,000)	-100.0%
5898 Transfer to Riverfront Devel	0	0	75,000	0	(75,000)	-100.0%
	<u>2,702,812</u>	<u>3,927,257</u>	<u>3,442,480</u>	<u>2,274,930</u>	<u>(1,167,550)</u>	<u>-33.9%</u>
Total General Fund	<u>\$ 33,623,792</u>	<u>\$ 37,460,451</u>	<u>\$ 40,007,246</u>	<u>\$ 38,032,233</u>	<u>\$ (1,975,013)</u>	<u>-4.9%</u>
<b>02 Sanitation Fund</b>						
55 Sanitation	\$ 4,105,703	\$ 4,303,834	\$ 5,870,720	\$ 5,722,274	\$ (148,446)	-2.5%
5878 Transfer to Capital Proj Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>800,000</u>	<u>800,000</u>	<u>100.0%</u>
Total Sanitation Fund	<u>\$ 4,105,703</u>	<u>\$ 4,303,834</u>	<u>\$ 5,870,720</u>	<u>\$ 6,522,274</u>	<u>\$ 651,554</u>	<u>11.1%</u>
<b>18 Transit Fund</b>						
75 Transit	<u>\$ 1,478,083</u>	<u>\$ 1,545,027</u>	<u>\$ 2,532,015</u>	<u>\$ 1,990,176</u>	<u>\$ (541,839)</u>	<u>-21.4%</u>
<b>15 Recreation Fund</b>						
7004 Hillcrest Golf Course	\$ 317,936	\$ 328,881	\$ 336,375	\$ 328,289	\$ (8,086)	-2.4%
7005 Ice Rink	175,972	189,235	198,397	341,684	143,287	72.2%
7006 Pools	139,357	154,308	146,784	167,925	21,141	14.4%
7007 English Park	40,990	41,767	0	0	0	0.0%
7008 Fisher Park	320,105	318,000	344,114	330,652	(13,462)	-3.9%
7010 Sportscenter	325,315	351,416	395,663	385,321	(10,342)	-2.6%
7011 Youth	51,218	44,194	0	0	0	0.0%
7013 Parks - Special Events	45,301	41,413	0	0	0	0.0%
7014 Parks - Sports	25,189	21,992	0	0	0	0.0%
	<u>1,441,383</u>	<u>1,491,206</u>	<u>1,421,333</u>	<u>1,553,871</u>	<u>134,846</u>	<u>9.3%</u>
5903 Transfer to Debt Service	24,682	25,131	25,340	23,032	(2,308)	-9.1%
Total Recreation Fund	<u>\$ 1,466,065</u>	<u>\$ 1,516,337</u>	<u>\$ 1,446,673</u>	<u>\$ 1,576,903</u>	<u>\$ 132,538</u>	<u>9.0%</u>

## ALL FUNDS - APPROPRIATIONS SUMMARY

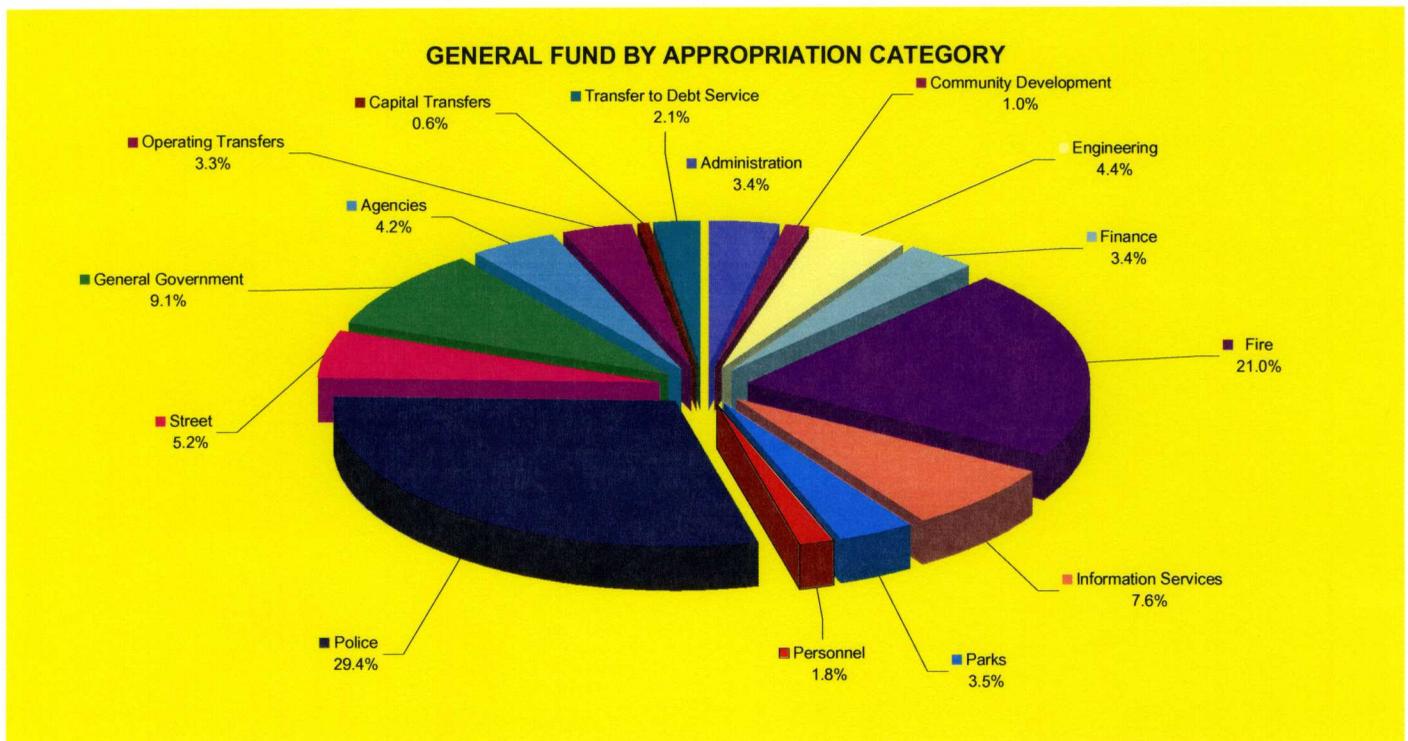
Department	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	Change From Prior Year	% Change
<b>44 Sponsors &amp; Scholarships Fd</b>						
7301 Scholarships	\$ 1,244	\$ 1,491	\$ 5,000	\$ 5,000	\$ 0	0.0%
7302 Sponsors	19,950	6,169	31,673	25,000	(6,673)	-21.1%
Total Sponsors/Scholarships	<u>\$ 21,194</u>	<u>\$ 7,660</u>	<u>\$ 36,673</u>	<u>\$ 30,000</u>	<u>\$ (6,673)</u>	<u>-18.2%</u>
<b>45 Fleet &amp; Facilities Replace Fd</b>						
Replacement Charges	\$ 875,454	\$ 746,961	\$ 1,231,781	\$ 1,571,495	\$ 339,714	27.6%
5877 Transfer to General Fund	214,000	165,000	0	0	0	0.0%
Total Fleet and Facilities	<u>\$ 1,089,454</u>	<u>\$ 911,961</u>	<u>\$ 1,231,781</u>	<u>\$ 1,571,495</u>	<u>\$ 339,714</u>	<u>27.6%</u>
<b>03/13 Community Development Fd</b>						
60 Community Development	\$ 953,681	\$ 973,767	\$ 611,532	\$ 541,088	\$ (70,444)	-11.5%
60 Home Rehab. Grant	520,497	431,776	1,415,960	330,861	(1,085,099)	-76.6%
Total CD Fund	<u>\$ 1,474,178</u>	<u>\$ 1,405,543</u>	<u>\$ 2,027,492</u>	<u>\$ 871,949</u>	<u>\$ (1,155,543)</u>	<u>-57.0%</u>
<b>12 Facilities Maintenance Fund</b>						
35 City Maintenance	<u>\$ 2,689,970</u>	<u>\$ 2,992,301</u>	<u>\$ 3,302,260</u>	<u>\$ 2,879,917</u>	<u>\$ (422,343)</u>	<u>-12.8%</u>
<b>24 Parking Garage</b>						
58 Parking Garage Operations	<u>\$ 69,622</u>	<u>\$ 81,400</u>	<u>\$ 132,886</u>	<u>\$ 85,905</u>	<u>\$ (46,981)</u>	<u>-35.4%</u>
<b>25 Insurance Fund</b>						
Insurance Expenditures	<u>\$ 3,761,675</u>	<u>\$ 3,849,949</u>	<u>\$ 4,054,304</u>	<u>\$ 4,367,573</u>	<u>\$ 313,269</u>	<u>7.7%</u>
<b>33/35 Drug Fund</b>						
33 Drug Fund Expenditures	\$ 105,576	\$ 104,383	\$ 166,038	\$ 168,818	\$ 2,780	1.7%
35 Federal Fund Expenditures	32,500	(27)	19,382	13,278	(6,104)	-31.5%
Total Drug Funds	<u>\$ 138,076</u>	<u>\$ 104,356</u>	<u>\$ 185,420</u>	<u>\$ 182,096</u>	<u>\$ (3,324)</u>	<u>-1.8%</u>
<b>29 Property Recovery Fund</b>						
Property Fund Expenditures	<u>\$ 2,098</u>	<u>\$ 3,141</u>	<u>\$ 12,638</u>	<u>\$ 0</u>	<u>\$ (12,638)</u>	<u>-100.0%</u>
<b>20 Debt Service Fund</b>						
Debt Service	<u>\$ 2,724,524</u>	<u>\$ 3,642,834</u>	<u>\$ 4,487,602</u>	<u>\$ 4,212,343</u>	<u>\$ (275,259)</u>	<u>-6.1%</u>
<b>21 GIS</b>						
GIS Expenditures	<u>\$ 258,744</u>	<u>\$ 291,056</u>	<u>\$ 350,733</u>	<u>\$ 353,155</u>	<u>\$ 2,422</u>	<u>0.7%</u>
<b>19 Capital Projects Fund</b>						
Capital Projects	<u>\$ 2,325,227</u>	<u>\$ 3,235,383</u>	<u>\$ 8,914,967</u>	<u>\$ 2,030,000</u>	<u>\$ (6,884,967)</u>	<u>-77.2%</u>
<b>07 Capital Projects Fund</b>						
Your Community Vision	\$ 3,163,757	\$ 3,461,724	\$ 27,887,307	\$ 2,355,431	\$ (25,531,876)	-91.6%
5903 Transfer to Debt Service	0	95,783	850,391	1,958,391	1,108,000	130.3%
Total Capital Projects YCV	<u>\$ 3,163,757</u>	<u>\$ 3,557,507</u>	<u>\$ 28,737,698</u>	<u>\$ 4,313,822</u>	<u>\$ (24,423,876)</u>	<u>-85.0%</u>
<b>11 Riverfront Development Fund</b>						
Riverfront Development	<u>\$ 1,804,383</u>	<u>\$ 5,249,399</u>	<u>\$ 39,534,812</u>	<u>\$ 0</u>	<u>\$ (39,534,812)</u>	<u>-100.0%</u>

## ALL FUNDS - APPROPRIATIONS SUMMARY

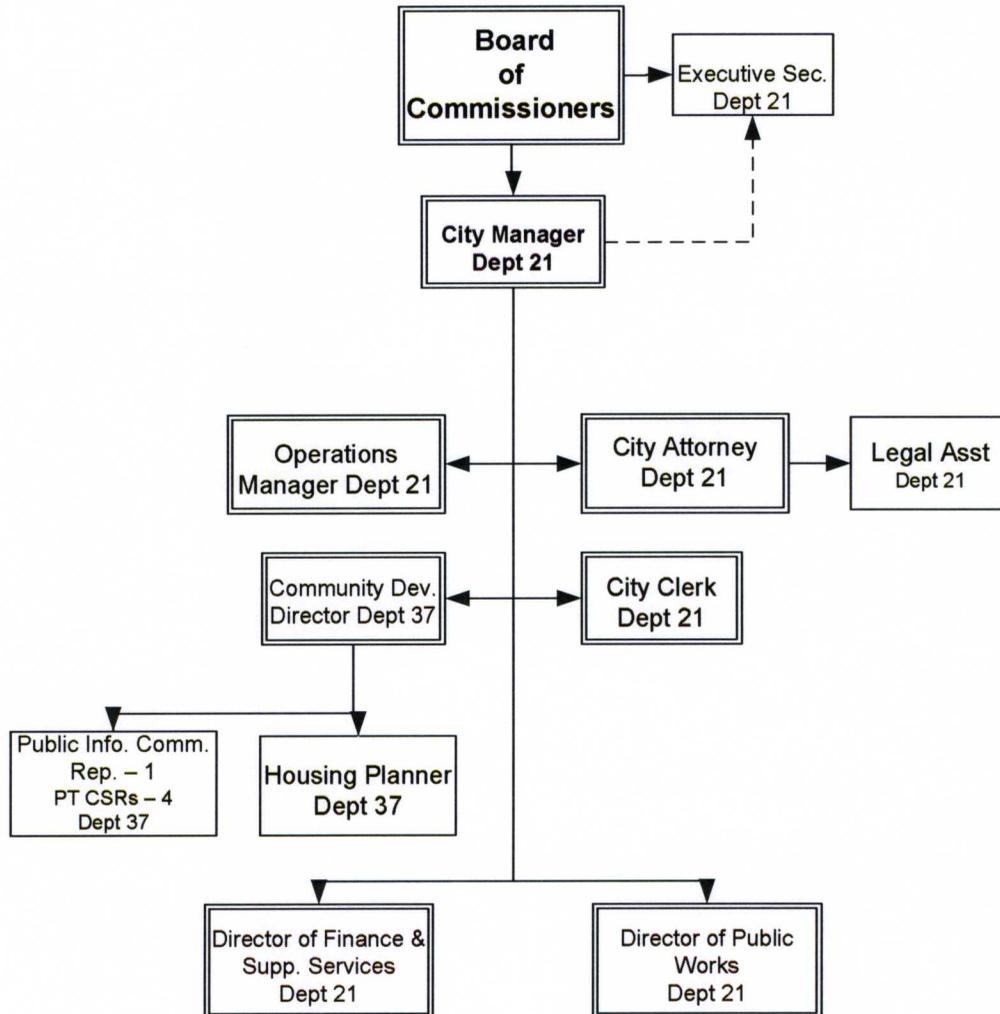
Department	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	Change From Prior Year	% Change
<b>34 Greenbelt Park Fund</b>						
Greenbelt	\$ 39,884	\$ 56,201	\$ 801,318	\$ 0	\$ (801,318)	-100.0%
<b>27 Garage Service Fund</b>						
54 Garage	\$ 1,110,174	\$ 1,131,813	\$ 1,277,431	\$ 1,271,675	\$ (5,756)	-0.5%
5877 Transfer to General Fund	0	50,000	50,000	0	(50,000)	-100.0%
Total Garage Service Fund	\$ 1,110,174	\$ 1,181,813	\$ 1,327,431	\$ 1,271,675	\$ (55,756)	-4.2%
<b>40 Economic Development</b>						
Economic Development	\$ 516,001	\$ 845,902	\$ 1,347,080	\$ 1,048,189	\$ (298,891)	-22.2%
5877 Transfer to General Fund	175,000	285,000	250,000	0	(250,000)	-100.0%
Total Economic Dev Fund	\$ 691,001	\$ 1,130,902	\$ 1,597,080	\$ 1,048,189	\$ (548,891)	-34.4%
<b>16 Downtown Revitalization</b>						
Downtown Revitalization	\$ 0	\$ 0	\$ 20,100,000	\$ 2,152,222	\$ (17,947,778)	-89.3%
5903 Transfer to Debt Service	0	0	0	447,778	447,778	100.0%
	\$ 0	\$ 0	\$ 20,100,000	\$ 2,600,000	\$ (17,500,000)	-87.1%
<b>55 Wellness Fund</b>						
Wellness Fund	\$ 3,232,500	\$ 52,064	\$ 47,079	\$ 0	\$ (47,079)	-100.0%
Total Appropriations	\$ 65,270,104	\$ 72,579,119	\$ 166,738,828	\$ 73,939,705	\$ (92,799,123)	-55.7%

### GENERAL FUND BY APPROPRIATION CATEGORY

Department	Salaries	Maintenance	Supplies	Utilities	Other	Capital	Total	%
Administration	\$ 1,130,459	\$ 1,332	\$ 53,800	\$ 32,612	\$ 57,702	\$ 3,565	\$ 1,279,470	3.4%
Community Development	327,133	4,313	11,480	5,666	17,530	890	367,012	1.0%
Engineering	882,375	635,873	48,900	24,592	82,323	12,644	1,686,707	4.4%
Finance	930,800	1,106	123,071	38,626	186,767	11,550	1,291,920	3.4%
Fire	7,062,094	211,754	171,892	128,370	127,997	303,485	8,005,592	21.0%
Information Services	1,888,582	205,222	145,535	88,704	338,827	235,887	2,902,757	7.6%
Parks	608,154	61,860	74,678	137,084	154,104	309,373	1,345,253	3.5%
Personnel	411,815	0	50,910	13,469	217,630	978	694,802	1.8%
Police	9,562,774	386,215	514,792	243,288	246,840	207,037	11,160,946	29.4%
Street	927,013	383,342	234,172	21,152	263,142	132,348	1,961,169	5.2%
Department Totals	\$ 23,731,199	\$ 1,891,017	\$ 1,429,230	\$ 733,563	\$ 1,692,862	\$ 1,217,757	\$ 30,695,628	80.7%
	77.3%	6.2%	4.7%	2.4%	5.5%	4.0%	100.0%	
General Government Agencies							3,473,028	9.1%
Operating Budget Total							1,588,647	4.2%
							35,757,303	94.0%
Operating Transfers							1,247,608	3.3%
Capital Transfers							230,000	0.6%
Transfer to Debt Service							797,322	2.1%
<b>Grand Total</b>							<b>\$ 38,032,233</b>	<b>100.0%</b>



ADMINISTRATION / COMMUNITY DEVELOPMENT / DIRECTORS – FY 2009-2010



**Program Description**

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

Performance Indicators	Actual 2006-2007	Actual 2007-2008	Projected 2008-2009	Estimated 2009-2010
Ordinances, Agreements, Municipal Orders, initiated/reviewed	78	67	78	75
Claims/lawsuits received/initiated	72	68	70	75
Acres annexed/contracted to annex	188.50	82.93	109.68	103.25

**2008-2009 Accomplishments**

1. Began construction of the downtown riverwall.
2. Secured \$600,000 in Brownfield grants to clean up the Allen Street site.
3. Completed negotiation to move forward with the street connections between Home Depot and Towne Square Mall.
4. Completed and implemented a strategic vision plan for all City Departments.
5. Realized in excess of \$636,587 savings towards the ultimate goal of \$1,300,000 through structure changes.
6. Completed an external audit of IT department.
7. Completed a master plan for downtown redevelopment.
8. Secured a funding mechanism for implementing and constructing the facilities proposed in the new downtown master plan
9. Acquired 17 acres of riverfront property formerly operated as the Executive Inn.
10. Put in place a "pocket annexation incentive initiative" which has increased the city's tax base and streamlined public safety services.
11. Completed acquisition of 43 of the 46 properties required for the proposed widening and improvement of Southtown Boulevard.
12. Completed acquisition of all properties required for the construction of a new City/County Emergency Operations Center at 9<sup>th</sup> and Allen Streets.
13. Negotiated a new 10 year emergency services contract whereby Yellow Ambulance will provide emergency transportation and dispatch.
14. Negotiated new 5-year Franchise Agreement with Atmos Energy which increased the franchise fee from 1% to 2%.
15. Developed and passed a "Sexually Orientated Business" ordinance.
16. Implemented a formalized developer's agreement.
17. Completed construction of a new ice arena.

**2009-2010 Objectives**

1. Complete liquidation of the Executive Inn contents.
2. Select a contractor and begin the demolition of the Executive Inn buildings.
3. Complete the acquisition of property needed for the improvements to Southtown Blvd.
4. Complete the acquisition of property needed for the new hotel/convention center and market square.
5. Complete and implement new design standards for the downtown core area.
6. Complete an agreement for a future vehicle access connector between Wal-Mart and Target stores on Frederica Street.
7. Develop a new annexation strategy and policy.
8. Complete negotiations with Time Warner for 10-year renewal of current cable television Franchise Agreement.
9. Complete the purchase of all properties and easements required for stormwater improvements projects including Harsh Ditch, Devins Ditch, and the Scherm Road watershed.
10. Commence statutory 5-year review and update of the Owensboro Municipal Code.
11. Review and revise the City's procurement code to ensure maximum flexibility and compliance for the purpose of getting state and federal funding.
12. Prepare a "fees for services" ordinance whereby the city will charge a fee for providing fire rescue and emergency services to non-city taxpayers.

2009-2010 Budget

DEPARTMENT: 2101 Administration

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 640,473	\$ 747,297	\$ 711,033	\$ 844,349	
1102 Salaries-Part-time & Temp	3,442	0	0	0	
1105 Overtime	1,935	4,372	6,000	7,000	
1106 Retirement Contingency	0	0	40,984	0	
1121 Employees Retirement	73,375	94,121	102,072	127,352	
1123 Unemployment Expense	1,674	1,985	1,920	2,520	
1125 Hospital Insurance	62,120	56,229	55,464	68,784	
1126 Life Insurance	3,723	3,756	4,414	5,187	
1127 Social Security	43,510	51,448	50,991	64,790	
1128 Workers Comp.	10,248	11,260	11,236	10,302	
1129 Other Benefits	36	21	200	175	
Total	840,536	970,489	984,314	1,130,459	15%
<b>Maintenance</b>					
2204 Repairs-Service Agreements	343	95	350	250	
2209 Mtc/Vehicle Wash	0	94	105	121	
2211 Mtc/Vehicles & Equipment	315	399	344	961	
Total	658	588	799	1,332	67%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	3,819	4,794	6,500	6,500	
2402 Postage	4,398	3,348	4,000	3,800	
2403 Technical Supplies	11	548	1,500	1,500	
2407 Office Supplies	10,346	8,650	10,000	10,000	
2409 Dues & Subscriptions	31,369	29,376	32,500	30,000	
2412 Motor Fuel	1,640	1,917	2,000	2,000	
Total	51,583	48,633	56,500	53,800	-5%
<b>Utilities</b>					
3301 Utilities/OMU	5,303	8,754	6,800	10,501	
3302 Utilities/Non City	10,413	11,460	10,800	15,261	
3303 Communications	5,723	6,345	6,920	6,850	
Total	21,439	26,559	24,520	32,612	33%
<b>Other</b>					
4501 Advertising	2,485	1,597	2,000	1,750	
4502 Travel	8,993	8,878	18,250	20,000	
4504 Insurance	1,201	1,130	1,400	1,152	
4506 Profess/Technical	34,649	6,550	45,500	25,000	
4509 Training	1,975	1,888	8,550	9,800	
Total	49,303	20,043	75,700	57,702	-24%

2009-2010 Budget

DEPARTMENT: 2101 Administration

Fund 01: General

	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Amended</u> <u>Budget</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>%</u> <u>Change</u>
<b>Capital</b>					
5605 Equipment	\$ 0	\$ 5,697	\$ 0	\$ 0	
5607 Replacement	2,297	3,337	3,472	3,565	
Total	<u>2,297</u>	<u>9,034</u>	<u>3,472</u>	<u>3,565</u>	3%
Department Total	<u>\$ 965,816</u>	<u>\$ 1,075,346</u>	<u>\$ 1,145,305</u>	<u>\$ 1,279,470</u>	12%

**Expenditure Analysis:**

**Personnel Services:** Increase primarily due to transfer of personnel, net addition of two positions.

**Utilities:** Increase due to higher rates.

**Other:** Decrease due to reflecting certain Professional/Technical activity in the General Government Fund.

**Revenue Analysis:**

No revenue is generated by this department.

**Program Description**

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

**Performance Indicators**

	Actual 2006-2007	Actual 2007-2008	Projected 2008-2009	Estimated 2009-2010
Housing Units Renovated or Constructed	18	18	32	32
Public and Private Funds Expended For Housing	\$1,655,274	\$641,812	\$1,200,000	\$1,400,000
Street Improvement Projects Completed	1	1	1	1
Sidewalk Improvement Projects Completed	1	0	0	0
Other Community Development Projects Completed	2	1	1	1
Federal and State Prevailing Wage Compliance Projects	2	1	1	1
Citizen Service Reps calls received	25,000	24,000	20,000	23,000

**2008-2009 Accomplishments**

1. Completed 12 Single-Family Homes.
2. Relocation for households for Bluff Avenue Extension Phase II.
3. Renovated 20 Single-Family Homes with World Changer Volunteers.



**2009-2010 Objectives**

1. Complete 12 Single-Family Homes.
2. Completion of Bluff Avenue Extension Phase II.
3. Renovate 20 Single-Family Homes with World Changer Volunteers.
4. Property Acquisition for Omega Street Extension Phase I.
5. Update City Consolidated Plan.



2009-2010 Budget

DEPARTMENT: 37 Community Development Summary

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 170,191	\$ 205,923	\$ 156,816	\$ 191,278	
1102 Salaries-Part-time & Temp	0	0	0	48,996	
1105 Overtime	0	0	0	720	
1106 Retirement Contingency	0	0	14,513	0	
1121 Employees Retirement	22,503	33,140	24,431	33,215	
1123 Unemployment Expense	516	623	470	721	
1124 Clothing	100	0	100	550	
1125 Hospital Insurance	19,418	23,928	19,814	29,664	
1126 Life Insurance	992	1,215	972	1,149	
1127 Social Security	11,523	14,532	11,997	18,381	
1128 Workers Comp.	2,184	2,385	2,433	2,459	
Total	227,427	281,746	231,546	327,133	41.3%
<b>Maintenance</b>					
2201 Maintenance/Buildings	4,242	5,135	11,102	2,794	
2202 Maintenance/Grounds	2,116	1,871	3,608	0	
2209 Maintenance/Vehicle Wash	0	0	0	101	
2211 Maintenance/Vehicles & Equipment	0	0	0	1,418	
Total	6,358	7,006	14,710	4,313	-70.7%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	2,301	846	3,400	4,600	
2402 Postage	145	706	550	650	
2405 Cleaning Supplies	0	0	50	30	
2407 Office Supplies	1,392	2,795	1,500	2,500	
2409 Dues & Subscriptions	787	1,942	2,300	2,700	
2412 Motor Fuel	0	0	0	1,000	
Total	4,625	6,289	7,800	11,480	47.2%
<b>Utilities</b>					
3301 Utilities/OMU	599	717	600	422	
3302 Utilities/Non City	833	973	1,350	1,544	
3303 Communications	2,518	2,047	1,900	3,700	
Total	3,950	3,737	3,850	5,666	47.2%
<b>Other</b>					
4501 Advertising	994	808	850	900	
4502 Travel	187	664	700	1,000	
4503 Rents & Storages	0	0	0	630	
4504 Insurance	0	866	1,320	500	
4506 Profess/Technical	1,976	2,260	5,500	10,000	
4509 Training	1,239	1,740	4,250	4,500	
Total	4,396	6,338	12,620	17,530	38.9%

2009-2010 Budget

DEPARTMENT: 37 Community Development Summary

Fund 01: General

	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Amended Budget 2008-2009</u>	<u>Budget 2009-2010</u>	<u>% Change</u>
<b>Capital</b>					
5607 Replacement	\$ 0	\$ 0	\$ 952	\$ 890	
Total	<u>0</u>	<u>0</u>	<u>952</u>	<u>890</u>	-6.5%
Department Total	<u>\$ 246,756</u>	<u>\$ 305,116</u>	<u>\$ 271,478</u>	<u>\$ 367,012</u>	<u>35.2%</u>

**Expenditure Analysis:**

**Personnel:** Increase in Salaries due to transfer of personnel. Net increase of \$55,663 in personnel services due to moving CSRs from Information Technology.

**Maintenance:** Lower building and grounds maintenance estimated by Facilities Maintenance; vehicle maintenance due to addition of vehicle (previously reflected in Engineering)

**Other:** Increase primarily due to consulting fees for re-evaluating 5-year consolidated plan for HUD monies.

**Revenue Analysis:**

\$162,086 in administrative grants budgeted to be received from CDBG and HOME funds

2009-2010 Budget

DEPARTMENT: 3700 Community Development

Fund 01: General

		3701	3702	
		Community	CSRs	Total
		Development		
<b>Personnel Services</b>				
1101	Salaries	\$ 191,278	\$ 0	\$ 191,278
1102	Salaries-Part-time & Temp	0	48,996	48,996
1105	Overtime	720	0	720
1121	Employees Retirement	30,911	2,304	33,215
1123	Unemployment Expense	574	147	721
1124	Clothing	150	400	550
1125	Hospital Insurance	29,664	0	29,664
1126	Life Insurance	1,149	0	1,149
1127	Social Security	14,633	3,748	18,381
1128	Workers Comp.	2,391	68	2,459
	Total	<u>271,470</u>	<u>55,663</u>	<u>327,133</u>
<b>Maintenance</b>				
2201	Mtc/Buildings	2,794	0	2,794
2209	Mtc/Vehicle Wash	101	0	101
2211	Mtc/Vehicles & Equipment	1,418	0	1,418
	Total	<u>4,313</u>	<u>0</u>	<u>4,313</u>
<b>Supplies</b>				
2401	Non-Capitalized Equipment	2,500	2,100	4,600
2402	Postage	650	0	650
2405	Cleaning Supplies	30	0	30
2407	Office Supplies	2,000	500	2,500
2409	Dues & Subscriptions	2,400	300	2,700
2412	Motor Fuel	1,000	0	1,000
	Total	<u>8,580</u>	<u>2,900</u>	<u>11,480</u>
<b>Utilities</b>				
3301	Utilities/OMU	422	0	422
3302	Utilities/Non City	1,544	0	1,544
3303	Communications	2,000	1,700	3,700
	Total	<u>3,966</u>	<u>1,700</u>	<u>5,666</u>
<b>Other</b>				
4501	Advertising	900	0	900
4502	Travel	1,000	0	1,000
4503	Rents & Storages	630	0	630
4504	Insurance	500	0	500
4506	Profess/Technical	10,000	0	10,000
4509	Training	4,200	300	4,500
	Total	<u>17,230</u>	<u>300</u>	<u>17,530</u>
<b>Capital</b>				
5607	Replacement	890	0	890
	Total	<u>890</u>	<u>0</u>	<u>890</u>
Department Total		<u>\$ 306,449</u>	<u>\$ 60,563</u>	<u>\$ 367,012</u>

2009-2010 Budget

DEPARTMENT: 3701 Community Development

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 170,191	\$ 205,923	\$ 156,816	\$ 191,278	
1105 Overtime	0	0	0	720	
1106 Retirement Contingency	0	0	14,513	0	
1121 Employees Retirement	22,503	33,140	24,431	30,911	
1123 Unemployment Expense	516	623	470	574	
1124 Clothing	100	0	100	150	
1125 Hospital Insurance	19,418	23,928	19,814	29,664	
1126 Life Insurance	992	1,215	972	1,149	
1127 Social Security	11,523	14,532	11,997	14,633	
1128 Workers Comp.	2,184	2,385	2,433	2,391	
Total	227,427	281,746	231,546	271,470	17.2%
<b>Maintenance</b>					
2201 Maintenance/Buildings	4,242	5,135	11,102	2,794	
2202 Maintenance/Grounds	2,116	1,871	3,608	0	
2209 Maintenance/Vehicle Wash	0	0	0	101	
2211 Maintenance/Vehicles & Equipment	0	0	0	1,418	
Total	6,358	7,006	14,710	4,313	-70.7%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	2,301	846	3,400	2,500	
2402 Postage	145	706	550	650	
2405 Cleaning Supplies	0	0	50	30	
2407 Office Supplies	1,392	2,795	1,500	2,000	
2409 Dues & Subscriptions	787	1,942	2,300	2,400	
2412 Motor Fuel	0	0	0	1,000	
Total	4,625	6,289	7,800	8,580	10.0%
<b>Utilities</b>					
3301 Utilities/OMU	599	717	600	422	
3302 Utilities/Non City	833	973	1,350	1,544	
3303 Communications	2,518	2,047	1,900	2,000	
Total	3,950	3,737	3,850	3,966	3.0%
<b>Other</b>					
4501 Advertising	994	808	850	900	
4502 Travel	187	664	700	1,000	
4503 Rents & Storages	0	0	0	630	
4504 Insurance	0	866	1,320	500	
4506 Profess/Technical	1,976	2,260	5,500	10,000	
4509 Training	1,239	1,740	4,250	4,200	
Total	4,396	6,338	12,620	17,230	36.5%

2009-2010 Budget

DEPARTMENT: 3701 Community Development

Fund 01: General

	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Amended Budget 2008-2009</u>	<u>Budget 2009-2010</u>	<u>% Change</u>
<b>Capital</b>					
5607 Replacement	\$ 0	\$ 0	\$ 952	\$ 890	
5651 Depreciation					
Total	<u>0</u>	<u>0</u>	<u>952</u>	<u>890</u>	-6.5%
Department Total	<u>\$ 246,756</u>	<u>\$ 305,116</u>	<u>\$ 271,478</u>	<u>\$ 306,449</u>	12.9%

**Expenditure Analysis:**

**Personnel:** Increase due to shift in personnel.

**Maintenance:** Lower building maintenance estimated by Facilities Maintenance; vehicle maintenance due to addition of vehicle (previously reflected in Property Mtc)

**Other:** Increase primarily due to consulting fees for re-evaluating 5-year consolidated plan for HUD monies.

**Revenue Analysis:**

\$162,086 in administrative grants budgeted to be received from CDBG and HOME funds

2009-2010 Budget

DEPARTMENT: 3702 Community Development Customer Service Representatives Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1102 Salaries-Part-time & Temp	\$ 0	\$ 0	\$ 0	\$ 48,996	
1121 Employees Retirement	0	0	0	2,304	
1123 Unemployment Expense	0	0	0	147	
1124 Clothing	0	0	0	400	
1127 Social Security	0	0	0	3,748	
1128 Workers Comp.	0	0	0	68	
Total	0	0	0	55,663	100.0%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	0	0	0	2,100	
2407 Office Supplies	0	0	0	500	
2409 Dues & Subscriptions	0	0	0	300	
Total	0	0	0	2,900	100.0%
<b>Utilities</b>					
3303 Communications	0	0	0	1,700	
Total	0	0	0	1,700	100.0%
<b>Other</b>					
4509 Training	0	0	0	300	
Total	0	0	0	300	100.0%
Department Total	\$ 0	\$ 0	\$ 0	\$ 60,563	100.0%

**Expenditure Analysis:**

**Personnel:** Previous year's activity reflected in Information Technology-Department 3102 Support Services.

**Supplies:** Previous year's activity reflected in Information Technology-Department 3102 Support Services.

**Utilities:** Previous year's activity reflected in Information Technology-Department 3102 Support Services.

**Other:** Previous year's activity reflected in Information Technology-Department 3102 Support Services.

**Revenue Analysis:**

No revenue is generated by this program.

**NEIGHBORHOOD ALLIANCE**

**Fund 01: General**

**Program Description**

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



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

The proposed funding for this program is \$20,000 including \$6,000 for alliance operating funds and \$5,000 for a grant program to fund capital projects. The remaining \$9,000 goes to other expenses, including \$4,000 to produce and distribute a quarterly newsletter and marketing promotions and \$2,500 for the annual alliance picnic.

**Performance Indicators**

	<b>Actual 2006-2007</b>	<b>Actual 2007-2008</b>	<b>Projected 2008-2009</b>	<b>Estimated 2009-2010</b>
Neighborhood groups	12	12	12	12
Community activities	40	40	45	45
Partnerships	15	15	20	20

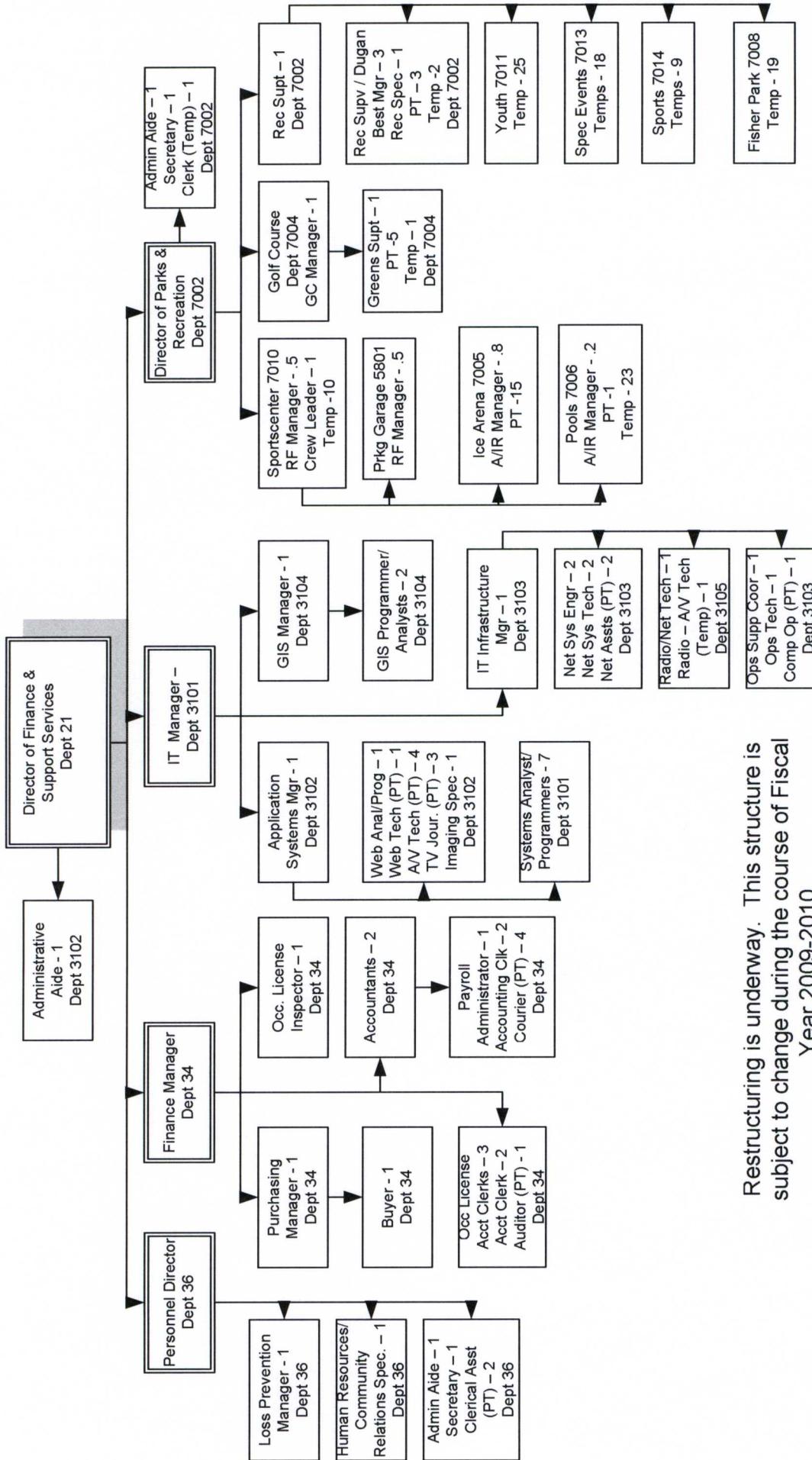
**2008-2009 Accomplishments**

1. Attended the Regional Neighborhood Network planning conference in Lima, Ohio.
2. Hosted annual Neighborhood Alliance Picnic and recognition program, attracting approximately 175.
3. Produced a quarterly newsletter reaching approximately 600 people, and implemented an online notification program.
4. Increased participation with Owensboro Police Department (OPD) and the Citizens Advisory Board on community policing efforts to combat crime.
5. Participated in the annual OPD Open House.
6. The Old Owensboro Neighborhood Alliance partnered with the city to host the first annual Germantown Park Summer Celebration in Old Germantown Park, which attracted over 200 people.
7. Worked with the America Speaks initiative and the City of Owensboro's Strategic Planning process to include community input across all levels of citizen involvement.
8. Became a board member of the Western Kentucky PRIDE to implement beautification projects throughout the City of Owensboro. Several community beautification projects were completed through the NAB's by PRIDE.
9. Supported and promoted the Learning Community and signed a contract to further educational opportunities in the organization.
10. Hold quarterly neighborhood alliance chairpersons meetings.
11. Hosted several public meetings regarding drainage and other construction projects.

**2009-2010 Objectives**

1. Celebrate the ten year anniversary of the alliances with a picnic and recognition program at Riverpark Center.
2. Work with City officials to create additional opportunities for citizen input on community issues.
3. Participate in the Learning Community Initiative.
4. Produce a quarterly newsletter.
5. Work with local learning partners to implement and expand training opportunities for neighborhood alliance members.
6. Increase marketing and public relations for the program to increase membership and citizen awareness.
7. Continue to serve on the OPD Citizens Advisory Board and work with OPD to address neighborhood issues.
8. Continue to participate in Community Emergency Response Team training.
9. Attend the 2009 Regional Neighborhood Network Conference to learn about neighborhood organizations around the region.
10. Develop a welcoming program for new neighbors which includes a packet of information about the alliances, city services, and other organizations of interest.
11. Continue to encourage local participation of neighbors through individual projects and gatherings throughout the alliances.

Finance & Support Services – FY 2009-2010



Restructuring is underway. This structure is subject to change during the course of Fiscal Year 2009-2010.



**Program Description**

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

**Performance Indicators (in calendar years)**

	Actual 2007	Actual 2008	Projected 2009	Estimated 2010
Sensitivity Training program	3	1	3	1
Leadership Programs	7	2	2	0
Number of health and safety programs	20	20	20	20
Work-Related Employee Injuries	58	67	60	60

<b>RECRUITMENT AND MINORITY RECRUITMENT STATISTICS (in calendar years)</b>	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Projected 2009
Number of full-time recruitments (includes promotions)	41	47	57	52	67	30
Number of full-time minority recruitments (new full time employees)	0	0	1	0	1	1
Number of full-time minority promotions (e.g., full time to full time promotion)	1	0	2	0	2	0
Number of full-time minority job offers	2	2	5	0	3	1
Number of unsuccessful full-time minority job offers (due to prospective employee declining offer or failing post-offers)	1	2	2	0	0	0
Number of successful full-time minority job offers	1	0	3	0	3	1
Number of part-time recruitments	14	9	9	20	25	23
Number of part-time minority recruitments (new part time employees)	1	0	0	3	1	1
Number of part-time minority job offers	1	0	0	6	1	1
Number of unsuccessful part-time minority job offers (due to prospective employee declining offer or failing post-offers)	0	0	0	3	0	0
Number of successful part-time minority job offers	1	0	0	3	1	1
Number of temporary recruitments	110	98	90	102	91	119
Number of temporary minority recruitments	7	4	7	12	6	10
Number of temporary minority job offers	10	4	11	16	8	12
Number of unsuccessful temporary minority job offers (due to prospective employee declining offer or failing post-offers)	3	0	4	4	2	2
Number of successful temporary minority job offers	7	4	7	12	6	10

**2008-2009 Accomplishments**

1. Implemented online training program through Kentucky League of Cities.
2. Completed transition to web-based risk, safety, and health management tracking program.
3. Implemented revised recruitment video, conducted 2 workshops to encourage minority recruitment, and attended one recruitment fair to encourage female/minority recruitment in technical field. Continued good faith effort to recruit minorities (e.g., special advertising; Spanish translated ads).
4. Continued implementation of re-organization plan.
5. Completed various policy and procedure manuals and/or updates.
6. Continued offering Leadership program through KCTCS.

**2009-2010 Objectives**

1. Pursue implementation of online recruitment process.
2. Continue implementation of re-organization process.
3. Implement new police/fire promotional process.
4. Continue good faith effort in diversity recruitment.
5. Conclude Leadership program through KCTCS.
6. Maintain a safe workforce.

2009-2010 Budget

DEPARTMENT: 3601 Personnel

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 280,395	\$ 289,483	\$ 277,391	\$ 284,410	
1102 Salaries-Part-time & Temp	0	4,833	0	26,255	
1103 Temporary Help-Outside	0	7,970	25,926	0	
1105 Overtime	4,174	4,830	3,000	3,000	
1121 Employees Retirement	37,428	47,340	44,153	45,818	
1123 Unemployment Expense	859	904	911	933	
1125 Hospital Insurance	23,400	25,124	18,924	25,200	
1126 Life Insurance	1,662	1,709	1,720	1,707	
1127 Social Security	19,737	20,762	23,662	23,995	
1128 Workers Comp.	452	483	502	497	
1129 Other Benefits	131	106	0	0	
Total	368,238	403,544	396,189	411,815	4%
<b>Maintenance</b>					
2203 Mtc/Furniture & Fixtures	0	0	100	0	
2204 Repairs-Service Agreements	0	0	204	0	
2211 Mtc/Vehicles & Equipment	900	588	588	0	
Total	900	588	892	0	-100%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	3,759	825	4,500	4,200	
2402 Postage	4,250	6,660	6,000	6,000	
2403 Technical Supplies	41	6,293	4,000	4,000	
2407 Office Supplies	17,977	15,635	17,245	12,910	
2409 Dues & Subscriptions	3,406	5,871	4,965	23,800	
2412 Motor Fuel	489	641	630	0	
Total	29,922	35,925	37,340	50,910	36%
<b>Utilities</b>					
3301 Utilities/OMU	2,169	3,395	2,800	4,072	
3302 Utilities/Non City	4,811	5,295	6,000	6,097	
3303 Communications	2,527	2,614	3,300	3,300	
Total	9,507	11,304	12,100	13,469	11%

2009-2010 Budget

DEPARTMENT: 3601 Personnel

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4502 Travel	\$ 3,709	\$ 102	\$ 0	\$ 4,000	
4503 Rents & Storages	210	210	210	210	
4504 Insurance	503	473	560	0	
4506 Profess/Technical	28,589	29,639	34,300	28,265	
4508 Safety Costs	10,693	24,542	8,630	8,630	
4509 Training	1,093	1,001	28,273	10,303	
4525 Tuition Reimbursement	13,124	17,599	38,478	31,572	
4526 Special Employee Activity	17,600	16,489	20,000	20,000	
4535 Employee Recognition	8,460	8,483	11,000	9,340	
4544 Employee Recruitment	90,611	159,123	148,167	103,879	
4545 Community Relations	925	1,552	1,525	1,431	
Total	<u>175,517</u>	<u>259,213</u>	<u>291,143</u>	<u>217,630</u>	-25%
<b>Capital</b>					
5607 Replacement	1,295	1,308	952	978	
Total	<u>1,295</u>	<u>1,308</u>	<u>952</u>	<u>978</u>	3%
Department Total	<u>\$ 585,379</u>	<u>\$ 711,882</u>	<u>\$ 738,616</u>	<u>\$ 694,802</u>	-6%

**Expenditure Analysis:**

**Maintenance:** Decreased primarily due to moving departmental vehicle to pool cars.

**Supplies:** Increase primarily due to online recruitment software.

**Utilities:** Increase due to higher rates.

**Other:** Decrease is primarily due to lower recruitment as result of more closed recruitments, less civil service, and fewer anticipated recruitments overall.

**Revenue Analysis:**

No revenue is generated by this department.



## 2009-2010 Budget

DEPARTMENT: 3401 Finance and Purchasing

Fund 01: General

### Program Description

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

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Performance Indicators	Actual 2006-2007	Actual 2007-2008	Projected 2008-2009	Estimated 2009-2010
Property tax collection percent	99.0	99.0	99.0	99.0
Total occupational accounts (City and County)	8,055	8,184	8,233	8,282
Budget amendments	40	41	45	45
Sealed bids and RFPs completed	51	36	47	50
Number of purchase orders	630	561	570	595
Vehicle Incidents (not all "wrecks," and not all City fault)	98	96	93	90
Incidents (No claims filed or not a City issue)	97	81	85	80
Citizen Claims	53	46	88	50
City Property Damage	34	13	58	35

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### 2008-2009 Accomplishments

1. Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the 28<sup>th</sup> year.
2. Received GFOA Budget Presentation Award for the 9<sup>th</sup> consecutive year.
3. Prepared a balanced budget for 2009-2010 in accordance with the GFOA budget preparation criteria.
4. Increased Occupational Revenues by approximately 3% through the efforts of Revenue Enforcement Auditor and Occupational License Inspector.
5. Transition of liability loss management from Personnel to Finance.

### 2009-2010 Objectives

1. Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting.
  2. Receive the GFOA Distinguished Budget Presentation Award.
  3. Maintain National Certification of Purchasing personnel.
  4. Select and purchase new software system.
-

2009-2010 Budget

DEPARTMENT: 3401 Finance

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 639,226	\$ 696,937	\$ 713,783	\$ 608,478	
1102 Salaries-Part-Time	31,624	49,539	52,000	53,560	
1103 Temporary Help-Outside	0	0	0	28,000	
1105 Overtime	379	1,433	3,000	3,000	
1121 Employees Retirement	83,367	108,766	111,673	97,762	
1123 Unemployment Expense	2,024	2,255	2,298	1,975	
1124 Clothing	178	186	215	200	
1125 Hospital Insurance	87,272	93,867	91,068	81,048	
1126 Life Insurance	3,807	3,961	4,449	3,564	
1127 Social Security	46,853	52,343	58,658	50,875	
1128 Workers Comp.	1,083	1,327	1,246	1,038	
1129 Other Benefits	703	627	1,285	1,300	
Total	896,516	1,011,241	1,039,675	930,800	-10.5%
<b>Maintenance</b>					
2204 Repairs-Service Agreements	280	284	600	500	
2211 Mtc/Vehicles & Equipment	809	584	584	606	
Total	1,089	868	1,184	1,106	-6.6%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	15,447	21,414	20,000	17,000	
2402 Postage	35,955	36,081	45,000	47,000	
2403 Technical Supplies	17,689	17,750	44,605	40,000	
2405 Cleaning Supplies	3,280	3,635	3,900	4,000	
2407 Office Supplies	6,228	7,846	12,000	10,496	
2409 Dues & Subscriptions	2,775	3,085	4,000	4,100	
2412 Motor Fuel	341	274	475	475	
Total	81,715	90,085	129,980	123,071	-5.3%
<b>Utilities</b>					
3301 Utilities/OMU	6,144	10,186	8,494	12,218	
3302 Utilities/Non City	11,936	13,136	14,850	17,508	
3303 Communications	6,749	7,071	8,900	8,900	
Total	24,829	30,393	32,244	38,626	19.8%

2009-2010 Budget

DEPARTMENT: 3401 Finance

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4501 Advertising	\$ 10,942	\$ 10,172	\$ 16,000	\$ 16,000	
4502 Travel	303	0	0	0	
4503 Rents & Storages	210	350	210	210	
4504 Insurance	579	575	642	482	
4506 Profess/Technical	82,173	81,640	85,000	94,000	
4508 Safety Costs	1	13	100	100	
4509 Training	17,685	20,772	17,300	13,575	
4513 Bad Debt Expense	(2,291)	11,786	28,000	28,000	
4516 Commission on Tax Collection	28,987	31,053	32,760	34,400	
Total	138,589	156,361	180,012	186,767	3.8%
<b>Capital</b>					
5605 Equipment	0	0	0	10,660	
5607 Replacement	1,649	1,667	866	890	
Total	1,649	1,667	866	11,550	1234%
Department Total	\$ 1,144,387	\$ 1,290,615	\$ 1,383,961	\$ 1,291,920	-6.7%

**Expenditure Analysis:**

**Personnel:** Decrease primarily due to shift of one position to Administration, reduction of one position, partially offset by budgeted activity for temporary help.

**Utilities:** Increase due to higher rates.

**Other:** Increase primarily due to higher cost for banking services.

**Capital:** Purchase a copier.

**Revenue Analysis:**

\$166,160 is budgeted to be received from RWRA for accounting, payroll and purchasing services.

\$91,520 is budgeted to be received from Daviess County Fiscal Court for processing/collecting of occupational license fees.



**Program Description**

This program provides computer services that include defining informational needs and translating requirements into computer programs, administering networked systems hardware and software, providing applications support, including training and a help desk, computer room operations, geographic information system (GIS), and imaging of records and documents. This program also provides fee-based service for the Owensboro Metropolitan Planning Commission, Owensboro Municipal Utilities, and Regional Water Resource Agency.

<b>Performance Indicators</b>	<b>Actual 2006-2007</b>	<b>Actual 2007-2008</b>	<b>Projected 2008-2009</b>	<b>Estimated 2009-2010</b>
Help desk requests completed	990	997	1500	2000
Programming projects completed	50	40	30	30
Number of sites/users supported	28/625	29/650	29/684	29/700
Internet Home Page accesses	71,000	155,831	160,000	170,000
GIS Layers (added to database)	15	10	10	8
Features entered in GIS	200,000	100,000	100,000	20,000
Attributes entered in GIS	1,000,000	1,000,000	500,000	400,000

**2008-2009 Accomplishments**

1. New email anti-spam and new Internet filtering systems were installed to reduce unproductive use of bandwidth and system resources and reduce distractions that undermine user productivity.
2. Maintained continuous network service during hurricane force winds and record-breaking ice storm.
3. New website designs were created and implemented for Parks, Fire and Police.

**2009-2010 Objectives**

1. Specify, acquire, and quality review new aerial photography in order to provide better and current information for emergency services, planning, and maintenance and other decisions.
2. Begin updating the buildings data layer in order to provide better and current information for emergency services, planning, and maintenance and other decisions.
3. Upgrade the data backup system to meet all backup requirements for City agencies, ensuring the reliability of the network system, and increasing user productivity.
4. To implement a Graphical User Interface development tool to replace City green screens in order to modernize applications and the development environment. This, in turn, will improve user productivity, reduce application training costs, enhance application/platform image, and add modern features.
5. To continue development of SEQUEL query applications to display iSeries data including the evaluation and implementation of presenting the data in multiple layers and exporting the data to Excel to be used as a data management tool.

2009-2010 Budget

DEPARTMENT: 31 Information Technology Summary

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 1,285,364	\$ 1,345,117	\$ 1,426,215	\$ 1,181,161	
1102 Salaries - Part-Time	194,215	187,977	232,800	198,961	
1105 Overtime	1,775	6,073	2,500	2,500	
1106 Retirement Contingency	0	0	0	24,723	
1121 Employees Retirement	187,544	234,809	222,596	205,898	
1123 Unemployment Expense	4,475	4,651	4,977	4,167	
1125 Hospital Insurance	137,542	147,207	143,268	155,784	
1126 Life Insurance	7,528	7,768	8,820	7,071	
1127 Social Security	104,615	108,661	122,653	105,771	
1128 Workers Comp.	2,043	2,653	2,361	2,321	
1129 Other Benefits	383	331	660	225	
Total	1,925,484	2,045,247	2,166,850	1,888,582	-12.8%
<b>Maintenance</b>					
2201 Mtc/Buildings and Grounds	2,828	4,004	6,725	5,127	
2202 Mtc/Grounds	1,712	2,125	2,598	3,261	
2203 Mtc/Furniture & Fixtures	0	4	300	500	
2204 Mtc/Repairs to Equipment	(5,025)	40,973	66,550	9,500	
2205 Mtc/Repairs - Radio	0	0	0	54,000	
2206 Mtc/Repairs Computers	60,480	78,398	124,320	129,554	
2211 Mtc/Vehicles/Equipment	1,631	1,648	1,648	3,280	
Total	61,626	127,152	202,141	205,222	1.5%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	60,323	60,132	133,188	93,325	
2402 Postage	258	282	350	450	
2403 Technical Supplies	27,344	29,073	34,075	32,325	
2405 Cleaning Supplies	0	0	1,120	1,620	
2407 Office Supplies	6,363	4,204	10,760	13,460	
2409 Dues & Subscriptions	874	1,069	2,945	2,355	
2412 Motor Fuel	763	860	900	2,000	
Total	95,925	95,620	183,338	145,535	-20.6%
<b>Utilities</b>					
3301 Utilities/OMU	14,343	24,345	16,105	29,038	
3302 Utilities/Non City	15,769	18,334	16,550	34,006	
3303 Communications	27,081	23,317	27,650	25,660	
Total	57,193	65,996	60,305	88,704	47.1%

2009-2010 Budget

DEPARTMENT: 31 Information Technology Summary

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4502 Travel	\$ 19,012	\$ 10,629	\$ 24,230	\$ 38,780	
4503 Rents & Storage	10,785	10,549	11,890	13,070	
4504 Insurance	7,495	7,167	8,200	7,642	
4506 Profess/Technical	139,506	212,640	181,550	215,425	
4508 Safety Costs	6	3	85	210	
4509 Training Cost	34,177	47,558	74,200	63,700	
Total	210,981	288,546	300,155	338,827	12.9%
<b>Capital</b>					
5603 Buildings	89,658	16,595	0	0	
5605 Equipment	51,527	9,200	141,000	225,000	
5607 Replacement	10,465	12,027	11,072	10,887	
Total	151,650	37,822	152,072	235,887	55.1%
Department Total	\$ 2,502,859	\$ 2,660,383	\$ 3,064,861	\$ 2,902,757	-5%

**Expenditure Analysis:**

**Personnel:** Decrease in Salaries is primarily due to reduction of 3 programmers; and partially due to lower salaries for new hires to replace 3 retirements. Decrease in Part-Time is primarily due to moving the Customer Service Representatives (CSRs) to Community Development.

**Supplies:** Decrease primarily due to one-time purchases in prior year.

**Utilities:** Increase due to higher rates.

**Other:** Increase primarily due to implementation of network auditing software

**Revenue Analysis:**

\$742,394 is budgeted to be received from OMU and RWRA for data processing services; a decrease of 17.5% from prior year.

2009-2010 Budget

DEPARTMENT: 3100 Information Technology

Fund 01: General

Acct. Num. Description	3101 Applications	3102 Support	3103 Operations	3105 Radio	Total
<b>Personnel Services</b>					
1101 Salaries	\$ 570,817	\$ 172,378	\$ 382,724	\$ 55,242	1,181,161
1102 Salaries-Part-Time	0	124,950	44,880	29,131	198,961
1105 Overtime	0	1,000	1,000	500	2,500
1106 Retirement Contingency	24,723	0	0	0	24,723
1121 Employees Retirement	89,763	36,589	65,831	13,715	205,898
1123 Unemployment Expense	1,739	892	1,283	253	4,167
1125 Hospital Insurance	67,944	33,480	54,360	0	155,784
1126 Life Insurance	3,414	1,035	2,292	330	7,071
1127 Social Security	43,668	22,822	32,788	6,493	105,771
1128 Workers Comp.	1,306	264	663	88	2,321
1129 Other Benefits	0	0	225	0	225
Total	803,374	393,410	586,046	105,752	1,888,582
<b>Maintenance</b>					
2201 Maintenance/Buildings and Grounds	0	0	0	5,127	5,127
2202 Maintenance/Grounds	0	0	0	3,261	3,261
2203 Maintenance/Furniture & Fixtures	100	100	300	0	500
2204 Maintenance/Repairs to Equipment	1,800	6,300	1,400	0	9,500
2205 Maintenance/Repairs - Radio	0	0	0	54,000	54,000
2206 Maintenance/Repairs Computers	61,150	1,300	64,104	3,000	129,554
2211 Maintenance/Vehicles/Equipment	1,640	0	1,640	0	3,280
Total	64,690	7,700	67,444	65,388	205,222
<b>Supplies</b>					
2401 Non-Capitalized Equipment	12,600	11,950	53,125	15,650	93,325
2402 Postage	97	64	225	64	450
2403 Technical Supplies	17,575	4,700	10,050	0	32,325
2405 Cleaning Supplies	10	210	750	650	1,620
2407 Office Supplies	1,250	3,200	9,010	0	13,460
2409 Dues & Subscriptions	1,060	475	420	400	2,355
2412 Motor Fuel	0	0	1,000	1,000	2,000
Total	32,592	20,599	74,580	17,764	145,535
<b>Utilities</b>					
3301 Utilities/OMU	9,171	6,894	10,783	2,190	29,038
3302 Utilities/Non City	9,468	9,480	14,130	928	34,006
3303 Communications	2,950	1,950	19,150	1,610	25,660
Total	21,589	18,324	44,063	4,728	88,704

## DEPARTMENT: 3100 Information Technology

Fund 01: General

Acct. Num. Description	3101 Applications	3102 Support	3103 Operations	3105 Radio	Total
<b>Other</b>					
4502 Travel	\$ 14,830	\$ 5,400	\$ 17,800	\$ 750	38,780
4503 Rents & Storage	420	210	12,440	0	13,070
4504 Insurance	0	0	2,988	4,654	7,642
4506 Profess/Technical	24,600	27,825	124,400	38,600	215,425
4508 Safety Costs	25	25	80	80	210
4509 Training Cost	9,200	9,700	33,000	11,800	63,700
Total	<u>49,075</u>	<u>43,160</u>	<u>190,708</u>	<u>55,884</u>	<u>338,827</u>
<b>Capital</b>					
5605 Equipment	7,000	16,000	122,000	80,000	225,000
5607 Replacement	0	0	10,887	0	10,887
Total	<u>7,000</u>	<u>16,000</u>	<u>132,887</u>	<u>80,000</u>	<u>235,887</u>
Department Total	<u>\$ 978,320</u>	<u>\$ 499,193</u>	<u>\$ 1,095,728</u>	<u>\$ 329,516</u>	<u>2,902,757</u>

## 2009-2010 Budget

## DEPARTMENT: 3101 Information Technology Applications

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 736,125	\$ 763,779	\$ 806,524	\$ 570,817	
1102 Salaries-Part-Time	1,620	9,711	0	0	
1106 Retirement Contingency	0	0	0	24,723	
1121 Employees Retirement	94,617	121,476	125,658	89,763	
1123 Unemployment Expense	2,232	2,342	2,421	1,739	
1125 Hospital Insurance	71,059	75,923	75,432	67,944	
1126 Life Insurance	4,292	4,406	4,965	3,414	
1127 Social Security	51,505	54,032	61,398	43,668	
1128 Workers Comp.	1,197	1,334	1,343	1,306	
1129 Other Benefits	383	302	215	0	
Total	963,030	1,033,305	1,077,956	803,374	-25.5%
<b>Maintenance</b>					
2203 Mtc/Furniture & Fixtures	0	0	100	100	
2204 Repairs-Service Agreements	0	0	0	1,800	
2206 Mtc/Repair Computers	9,995	12,134	34,050	61,150	
2211 Mtc/Vehicles & Equipment	1,631	0	0	1,640	
Total	11,626	12,134	34,150	64,690	89.4%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	0	7,118	9,665	12,600	
2402 Postage	140	113	120	97	
2403 Technical Supplies	17	778	500	17,575	
2405 Cleaning Supplies	0	0	10	10	
2407 Office Supplies	1,508	2,301	500	1,250	
2409 Dues & Subscriptions	495	209	1,050	1,060	
2412 Motor Fuel	763	860	0	0	
Total	2,923	11,379	11,845	32,592	175.2%
<b>Utilities</b>					
3301 Utilities/OMU	13,352	7,801	5,900	9,171	
3302 Utilities/Non City	15,769	6,246	7,000	9,468	
3303 Communications	5,938	3,335	3,520	2,950	
Total	35,059	17,382	16,420	21,589	31.5%
<b>Other</b>					
4502 Travel	11,452	5,736	5,230	14,830	
4503 Rents & Storages	9,839	420	210	420	
4504 Insurance	7,495	7,167	0	0	
4506 Profess/Technical	5,354	47,450	11,775	24,600	
4508 Safety Costs	6	3	25	25	
4509 Training	13,239	10,367	26,300	9,200	
Total	47,385	71,143	43,540	49,075	12.7%

2009-2010 Budget

DEPARTMENT: 3101 Information Technology Applications

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Capital</b>					
5605 Equipment	\$ 0	\$ 0	\$ 0	\$ 7,000	
5607 Replacement	10,465	0	0	0	
Total	<u>10,465</u>	<u>0</u>	<u>0</u>	<u>7,000</u>	100.0%
Department Total	<u>\$ 1,070,488</u>	<u>\$ 1,145,343</u>	<u>\$ 1,183,911</u>	<u>\$ 978,320</u>	<u>-17.4%</u>

**Expenditure Analysis:**

**Personnel:** Decrease primarily due to reduction of 3 programmers; and partially due to lower salaries for new hires to replace 3 retirements.

**Maintenance:** Increase is offset by decrease in Department #3103 Operations.

**Supplies:** Increase is offset by decrease in Department #3103 Operations.

**Utilities:** Increase due to higher rates.

**Other:** Training decreased due to cost reduction measures; Profess/Technical increased due to transfer of items from division 3103 Operation

**Capital:** Purchase of burster replacement.

**Revenue Analysis:**

\$336,652 is budgeted to be received from OMU and RWRA for data processing services.

2009-2010 Budget

DEPARTMENT: 3102 Information Technology Support Services

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 131,715	\$ 143,291	\$ 161,163	\$ 172,378	
1102 Salaries-Part-Time	133,093	124,417	169,000	124,950	
1105 Overtime	20	470	1,000	1,000	
1121 Employees Retirement	29,604	37,110	25,265	36,589	
1123 Unemployment Expense	800	808	990	892	
1125 Hospital Insurance	25,248	28,255	29,424	33,480	
1126 Life Insurance	788	842	1,001	1,035	
1127 Social Security	19,002	19,215	21,181	22,822	
1128 Workers Comp.	183	487	268	264	
1129 Other Benefits	0	0	195	0	
Total	340,453	354,895	409,487	393,410	-3.9%
<b>Maintenance</b>					
2203 Mtc/Furniture & Fixtures	0	4	100	100	
2204 Repairs	8,721	9,810	16,950	6,300	
2206 Mtc/Repair Computers	2,966	9,860	1,100	1,300	
Total	11,687	19,674	18,150	7,700	-57.6%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	28,514	24,460	14,474	11,950	
2402 Postage	12	124	70	64	
2403 Technical Supplies	2,977	9,607	8,400	4,700	
2405 Cleaning Supplies	0	0	210	210	
2407 Office Supplies	256	508	3,200	3,200	
2409 Dues & Subscriptions	361	597	1,295	475	
Total	32,120	35,296	27,649	20,599	-25.5%
<b>Utilities</b>					
3301 Utilities/OMU	0	5,745	4,180	6,894	
3302 Utilities/Non City	0	3,870	3,090	9,480	
3303 Communications	3,021	3,401	4,100	1,950	
Total	3,021	13,016	11,370	18,324	61.2%
<b>Other</b>					
4502 Travel	392	789	500	5,400	
4503 Rents & Storages	630	840	1,260	210	
4506 Profess/Technical	59,677	46,962	16,345	27,825	
4508 Safety Costs	0	0	25	25	
4509 Training	66	2,186	13,900	9,700	
Total	60,765	50,777	32,030	43,160	34.7%

2009-2010 Budget

DEPARTMENT: 3102 Information Technology Support Services

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Capital</b>					
5603 Buildings	\$ 89,658	\$ 16,595	\$ 0	\$ 0	
5605 Equipment	0	0	18,500	16,000	
Total	89,658	16,595	18,500	16,000	-13.5%
Department Total	\$ 537,704	\$ 490,253	\$ 517,186	\$ 499,193	-3.5%

**Expenditure Analysis:**

**Personnel:** Decrease in Part-Time salaries due to moving the Customer Service Representatives (CSRs) to Community Development (Department 3702).

**Maintenance:** Decrease due to fewer repairs needed and transfer of items to account 4506.

**Supplies:** Decrease due to fewer repairs needed.

**Utilities:** Increase due to higher rates.

**Other:** Profess/Technical increased due to transfer of items from account 2204.

**Revenue Analysis**

\$42,804 is budgeted to be received from OMU and RWRA for data processing services.

2009-2010 Budget

DEPARTMENT: 3103 Information Technology Operations

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 368,711	\$ 391,029	\$ 405,038	\$ 382,724	
1102 Salaries-Part-time	37,986	33,307	37,800	44,880	
1105 Overtime	1,123	5,469	1,000	1,000	
1121 Employees Retirement	51,577	65,242	63,261	65,831	
1123 Unemployment Expense	1,230	1,297	1,328	1,283	
1125 Hospital Insurance	41,235	43,029	38,412	54,360	
1126 Life Insurance	2,154	2,250	2,520	2,292	
1127 Social Security	28,948	30,505	33,955	32,788	
1128 Workers Comp.	663	701	660	663	
1129 Other Benefits	0	0	200	225	
Total	533,627	572,829	584,174	586,046	0.3%
<b>Maintenance</b>					
2203 Mtc/Furniture & Fixtures	0	0	100	300	
2204 Repairs-Service Agreements	843	(700)	5,650	1,400	
2206 Mtc/Repair Computers	47,519	56,404	89,170	64,104	
2211 Mtc/Vehicles & Equipment	0	1,648	1,648	1,640	
Total	48,362	57,352	96,568	67,444	-30.2%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	26,740	23,763	61,455	53,125	
2402 Postage	55	13	100	225	
2403 Technical Supplies	23,667	17,747	25,175	10,050	
2405 Cleaning Supplies	0	0	600	750	
2407 Office Supplies	1,591	1,382	6,810	9,010	
2409 Dues & Subscriptions	18	107	420	420	
2412 Motor Fuel	0	0	900	1,000	
Total	52,071	43,012	95,460	74,580	-21.9%
<b>Utilities</b>					
3301 Utilities/OMU	0	9,118	4,860	10,783	
3302 Utilities/Non City	0	6,074	4,850	14,130	
3303 Communications	17,057	13,669	18,420	19,150	
Total	17,057	28,861	28,130	44,063	56.6%

2009-2010 Budget

DEPARTMENT: 3103 Information Technology Operations

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4502 Travel	\$ 3,283	\$ 3,099	\$ 11,800	\$ 17,800	
4503 Rents & Storages	158	9,079	10,210	12,440	
4504 Insurance	0	0	7,200	2,988	
4506 Profess/Technical	73,470	117,514	114,830	124,400	
4508 Safety Costs	0	0	25	80	
4509 Training	14,936	25,085	23,200	33,000	
Total	91,847	154,777	167,265	190,708	14.0%
<b>Capital</b>					
5605 Equipment	29,846	9,200	31,000	122,000	
5607 Replacement	0	12,027	11,072	10,887	
Total	29,846	21,227	42,072	132,887	215.9%
Department Total	\$ 772,810	\$ 878,058	\$ 1,013,669	\$ 1,095,728	8.1%

**Expenditure Analysis:**

**Maintenance:** Increase is offset by increase in Department #3101 Applications.

**Supplies:** Increase is offset by decrease in Department #3101 Applications.

**Utilities:** Increase due to higher rates.

**Other:** Training increased due to additional training and OMU billing procedure changes (actual costs with offsetting revenue); Profess/Technical increased due to network auditing software.

**Capital:** Increased due to purchase of back up catalyst switch and D2D system.

**Revenue Analysis**

\$362,938 is budgeted to be received from OMU and RWRA for data processing services.

2009-2010 Budget

DEPARTMENT: 3105 Information Technology Radio Communications

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 48,813	\$ 47,018	\$ 53,490	\$ 55,242	
1102 Salaries-Part-Time	21,516	20,542	26,000	29,131	
1105 Overtime	632	134	500	500	
1121 Employees Retirement	11,746	10,981	8,412	13,715	
1123 Unemployment Expense	213	204	238	253	
1126 Life Insurance	294	270	334	330	
1127 Social Security	5,160	4,909	6,119	6,493	
1128 Workers Comp.	0	131	90	88	
1129 Other Benefits	0	29	50	0	
Total	88,374	84,218	95,233	105,752	11.0%
<b>Maintenance</b>					
2201 Mtc/Buildings	2,828	4,004	6,725	5,127	
2202 Mtc/Grounds	1,712	2,125	2,598	3,261	
2204 Repairs-Service Agreements	(14,589)	31,863	43,950	0	
2205 Mtc/Repairs - Radio	0	0	0	54,000	
2206 Mtc/Repair Computers	0	0	0	3,000	
Total	(10,049)	37,992	53,273	65,388	22.7%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	5,069	4,791	47,594	15,650	
2402 Postage	51	32	60	64	
2403 Technical Supplies	683	941	0	0	
2405 Cleaning Supplies	0	0	300	650	
2407 Office Supplies	3,008	13	250	0	
2409 Dues & Subscriptions	0	156	180	400	
2412 Motor Fuel	0	0	0	1,000	
Total	8,811	5,933	48,384	17,764	-63.3%
<b>Utilities</b>					
3301 Utilities/OMU	991	1,681	1,165	2,190	
3302 Utilities/Non City	0	2,144	1,610	928	
3303 Communications	1,065	2,912	1,610	1,610	
Total	2,056	6,737	4,385	4,728	7.8%

2009-2010 Budget

DEPARTMENT: 3105 Information Technology Radio Communications

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4502 Travel	\$ 3,885	\$ 1,005	\$ 6,700	\$ 750	
4503 Rents & Storages	158	210	210	0	
4504 Insurance	0	0	1,000	4,654	
4506 Profess/Technical	1,005	714	38,600	38,600	
4508 Safety Costs	0	0	10	80	
4509 Training	5,936	9,920	10,800	11,800	
Total	10,984	11,849	57,320	55,884	-2.5%
<b>Capital</b>					
5605 Equipment	21,681	0	91,500	80,000	
Total	21,681	0	91,500	80,000	-12.6%
Department Total	\$ 121,857	\$ 146,729	\$ 350,095	\$ 329,516	-5.9%

**Expenditure Analysis:**

**Personnel:** Increase in Part-Time and Temp due to step increase.

**Maintenance:** Increase due to transfer of items from supply accounts and maintenance on newly purchased equipment.

**Supplies:** Decrease due to transfer of items from other accounts and one-time purchases in prior year.

**Utilities:** Increase due to higher rates.

**Revenue Analysis**

No revenue is derived from this department.

2009-2010 Budget

DEPARTMENT: 3104 Information Technology GIS

Fund 21: GIS

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 169,637	\$ 177,209	\$ 182,557	\$ 189,036	
1121 Employees Retirement	22,608	28,858	28,442	32,836	
1123 Unemployment Expense	513	536	547	567	
1125 Hospital Insurance	23,202	26,832	25,848	31,320	
1126 Life Insurance	1,017	1,062	1,139	1,131	
1127 Social Security	11,708	12,088	13,966	14,461	
1128 Workers Comp.	273	309	304	299	
1129 Other Benefits	75	0	75	75	
Total	229,033	246,894	252,878	269,725	6.7%
<b>Maintenance</b>					
2203 Mtc/Furniture & Fixtures	0	0	100	100	
2204 Repairs-Service Agreements	0	0	350	350	
2206 Mtc/Repair Computers	0	0	200	200	
Total	0	0	650	650	0.0%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	0	897	600	3,600	
2402 Postage	4	7	25	0	
2403 Technical Supplies	402	(87)	700	700	
2405 Cleaning Supplies	0	0	10	0	
2407 Office Supplies	294	221	150	150	
2409 Dues & Subscriptions	0	0	75	75	
2412 Motor Fuel	0	0	100	100	
Total	700	1,038	1,660	4,625	178.6%
<b>Utilities</b>					
3301 Utilities/OMU	1,250	3,162	2,305	3,910	
3302 Utilities/Non City	2,135	1,370	1,100	5,700	
3303 Communications	1,024	1,044	1,270	1,270	
Total	4,409	5,576	4,675	10,880	132.7%
<b>Other</b>					
4502 Travel	606	5	0	300	
4503 Rents & Storages	228	630	630	660	
4506 Profess/Technical	17,231	32,109	27,225	28,300	
4508 Safety Costs	0	0	15	15	
4509 Training	6,537	4,280	13,000	13,000	
Total	24,602	37,024	40,870	42,275	3.4%

2009-2010 Budget

DEPARTMENT: 3104 Information Technology GIS

Fund 21: GIS

	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Amended Budget 2008-2009</u>	<u>Budget 2009-2010</u>	<u>% Change</u>
<b>Capital</b>					
5605 Equipment	\$ 0	\$ 0	\$ 50,000	\$ 25,000	
5651 Depreciation	0	524	0	0	
Total	<u>0</u>	<u>524</u>	<u>50,000</u>	<u>25,000</u>	-50.0%
Department Total	<u>\$ 258,744</u>	<u>\$ 291,056</u>	<u>\$ 350,733</u>	<u>\$ 353,155</u>	0.7%

**Expenditure Analysis:**

**Supplies:** Increase due to computer replacements/upgrades

**Utilities:** Increase due to higher rates and space reallocation.

**Capital:** Incurred a prior year carryover of \$25,000; anticipate a current year carryover of approximately \$25,000

**Revenue Analysis**

\$264,875 is budgeted to be received from OMU, RWRA and Daviess County for GIS Consortium participation.



## 2009-2010 Budget

DEPARTMENT: 7002 Parks Administration

Fund 01: General

### Program Description

This program provides the overall administration and management of the Parks and Recreation Department. Services include: management of recreational facilities and programs, special event planning, the Owensboro Youth Council, Special Events, Dugan Best Recreation Center, and administration of the respective enterprise funds associated with the Sportscenter, Ice Arena, Parking Garage, Hillcrest Golf Course, Pools, and Softball Complex.

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Performance Indicators	Actual 2006-2007	Actual 2007-2008	Projected 2008-2009	Estimated 2009-2010
Number of participants	104,548	107,692	106,962	106,008
Number of recreation programs	361	344	311	261
Amount of sponsorship support	\$91,000	\$40,763	\$27,869	\$25,398

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### 2008-2009 Accomplishments

1. Worked with Information Services to redesign the Department's website to make it more customer friendly.
2. Hired PROS Consulting to update the Parks and Recreation Master Plan.
3. Developed a Children's Activity Book that focuses on pool safety, exercise, bike safety, the environment, playground safety, and the benefits of parks and recreation.
4. Provided staff training in revenue strategies and cost recovery.
5. Developed a program that will assist in establishing life-long customers.
6. Dugan Best Recreation Center partnered with KWC K Club, 4H, Jr. Achievement, and Healthy Horizons to offer programs at the Center.
7. Evaluated and reduced Youth Programs and Special Events offered to the public due to the Reorganization Plan.

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### 2009-2010 Objectives

1. Successfully acquire funding for the Youth Summit.
  2. Partner with the Dugan Best Neighborhood Alliance and conduct a Book Drive to provide books for the Dugan Best Recreation Center library.
  3. Begin implementing goals from the Parks and Recreation Master Plan.
  4. Evaluate Department Marketing Plan to include "Enjoy Life," how and where we advertise, and how we evaluate our programs and services.
  5. Provide staff training in marketing and branding.
  6. Develop a program that will assist in establishing life-long customers.
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## 2009-2010 Budget

DEPARTMENT: 7011, 7013, 7014 Parks Programs and Activities

Fund 01: General

### Program Description

This program provides recreation programs and activities to include: Camps, Summer Day Camp, Special Events such as Daddy/Daughter Date Night, Corporate Challenge, July 4<sup>th</sup> Celebration, and Ghosts and Goblins in the Park, and sports programs including soccer, volleyball, basketball, softball, and baseball.

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Performance Indicators	Actual 2006-2007	Actual 2007-2008	Projected 2008-2009	Estimated 2009-2010
Teen Participants	1,345	700	550	720
Youth Camp Participants	247	310	160	0
Day Camp Participants	152	152	210	259
Special Event Participants	12,599	15,260	18,500	14,575
Adult Sports Programs	11	8	8	9
Adult Sports Participants	1,698	1,268	1,582	1,112
Youth Sports Programs	34	18	30	35
Youth Sports Participants	671	637	903	1,030

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### 2008-2009 Accomplishments

1. Formed a 10<sup>th</sup> Anniversary Committee made up of representatives from the companies that participate in Corporate Challenge to plan this momentous event.
2. Acquired the American Camping Association certification for our Day Camp program.
3. Incorporated Quick Start into the Tiny Tots and Learn to Play tennis classes.
4. Expanded Ghosts & Goblins to include a greater range of age groups and increased participation by 42%; went from 4,298 to 6,123.

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### 2009-2010 Objectives

1. Expand the Tennis Program to include a year round program and promote the Quick Start Program.
  2. Implement new ideas for the renovation of Casper's Castle and improvement of activities for the celebration of the 20<sup>th</sup> Anniversary of Ghost & Goblins.
  3. Implement and market a Nature Program.
  4. Research the feasibility of a Mini Marathon.
  5. Expand participation in Challenger Soccer by 25%.
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2009-2010 Budget

DEPARTMENT: 70 Parks Administration Summary

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 342,174	\$ 371,243	\$ 411,931	\$ 333,961	
1102 Salaries-Part-time & Temp	57,478	59,726	104,878	107,594	
1103 Temporary Help-Outside	20,798	17,699	10,555	0	
1105 Overtime	1,985	353	2,350	1,350	
1121 Employees Retirement	46,811	60,198	64,884	56,025	
1123 Unemployment Expense	1,208	1,300	1,582	1,321	
1124 Clothing	617	297	845	682	
1125 Hospital Insurance	63,845	69,234	73,993	59,734	
1126 Life Insurance	2,000	2,209	2,586	1,991	
1127 Social Security	28,328	30,506	40,496	33,855	
1128 Workers Comp.	11,360	12,005	11,131	11,541	
1129 Other Benefits	25	45	100	100	
Total	576,629	624,815	725,331	608,154	-16%
<b>Maintenance</b>					
2201 Maintenance/Buildings	268,283	274,837	280,024	42,596	
2202 Maintenance/Grounds	1,048,514	1,154,180	1,235,368	13,683	
2203 Maintenance/Furniture & Fixtures	341	359	875	740	
2204 Repairs-Service Agreements/Lights	2,410	3,109	3,700	3,700	
2209 Maintenance/Vehicle Wash	52	0	0	0	
2211 Maintenance/Vehicles & Equipment	178	1,176	1,007	1,141	
Total	1,319,778	1,433,661	1,520,974	61,860	-96%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	20,122	10,318	6,660	6,600	
2402 Postage	1,652	1,432	2,816	2,270	
2403 Technical Supplies	41,198	31,920	69,565	55,003	
2405 Cleaning Supplies	609	715	750	850	
2406 Parts & Supplies	0	0	0	150	
2407 Office Supplies	6,267	4,787	7,679	6,100	
2409 Dues & Subscriptions	862	933	1,402	1,505	
2410 Concession Supplies	2,334	1,920	2,840	2,200	
Total	73,044	52,025	91,712	74,678	-19%
<b>Utilities</b>					
3301 Utilities/OMU	66,622	70,342	75,275	87,028	
3302 Utilities/Non City	27,599	33,832	44,327	44,476	
3303 Communications	6,079	5,412	5,627	5,580	
Total	100,300	109,586	125,229	137,084	9%

	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Amended</u> <u>Budget</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>%</u> <u>Change</u>
<b>Other</b>					
4501 Advertising	\$ 42,204	\$ 45,763	\$ 61,238	\$ 59,230	
4502 Travel	2,630	1,705	3,570	3,520	
4503 Rents & Storages	5,398	5,401	10,000	8,060	
4504 Insurance	15,221	13,494	17,739	15,419	
4506 Profess/Technical	48,571	50,141	75,686	55,157	
4508 Safety Costs	857	338	1,288	1,068	
4509 Training	20	2,476	4,045	6,800	
4557 Teen Center	18,718	9,092	16,000	4,850	
4562 Sunset Series	0	4,653	24,817	0	
Total	<u>133,619</u>	<u>133,063</u>	<u>214,383</u>	<u>154,104</u>	-28%
<b>Capital</b>					
5607 Replacement	<u>215,162</u>	<u>241,148</u>	<u>281,822</u>	<u>309,373</u>	
Total	<u>215,162</u>	<u>241,148</u>	<u>281,822</u>	<u>309,373</u>	10%
Department Total	<u>\$ 2,418,532</u>	<u>\$ 2,594,298</u>	<u>\$ 2,959,451</u>	<u>\$ 1,345,253</u>	-55%

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**Major Expenditure Variances**


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**Personnel:** Two Recreation Supervisors reduced. Budgeted for six more SDC Counselors.

**Maintenance:** Decrease due to transferring reporting of Maintenance for facilities to General Government.

**Supplies:** Decrease due to cutting back programs.

**Utilities:** Increase due to higher rates.

**Other:** Decrease is primarily due to cutting back programs and decrease in insurance.

**Capital:** Increase due to anticipated purchases from the Fleet Replacement Plan

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**Revenue Analysis**


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Primarily decreased because of cutting back programs.

2009-2010 Budget

DEPARTMENT: 7002 Parks Administration

Fund 01: General

		Actual	Actual	Amended	Budget	%
		2006-2007	2007-2008	Budget	2009-2010	Change
				2008-2009		
<b>Personnel Services</b>						
1101	Salaries	\$ 342,174	\$ 371,243	\$ 411,931	\$ 333,961	
1102	Salaries-Part-time & Temp	21,973	28,582	40,793	41,119	
1103	Temporary Help-Outside	18,436	16,894	10,155	0	
1105	Overtime	1,985	353	2,000	1,000	
1121	Employees Retirement	46,772	60,198	64,884	56,025	
1123	Unemployment Expense	1,102	1,206	1,388	1,122	
1124	Clothing	355	233	360	230	
1125	Hospital Insurance	63,845	69,234	73,993	59,734	
1126	Life Insurance	2,000	2,209	2,586	1,991	
1127	Social Security	25,613	28,125	35,564	28,770	
1128	Workers Comp.	9,695	10,209	9,341	9,457	
1129	Other Benefits	25	45	100	100	
	Total	533,975	588,531	653,095	533,509	-18.3%
<b>Maintenance</b>						
2201	Maintenance/Buildings	262,199	268,297	273,180	38,512	
2202	Maintenance/Grounds	1,044,630	1,150,529	1,231,365	10,019	
2203	Mtc/Furniture & Fixtures	341	359	875	740	
2204	Repairs-Service Agreements	2,410	3,109	3,700	3,700	
2209	Maintenance/Vehicle Wash	52	0	0	0	
2211	Mtc/Vehicles & Equipment	178	1,176	1,007	1,141	
	Total	1,309,810	1,423,470	1,510,127	54,112	-96.4%
<b>Supplies</b>						
2401	Non-Capitalized Equipment	20,122	10,318	6,660	6,600	
2402	Postage	1,297	1,104	2,000	1,700	
2403	Technical Supplies	19,208	12,169	16,170	18,900	
2405	Cleaning Supplies	609	715	750	850	
2407	Office Supplies	6,267	4,775	7,659	6,100	
2409	Dues & Subscriptions	862	933	715	755	
2410	Concession Supplies	2,290	1,876	2,640	2,000	
	Total	50,655	31,890	36,594	36,905	0.8%
<b>Utilities</b>						
3301	Utilities/OMU	66,622	70,342	75,275	87,028	
3302	Utilities/Non City	27,599	33,832	44,327	44,476	
3303	Communications	6,079	5,412	5,627	5,580	
	Total	100,300	109,586	125,229	137,084	9.5%

2009-2010 Budget

DEPARTMENT: 7002 Parks Administration

Fund 01: General

		<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Amended</u> <u>Budget</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>%</u> <u>Change</u>
<b>Other</b>						
4501	Advertising	\$ 39,325	\$ 43,863	\$ 51,983	\$ 52,500	
4502	Travel	2,630	1,705	3,570	3,520	
4504	Insurance	15,221	13,494	17,739	15,419	
4506	Profess/Technical	10,375	21,206	30,911	27,378	
4508	Safety Costs	633	238	568	568	
4509	Training	20	2,476	4,045	6,800	
4557	Teen Center	18,718	9,092	16,000	4,850	
	Total	<u>86,922</u>	<u>92,074</u>	<u>124,816</u>	<u>111,035</u>	-11.0%
<b>Capital</b>						
5607	Replacement	<u>215,162</u>	<u>241,148</u>	<u>281,822</u>	<u>309,373</u>	
	Total	<u>215,162</u>	<u>241,148</u>	<u>281,822</u>	<u>309,373</u>	9.8%
	Department Total	<u>\$ 2,296,824</u>	<u>\$ 2,486,699</u>	<u>\$ 2,731,683</u>	<u>\$ 1,182,018</u>	-56.7%

**Expenditure Analysis:**

**Personnel:** Decrease primarily due to reduction of two Recreation Supervisors and transfer of a Recreation Assistant to Ice Arena/ Pools.

**Maintenance:** Decrease due to transferring reporting of Maintenance for facilities to General Government.

**Utilities:** Increase due to higher rates.

**Other:** Decrease primarily due to reduction in activities at Teen Center and decrease in Insurance.

**Capital:** Increase due to anticipated purchases from the Fleet Replacement Plan.

**Revenue Analysis:**

\$16,170 budgeted in General Fund Revenues for Advertising Fees; and Dugan Best and English Park activities.

2009-2010 Budget

REVENUE

DEPARTMENT: 7007 Parks English Park Center

Fund 01: General

Account	Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
7421	English Park Center Rentals	\$ 5,175	\$ 3,365	\$ 390	4140	
		<u>\$ 5,175</u>	<u>\$ 3,365</u>	<u>\$ 390</u>	<u>4140</u>	<u>961.5%</u>

2009-2010 Budget

REVENUE

DEPARTMENT: 7009 Parks Dugan Best

Fund 01: General

Account	Description	Audit		Amended Budget		% Change
		2006-2007	2007-2008	2008-2009	2009-2010	
7451	DBRC Programs	\$ 2,105	\$ 1,037	\$ 1,771	\$ 525	
7455	DBRC Rentals	2,115	1,995	1,675	1,500	
7456	DBRC Vending	3,934	729	312	500	
7457	DBRC Gifts/Donations	435	100	250	1,005	
7459	Concessions	105	4,609	4,506	3,500	
		<u>\$ 8,694</u>	<u>\$ 8,470</u>	<u>\$ 8,514</u>	<u>\$ 7,030</u>	<u>-17.4%</u>

2009-2010 Budget

DEPARTMENT: 7011 Parks Youth

Fund 01: General

		Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>						
1102	Salaries-Part-time & Temp	\$ 30,434	\$ 26,966	\$ 47,030	\$ 55,047	
1123	Unemployment Expense	91	81	141	165	
1124	Clothing	262	0	340	272	
1127	Social Security	2,331	2,063	3,597	4,211	
1128	Workers Comp.	1,071	1,200	1,194	1,508	
	Total	<u>34,189</u>	<u>30,310</u>	<u>52,302</u>	<u>61,203</u>	17.0%
<b>Supplies</b>						
2402	Postage	75	110	360	325	
2403	Technical Supplies	6,080	5,085	14,798	8,786	
2409	Dues & Subscriptions	0	0	687	750	
	Total	<u>6,155</u>	<u>5,195</u>	<u>15,845</u>	<u>9,861</u>	-37.8%
<b>Other</b>						
4501	Advertising	779	586	3,430	2,450	
4503	Rents & Storages	1,571	1,271	4,000	2,000	
4506	Profess/Technical	8,300	6,738	19,628	15,086	
4508	Safety Costs	224	94	500	500	
	Total	<u>10,874</u>	<u>8,689</u>	<u>27,558</u>	<u>20,036</u>	-27.3%
	Department Total	<u>\$ 51,218</u>	<u>\$ 44,194</u>	<u>\$ 95,705</u>	<u>\$ 91,100</u>	-4.8%

**Expenditure Analysis:**

**Personnel:** Increase primarily due to Salaries being budgeting for six more SDC Counselors.

**Supplies:** Decrease primarily due to cutting back on the program.

**Other:** Decrease is primarily due to cutting back on the program.

**Revenue Analysis:**

\$91,050 budgeted in the General Fund; a 5% decrease from prior year.

2009-2010 Budget

REVENUE

DEPARTMENT: Parks Youth 7011

Fund 01: General

Account	Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
7435	Camps	\$ 6,776	\$ 6,206	\$ 10,518	\$ 0	
7441	Other Rentals	0	889	0	0	
7447	Summer Day Camp	59,893	59,222	73,530	84,150	
7472	Community Activities	2,875	1,041	2,275	800	
7473	Holday Camp	0	1,017	9,400	6,100	
		<u>\$ 69,544</u>	<u>\$ 68,375</u>	<u>\$ 95,723</u>	<u>\$ 91,050</u>	<u>-4.9%</u>

2009-2010 Budget

DEPARTMENT: 7013 Parks Special Events

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1102 Salaries-Part-time & Temp	\$ 467	\$ 932	\$ 1,560	\$ 979	
1105 Overtime	0	0	350	350	
1121 Employees Retirement	39	0	0	0	
1123 Unemployment Expense	1	3	5	3	
1127 Social Security	35	71	119	75	
1128 Workers Comp.	78	77	77	57	
Total	620	1,083	2,111	1,464	-30.6%
<b>Maintenance</b>					
2201 Maintenance/Buildings	6,084	6,540	6,844	4,084	
2202 Maintenance/Grounds	3,884	3,651	4,003	3,664	
Total	9,968	10,191	10,847	7,748	-28.6%
<b>Supplies</b>					
2402 Postage	222	10	256	163	
2403 Technical Supplies	8,383	7,318	19,593	8,696	
2407 Office Supplies	0	12	20	0	
2410 Concession Supplies	44	44	200	200	
Total	8,649	7,384	20,069	9,059	-54.9%
<b>Other</b>					
4501 Advertising	1,235	675	1,520	1,630	
4503 Rents & Storages	3,827	4,130	6,000	360	
4506 Profess/Technical	21,002	13,297	7,836	2,375	
4562 Sunset Series	0	4,653	24,817	0	
Total	26,064	22,755	40,173	4,365	-89.1%
Department Total	\$ 45,301	\$ 41,413	\$ 73,200	\$ 22,636	-69.1%

**Expenditure Analysis:**

**Maintenance:** Decrease due to less budgeted maintenance on Buildings/Grounds by Facilities Maintenance.

**Supplies:** Decrease primarily due to terminating some events.

**Other:** Decrease is primarily due to discontinuation of the Sunset Series; and partially due to transferring Rents & Storage to 7014 Sports.

**Revenue Analysis:**

\$26,082 budgeted in the General Fund; a 62% decrease from prior year.

2009-2010 Budget

REVENUE

DEPARTMENT: Parks Special Events 7013

Fund 01: General

Account	Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
7432	Concessions	\$ 244	\$ 170	\$ 300	\$ 300	
7433	Special Events	23,238	27,328	32,172	9,275	
7442	Showmobile	4,399	3,246	5,000	5,000	
7444	Halloween Activities	643	643	1,980	1,400	
7448	Parade Permits	65	50	30	30	
7460	Sunset Series	0	382	6,284	0	
7465	Gifts/Donations	16,925	8,100	8,901	10,077	
7468	Sunset Series Sponsors	0	0	14,500	0	
		<u>\$ 45,514</u>	<u>\$ 39,919</u>	<u>\$ 69,167</u>	<u>\$ 26,082</u>	<u>-62.3%</u>

2009-2010 Budget

DEPARTMENT: 7014 Parks Sports

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1102 Salaries-Part-time & Temp	\$ 4,604	\$ 3,246	\$ 15,495	\$ 10,449	
1103 Temporary Help-Outside	2,362	805	400	0	
1123 Unemployment Expense	14	10	48	31	
1124 Clothing	0	64	145	180	
1127 Social Security	349	247	1,216	799	
1128 Workers Comp.	516	519	519	519	
Total	7,845	4,891	17,823	11,978	-32.8%
<b>Supplies</b>					
2402 Postage	58	208	200	82	
2403 Technical Supplies	7,527	7,348	19,004	18,621	
2406 Parts & Supplies	0	0	0	150	
Total	7,585	7,556	19,204	18,853	-1.8%
<b>Other</b>					
4501 Advertising	865	639	4,305	2,650	
4503 Rents & Storages	0	0	0	5,700	
4506 Profess/Technical	8,894	8,900	17,311	10,318	
4508 Safety Costs	0	6	220	0	
Total	9,759	9,545	21,836	18,668	-14.5%
Department Total	\$ 25,189	\$ 21,992	\$ 58,863	\$ 49,499	-15.9%

**Expenditure Analysis:**

**Personnel:** 2009-2010 budget reflective of required needs.

**Other:** Decrease is primarily due to lower Profess/Technical as result of terminating the youth basketball league; offset by higher Rents & Storage (transferred from 7013 Special Events).

**Revenue Analysis:**

\$49,016 budgeted in the General Fund; a 17% decrease from prior year.

2009-2010 Budget

REVENUE

DEPARTMENT: Parks Sports 7014

Fund 01: General

Account	Description	Audit		Amended	Budget	% Change
		2006-2007	2007-2008	Budget 2008-2009	2009-2010	
7434	Adult Basketball	\$ 1,362	\$ 1,033	\$ 3,032	\$ 3,032	
7437	Sports Camps	5,042	3,008	6,110	3,212	
7438	Holiday Hustle	3,505	3,972	2,800	3,100	
7439	Tennis Lessons	2,587	3,926	6,600	6,048	
7461	Tennis Tournaments	4,938	5,246	5,760	5,760	
7462	Youth Basketball	1,390	1,306	13,680	0	
7467	Adult Volleyball	4,412	3,628	5,304	3,564	
7469	Sports Camp for Special Population	0	0	0	16,100	
7471	Start Smart	1,530	1,937	1,500	1,800	
7474	Fitness Youth	799	1,834	1,840	1,380	
7475	Fitness Adult	670	0	0	0	
7476	Youth Volleyball	138	37	540	540	
7477	Parent/Child 2-on-2	0	175	375	0	
7479	Sports Gifts/Donations	1,762	2,000	3,200	1,500	
7482	Volleyball Open Gym	0	309	1,170	300	
7483	Spike Fest	0	0	4,500	0	
7484	Adult Flag Football	0	0	1,760	1,760	
7485	Adult Open Soccer	0	0	692	920	
		<u>\$ 28,135</u>	<u>\$ 28,411</u>	<u>\$ 58,863</u>	<u>\$ 49,016</u>	<u>-16.7%</u>

## 2009-2010 Budget

DEPARTMENT: 7004, 7005, 7006, 7008, 7010 Parks Facilities

Fund 15: Recreational

### Program Description

This program provides the staffing and services offered at the following facilities: Hillcrest Golf Course, Sportscenter, Ice Arena, Pools, Softball Complex, and the Parking Garage.

Performance Indicators	Actual	Actual	Projected	Estimated
	2006-2007	2007-2008	2008-2009	2009-2010
Hillcrest Golf Course – Number of golf rounds	30,179	27,446	28,000	30,000
Hillcrest Golf Course – Season Passes Sold	262	214	181	200
Pools – Public Sessions and Group Participants	12,780	13,497	14,152	13,810
Pools – Lesson participants	321	271	340	340
Ice Arena – Lesson participants	278	296	238	600
Ice Arena – Public Sessions and Group Participants	9,149	15,414	11,221	50,964
Sportscenter – Sporting events	48	45	70	62
Softball Complex – Number of League Teams	89	82	83	83
Softball Complex – Number of Tournaments	21	23	26	26
T-Ball League – Participants	393	423	410	410

### 2008-2009 Accomplishments

1. The Sportscenter now has wireless internet service for its users groups.
2. Developed public session hours and program for the new Ice Arena to make it operate as efficiently as possible and to bring in as much revenue as possible.
3. Planned a grand opening for the new Ice Arena.
4. Hillcrest Golf Course implemented 15 minute tee time intervals.
5. Hillcrest Golf Course increased Monday Night Business League from 10 – 12 teams.
6. Evaluated and updated the Lifeguard Training Programs.
7. Offered a Youth Machine Pitch Fall Baseball League for ages 6 – 9 and had 66 register.

### 2009-2010 Objectives

1. Sportscenter to partner with Kentucky Wesleyan College on game promotions to increase participation and concessions.
2. Research and develop a new Marketing Plan for the new Ice Arena.
3. Collect and analyze monthly data such as temperatures of ice, electricity used, etc. to operate as efficiently as possible.
4. Plan and implement 10 new programs at the new Ice Arena.
5. Reorganize Jr. Golf Camp to increase participation.
6. Plan and implement promotional programs to increase public swim participants by 10% at Cravens and Combest Pools.
7. Implement the USA Swimming Make A Splash Program.
8. Implement a Youth Fall Baseball League for ages 8 – 10.
9. Increase revenue at the Softball Complex by implementing a team surcharge for week-end tournaments.

2009-2010 Budget

DEPARTMENT: 70 Parks Facilities Summary

FUND 15: Recreational

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 155,726	\$ 205,922	\$ 189,696	\$ 221,461	
1102 Salaries-Part-time & Temp	134,175	143,414	178,390	199,155	
1103 Temporary Help-Outside	62,465	57,351	54,000	59,000	
1105 Overtime	3,070	7,073	3,900	12,100	
1121 Employees Retirement	26,436	28,939	30,162	41,357	
1123 Unemployment Expense	938	970	1,095	1,360	
1124 Clothing	2,287	2,585	3,840	2,682	
1125 Hospital Insurance	30,090	29,808	32,771	32,822	
1126 Life Insurance	1,016	992	1,182	1,326	
1127 Social Security	22,661	23,431	28,233	32,644	
1128 Workers Comp.	6,097	6,163	6,209	6,924	
1129 Other Benefits	16	0	20	40	
Total	444,977	506,648	529,498	610,871	15%
<b>Maintenance</b>					
2201 Maintenance/Buildings	191,078	137,546	173,788	125,608	
2202 Maintenance/Grounds	114,958	130,548	125,258	131,751	
2203 Maintenance/Furniture & Fixtures	69	132	0	0	
2204 Repairs-Service Agreements/Lights	7,015	5,809	7,555	8,025	
2211 Maintenance/Vehicles & Equipment	21,154	27,302	31,589	32,156	
Total	334,274	301,337	338,190	297,540	-12%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	9,189	21,455	7,800	9,091	
2402 Postage	393	255	895	1,020	
2403 Technical Supplies	20,860	28,985	29,455	33,814	
2404 Agricultural Supplies	8,054	7,403	10,400	10,400	
2405 Cleaning Supplies	8,536	8,297	9,815	11,915	
2407 Office Supplies	1,397	1,423	1,760	2,915	
2408 Small Tools	92	183	560	560	
2409 Dues & Subscriptions	1,165	940	1,235	1,160	
2410 Concession Supplies	91,916	97,925	93,500	117,870	
2411 Parks Concessions	4,318	5,395	7,260	9,110	
2412 Motor Fuel	8,983	10,364	10,600	19,214	
Total	154,903	182,625	173,280	217,069	25%
<b>Utilities</b>					
3301 Utilities/OMU	57,466	81,908	73,997	129,707	
3302 Utilities/Non City	29,134	28,560	31,350	44,168	
3303 Communications	3,993	4,226	5,739	5,525	
Total	90,593	114,694	111,086	179,400	61%

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4501 Advertising	\$ 9,494	\$ 7,330	\$ 12,570	\$ 25,720	
4502 Travel	1,323	1,077	0	0	
4503 Rents & Storages	870	1,058	21,118	20,200	
4504 Insurance	17,176	16,187	18,443	23,930	
4505 Contractual Services	50,401	46,860	37,890	9,217	
4506 Profess/Technical	20,970	19,137	25,587	29,833	
4508 Safety Costs	450	715	996	1,538	
4509 Training	190	0	475	0	
Total	100,874	92,364	117,079	110,438	-6%
<b>Capital</b>					
5605 Equipment	17,872	0	0	0	
5606 New Streets	11,174	21,424	22,259	0	
5607 Replacement	99,336	97,617	104,601	138,553	
5651 Depreciation	22,769	21,424	22,259	0	
Total	151,151	140,465	149,119	138,553	-7%
Department Total	\$ <u>1,276,772</u>	\$ <u>1,338,133</u>	\$ <u>1,418,252</u>	\$ <u>1,553,871</u>	10%
5903 Transfer to Debt Service	24,682	25,131	25,340	23,032	
Total	\$ <u>1,301,454</u>	\$ <u>1,363,264</u>	\$ <u>1,443,592</u>	\$ <u>1,576,903</u>	9%

**Major Expenditure Variances**

**Personnel:** Recreation Assistant transferred to Ice Arena/Pools, higher portion of Manager's salary allocated to Ice Arena/Pools and higher Part-Time in anticipation of ice rink being open year-round, extra overtime included for OPD secondary employment at Sportscenter which is offset by decrease in Hospital Insurance.

**Maintenance:** Less maintenance budgeted because of new Ice Arena.

**Supplies:** Increase in motor fuel and concession supplies.

**Utilities:** Increase due to higher rates.

**Other:** Decrease due to termination of Team IP events, and insurance.

**Revenue Analysis**

Largest increase due to opening Ice Rink year-round. Some decreases due to program changes.

2009-2010 Budget

DEPARTMENT: 7004 Parks Hillcrest

Fund 15: Recreational

		Actual	Actual	Amended	Budget	%
		2006-2007	2007-2008	Budget	2009-2010	Change
				2008-2009		
<b>Personnel Services</b>						
1101	Salaries	\$ 65,905	\$ 92,578	\$ 79,095	\$ 81,864	
1102	Salaries-Part-time & Temp	18,894	18,250	29,193	32,694	
1103	Temporary Help-Outside	21,071	18,659	8,000	9,000	
1105	Overtime	0	0	500	500	
1121	Employees Retirement	9,675	12,550	12,401	13,971	
1123	Unemployment Expense	281	293	325	344	
1124	Clothing	779	922	1,610	650	
1125	Hospital Insurance	15,756	16,704	16,104	13,584	
1126	Life Insurance	435	453	493	492	
1127	Social Security	6,606	6,863	8,322	8,802	
1128	Workers Comp.	608	629	616	991	
1129	Other Benefits	16	0	0	0	
	Total	140,026	167,901	156,659	162,892	4.0%
<b>Maintenance</b>						
2201	Maintenance/Buildings	45,668	22,527	22,750	22,621	
2202	Maintenance/Grounds	9,518	10,645	10,106	11,819	
2204	Repairs-Service Agreements	379	(198)	500	500	
2211	Mtc/Vehicles & Equipment	12,227	15,782	20,033	21,077	
	Total	67,792	48,756	53,389	56,017	4.9%
<b>Supplies</b>						
2401	Non-Capitalized Equipment	0	17,364	300	300	
2402	Postage	157	123	300	315	
2403	Technical Supplies	1,858	1,936	2,080	2,080	
2404	Agricultural Supplies	8,054	7,403	10,400	10,400	
2405	Cleaning Supplies	667	359	715	715	
2407	Office Supplies	692	618	760	760	
2408	Small Tools	92	165	310	310	
2410	Concession Supplies	11,419	9,127	13,000	13,000	
2411	Parks Concessions	3,710	4,084	6,000	6,000	
2412	Motor Fuel	8,983	10,364	10,600	13,989	
	Total	35,632	51,543	44,465	47,869	7.7%
<b>Utilities</b>						
3301	Utilities/OMU	1,314	1,556	1,326	1,562	
3302	Utilities/Non City	8,835	10,486	9,450	10,828	
3303	Communications	962	1,107	1,450	1,430	
	Total	11,111	13,149	12,226	13,820	13.0%

2009-2010 Budget

DEPARTMENT: 7004 Parks Hillcrest

Fund 15: Recreational

		Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	%
						Change
<b>Other</b>						
4501	Advertising	\$ 0	\$ 72	\$ 500	\$ 500	
4503	Rents & Storages	660	720	20,780	20,000	
4504	Insurance	1,791	1,734	1,838	1,930	
4508	Safety Costs	87	66	200	450	
4509	Training	0	0	250	0	
	Total	<u>2,538</u>	<u>2,592</u>	<u>23,568</u>	<u>22,880</u>	-2.9%
<b>Capital</b>						
5605	Equipment	17,872	0	0	0	
5607	Replacement	18,283	19,809	20,728	24,811	
	Total	<u>36,155</u>	<u>19,809</u>	<u>20,728</u>	<u>24,811</u>	19.7%
	Department Total	<u>\$ 293,254</u>	<u>\$ 303,750</u>	<u>\$ 311,035</u>	<u>\$ 328,289</u>	5.5%
5903	Transfer to Debt Service	24,682	25,131	25,340	23,032	
	Total	<u>\$ 317,936</u>	<u>\$ 328,881</u>	<u>\$ 336,375</u>	<u>\$ 351,321</u>	4.4%

**Expenditure Analysis:**

**Supplies:** Increase primarily due to Motor Fuel.

**Utilities:** Increase due to higher rates.

**Revenue Analysis:**

\$250,905 budgeted in the Recreation Fund; a 3% decrease from prior year.

2009-2010 Budget

REVENUE

DEPARTMENT: Parks Hillcrest 7004

Fund 15: Recreational

Account	Description	Amended				% Change
		Audit 2006-2007	Audit 2007-2008	Budget 2008-2009	Budget 2009-2010	
7321	Greens Fees/9 Hole -- Weekdays	\$ 38,629	\$ 34,680	\$ 42,352	\$ 35,500	
7322	Greens Fees/18 Hole -- Weekdays	12,198	15,311	15,020	16,100	
7323	Greens Fees/9 Hole -- Weekend/Holiday	28,163	23,528	25,399	28,000	
7324	Greens Fees/18 Hole -- Weekend/Holiday	13,649	15,674	15,797	17,000	
7325	Greens Fees/All Day	204	126	554	200	
7326	Memberships/Family	4,327	6,326	7,085	5,000	
7327	Memberships/Couple	4,525	1,950	3,800	2,000	
7328	Memberships/Senior	27,048	24,876	27,883	21,000	
7329	Memberships/Junior	2,951	2,628	3,953	4,000	
7330	Memberships/Single	10,467	5,705	15,355	10,000	
7331	Rentals/Pull Carts	571	655	644	650	
7332	Rentals/Daily Rolling Fee	1,267	51	137	125	
7333	Rentals/Annual Rolling Fee	2,529	1,100	2,400	2,100	
7334	Rentals/Clubs	192	57	281	350	
7335	Rentals/Gas Carts -- 9 Holes	34,534	39,529	38,492	44,000	
7336	Rentals/Gas Carts -- 18 Holes	26,613	31,348	30,716	37,000	
7337	Concessions	15,346	16,103	16,684	15,500	
7338	Pro Shop Sales	5,642	7,194	8,246	7,100	
7339	Tournament	2,115	1,605	2,280	2,280	
7340	Golf Lessons	1,730	2,407	2,264	3,000	
		<u>\$ 232,700</u>	<u>\$ 230,853</u>	<u>\$ 259,342</u>	<u>\$ 250,905</u>	<u>-3.3%</u>

2009-2010 Budget

DEPARTMENT: 7005 Parks Ice Arena

Fund 15: Recreational

		Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>						
1101	Salaries	\$ 20,495	\$ 28,097	\$ 23,457	\$ 38,760	
1102	Salaries-Part-time & Temp	45,158	46,444	56,898	71,617	
1105	Overtime	82	52	0	0	
1121	Employees Retirement	5,732	3,575	3,655	8,862	
1123	Unemployment Expense	204	211	232	427	
1124	Clothing	565	611	600	570	
1125	Hospital Insurance	4,812	5,064	4,872	8,352	
1126	Life Insurance	126	131	146	233	
1127	Social Security	4,929	5,178	5,922	8,444	
1128	Workers Comp.	1,855	1,821	1,814	1,792	
1129	Other Benefits	0	0	20	40	
	Total	83,958	91,184	97,616	139,097	42.5%
<b>Maintenance</b>						
2201	Maintenance/Buildings	22,138	16,961	19,600	9,054	
2202	Maintenance/Grounds	2,218	3,677	3,953	5,743	
2204	Repairs-Service Agreements	994	2,526	2,555	3,000	
2211	Mtc/Vehicles & Equipment	8,927	11,520	11,556	11,079	
	Total	34,277	34,684	37,664	28,876	-23.3%
<b>Supplies</b>						
2401	Non-Capitalized Equipment	3,837	494	2,000	0	
2402	Postage	68	36	200	300	
2403	Technical Supplies	3,691	4,665	4,400	8,000	
2405	Cleaning Supplies	1,567	1,548	2,000	4,000	
2407	Office Supplies	87	211	250	1,480	
2408	Small Tools	0	18	50	50	
2409	Dues & Subscriptions	800	545	785	710	
2410	Concession Supplies	15,255	18,710	14,000	32,000	
2411	Parks Concessions	0	0	0	1,000	
2412	Motor Fuel	0	0	0	5,225	
	Total	25,305	26,227	23,685	52,765	122.8%
<b>Utilities</b>						
3301	Utilities/OMU	11,928	13,989	12,700	62,000	
3302	Utilities/Non City	1,155	1,524	1,900	8,840	
3303	Communications	689	723	1,400	1,560	
	Total	13,772	16,236	16,000	72,400	352.5%

2009-2010 Budget

DEPARTMENT: 7005 Parks Ice Arena

Fund 15: Recreational

		<u>Actual</u> 2006-2007	<u>Actual</u> 2007-2008	<u>Amended</u> <u>Budget</u> 2008-2009	<u>Budget</u> 2009-2010	<u>%</u> <u>Change</u>
<b>Other</b>						
4501	Advertising	\$ 9,383	\$ 7,442	\$ 10,150	\$ 23,300	
4503	Rents & Storages	0	0	0	200	
4504	Insurance	532	528	560	7,640	
4506	Profess/Technical	248	258	480	4,500	
4508	Safety Costs	50	48	100	200	
	Total	<u>10,213</u>	<u>8,276</u>	<u>11,290</u>	<u>35,840</u>	217.4%
<b>Capital</b>						
5607	Replacement	<u>8,447</u>	<u>12,628</u>	<u>12,142</u>	<u>12,706</u>	
	Total	<u>8,447</u>	<u>12,628</u>	<u>12,142</u>	<u>12,706</u>	4.6%
	Department Total	<u>\$ 175,972</u>	<u>\$ 189,235</u>	<u>\$ 198,397</u>	<u>\$ 341,684</u>	72.2%

**Expenditure Analysis:**

**Personnel:** Increase primarily due to higher portion of Manager's salary allocation and higher Part-Time in anticipation of the ice arena being open year-round.

**Maintenance:** Decrease primarily due to Mtc-Buildings and Mtc-Grounds due to new building

**Supplies:** Increase primarily due to concession supplies at the new ice arena.

**Utilities:** Increase due to higher rates.

**Revenue Analysis:**

\$330,705 budgeted in the Recreation Fund; an 85% increase from prior year.

2009-2010 Budget

REVENUE

DEPARTMENT: 7005 Parks Ice Arena

Fund 15: Recreational

Account	Description	Audit		Amended	Budget	%
		2006-2007	2007-2008	Budget 2008-2009	2009-2010	Change
7351	Skate Card	\$ 553	\$ 510	\$ 680	\$ 960	
7352	Weekday Sessions	2,592	7,816	7,650	12,800	
7353	Weekend Sessions	23,681	19,583	26,732	49,040	
7354	Daily Fees - Groups	2,335	2,689	3,250	5,610	
7355	Concessions	28,661	28,217	29,480	64,900	
7356	Services - Lockers	123	87	200	960	
7357	Services - Skate Sharpening	935	410	700	1,650	
7358	Services - Skate Rental	17,690	17,764	19,500	28,000	
7359	Rentals - Figure Skaters	8,788	9,459	9,980	22,800	
7360	Rentals - Birthday Parties	9,226	8,401	9,000	24,750	
7361	Rentals - Private Parties	7,763	4,844	4,050	8,485	
7362	Rentals - Youth and Men's Hockey	36,214	43,488	46,800	71,300	
7363	Lessons - Badges	63	21	50	50	
7364	Lessons - Classes	10,698	12,624	11,130	24,000	
7365	Lessons - Private	74	236	200	200	
7366	P.E. Classes	4,539	5,622	6,800	9,700	
7367	Vending Machine	2,476	3,091	3,000	5,500	
		<u>\$ 156,411</u>	<u>\$ 164,862</u>	<u>\$ 179,202</u>	<u>\$ 330,705</u>	<u>84.5%</u>

2009-2010 Budget

DEPARTMENT: 7006 Parks Pools

Fund 15: Recreational

		Actual	Actual	Amended	Budget	%
		2006-2007	2007-2008	Budget	2009-2010	Change
				2008-2009		
<b>Personnel Services</b>						
1101	Salaries	\$ 0	\$ 0	\$ 0	9,691	
1102	Salaries-Part-time & Temp	42,811	47,620	54,169	57,540	
1105	Overtime	0	5	0	0	
1121	Employees Retirement	459	0	0	1,935	
1123	Unemployment Expense	128	143	163	202	
1124	Clothing	472	610	830	830	
1125	Hospital Insurance	0	0	0	2,088	
1126	Life Insurance	0	0	0	58	
1127	Social Security	3,262	3,641	4,144	5,143	
1128	Workers Comp.	1,587	1,573	1,566	1,737	
	Total	48,719	53,592	60,872	79,224	30.1%
<b>Maintenance</b>						
2201	Maintenance/Buildings	29,806	34,219	32,206	34,723	
2202	Maintenance/Grounds	18,444	16,815	8,841	7,795	
2204	Repairs-Service Agreements	1,197	1,179	1,300	1,325	
	Total	49,447	52,213	42,347	43,843	3.5%
<b>Supplies</b>						
2402	Postage	102	29	165	175	
2403	Technical Supplies	7,498	11,044	10,150	10,150	
2405	Cleaning Supplies	946	773	1,000	1,000	
2407	Office Supplies	50	125	50	50	
2410	Concession Supplies	11,205	12,677	11,000	11,250	
	Total	19,801	24,648	22,365	22,625	1.2%
<b>Utilities</b>						
3301	Utilities/OMU	11,384	13,230	6,720	7,395	
3303	Communications	652	687	685	685	
	Total	12,036	13,917	7,405	8,080	9.1%
<b>Other</b>						
4501	Advertising	56	0	500	500	
4504	Insurance	1,387	2,021	2,142	2,142	
4506	Profess/Technical	914	814	1,274	1,514	
4508	Safety Costs	68	207	150	342	
4509	Training	190	0	225	0	
	Total	2,615	3,042	4,291	4,498	4.8%

2009-2010 Budget

DEPARTMENT: 7006 Parks Pools

Fund 15: Recreational

		Actual	Actual	Amended	Budget	%
		2006-2007	2007-2008	Budget	2009-2010	Change
				2008-2009		
<b>Capital</b>						
5607	Replacement	\$ 6,739	\$ 6,896	\$ 9,504	\$ 9,655	
	Total	6,739	6,896	9,504	9,655	1.6%
	Department Total	\$ <u>139,357</u>	\$ <u>154,308</u>	\$ <u>146,784</u>	\$ <u>167,925</u>	14.4%

**Expenditure Analysis:**

**Personnel:** Increase primarily due to higher Salaries transferred from Administration.

**Utilities:** Increase due to higher rates.

**Revenue Analysis:**

\$76,250 budgeted in the Recreation Fund; a 3% increase from prior year.

2009-2010 Budget

REVENUE

DEPARTMENT: Parks Pools 7006

Fund 15: Recreational

Account	Description	Audit		Amended	Budget	%
		2006-2007	2007-2008	Budget	2009-2010	Change
7381	Special Events	\$ 685	\$ 554	\$ 600	\$ 600	
7382	Swim Card	488	488	585	585	
7383	Cravens - Daily	6,091	6,170	6,598	6,875	
7384	Cravens - Concessions	3,489	3,348	3,520	3,350	
7385	Cravens - Rentals	1,560	1,166	1,650	1,725	
7386	Cravens - Lessons	27	28	0	0	
7387	Combest - Daily	18,427	20,321	20,000	22,440	
7388	Combest - Group	8,918	8,283	10,000	9,435	
7389	Combest - Concessions	14,446	15,315	14,445	16,250	
7390	Combest - Rentals	3,760	3,604	4,080	3,400	
7391	Swim Lessons	10,028	8,625	9,800	9,800	
7392	Combest - Lockers	180	210	200	200	
7395	Cravens - Lockers	8	8	10	10	
7397	Cravens - Group	1,885	1,791	2,375	1,580	
		<u>\$ 69,992</u>	<u>\$ 69,911</u>	<u>\$ 73,863</u>	<u>\$ 76,250</u>	<u>3.2%</u>

2009-2010 Budget

DEPARTMENT: 7008 Parks Fisher Park

Fund 15: Recreational

		Actual	Actual	Amended	Budget	%
		2006-2007	2007-2008	Budget	2009-2010	Change
				2008-2009		
<b>Personnel Services</b>						
1101	Salaries	\$ 14,670	\$ 13,498	\$ 26,034	\$ 27,052	
1102	Salaries-Part-time & Temp	27,312	31,100	38,130	37,304	
1103	Temporary Help-Outside	1,623	0	0	0	
1105	Overtime	3	604	400	600	
1121	Employees Retirement	2,384	1,918	4,118	4,803	
1123	Unemployment Expense	134	127	192	193	
1124	Clothing	195	78	300	132	
1125	Hospital Insurance	4,411	2,532	6,431	6,890	
1126	Life Insurance	93	58	162	160	
1127	Social Security	3,287	3,149	4,940	4,969	
1128	Workers Comp.	875	983	1,022	1,265	
	Total	54,987	54,047	81,729	83,368	2.0%
<b>Maintenance</b>						
2201	Maintenance/Buildings	35,041	12,955	13,843	13,090	
2202	Maintenance/Grounds	81,924	96,814	99,616	103,559	
2203	Maintenance/Furniture & Fixtures	69	132	0	0	
2204	Repairs-Service Agreements	3,426	0	400	400	
	Total	120,460	109,901	113,859	117,049	2.8%
<b>Supplies</b>						
2401	Non-Capitalized Equipment	948	450	500	865	
2402	Postage	34	21	180	180	
2403	Technical Supplies	6,826	10,060	11,225	11,984	
2405	Cleaning Supplies	1,649	1,845	1,900	2,000	
2407	Office Supplies	92	7	150	75	
2410	Concession Supplies	35,532	38,864	39,000	42,120	
2411	Parks Concessions	608	1,311	1,260	2,110	
	Total	45,689	52,558	54,215	59,334	9.4%
<b>Utilities</b>						
3301	Utilities/OMU	8,440	14,235	13,251	15,750	
3303	Communications	467	484	854	500	
	Total	8,907	14,719	14,105	16,250	15.2%

2009-2010 Budget

DEPARTMENT: 7008 Parks Fisher Park

Fund 15: Recreational

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4501 Advertising	\$ 55	\$ (184)	\$ 220	\$ 220	
4502 Travel	1,323	1,077	0	0	
4503 Rents & Storages	210	338	338	0	
4504 Insurance	758	975	770	783	
4505 Contractual Services	45,000	45,000	32,590	3,250	
4506 Profess/Technical	19,808	18,065	23,833	23,819	
4508 Safety Costs	139	80	196	196	
Total	67,293	65,351	57,947	28,268	-51.2%
<b>Capital</b>					
5607 Replacement	11,174	21,424	22,259	26,383	
5651 Depreciation	11,595	0	0	0	
Total	22,769	21,424	22,259	26,383	18.5%
Department Total	\$ 320,105	\$ 318,000	\$ 344,114	\$ 330,652	-3.9%

**Expenditure Analysis:**

**Utilities:** Increase due to higher rates.

**Other:** Decrease is primarily due to termination of Team IP events.

**Revenue Analysis:**

\$189,323 budgeted in the Recreation Fund; an 4% decrease from prior year.

2009-2010 Budget

REVENUE

DEPARTMENT: Parks Fisher Park 7008

Fund 15: Recreational

Account	Description	Audit		Amended	Budget	% Change
		2006-2007	2007-2008	Budget 2008-2009	2009-2010	
7411	League Registration	\$ 33,699	\$ 30,721	\$ 37,275	\$ 34,685	
7414	Tournament Rental	1,788	3,141	8,716	10,900	
7415	Concessions	92,375	95,220	97,000	104,760	
7416	Gate Revenues	92	0	0	0	
7417	Other Revenue	1,950	905	4,000	4,000	
7418	Sponsorships	24,500	25,400	28,250	3,820	
7419	Miscellaneous Revenues	1,983	2,964	1,500	4,680	
7422	T-Ball	13,857	16,426	16,560	15,660	
7423	Kickball	510	681	990	1,010	
7488	Tournament Vendors	0	0	0	4,660	
7487	Tournament Team Surcharge	0	0	0	1,500	
7486	Fall Baseball League	0	0	3,648	3,648	
		<u>\$ 170,754</u>	<u>\$ 175,458</u>	<u>\$ 197,939</u>	<u>\$ 189,323</u>	<u>-4.4%</u>

2009-2010 Budget

DEPARTMENT: 7010 Parks Sportscenter

Fund 15: Recreational

		Actual	Actual	Amended	Budget	%
		2006-2007	2007-2008	Budget	2009-2010	Change
				2008-2009		
<b>Personnel Services</b>						
1101	Salaries	\$ 54,656	\$ 71,749	\$ 61,110	\$ 64,094	
1103	Temporary Help-Outside	39,771	38,692	46,000	50,000	
1105	Overtime	2,985	6,412	3,000	11,000	
1121	Employees Retirement	8,186	10,896	9,988	11,786	
1123	Unemployment Expense	191	196	183	194	
1124	Clothing	276	364	500	500	
1125	Hospital Insurance	5,111	5,508	5,364	1,908	
1126	Life Insurance	362	350	381	383	
1127	Social Security	4,577	4,600	4,905	5,286	
1128	Workers Comp.	1,172	1,157	1,191	1,139	
	Total	117,287	139,924	132,622	146,290	10.3%
<b>Maintenance</b>						
2201	Maintenance/Buildings	58,425	50,884	85,389	46,120	
2202	Maintenance/Grounds	2,854	2,597	2,742	2,835	
2204	Repairs-Service Agreements	1,019	2,302	2,800	2,800	
	Total	62,298	55,783	90,931	51,755	-43.1%
<b>Supplies</b>						
2401	Non-Capitalized Equipment	4,404	3,147	5,000	7,926	
2402	Postage	32	46	50	50	
2403	Technical Supplies	987	1,280	1,600	1,600	
2405	Cleaning Supplies	3,707	3,772	4,200	4,200	
2407	Office Supplies	476	462	550	550	
2408	Small Tools	0	0	200	200	
2409	Dues & Subscriptions	365	395	450	450	
2410	Concession Supplies	18,505	18,547	16,500	19,500	
	Total	28,476	27,649	28,550	34,476	20.8%
<b>Utilities</b>						
3301	Utilities/OMU	24,400	38,898	40,000	43,000	
3302	Utilities/Non City	19,144	16,550	20,000	24,500	
3303	Communications	1,223	1,225	1,350	1,350	
	Total	44,767	56,673	61,350	68,850	12.2%
<b>Other</b>						
4501	Advertising	0	0	1,200	1,200	
4504	Insurance	12,708	10,929	13,133	11,435	
4505	Contractual Services	5,401	1,860	5,300	5,967	
4508	Safety Costs	106	314	350	350	
	Total	18,215	13,103	19,983	18,952	-5.2%

2009-2010 Budget

DEPARTMENT: 7010 Parks Sportscenter

Fund 15: Recreational

		<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Budget</u>	<u>%</u>
		<u>2006-2007</u>	<u>2007-2008</u>	<u>Budget</u>	<u>2009-2010</u>	<u>Change</u>
				<u>2008-2009</u>		
<b>Capital</b>						
5607	Replacement	\$ 54,272	\$ 58,284	\$ 62,227	\$ 64,998	
	Total	54,272	58,284	62,227	64,998	4.5%
	Department Total	\$ <u>325,315</u>	\$ <u>351,416</u>	\$ <u>395,663</u>	\$ <u>385,321</u>	-2.6%

**Expenditure Analysis:**

**Personnel:** Increase primarily due to overtime inclusion of OPD secondary employment; offset by decrease in hospital insurance.

**Maintenance:** Decrease due to less maintenance on buildings as budgeted by Facilities Maintenance.

**Supplies:** Increase primarily due to price increase in concession supplies.

**Utilities:** Increase due to higher rates.

**Other:** Decrease is primarily due to Insurance, budgeted at 6% from current year actual.

**Revenue Analysis:**

\$186,900 budgeted in the Recreation Fund; a 14% increase from prior year.

2009-2010 Budget

REVENUE

DEPARTMENT: Parks Sportscenter 7010

Fund 15: Recreational

Account	Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
7309	Catering Fees	\$ 5,942	\$ 5,209	\$ 5,000	\$ 5,000	
7311	High School Basketball	11,710	13,662	9,900	9,900	
7312	College Basketball	21,797	20,413	17,000	18,000	
7313	Tournaments	0	550	3,300	0	
7314	Concessions	66,434	54,669	47,000	55,000	
7315	Group Rentals	49,400	37,811	30,000	45,000	
7317	Vending Machines	2,129	1,056	0	0	
7318	Advertising	22,000	28,250	25,000	25,000	
7319	Ticket Surcharge	36,777	30,795	27,000	29,000	
		<u>\$ 216,189</u>	<u>\$ 192,415</u>	<u>\$ 164,200</u>	<u>\$ 186,900</u>	<u>13.8%</u>

2009-2010 Budget

DEPARTMENT: 5801 Parking Garage

Fund 24: Parking Garage

		Actual	Actual	Amended	Budget	%
		2006-2007	2007-2008	Budget	2009-2010	Change
				2008-2009		
<b>Personnel Services</b>						
1101	Salaries	\$ 22,627	\$ 26,775	\$ 26,957	\$ 28,819	
1121	Employees Retirement	3,001	4,253	4,200	4,790	
1123	Unemployment Expense	68	85	81	86	
1125	Hospital Insurance	1,345	1,836	1,788	1,908	
1126	Life Insurance	121	151	168	169	
1127	Social Security	1,647	2,076	2,062	2,205	
1128	Workers Comp.	33	44	44	44	
	Total	28,842	35,220	35,300	38,021	7.7%
<b>Maintenance</b>						
2201	Maintenance/Buildings	24,621	27,369	74,949	24,464	
2202	Maintenance/Grounds	2,198	3,619	4,593	5,278	
2204	Repairs-Service Agreements	0	0	1,500	1,500	
	Total	26,819	30,988	81,042	31,242	-61.4%
<b>Supplies</b>						
2403	Technical Supplies	55	47	300	300	
2407	Office Supplies	4	4	50	50	
	Total	59	51	350	350	0.0%
<b>Utilities</b>						
3301	Utilities/OMU	5,284	8,654	7,800	9,500	
3303	Communications	712	687	700	700	
	Total	5,996	9,341	8,500	10,200	20.0%
<b>Other</b>						
4504	Insurance	5,420	5,285	7,157	5,529	
4505	Contractual Services	2,000	0	0	0	
	Total	7,420	5,285	7,157	5,529	-22.7%
<b>Capital</b>						
5607	Replacement	486	515	537	563	
	Total	486	515	537	563	4.8%
	Department Total	\$ 69,622	\$ 81,400	\$ 132,886	\$ 85,905	-35.4%

**2009-2010 Budget**

**DEPARTMENT: 5801 Parking Garage**

**Fund 24: Parking Garage**

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**Expenditure Analysis:**

**Personnel:** Standard increase.

**Maintenance:** Decrease due to less budgeted maintenance on buildings and grounds by Facilities Maintenance.

**Utilities:** Increase due to higher rates.

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**Revenue Analysis:**

\$55,100 budgeted in the General Fund; no change from prior year.

2009-2010 Budget

REVENUE

DEPARTMENT: Parks Parking Garage 5801

Fund 24: Parking Garage

Acct	Description	Audit		Amended	Budget		% Change
		2006-2007	2007-2008	Budget 2008-2009	2009-2010		
7086	Monthly Parking	\$ 51,270	\$ 50,920	\$ 52,500	\$ 52,500		
7087	RiverPark Center Events	2,556	3,189	2,600	2,600		
		<u>\$ 53,826</u>	<u>\$ 54,109</u>	<u>\$ 55,100</u>	<u>\$ 55,100</u>		0.0%
8111	Transfer from General Fund	16,028	27,061	77,786	30,805		
		<u>\$ 69,854</u>	<u>\$ 81,170</u>	<u>\$ 132,886</u>	<u>\$ 85,905</u>		-35.4%

2009-2010 Budget

REVENUE

Parks Recreation and Facilities

Funds 01, 15: General and Recreational

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	Change From Prior Yr	% Change
<b>Hillcrest-04</b>						
Revenue	\$ 232,700	\$ 230,853	\$ 259,342	\$ 250,905	\$ (8,437)	-3.3%
Expense	317,936	328,881	336,375	351,321	14,946	4.4%
Excess (Loss)	\$ (85,236)	\$ (98,028)	\$ (77,033)	\$ (100,416)	\$ (23,383)	30.4%
<b>Ice Rink-05</b>						
Revenue	\$ 156,411	\$ 164,862	\$ 179,202	\$ 330,705	\$ 151,503	84.5%
Expense	175,972	189,235	198,397	341,684	143,287	72.2%
Excess (Loss)	\$ (19,561)	\$ (24,373)	\$ (19,195)	\$ (10,979)	\$ 8,216	-42.8%
<b>Pools-06</b>						
Revenue	\$ 69,992	\$ 69,911	\$ 73,863	\$ 76,250	\$ 2,387	3.2%
Expense	139,357	154,308	146,784	167,925	21,141	14.4%
Excess (Loss)	\$ (69,365)	\$ (84,397)	\$ (72,921)	\$ (91,675)	\$ (18,754)	25.7%
<b>Softball Complex-08</b>						
Revenue	\$ 170,754	\$ 175,493	\$ 197,939	\$ 189,323	\$ (8,616)	-4.4%
Expense	320,105	318,000	344,114	330,652	(13,462)	-3.9%
Excess (Loss)	\$ (149,351)	\$ (142,507)	\$ (146,175)	\$ (141,329)	\$ 4,846	-3.3%
<b>Sportscenter-10</b>						
Revenue	\$ 216,189	\$ 192,415	\$ 164,200	\$ 186,900	\$ 22,700	13.8%
Expense	325,315	351,416	395,663	385,321	(10,342)	-2.6%
Excess (Loss)	\$ (109,126)	\$ (159,001)	\$ (231,463)	\$ (198,421)	\$ 33,042	-14.3%
<b>Youth-11</b>						
Revenue	\$ 69,544	\$ 68,375	\$ 95,723	\$ 91,050	\$ (4,673)	-4.9%
Expense	51,218	44,194	95,705	91,100	(4,605)	-4.8%
Excess (Loss)	\$ 18,326	\$ 24,181	\$ 18	\$ (50)	\$ (68)	-377.8%
<b>Special Events-13</b>						
Revenue	\$ 45,514	\$ 39,919	\$ 69,167	\$ 26,082	\$ (43,085)	-62.3%
Expense	45,301	41,413	73,200	22,636	(50,564)	-69.1%
Excess (Loss)	\$ 213	\$ (1,494)	\$ (4,033)	\$ 3,446	\$ 7,479	-185.4%
<b>Sports-14</b>						
Revenue	\$ 28,135	\$ 28,411	\$ 58,863	\$ 49,016	\$ (9,847)	-16.7%
Expense	25,189	21,992	58,863	49,499	(9,364)	-15.9%
Excess (Loss)	\$ 2,946	\$ 6,419	\$ 0	\$ (483)	\$ (483)	0.0%
<b>Total</b>						
Revenue	\$ 989,239	\$ 970,239	\$ 1,098,299	\$ 1,200,231	\$ 101,932	9.3%
Expense	1,400,393	1,449,439	1,649,101	1,740,138	91,037	5.5%
Excess (Loss)	\$ (411,154)	\$ (479,200)	\$ (550,802)	\$ (539,907)	\$ 10,895	-2.0%
General Fund Transfer	\$ 541,049	\$ 558,318	\$ 546,769	\$ 542,820	\$ (3,949)	-0.7%

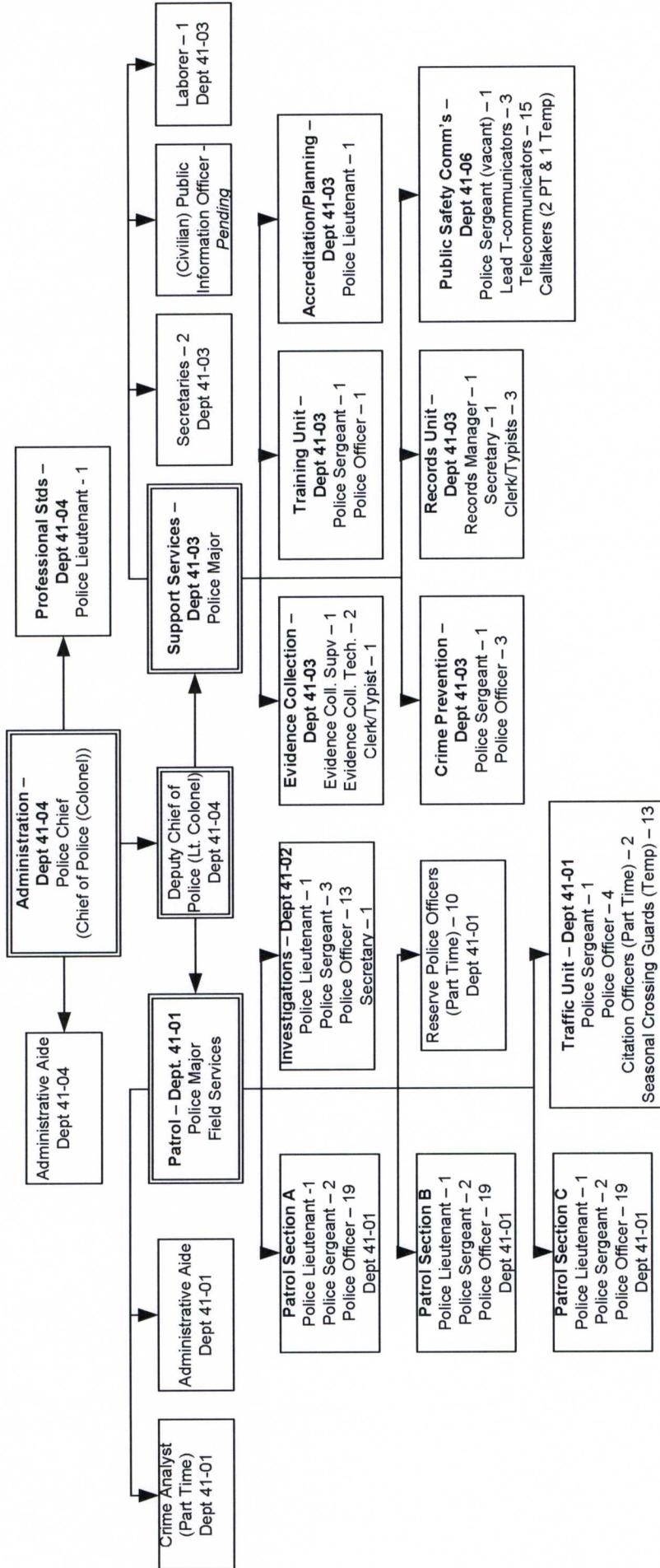
**Program Description**

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

<b>Account Description</b>	<b>Audit 2006-2007</b>	<b>Audit 2007-2008</b>	<b>Amended Budget 2008-2009</b>	<b>Budget 2009-2010</b>	<b>% Change</b>
<b>Revenue</b>					
7301 Scholarships	\$ 3,693	\$ 3,480	\$ 5,000	\$ 5,000	
7302 Sponsors	<u>2,300</u>	<u>14,807</u>	<u>0</u>	<u>0</u>	
Total	<u>\$ 5,993</u>	<u>\$ 18,287</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	0.0%
<b>Expenditures:</b>					
4553 Scholarships	\$ 1,244	\$ 1,491	\$ 5,000	\$ 5,000	
4554 Sponsorship	<u>19,950</u>	<u>6,169</u>	<u>31,673</u>	<u>25,000</u>	
Total	<u>\$ 21,194</u>	<u>\$ 7,660</u>	<u>\$ 36,673</u>	<u>\$ 30,000</u>	-18.2%



POLICE DEPARTMENT – FY 09-10



This structure is subject to change during the course of Fiscal Year 2009-2010 (e.g., consolidated dispatch).

IMPORTANT: Hazardous duty titles must remain same as titles previously approved by Ky Retirement Systems; if any changes, seek approval.

**Program Description**

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

<b>Performance Indicators</b>	<b>Actual 2006-2007</b>	<b>Actual 2007-2008</b>	<b>Projected 2008-2009</b>	<b>Estimated 2009-2010</b>
Emergency response time (minutes)	3.17	3.31	3.37	3.34
Accidents investigated	2,962	2,978	2,809	2,916
DUI arrests	714	553	479	493
Moving violation citations/courtesy notices issued	20,600	11,347	13,166	14,450
Service escorts	472	694	760	812

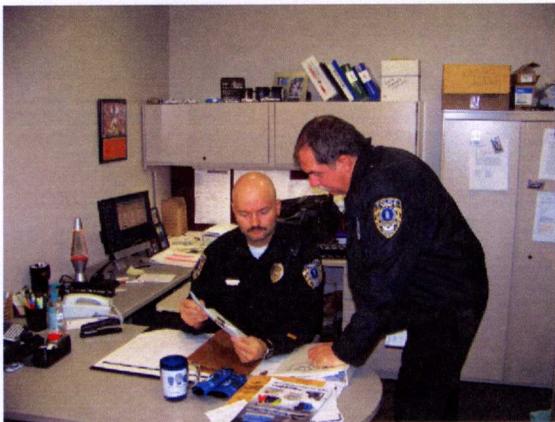
**2008-2009 Accomplishments**

1. Implementation of Reserve Police Officer Program was successful in reducing overtime.
2. New Police Training Officer Program has enabled OPD to better prepare new officers for the street.
3. Delivered professional first responder services and targeted high crime areas to meet the community's needs.
4. Continued implementation of the take-home fleet.
5. Maintained strong relations with the Neighborhood Alliance groups.
6. Continued the implementation and training for the MDT program.
7. Participated in the Governor's Highway Safety Program.
8. Completed MDT project.



**2009-2010 Objectives**

1. To replace the remaining obsolete lightbars in our fleet to enhance officer safety & public safety.
2. To deliver professional first-responder services and target high crime areas to meet community needs.
3. Continue to refine the newly developed Police Training Officer Program.
4. To participate in the Governor's Highway Safety Program.
5. Continue and maintain strong relationships with the Neighborhood Alliance groups.
6. Continue the implementation and training for the MDT program.
7. Incorporate defensive driving training.
8. To provide quality and efficient services to the community.
9. To seek out and acquire grants for Accident Reconstruction Equipment and Software.
10. To continue Leadership Development for all officers.



**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.

<b>Performance Indicators</b>	<b>Actual 2006-2007</b>	<b>Actual 2007-2008</b>	<b>Projected 2008-2009</b>	<b>Estimated 2009-2010</b>
These are all new indicators being tracked beginning 2007-2008. Prior year actual figures are not available.				
General Investigations	n/a	1,017	1,030	1,085
Juvenile	n/a	237	245	260
Street Crimes Unit	n/a	267	275	290
Fraud	n/a	190	200	225

**2008-2009 Accomplishments**

1. Enhanced expectations of detective's case note entries, (complete, thorough, and detailed) to assist in obtaining convictions.
2. Enhanced the quality of RMS/case management statistics to ensure accuracy.
3. Several programs have been developed for public presentations geared toward educating the public of the dangers to children with online internet activities.
4. A stronger working relationship has been developed with the Child Advocacy Center located in Henderson and with the Daviess County (Social Services) Cabinet of Human Resources.
5. Two detectives were sent to the John E. Reid Interview and Interrogation School.

**2009-2010 Objectives**

1. Send all detectives to D.O.C.J.T. to attend the Criminal Investigations I course. This will better ensure all detectives have a good basic understanding of how to appropriately investigate felony crimes and obtain convictions.
2. Continue quality investigations with reduced overtime, by ensuring time is flexed when possible.
3. Continue to work toward a solution to the countless manpower hours spent manually entering pawns. Explore the idea of mandating all pawn shops to e-mail pawns to the Owensboro Police Department, to reduce time entering the data.
4. Ensure a detective is fully trained on "Internet Crimes Against Children" to increase quality of investigations that are conducted.
5. Send the newest two detectives to the John E. Reid Interview and Interrogations School.
6. Send the two newest detectives to the Southern Police Institute Sex Crimes Investigation School.

**Program Description**

This program provides evidence and property processing and management; public records; facility and fleet vehicle cleanliness; computer software application design and implementation; public counter service; and directs department training programs while complying with the Peace Officers Professional Standards Act. Support Services provides crime prevention programs, Drug Abuse Resistance Education (DARE), and directs recruiting programs.

Performance Indicators	Actual 2006-2007	Actual 2007-2008	Projected 2008-2009	Estimated 2009-2010
DARE courses/students	622/2,779	650/2,860	772/2,940	800/3,000
Prevention public presentations	120	64	67	70
Neighborhood Watch participants	60	60	65	80
Reports copied for the public	11,052	10,899	11,000	11,000
Cases involving property custody	3,900	2,328	2,678	3,000

**2008-2009 Accomplishments**

1. Obtained a \$57,000 Homeland Security Grant for a Remote Radio Control Assembly and power upgrade for the Hazardous Devices Unit's F6 A Robot.
2. Obtained a \$69,000 Homeland Security Grant for three Bomb suits for the Hazardous Devices Unit.
3. Obtained grant money from the Governor's Office of Highway Safety and the Department of Justice's Bulletproof Vest Program.
4. Hired one new Records Clerk for the Records Unit.
5. Transitioned Evidence Collection Unit staff to a civilianized unit enabling sworn officers to serve the community in the Field Services Division.
6. Transitioned the Crime Analysis Unit from a full-time to a part-time position by streamlining the task and moving the unit to the Field Services Division.
7. Currently participating in the Career Development Program through the Kentucky Law Enforcement Council.
8. Created an open range schedule to increase accessibility of the firearms range to our officers.
9. Updated and enhanced the OPD website.
10. Purchased The Beast Inventory System that will enable the evidence technicians to organize and track evidence more efficiently.
11. Began Records Online which will allow citizens to purchase reports online.
12. Implemented Agent 511 "Text Blasting" which allows the police department and the citizens to communicate via text messages.
13. Switched from the metal ribbons to the cloth ribbons; added recognition ribbons for additional accomplishments.
14. Hired eight full-time Telecommunicators.
15. Hired five temporary Call-Takers – two of which went to full-time status.
16. Hired five new Police Officers.
17. Hired four Lateral Police Officers.
18. Hired nine Reserve Officers – three of which went to full-time status.
19. Hired three Evidence Collection Technicians.



**2009-2010 Objectives**

1. Continue to work for grant funding to enhance the services provided by the police department.
2. Develop and implement a plan to scan older reports and shred paper copies in Records to increase storage space for incoming reports.
3. Develop plans to build a new firearms training facility.
4. Create and implement plans for the OPD firing range.
5. Hire a minimum of six police officers to bring the department up to full staff.

**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 Patrol Division, which provides patrol and traffic enforcement services, including the Crossing Guard Program; the Support Services Division, which provides training, police/community relations, DARE, and crime prevention, records, and property and evidence storage; the Investigation Division (CID), which provides investigative services for the Police Department; and the Public Safety Communications Division, which provides dispatch and other forms of communication services.

	<b>Actual 2006-2007</b>	<b>Actual 2007-2008</b>	<b>Projected 2008-2009</b>	<b>Estimated 2009-2010</b>
<b>Performance Indicators</b>				
Senior command staff meetings	20	22	22	22
Community meetings (Crime Stoppers, Alumni, Advisory)	22	22	24	24
Internal Investigations	46	32	30	30

**2008-2009 Accomplishments**

1. Transitioned the staffing of the Evidence Collection Unit to a civilianized unit, which enabled the move of sworn officers to serve the community in the Field Services Division.
2. Completed a departmental Staffing and Allocation Study.
3. Began participation in the Career Development Program through the Kentucky Law Enforcement Council.
4. Finalized the MDT project by adding the additional MDT's needed to complete the project.

**2009-2010 Objectives**

1. Prepare and implement a consolidated 911 to allow for an improved emergency response countywide and to eliminate the existence of two dispatch centers.
2. Continue to develop and implement plans of the Owensboro Police Department's training center to provide continued education and reality-based training for our officers.
3. Continue to foster continuous training, education, and career development of all our staff.
4. Continue an ongoing review of demographics, calls for service, and crime statistics to accurately predict the necessity of adding patrol officers, dispatchers, and support personnel to the department.

**Program Description**

This program provides 24-hour a day, 365 days a year response to emergency and non-emergency calls. In 2008 the Public Safety Communications (PSC) Unit was assigned to the Support Services division. Public Safety Communications provides emergency and non-emergency communications to the Owensboro Police and Fire Departments and the ambulance service. Dispatch remains under the supervision of Support Services, but is budgeted in this separate document.

Performance Indicators		Actual 2006-2007	Actual 2007-2008	Projected 2008-2009	Estimated 2009-2010
Calls handled		208,819	215,130	220,000	220,000
CAD entries		76,495	78,544	80,700	82,800
911 calls received (including cell)		31,007	32,013	33,000	34,000
LINK and NCIC transactions		507,787	136,881	130,000	130,000
Local Warrants:	files maintained	4,484	4,565	4,650	4,750
	warrants entered	3,883	3,983	4,083	4,183
	warrants processed to serve	2,764	2,687	2,700	2,800

**2008-2009 Accomplishments**



1. Installed tape backup system for the CAD server.
2. Hired a full complement of Telecommunicators.
3. Promoted three Lead Telecommunicators.
4. Completed training through Dept. of Criminal Justice Training in the following areas: five Basic Academy, two Tactical Dispatch, two Advanced CJIS/TAC, and one Certified Training Officer.
5. Implemented new audio recording system.
6. Implemented OPD's Text Services. Incoming text crime tips to dispatch, and outgoing text blast to citizens in the areas of: Missing Persons, Crime Tip of the Week, Traffic Alerts, Crime Stoppers, and Press Releases.

**2009-2010 Objectives**

1. Prepare for a consolidated dispatch center by consolidating complaint types, policies and procedures.
2. Complete and install new phone system.
3. Complete training for Lead Telecommunicators, which is currently scheduled for October of 2009.
4. Implement Capias letter program.

## 2009-2010 Budget

DEPARTMENT: 41 Police Summary

FUND: 01 General

	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Amended</u> <u>Budget</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>%</u> <u>Change</u>
<b>Personnel Services</b>					
1101 Salaries	\$ 5,178,622	\$ 5,311,653	\$ 5,576,930	\$ 5,678,271	
1102 Salaries-Part-time	80,369	154,394	358,985	387,315	
1103 Temporary Help-Outside	8,939	3,495	6,400	0	
1105 Overtime	588,313	630,071	333,959	328,959	
1106 Retirement Contingency	0	0	109,797	189,350	
1121 Employees Retirement	1,462,066	1,744,709	1,626,843	1,757,092	
1123 Unemployment Expense	17,667	18,408	17,408	18,174	
1124 Clothing	74,738	86,297	84,150	91,200	
1125 Hospital Insurance	712,538	746,222	807,192	801,048	
1126 Life Insurance	30,199	29,467	33,891	32,898	
1127 Social Security	132,523	146,645	178,174	177,511	
1128 Workers Comp.	104,766	104,606	105,364	98,106	
1129 Other Benefits	1,098	1,680	2,850	2,850	
Total	8,391,838	8,977,647	9,241,943	9,562,774	3.5%
<b>Maintenance</b>					
2201 Mtc/Buildings	104,899	96,824	105,755	61,311	
2202 Mtc/Grounds	11,546	14,257	13,742	13,600	
2204 Repairs-Service Agreements	54,443	29,262	74,647	73,434	
2211 Mtc/Vehicles & Equipment	217,422	219,608	230,695	237,870	
Total	388,310	359,951	424,839	386,215	-9.1%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	31,218	78,379	50,455	73,420	
2402 Postage	2,920	2,178	4,006	3,297	
2403 Technical Supplies	55,835	50,089	127,050	99,170	
2405 Cleaning Supplies	6,861	8,158	11,170	11,370	
2407 Office Supplies	40,217	44,084	67,838	65,510	
2409 Dues & Subscriptions	1,901	4,201	6,215	5,825	
2412 Motor Fuel	223,512	270,555	269,700	256,200	
Total	362,464	457,644	536,434	514,792	-4.0%
<b>Utilities</b>					
3301 Utilities/OMU	22,533	34,452	24,200	43,086	
3302 Utilities/Non City	892	1,047	2,200	1,065	
3303 Communications	151,072	142,061	199,561	199,137	
Total	174,497	177,560	225,961	243,288	7.7%
<b>Other</b>					
4501 Advertising	0	0	500	500	
4502 Travel	16,196	13,408	18,986	20,013	
4504 Insurance	143,145	142,405	160,838	144,385	
4506 Profess/Technical	16,613	20,587	21,490	20,690	
4508 Safety Costs	3,196	4,873	6,900	6,900	
4509 Training	43,335	12,321	55,361	54,352	
Total	222,485	193,594	264,075	246,840	-6.5%

2009-2010 Budget

DEPARTMENT: 41 Police Summary

FUND: 01 General

	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Amended</u> <u>Budget</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>%</u> <u>Change</u>
<b>Capital</b>					
5605 Equipment	\$ 11,487	\$ 10,609	\$ 48,902	\$ 21,944	
5607 Replacement	201,048	205,545	208,836	185,093	
Total	<u>212,535</u>	<u>216,154</u>	<u>257,738</u>	<u>207,037</u>	-19.7%
Total	<u>\$ 9,752,129</u>	<u>\$ 10,382,550</u>	<u>\$ 10,950,990</u>	<u>\$ 11,160,946</u>	1.9%

**Expenditure Analysis:**

- Personnel:** Increase primarily due to budget for twelve retirement contingencies and addition of part-time Crime Analyst (from previous full-time position); partially offset by decrease in salaries in dispatch due to downgrade of Coordinator to Telecommunicator.
- Maintenance:** Decrease primarily due to lower maintenance on Buildings as budgeted by Facilities Maintenance; offset by higher maintenance on vehicles as budgeted by Garage.
- Supplies:** Decrease primarily due to lower technical supplies for fewer body armor replacements and lower fuel as result of vehicles with better fuel efficiency; partially offset by higher non-capitalized equipment for fleet vehicle light bars.
- Utilities:** Increase due to higher rates.
- Other:** Decrease primarily due to lower Insurance.

**Revenue Analysis:**

No revenues are generated by this department.

2009-2010 Budget

DEPARTMENT: 4101 Police Patrol Division

FUND: 01 General

	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Amended</u> <u>Budget</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>%</u> <u>Change</u>
<b>Personnel Services</b>					
1101 Salaries	\$ 2,820,237	\$ 2,821,685	\$ 3,078,786	\$ 3,157,240	
1102 Salaries-Part-time & Temp	69,605	134,222	332,155	357,155	
1105 Overtime	344,600	418,708	190,759	190,759	
1106 Retirement Contingency	0	0	54,656	125,605	
1121 Employees Retirement	880,048	1,069,246	968,754	1,086,078	
1123 Unemployment Expense	9,819	10,268	9,922	10,512	
1124 Clothing	47,010	47,355	48,200	49,200	
1125 Hospital Insurance	393,810	427,117	462,504	493,200	
1126 Life Insurance	16,535	15,938	18,530	18,021	
1127 Social Security	46,910	53,378	72,569	64,404	
1128 Workers Comp.	67,116	68,736	67,910	63,090	
1129 Other Benefits	141	330	500	500	
Total	<u>4,695,831</u>	<u>5,066,983</u>	<u>5,305,245</u>	<u>5,615,764</u>	5.9%
<b>Maintenance</b>					
2204 Repairs-Service Agreements	22,866	4,236	17,148	11,100	
Total	<u>22,866</u>	<u>4,236</u>	<u>17,148</u>	<u>11,100</u>	-35.3%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	11,720	24,531	26,880	45,380	
2402 Postage	353	145	550	550	
2403 Technical Supplies	11,424	11,557	10,065	9,580	
2407 Office Supplies	6,469	8,779	22,040	22,040	
Total	<u>29,966</u>	<u>45,012</u>	<u>59,535</u>	<u>77,550</u>	30.3%
<b>Utilities</b>					
3303 Communications	9,155	8,004	12,124	10,540	
Total	<u>9,155</u>	<u>8,004</u>	<u>12,124</u>	<u>10,540</u>	-13.1%
<b>Other</b>					
4502 Travel	2,072	2,260	3,100	4,000	
4506 Profess/Technical	8,436	8,470	10,415	10,415	
4508 Safety Costs	1,159	3,314	4,000	4,000	
4509 Training	12,483	628	15,600	16,100	
Total	<u>24,150</u>	<u>14,672</u>	<u>33,115</u>	<u>34,515</u>	4.2%
Department Total	<u>\$ 4,781,968</u>	<u>\$ 5,138,907</u>	<u>\$ 5,427,167</u>	<u>\$ 5,749,469</u>	5.9%

**Expenditure Analysis:**

**Personnel:** Increase in part-time is primarily due to addition of PT Crime Analysis (from previous full-time position), partially offset by reduction of School Crossing Guards. There are eight retirement contingencies budgeted.

**Supplies:** Increase primarily due to funds budgeted in non-capitalized equipment for fleet vehicle light bars.

**Revenue Analysis:**

No revenues are generated by this department.

**DEPARTMENT: 4102 Police Investigation Division****FUND: 01 General**

	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Amended Budget 2008-2009</u>	<u>Budget 2009-2010</u>	<u>% Change</u>
<b>Personnel Services</b>					
1101 Salaries	\$ 810,974	\$ 796,384	\$ 789,783	\$ 773,771	
1105 Overtime	72,150	51,209	51,500	51,500	
1106 Retirement Contingency	0	0	39,758	41,562	
1121 Employees Retirement	232,234	265,937	254,909	262,748	
1123 Unemployment Expense	2,651	2,521	2,369	2,319	
1124 Clothing	13,716	13,809	11,150	11,050	
1125 Hospital Insurance	130,649	117,224	110,388	116,520	
1126 Life Insurance	4,663	4,579	4,894	4,632	
1127 Social Security	13,527	13,960	17,570	14,153	
1128 Workers Comp.	17,576	17,267	17,805	16,334	
1129 Other Benefits	328	338	400	400	
Total	<u>1,298,468</u>	<u>1,283,228</u>	<u>1,300,526</u>	<u>1,294,989</u>	-0.4%
<b>Maintenance</b>					
2204 Repairs-Service Agreements/Lights	<u>1,324</u>	<u>1,976</u>	<u>3,118</u>	<u>3,097</u>	
Total	<u>1,324</u>	<u>1,976</u>	<u>3,118</u>	<u>3,097</u>	-0.7%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	4,869	8,243	8,400	12,300	
2402 Postage	97	63	150	158	
2403 Technical Supplies	3,535	2,249	2,900	2,900	
2407 Office Supplies	<u>4,935</u>	<u>4,558</u>	<u>5,110</u>	<u>4,575</u>	
Total	<u>13,436</u>	<u>15,113</u>	<u>16,560</u>	<u>19,933</u>	20.4%
<b>Utilities</b>					
3303 Communications	<u>18,490</u>	<u>15,822</u>	<u>20,562</u>	<u>20,562</u>	
Total	<u>18,490</u>	<u>15,822</u>	<u>20,562</u>	<u>20,562</u>	0.0%
<b>Other</b>					
4502 Travel	2,858	1,930	3,000	3,000	
4506 Profess/Technical	775	79	1,575	1,575	
4508 Safety Costs	34	3	100	100	
4509 Training	<u>9,053</u>	<u>6,995</u>	<u>10,036</u>	<u>11,813</u>	
Total	<u>12,720</u>	<u>9,007</u>	<u>14,711</u>	<u>16,488</u>	12.1%
Department Total	<u>\$ 1,344,438</u>	<u>\$ 1,325,146</u>	<u>\$ 1,355,477</u>	<u>\$ 1,355,069</u>	0.0%

**Expenditure Analysis:**

**Personnel:** Decrease is primarily due to shifting a secretary to 4103 Support Services. There are two retirement contingencies budgeted.

**Supplies:** Funds budgeted in non-capitalized equipment for 6 replacement computers, a multi-function fax machine, a copy machine, a digital transcribing machine and 5 digital recorders.

**Other:** Increase due to higher costs for Training.

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**Revenue Analysis:**

No revenues are generated by this department.

2009-2010 Budget

DEPARTMENT: 4103 Police Support Services Division

FUND: 01 General

	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Amended Budget 2008-2009</u>	<u>Budget 2009-2010</u>	<u>% Change</u>
<b>Personnel Services</b>					
1101 Salaries	\$ 672,289	\$ 694,488	\$ 747,376	\$ 830,574	
1102 Salaries-Part-time & Temp	0	216	0	0	
1103 Temporary Help-Outside	8,939	3,495	6,400	0	
1105 Overtime	44,503	28,277	40,000	35,000	
1106 Retirement Contingency	0	0	15,383	22,183	
1121 Employees Retirement	169,939	186,158	205,599	208,197	
1123 Unemployment Expense	2,152	2,168	2,263	2,484	
1124 Clothing	10,547	22,781	21,200	27,750	
1125 Hospital Insurance	91,838	101,587	120,012	89,184	
1126 Life Insurance	3,897	3,880	4,687	4,944	
1127 Social Security	21,224	22,808	28,185	40,159	
1128 Workers Comp.	11,829	10,420	11,188	10,596	
1129 Other Benefits	367	415	800	800	
Total	<u>1,037,524</u>	<u>1,076,693</u>	<u>1,203,093</u>	<u>1,271,871</u>	5.7%
<b>Maintenance</b>					
2204 Repairs-Service Agreements/Lights	2,778	4,398	14,551	18,500	
Total	<u>2,778</u>	<u>4,398</u>	<u>14,551</u>	<u>18,500</u>	27.1%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	9,934	9,814	10,875	9,440	
2402 Postage	2,034	1,389	2,500	1,500	
2403 Technical Supplies	19,604	24,250	78,634	58,780	
2405 Cleaning Supplies	258	814	770	770	
2407 Office Supplies	17,226	18,491	20,873	22,459	
Total	<u>49,056</u>	<u>54,758</u>	<u>113,652</u>	<u>92,949</u>	-18.2%
<b>Utilities</b>					
3303 Communications	9,427	7,716	8,200	8,700	
Total	<u>9,427</u>	<u>7,716</u>	<u>8,200</u>	<u>8,700</u>	6.1%
<b>Other</b>					
4502 Travel	5,813	3,231	6,686	6,813	
4506 Profess/Technical	5,004	4,470	3,550	3,550	
4508 Safety Costs	1,030	521	1,525	1,525	
4509 Training	18,858	556	20,125	17,599	
Total	<u>30,705</u>	<u>8,778</u>	<u>31,886</u>	<u>29,487</u>	-7.5%

2009-2010 Budget

DEPARTMENT: 4103 Police Support Services Division

FUND: 01 General

	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Amended Budget 2008-2009</u>	<u>Budget 2009-2010</u>	<u>% Change</u>
<b>Capital</b>					
5605 Equipment	\$ 0	\$ 0	\$ 0	\$ 11,284	
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,284</u>	100.0%
Department Total	<u>\$ 1,129,490</u>	<u>\$ 1,152,343</u>	<u>\$ 1,371,382</u>	<u>\$ 1,432,791</u>	<u>4.5%</u>

**Expenditure Analysis:**

**Personnel:** Increase is primarily due to adding Accreditation Lieutenant (from 4104 Administration) and Secretary (from 4102 Investigation); and partially due to Clothing for uniforms.

There are two retirement contingencies budgeted.

**Maintenance:** Increase is primarily due to maintenance fees for the Agent 511 Text Blasting program and the BEAST evidence inventory system.

**Supplies:** Decrease due to cost reduction measures.

**Other:** Decrease due to cost reduction measures.

**Capital:** Purchase of a copier.

**Revenue Analysis:**

No revenues are generated by this department.

2009-2010 Budget

DEPARTMENT: 4104 Police Administration

FUND: 01 General

	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Amended</u> <u>Budget</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>%</u> <u>Change</u>
<b>Personnel Services</b>					
1101 Salaries	\$ 296,872	\$ 373,657	\$ 254,796	\$ 263,391	
1105 Overtime	13,356	8,155	10,500	10,500	
1121 Employees Retirement	80,297	93,232	77,852	81,166	
1123 Unemployment Expense	936	1,140	764	788	
1124 Clothing	2,695	1,706	2,150	2,150	
1125 Hospital Insurance	23,238	24,220	16,896	18,072	
1126 Life Insurance	1,686	1,649	1,588	1,563	
1127 Social Security	4,437	5,743	6,498	5,885	
1128 Workers Comp.	6,131	6,134	6,373	6,001	
1129 Other Benefits	95	343	550	550	
Total	<u>429,743</u>	<u>515,979</u>	<u>377,967</u>	<u>390,066</u>	3.2%
<b>Maintenance</b>					
2201 Maintenance/Buildings	104,899	96,824	105,755	61,311	
2202 Maintenance/Grounds	11,546	14,257	13,742	13,600	
2204 Repairs-Service Agreements/Lights	2,377	2,397	5,890	6,797	
2211 Maintenance/Vehicles & Equipment	217,422	219,608	230,695	237,870	
Total	<u>336,244</u>	<u>333,086</u>	<u>356,082</u>	<u>319,578</u>	-10.3%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	1,477	7,730	1,300	1,500	
2402 Postage	390	506	656	689	
2403 Technical Supplies	20,277	10,792	32,451	24,910	
2405 Cleaning Supplies	6,603	7,344	10,400	10,600	
2407 Office Supplies	7,765	7,728	11,530	9,151	
2409 Dues & Subscriptions	1,901	4,201	6,215	5,825	
2412 Motor Fuel	223,512	270,555	269,700	256,200	
Total	<u>261,925</u>	<u>308,856</u>	<u>332,252</u>	<u>308,875</u>	-7.0%
<b>Utilities</b>					
3301 Utilities/OMU	22,533	34,452	24,200	43,086	
3302 Utilities/Non City	892	1,047	2,200	1,065	
3303 Communications	5,991	4,271	7,540	7,200	
Total	<u>29,416</u>	<u>39,770</u>	<u>33,940</u>	<u>51,351</u>	51.3%
<b>Other</b>					
4501 Advertising	0	0	500	500	
4502 Travel	5,112	5,642	5,200	5,200	
4504 Insurance	143,145	142,405	160,838	144,385	
4506 Profess/Technical	2,398	7,568	5,950	5,150	
4508 Safety Costs	973	1,029	1,200	1,200	
4509 Training	2,564	3,540	6,740	6,740	
Total	<u>154,192</u>	<u>160,184</u>	<u>180,428</u>	<u>163,175</u>	-9.6%

2009-2010 Budget

DEPARTMENT: 4104 Police Administration

FUND: 01 General

	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Amended</u> <u>Budget</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>%</u> <u>Change</u>
<b>Capital</b>					
5605 Equipment	\$ 6,420	\$ 0	\$ 0	\$ 10,660	
5607 Replacement	201,048	205,545	208,836	185,093	
Total	<u>207,468</u>	<u>205,545</u>	<u>208,836</u>	<u>195,753</u>	-6.3%
Department Total	<u>\$ 1,418,988</u>	<u>\$ 1,563,420</u>	<u>\$ 1,489,505</u>	<u>\$ 1,428,798</u>	-4.1%

**Expenditure Analysis:**

**Personnel:** Accreditation Lieutenant transferred to 4103 Support Services.

**Maintenance:** Decrease primarily due to higher vehicle maintenance as result of older vehicles, partially offset by lower maintenance on buildings by Facilities Maintenance.

**Supplies:** Decrease primarily due to lower fuel cost because of better fuel efficiency in vehicles and partially due to lower technical supplies due to fewer body armor replacements.

**Utilities:** Increase due to higher rates.

**Other:** Decrease due to lower Insurance.

**Capital:** Decrease primarily due to fewer fleet replacements, offset by purchase of copier.

**Revenue Analysis:**

No revenues are generated by this department.

2009-2010 Budget

DEPARTMENT: 4106 Police Dispatch

FUND: 01 General

	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Amended Budget 2008-2009</u>	<u>Budget 2009-2010</u>	<u>% Change</u>
<b>Personnel Services</b>					
1101 Salaries	\$ 578,250	\$ 625,439	\$ 706,189	\$ 653,295	
1102 Salaries-Part-time & Temp	10,764	19,956	26,830	30,160	
1105 Overtime	113,704	123,722	41,200	41,200	
1121 Employees Retirement	99,548	130,136	119,729	118,903	
1123 Unemployment Expense	2,109	2,311	2,090	2,071	
1124 Clothing	770	646	1,450	1,050	
1125 Hospital Insurance	73,003	76,074	97,392	84,072	
1126 Life Insurance	3,418	3,421	4,192	3,738	
1127 Social Security	46,425	50,756	53,352	52,910	
1128 Workers Comp.	2,114	2,049	2,088	2,085	
1129 Other Benefits	167	254	600	600	
Total	<u>930,272</u>	<u>1,034,764</u>	<u>1,055,112</u>	<u>990,084</u>	<u>-6%</u>
<b>Maintenance</b>					
2204 Repairs-Service Agreements/Lights	<u>25,098</u>	<u>16,255</u>	<u>33,940</u>	<u>33,940</u>	
Total	<u>25,098</u>	<u>16,255</u>	<u>33,940</u>	<u>33,940</u>	<u>0%</u>
<b>Supplies</b>					
2401 Non-Capitalized Equipment	3,218	28,061	3,000	4,800	
2402 Postage	46	75	150	400	
2403 Technical Supplies	995	1,241	3,000	3,000	
2407 Office Supplies	<u>3,822</u>	<u>4,528</u>	<u>8,285</u>	<u>7,285</u>	
Total	<u>8,081</u>	<u>33,905</u>	<u>14,435</u>	<u>15,485</u>	<u>7%</u>
<b>Utilities</b>					
3303 Communications	<u>108,009</u>	<u>106,248</u>	<u>151,135</u>	<u>152,135</u>	
Total	<u>108,009</u>	<u>106,248</u>	<u>151,135</u>	<u>152,135</u>	<u>1%</u>
<b>Other</b>					
4502 Travel	341	345	1,000	1,000	
4508 Safety Costs	0	6	75	75	
4509 Training	<u>377</u>	<u>602</u>	<u>2,860</u>	<u>2,100</u>	
Total	<u>718</u>	<u>953</u>	<u>3,935</u>	<u>3,175</u>	<u>-19%</u>
<b>Capital</b>					
5605 Equipment	<u>5,067</u>	<u>10,609</u>	<u>48,902</u>	<u>0</u>	
Total	<u>5,067</u>	<u>10,609</u>	<u>48,902</u>	<u>0</u>	<u>-100%</u>
Department Total	<u>\$ 1,077,245</u>	<u>\$ 1,202,734</u>	<u>\$ 1,307,459</u>	<u>\$ 1,194,819</u>	<u>-9%</u>

**Expenditure Analysis:**

**Personnel:** Decrease primarily due to downgrade of Coordinator to Telecommunicator.

**Supplies:** Increase primarily due to non-capitalized equipment budget for printer and refrigerator replacements; offset by lower office supplies due to having sufficient current stock.

**Other:** Lower due to fewer dispatchers needing training.

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**Revenue Analysis**

No revenues are generated by this department.

DEPARTMENT: Police

Fund 29: Property Recovery Fund

**Program Description**

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

	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Amended Budget 2008-2009</u>	<u>Budget 2009-2010</u>	<u>% Change</u>
<b>Revenue</b>					
6401 Interest on Investments	\$ 905	\$ 837	\$ 575	\$ 575	
8152 Sale of Fixed Assets	2,229	2,594	500	500	
8206 Restitution, Etc.	1,079	11,051	1,325	1,400	
Total Revenue	<u>\$ 4,213</u>	<u>\$ 14,482</u>	<u>\$ 2,400</u>	<u>\$ 2,475</u>	3.1%
<b>Expenditures</b>					
2401 Non-Capitalized Equip	2,098	3,141	12,638	0	
Total Expenditures	<u>\$ 2,098</u>	<u>\$ 3,141</u>	<u>\$ 12,638</u>	<u>\$ 0</u>	-100.0%

**Fund 29 Explanations:**

No expenditures are planned for this fund for the proposed budget year.

## DEPARTMENT: Police

## Program Description

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

		Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Revenue - State Drug Fund 33</b>						
6401	Interest on Investments	\$ 10,737	\$ 9,436	\$ 5,500	\$ 5,500	
8152	Sale of Fixed Assets	9,203	18,103	3,000	3,000	
8206	Restitution, Etc.	109,210	67,875	58,000	54,000	
	Total Revenue	\$ 129,150	\$ 95,414	\$ 66,500	\$ 62,500	-6.0%
<b>Expenditures - State Drug Fund 33</b>						
1101	Salaries	\$ 284	\$ (46)	\$ 0	\$ 0	
1105	Overtime	79	27	3,000	2,500	
1121	Employees Retirement	102	(3)	0	0	
1123	Unemployment Expense	1	0	0	0	
1124	Clothing	63	0	0	600	
1125	Health Insurance	18	5	0	0	
1127	Social Security	5	0	0	0	
2204	Maintenance/Repairs	3,306	6,619	8,130	7,200	
2401	Non-Capitalized Equipment	24,362	7,982	0	1,880	
2402	Postage	237	126	100	25	
2403	Technical Supplies	31,362	19,505	36,442	24,383	
2405	Cleaning Supplies	406	246	250	100	
2409	Dues and Subscriptions	90	0	475	485	
3303	Communications	1,056	86	5,700	300	
4502	Travel	534	380	500	600	
4506	Professional/Technical Services	7,119	3,739	7,208	16,208	
4507	Miscellaneous Expense	28,444	25,000	25,000	25,000	
4508	Safety Costs	177	618	1,268	300	
4509	Training Cost	4,384	31,795	9,965	6,592	
4525	Tuition Reimbursements	0	0	43,000	57,645	
5605	Capital Equipment	0	8,120	0	0	
5830	Transfer to Grant Funds	3,547	183	25,000	25,000	
	Total Expenditures	\$ 105,576	\$ 104,382	\$ 166,038	\$ 168,818	1.7%

2009-2010 Budget

Fund 33: State Drug Fund  
Fund 35: Federal Drug Fund

DEPARTMENT: Police

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Revenue - Federal Drug Fund 35</b>					
6401 Interest on Investments	\$ 1,805	\$ 1,834	\$ 1,320	\$ 1,300	
8152 Sale of Capital Assets	979	0	0	0	
8206 Restitution, Etc.	43,237	14,034	0	100	
Total Revenue	\$ 46,021	\$ 15,868	\$ 1,320	\$ 1,400	6.1%
<b>Expenditures - Federal Drug Fund 35</b>					
1103 Temporary Help - Outside	\$ 0	\$ 0	\$ 4,000	\$ 4,500	
2401 Non-Capitalized Equipment	30,000	0	15,382	0	
4509 Training Cost	2,500	(27)	0	8,778	
Total Expenditures	\$ 32,500	\$ (27)	\$ 19,382	\$ 13,278	-31.5%

**Fund 33 Explanations:**

**Overtime:** Decrease due to resignation of one Bomb Unit member.

**Clothing:** ERT requests funds to purchase flight suits that members can put on quickly for callouts & be easily identifiable as police officers and members of the ERT.

**Non-Capitalized Equipment:** ERT requests funds to purchase new ballistic helmets to replace current helmets that do not provide ballistic protection. Also, Street Crimes Unit has one digital camera that is outdated and one video camera to share between five detectives. They wish to purchase three new digital cameras and one digital video camera for their investigations.

**Postage:** Decrease due to shipping costs for materials ordered that should be included in price of purchase instead of being segregated to postage account.

**Technical Supplies:** Decrease is due to Street Crimes Unit and Bomb Unit needing to deplete older stock of supplies before ordering new supplies. This is one time decrease; they will need to replenish next year.

**Cleaning Supplies:** Decrease this new budget year to deplete existing stock of supplies.

**Communications:** Decrease due to addition this fiscal year of Agent 511. The maintenance fee is being budgeted in Support Services budget for the new fiscal year.

**Professional/Technical:** The large increase is due to the budgeting for a new K-9 dog to replace Dennise who retired with her officer in 2007. Cost budgeted covers purchase of new dog and increase in vet care & food for the dog.

**Training:** Decrease due to reduction in available courses, but more local training opportunities.

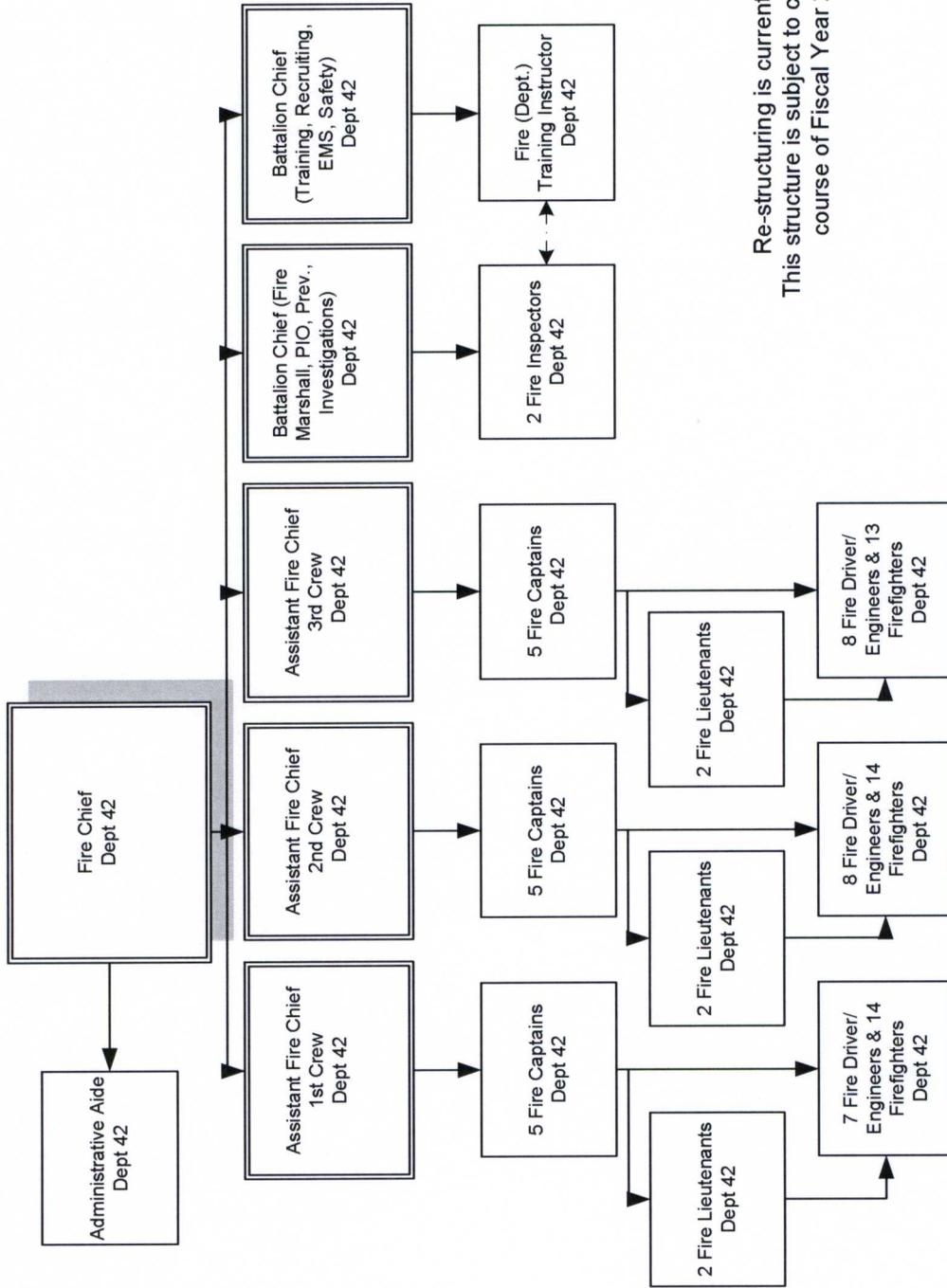
**Safety Costs:** Decrease was due to the need to add funds in the 08-09 fiscal year for two haz-mat physicals.

**Fund 35 Explanations:**

**Temporary Help:** Increase due to temporary worker in Dispatch area, which is partially funded by Americorp.

**Training:** Funds for one officer to attend Southern Police Institute Administrative Course. This course is one of the most competitive advanced training courses for executives. Upon successful completion of this course, all members of OPD's Command Staff will have graduated from one of the nation's most recognized Administrative Officer's Courses (i.e. SPI or NA).

**FIRE DEPARTMENT  
(FISCAL YEAR 2009-2010)**



Re-structuring is currently underway.  
This structure is subject to change during the  
course of Fiscal Year 2009-2010.

IMPORTANT: Hazardous duty titles must remain same as titles previously approved by Ky Retirement Systems; if any changes, seek approval.

**Program Description**

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

	<b>Actual 2006-2007</b>	<b>Actual 2007-2008</b>	<b>Projected 2008-2009</b>	<b>Estimated 2009-2010</b>
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**Performance Indicators (as of January 1)**

Response time (minutes)	3.91	3.88	4.00	3.93
Total calls for service	1,700	2,012	2,163	1,958
Structure fires	90	52	58	67
False alarms	340	348	435	378
Hazardous Incidents	145	139	138	141
Medical Assistance	500	815	882	1,082
Inspections	2,978	3,102	3,445	3,175

**2008-2009 Accomplishments**

1. Completed Strategic Planning and Vision 2015 process.
2. All Officers completed the KCTCS Leadership Training program.
3. Completed first phase of the Standard Operating Guideline revision process.
4. Began process of restructuring to new organization, including the development and implementation of the Company Level Inspection transition plan.
5. All personnel completed new Driver/Operator Certification program.
6. Successful response to natural disasters that hit the area.
7. Updated website and created an intranet for Fire Department internal communications.
8. Completed NIMS Training requirements.



**2009-2010 Objectives**



1. Continue research and plan development for emergency response to new hospital site.
2. Develop and implement work plan in relation to the first full year of the strategic plan.
3. Continue organization restructure process.
4. Continue EMS Response improvement process.
5. Work with EMA and Red Cross to update emergency operation plans for large disasters based on after action results from recent events.

**2009-2010 Budget**

**DEPARTMENT: 4201 Fire**

**Fund 01: General**

	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Budget</u>	<u>%</u>
	<u>2006-2007</u>	<u>2007-2008</u>	<u>Budget</u>	<u>2009-2010</u>	<u>Change</u>
			<u>2008-2009</u>		
<b>Personnel Services</b>					
1101 Salaries	\$ 2,967,442	\$ 3,020,231	\$ 3,040,338	\$ 3,047,697	
1105 Overtime	1,412,957	1,435,162	1,521,537	1,512,273	
1106 Retirement Contingency	0	0	48,603	68,965	
1121 Employees Retirement	1,172,332	1,442,999	1,427,559	1,459,016	
1123 Unemployment Expense	13,155	13,381	13,227	13,232	
1124 Clothing	58,278	46,711	72,137	40,000	
1125 Hospital Insurance	619,714	657,699	634,944	715,800	
1126 Life Insurance	23,815	24,695	27,463	26,445	
1127 Social Security	50,106	52,606	70,834	65,183	
1128 Workers Comp.	105,412	108,725	111,709	107,833	
1129 Other Benefits	4,037	2,444	5,650	5,650	
Total	6,427,248	6,804,653	6,974,001	7,062,094	1.3%
<b>Maintenance</b>					
2201 Mtc/Buildings	79,518	80,754	101,841	82,059	
2202 Mtc/Grounds	13,906	13,909	16,007	15,869	
2203 Mtc/Furniture & Fixtures	150	221	400	400	
2204 Repairs-Service Agreements	5,535	5,878	10,500	10,700	
2211 Mtc/Vehicles & Equipment	97,775	98,804	118,582	102,726	
Total	196,884	199,566	247,330	211,754	-14.4%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	28,511	40,051	29,550	56,150	
2402 Postage	183	460	825	875	
2403 Technical Supplies	27,347	49,759	24,300	26,425	
2405 Cleaning Supplies	13,366	12,468	13,575	13,550	
2407 Office Supplies	10,024	7,488	11,670	12,975	
2408 Small Tools	321	400	400	400	
2409 Dues & Subscriptions	3,720	4,213	4,636	4,622	
2412 Motor Fuel	30,968	46,991	39,562	44,995	
2416 EMS Supplies	0	0	0	11,900	
Total	114,440	161,830	124,518	171,892	38.0%
<b>Utilities</b>					
3301 Utilities/OMU	15,167	20,889	20,175	26,301	
3302 Utilities/Non City	16,585	19,358	18,880	23,339	
3303 Communications	7,977	8,184	11,650	11,230	
3304 Utilities/Fire Hydrants	71,025	73,166	67,500	67,500	
Total	110,754	121,597	118,205	128,370	8.6%

2009-2010 Budget

DEPARTMENT: 4201 Fire

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4502 Travel	\$ 2,580	\$ 4,742	\$ 5,500	\$ 7,789	
4504 Insurance	29,176	29,434	37,150	38,208	
4506 Profess/Technical	30,467	22,739	31,184	38,075	
4508 Safety Costs	10,996	13,818	17,550	15,535	
4509 Training	22,776	28,370	23,275	28,390	
Total	95,995	99,103	114,659	127,997	11.6%
<b>Capital</b>					
5605 Equipment	89,826	11,840	49,685	30,600	
5607 Replacement	238,511	248,075	276,090	272,885	
Total	328,337	259,915	325,775	303,485	-6.8%
Department Total	\$ 7,273,658	\$ 7,646,664	\$ 7,904,488	\$ 8,005,592	1.3%

**Expenditure Analysis:**

**Personnel:** Unscheduled overtime reduced by doing more on-duty training. There are three retirement contingencies budgeted. Clothing is lower due to transferring reporting of gear to non-capitalized equipment.

**Maintenance:** Decrease due to lower maintenance on buildings by Facilities Maintenance and lower maintenance on vehicles by the Garage.

**Supplies:** Increase primarily due to transferring budget dollars from Clothing; and partially due to EMS Supplies, a new account set up to track activity for medical response (started in early 2008).

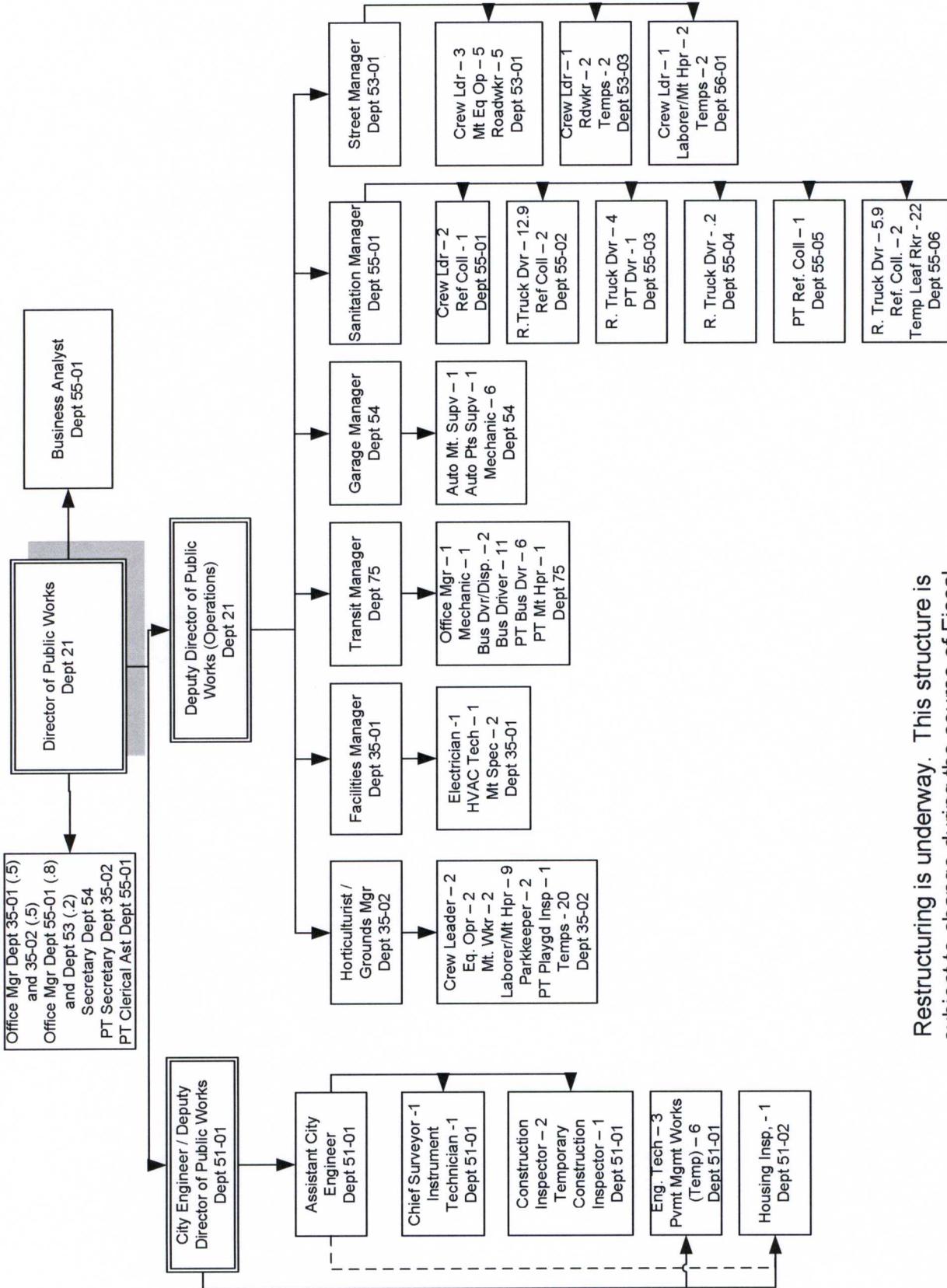
**Utilities:** Increase due to higher rates.

**Capital:** Decrease due to cost reduction efforts and lower fleet replacements.

**Revenue Analysis:**

No revenues are generated by this department.

Public Works – FY 09-10



Restructuring is underway. This structure is subject to change during the course of Fiscal Year 2009-2010.



**Program Description**

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

**Performance Indicators**

	<b>Actual 2006-2007</b>	<b>Actual 2007-2008</b>	<b>Projected 2008-2009</b>	<b>Estimated 2009-2010</b>
Projects designed	7	7	8	7
Subdivision plans reviewed (residential)	7	10	8	8
Development plans reviewed (commercial)	36	26	25	25
Permits issued	50	70	70	70
Site plans reviewed (commercial)	47	28	25	25
Plats reviewed (commercial and residential)	67	60	50	55
Inquiries and requests addressed	2,751	3,000	3,000	3,000
Right-of-way closures processed	1	4	2	2
Annexations processed	9	9	13	15

**2008-2009 Accomplishments**

1. Completed the Dugan Best NAB of the sidewalk program, started the Midtown East NAB of sidewalk program.
2. Administered the four Municipal Aid Grants from KYTC for paving and concrete streets.
3. Administered the Kentucky Infrastructure Authority (KIA) loans.
4. Oversee the construction of Goetz Ditch Phase III and IV.
5. Oversee the construction of Harsh Ditch Phase IC.
6. Continuing the design of the Scherm Ditch Phase I and III, Devins Ditch, and Harsh Ditch Phase II projects.
7. Completed inspection of Germantown Park project.
8. Finalizing design of Bluff Ave Phase III project.
9. Oversee RWRA storm crews.
10. Oversee the existing Phase II permit final year.
11. Submit new Phase II Permit.
12. Passed Stormwater Ordinance – required by KY Division of Water.
13. Started to implement erosion control program.
14. Completed the scope and advertised for the Traffic Study for the Downtown Master Plan.

**2009-2010 Objectives**

1. Complete right-of-way acquisition along Southtown Boulevard.
2. Complete the Engineering Department website update
3. Administer the KIA loans
4. Oversee construction of Harsh Ditch Phase II project
5. Oversee construction of Scherm Ditch Phases I & III project
6. Oversee construction of Devins Ditch project
7. Oversee construction of Bluff Ave. from 19<sup>th</sup> St. to 18<sup>th</sup> St.
8. Oversee construction and administer Riverwall project
9. Oversee and administer stormwater maintenance crews
10. Implement City wide erosion control program per Phase II permit
11. Begin and oversee the Downtown Traffic Study process

## 2009-2010 Budget

DEPARTMENT: 5102 Property Maintenance

Fund 01: General

### Program Description

This program provides for inspection and enforcement efforts dealing with structures, junk and tall grass within the City.

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Performance Indicators (listed by calendar year)	Actual 2007	Actual 2008	Projected 2009	Estimated 2010
Total Inspections	4,115	3,031	3,500	3,500
Notices Sent Out To Owners	1,522	1,305	1,500	1,500
Completed Cases	1,264	1,098	1,250	1,250
Demo Permits issued	72	61	70	70
Door Hangers Issued	499	211	300	300

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### 2008-2009 Accomplishments

1. Consistently enforce Property Maintenance Ordinance across the City of Owensboro
2. Training of new Property Maintenance Inspector
3. Modified violation letters format for accuracy and clarity
4. Developed Departmental Policy on Property Maintenance program

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### 2009-2010 Objectives

1. Significantly improve the general safety, appearance and cleanliness of the City of Owensboro
  2. Work with residents and businesses to focus enforcement efforts
  3. To keep current with all complaints
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2009-2010 Budget

DEPARTMENT: 51 Engineering Summary

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 496,494	\$ 483,633	\$ 572,337	\$ 516,092	
1102 Salaries-Part-time	9,799	19,474	69,580	82,500	
1103 Temporary Help-Outside	0	12,219	8,000	14,300	
1105 Overtime	14,308	16,135	23,000	32,500	
1106 Retirement Contingency	0	0	16,823	0	
1121 Employees Retirement	67,298	79,936	93,219	87,559	
1123 Unemployment Expense	1,574	1,574	1,950	1,798	
1124 Clothing	1,396	2,183	2,500	2,500	
1125 Hospital Insurance	69,574	71,300	84,178	75,408	
1126 Life Insurance	2,959	2,927	3,622	3,093	
1127 Social Security	37,202	36,898	51,095	48,469	
1128 Workers Comp.	15,932	16,674	16,370	18,156	
1129 Other Benefits	44	0	200	0	
Total	716,580	742,953	942,874	882,375	-6.4%
<b>Maintenance</b>					
2201 Mtc/Buildings	4,241	5,135	0	0	
2202 Mtc/Grounds	2,115	1,871	0	0	
2204 Repairs-Service Agreements	249	505	3,025	3,025	
2209 Mtc/Vehicle Wash	648	587	654	506	
2211 Mtc/Vehicles & Equipment	11,454	10,509	9,517	12,342	
2215 Mtc/Resurfacing	3,404	42,833	617,261	620,000	
Total	22,111	61,440	630,457	635,873	0.9%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	5,012	7,449	7,100	6,500	
2402 Postage	1,118	2,167	7,000	7,000	
2403 Technical Supplies	6,696	5,011	7,300	7,300	
2407 Office Supplies	5,310	7,785	7,850	7,850	
2409 Dues & Subscriptions	1,250	2,389	2,951	3,750	
2412 Motor Fuel	12,945	17,201	16,125	16,500	
Total	32,331	42,002	48,326	48,900	1.2%
<b>Utilities</b>					
3301 Utilities/OMU	4,275	6,734	4,450	8,017	
3302 Utilities/Non City	7,349	8,144	9,325	11,075	
3303 Communications	4,476	3,411	5,750	5,500	
Total	16,100	18,289	19,525	24,592	26.0%

2009-2010 Budget

DEPARTMENT: 51 Engineering Summary

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4501 Advertising	\$ 243	\$ 52	\$ 250	\$ 250	
4502 Travel	13	0	150	150	
4503 Rents & Storages	720	759	1,335	1,860	
4504 Insurance	4,895	4,074	9,617	3,363	
4506 Profess/Technical	7,297	7,141	22,250	12,750	
4508 Safety Costs	212	0	950	950	
4509 Training	5,689	5,199	10,050	9,500	
4519 Demolition Fund	628	1,961	33,800	30,000	
4520 Mowing Fund	9,146	13,384	16,000	16,000	
4530 Fix-up/Clean-up Assistance Fund	186	185	7,500	7,500	
Total	29,029	32,755	101,902	82,323	-19.2%
<b>Capital</b>					
5607 Replacement	14,947	15,108	14,911	12,644	
Total	14,947	15,108	14,911	12,644	-15.2%
Department Total	\$ 831,098	\$ 912,547	\$ 1,757,995	\$ 1,686,707	-4.1%

**Expenditure Analysis:**

**Personnel:** Decrease is primarily due to salaries in Engineering for reduction of one full-time administrative aide, and in Property Maintenance by shifting portion of director salary to Community Development and portion of administrative aide salary to Police; offset by an increase in part-time for an inspector.

**Maintenance:** Increase due to higher maintenance on vehicles by Garage and increased resurfacing.

**Utilities:** Increase due to higher rates.

**Other:** Decrease primarily due to lower Profess/Technical Services due to anticipating fewer surveys, and partially due to lower Insurance.

**Revenue Analysis:**

No revenues are generated by this Department.

2009-2010 Budget

DEPARTMENT: 5101 Engineering

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 428,565	\$ 440,705	\$ 498,985	\$ 480,557	
1102 Salaries-Part-time	9,799	19,474	69,580	82,500	
1103 Temporary Help-Outside	0	12,219	8,000	14,300	
1105 Overtime	14,308	16,135	20,000	29,000	
1106 Retirement Contingency	0	0	16,823	0	
1121 Employees Retirement	58,338	73,054	81,791	81,817	
1123 Unemployment Expense	1,370	1,444	1,730	1,688	
1124 Clothing	1,396	2,057	2,300	2,300	
1125 Hospital Insurance	66,516	71,300	80,928	66,624	
1126 Life Insurance	2,536	2,679	3,165	2,874	
1127 Social Security	32,006	33,734	45,484	45,751	
1128 Workers Comp.	14,825	15,487	15,131	16,943	
1129 Other Benefits	44	0	200	0	
Total	629,703	688,288	844,117	824,354	-2.3%
<b>Maintenance</b>					
2204 Repairs-Service Agreements	249	505	3,025	3,025	
2209 Mtc/Vehicle Wash	432	391	436	288	
2211 Mtc/Vehicles & Equipment	9,261	7,988	7,982	11,228	
2215 Mtc/Resurfacing	3,404	42,833	617,261	620,000	
Total	13,346	51,717	628,704	634,541	0.9%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	4,604	7,257	6,600	6,000	
2402 Postage	259	1,228	2,000	2,000	
2403 Technical Supplies	6,696	5,011	7,300	7,300	
2407 Office Supplies	3,889	6,447	6,350	6,350	
2409 Dues & Subscriptions	1,250	2,335	2,851	3,000	
2412 Motor Fuel	10,872	14,605	13,500	13,500	
Total	27,570	36,883	38,601	38,150	-1.2%
<b>Utilities</b>					
3301 Utilities/OMU	3,841	6,685	3,850	8,017	
3302 Utilities/Non City	6,516	7,171	7,875	11,075	
3303 Communications	3,948	2,899	5,000	5,000	
Total	14,305	16,755	16,725	24,092	44.0%
<b>Other</b>					
4501 Advertising	148	0	0	0	
4503 Rents & Storages	420	420	735	1,260	
4504 Insurance	3,002	2,954	5,100	2,881	
4506 Profess/Technical	2,179	2,996	12,750	8,750	
4508 Safety Costs	212	0	950	750	
4509 Training	5,554	5,199	9,250	9,000	
Total	11,515	11,569	28,785	22,641	-21.3%

2009-2010 Budget

DEPARTMENT: 5101 Engineering

Fund 01: General

	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Amended</u> <u>Budget</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>%</u> <u>Change</u>
<b>Capital</b>					
5607 Replacement	\$ 11,649	\$ 11,774	\$ 11,445	\$ 11,754	
Total	<u>11,649</u>	<u>11,774</u>	<u>11,445</u>	<u>11,754</u>	2.7%
Department Total	<u>\$ 708,088</u>	<u>\$ 816,986</u>	<u>\$ 1,568,377</u>	<u>\$ 1,555,532</u>	<u>-0.8%</u>

**Expenditure Analysis:**

**Personnel:** Decrease is primarily due to reduction of administrative aide position; offset by an increase in part-time for an inspector and temporary help.

**Maintenance:** Increase due to higher maintenance on vehicles by Garage and increased resurfacing.

**Utilities:** Increase due to higher rates.

**Other:** Decrease primarily due to lower profess/technical services due to anticipating fewer surveys.

**Revenue Analysis:**

No revenues are generated by this Department.

2009-2010 Budget

DEPARTMENT: 5102 Engineering Property Maintenance

Fund 01: General

	from 3702 Actual 2006-2007	from 3702 Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 67,929	\$ 42,928	\$ 73,352	\$ 35,535	
1105 Overtime	0	0	3,000	3,500	
1121 Employees Retirement	8,960	6,882	11,428	5,742	
1123 Unemployment Expense	204	130	220	110	
1124 Clothing	0	126	200	200	
1125 Hospital Insurance	3,058	0	3,250	8,784	
1126 Life Insurance	423	248	457	219	
1127 Social Security	5,196	3,164	5,611	2,718	
1128 Workers Comp.	1,107	1,187	1,239	1,213	
Total	86,877	54,665	98,757	58,021	-41.2%
<b>Maintenance</b>					
2201 Mtc/Buildings	4,241	5,135	0	0	
2202 Mtc/Grounds	2,115	1,871	0	0	
2209 Mtc/Vehicle Wash	216	196	218	218	
2211 Mtc/Vehicles & Equipment	2,193	2,521	1,535	1,114	
Total	8,765	9,723	1,753	1,332	-24.0%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	408	192	500	500	
2402 Postage	859	939	5,000	5,000	
2407 Office Supplies	1,421	1,338	1,500	1,500	
2409 Dues & Subscriptions	0	54	100	750	
2412 Motor Fuel	2,073	2,596	2,625	3,000	
Total	4,761	5,119	9,725	10,750	10.5%
<b>Utilities</b>					
3301 Utilities/OMU	434	49	600	0	
3302 Utilities/Non City	833	973	1,450	0	
3303 Communications	528	512	750	500	
Total	1,795	1,534	2,800	500	-82.1%
<b>Other</b>					
4501 Advertising	95	52	250	250	
4502 Travel	13	0	150	150	
4503 Rents & Storages	300	339	600	600	
4504 Insurance	1,893	1,120	4,517	482	
4506 Profess/Technical	5,118	4,145	9,500	4,000	
4508 Safety Costs	0	0	0	200	
4509 Training	135	0	800	500	
4519 Demolition Fund	628	1,961	33,800	30,000	
4520 Mowing Fund	9,146	13,384	16,000	16,000	
4530 Fix-up/Clean-up Assistance Fund	186	185	7,500	7,500	
Total	17,514	21,186	73,117	59,682	-18.4%

2009-2010 Budget

**DEPARTMENT: 5102 Engineering Property Maintenance**

**Fund 01: General**

	<u>from 3702 Actual 2006-2007</u>	<u>from 3702 Actual 2007-2008</u>	<u>Amended Budget 2008-2009</u>	<u>Budget 2009-2010</u>	<u>% Change</u>
<b>Capital</b>					
5607 Replacement	\$ 3,298	\$ 3,334	\$ 3,466	\$ 890	
Total	<u>3,298</u>	<u>3,334</u>	<u>3,466</u>	<u>890</u>	-74.3%
Department Total	<u>\$ 123,010</u>	<u>\$ 95,561</u>	<u>\$ 189,618</u>	<u>\$ 131,175</u>	<u>-30.8%</u>

**Expenditure Analysis:**

**Personnel:** Decrease is primarily due to not budgeting for portion of salary for Director and Administrative Aide.

**Utilities:** Decrease due to moving from Community Development building into City Hall/Engineering.

**Other:** Decrease primarily due to lower Profess/Technical Services; and partially due to Insurance.

**Revenue Analysis:**

No revenues are generated by this Department.

**Program Description**

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

**Performance Indicators**

	<b>Actual 2006-2007</b>	<b>Actual 2007-2008</b>	<b>Projected 2008-2009</b>	<b>Estimated 2009-2010</b>
Square feet of buildings maintained per employee	139,100	138,775	138,775	149,665
Work orders completed	5,799	6,088	6,038	6,121
Athletic facilities maintained	73	73	72	72
Acres maintained per employee	35.1	36.1	38.3	41.1
Square feet flower beds planted and maintained (per employee)	1,100	1,187	1,437	1,562
Square feet landscape areas maintained (per employee)	17,120	18,513	22,878	27,709

**2008-2009 Accomplishments**

1. Implemented new GBA maintenance tracking software.
2. Oversaw construction of the Greenbelt (Airpark Phase)
3. Oversaw construction of the shelter and restroom at Legion Park and the restroom at Chautauqua Park.
4. Supervised the field remodel at Eastern Little League minor field and the fence replacement on their major field.
5. Replaced six parks signs with new low maintenance plastic signs.
6. Oversaw design and construction of six new Welcome to Owensboro signs.
7. Continued to improve the turf maintenance plan and overall turf condition of all city sports facilities.
8. Oversaw several median projects, and assisted PRIDE with the design of the new median on West Parrish Ave.
9. Acquired APWA certification for sports turf manager.

**2009-2010 Objectives**

1. Continue the Implementation process for the new GBA maintenance tracking software.
2. Oversee construction of the shelter and restroom at Moreland Park.
3. Update and improve the turf maintenance plan to ensure first class turf condition at all city sports facilities.
4. Oversee completion and grand opening of the new Ice Arena.
5. Coordinate efforts and plans for the consolidation of the Public Works Departments into one facility.
6. Assist with design and development of the downtown master plan.
7. Assist with the disposal of the old Executive Inn Hotel.
8. Assist with design and development of the Public Works building addition.
9. Assist with construction oversight and grant management on the Old Hartford Road bike lanes.
10. Evaluate other areas in Public Works that could utilize the GBA software.

2009-2010 Budget

DEPARTMENT: 35 Facilities Maintenance Summary

FUND 12: Facilities Maintenance

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 797,417	\$ 843,282	\$ 871,764	\$ 810,706	
1102 Salaries-Part-time & Temp	16,543	14,648	21,631	22,580	
1103 Temporary Help-Outside	270,551	270,191	325,651	313,651	
1105 Overtime	63,911	78,939	63,853	63,853	
1106 Retirement Contingency	0	0	5,834	0	
1121 Employees Retirement	115,026	147,496	145,768	149,340	
1123 Unemployment Expense	2,638	2,817	2,681	2,583	
1124 Clothing	8,217	8,429	8,450	8,100	
1125 Hospital Insurance	147,945	160,727	155,772	159,096	
1126 Life Insurance	4,779	4,998	5,414	4,860	
1127 Social Security	60,925	64,823	73,227	68,631	
1128 Workers Comp.	23,443	22,546	19,597	23,304	
1129 Other Benefits	541	364	850	800	
Total	1,511,936	1,619,260	1,700,492	1,627,504	-4.3%
<b>Maintenance</b>					
2204 Repairs-Service Agreements	255,402	418,436	206,801	192,528	
2205 Mtc/Repairs - Radio	63	0	3,000	2,450	
2206 Mtc/Repair Computers	92	0	1,122	1,000	
2207 Mtc/Facilities Mtc	9,629	7,107	7,316	0	
2209 Mtc/Vehicle Wash	4,752	4,305	4,797	1,518	
2211 Mtc/Vehicles & Equipment	98,614	99,620	99,620	141,765	
2225 Mtc/Tree Trimming	15,910	33,823	40,000	40,000	
2226 Mtc/Tree Parks	10,845	15,192	15,000	40,000	
Total	395,307	578,483	377,656	419,261	11.0%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	6,528	15,772	12,300	5,150	
2402 Postage	206	110	530	200	
2403 Technical Supplies	45,441	45,799	52,705	38,140	
2404 Agricultural Supplies	63,067	80,936	78,630	87,365	
2405 Cleaning Supplies	4,909	4,728	3,700	3,515	
2407 Office Supplies	2,005	3,953	4,272	3,200	
2408 Small Tools	4,726	3,371	5,800	4,100	
2409 Dues & Subscriptions	4,733	2,470	3,210	6,590	
2412 Motor Fuel	59,971	78,450	90,805	95,970	
2414 Beautification - Grants	2,356	0	0	0	
Total	193,942	235,589	251,952	244,230	-3.1%
<b>Utilities</b>					
3301 Utilities/OMU	4,208	6,496	5,440	8,862	
3302 Utilities/Non City	10,147	11,653	10,410	13,070	
3303 Communications	4,663	4,584	5,286	5,193	
Total	19,018	22,733	21,136	27,125	28.3%

2009-2010 Budget

**DEPARTMENT: 35 Facilities Maintenance Summary**

**FUND 12: Facilities Maintenance**

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4502 Travel	\$ 1,418	\$ 1,691	\$ 1,100	\$ 0	
4503 Rents & Storages	5,960	12,210	8,200	8,200	
4504 Insurance	16,397	16,841	27,322	28,962	
4505 Contractual Services	224,503	203,648	338,773	302,787	
4508 Safety Costs	6,541	8,652	9,038	9,038	
4509 Training	2,332	5,769	10,250	1,528	
4510 Tipping Fees	6,577	7,412	6,300	7,400	
Total	263,728	256,223	400,983	357,915	-10.7%
<b>Capital</b>					
5602 Land Improvements	25,314	9,694	10,825	9,000	
5603 Buildings	181,518	165,436	413,542	81,294	
5605 Equipment	0	0	29,500	7,500	
5607 Replacement	96,757	102,757	96,174	106,088	
5651 Depreciation	2,450	2,126	0	0	
Total	306,039	280,013	550,041	203,882	-62.9%
Department Total	\$ 2,689,970	\$ 2,992,301	\$ 3,302,260	\$ 2,879,917	-12.8%

**Expenditure Analysis:**

**Personnel:** Decrease primarily due to shift of position to Administration.

**Maintenance:** Increase due to more maintenance being required on older vehicles; and more work on park trees due to damage from the recent storms.

**Utilities:** Increase due to higher rates.

**Other:** Decrease due to cost reduction measures.

**Capital:** Decrease due to scaling down on capital improvements for the year.

**Revenue Analysis**

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

2009-2010 Budget

**DEPARTMENT: 3501 Facilities Maintenance Building Maintenance** **FUND 12: Facilities Maintenance**

	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Budget</u>	<u>%</u>
	<u>2006-2007</u>	<u>2007-2008</u>	<u>Budget</u>	<u>2009-2010</u>	<u>Change</u>
			<u>2008-2009</u>		
<b>Personnel Services</b>					
1101 Salaries	\$ 258,477	\$ 271,821	\$ 271,441	\$ 245,685	
1102 Salaries-Part-time & Temp	0	0	6,825	7,150	
1105 Overtime	4,082	5,994	3,972	3,972	
1121 Employees Retirement	34,245	44,238	42,910	42,016	
1123 Unemployment Expense	789	835	835	809	
1124 Clothing	2,074	2,067	1,925	1,925	
1125 Hospital Insurance	41,203	45,900	40,370	41,928	
1126 Life Insurance	1,529	1,596	1,692	1,472	
1127 Social Security	18,340	19,307	21,591	19,646	
1128 Workers Comp.	4,626	4,777	4,820	4,883	
1129 Other Benefits	366	255	400	400	
Total	365,731	396,790	396,781	369,886	-6.8%
<b>Maintenance</b>					
2204 Repairs-Service Agreements	188,293	347,818	143,496	143,723	
2205 Mtc/Repairs - Radio	63	0	650	650	
2206 Mtc/Repair Computers	0	0	510	500	
2207 Mtc/Facilities Mtc	6,074	3,687	3,658	0	
2209 Mtc/Vehicle Wash	1,188	1,076	1,199	506	
2211 Mtc/Vehicles & Equipment	6,882	6,952	6,952	7,105	
Total	202,500	359,533	156,465	152,484	-2.5%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	3,598	7,026	6,300	2,000	
2402 Postage	175	37	265	100	
2407 Office Supplies	881	2,064	2,136	1,600	
2408 Small Tools	2,616	2,044	3,800	2,100	
2409 Dues & Subscriptions	2,185	1,809	2,600	3,720	
2412 Motor Fuel	11,521	15,467	15,180	17,220	
Total	20,976	28,447	30,281	26,740	-11.7%
<b>Utilities</b>					
3301 Utilities/OMU	1,982	3,138	2,720	4,431	
3302 Utilities/Non City	4,913	5,630	5,205	6,535	
3303 Communications	2,395	2,450	3,005	3,005	
Total	9,290	11,218	10,930	13,971	27.8%
<b>Other</b>					
4502 Travel	515	957	200	0	
4503 Rents & Storages	0	0	200	200	
4504 Insurance	5,074	5,822	11,592	12,288	
4505 Contractual Services	179,982	163,006	204,824	181,930	
4508 Safety Costs	871	601	2,000	2,000	
4509 Training	1,028	2,924	4,700	120	
4510 Tipping Fees	387	668	1,100	1,400	
Total	187,857	173,978	224,616	197,938	-11.9%

2009-2010 Budget

**DEPARTMENT: 3501 Facilities Maintenance Building Maintenance** **FUND 12: Facilities Maintenance**

	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Budget</u>	<u>%</u>
	<u>2006-2007</u>	<u>2007-2008</u>	<u>Budget</u>	<u>2009-2010</u>	<u>Change</u>
<b>Capital</b>					
5602 Land Improvements	\$ 283	\$ 0	\$ 0	\$ 0	
5603 Buildings	181,518	165,436	413,542	81,294	
5605 Equipment	0	0	11,000	0	
5607 Replacement	13,930	15,149	14,802	18,619	
Total	<u>195,731</u>	<u>180,585</u>	<u>439,344</u>	<u>99,913</u>	<u>-77.3%</u>
Department Total	<u>\$ 982,085</u>	<u>\$ 1,150,551</u>	<u>\$ 1,258,417</u>	<u>\$ 860,932</u>	<u>-31.6%</u>

**Expenditure Analysis:**

**Personnel:** Decrease primarily due to shift of position (60%) to Administration.

**Utilities:** Increase due to higher rates.

**Other:** Decrease due to cost reduction measures.

**Capital:** Decrease due to scaling down on capital improvements for the year.

**Revenue Analysis**

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

2009-2010 Budget

**DEPARTMENT: 3502 Facilities Maintenance Parks Maintenance** **Fund 12: Facilities Maintenance**

	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Amended</u> <u>Budget</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>%</u> <u>Change</u>
<b>Personnel Services</b>					
1101 Salaries	\$ 538,940	\$ 571,461	\$ 600,323	\$ 565,021	
1102 Salaries-Part-time & Temp	16,543	14,648	14,806	15,430	
1103 Temporary Help-Outside	270,551	270,191	325,651	313,651	
1105 Overtime	59,829	72,945	59,881	59,881	
1106 Retirement Contingency	0	0	5,834	0	
1121 Employees Retirement	80,781	103,258	102,858	107,324	
1123 Unemployment Expense	1,849	1,982	1,846	1,774	
1124 Clothing	6,143	6,362	6,525	6,175	
1125 Hospital Insurance	106,742	114,827	115,402	117,168	
1126 Life Insurance	3,250	3,402	3,722	3,388	
1127 Social Security	42,585	45,516	51,636	48,985	
1128 Workers Comp.	18,817	17,769	14,777	18,421	
1129 Other Benefits	175	109	450	400	
Total	<u>1,146,205</u>	<u>1,222,470</u>	<u>1,303,711</u>	<u>1,257,618</u>	<u>-3.5%</u>
<b>Maintenance</b>					
2204 Repairs - Service Agreements	67,109	70,618	63,305	48,805	
2205 Mtc/Repairs - Radio	0	0	2,350	1,800	
2206 Mtc/Repair - Computers	92	0	612	500	
2207 Mtc/Facilities Mtc	3,555	3,420	3,658	0	
2209 Mtc/Vehicle Wash	3,564	3,229	3,598	1,012	
2211 Mtc/Vehicles & Equipment	91,732	92,668	92,668	134,660	
2225 Mtc/Tree Trimming	15,910	33,823	40,000	40,000	
2226 Mtc/Tree Parks	10,845	15,192	15,000	40,000	
Total	<u>192,807</u>	<u>218,950</u>	<u>221,191</u>	<u>266,777</u>	<u>20.6%</u>
<b>Supplies</b>					
2401 Non-Capitalized Equipment	2,930	8,746	6,000	3,150	
2402 Postage	31	73	265	100	
2403 Technical Supplies	45,441	45,799	52,705	38,140	
2404 Agricultural Supplies	63,067	80,936	78,630	87,365	
2405 Cleaning Supplies	4,909	4,728	3,700	3,515	
2407 Office Supplies	1,124	1,889	2,136	1,600	
2408 Small Tools	2,110	1,327	2,000	2,000	
2409 Dues & Subscriptions	2,548	661	610	2,870	
2412 Motor Fuel	48,450	62,983	75,625	78,750	
2414 Beautification - Grants	2,356	0	0	0	
Total	<u>172,966</u>	<u>207,142</u>	<u>221,671</u>	<u>217,490</u>	<u>-1.9%</u>
<b>Utilities</b>					
3301 Utilities/OMU	2,226	3,358	2,720	4,431	
3302 Utilities/Non City	5,234	6,023	5,205	6,535	
3303 Communications	2,268	2,134	2,281	2,188	
Total	<u>9,728</u>	<u>11,515</u>	<u>10,206</u>	<u>13,154</u>	<u>28.9%</u>

2009-2010 Budget

DEPARTMENT: 3502 Facilities Maintenance Parks Maintenance		Fund 12: Facilities Maintenance				
		Actual	Actual	Amended	Budget	%
		2006-2007	2007-2008	Budget	2009-2010	Change
				2008-2009		
<b>Other</b>						
4502	Travel	\$ 903	\$ 734	\$ 900	\$ 0	
4503	Rents & Storages	5,960	12,210	8,000	8,000	
4504	Insurance	11,323	11,019	15,730	16,674	
4505	Contractual Services	44,521	40,642	133,949	120,857	
4508	Safety Costs	5,670	8,051	7,038	7,038	
4509	Training	1,304	2,845	5,550	1,408	
4510	Tipping Fees	6,190	6,744	5,200	6,000	
	Total	<u>75,871</u>	<u>82,245</u>	<u>176,367</u>	<u>159,977</u>	-9.3%
<b>Capital</b>						
5602	Land Improvements	25,031	9,694	10,825	9,000	
5605	Equipment	0	0	18,500	7,500	
5607	Replacement	82,827	87,608	81,372	87,469	
5651	Depreciation	2,450	2,126	0	0	
	Total	<u>110,308</u>	<u>99,428</u>	<u>110,697</u>	<u>103,969</u>	-6.1%
	Department Total	<u>\$ 1,707,885</u>	<u>\$ 1,841,750</u>	<u>\$ 2,043,843</u>	<u>\$ 2,018,985</u>	-1.2%

**Expenditure Analysis:**

**Personnel:** Decrease primarily due to shift of position (40%) to Administration.

**Maintenance:** Increase due to more maintenance being required on older vehicles and more work on park trees due to damage from the recent storms.

**Utilities:** Increased due to higher rates.

**Other:** Decrease due to cost reduction measures.

**Revenue Analysis**

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

**DEPARTMENT: 35 Facilities Maintenance**

**Fund 12: Facilities Maintenance**

Revenue Detail	Description	Building Maintenance		Grounds Maintenance		Total
		3501	3502	3501	3502	
15	General Government	\$ 24,211	\$ 375,264	\$ 399,475		
1501	City Hall	134,391	18,937	153,328		
1502	Parks	228,087	1,346,795	1,574,882		
31	Information Services	5,127	3,261	8,388		
37	Community Development	2,794	0	2,794		
41	Police	61,311	13,600	74,911		
42	Fire	82,059	15,869	97,928		
53	Street	23,492	4,011	27,503		
54	Garage	14,930	2,209	17,139		
55	Sanitation	14,861	3,357	18,218		
70	Parks Administration	26,055	6,370	32,425		
72	Festivals	17,486	69,788	87,274		
75	Transit	39,251	14,484	53,735		
5801	Parking Garage	24,464	5,278	29,742		
7004	Hillcrest Golf Course	22,621	11,819	34,440		
7005	Ice Arena	9,054	5,743	14,797		
7006	Pools	34,723	7,795	42,518		
7007	English Park Center	12,457	3,649	16,106		
7008	Fisher Park Complex	13,090	103,559	116,649		
7010	Sportscenter	46,120	2,835	48,955		
7013	Special Events	4,084	3,664	7,748		
	Agencies	20,962	0	20,962		
	Total Revenue	\$ 861,630	\$ 2,018,287	\$ 2,879,917		

**Program Description**

This program provides public transportation to the Owensboro community. Buses traverse seven 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.

<b>Performance Indicators</b>	<b>Actual 2006-2007</b>	<b>Actual 2007-2008</b>	<b>Projected 2008-2009</b>	<b>Estimated 2009-2010</b>
Total ridership	324,183	297,751	319,888	326,286
Number of bus riders	295,553	290,735	301,319	307,345
Number of trolley riders	11,324	7,016	0	0
Number of paratransit riders	17,306	17,157	18,569	18,940
Average cost per rider trip	3.45	3.25	3.21	3.19
General Fund subsidy percentage	36	35	33	32

**2008-2009 Accomplishments**

1. Purchased a new low-floor transit bus with Job Access Reverse Commute (JARC) federal funds to begin a much needed rolling stock replacement program.
2. Expanded the transit routes to include service to Daymar College, the Industrial Air Park, and Carter Road.
3. Secured funding through a New Freedom federal grant to enhance transit signage, route maps and passenger brochures.
4. Erected an on-site fueling system to save money on fuel purchases and ensure fuel supplies in emergencies.
5. Obtained ARRA stimulus funds to purchase three transit buses, six transit shelters and replace the hydraulic lift in the transit garage.
6. Erected transit shelters at the new VA clinic, Adam's Village housing complex, and Audubon Plaza shopping center.



**2009-2010 Objectives**

1. Erect six additional transit shelters to enhance the transit system
2. Purchase three low-floor buses to continue replacement of aged transit vehicles
3. Install a new hydraulic lift to replace the existing 30 year old lift
4. Secure funds for concrete work for the fueling station
5. Secure funds for emergency generator for the transit garage

2009-2010 Budget

DEPARTMENT: 75 Transit Summary

Fund 18: Transit

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 419,625	\$ 453,440	\$ 504,513	\$ 517,273	
1102 Salaries-Part-time & Temp	54,374	72,951	81,958	78,320	
1103 Temporary Help-Outside	0	3,912	15,000	21,000	
1105 Overtime	25,268	19,809	9,500	11,500	
1106 Retirement Contingency	0	0	4,385	0	
1121 Employees Retirement	60,565	80,576	80,082	91,263	
1123 Unemployment Expense	1,514	1,620	1,804	1,859	
1124 Clothing	3,884	3,239	7,350	4,700	
1125 Hospital Insurance	73,314	102,905	112,080	96,960	
1126 Life Insurance	2,550	2,719	3,138	3,105	
1127 Social Security	35,214	37,818	46,739	46,443	
1128 Workers Comp.	16,566	16,749	17,127	17,213	
1129 Other Benefits	192	143	900	900	
Total	693,066	795,881	884,576	890,536	0.7%
<b>Maintenance</b>					
2201 Maintenance/Buildings	26,483	32,123	40,537	39,251	
2202 Maintenance/Grounds	6,840	19,173	13,882	14,484	
2203 Maintenance/Furniture & Fixtures	0	0	1,000	1,000	
2204 Repairs-Service Agreements/Lights	171,780	174,499	152,000	155,040	
2205 Maintenance/Repairs - Radio	1,300	1,300	1,300	1,300	
2209 Maintenance/Vehicle Wash	1,709	1,297	2,200	0	
2211 Maintenance/Vehicles & Equipment	85,615	5,779	0	2,000	
Total	293,727	234,171	210,919	213,075	1.0%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	2,634	1,832	4,500	2,200	
2402 Postage	379	462	600	630	
2403 Technical Supplies	1,887	1,863	5,202	5,306	
2405 Cleaning Supplies	793	522	2,081	2,123	
2407 Office Supplies	3,945	2,268	4,058	4,139	
2408 Small Tools	0	0	2,000	2,000	
2409 Dues & Subscriptions	2,947	3,147	3,147	3,203	
2412 Motor Fuel	116,605	160,583	153,077	163,400	
Total	129,190	170,677	174,665	183,001	4.8%
<b>Utilities</b>					
3301 Utilities/OMU	7,604	9,197	7,644	8,181	
3302 Utilities/Non City	7,409	10,334	7,752	9,936	
3303 Communications	2,367	2,114	2,036	2,036	
Total	17,380	21,645	17,432	20,153	15.6%

2009-2010 Budget

DEPARTMENT: 75 Transit Summary

Fund 18: Transit

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4501 Advertising	\$ 841	\$ 1,204	\$ 9,223	\$ 6,900	
4502 Travel	1,253	643	1,750	1,400	
4504 Insurance	18,001	16,922	20,227	36,070	
4506 Profess/Technical	18,000	27,632	27,600	27,600	
4508 Safety Costs	2,085	1,700	2,700	2,100	
4509 Training	6,533	2,536	7,500	4,900	
4511 Transportation Costs	90,000	90,000	90,000	90,000	
4512 Indirect Costs - City	48,000	48,000	52,000	52,000	
Total	184,713	188,637	211,000	220,970	4.7%
<b>Capital</b>					
5602 Land Improvements	0	0	0	30,000	
5603 Buildings	0	0	45,000	60,000	
5604 Vehicles	0	0	909,000	350,000	
5605 Equipment	36,044	0	58,000	0	
5607 Replacement	19,088	20,597	21,423	22,441	
5651 Depreciation	104,875	113,419	0	0	
Total	160,007	134,016	1,033,423	462,441	-55.3%
Department Total	\$ 1,478,083	\$ 1,545,027	\$ 2,532,015	\$ 1,990,176	-21.4%

**Expenditure Analysis:**

**Personnel:** Increase due to needing more part-time and more overtime.

**Supplies:** Increase due to motor fuel, current year actual plus inflation factor.

**Utilities:** Increase due to higher rates.

**Other:** Increase primarily due to insurance; partially offset by lower Advertising and Training.

**Capital:** Decrease due to fewer capital purchases as a result of less grant money; partially offset by budget for a concrete apron for the new fueling station.

**Revenue Analysis:**

\$1,898,767 budgeted; a 26% decrease from prior year, due to very large Federal Grant received in 2008-2009.

2009-2010 Budget

DEPARTMENT: 7501 Transit

Fund 18: Transit

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 407,762	\$ 420,390	\$ 471,198	\$ 482,109	
1102 Salaries-Part-time & Temp	47,941	63,396	68,308	61,633	
1103 Temporary Help-Outside	0	0	15,000	21,000	
1105 Overtime	25,268	17,895	9,500	9,500	
1106 Retirement Contingency	0	0	4,385	0	
1121 Employees Retirement	58,971	74,963	74,892	84,808	
1123 Unemployment Expense	1,459	1,505	1,640	1,702	
1124 Clothing	3,501	2,874	6,650	4,000	
1125 Hospital Insurance	70,786	94,397	103,884	88,176	
1126 Life Insurance	2,465	2,573	2,929	2,898	
1127 Social Security	33,943	34,704	43,146	42,323	
1128 Workers Comp.	15,181	15,474	15,812	16,517	
1129 Other Benefits	192	143	900	900	
Total	667,469	728,314	818,244	815,566	-0.3%
<b>Maintenance</b>					
2201 Maintenance/Buildings	26,483	0	0	0	
2202 Maintenance/Grounds	6,840	0	0	0	
2205 Maintenance/Repairs - Radio	1,300	0	0	0	
Total	34,623	0	0	0	0.0%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	2,634	0	4,500	2,200	
2402 Postage	379	462	600	630	
2403 Technical Supplies	1,887	1,863	5,202	5,306	
2405 Cleaning Supplies	793	522	2,081	2,123	
2407 Office Supplies	3,945	2,268	4,058	4,139	
2408 Small Tools	0	0	2,000	2,000	
2409 Dues & Subscriptions	2,947	3,147	3,147	3,203	
2412 Motor Fuel	116,605	160,583	153,077	163,400	
Total	129,190	168,845	174,665	183,001	4.8%
<b>Utilities</b>					
3301 Utilities/OMU	7,604	9,197	7,644	8,181	
3302 Utilities/Non City	7,409	10,334	7,752	9,936	
3303 Communications	2,367	2,114	2,036	2,036	
Total	17,380	21,645	17,432	20,153	15.6%

2009-2010 Budget

DEPARTMENT: 7501 Transit

Fund 18: Transit

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4501 Advertising	\$ 841	\$ 1,204	\$ 9,223	\$ 6,900	
4502 Travel	1,253	643	1,750	1,400	
4504 Insurance	18,001	16,922	20,227	36,070	
4506 Profess/Technical	18,000	18,032	18,000	18,000	
4508 Safety Costs	2,085	1,700	2,700	2,100	
4509 Training	6,533	2,536	7,500	4,900	
4512 Indirect Costs - City	48,000	48,000	52,000	52,000	
Total	94,713	89,037	111,400	121,370	8.9%
<b>Capital</b>					
5604 Vehicles	0	0	314,000	0	
5651 Depreciation	99,859	99,859	0	0	
Total	99,859	99,859	314,000	0	-100.0%
Department Total	\$ 1,043,234	\$ 1,107,700	\$ 1,435,741	\$ 1,140,090	-20.6%

**Expenditure Analysis:**

**Personnel:** Decrease primarily due to fewer employees requesting hospital insurance.

**Supplies:** Increase primarily due to motor fuel, budgeted from current year actual plus recommended inflation factor.

**Utilities:** Increase due to higher rates.

**Other:** Increase primarily due to insurance; partially offset by lower advertising and training.

**Revenue Analysis:**

\$1,898,767 budgeted; a 26% decrease from prior year, due to very large Federal Grant received in 2008-2009.

2009-2010 Budget

DEPARTMENT: 7502 Transit Garage

Fund 18: Transit

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 11,863	\$ 33,050	\$ 33,315	\$ 35,164	
1102 Salaries-Part-time & Temp	6,433	9,555	13,650	16,687	
1103 Temporary Help-Outside	0	3,912	0	0	
1105 Overtime	0	1,914	0	2,000	
1121 Employees Retirement	1,594	5,613	5,190	6,455	
1123 Unemployment Expense	55	115	164	157	
1124 Clothing	383	365	700	700	
1125 Hospital Insurance	2,528	8,508	8,196	8,784	
1126 Life Insurance	85	146	209	207	
1127 Social Security	1,271	3,114	3,593	4,120	
1128 Workers Comp.	1,385	1,275	1,315	696	
Total	25,597	67,567	66,332	74,970	13.0%
<b>Maintenance</b>					
2201 Maintenance/Buildings	0	32,123	40,537	39,251	
2202 Maintenance/Grounds	0	19,173	13,882	14,484	
2203 Maintenance/Furniture & Fixtures	0	0	1,000	1,000	
2204 Repairs-Service Agreements/Lights	171,780	174,499	152,000	155,040	
2205 Maintenance/Repairs - Radio	0	1,300	1,300	1,300	
2209 Maintenance/Vehicle Wash	1,709	1,297	2,200	0	
2211 Maintenance/Vehicles & Equipment	85,615	5,779	0	2,000	
Total	259,104	234,171	210,919	213,075	1.0%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	0	1,832	0	0	
Total	0	1,832	0	0	0.0%
<b>Other</b>					
4506 Profess/Technical	0	9,600	9,600	9,600	
4511 Transportation Costs	90,000	90,000	90,000	90,000	
Total	90,000	99,600	99,600	99,600	0.0%
<b>Capital</b>					
5602 Land Improvements	0	0	0	30,000	
5603 Buildings	0	0	45,000	60,000	
5604 Vehicles	0	0	595,000	350,000	
5605 Equipment	36,044	0	58,000	0	
5607 Replacement	19,088	20,597	21,423	22,441	
5651 Depreciation	5,016	13,560	0	0	
Total	60,148	34,157	719,423	462,441	-35.7%
Department Total	\$ 434,849	\$ 437,327	\$ 1,096,274	\$ 850,086	-22.5%

**Expenditure Analysis:**

**Personnel:** Increase primarily due to needing more part-time and more overtime.

**Capital:** Decrease primarily due to fewer capital purchases as result of less grant money; partially offset by budget for a concrete apron for the new fueling station.

2009-2010 Budget

REVENUE

DEPARTMENT: 7500 Transit

FUND 18: Transit

Account	Description	Amended				% Change
		Actual 2006-2007	Actual 2007-2008	Budget 2008-2009	Budget 2009-2010	
7003	Transit Revenue	\$ 61,724	\$ 57,813	\$ 60,000	\$ 61,000	
7004	Transit/Gas Tax Refund	7,179	6,567	6,200	6,200	
7005	Transit Revenue - Charter	10,760	3,700	6,100	0	
7010	Transit Revenue - Tokens	33,303	36,018	33,500	36,000	
7033	Transit Revenue - Advertising	9,725	10,450	10,500	10,500	
8103	Transit - Federal Grant	785,112	802,419	1,620,440	1,180,764	
8104	Transit - State Grant	35,823	99,341	141,027	85,009	
8152	Sale of Capital Assets	0	0	0	4,000	
8201	Miscellaneous Revenue	23,589	20,839	21,000	21,000	
	Total	967,215	1,037,147	1,898,767	1,404,473	-26.0%
8111	Transfer from General Fund	492,260	508,160	633,248	585,703	
	Total Revenue	\$ 1,459,475	\$ 1,545,307	\$ 2,532,015	\$ 1,990,176	-21.4%

**Program Description**

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

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<b>Performance Indicators</b>	<b>Actual 2006-2007</b>	<b>Actual 2007-2008</b>	<b>Projected 2008-2009</b>	<b>Estimated 2009-2010</b>
Completed repair orders	700	650	636	678
Direct services	1,700	2,000	1,900	1,800
Units maintained	610	650	658	660
New units placed in service	57	63	31	32

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**2008-2009 Accomplishments**

1. Purchased several vehicles for the Police Department that are more fuel efficient than the units they replaced.
  2. Started the process to use GBA program for garage work order and parts inventory system.
  3. Completed technician transition from the Garage to the Transit Garage.
  4. Purchased small fuel efficient car for the City mail and errand vehicle to decrease operational costs.
- 

**2009-2010 Objectives**

1. Complete the transition to the GBA Work Order and Parts Inventory system.
  2. Look for cost effective ways to assist in storm clean-up using more productive equipment.
  3. Continue to look for green solutions to our vehicle and equipment needs.
  4. Continue as a consultant for Sanitation, Transit, and RWRA in order to expand customer base and reduce overall cost to the City.
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2009-2010 Budget

DEPARTMENT: 5401 Garage

Fund 27: Garage

		Actual	Actual	Amended	Budget	%
		2006-2007	2007-2008	Budget	2009-2010	Change
				2008-2009		
<b>Personnel Services</b>						
1101	Salaries	\$ 397,678	\$ 369,085	\$ 412,187	\$ 417,828	
1105	Overtime	881	3,961	3,000	3,000	
1106	Retirement Contingency	0	0	17,263	22,530	
1121	Employees Retirement	49,735	59,058	64,840	71,454	
1123	Unemployment Expense	1,200	1,141	1,236	1,249	
1124	Clothing	3,466	3,071	3,150	3,150	
1125	Hospital Insurance	55,293	52,080	60,120	56,040	
1126	Life Insurance	2,243	2,212	2,574	2,478	
1127	Social Security	28,118	26,299	31,838	32,193	
1128	Workers Comp.	5,232	5,999	5,303	5,755	
1129	Other Benefits	275	150	250	250	
	Total	544,121	523,056	601,761	615,927	2.4%
<b>Maintenance</b>						
2201	Mtc/Buildings	38,362	32,170	55,378	14,930	
2202	Mtc/Grounds	1,228	1,317	2,117	2,209	
2203	Mtc/Furniture & Fixtures	0	0	200	200	
2204	Repairs-Service Agreements	92	15	3,600	3,600	
2208	Mtc/Garage	89	372	2,200	2,200	
2209	Mtc/Vehicle Wash	449	407	454	526	
	Total	40,220	34,281	63,949	23,665	-63.0%
<b>Supplies</b>						
2401	Non-Capitalized Equipment	4,707	7,500	4,000	4,000	
2402	Postage	3	10	20	20	
2403	Technical Supplies	2,380	2,385	19,500	19,500	
2405	Cleaning Supplies	11,183	8,680	13,500	13,500	
2406	Parts & Supplies	461,173	503,233	525,913	536,941	
2407	Office Supplies	1,779	1,467	2,000	2,000	
2408	Small Tools	2,713	2,253	2,800	2,800	
2409	Dues & Subscriptions	3,031	6,131	7,700	7,700	
2412	Motor Fuel	2,467	3,677	3,010	3,835	
	Total	489,436	535,336	578,443	590,296	2.0%
<b>Utilities</b>						
3301	Utilities/OMU	2,514	4,069	3,024	4,200	
3302	Utilities/Non City	6,644	6,711	3,200	6,800	
3303	Communications	1,615	1,921	2,000	2,000	
	Total	10,773	12,701	8,224	13,000	58.1%

2009-2010 Budget

DEPARTMENT: 5401 Garage

Fund 27: Garage

		Actual	Actual	Amended	Budget	%
		2006-2007	2007-2008	Budget	2009-2010	Change
				2008-2009		
<b>Other</b>						
4502	Travel	\$ 198	\$ 1,460	\$ 2,500	\$ 2,667	
4504	Insurance	3,047	2,934	6,716	7,119	
4506	Profess/Technical	309	351	500	500	
4508	Safety Costs	885	693	1,000	1,000	
4509	Training	0	1,133	1,500	4,000	
	Total	<u>4,439</u>	<u>6,571</u>	<u>12,216</u>	<u>15,286</u>	25.1%
<b>Capital</b>						
5607	Replacement	14,669	13,352	12,838	13,501	3.0%
5651	Depreciation	<u>6,516</u>	<u>6,516</u>	<u>0</u>	<u>0</u>	
	Total	<u>21,185</u>	<u>19,868</u>	<u>12,838</u>	<u>13,501</u>	5.2%
	Department Total	<u>\$ 1,110,174</u>	<u>\$ 1,131,813</u>	<u>\$ 1,277,431</u>	<u>\$ 1,271,675</u>	-0.5%
5877	Transfer to General Fund	0	50,000	50,000	0	
	Total	<u>\$ 1,110,174</u>	<u>\$ 1,181,813</u>	<u>\$ 1,327,431</u>	<u>\$ 1,271,675</u>	-4.2%

**Expenditure Analysis:**

**Personnel:** There is one Retirement Contingency budgeted.

**Utilities:** Increase is due to higher rates.

**Revenue Analysis:**

No revenues are generated by this department.

2009-2010 Budget

REVENUE

DEPARTMENT: 5401 Garage

FUND 27: Garage

Account	Description	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
7015	Charges for Service	\$ 1,266,434	\$ 1,238,613	\$ 1,261,431	\$ 1,271,675	
	Totals	\$ 1,266,434	\$ 1,238,613	\$ 1,261,431	\$ 1,271,675	0.8%

## Program Description

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

Account	Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Revenue</b>						
6401	Interest on Investments	\$ 77,439	\$ 50,688	\$ 0	\$ 0	
8011	Replacement	1,120,158	1,205,646	1,258,951	1,296,550	
8152	Sale of Capital Assets	<u>72,637</u>	<u>95,445</u>	<u>150,650</u>	<u>93,800</u>	
	Total	\$ <u>1,270,234</u>	\$ <u>1,351,779</u>	\$ <u>1,409,601</u>	\$ <u>1,390,350</u>	-1.4%
<b>Expenditures:</b>						
5602	Land Improvements	\$ 322,572	\$ 58,016	\$ 147,584	\$ 440,685	
5603	Buildings	26,526	134,774	264,917	653,932	
5604	Vehicles	3,913	12,124	819,280	476,878	
5651	Depreciation	<u>522,443</u>	<u>542,047</u>	<u>0</u>	<u>0</u>	
	Total	<u>875,454</u>	<u>746,961</u>	<u>1,231,781</u>	<u>1,571,495</u>	27.6%
5877	Transfer to General Fund	<u>214,000</u>	<u>165,000</u>	<u>0</u>	<u>0</u>	
	Total	\$ <u>1,089,454</u>	\$ <u>911,961</u>	\$ <u>1,231,781</u>	\$ <u>1,571,495</u>	27.6%



**Program Description**

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

Performance Indicators	Actual 2006-2007	Actual 2007-2008	Projected 2008-2009	Estimated 2009-2010
Residential/Commercial customers (carts)	21,628	21,708	21,755	21,800
Commercial customers (dumpsters)	3,380	3,459	3,565	3,560
Residential refuse (1,000 tons) (carts)	24.3	24.86	25	25.5
Yard Waste (1,000 tons)	4.3	3.11	3	3
Commercial refuse (1,000 tons) (dumpsters)	19.2	19.58	20	20
Employees per 1,000 residential customers (carts)	.624	.645	.645	.642
Employees per 1,000 commercial customers (dumpsters)	1.47	1.47	1.54	1.69
Employees per 1,000 yard waste customers	.56	.427	.42	.41
Tons Recycled per Year from the Recycling Center	317	308	380	390

**2008-2009 Accomplishments**

1. Conducted comprehensive vegetative debris cleanup after Hurricane Ike and January Ice Storm.
2. After relocation and increased stewardship of Recycle Drop-Off Center last year, witnessed a 26% overall increase in recycle tonnage.
3. Reviewed the commercial rate structure for call-in and compactor service, with recommendations.
4. Continued to pursue state funding for landfill remediation.
5. Conducted public outreach programs, including: Neighborhood Cleanups, equipment demos, "Trail of Treats", school recycling presentations, numerous interviews/updates/press releases.



**2009-2010 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 practical 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.

2009-2010 Budget

DEPARTMENT: 55 Sanitation Summary

Fund 02: Sanitation

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 818,030	\$ 865,471	\$ 927,045	\$ 938,616	
1102 Salaries-Part-Time	46,767	68,494	108,821	112,891	
1103 Temporary Help-Outside	43,337	26,065	14,940	16,000	
1105 Overtime	31,291	33,609	80,820	80,820	
1106 Retirement Contingency	0	0	12,026	0	
1121 Employees Retirement	110,781	146,343	157,029	178,883	
1123 Unemployment Expense	2,711	2,869	3,106	3,160	
1124 Clothing	9,500	10,042	12,000	12,000	
1125 Hospital Insurance	121,667	125,585	135,012	155,938	
1126 Life Insurance	4,657	4,912	5,759	5,630	
1127 Social Security	63,250	66,774	85,424	86,623	
1128 Workers Comp.	60,710	56,361	56,345	59,058	
1129 Other Benefits	1,749	2,079	2,245	2,290	
Total	1,314,450	1,408,604	1,600,572	1,651,909	3.2%
<b>Maintenance</b>					
2201 Mtc/Buildings	11,344	22,156	15,171	14,861	
2202 Mtc/Grounds	4,377	4,678	3,238	3,357	
2204 Repairs-Service Agreements	1,345	1,513	4,861	4,954	
2209 Mtc/Vehicle Wash	11,784	10,676	11,899	13,798	
2211 Mtc/Vehicles & Equipment	552,437	558,237	586,468	569,656	
2212 Mtc/Dumpsters	1,690	4,560	5,000	5,000	
Total	582,977	601,820	626,637	611,626	-2.4%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	51,715	54,332	178,101	178,101	
2402 Postage	4,026	3,845	10,515	10,515	
2403 Technical Supplies	3,765	2,729	5,994	6,086	
2405 Cleaning Supplies	2,307	1,872	3,444	3,512	
2407 Office Supplies	1,278	2,126	2,016	2,056	
2408 Small Tools	1,174	2,663	4,120	4,202	
2409 Dues & Subscriptions	395	595	932	951	
2412 Motor Fuel	175,466	241,829	250,000	262,500	
2413 Dumpsters	23,542	26,520	29,000	29,000	
Total	263,668	336,511	484,122	496,923	2.6%
<b>Utilities</b>					
3301 Utilities/OMU	3,111	4,554	3,980	4,060	
3302 Utilities/Non City	1,334	1,617	2,289	2,335	
3303 Communications	4,379	4,801	6,000	6,120	
Total	8,824	10,972	12,269	12,515	2.0%

2009-2010 Budget

DEPARTMENT: 55 Sanitation Summary

Fund 02: Sanitation

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4501 Advertising	\$ 8,301	\$ 11,429	\$ 13,100	\$ 13,100	
4502 Travel	449	231	600	600	
4504 Insurance	27,279	23,046	50,322	61,821	
4505 Contractual Services	3,000	27,741	19,750	19,750	
4506 Profess/Technical	11,428	9,017	24,740	24,740	
4508 Safety Costs	10,036	10,903	13,050	13,310	
4509 Training	2,434	889	5,000	5,000	
4510 Tipping Fees	1,245,097	1,242,582	1,497,217	1,536,894	
4512 Indirect Costs - City	300,000	300,000	300,000	375,000	
4527 Landfill Closure Cost	21,347	78	137,900	54,500	
4550 OMU Billing	66,712	66,421	76,500	76,500	
Total	1,696,083	1,692,337	2,138,229	2,181,215	2.0%
<b>Capital</b>					
5602 Land Improvements	0	0	40,000	40,000	
5604 Vehicles	0	0	924,324	599,100	
5605 Equipment	0	0	32,729	116,000	
5607 Replacement	9,284	9,969	11,838	12,986	
5651 Depreciation	230,417	243,621	0	0	
Total	239,701	253,590	1,008,891	768,086	-23.9%
Department Total	4,105,703	4,303,834	5,870,720	5,722,274	-2.5%
5878 Transfer to Capital Projects	0	0	0	800,000	
Total	\$ 4,105,703	\$ 4,303,834	\$ 5,870,720	\$ 6,522,274	11.1%

**Expenditure Analysis:**

**Personnel:** Superintendent salary shifted to Administration.

**Maintenance:** Decrease primarily due to lower maintenance on vehicles by Garage.

**Supplies:** Increase due to higher motor fuel, budgeted based on YTD actuals, increased by recommended inflation factor.

**Other:** Increase primarily due to increase in indirect costs and standard increase in tipping fees; and partially due to insurance.

**Capital:** Decrease due to reduction in vehicle purchases.

**Transfer to Capital Funds:** New Public Works building.

**Revenue Analysis:**

\$5,457,800 budgeted for Sanitation Fee Revenue.

		5501	5502	5503	5504	5505	5506	
		Admin	Toters	Dumpsters	Landfill	Recycling	Leaf/Waste	Total
<b>Personnel Services</b>								
1101	Salaries	\$ 198,617	\$ 427,701	\$ 109,671	\$ 5,539	\$ 0	\$ 197,088	\$ 938,616
1102	Salaries-Part-Time	16,354	3,494	4,800	0	10,483	77,760	112,891
1103	Temporary Help-Outside	0	0	0	0	0	16,000	16,000
1105	Overtime	500	40,000	14,000	0	2,000	24,320	80,820
1121	Employees Retirement	37,394	80,747	20,974	962	347	38,459	178,883
1123	Unemployment Expense	644	1,294	346	16	31	829	3,160
1124	Clothing	1,850	5,950	1,400	0	0	2,800	12,000
1125	Hospital Insurance	16,042	82,704	14,424	703	0	42,065	155,938
1126	Life Insurance	1,181	2,567	663	33	0	1,186	5,630
1127	Social Security	16,484	36,046	9,828	424	955	22,886	86,623
1128	Workers Comp.	7,652	25,925	6,532	330	622	17,997	59,058
1129	Other Benefits	2,290	0	0	0	0	0	2,290
	<b>Total</b>	<u>299,008</u>	<u>706,428</u>	<u>182,638</u>	<u>8,007</u>	<u>14,438</u>	<u>441,390</u>	<u>\$ 1,651,909</u>
<b>Maintenance</b>								
2201	Mtc/Buildings	14,861	0	0	0	0	0	\$ 14,861
2202	Mtc/Grounds	3,357	0	0	0	0	0	3,357
2204	Repairs-Service Agreements	4,954	0	0	0	0	0	4,954
2209	Mtc/Vehicle Wash	182	8,639	4,127	0	0	850	13,798
2211	Mtc/Vehicles & Equipment	1,251	298,130	153,112	0	0	117,163	569,656
2212	Mtc/Dumpsters	0	0	5,000	0	0	0	5,000
	<b>Total</b>	<u>24,605</u>	<u>306,769</u>	<u>162,239</u>	<u>0</u>	<u>0</u>	<u>118,013</u>	<u>\$ 611,626</u>
<b>Supplies</b>								
2401	Non-Capitalized Equipment	5,850	171,051	0	0	1,200	0	\$ 178,101
2402	Postage	515	5,000	0	0	0	5,000	10,515
2403	Technical Supplies	866	2,696	777	0	0	1,747	6,086
2405	Cleaning Supplies	1,756	706	400	0	75	575	3,512
2407	Office Supplies	2,056	0	0	0	0	0	2,056
2408	Small Tools	1,322	320	320	0	110	2,130	4,202
2409	Dues & Subscriptions	951	0	0	0	0	0	951
2412	Motor Fuel	3,081	141,084	56,658	0	0	61,677	262,500
2413	Dumpsters	0	0	29,000	0	0	0	29,000
	<b>Total</b>	<u>16,397</u>	<u>320,857</u>	<u>87,155</u>	<u>0</u>	<u>1,385</u>	<u>71,129</u>	<u>496,923</u>
<b>Utilities</b>								
3301	Utilities/OMU	4,060	0	0	0	0	0	4,060
3302	Utilities/Non City	2,335	0	0	0	0	0	2,335
3303	Communications	5,400	240	0	0	240	240	6,120
	<b>Total</b>	<u>11,795</u>	<u>240</u>	<u>0</u>	<u>0</u>	<u>240</u>	<u>240</u>	<u>12,515</u>

	5501 Admin	5502 Toters	5503 Dumpsters	5504 Landfill	5505 Recycling	5506 Leaf/Waste	Total
<b>Other</b>							
4501 Advertising	\$ 2,600	\$ 8,600	\$ 0	\$ 0	\$ 1,100	\$ 800	\$ 13,100
4502 Travel	600	0	0	0	0	0	600
4504 Insurance	2,730	32,116	18,375	0	0	8,600	61,821
4505 Contractual Services	4,750	0	0	0	0	15,000	19,750
4506 Profess/Technical	9,740	0	0	15,000	0	0	24,740
4508 Safety Costs	5,564	2,861	1,144	0	286	3,455	13,310
4509 Training	5,000	0	0	0	0	0	5,000
4510 Tipping Fees	0	804,674	574,595	0	0	157,625	1,536,894
4512 Indirect Costs - City	375,000	0	0	0	0	0	375,000
4527 Landfill Closure Cost	0	0	0	54,500	0	0	54,500
4550 OMU Billing	76,500	0	0	0	0	0	76,500
<b>Total</b>	<b>482,484</b>	<b>848,251</b>	<b>594,114</b>	<b>69,500</b>	<b>1,386</b>	<b>185,480</b>	<b>2,181,215</b>
<b>Capital</b>							
5602 Land Improvements	0	0	0	0	40,000	0	40,000
5604 Vehicles	60,000	182,400	200,000	0	0	156,700	599,100
5605 Equipment	0	0	0	0	0	116,000	116,000
5607 Replacement	12,986	0	0	0	0	0	12,986
<b>Total</b>	<b>72,986</b>	<b>182,400</b>	<b>200,000</b>	<b>0</b>	<b>40,000</b>	<b>272,700</b>	<b>768,086</b>
<b>Department Total</b>	<b>\$ 907,275</b>	<b>\$ 2,364,945</b>	<b>\$ 1,226,146</b>	<b>\$ 77,507</b>	<b>\$ 57,449</b>	<b>\$ 1,088,952</b>	<b>\$ 5,722,274</b>
5878 Transfer to Capital Projects	800,000	0	0	0	0	0	800,000
<b>Total</b>	<b>\$ 1,707,275</b>	<b>\$ 2,364,945</b>	<b>\$ 1,226,146</b>	<b>\$ 77,507</b>	<b>\$ 57,449</b>	<b>\$ 1,088,952</b>	<b>\$ 6,522,274</b>

2009-2010 Budget

DEPARTMENT: 5501 Administration

Fund 02: Sanitation

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 165,914	\$ 174,609	\$ 215,780	\$ 198,617	
1102 Salaries-Part-time & Temp	11,000	15,542	14,835	16,354	
1103 Temporary Help-Outside	0	0	1,200	0	
1105 Overtime	796	2,471	500	500	
1121 Employees Retirement	22,382	32,339	33,697	37,394	
1123 Unemployment Expense	540	573	693	644	
1124 Clothing	719	1,004	1,850	1,850	
1125 Hospital Insurance	8,912	14,062	28,092	16,042	
1126 Life Insurance	679	799	1,340	1,181	
1127 Social Security	12,827	13,406	17,680	16,484	
1128 Workers Comp.	1,813	1,826	9,356	7,652	
1129 Other Benefits	1,749	2,079	2,245	2,290	
Total	227,331	258,710	327,268	299,008	-8.6%
<b>Maintenance</b>					
2201 Maintenance/Buildings	11,344	11,447	15,171	14,861	
2202 Maintenance/Grounds	4,377	4,678	3,238	3,357	
2204 Repairs-Service Agreements/Lights	1,345	1,513	4,861	4,954	
2209 Maintenance/Vehicle Wash	156	141	157	182	
2211 Maintenance/Vehicles & Equipment	1,031	1,128	1,123	1,251	
Total	18,253	18,907	24,550	24,605	0.2%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	6,115	2,812	6,050	5,850	
2402 Postage	145	189	515	515	
2403 Technical Supplies	687	753	775	866	
2405 Cleaning Supplies	1,078	1,146	1,188	1,756	
2407 Office Supplies	1,278	2,126	2,016	2,056	
2408 Small Tools	340	280	1,501	1,322	
2409 Dues & Subscriptions	395	595	932	951	
2412 Motor Fuel	1,961	2,142	2,934	3,081	
Total	11,999	10,043	15,911	16,397	3.1%
<b>Utilities</b>					
3301 Utilities/OMU	3,111	4,432	3,980	4,060	
3302 Utilities/Non City	1,334	1,617	2,289	2,335	
3303 Communications	3,966	4,565	5,280	5,400	
Total	8,411	10,614	11,549	11,795	2.1%

2009-2010 Budget

DEPARTMENT: 5501 Administration

Fund 02: Sanitation

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4501 Advertising	\$ 1,503	\$ 1,652	\$ 2,600	\$ 2,600	
4502 Travel	449	231	600	600	
4504 Insurance	2,303	2,439	3,575	2,730	
4505 Contractual Services	3,000	3,000	4,750	4,750	
4506 Profess/Technical	5,315	2,270	14,740	9,740	
4508 Safety Costs	6,639	6,120	5,527	5,564	
4509 Training	2,434	889	5,000	5,000	
4512 Indirect Costs - City	300,000	300,000	300,000	375,000	
4550 OMU Billing	66,712	66,421	76,500	76,500	
Total	388,355	383,022	413,292	482,484	16.7%
<b>Capital</b>					
5604 Vehicles	0	0	31,000	60,000	
5607 Replacement	9,284	9,969	11,838	12,986	
5651 Depreciation	2,074	4,149	0	0	
Total	11,358	14,118	42,838	72,986	70.4%
Department Total	\$ 665,707	\$ 695,414	\$ 835,408	\$ 907,275	8.6%
5878 Transfer to Capital Projects	0	0	0	800,000	
Total	\$ 665,707	\$ 695,414	\$ 835,408	\$ 1,707,275	104.4%

**Expenditure Analysis:**

**Personnel:** Decrease is primarily due to shifting a position to Administration.

**Other:** Increase primarily due to higher indirect costs.

**Revenue Analysis:**

\$5,457,800 Sanitation fee revenue budgeted.

2009-2010 Budget

DEPARTMENT: 5502 Toters

Fund 02: Sanitation

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	%
					Change
<b>Personnel Services</b>					
1101 Salaries	\$ 281,009	\$ 328,264	\$ 415,213	\$ 427,701	
1102 Salaries-Part-Time	5,379	3,717	3,393	3,494	
1105 Overtime	3,958	6,943	40,000	40,000	
1106 Retirement Contingency	0	0	12,026	0	
1121 Employees Retirement	36,522	53,402	70,925	80,747	
1123 Unemployment Expense	877	1,003	1,254	1,294	
1124 Clothing	4,701	5,103	5,950	5,950	
1125 Hospital Insurance	49,161	51,356	61,668	82,704	
1126 Life Insurance	1,643	1,953	2,577	2,567	
1127 Social Security	20,374	23,157	35,082	36,046	
1128 Workers Comp.	29,313	27,618	18,577	25,925	
Total	432,937	502,516	666,665	706,428	6.0%
<b>Maintenance</b>					
2209 Mtc/Vehicle Wash	6,989	6,332	7,450	8,639	
2211 Mtc/Vehicles & Equipment	292,276	295,336	291,598	298,130	
Total	299,265	301,668	299,048	306,769	2.6%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	45,600	51,520	171,051	171,051	
2402 Postage	3,764	3,656	5,000	5,000	
2403 Technical Supplies	1,104	775	2,696	2,696	
2405 Cleaning Supplies	683	301	1,000	706	
2408 Small Tools	0	300	320	320	
2412 Motor Fuel	84,704	131,902	104,366	141,084	
2413 Dumpsters	952	0	0	0	
Total	136,807	188,454	284,433	320,857	12.8%
<b>Utilities</b>					
3301 Utilities/OMU	0	122	0	0	
3303 Communications	139	0	240	240	
Total	139	122	240	240	0.0%
<b>Other</b>					
4501 Advertising	5,389	6,603	8,600	8,600	
4504 Insurance	12,459	9,862	24,826	32,116	
4508 Safety Costs	656	1,489	2,768	2,861	
4510 Tipping Fees	661,882	668,736	783,901	804,674	
4531 Toter Refund	0	0	50	0	
Total	680,386	686,690	820,145	848,251	3.4%

2009-2010 Budget

DEPARTMENT: 5502 Toters

Fund 02: Sanitation

	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Amended</u> <u>Budget</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>%</u> <u>Change</u>
<b>Capital</b>					
5604 Vehicles	\$ 0	\$ 0	\$ 378,979	\$ 182,400	
5605 Equipment	0	0	32,729	0	
5651 Depreciation	126,664	147,420	0	0	
Total	<u>126,664</u>	<u>147,420</u>	<u>411,708</u>	<u>182,400</u>	-55.7%
Department Total	<u>\$ 1,676,198</u>	<u>\$ 1,826,870</u>	<u>\$ 2,482,239</u>	<u>\$ 2,364,945</u>	-4.7%

**Expenditure Analysis:**

**Personnel:** Standard increase.

**Maintenance:** Increase primarily due to higher maintenance on vehicles by Garage.

**Supplies:** Increase due to higher Motor Fuel, budgeted based on YTD actuals, increased by recommended inflation factor.

**Other:** Increase primarily due to standard increase in tipping fees; and partially due to insurance, budgeted based on YTD actuals, increased by recommended inflation factor.

**Capital:** Decrease due to reduction in vehicle purchases.

2009-2010 Budget

DEPARTMENT: 5503 Dumpsters

Fund 02: Sanitation

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 102,555	\$ 118,670	\$ 104,611	\$ 109,671	
1102 Salaries-Part-time & Temp	0	0	2,880	4,800	
1105 Overtime	7,862	8,180	14,000	14,000	
1121 Employees Retirement	14,472	19,967	18,480	20,974	
1123 Unemployment Expense	333	376	322	346	
1124 Clothing	959	1,132	1,400	1,400	
1125 Hospital Insurance	15,334	16,533	13,512	14,424	
1126 Life Insurance	617	679	655	663	
1127 Social Security	7,723	8,819	9,294	9,828	
1128 Workers Comp.	6,815	6,105	6,136	6,532	
Total	156,670	180,461	171,290	182,638	6.6%
<b>Maintenance</b>					
2209 Maintenance/Vehicle Wash	3,525	3,193	3,559	4,127	
2211 Maintenance/Vehicles & Equipment	118,809	120,021	161,670	153,112	
2212 Maintenance Dumpsters	1,690	4,560	5,000	5,000	
Total	124,024	127,774	170,229	162,239	-4.7%
<b>Supplies</b>					
2403 Technical Supplies	525	308	776	777	
2405 Cleaning Supplies	265	289	562	400	
2408 Small Tools	0	164	320	320	
2412 Motor Fuel	40,634	58,356	53,960	56,658	
2413 Dumpsters	22,590	26,520	29,000	29,000	
Total	64,014	85,637	84,618	87,155	3.0%
<b>Other</b>					
4504 Insurance	4,627	6,322	12,864	18,375	
4508 Safety Costs	302	632	1,107	1,144	
4510 Tipping Fees	486,149	495,103	559,761	574,595	
Total	491,078	502,057	573,732	594,114	3.6%

2009-2010 Budget

DEPARTMENT: 5503 Dumpsters

Fund 02: Sanitation

	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Amended Budget 2008-2009</u>	<u>Budget 2009-2010</u>	<u>% Change</u>
<b>Capital</b>					
5604 Vehicles	\$ 0	\$ 0	\$ 371,935	\$ 200,000	
5651 Depreciation	31,622	21,995	0	0	
Total	<u>31,622</u>	<u>21,995</u>	<u>371,935</u>	<u>200,000</u>	-46.2%
Department Total	<u>\$ 867,408</u>	<u>\$ 917,924</u>	<u>\$ 1,371,804</u>	<u>\$ 1,226,146</u>	-10.6%

**Expenditure Analysis:**

**Personnel:** Standard increase.

**Maintenance:** Decrease primarily due to lower maintenance on vehicles by Garage.

**Supplies:** Increase due to higher Motor Fuel, budgeted based on YTD actuals, increased by recommended inflation factor.

**Other:** Increase primarily due to standard increase in tipping fees; and partially due to insurance, budgeted based on YTD actuals, increased by recommended inflation factor.

**Capital:** Decrease due to reduction in vehicle purchases.

2009-2010 Budget

DEPARTMENT: 5504 Landfill

Fund 02: Sanitation

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 3,456	\$ 1,149	\$ 5,285	\$ 5,539	
1105 Overtime	735	223	0	0	
1121 Employees Retirement	559	222	823	962	
1123 Unemployment Expense	13	4	16	16	
1125 Hospital Insurance	1,066	407	656	703	
1126 Life Insurance	19	0	32	33	
1127 Social Security	285	90	404	424	
1128 Workers Comp.	285	299	310	330	
Total	6,418	2,394	7,526	8,007	6.4%
<b>Other</b>					
4506 Profess/Technical	6,113	6,747	10,000	15,000	
4527 Landfill Closure Cost	21,347	78	137,900	54,500	
Total	27,460	6,825	147,900	69,500	-53.0%
Department Total	\$ 33,878	\$ 9,219	\$ 155,426	\$ 77,507	-50.1%

**Expenditure Analysis:**

**Personnel:** Standard increase.

**Other:** Increase primarily due to standard increase in landfill closure cost.

2009-2010 Budget

DEPARTMENT: 5505 Recycling

Fund 02: Sanitation

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1102 Salaries-Part-time & Temp	\$ 9,422	\$ 9,852	\$ 9,953	\$ 10,483	
1105 Overtime	0	0	2,000	2,000	
1121 Employees Retirement	0	0	312	347	
1123 Unemployment Expense	28	29	30	31	
1127 Social Security	721	753	914	955	
1128 Workers Comp.	735	636	633	622	
Total	10,906	11,270	13,842	14,438	4.3%
<b>Maintenance</b>					
2201 Maintenance/Buildings	0	10,709	0	0	
Total	0	10,709	0	0	0.0%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	0	0	1,000	1,200	
2405 Cleaning Supplies	0	0	50	75	
2408 Small Tools	32	70	110	110	
Total	32	70	1,160	1,385	19.4%
<b>Utilities</b>					
3303 Communications	132	120	240	240	
Total	132	120	240	240	0.0%
<b>Other</b>					
4501 Advertising	543	1,920	1,100	1,100	
4504 Insurance	0	(21)	0	0	
4508 Safety Costs	0	0	277	286	
Total	543	1,899	1,377	1,386	0.7%
<b>Capital</b>					
5602 Land Improvements	0	0	40,000	40,000	
Total	0	0	40,000	40,000	0.0%
Department Total	\$ 11,613	\$ 24,068	\$ 56,619	\$ 57,449	1.5%

Expenditure Analysis:

Personnel: Standard increase.

2009-2010 Budget

DEPARTMENT: 5506 Leaf/Waste Collection

Fund 02: Sanitation

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 265,096	\$ 242,779	\$ 186,156	\$ 197,088	
1102 Salaries-Part-time & Temp	20,966	39,383	77,760	77,760	
1103 Temporary Help-Outside	43,337	26,065	13,740	16,000	
1105 Overtime	17,940	15,792	24,320	24,320	
1121 Employees Retirement	36,846	40,413	32,792	38,459	
1123 Unemployment Expense	920	884	791	829	
1124 Clothing	3,121	2,803	2,800	2,800	
1125 Hospital Insurance	47,194	43,227	31,084	42,065	
1126 Life Insurance	1,699	1,481	1,155	1,186	
1127 Social Security	21,320	20,549	22,050	22,886	
1128 Workers Comp.	21,749	19,877	21,333	17,997	
Total	480,188	453,253	413,981	441,390	6.6%
<b>Maintenance</b>					
2209 Mtc/Vehicle Wash	1,114	1,010	733	850	
2211 Mtc/Vehicles & Equipment	140,321	141,752	132,077	117,163	
Total	141,435	142,762	132,810	118,013	-11.1%
<b>Supplies</b>					
2402 Postage	117	0	5,000	5,000	
2403 Technical Supplies	1,449	893	1,747	1,747	
2405 Cleaning Supplies	281	136	644	575	
2408 Small Tools	802	1,849	1,869	2,130	
2412 Motor Fuel	48,167	49,429	88,740	61,677	
Total	50,816	52,307	98,000	71,129	-27.4%
<b>Utilities</b>					
3303 Communications	142	116	240	240	
Total	142	116	240	240	0.0%
<b>Other</b>					
4501 Advertising	866	1,254	800	800	
4504 Insurance	7,890	4,444	9,057	8,600	
4505 Contractual Services	0	24,741	15,000	15,000	
4508 Safety Costs	2,439	2,662	3,371	3,455	
4510 Tipping Fees	97,066	78,743	153,555	157,625	
Total	108,261	111,844	181,783	185,480	2.0%

2009-2010 Budget

DEPARTMENT: 5506 Leaf/Waste Collection

Fund 02: Sanitation

	<u>Actual</u> 2006-2007	<u>Actual</u> 2007-2008	<u>Amended</u> <u>Budget</u> 2008-2009	<u>Budget</u> 2009-2010	<u>%</u> <u>Change</u>
<b>Capital</b>					
5604 Vehicles	\$ 0	\$ 0	\$ 142,410	\$ 156,700	
5605 Equipment	0	0	0	116,000	
5651 Depreciation	70,057	70,057	0	0	
Total	<u>70,057</u>	<u>70,057</u>	<u>142,410</u>	<u>272,700</u>	91.5%
Department Total	<u>\$ 850,899</u>	<u>\$ 830,339</u>	<u>\$ 969,224</u>	<u>\$ 1,088,952</u>	12.4%

**Expenditure Analysis:**

**Personnel:** Standard increase.

**Maintenance:** Decrease primarily due to lower maintenance on vehicles by Garage.

**Supplies:** Decrease due to lower Motor Fuel, budgeted based on YTD actuals, increased by recommended inflation factor.

**Other:** Increase primarily due to standard increase in tipping fees; offset by decrease in insurance, budgeted based on YTD actuals, increased by recommended inflation factor.

2009-2010 Budget

REVENUE

DEPARTMENT: 55 Sanitation

FUND 02: Sanitation

Acct	Description	Actual		Amended	Budget	% Change
		2006-2007	2007-2008	Budget	2009-2010	
6401	Investment Earnings	\$ 410,982	\$ 383,904	\$ 360,000	\$ 240,000	
7001	Collection Charges - Residential	3,215,329	3,232,940	3,204,000	3,214,000	
7002	Collection Charges - Commercial	1,822,817	1,859,246	1,800,000	1,820,000	
7009	Special Loads	11,108	11,270	10,000	10,000	
7016	Toter Revenue	1,184	1,072	900	500	
7025	Collection - Grass Stickers	1,042	858	800	500	
7027	Trash Bag Revenues	359	385	400	400	
7029	Recycling Revenue	11,205	16,075	16,800	8,400	
8152	Sale of Capital Assets	115,905	68,232	155,000	157,000	
8201	Miscellaneous Revenue	8,206	6,941	7,000	7,000	
8222	Litter Abatement Funding	28,806	28,815	0	0	
7002	Collection Charges - Commercial	0	147	0	0	
	Fund Totals	\$ 5,626,943	\$ 5,609,885	\$ 5,554,900	\$ 5,457,800	-1.7%

## 2009-2010 Budget

DEPARTMENT: 5300 Street

Fund 01: General

### Program Description

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

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Performance Indicators	Actual 2006-2007	Actual 2007-2008	Projected 2008-2009	Estimated 2009-2010
Street miles maintained	233	235	237	237
Number of asphalt repairs	833	2,048	1,300	1,150
Miles of striping	44	28	30	30
Signs-installations/repairs	1,390/1,400	635/1,185	700/2,200	700/1,200

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### 2008-2009 Accomplishments

1. Incorporated operational changes to reflect envelope of Public Works structure per strategic plan.
2. Initiated GBA software, work order tracking system to enhance flow of information and communications within Street Department and between other Public Works Departments.
3. Conducted annual snow equipment operator training, including Sanitation and Facility Maintenance participants.
4. Cross trained three additional employees for sign shop operations for continuity of services, emergency support.
5. Established a Utility Crew within the Department to facilitate cross-training between Departments, to improve customer service and to increase efficiency and effectiveness.
6. Maintained cross-training of personnel related to equipment operation for emergency response: Backhoes, loader, chippers, and knuckleboom.
7. Maintained, honed disaster preparedness by participating in actual disaster response operations related to IKE and ICE storms.
8. Combined crew operations to utilize and maximize State funding grants related to paving operations that expired December 2008.
9. Trained and certified crews in CPR/ First Aid; Work zone technician and work zone supervisor training requirements met.

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### 2009-2010 Objectives

1. Enhance operations by supporting, embracing the philosophy of a combined Public Works Department.
  2. Incorporate the GBA work order system into daily operations to promote efficiency and effectiveness of operations within the Department.
  3. Conduct annual snow operations training, to include cross-training of other departments under the umbrella of Public Works.
  4. Cross-training of employees on all equipment necessary to support emergency response operations.
  5. Recertification of employees under FWHA requirements related to flagger training/ certification.
  6. Review disaster preparedness and participate in annual disaster training exercise.
  7. Complete Bluff Avenue extension project constructing a connector between 19<sup>th</sup> Street to 18<sup>th</sup> Street in support of Community Development planning.
  8. Incorporate field inventory of signs into computer-based inventory tracking system, enabling sign shop operations to duplicate installations in event of a major disaster, aid in budget preparation and preventative maintenance program.
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2009-2010 Budget

DEPARTMENT: 53 Street Summary

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 553,448	\$ 560,165	\$ 597,133	\$ 568,060	
1102 Salaries-Part-time	0	1,867	0	4,838	
1103 Temporary Help-Outside	11,156	12,989	17,500	17,926	
1105 Overtime	9,414	18,931	23,000	25,000	
1106 Retirement Contingency	0	0	11,171	0	
1121 Employees Retirement	74,545	93,685	96,613	94,742	
1123 Unemployment Expense	1,692	1,747	1,790	1,690	
1124 Clothing	6,232	6,094	6,500	6,050	
1125 Hospital Insurance	102,125	110,822	128,844	127,814	
1126 Life Insurance	3,602	3,548	3,702	3,349	
1127 Social Security	39,092	40,231	47,440	45,739	
1128 Workers Comp.	29,681	27,438	28,339	30,719	
1129 Other Benefits	830	902	1,000	1,086	
Total	831,817	878,419	963,032	927,013	-4%
<b>Maintenance</b>					
2201 Mtc/Buildings	16,705	20,108	24,354	23,492	
2202 Mtc/Grounds	5,318	5,681	3,868	4,011	
2204 Repairs-Service Agreements	1,689	851	1,370	1,680	
2209 Mtc/Vehicle Wash	1,840	1,667	1,858	2,155	
2211 Mtc/Vehicles & Equipment	104,612	105,869	106,450	115,754	
2217 Mtc/Concrete Streets	6,769	4,976	201,505	56,250	
2223 Mtc/Streets	68,112	158,503	166,500	180,000	
Total	205,045	297,655	505,905	383,342	-24%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	6,105	19,961	17,630	24,945	
2402 Postage	55	16	55	55	
2403 Technical Supplies	81,243	77,152	141,218	162,973	
2405 Cleaning Supplies	832	878	866	1,091	
2407 Office Supplies	1,153	1,029	1,209	1,233	
2408 Small Tools	1,033	1,056	1,190	1,350	
2409 Dues & Subscriptions	252	183	425	425	
2412 Motor Fuel	26,660	38,591	40,075	42,100	
Total	117,333	138,866	202,668	234,172	16%
<b>Utilities</b>					
3301 Utilities/OMU	6,092	8,344	8,900	11,154	
3302 Utilities/Non City	5,697	6,454	6,100	7,398	
3303 Communications	1,779	1,459	2,600	2,600	
Total	13,568	16,257	17,600	21,152	20%

2009-2010 Budget

DEPARTMENT: 53 Street Summary

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4502 Travel	\$ 0	\$ 643	\$ 1,000	\$ 1,000	
4503 Rents & Storages	0	0	3,650	6,000	
4504 Insurance	12,722	12,024	15,930	15,610	
4505 Contractual Services	197,063	189,446	207,052	219,865	
4506 Profess/Technical	452	1,767	2,067	3,067	
4508 Safety Costs	5,270	5,630	6,030	8,380	
4509 Training	2,114	1,072	3,140	4,220	
4510 Tipping Fees	3,694	1,184	5,000	5,000	
Total	221,315	211,766	243,869	263,142	8%
<b>Capital</b>					
5605 Equipment	46,498	12,876	24,510	0	
5607 Replacement	121,528	127,843	125,626	132,348	
Total	168,026	140,719	150,136	132,348	-12%
Department Total	\$ 1,557,104	\$ 1,683,682	\$ 2,083,210	\$ 1,961,169	-6%

**Expenditure Analysis:**

**Personnel:** Decrease is primarily due to shifting a position to Administration; and partially due to lower salaries from new hires replacing previous employees.

**Maintenance:** Decrease primarily due to lower Maintenance of Concrete Streets; and partially due to higher vehicle maintenance as budgeted by Garage.

**Supplies:** Funds budgeted in non-capitalized equipment for mobile radios, roller sign press and furniture. Increase in technical supplies due to higher salt costs.

**Utilities:** Increase due to higher rates.

**Other:** Increase primarily due to contractual services, which is primarily sweeping operations.

**Revenue Analysis:**

No revenues are generated by this department.

2009-2010 Budget

DEPARTMENT: 5301 Street Administration

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 461,026	\$ 465,192	\$ 503,038	\$ 476,368	
1102 Salaries-Part-Time	0	1,867	0	4,838	
1103 Temporary Help-Outside	0	0	500	500	
1105 Overtime	7,927	15,184	19,225	20,000	
1106 Retirement Contingency	0	0	11,171	0	
1121 Employees Retirement	62,086	77,471	81,366	79,117	
1123 Unemployment Expense	1,409	1,451	1,508	1,416	
1124 Clothing	5,188	5,065	5,450	5,000	
1125 Hospital Insurance	84,945	91,603	110,904	101,798	
1126 Life Insurance	3,050	3,012	3,119	2,806	
1127 Social Security	32,622	33,472	39,953	38,342	
1128 Workers Comp.	24,888	22,284	22,825	25,609	
1129 Other Benefits	830	902	1,000	869	
Total	683,971	717,503	800,059	756,663	-5.4%
<b>Maintenance</b>					
2201 Mtc/Buildings	16,705	20,108	24,354	23,492	
2202 Mtc/Grounds	5,318	5,681	3,868	4,011	
2204 Repairs-Service Agreements	1,689	851	1,370	1,680	
2209 Mtc/Vehicle Wash	1,477	1,304	1,492	2,155	
2211 Mtc/Vehicles & Equipment	80,336	81,345	85,592	91,165	
2217 Mtc/Concrete Streets	6,769	4,976	201,505	56,250	
2223 Mtc/Streets	67,939	158,503	165,000	179,000	
Total	180,233	272,768	483,181	357,753	-26.0%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	5,769	15,563	14,912	21,525	
2402 Postage	55	16	55	55	
2403 Technical Supplies	25,592	30,974	86,516	112,750	
2405 Cleaning Supplies	832	878	866	1,091	
2407 Office Supplies	1,153	1,029	1,209	1,233	
2408 Small Tools	701	746	850	1,000	
2409 Dues & Subscriptions	252	183	425	425	
2412 Motor Fuel	22,576	31,216	30,056	31,600	
Total	56,930	80,605	134,889	169,679	25.8%
<b>Utilities</b>					
3301 Utilities/OMU	6,092	8,344	8,900	11,154	
3302 Utilities/Non City	5,697	6,454	6,100	7,398	
3303 Communications	1,574	1,275	1,950	1,950	
Total	13,363	16,073	16,950	20,502	21.0%

2009-2010 Budget

DEPARTMENT: 5301 Street Administration

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Other</b>					
4502 Travel	\$ 0	\$ 643	\$ 1,000	\$ 1,000	
4503 Rents & Storages	0	0	3,650	6,000	
4504 Insurance	12,722	12,024	15,930	15,369	
4505 Contractual Services	197,063	189,446	207,052	219,865	
4506 Profess/Technical	452	1,767	2,067	3,067	
4508 Safety Costs	5,270	5,630	6,030	8,380	
4509 Training	2,114	1,072	3,140	4,220	
4510 Tipping Fees	3,694	1,184	5,000	5,000	
Total	221,315	211,766	243,869	262,901	7.8%
<b>Capital</b>					
5605 Equipment	46,498	12,876	13,560	0	
5607 Replacement	92,421	101,949	103,715	110,128	
Total	138,919	114,825	117,275	110,128	-6.1%
Department Total	\$ 1,294,731	\$ 1,413,540	\$ 1,796,223	\$ 1,677,626	-6.6%

**Expenditure Analysis:**

**Personnel:** Decrease is primarily due to shifting a position to Administration.

**Maintenance:** Decrease primarily due to lower Maintenance of Concrete Streets.

**Supplies:** Funds budgeted in non-capitalized equipment for mobile radios, roller sign press and furniture.

Increase in technical supplies due to higher salt costs.

**Utilities:** Increase due to higher rates.

**Other:** Increase primarily due to contractual services, which is primarily sweeping operations.

**Revenue Analysis:**

No revenues are generated by this Department.

2009-2010 Budget

DEPARTMENT: 5303 Street Traffic

Fund 01: General

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 92,422	\$ 94,973	\$ 94,095	\$ 91,692	
1103 Temporary Help-Outside	11,156	12,989	17,000	17,426	
1105 Overtime	1,487	3,747	3,775	5,000	
1121 Employees Retirement	12,459	16,214	15,247	15,625	
1123 Unemployment Expense	283	296	282	274	
1124 Clothing	1,044	1,029	1,050	1,050	
1125 Hospital Insurance	17,180	19,219	17,940	26,016	
1126 Life Insurance	552	536	583	543	
1127 Social Security	6,470	6,759	7,487	7,397	
1128 Workers Comp.	4,793	5,154	5,514	5,110	
1129 Other Benefits	0	0	0	217	
Total	147,846	160,916	162,973	170,350	4.5%
<b>Maintenance</b>					
2209 Mtc/Vehicle Wash	363	363	366	0	
2211 Mtc/Vehicles & Equipment	24,276	24,524	20,858	24,589	
2223 Mtc/Streets	173	0	1,500	1,000	
Total	24,812	24,887	22,724	25,589	12.6%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	336	4,398	2,718	3,420	
2403 Technical Supplies	55,651	46,178	54,702	50,223	
2408 Small Tools	332	310	340	350	
2412 Motor Fuel	4,084	7,375	10,019	10,500	
Total	60,403	58,261	67,779	64,493	-4.8%
<b>Utilities</b>					
3303 Communications	205	184	650	650	
Total	205	184	650	650	0.0%
<b>Other</b>					
4504 Insurance	0	0	0	241	
Total	0	0	0	241	100.0%
<b>Capital</b>					
5605 Equipment	0	0	10,950	0	
5607 Replacement	29,107	25,894	21,911	22,220	
Total	29,107	25,894	32,861	22,220	-32.4%
Department Total	\$ 262,373	\$ 270,142	\$ 286,987	\$ 283,543	-1.2%

**Expenditure Analysis:**

**Personnel:** Decrease is primarily due to lower salaries from new hires replacing previous employees.

**Maintenance:** Increase primarily due to higher maintenance anticipated by the Garage.

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**Revenue Analysis:**

No revenues are generated by this department.

**Program Description**

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

**Performance Indicators**

	<b>Actual 2006-2007</b>	<b>Actual 2007-2008</b>	<b>Projected 2008-2009</b>	<b>Estimated 2009-2010</b>
Miles of ditches inspected, cleaned and/or cut	35	57	57	57
Miles of paved ditches mucked	10	10	10.5	11
Number of ditches repaved/regraded	5	5	5	5
Number of detention basins repaired	1	1	1	1
Number of detention basins constructed	1	8	6	1
Number of sectors cleaned - RWRA	40	27	30	30
Number of inlets reconstructed/repared - RWRA	60	37	60	30
Number of call-out cleanings - RWRA	40	54	20	40
Number of sinkholes repaired - RWRA	30	60	50	50

**2008-2009 Accomplishments**

1. Maintenance cycle completed per plan of two cuttings/cleanings on selected ditches; ditch inspections and work orders.
2. Cross-trained employees on slope-mower; mini-excavator; backhoe; loader and snow removal, support operations.
3. Continued eradication program related to spraying of Johnson grass in ditches, ROW areas.
4. Initiated sapling spraying program related to ditches.
5. Maintain applicator license by obtaining necessary training and certifications.
6. Employees trained in first aid, CPR, and work zone technician/supervisor.
7. Supported disaster operations related to IKE and ICE storms.
8. Supported Street Department with winter operations related to brine application and snow operations.

**2009-2010 Objectives**

1. Ditch maintenance cycle to be completed per plan; completion of Engineering work orders as requested.
2. Cross-train employees on chippers and knuckleboom; maintain training on Departmental equipment.
3. Maintain eradication efforts concentrated on Johnson grass and sapling growth in ditches, ROW.
4. Maintain applicator licenses and required certifications, training.
5. Conduct weekly/bi-weekly ditch inspections.
6. Maintain training related to brine and snow removal operations; assist as requested.

2009-2010 Budget

DEPARTMENT: 5601 Stormwater

Fund 07: Your Community Vision

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Personnel Services</b>					
1101 Salaries	\$ 66,464	\$ 79,261	\$ 81,591	\$ 82,802	
1103 Temporary Help-Outside	5,760	10,774	18,048	20,624	
1105 Overtime	1,106	3,228	5,800	5,000	
1121 Employees Retirement	8,908	13,326	13,147	15,078	
1123 Unemployment Expense	203	247	245	244	
1124 Clothing	1,518	1,147	1,050	1,150	
1125 Hospital Insurance	11,054	20,049	20,916	26,016	
1126 Life Insurance	440	477	509	489	
1127 Social Security	4,726	5,520	6,456	6,640	
1128 Workers Comp.	4,430	4,273	4,380	4,431	
1129 Other Benefits	38	101	200	217	
Total	104,647	138,403	152,342	162,691	6.8%
<b>Maintenance</b>					
2204 Repairs-Service Agreements	1,596	1,643	2,150	2,193	
2209 Mtc/Vehicle Wash	181	164	183	212	
2211 Mtc/Vehicles & Equipment	20,937	23,132	25,639	25,131	
Total	22,714	24,939	27,972	27,536	-1.6%
<b>Supplies</b>					
2401 Non-Capitalized Equipment	908	699	2,085	2,125	
2403 Technical Supplies	773	723	1,600	2,000	
2407 Office Supplies	41	16	55	55	
2412 Motor Fuel	7,397	11,929	14,025	14,725	
Total	9,119	13,367	17,765	18,905	6.4%
<b>Utilities</b>					
3303 Communications	220	254	300	300	
Total	220	254	300	300	0.0%
<b>Other</b>					
4502 Travel	0	0	0	100	
4504 Insurance	1,058	1,543	3,370	3,573	
4506 Profess/Technical	305	300	190	237	
4508 Safety Costs	455	1,474	1,422	1,425	
4509 Training	0	0	0	400	
4510 Tipping Fees	7,574	9,957	11,500	11,500	
Total	9,392	13,274	16,482	17,235	4.6%

2009-2010 Budget

DEPARTMENT: 5601 Stormwater

Fund 07: Your Community Vision

Capital

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5607 Replacement	\$	<u>15,421</u>	\$	<u>21,615</u>	\$	<u>22,118</u>	\$	<u>22,224</u>	
Total		15,421		21,615		22,118		22,224	0.5%
Department Total	\$	<u>161,513</u>	\$	<u>211,852</u>	\$	<u>236,979</u>	\$	<u>248,891</u>	5.0%

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**Expenditure Analysis:**

Personnel: Standard increase.

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**Revenue Analysis:**

No revenues are generated by this department.

## 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. Parking Garage, Recreation, etc., are also included in this program.

Account	Description	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
2209	Maintenance - Bus Wash - Pool	\$ 519	\$ 376	\$ 419	\$ 486	
2211	Maintenance/Vehicles - Pool	3,634	4,103	5,217	11,166	
2412	Fuel - Pool	4,883	6,045	6,000	6,300	
4501	Advertising	4,471	9,737	15,000	20,000	
4503	Rents & Storage	840	840	1,000	1,210	
5607	Replacement	35,848	37,487	35,498	39,505	
5802	Liability Insurance	234,885	232,068	286,518	251,611	
5804	Contingencies/Mayor	46,644	49,373	50,000	50,000	
5805	Advisory Boards	0	0	1,000	1,000	
5806	Street Lighting	999,145	1,222,003	1,200,000	1,260,000	
5809	Dry Dock	3,360	3,360	3,360	3,360	
5810	Illegal Dumping	0	0	5,000	2,000	
5814	Public Events	2,216	3,915	5,000	8,000	
5815	Pension - Hospital Insurance	169,787	161,057	182,099	182,000	
5817	Mosquito Spraying	9,500	9,500	11,000	11,000	
5818	Bird Control	34,525	22,500	37,500	30,000	
5824	Mtc. Buildings & Grounds	691,548	748,545	835,265	552,803	
5825	Unallocated Utilities	5,633	7,653	9,000	10,800	
5826	Parks Buildings & Grounds	0	0	0	1,574,882	
5827	Fridays After Five	8,000	8,000	8,000	8,000	
5837	Downtown Master Plan	1,813	5,347	2,050	0	
5855	Professional/Technical	68,832	235,953	160,000	245,905	
5858	Cable Contract	60,417	8,131	65,000	10,000	
5870	Contingencies - Budget	0	0	(945,500)	(857,000)	
5874	Miscellaneous Expenses	25,286	5,258	25,000	25,000	
5879	Neighborhood Advisory Boards	7,975	15,807	51,265	25,000	
5880	Fire department operational audit	0	48,706	0	0	
5883	Strategic Plan	0	8,300	31,000	0	
5887	Contribution Owensboro Schools	0	0	320,100	0	
5894	Contribution to PFPF	0	0	200,000	0	
	Subtotal	2,419,761	2,854,064	2,605,791	3,473,028	33.3%
Transfers:						
5867	Transfer - Transit	492,260	508,160	601,848	585,703	
5869	Transfer - Parking Garage	16,028	27,061	77,786	30,805	
5873	Transfer - Recreation Fund	541,049	558,318	546,769	542,820	
5878	Transfer - Capital Projects	146,525	560,000	470,000	230,000	
5884	Transfer - GIS	0	90,886	87,733	88,280	
5896	Transfer - Your Community Vision	0	0	100,000	0	
5898	Transfer - Riverfront	0	0	75,000	0	
	Subtotal	1,195,862	1,744,425	1,959,136	1,477,608	-24.6%
	Grand Total	\$ 3,615,623	\$ 4,598,489	\$ 4,564,927	\$ 4,950,636	8.4%

## Program Description

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

Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Revenues - Fund 03</b>					
<b>6061 Community Development Program:</b>					
6451 Rental on City Property	\$ 22,590	\$ 20,840	\$ 20,000	\$ 20,000	
8201 Miscellaneous Revenue	2,200	600	0	0	
8211 Prior Year Community Development Grant	874,565	486,304	70,444	0	
8212 Current Year Community Development Grant	54,326	466,024	521,088	521,088	
	<u>953,681</u>	<u>973,768</u>	<u>611,532</u>	<u>541,088</u>	-11.5%
<b>Fund 13</b>					
<b>6062 HOME Rehab Grants:</b>					
8106 HOME Grants	0	0	330,844	330,861	
8107 HOME Grant - Prior Year	317,623	321,776	615,116	0	
8114 HOME Grants - KY Housing	95,000	110,000	110,000	0	
8152 Sale of Capital Assets	0	0	340,000	0	
8201 Miscellaneous Revenue	107,874	0	0	0	
	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>0</u>	
<b>6063 KHC - Home Grants</b>					
8114 HOME Grants - KY Housing	0	0	20,000	0	
	<u>520,497</u>	<u>431,776</u>	<u>1,415,960</u>	<u>330,861</u>	-76.6%
Total Revenues	<u>\$ 1,474,178</u>	<u>\$ 1,405,544</u>	<u>\$ 2,027,492</u>	<u>\$ 871,949</u>	-57.0%
<b>Expenditures - Fund 03</b>					
<b>6061 Community Development Program:</b>					
5701 Hot Spot Incentive Program	\$ 0	\$ 0	\$ 38,800	\$ 0	
5702 Old Germantown District Redevelopment	309,941	578,433	37,952	0	
5703 Hot Spot Direct Admin	0	0	3,000	0	
5706 CD Administration	112,126	111,293	104,000	104,000	
5707 Home Improvement Administration	24,000	5,000	11,200	15,000	
5708 Old Germantown District Direct Admin Cost	18,000	11,000	0	0	
5725 Omega Street Improvement	0	0	0	277,057	
5710 Bluff Avenue Extension (19th-20th) Phase I	153,094	226,380	3,447	0	
5711 Bluff Ave Extension Phase 3	0	0	213,000	0	
5712 Home Improvement L/M	208,471	28,661	192,133	145,031	
5713 Allen Street Sidewalk Project	103,300	0	0	0	
5714 Neblett Center Fitness Equipment	19,749	0	0	0	
5715 Bluff Avenue Extension Phase I Admin	5,000	13,000	8,000	0	
	<u>953,681</u>	<u>973,767</u>	<u>611,532</u>	<u>541,088</u>	-11.5%
<b>Fund 13</b>					
<b>6062 HOME Rehab Grants:</b>					
4522 HOME Homebuyer/Homeowner Program	288,176	348,112	827,383	248,146	
4523 HOME Administration	34,047	33,745	33,084	33,086	
4528 CHDO Set-Aside	103,274	49,919	85,493	49,629	
4555 KHC Homebuyer Program	0	0	10,000	0	
5626 New Home Construction	0	0	340,000	0	
	<u>0</u>	<u>0</u>	<u>340,000</u>	<u>0</u>	
<b>6063 KHC - Home Grants:</b>					
4555 KHC Home Grants	95,000	0	10,000	0	
4561 KHC AHTF	0	0	110,000	0	
	<u>520,497</u>	<u>431,776</u>	<u>1,415,960</u>	<u>330,861</u>	-76.6%
Total Expenditures	<u>\$ 1,474,178</u>	<u>\$ 1,405,543</u>	<u>\$ 2,027,492</u>	<u>\$ 871,949</u>	-57.0%

## FUND 40: Economic Development

## Program Description

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

Account Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>40-7202 Revenue</b>					
6001 Realized Property Tax Revenue	\$ 167,416	\$ 201,060	\$ 163,000	\$ 172,900	6%
6101 1% Occupational License	143,982	235,507	300,000	142,461	-53%
6102 1% Net Profit License	51,483	50,059	25,000	50,939	104%
6401 Interest on Investments	12,273	13,364	0	0	100%
8201 Miscellaneous Revenue	7,800	0	0	0	100%
8203 Franchise - Atmos Energy	0	0	250,000	300,000	20%
8252 Dana Corp - License Fees	130,048	80,684	125,000	62,630	-50%
8254 W.I.D.C. - License Fees	61,127	80,557	65,000	0	-100%
8257 The Hines Group	21,464	16,909	15,000	10,300	-31%
8258 Unifirst - License Fees	827	31,537	90,000	72,000	-20%
8259 KY Bioprocessing - License Fees	35	838	0	5,000	100%
8260 Toyotetsu	290,964	268,116	200,000	128,180	-36%
Total Revenues	<u>\$ 887,419</u>	<u>\$ 978,631</u>	<u>\$ 1,233,000</u>	<u>\$ 944,410</u>	<u>-23%</u>
<b>40-7202 Expenditures</b>					
5751 Centre for Business & Research	\$ 0	\$ 0	\$ 80,000	\$ 245,846	207%
5764 Heritage Park Annexation	51,106	12,289	20,000	0	-100%
5766 Turtle Creek and Doe Ridge	0	0	0	7,200	100%
5770 Wildcat Shopping Center	313	0	0	0	0%
5771 Wildcat Plaza	2,361	0	0	0	0%
5772 Gulfstream	0	0	0	3,200	100%
5777 The Springs Centre	112,514	95,981	120,000	0	-100%
5778 Arbor Gate	9,691	0	0	0	0%
5779 Independence Bank	34,853	604	1,000	0	-100%
5780 Thoroughbred Crossing	17,592	20,614	21,000	0	-100%
5781 Woodlands Plaza	0	0	0	70,400	100%
5783 Goetz Development	15,836	16,442	12,000	0	-100%
5784 Home Depot	72,130	71,158	85,000	0	-100%
5785 Jones Development	9,810	11,180	20,000	0	-100%
5786 Brooks	11,655	12,746	12,000	24,000	100%
5787 Plantation Pointe	10,043	11,107	12,000	0	-100%
5788 Mount Moriah	1,079	9,552	15,000	30,000	100%
5789 Walmart	1,322	146,407	170,000	131,000	-23%
5790 Sam's Club	0	57,621	0	60,000	100%
5791 Hunters Ridge	0	11,510	0	12,500	100%
5792 Grow The Future	0	100,000	200,000	200,000	0%
5793 Downtown Development	0	50,000	50,000	50,000	0%
5794 Woodlands Investment	0	0	0	28,000	100%
5795 Downtown Study	0	38,995	350,000	0	-100%
5872 Greater O'boro Economic Development	165,696	179,696	174,080	181,043	4%
5876 Economic Development	0	0	5,000	5,000	0%
Total Expenditures	<u>516,001</u>	<u>845,902</u>	<u>1,347,080</u>	<u>1,048,189</u>	<u>-22%</u>
5877 Transfer to General Fund	<u>175,000</u>	<u>285,000</u>	<u>250,000</u>	<u>0</u>	<u>-100%</u>
Total Expenditures and Transfers	<u>\$ 691,001</u>	<u>\$ 1,130,902</u>	<u>\$ 1,597,080</u>	<u>\$ 1,048,189</u>	<u>-34%</u>

Account Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Revenue</b>					
6401 Interest	\$ 78,963	\$ 60,553	\$ 30,000	\$ 35,000	
8162 Health - City	2,531,262	2,686,410	2,879,443	3,127,440	
8163 Health - Employee	629,550	646,709	719,861	781,860	
8171 Workers Compensation	399,945	400,000	400,000	400,000	
8172 Unemployment	64,303	67,203	55,000	58,273	
Total Revenues	<u>\$ 3,704,023</u>	<u>\$ 3,860,875</u>	<u>\$ 4,084,304</u>	<u>\$ 4,402,573</u>	7.8%
<b>Expenditures</b>					
1123 Unemployment Expense	\$ 8,273	\$ 19,149	\$ 55,000	\$ 58,273	
1125 Health Expense	2,646,586	2,824,271	2,739,333	2,953,800	
1128 Workers Compensation	264,206	66,232	285,000	272,000	
4504 Insurance	484,928	551,701	529,551	580,000	
4506 Professional/Technical	189,998	213,734	210,420	268,500	
4542 Wellness Benefit	167,684	174,862	235,000	235,000	
Total Expenditures	<u>\$ 3,761,675</u>	<u>\$ 3,849,949</u>	<u>\$ 4,054,304</u>	<u>\$ 4,367,573</u>	7.7%
Excess/Deficiency	<u>\$ (57,652)</u>	<u>\$ 10,926</u>	<u>\$ 30,000</u>	<u>\$ 35,000</u>	16.7%

**Program Description**

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

Account	Description	Amended				% Change
		Audit 2006-2007	Audit 2007-2008	Budget 2008-2009	Budget 2009-2010	
<b>Revenue</b>						
6401	Interest on Investments	\$ 129,011	\$ 11,581	\$ 0	\$ 0	0.0%
<b>Expenditures</b>						
5622	Nursing Scholarships	\$ 32,500	\$ 32,500	\$ 32,500	\$ 0	
5623	Greenbelt Park	0	19,564	14,579	0	
		<u>32,500</u>	<u>52,064</u>	<u>47,079</u>	<u>0</u>	<u>-100.0%</u>
5878	Transfer to Capital Projects	3,200,000	0	0	0	
		<u>\$ 3,232,500</u>	<u>\$ 52,064</u>	<u>\$ 47,079</u>	<u>\$ 0</u>	<u>-100.0%</u>



## 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, 2008, is \$28,992,390, with maturities extending through the year 2028. 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 \$29,238,302 at June 30, 2008. 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, 2008**

	<u>Balance 6/30/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 6/30/2008</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds and loans payable:					
Lease revenue bonds:					
Series 1989	\$ 585,000	\$ 0	\$ (60,000)	\$ 525,000	\$ 60,000
Floating indebtedness bonds:					
Series 2005	132,000	0	(85,000)	47,000	10,000
General obligation bonds:					
Series 1999	360,000	0	(65,000)	295,000	70,000
Series 1999B	295,000	0	(145,000)	150,000	150,000
Series 2001	985,000	0	(480,000)	505,000	505,000
Series 2002A	2,725,000	0	(130,000)	2,595,000	140,000
Series 2002B	5,830,000	0	(285,000)	5,545,000	295,000
Series 2003A	2,575,000	0	(219,000)	2,356,000	224,000
Series 2006	3,960,000	0	(145,000)	3,815,000	150,000
Series 2006 Refunding	2,110,000	0	(230,000)	1,880,000	240,000
Series 2007	0	7,095,000	0	7,095,000	0
Loans payable:					
KIA A07-04	0	1,009,292	0	1,009,292	45,826
Other	870,000	0	(870,000)	0	0
	<u>20,427,000</u>	<u>8,104,292</u>	<u>(2,714,000)</u>	<u>25,817,292</u>	<u>1,889,826</u>
Less deferred amounts:					
For issuance discounts	(65,973)	(35,475)	18,248	(83,200)	0
On refunding	(494,553)	0	73,072	(421,481)	0
Total bonds and loans payable	<u>19,866,474</u>	<u>8,068,817</u>	<u>(2,622,680)</u>	<u>25,312,611</u>	<u>1,889,826</u>
Compensated absences	<u>3,642,492</u>	<u>1,913,190</u>	<u>(1,875,903)</u>	<u>3,679,779</u>	<u>286,557</u>
Total Governmental	<u>\$ 23,508,966</u>	<u>\$ 9,982,007</u>	<u>\$ (4,498,583)</u>	<u>\$ 28,992,390</u>	<u>\$ 2,176,383</u>
Business-type activities:					
Compensated absences	<u>\$ 195,861</u>	<u>\$ 222,351</u>	<u>\$ (172,300)</u>	<u>\$ 245,912</u>	<u>\$ 8,430</u>

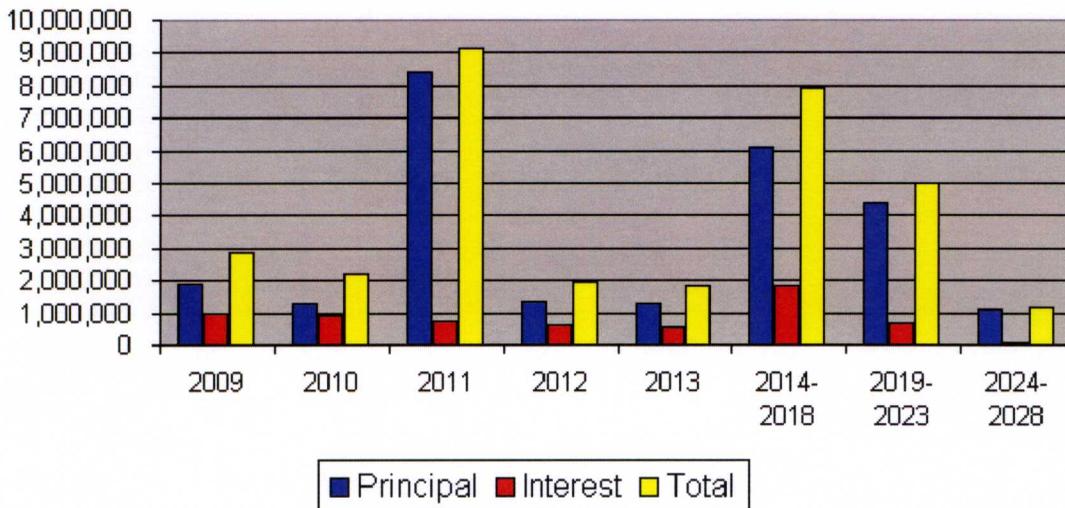
Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. For governmental activities, compensated absences are generally liquidated by the general fund.

**2009-2010 Budget**

**Annual Debt Requirements**

The annual requirements to amortize long-term debt (excluding compensated absences obligations of \$3,679,779 which have indefinite maturity) as of June 30, 2008, are as follows:

Year Ending	Principal	Interest	Total
2009	\$ 1,889,826	\$ 968,062	\$ 2,857,888
2010	1,275,286	896,770	2,172,056
2011	8,425,750	741,509	9,167,259
2012	1,348,218	580,237	1,928,455
2013	1,307,691	524,084	1,831,775
2014-2018	6,100,727	1,809,326	7,910,053
2019-2023	4,373,292	652,359	5,025,651
2024-2028	1,096,502	75,827	1,172,329
	<u>\$ 25,817,292</u>	<u>\$ 6,248,174</u>	<u>\$ 32,065,466</u>



**Types of Municipal Debt**

**Lease Revenue 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.

**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.

## 2009-2010 Budget

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, 2008, \$5,832,285 of outstanding bonds were considered defeased.

### City of Owensboro Loans

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 3% of the General Fund budget is expended for debt service. This currently has no impact on the City's operating budget, and it should have little effect in the future.

### Legal Debt Margin Determination

The following table shows the City's legal debt limit pursuant to Section 128 of the Commonwealth of Kentucky Constitution for the year ended June 30, 2008.

### Legal Debt Margin Calculation for Fiscal Year 2007-2008

Net assessed value	\$2,743,040,928
Add back: exempt real property	<u>154,331,000</u>
Total assessed value	\$2,897,371,928
Debt limit - 10% of total assessed value <sup>1</sup>	\$ 289,737,193
Amount of debt applicable to debt limit:	
Total general bonded debt	\$ 25,312,611
Less: Revenue Bonds	(525,000)
Notes Payable	(1,009,292)
Amount set aside for repayment of general obligation bonds	<u>(2,059,309)</u>
Total debt applicable to limitation	\$ 21,719,010
Legal debt margin	<u>\$ 268,018,183</u>

<sup>1</sup>Section 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."

2009-2010 Budget

DEPARTMENT: 1101 Debt Service

FUND 01: General

		Actual	Audit	Amended	Budget	%
		2006-2007	2007-2008	Budget	2009-2010	Change
				2008-2009		
<b>Debt 11</b>	<b>Debt Service</b>					
5903	Transfer to Debt Service Fund	\$ 1,506,950	\$ 2,182,832	\$ 1,483,344	\$ 797,322	
		<u>\$ 1,506,950</u>	<u>\$ 2,182,832</u>	<u>\$ 1,483,344</u>	<u>\$ 797,322</u>	<u>-46.2%</u>

Detail:

Airpark/FAA	\$ 179,420	\$ 179,734
G.O. Refunding - 01 for 1994	525,200	0
Public Works Projects - 99	159,975	0
Public Works Projects - 02	260,464	259,864
Morris Park Acquisition	59,127	54,191
Bank Fees	2,000	2,000
PFRF - closed	297,158	301,533
	<u>\$ 1,483,344</u>	<u>\$ 797,322</u>

---

**Program Description**

This program provides for annual debt and interest payments toward the City's outstanding debt of approximately \$25.8 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 \$268 million. The City's latest bond rating from Moody's Investor Services is A2.

---

	Actual 2006-2007	Actual 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	%
					Change
<b>Revenue</b>					
8111 Transfer from General Fund	\$ 1,506,950	\$ 2,182,832	\$ 1,483,344	\$ 797,322	
8123 Transfer from Community Vision Fund	0	95,783	1,980,391	1,958,391	
8129 Transfer from Recreation Fund	24,682	25,131	25,340	23,032	
8140 Transfer from Downtown Revitalization	0	0	0	447,778	
Total Transfers	1,531,632	2,303,746	3,489,075	3,226,523	
6401 Interest on Investments	23,432	23,475	0	0	
8112 County FAA Payment	131,206	129,991	131,200	131,441	
8118 Transfer from PFRF	312,079	311,356	310,759	309,157	
8128 Transfer from RiverPark	541,000	541,544	541,026	539,394	
8138 Transfer from Symphony	119,984	88,815	15,542	5,828	
Total Lease Payments	1,127,701	1,095,181	998,527	985,820	
	<u>\$ 2,659,333</u>	<u>\$ 3,398,927</u>	<u>\$ 4,487,602</u>	<u>\$ 4,212,343</u>	-6.1%
<b>Expenditures</b>					
5901 Area Museum Acquisition	\$ 30,669	\$ 20,731	\$ 0	\$ 0	
5904 Airpark/FAA	310,620	307,745	310,620	311,175	
5907 CERS - PFRF	312,079	311,356	310,759	309,157	
5908 Hillcrest Pro Shop	24,682	25,131	25,340	23,032	
5909 G.O. Refunding - 01	517,800	519,400	525,200	0	
5911 Airpark Property	19,865	883,428	0	0	
5912 Public Works Projects - 02	255,664	255,664	260,464	259,864	
5913 Fine Arts Museum	81,653	78,431	0	0	
5914 RiverPark Center Bonds	541,000	541,544	541,026	539,394	
5915 PFRF - closed	297,845	297,034	297,158	301,533	
5920 Public Works Projects - 99	154,587	158,640	159,975	0	
5921 Bank Fees	0	0	2,000	2,000	
5922 Morris Park Acquisition	58,076	59,132	59,127	54,191	
5923 Symphony Renovation KLC	119,984	88,815	15,542	5,828	
5924 KIA Projects	0	95,783	1,234,541	1,234,541	
5925 Ice Rink	0	0	80,000	202,780	
5926 KIA Projects S.T. Debt	0	0	212,850	212,850	
5927 Capital Projects	0	0	453,000	308,220	
5928 Downtown Revitalization	0	0	0	447,778	
Total Expenditures	<u>\$ 2,724,524</u>	<u>\$ 3,642,834</u>	<u>\$ 4,487,602</u>	<u>\$ 4,212,343</u>	-6.1%



**Departmental Capital Outlay Summary**

---

This summary represents Fund capital outlay.  
It does not include capital to be replaced by the Fleet and Facilities Maintenance Program.

		<u>Amount</u>
<b>Department 31</b>	<b>Information Technology</b>	
	Burster replacement	\$ 7,000
	Video Mobile Production Unit	8,000
	Video Production Camera	8,000
	Catalyst Switch (2nd switch for DR)	32,000
	Back up D2D replacement system	90,000
	Siren replacement stack	70,000
	Two new T1 Channel banks	10,000
		<u>\$ 225,000</u>
<b>Department 3104</b>	<b>GIS</b>	
	Gis Web server - 7500	\$ <u>25,000</u>
<b>Department 34</b>	<b>Finance</b>	
	Copier	\$ <u>10,660</u>
<b>Department 35</b>	<b>Facilities Maintenance</b>	
	Trash Can Holders	\$ 9,000
	Bridge Lighting	8,500
	City Hall maintenance	20,120
	Fire maintenance	27,474
	Parks/Facilities maintenance	11,700
	Transit maintenance	5,500
	Elizabeth Munday maintenance	8,000
	GBA software	5,000
	Groomer	2,500
		\$ <u>97,794</u>
<b>Department 41</b>	<b>Police</b>	
	Two copiers	\$ <u>21,944</u>
<b>Department 42</b>	<b>Fire</b>	
	Rescue Boat	\$ 12,000
	Portable Radios	18,600
		\$ <u>30,600</u>
<b>Department 55</b>	<b>Sanitation</b>	
	Recycling Center	\$ 40,000
	5501 - 4-door Sport Utility Truck	31,000
	5501 - Pickup Truck	29,000
	5502 - Rear Loader	182,400
	5503 - Overhead/frontloader	200,000
	5506 - 2 Dump Trucks	156,700
	5506 - 4 Towed Chipping Machines	116,000
		\$ <u>755,100</u>

**Departmental Capital Outlay Summary**

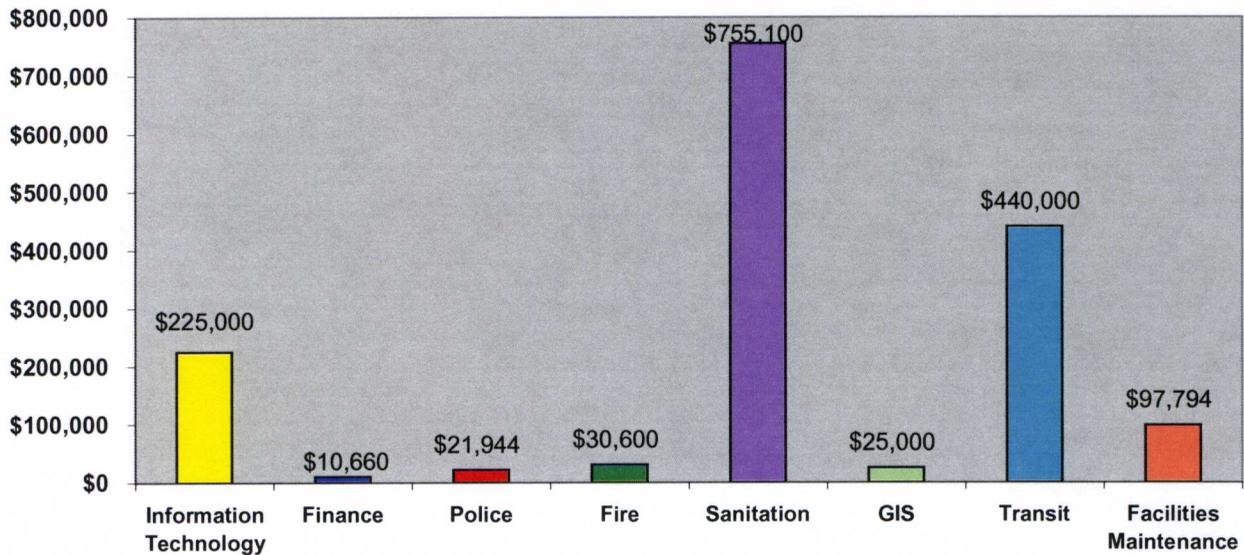
<b>Department 75</b>	<b>Transit</b>	
	Concrete apron for Transit Bus Wash	\$ 30,000
	Purchase 29' low floor Bus	350,000
	Purchase and erect 6 Bus Shelters	60,000
		<u>\$ 440,000</u>

**GRAND TOTAL**                    \$ 1,606,098

**LESS:**

<b>All Other Funds</b>	Sanitation	\$ 755,100
	Transit	440,000
	Facilities Maintenance	97,794
	GIS	25,000
	<b>Total Internal Service and Enterprise Funds</b>	<u>\$ 1,317,894</u>
	<b>General Fund Capital</b>	<u>\$ 288,204</u>

**2009-2010 Departmental Capital Outlay - \$1,606,098**



# CITY OF OWENSBORO



## 2009-2014 CAPITAL IMPROVEMENT PROGRAM

May 19, 2009

Issued by:  
Jim Tony Fulkerson  
Director of Finance & Support Services



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# City of Owensboro Kentucky

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

May 19, 2009

Honorable Mayor and Members of the Board of Commissioners:

I am pleased to present to you the recommended 2009-2014 Capital Improvements Program (CIP) for the City of Owensboro. The 2009-2010 portion of the CIP budgeted for all capital improvements is \$4,313,822. The .33% in 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 21<sup>st</sup> 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 2009-2014 Capital Improvement Program (CIP) totals \$21,219,110. In 2009-2010, \$4,313,822 is budgeted through Fund 7 Your Community Vision and \$2,030,000 is budgeted through Fund 19 Capital Projects. To ensure capital projects funding, the City Commission instituted a program entitled "Your Community Vision" dedicated to funding present and future capital projects.

## BACKGROUND – YOUR COMMUNITY VISION

Your Community Vision is a program designed by City staff to create a permanent source of capital funding. Funding for this program is created by a .33% increase in the occupational and net profit taxes that will generate approximately \$4 million annually. Combined with the Annexation and Economic Development funds, this revenue will allow the City to continue to address stormwater and street needs, as well as provide funding for future necessary 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, a fire station generator; 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 two 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. In the future, police officers will be asked to take on added responsibilities facing Homeland Security issues. Officers will become members of Rapid Emergency Deployment (RED) teams, to respond to crisis situations that would involve weapons of mass destruction. RED teams would be assigned Personal Protection Equipment that would stay with that officer, the RED team member, in a take-home vehicle, available for quick response.

## TRANSPORTATION

Fiscal year 2009-2010 includes \$180,000 for the intersection between Second Street and Hanning Lane and \$660,000 for Castlen Street in 2010-2011.

## **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 2008-2009 which will provide year round entertainment for our community. Also, new shelters were constructed at Legion Park and work done on the Eastern Little League field.

The major Recreation project the 2009-2010 CIP addresses is renovation of Moreland Park restrooms and shelter. Owensboro wants to make sure that tournament visitors to our City enjoy a state-of-the-art sports complex.

## **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 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. The following picture is a conceptual design rendering of the long-term riverfront development plan.

## **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:

- Multi-Purpose Events center
- New Downtown Hotel
- Market Square Public Plaza
- Smothers Park
- Transform 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.

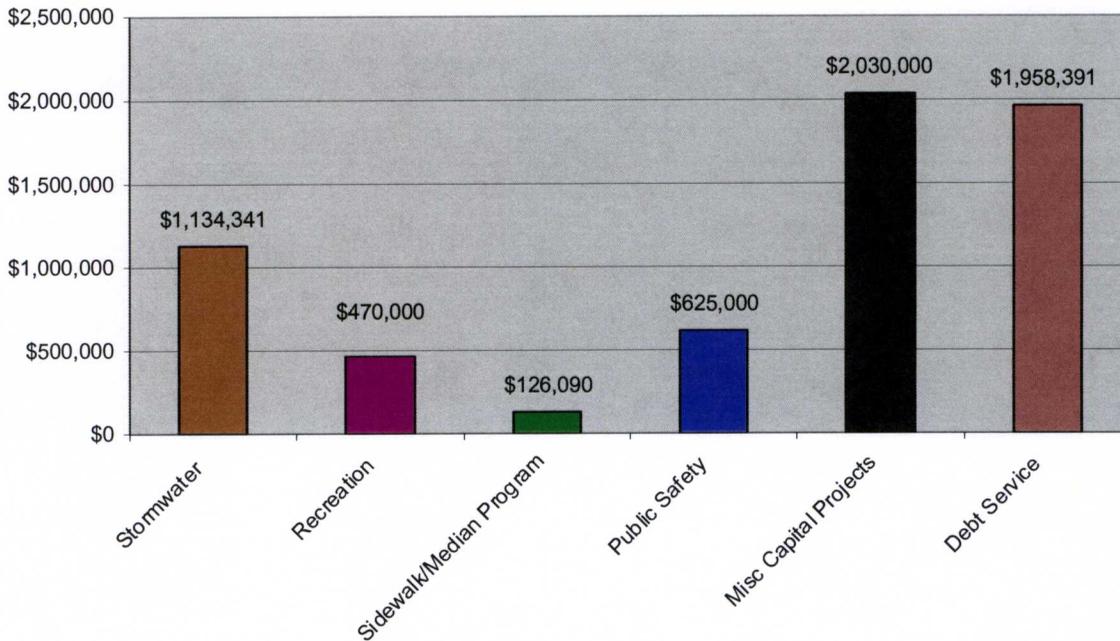
**BACKGROUND – FLEET AND FACILITIES REPLACEMENT PLAN**

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 (such as air conditioning replacement, boiler replacement, window replacement, etc.) 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.

**2009-2014 CAPITAL IMPROVEMENT PROGRAM**

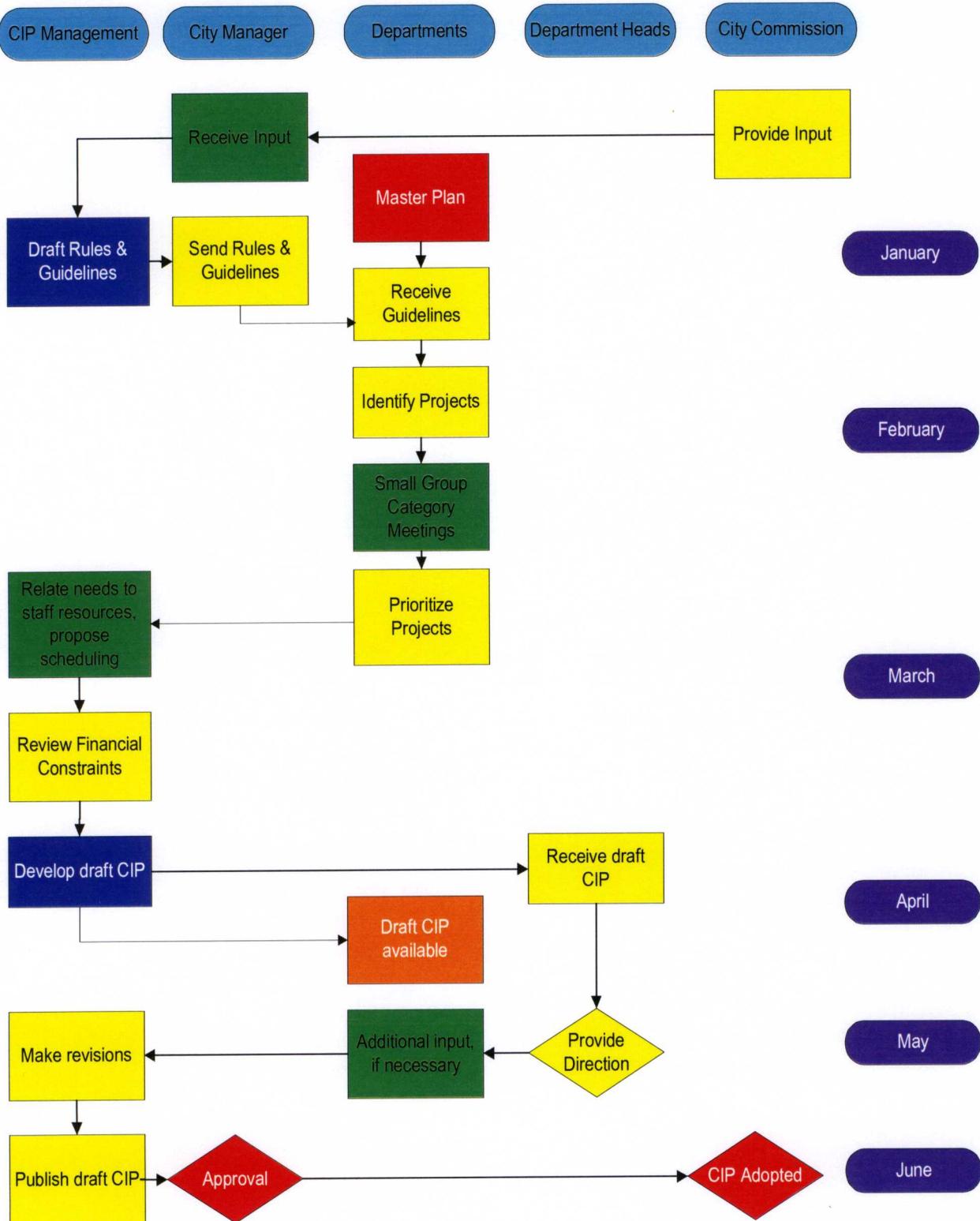
The Your Community Vision Fund is the major source of funding for the current five-year CIP program. The following chart shows the allocation of 2009-2010 CIP revenue by category. This CIP concentrates on areas most important to our citizens and the City Commission – stormwater maintenance, streets, public safety 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 judiciously committing to a wider range of capital projects in the near future.

**Capital Expenditure Category  
Fiscal Year 2009-2010 - \$6,343,822**



**GUIDELINES FOR PROJECT SELECTION**

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



## 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 four 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 2009-2014 CIP. A description of each project follows the *Summary*. The description includes the following information: the estimate level, the project sponsor, the project description, comments, any impacts on the operating budget, major project milestones, the estimated schedule of completion, and project financing. Project costs may be further broken down into categories of expenditures, e.g. design, land costs, cost of improvements.

## Program Description

This program provides for financing capital projects.

Account	Capital Project Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Revenue and Transfers:</b>						
8111	Transfer from General Fund	\$ 146,525	\$ 560,000	\$ 470,000	\$ 230,000	
8141	Transfer from Sanitation	0	0	0	800,000	
8136	Transfer from Wellness Fund	3,200,000	0	0	0	
8139	Transfer from Greenbelt	0	5,689	0	0	
	Total Transfers	<u>3,346,525</u>	<u>565,689</u>	<u>470,000</u>	<u>1,030,000</u>	
6401	Interest Earnings	93,759	138,965	0	0	
8102	Grant - State	2,010,860	1,793,570	1,003,689	0	
8112	Transfer from Daviess County	0	48,752	1,000,000	0	
8126	FEMA	180,039	0	800,000	0	
8160	Issuance of Debt	0	0	2,700,000	1,000,000	
	Total Revenue	<u>2,284,658</u>	<u>1,981,287</u>	<u>5,503,689</u>	<u>1,000,000</u>	
	Total Revenue and Transfers	<u>\$ 5,631,183</u>	<u>\$ 2,546,976</u>	<u>\$ 5,973,689</u>	<u>\$ 2,030,000</u>	<u>-66.0%</u>
<b>Expenditures:</b>						
5918	Issue Cost	0	0	81,438	0	
9834	New Software	0	0	0	200,000	
9836	Public Works Building	0	0	0	1,800,000	
9802	Record Retention Project	12,330	0	0	0	
9804	City Connections	11,515	0	0	0	
9807	Rec/Plex Study	1,500	4,400	0	0	
9811	Munday Center/Museum Projects	71,525	75,000	0	0	
9814	Concrete Street Rehab	0	209,063	290,938	0	
9818	Street Projects	591,940	561,906	279,284	0	
9819	2004 Storm Clean-Up	0	0	800,000	0	
9825	Southtown Boulevard Land	1,041,741	980,883	795,516	0	
9832	Smith & Werner Building Façade	25,713	54,718	0	0	
9833	Ice Rink Construction	50,978	755,391	6,093,632	0	
9847	Area Museum Renovation	119,709	33,708	0	0	
9848	Cable Access Equipment	85,000	0	6,144	0	
9855	Miscellaneous Capital Projects	4,344	116,580	53,485	30,000	
9865	South Frederica Street Widening	308,932	18,263	0	0	
9870	Mall Connector	0	0	20,000	0	
9871	Storm Water	0	425,471	494,530	0	
	Total	<u>\$ 2,325,227</u>	<u>\$ 3,235,383</u>	<u>\$ 8,914,967</u>	<u>\$ 2,030,000</u>	<u>-77.2%</u>

## Program Description

This program provides for financing for Your Community Vision capital projects.

Account Capital Project Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	% Change
<b>Revenue</b>					
6101 .33% Occupational License	\$ 3,218,975	\$ 3,404,137	\$ 3,311,974	\$ 3,311,974	
6102 .33% Net Profit License	697,119	817,492	630,000	630,000	
6084 Penalty and Interest	29,719	32,010	15,000	15,000	
6401 Interest on Investments	43,666	127,228	0	0	
8101 Federal Grants	83,664	0	0	0	
8111 Transfer from General Fund	0	0	100,000	0	
8124 Transfer from RWRA Operating Fund	0	0	713,412	0	
8160 Issuance of Debt	0	8,104,292	21,891,287	0	
Total Revenue and Transfers	<u>\$ 4,073,143</u>	<u>\$ 12,485,159</u>	<u>\$ 26,661,673</u>	<u>\$ 3,956,974</u>	<u>-85.2%</u>
<b>Expenditures:</b>					
5601 Stormwater Maintenance	161,513	211,852	236,979	248,891	
5903 Transfer to Debt Service	0	95,783	660,391	1,958,391	
5918 Issue Cost	0	91,253	0	0	
9601 Design Harsh & Goetz	36,533	26,819	0	0	
9602 Locust Street Sewer	4,235	0	0	0	
9606 Goetz Ditch II Construction	256,412	0	0	0	
9607 Goetz Ditch III	0	18,795	1,349,833	0	
9608 Stormwater Projects	153,942	442,664	186,580	175,000	
9609 Harsh Ditch IB Construction	1,000	0	0	0	
9610 Harsh Ditch IC	0	509,491	2,354,664	0	
9613 Stormwater Projects RWRA	500,000	515,000	530,450	530,450	
9614 Harsh Ditch Phase II	0	213,825	10,135,226	0	
9615 Devins Ditch Phase I	0	63,337	1,896,675	0	
9616 Scherm Ditch Phase I	0	203,844	8,828,301	0	
9623 Southern Little League	1,939	0	0	0	
9626 Transfer to Greenbelt - grant match	0	0	190,000	0	
9631 Chautauqua Park field and restrooms	254,394	70,437	135,514	0	
9634 Legion Park Restroom	0	147,543	2,457	0	
9636 Moreland Park Restrooms	0	10,541	2,397	470,000	
9637 Legion Park Shelter	0	10,541	484,021	0	
9638 Demolish old Ice Arena	0	0	100,500	0	
9639 Eastern Little League	0	0	117,000	0	
9640 Sidewalk Program	94,480	119,617	109,615	106,090	
9641 Median Program	0	10,695	49,305	20,000	
9644 West Fifth Street Road	432,292	29,572	0	0	
9648 2nd and Hanning Lane	0	0	0	180,000	
9646 South Frederica Widening	631,108	243,011	0	0	
9647 Scherm Road Design	0	0	500,000	0	
9650 Parkview Avenue	0	0	70,000	0	
9680 Police Vehicles	224,519	222,699	0	138,889	
9681 Police Record System	4,350	0	6,180	0	
9683 Police Training Center	14,000	278,902	315,621	446,111	
9684 Fire Rescue Truck	201,707	0	0	0	
9685 Fire Station Generator	49,686	21,286	45,989	40,000	
9688 Fire Grant Thermal Camera	141,647	0	0	0	
9689 Police MDT's	0	0	430,000	0	
Total	<u>\$ 3,163,757</u>	<u>\$ 3,557,507</u>	<u>\$ 28,737,698</u>	<u>\$ 4,313,822</u>	<u>-85.0%</u>

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**Program Description**

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

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Account Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	%
					Change
<b>Revenue</b>					
6401 Interest	\$ 3,374	\$ 1,424	\$ 0	\$ 0	
8102 State Grants	42,254	38,249	801,318	0	
Total	\$ 45,628	\$ 39,673	\$ 801,318	\$ 0	-100.0%
<b>Expenditures:</b>					
2403 Technical Supplies	349	0	0	0	
4506 Profess/Technical Services	17,980	37,518	0	0	
5601 Land	21,544	594	0	0	
5602 Land Improvements	11	12,400	801,318	0	
5830 Grant Match	0	5,689	0	0	
Total	\$ 39,884	\$ 56,201	\$ 801,318	\$ 0	-100.0%

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**Program Description**

This program provides for funding of riverfront development projects.

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Account Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	%
					Change
<b>Revenue</b>					
8101 Federal Grants	\$ 1,804,383	\$ 5,165,711	\$ 35,396,606	\$ 0	
8111 Transfer from General Fund	0	0	75,000	0	
8124 Transfer from RWRA Operating	0	0	122,588	0	
8160 Issuance of Debt	0	0	4,000,000	0	
Total Riverfront Project Revenues	\$ <u>1,804,383</u>	\$ <u>5,165,711</u>	\$ <u>39,594,194</u>	\$ 0	-100.0%
<b>Expenditures</b>					
4506 Professional/Technical Service	0	41,060	4,992	0	
5602 Land Improvements	1,804,383	5,124,651	35,391,614	0	
5610 Land Improvements (non reimburs)	0	83,688	4,138,206	0	
Total Capital Projects Expenditures	\$ <u>1,804,383</u>	\$ <u>5,249,399</u>	\$ <u>39,534,812</u>	\$ 0	-100.0%

**Program Description**

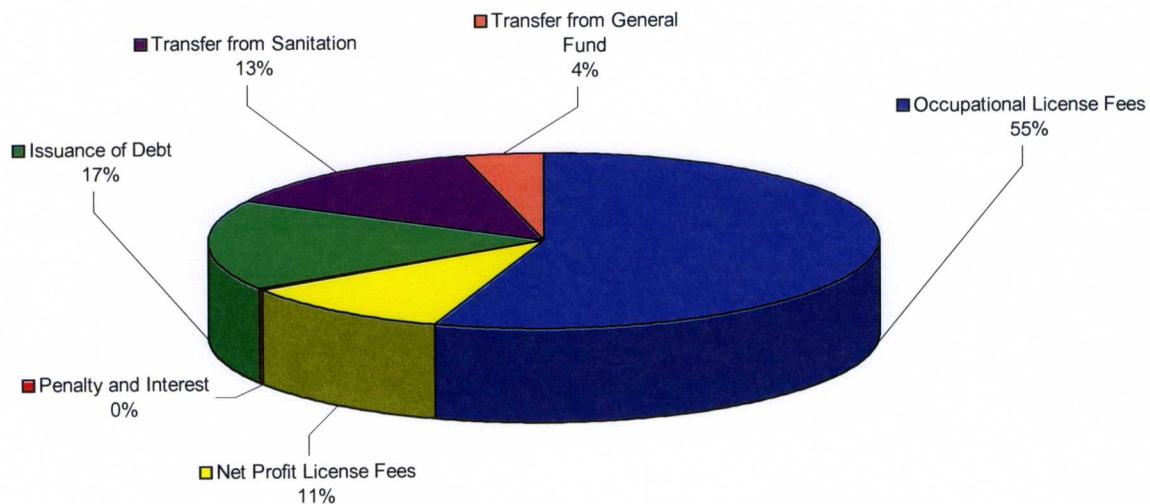
This program provides for funding of downtown revitalization.

Account Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	%
					Change
<b>Revenue</b>					
6105 Insurance Licenses	\$ 0	\$ 0	\$ 0	\$ 1,468,889	
8160 Issuance of Debt	0	0	20,100,000	1,131,111	
Total Riverfront Project Revenues	\$ 0	\$ 0	\$ 20,100,000	\$ 2,600,000	-87.1%
<b>Expenditures</b>					
9760 Executive Inn Property	0	0	7,500,000	0	
9761 Community Plaza	0	0	4,800,000	0	
9762 Transportation	0	0	0	1,500,000	
9763 Administrative - Other	0	0	7,800,000	652,222	
	0	0	20,100,000	2,152,222	
5903 Transfer to Debt Service	0	0	0	447,778	
Total Downtown Revitzn Expenditures	\$ 0	\$ 0	\$ 20,100,000	\$ 2,600,000	-87.1%

### CAPITAL PROJECTS FUNDING SUMMARY

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Capital Carryover	\$ 1,205,539	\$ 848,691	\$ 546,843	\$ 904,995	\$ 1,238,147
<b>TOTAL CARRYOVER</b>	<b>\$ 1,205,539</b>	<b>\$ 848,691</b>	<b>\$ 546,843</b>	<b>\$ 904,995</b>	<b>\$ 1,238,147</b>
<b>AVAILABLE FINANCING</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>
Occupational License Fees	3,311,974	3,311,974	3,311,974	3,311,974	3,311,974
Net Profit License Fees	630,000	630,000	630,000	630,000	630,000
Penalty and Interest	15,000	15,000	15,000	15,000	15,000
Issuance of Debt	1,000,000	0	0	0	0
Transfer from Sanitation	800,000	0	0	0	0
Transfer from General Fund	230,000	30,000	30,000	30,000	30,000
<b>TOTAL CURRENT YEAR</b>	<b>\$ 5,986,974</b>	<b>\$ 3,986,974</b>	<b>\$ 3,986,974</b>	<b>\$ 3,986,974</b>	<b>\$ 3,986,974</b>
<b>TOTAL AVAILABLE FUNDING</b>	<b>7,192,513</b>	<b>4,835,665</b>	<b>4,533,817</b>	<b>4,891,969</b>	<b>5,225,121</b>
Less Debt Service	1,958,391	1,958,391	1,958,391	1,958,391	1,958,391
Less Capital Improvements	4,385,431	2,330,431	1,670,431	1,695,431	3,495,431
<b>Surplus (Deficit)</b>	<b>\$ 848,691</b>	<b>\$ 546,843</b>	<b>\$ 904,995</b>	<b>\$ 1,238,147</b>	<b>\$ (228,701)</b>

### 2009-2010 Capital Projects Funding by Source



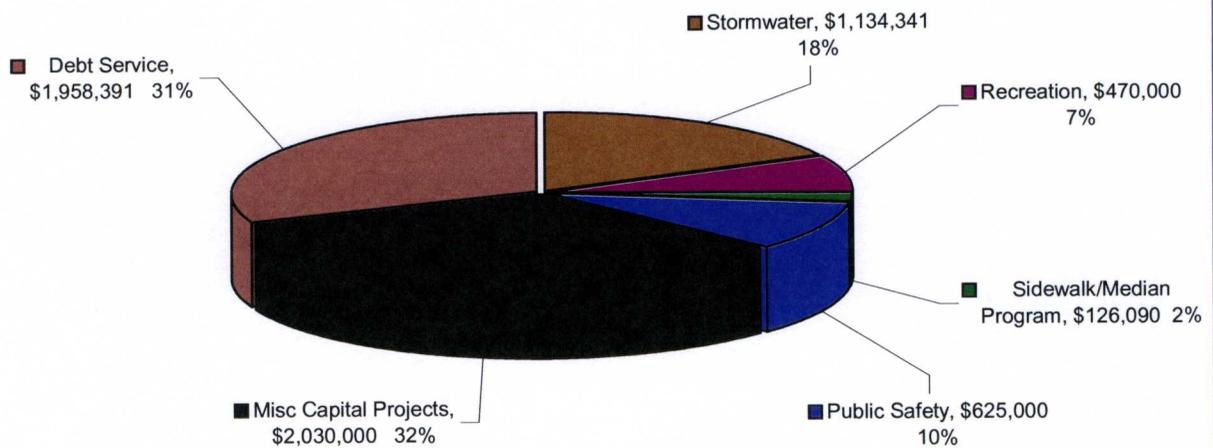
2009-2014 Capital Improvement Program

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

There was a \$1,205,539 capital carryover from Fiscal Year 2008-2009

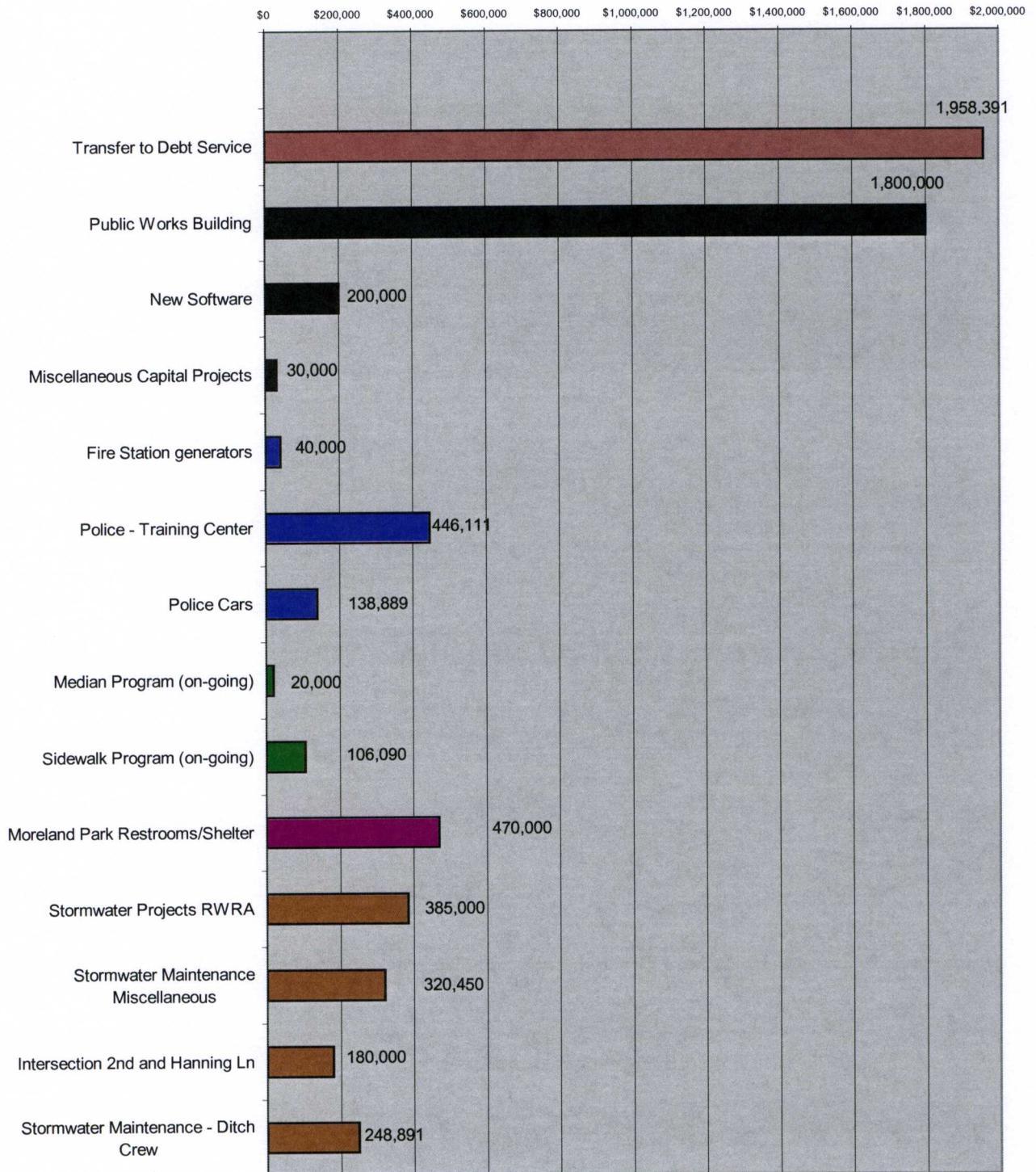
CIP PROJECTS		PRIOR YEARS	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Total
5601	Stormwater Maint. Ditch Crew	On-going	\$ 248,891	\$ 248,891	\$ 248,891	\$ 248,891	\$ 248,891	\$ 1,244,455
9648	Second Street and Hanning Lane	On-going	180,000	0	0	0	0	180,000
9649	Castlen Street	On-going	0	660,000	0	0	0	660,000
9608	Stormwater Maintenance Misc	On-going	320,450	320,450	320,450	320,450	320,450	1,602,250
9613	Stormwater Projects RWRA	On-going	385,000	385,000	385,000	385,000	385,000	1,925,000
9636	Moreland Park Restrooms/Shelter	New	470,000	0	0	0	0	470,000
9640	Sidewalk Program (on-going)	On-going	106,090	106,090	106,090	106,090	106,090	530,450
9641	Median Program (on-going)	On-going	20,000	20,000	20,000	20,000	20,000	100,000
9680	Police - Vehicles	On-going	138,889	140,625	84,375	194,444	166,667	725,000
9682	Police - Mobile Data Terminals	On-going	0	60,000	60,000	60,000	60,000	240,000
9683	Police - Training Center	On-going	446,111	359,375	415,625	330,556	358,333	1,910,000
9696	Police - training firing range	New	0	0	0	0	0	0
	Grimes Avenue Extension	New	0	0	0	0	1,800,000	1,800,000
9834	New Software	New	200,000	0	0	0	0	200,000
9836	Public Works Building	New	1,800,000	0	0	0	0	1,800,000
9855	Miscellaneous Capital Projects	On-going	30,000	30,000	30,000	30,000	30,000	150,000
1101	Transfer to Debt Service	On-going	1,958,391	1,958,391	1,958,391	1,958,391	1,958,391	9,791,955
<b>TOTAL CAPITAL PROJECTS</b>			<b>\$ 6,343,822</b>	<b>\$ 4,288,822</b>	<b>\$ 3,628,822</b>	<b>\$ 3,653,822</b>	<b>\$ 5,453,822</b>	<b>\$ 23,369,110</b>

**Capital Projects by Expenditure Category**  
**Fiscal Year 2009-2010 - \$6,343,822**



**CAPITAL PROJECTS - INDIVIDUAL ALLOCATIONS**

**TOTAL CAPITAL PROJECTS FUNDED 2009-2010 - \$6,343,882**



**2009-2014 CAPITAL IMPROVEMENT PROGRAM**

CATEGORY	PROJECT	PROJECT NUMBER
Stormwater	Stormwater Maintenance Ditch Crew	5601

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

**PRIORITY:** 1

**DESCRIPTION - LOCATION:**

This project involves continuing maintenance, cleanouts and repairs to the Stormwater System, specifically:

- a) cleaning 75,000 feet of ditch several times a year and spot cleaning an additional 46 miles, and
- b) small projects/storm system repairs, i.e., repair sinkholes, collapsed inlets and pipes, rebuilding headwalls.

**COMMENTS:**

The City contracts with the Regional Water Resource Agency (RWRA) for 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 (SDMP) should provide further direction and priority for funding major repairs to the system.

**IMPACT ON OPERATING BUDGET:**

Project funding comes from the .33% increase in occupational and net profit license fee taxes 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.

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**2009-2014 CAPITAL IMPROVEMENT PROGRAM**

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CATEGORY	PROJECT	PROJECT NUMBER
Stormwater Capital	Stormwater Maintenance – Miscellaneous Projects	9608

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

**PRIORITY:** 1

**DESCRIPTION - LOCATION:**

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

**COMMENTS:**

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

**IMPACT ON OPERATING BUDGET:**

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

**2009-2014 CAPITAL IMPROVEMENT PROGRAM**

CATEGORY	PROJECT	PROJECT NUMBER
Stormwater Capital	Stormwater Projects – Regional Water Resource Agency	9613

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

**PRIORITY:** 1

**DESCRIPTION - LOCATION:**

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

**COMMENTS:**

The City contracts with the Regional Water Resource Agency (RWRA) 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 (SDMP) provides further direction and priority for funding major repairs to the system.

**IMPACT ON OPERATING BUDGET:**

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

2009-2014 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT NUMBER
Public Safety Street Improvements	Median Program	9641

**CONTACT:** Lelan Hancock, Deputy Director of Public Works (Operations)

**PRIORITY:** 1

**DESCRIPTION - LOCATION:**

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

**COMMENTS:**

This is an on-going project that will enhance the appearance of the City and make repairs to existing medians to increase public safety, lower maintenance costs, and improve the overall aesthetics of the city's medians.

**IMPACT ON OPERATING BUDGET:**

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

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**2009-2014 CAPITAL IMPROVEMENT PROGRAM**

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<b>CATEGORY</b>	<b>PROJECT</b>	<b>PROJECT NUMBER</b>
Public Safety Street Improvements	Sidewalk Program	9640

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

**PRIORITY:** 1

**DESCRIPTION - LOCATION:**

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

**COMMENTS:**

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

**IMPACT ON OPERATING BUDGET:**

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

**2009-2014 CAPITAL IMPROVEMENT PROGRAM**

CATEGORY	PROJECT	ACCOUNT NUMBER
Public Safety	Take-Home Fleet Vehicles	9680

**CONTACT:** Glenn Skeens, Police Chief

**PRIORITY:** 1

**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 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.

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**2009-2014 CAPITAL IMPROVEMENT PROGRAM**

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CATEGORY	PROJECT	PROJECT NUMBER
Public Safety	Police Training Center	9683

**CONTACT:** Glenn Skeens, Police Chief

**PRIORITY:** 1

**DESCRIPTION - LOCATION:**

This project involves design, development and construction of a multi-functional Regional Law Enforcement Training Center in Daviess County, Kentucky, to conduct classroom and practical training exercises that serve to decrease liability and improve law enforcement skill in critical situations. The City of Owensboro landfill property provides excellent land resources on the fringe of Owensboro in a sparsely populated, limited residential growth property.

**COMMENTS:**

This project will depend upon federal and/or state funding in the latter phases. Phase 1 completion required commitment of capital improvement monies from the City. Phase 1 includes, but is not limited to, installation of target systems, weapons ranges, and backstops.

The Owensboro Police Department has created a phasing plan that will enable the training center to become active as quickly as possible and that will facilitate future construction by insuring that the initial infrastructure will accommodate the ultimate design. This project phasing enables the City to develop the site over time as funding resources become available.

**IMPACT ON OPERATING BUDGET:**

Due to project phasing and Your Community Vision funding, completion of Phase 1 will have minimal impact on the operating budget.

**2009-2014 CAPITAL IMPROVEMENT PROGRAM**

CATEGORY	PROJECT	PROJECT NUMBER
Public Safety	Fire Station Generators	9685

**CONTACT:** Lelan Hancock, Deputy Director of Public Works (Operations)

**PRIORITY:** 1

**DESCRIPTION - LOCATION:**

This project involves the purchase of diesel powered backup generators. The generators are being installed at one fire station per year. The Fire Chief decides in what order stations receive generators.

**COMMENTS:**

This purchase will give each fire station a backup power source in the event the City suffers a serious emergency (tornado, earthquake, etc.) and the power goes out in all or parts of Owensboro. All fire stations are designated as a "Safe Place" for children in crisis and would serve as shelter for citizens without food or power. The base radios do not work if the power is out; the generators will allow each station to continue communications during a disaster. These generators will also allow each station to operate under normal conditions except that air conditioning will not be available.

**IMPACT ON OPERATING BUDGET:**

The funding for these generators 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 in this and future years will be negligible.

2009-2014 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT NUMBER
Park Improvements	Recreation	9636

**CONTACT:** Lelan Hancock, Deputy Director of Public Works (Operations)

**PRIORITY:** 1

**DESCRIPTION - LOCATION:**

The current fiscal year project includes renovation of the Moreland Park restrooms and shelter. The improvements aid the City in accommodating the numerous tournaments the City hosts each year.

**COMMENTS:**

This project continues work defined by the Parks Master Plan. This plan addressed major recreational issues identified by the public; major issues were lack of recreation space and sports playing fields, and improvement to existing spaces.

**IMPACT ON OPERATING BUDGET:**

Funding for this multi-phase, multi-year project comes from the Your Community Vision. This year's projects will impact the General Fund operating budgets in future fiscal years by decreasing maintenance costs and utilities, slightly decreasing revenues needed from sport tournament fees. Recreation fees are set in part by the cost of maintenance and utilities.

2009-2014 CAPITAL IMPROVEMENT PROGRAM

CATEGORY	PROJECT	PROJECT NUMBER
General Improvements	Miscellaneous Capital Projects	9855

**CONTACT:** Tony Cecil, Operations Manager

**PRIORITY:** 1

**DESCRIPTION - LOCATION:**

This project includes small capital projects that may occur during the fiscal year.

**COMMENTS:**

This funding will allow the City to conduct small capital projects which are not otherwise funded under the Capital Improvement Program.

**IMPACT ON OPERATING BUDGET:**

This funding affects the General Fund by less than 1%.

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**2009-2014 CAPITAL IMPROVEMENT PROGRAM**

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<b>CATEGORY</b>	<b>PROJECT</b>	<b>PROJECT NUMBER</b>
Public Safety and General Improvements	Transportation	9648

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

**PRIORITY:** 1

**DESCRIPTION - LOCATION:**

Money spent in this category goes to improving and building city streets.

**COMMENTS:**

Intersection at 2nd and Hanning Lane is scheduled for 2009-2010.

**IMPACT ON OPERATING BUDGET:**

The matching funding for these projects comes from Your Community Vision. The impact on the General Fund operating budget in 2009-2010 year is zero. The impact on the General Fund operating budget in future fiscal years will be limited to maintenance, projected at less than 1% of the operating budget.



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.

Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	Change From Prior Year	% Change
<b>7201 ARTS</b>						
5893 Agency Maintenance	\$ 10,731	\$ 11,964	\$ 60,501	\$ 20,962	\$ (39,539)	-65%
5846 Area Museum/Operations	150,989	154,009	157,089	160,231	3,142	2%
5890 Art Museum Capital	0	0	0	28,055	28,055	100%
5881 Bluegrass Museum	0	0	25,000	0	(25,000)	-100%
5835 Black Expo	2,459	2,508	2,558	2,609	51	2%
5848 Botanical Gardens	0	0	25,000	0	(25,000)	-100%
5864 Dance Theatre	9,802	9,996	10,196	10,400	204	2%
5853 Fine Art Museum/Operations	141,515	144,345	247,232	150,177	(97,055)	-39%
5831 Mystery Writers Festival	0	110,000	0	0	0	0%
5822 RiverPark Center/Operations	157,846	160,835	163,884	166,994	3,110	2%
5882 Street Legends	0	0	9,000	0	(9,000)	-100%
5854 Symphony Orchestra	109,789	111,985	114,224	116,508	2,284	2%
5861 Theater Workshop	31,943	32,225	32,870	33,527	657	2%
5834 Young Musicians Institute	0	0	2,500	0	(2,500)	-100%
Total Arts	615,074	737,867	850,054	689,463	(160,591)	-19%
<b>7205 SOCIAL SERVICES</b>						
5819 Boulware Center	7,070	7,070	20,000	20,000	0	0%
5811 Boys and Girls Club	11,412	11,640	0	0	0	0%
5848 Botanical Gardens	0	25,000	0	0	0	0%
5829 Free Clinic	9,000	9,000	0	0	0	0%
5838 Girls, Inc.	13,705	13,886	0	0	0	0%
5816 Hager Foundation	0	4,000	4,000	4,000	0	0%
5850 Help Office	1,681	1,715	0	0	0	0%
5852 Imagination Library	0	15,000	15,000	15,000	0	0%
5813 Junior Achievement	0	5,000	0	0	0	0%
5843 Mary Kendall Home	13,058	13,319	0	0	0	0%
5807 MISAS	2,400	0	0	0	0	0%
5845 Neblett Center	34,900	35,598	0	0	0	0%
5875 OASIS	17,474	17,823	0	0	0	0%
5860 Opportunity Center	8,393	8,561	0	0	0	0%
5820 Pitino, Daniel Shelter	0	0	50,000	50,000	0	0%
5856 Rape Victim Services	5,044	5,145	0	0	0	0%
5857 Retired Senior Volunteer	11,921	12,159	0	0	0	0%
5897 United Way/Boulware	0	0	183,103	186,765	3,662	2%
5862 Volunteer Center	15,194	7,749	0	0	0	0%
5863 West End Day Care	29,761	30,059	0	0	0	0%
Total Social Services	181,013	222,724	272,103	275,765	3,662	1%

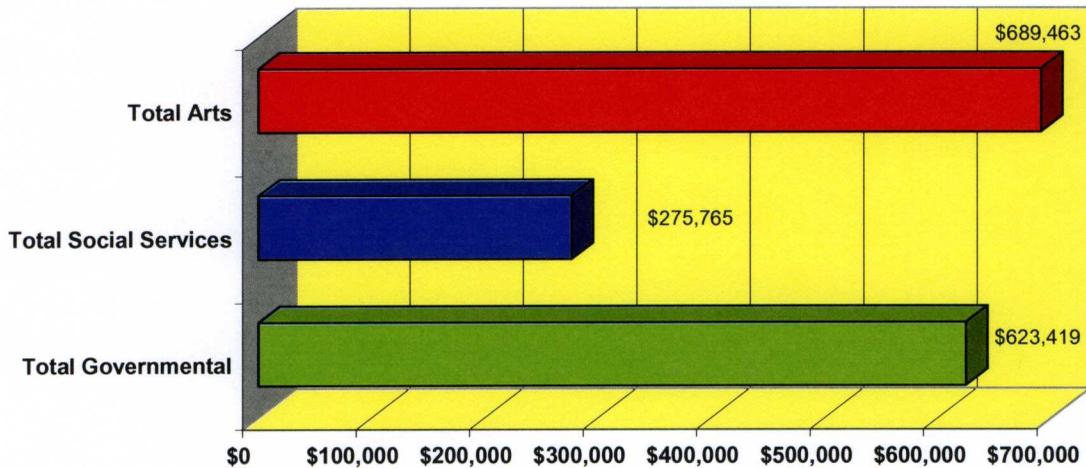
The City and United Way entered into an agreement whereby monies paid to social services agencies previously funded by the City will be paid to United Way. United Way will determine allocation of funding to those social service agencies. The Boulware Center was awarded three-year funding of \$20,000, after which United Way will take over the agency funding.

DEPARTMENT: 7200 Agencies

FUND: 01 General

Description	Audit 2006-2007	Audit 2007-2008	Amended Budget 2008-2009	Budget 2009-2010	Change From Prior Year	Change %
<b>7203 GOVERNMENT SERVICES</b>						
5849 Airport	\$ 78,780	\$ 80,356	\$ 81,963	\$ 83,602	\$ 1,639	2%
5607 Capital Replacement	7,180	7,710	8,018	11,136	3,118	39%
5892 City Festivals	63,867	68,076	75,048	87,274	12,226	16%
5803 Elizabeth Munday Center	68,265	77,130	71,023	72,443	1,420	2%
5808 GRADD	49,399	40,520	49,658	76,691	27,033	54%
5840 Human Relations	66,025	67,346	68,693	70,067	1,374	2%
5812 OMPC	210,540	214,750	214,750	214,750	0	0%
5832 Sister Cities	5,066	5,167	5,270	5,375	105	2%
5833 Sister Cities - Japanese	0	2,000	2,040	2,081	41	2%
Total Governmental	549,122	563,055	576,463	623,419	46,956	8%
AGENCIES TOTAL	\$ 1,345,209	\$ 1,523,646	\$ 1,698,620	\$ 1,588,647	\$ (109,973)	-6%

Agency Funding By Category



**GLOSSARY OF BUDGET TERMS**

<u>Accomplishment</u>	Programs and activities successfully completed in the prior fiscal year.
<u>Accrual Basis</u>	Transactions and events are recognized as revenues/gains or as expenses/losses when they occur, regardless of the timing of the related cash flows.
<u>Ad Valorem Taxes</u>	General property taxes levied on the assessed valuation of real and personal property.
<u>ADA</u>	American with Disabilities Act.
<u>Appropriation</u>	Authorization made by the City Commission that permits officials to incur obligations against and make expenditures of resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.
<u>ASA</u>	Amateur Softball Association, <a href="http://www.softball.org">www.softball.org</a> .
<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>Bonded Debt</u>	A form of borrowing (debt financing) which reflects a written promise from the City to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects such as construction or repair of buildings, streets, or purchase high cost machinery and equipment.
<u>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>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>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.

## 2009-2010 Budget

### Capital Improvement Program (CIP)

A comprehensive five-year plan of implementing proposed capital projects which identifies priorities as to need, cost, and method of financing. The first year of the CIP is adopted as the current capital budget.

### Capital Outlay

See "Capital Expenditures".

### Capital Projects Funds

Governmental-type fund used to account for current financial resources and expenditures related to acquisition, construction, or repair of capital projects other than those financed by proprietary type (enterprise) funds.

### CDBG

Community Development Block Grant.

### CSD

Communications Systems Director.

### CERS

County Employees Retirement System.

### CHDO

Community Housing Development Organization, [www.kyhousing.org](http://www.kyhousing.org).

### CIP

Capital Improvement Program.

### CJED

Criminal Justice Executive Development, a training program.

### COBRA

Consolidated Omnibus Budget Reconciliation Act passed by Congress in 1986.

### Community Development Block Grant (CDBG)

A federal grant awarded to the City through the United States Department of Housing and Urban Development (HUD), whose objective is to provide decent housing, a suitable living environment and expanding economic opportunities for low to moderate income persons.

### Contingency Reserve

A specific line item appropriation from which to distribute additional funds to decision units for salary increases resulting from employee contract negotiations and to pay for emergencies or unanticipated expenditures that from time to time arise during the course of a fiscal year.

### CPR

Cardiopulmonary resuscitation.

### DARE Program

Drug Abuse Resistance Education, [www.dare.org](http://www.dare.org).

### Decision 2002

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.

### Debt Service

Payment of interest and repayment of principal to holders of the City's debt instruments.

### Debt Service Fund

Governmental-type fund used to account for current resources and expenditures associated with meeting annual debt service obligations.

### Department

A major budgetary unit of organization in the City that has been assigned overall management responsibility for an operation or a group of related operations and activities within a functional area. Departments are often comprised of one or more program reporting entities, or divisions, in one or more funds.

## 2009-2010 Budget

<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, <a href="http://edc.owensboro.com">http://edc.owensboro.com</a> .
<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/Expense</u>	Outflow of funds paid or to be paid for acquisition of goods or services.
<u>Expenditure Detail</u>	Line item total for each expenditure/expense account within a department and/or program.
<u>FAA</u>	Federal Aviation Administration, <a href="http://www.faa.gov">www.faa.gov</a> .
<u>FBI</u>	Federal Bureau of Investigation, <a href="http://www.fbi.org">www.fbi.org</a> .
<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, <a href="http://www.fta.dot.gov">www.fta.dot.gov</a> .
<u>Fund</u>	A major budgetary unit with revenues and expenditures segregated for specific activities. General Fund, Sanitation Fund, Transit Fund, Recreation Fund, Sponsors & Scholarships Fund, Community Development Fund, Parking Garage Fund, Debt Service Fund, Riverfront Development Fund, Capital Projects Fund, Greenbelt Fund, and Economic Development Fund are budgeted.
<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.

## 2009-2010 Budget

<u>GANTT chart</u>	A horizontal bar chart frequently used in project management, a Gantt chart provides a graphical illustration of a schedule that helps plan, coordinate and track specific project tasks, using project management applications.
<u>General Fund</u>	Governmental-type fund through which all revenues and expenditures are accounted if not specifically allocated by law or contractual agreement to another specific fund. The General Fund is the main operating fund of the City.
<u>GFOA</u>	See Government Finance Officers Association.
<u>GIS</u>	Geographical Information System.
<u>Government Finance Officers Association (GFOA)</u>	A professional association of state, provincial and local finance officers in the United States and Canada. The GFOA was founded in 1906. For further information, visit the GFOA website at <a href="http://www.gfoa.org">www.gfoa.org</a> .
<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 <a href="http://www.irs.gov">www.irs.gov</a> .
<u>KCTCS</u>	Kentucky Community and Technical College System, <a href="http://www.kctcs.org">www.kctcs.org</a> .
<u>KHSAA</u>	Kentucky High School Athletic Association, <a href="http://www.khsaa.org">www.khsaa.org</a> .
<u>KIA</u>	Kentucky Infrastructure Authority, <a href="http://www.kia.ky.gov">www.kia.ky.gov</a>
<u>KLC</u>	Kentucky League of Cities, <a href="http://www.klc.org">www.klc.org</a> .
<u>KRS</u>	Kentucky Revised Statutes.
<u>KTC</u>	Kentucky Transportation Cabinet, <a href="http://www.kytc.state.ky.us">www.kytc.state.ky.us</a> .

## 2009-2010 Budget

<u>Level of Service</u>	A description of the services provided, or activities performed, and the cost and personnel requirements.
<u>Line Item</u>	The description of an object of expenditure, e.g., salaries, supplies, contract services, etc.
<u>MDT</u>	Mobile data terminal.
<u>Modified Accrual Basis</u>	Financial resource increases and decreases are recognized only to the extent they reflect near-term inflows or outflows of cash. Amounts are recognized as revenue when earned only so long as they are collectible within the period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, debt service payments and a number of specific accrued liabilities are recognized as expenditures only when payment is due because it is only at that time that they are normally liquidated with expendable available resources.
<u>MUDTC</u>	Manual on Uniform Traffic Control Devices.
<u>NCIC</u>	National Crime Information Center, <a href="http://www.fas.org/irp/agency/doj/fbi/is/ncic.htm">www.fas.org/irp/agency/doj/fbi/is/ncic.htm</a> .
<u>NFPA</u>	National Fire Protection Association, <a href="http://www.nfpa.org">www.nfpa.org</a> .
<u>NPDES</u>	National Pollution Discharge Elimination System
<u>NSA</u>	National Softball Association, Inc., <a href="http://www.playnsa.com">www.playnsa.com</a> .
<u>Non-Capitalized Equipment</u>	Expenditure for acquisition of equipment for direct services that is not depreciated.
<u>Objective</u>	Program or activity intended to be implemented in the ensuing fiscal year.
<u>OMHS</u>	Owensboro Medical Health System, <a href="http://www.omhs.org">www.omhs.org</a> .
<u>OMU</u>	Owensboro Municipal Utilities is City-owned and provides water and electricity to the community, <a href="http://www.omu.org">www.omu.org</a> .
<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, <a href="http://www.osha.gov">www.osha.gov</a> .
<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>Performance Indicator</u>	Quantitative measures of accomplishments and objectives, sometimes known as workload/performance measures.
<u>Personnel Costs</u>	Costs of wages, salaries, retirement, and other employee benefits for all City employees.
<u>PRFR</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.

## 2009-2010 Budget

<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, <a href="http://www.rwra.org">www.rwra.org</a> .
<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 &amp; 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, <a href="http://www.USSSA.com">www.USSSA.com</a> .
<u>USTA</u>	United States Tennis Association, <a href="http://www.USTA.com">www.USTA.com</a> .
<u>W.I.D.C.</u>	West Irving Diecast.
<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.