

City of Bowling Green, Kentucky



Annual Operating Budget Fiscal Year 2009 / 2010



July 1, 2009

City of Bowling Green, Kentucky

Fiscal Year 2009/2010 Operating Budget

Mayor

Elaine N. Walker

Commissioners

Joe W. Denning

Catherine Hamilton

Brian “Slim” Nash

Bruce Wilkerson

City Manager

Kevin D. DeFebbo

Budget Team

Katie Schaller

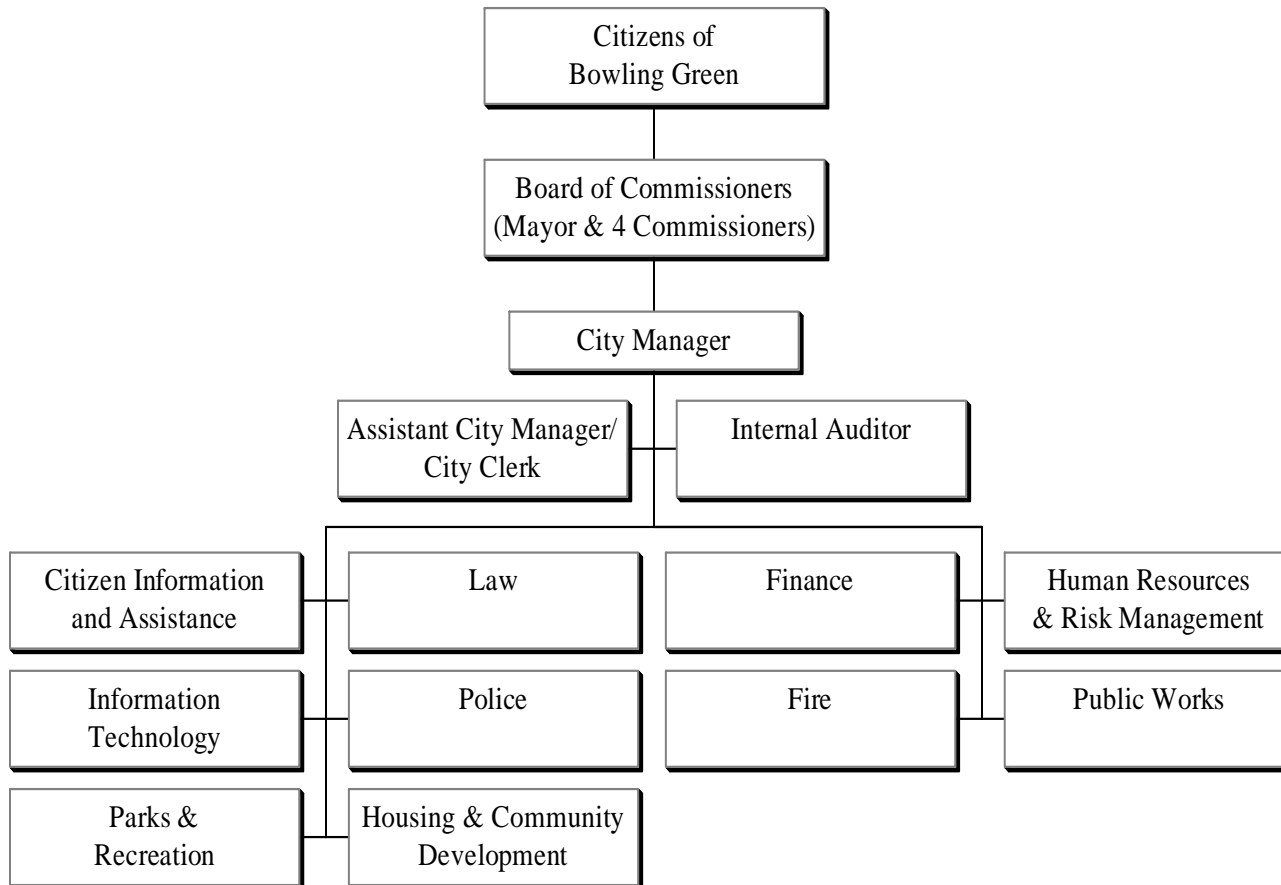
Jeff Meisel

Michael Grubbs

Wilma Brown

CITY OF BOWLING GREEN

Table of Organization



2009/2010 Budget Message

TO: BOARD OF COMMISSIONERS

FROM: Kevin D. DeFebbo, City Manager
Katie Schaller, Assistant City Manager/City Clerk
Jeff Meisel, Chief Financial Officer
Michael Grubbs, Citizen Information & Assistance Director
Wilma Brown, Comptroller

DATE: May 21, 2009

INTRODUCTION

We are honored to present for your review and action the *2009/2010 City Manager's Budget Recommendation*.

This document reflects the input and deliberative effort of the City's employee groups, its senior management staff, various outside contract agencies, and the preparatory work of the Budget Team identified by name above.

Pursuant to Kentucky state law, the Board of Commissioners is required to vote on the City Manager's recommendation by June 30, 2009.

If approved in its essential form, we believe this budget:

- Provides a realistic and timely response to the City's current financial issues.
- Continues funding support for a host of contractual agencies.
- Honors the Commission's commitment for a fair wage to City employees.
- Allows the City to pay its bills, debts and obligations.
- Funds and authorizes the completion of a very limited number of capital investments.
- Sets in motion plans to address further deterioration of our financial condition.
- Maintains central City services without adding a new tax.
- Balances the diverse needs of those we serve.

The budget team began development of the plan in November of 2008, months ahead of schedule, to provide the time and effort necessary to address the City's current financial issues.

MATCHING PLAN TO REALITY

If this document is to have value for the year ahead and beyond, it must accurately reflect the fiscal realities facing our organization at the time at which it is proposed. We believe that it does.

It is sobering to detail how quickly the facts driving our finances have changed. Less than three years ago, the City undertook the largest capital improvement program in City history (\$24.5 million in FY2007), instituted a new pay plan, accelerated debt repayment, and reduced its occupational license fee. All of these initiatives were fueled by the revenues collected from the growth of our local economy.

Today, the situation is vastly different. Our local economy is not growing, but rather struggling just to maintain its status quo. Although the Bowling Green economy has been immune to national downturns, this recession has clearly affected our local economy. A number of our larger employers have closed, downsized or struggled to redefine their place in national markets. The current unemployment rate of 9.5% stands witness to these facts. This is the highest mark since 1990 when it reached 10.1% in this area.

High unemployment, coupled with a *wait and see* investment psychology, has and will continue to significantly impact our City budget as well. Unless significant changes occur between now and the end of this fiscal year, we project City revenues will fall by \$3.3 million compared to the FY2008/2009 General Fund budget, **a decrease of 6.3%**. The occupational license fee is also expected to **decrease by 10.3%** compared to the FY2009 budget.

This is troubling news for an organization that has relied on the sustained and continued growth of its occupational license fee revenues.

Reduced revenues is not the only budgetary issue we must address next year. We will need to absorb a significant increase in retirement costs and plan for a one-time payout for firefighter overtime stemming from a statewide ruling by the Kentucky Labor Cabinet pertaining to the training incentive paid by the State. We must also grapple with the deferred expectations of our citizens, community agencies and employees.

All of these challenges must be met within the context of a recession of unknown length and severity. To that point, it is difficult to know whether we are at the start, middle or end of this recession.

WHAT IS THE PROPER BUDGET STRATEGY GIVEN THIS UNKNOWN?

The prudent answer to this question lies with the need to develop a budget that can be implemented incrementally as the facts change.

We have four tools available:

- 1) reduce expenses
- 2) use some, all, or no cash reserves
- 3) increase revenues, or
- 4) combine any of the above.

We also need to attack our budget issues over multiple years to effectively bring these tools to bear. Our goal must be to use the **right tool** at the **right time**. This provides the flexibility needed to match fact to action.

We can deploy each tool by itself or in combination.

Options include:

- 1) making first level cuts
- 2) tapping fund balance reserves
- 3) making deeper, second level cuts, or
- 4) combining cuts with some infusion of cash.

Each of these options has its own internal rules of engagement and risk. For example, higher level cuts most likely will result in staffing reductions and the elimination of certain services, programs or departments. Cash reserves, once applied, cannot be used again in future years. In fact, if cash reserves are tapped for operating costs and not replaced, a bigger operating deficit will be created. Finally, taxes could be increased. This option must be viewed as a last resort and considered only if further cuts become unacceptable.

We believe this multi-level, multi-year response is the right response given the facts now before us and the high unknowns.

CUT FIRST

We believe the City should use the first tool and reduce unnecessary spending.

This *cut first strategy* will require that the City continue to become a smaller, leaner and more focused service company. Over the last 18 months or so, we have systematically done just that by reducing staffing levels through attrition, combining jobs, reducing operating costs, instituting performance measurements and implementing some contract service arrangements with other governments.

This strategy has worked well to date as the City has reduced its operating expenditures by nearly \$3.8 million over the past year without significantly impacting our central mission.

Concomitantly, the 2009/2010 budget recommendation reflects even deeper cost reductions and was achieved through:

- Reducing office supplies, postage, tools or small equipment purchases.
- Reducing and/or eliminating purchases of office furniture/maintenance equipment.
- Reducing and/or eliminating membership affiliation dues and subscriptions/publications.
- Reducing and/or eliminating elective employee training, travel expenses, special education and local meetings costs not associated with mandatory professional standards, licenses and certifications. Travel and training have been cut back to essential travel only, generally only that required for an employee to maintain job-required certification/standards.
- Reducing and/or eliminating several special events, such as the annual leaf luncheon, Veterans Day parade luncheon, holiday lighting ceremony, citizens police academy/alumni programs, and employee awards/appreciations.
- Eliminating coffee/beverage service for all departments.
- Reducing clothing allowance for non-public safety personnel.
- Reducing the tuition reimbursement program and establishing higher standards for repayment if a recipient leaves employment.
- Eliminating employee dinners/special events, including the annual employee picnic, department holiday dinners, retirement luncheons and meals for meetings.
- Reducing and/or eliminating giveaways and promotional items from all departments.
- Reducing capital projects to a few carryover projects or those financed by non-General Fund revenues.
- Reducing the SNAP grant allocation.
- Limiting overtime by personnel and expanding the use of compensatory time or flex time.
- Avoiding the recalling of seasonal/temporary part-time employees unless needed to continue function.
- Continuing the “demonstrated need” approach to filling all job vacancies.
- Reducing contract agencies by a minimum of 3% and eliminating funding to all competitive agencies.
- Reducing the *Excel* Program.
- Suspending for at least one year the *Pay Plan Step Increase* that would have provided bi-annual wage increases to many employees based on performance and longevity.
- Temporarily suspending the *Student Solutions* Program.

In addition, pressure has been reduced on the General Fund by:

- Transferring \$250,000 from the Workers Compensation Fund due to the savings achieved through improved employee safety.
- Moving \$370,000 in General Fund debt to the Job Development Incentive Fund to pay off debt already incurred. This fund is healthy and more than capable of this new load.
- Tapping the Equipment Replacement Fund and Technology Fund reserves to replace police vehicles and other prioritized equipment purchases.

These cuts do not come without change, sacrifice or modification to how we have spent City funds. In fact, these changes to the General Fund reflect a new spending strategy for next year that will be:

- 11% lower than FY2008 actual expenditures.
- 13% lower than FY2009 amended budget.
- Providing just under a 1% increase for personnel and benefits despite another significant increase in retirement costs.
- 5% less for contractual expenses.
- 22% less for supplies.
- 13% less for subsidies and assistance.
- 87% less for fixed assets/capital purchases.
- 30% less for other financing sources.

BUDGET IN A SNAPSHOT

The proposed Fiscal Year 2009/2010 budget for all funds totals \$90,854,449. This is a decrease of \$3,555,332 or -3.8% from last year's adopted budget. A complete compendium of this information can be found in **Appendix A**.

The General Fund expenditure budget totals \$49,077,500. This is a decrease of \$4,109,894 or -7.7% from the FY2009 adopted budget. A complete summary of these facts can be found in **Appendix B**.

KEY BUDGET ELEMENTS

Occupational License Fee. We recommend that the Occupational License Fee remain at the rate of 1.85%. For the occupational license fee revenues, which include employee withholdings and net profit fees, the City has a ten-year average growth of 6%, a five-year average growth of 6.8%, and a three-year average growth of 3.4%. However, with the announcements of closures and layoffs, as well as budget shortfalls for the last three straight years in this category, the FY2010 occupational license fee revenues overall have been budgeted at \$32,865,000. This equates to:

- 10.3% (-\$3,788,000) below FY2009 budgeted revenues, and
- 4.6% (-\$1,595,000) below FY2008 actual revenues.

Property Taxes. The property tax projection is \$10,829,000 or approximately \$423,000 more than FY2009 budget. This budget projection equates to 4% growth which the State statute allows on existing property values. The five-year average growth for new property is 4.1% and for existing property it is 4.6%. The 4% growth, either in values or increases in the tax rate, must continue in order for us to avoid being even more dependent on the occupational license fee revenues. Bowling Green's property tax rate continue to be in the middle of the range among other 1st and 2nd Class Kentucky cities and is far lower in comparison to other parts of the country. This is certainly to our advantage in attracting new business.

Debt Service. Total debt service for all funds in FY2010 will be 12.4 million, of which \$3.3 million will be reimbursed by outside agencies, bringing the net total to \$9.1 million. The General Fund will be ultimately responsible for \$4.6 million of this amount, which represents almost 9.4% of the General Fund budget. The remainder will be covered by other funds.

- A total of \$508,500 in debt service on the 2004 Fleet and Equipment lease and the Crosswinds Golf Course bonds comes to an end in FY2010.
- Debt service on the Ballpark begins in FY2010; \$1.6 million annually for 30 years.
- The debt service on the ITA bonds should be covered by ITA funds through FY2010. However, there is a shortfall anticipated for FY2011 where the City's share of the September 2010 payment could be as much as \$1 million.

For these reasons, FY2011 is projected to be a peak year for debt service. The City's debt payments have more than doubled over the past five years (FY2005: \$5.6 million). A complete outline of the City's Debt Service can be found in **Appendix C**.

Fund Balance and Special Reserves. The General Fund maintains a minimum reserve fund balance equal to 15% of the estimated revenue budget. Additional special reserve accounts have also been created that are comprised of funds for future debt service payments, one-time overtime rate adjustments, and partial funding for the planned FY2011 step increase.

Downtown Tax Increment Financing (TIF) District. Fiscal Year 2010 reflects the first full year of the expanded downtown TIF district and separation of revenue growth. It is still too early to know the financial impact, beyond debt service of the ballpark bonds, to the City's budget at this time.

Employee Wages. This budget contains a 0.5% (one half of one percent) wage increase for all full-time employees. The Department of Local Government's (DLG) Cost of Living Adjustment for 2009 is 1/10th of 1%. The estimated cost for the 0.5% pay increase including wage-related fringe is approximately \$130,000. Also in exception to the pay plan policies adopted in 2006, the proposed budget does not contain funding for a planned biannual performance/longevity step increase, which would have been an average pay increase of about 2.58% for 305 employees at a total cost of approximately \$450,000. To prepare for the resumption of the step plan in future years, we plan to set aside a portion of the savings realized from budget cuts achieved this year and place these

in a special reserve to help front load part of the step plan cost next year. Whether this is possible will depend on how we finish the year.

The budget also contains an additional \$150,000 to fund the mandatory \$.70/hour increase in the federal minimum wage, which will affect most part-time, temporary and seasonal positions.

Employee Medical Benefits. Two significant plan design changes went into effect January 1, 2009:

- three different plans, each with varying premiums, deductibles, out of pocket limits, and risk/reward options for the employee; and
- the spousal waiver to require spouses who are eligible for coverage through their employer to take that coverage, with a one-time financial incentive to encourage them to terminate coverage under the City's health plan.

It is still too early to determine the long term effect of making these changes, however, claims expenditures thus far this fiscal year are running less than the FY2009 adopted budget. As a result, budgeted claims for FY2010 are not expected to increase as dramatically when compared to the FY2009 budget. Next year's budget for the Employee Health Care Trust is slightly more than the FY2009 budget, with the difference being some funding for a planned wellness initiative. Since the City changed to a January 1 plan year for enrollments, we will be able to examine the FY2009 expenditures in early fall and compare them to FY2008 expenditures to determine whether any premium changes will be required effective January 1, 2010.

Position Budgeting. In contrast to the past several years, the FY2010 budget includes no new positions of any kind. It will be the first year since FY2003 that no sworn public safety positions will be added. Over the past nine years, a total of 50 public safety positions were added to the City's full-time complement. A history of the total number of positions added to the workforce and the total complement by department since FY2003 to present can be found in **Appendix D**.

On the other hand, the budget reflects no reduction in current staffing levels, although all open vacancies will only be filled on a demonstrated need basis.

Closed Police and Firefighters Retirement Fund. The City is committed to the solvency of the Police and Firefighters Retirement Fund. This is a closed defined benefit plan composed of long-time retired police officers and firefighters and their beneficiaries. As of January 1, 2009, there were 50 members in the plan. The City's General Fund contribution for FY2010 is projected to be \$410,000, which is an increase from the FY2009 contribution of \$384,000.

CAPITAL IMPROVEMENT PROGRAM

The City's Capital Improvement Program (CIP) will be significantly impacted by the downturn in the economy and reduction in available revenues. The total recommended FY2010 CIP, including all funds and debt, is \$15.4 million. The proposed budget is an

18% reduction from the \$18.8 million FY2009 program, which itself was a 26% reduction from the previous year.

Only 20% of next year's capital budget will be for new projects with 80% for payments on existing debt. Debt service represented 26.6% of the total FY2007 CIP, and was projected to be 59% of the total FY2009 CIP.

There are also no new General Fund financed projects proposed in the budget. The \$3 million in proposed projects will be funded from Special Revenues and Enterprise funds. A complete outline of the proposed Capital Improvement Program can be found in **Appendix E**.

The proposed FY2010 Capital Improvement Program will continue to address some of the goals targeted for action on the Strategic Plan agenda established by the Board of Commissioners.

Goal: Community Livability

- **Sidewalk Reconstruction Program:** The City will continue to devote \$100,000 in State road funds toward rehabilitation of existing sidewalks.

Sidewalk Program. This budget contains no funding to continue our comprehensive, community-wide Sidewalk Program that was started two years ago. Because we have been funding the program by the use of fund balance at approximately \$1 million a year, it is recommended to suspend the program until the City's financial condition becomes more stable.

Goal: Traffic and Roads

- **Street Resurfacing Program:** \$850,000 in State funds have been budgeted to continue the street overlay program, based on priorities determined through the pavement management evaluation process. Using prices as of early May, assuming standard road conditions, and if no major road reconstruction or sidewalk/curb/gutter work is required, the budget will provide for seven miles of newly overlaid street.

While this is the only road-related project recommended in FY2010, other previously-approved projects continue to move forward using funds already set aside: **Greenwood Lane Realignment** and **Old Morgantown Road Rehabilitation**. Greenwood Lane construction has been rebid and the estimated cost is within budget. The City's primary upcoming capital project, Old Morgantown Road, is expected to cost around \$4.3 million. Final design has been completed and property acquisition will begin soon. Bond funds that were previously set-aside for the Shive Lane extension, underspending from other capital projects, and other FY2009 funds are being used to pay for both of these road projects.

Goal: Technology Improvements

- **Online Forms Processing/Approvals:** \$46,000 would be expended from the Technology Fund to develop a system converting paper forms to an electronic version where the forms can be completed, approved and forwarded electronically, saving time and paper.

Goal: Municipal Facilities and Equipment

- **Convention Center:** \$271,000 in convention center funds has been budgeted to replace the floor tile in the main lobby and to replace 1,200 chairs and the drapes covering the overhead doors.
- **Public Safety Equipment:** \$1,476,000 has been budgeted to replace certain fire equipment, including the flashover chamber used for firefighter training and a new Quint and a new Rescue Pumper. The Fire Improvement Fund can support paying cash to replace this equipment. \$138,000 from the Equipment Replacement Fund has been earmarked to purchase three new police patrol vehicles and replace three unmarked sedans. Because of regular maintenance on our police vehicles, the City has been able to extend the useful life of vehicles, allowing us to replace fewer patrol vehicles this coming year. FY2010 will be the fifth consecutive year in which the City will not be replacing any non-public safety passenger vehicles or SUV's, making it even more critical that we provide regular maintenance of our vehicles.
- **Safety Equipment:** A 1995 skid loader will be replaced for Public Works from the Equipment Replacement Fund. The \$28,000 piece of equipment will have an enclosed cab to provide a safer work environment for the operator.
- **Pioneer Cemetery Fencing:** \$50,000 in Cemetery Perpetual Fund monies will be used to replace the chain link and iron fence around this cemetery in the middle of the TIF district, with attractive ornamental fencing.
- **Other Capital Investment:** Three other smaller projects are also proposed for funding but fall below the \$25,000 CIP threshold:
 - 1) **Storm Water:** \$20,000 for a storm water demonstration project or other infrastructure improvement;
 - 2) **Emergency Management:** \$10,000 for another upgrade or new Community Outdoor Warning System (COWS) siren in the City; and
 - 3) **Comprehensive Plan:** \$14,000 toward the completion of the Comprehensive Plan.

CONTRACT AND COMPETITIVE AGENCIES

Contract agencies will experience a minimum of a 3% reduction over the FY2009 allocation as compared to an average of a 5% reduction to all City departmental budgets.

\$1,541,876 is allocated for contract agencies and the City's United Way contribution, which is based on a dollar for dollar match of employee pledges. Another \$25,625 is set aside for the City's share of required grant matches for the Airport Board related to an enhanced taxiway marking project and an asphalt overlay and strengthening runway project. Agency funding comprises 3.2% of the General Fund expenses. A complete list of the contract agencies is contained in **Appendix F**.

Also, based on a decision by the Board of Commissioners in 2008 regarding Gas Franchise Fees received in excess of \$200,000 by the City, the Welfare Center Board has been given an additional \$59,134 to date in FY2009 to provide home heating assistance. This amount is expected to be similar for FY2010.

There is no money allocated to fund competitive agencies due to the City's current financial condition.

NEW INITIATIVES

Despite the City's revenue challenges, we are moving forward on a few new initiatives that will either save money, modestly increase revenues, or provide a new service at little or no cost increase.

- 1) **On-Line GIS mapping:** In collaboration with the City-County Planning Commission, the City will roll out an on-line Geographic Information System mapping service available to citizens, businesses, and employees. This exciting new service will be available on our website for residents and businesses to obtain many different types of up-to-date map information. This service was accomplished by reprioritizing existing staff time of both the City and Planning Commission.
- 2) **Tuition Reimbursement Program:** The budget for employee tuition reimbursement has been reduced from \$80,000 to \$50,000 by proposing the following changes:
 - capping the City's reimbursement of employee tuition and book expenses at a maximum of \$4,000 per year; and
 - changing the repayment period if an employee leaves City service from one year to five years with a corresponding forgiveness of 20% for each of the five years.
- 3) **Contract Service Arrangements:** The City will again continue its effort to enter into joint contract services with other governments. Last year, the City entered into contract with the Alcohol, Tobacco and Firearms (ATF) for the repair of its rolling stock vehicles. This contract is expected to be expanded to other agencies for installation of public safety equipment such as in-car computers. The City entered into a contract with Warren County for the development and hosting of a website for the Warren County Storm Water Program: an initiative that is good business for both governments.

- 4) **Public Wireless Access:** Although still in the fact-finding and testing stage of problem solving, we expect to expand the wireless network to more public locations.
- 5) **Process Action Teams:** We propose to implement a new High Performance Organization (HPO) program developed by our senior management team entitled *Process Action Teams (PAT)*. This initiative is premised on the belief that employees closest to the work, if asked and empowered, are in the best position to offer recommendations to improve services.

CHALLENGES ON THE HORIZON

The current financial condition in which we now find ourselves could be viewed as just a mere bump in Bowling Green's history of continued progress and community success.

We do not disagree; however, the task at hand is what can the City **do now** to address our current financial problems, and prepare for the future, without over or under reacting?

The best way is to simply **follow the facts and work the problem.**

This has been the approach taken since the recession began to hit home with the closing of DESA, the downsizing at Magna and the intermittent production schedule at Corvette.

As the impact of these changes became apparent, we reduced costs to reflect the corresponding loss of revenues. This has worked well so far.

However, we may reach the point when cuts will impact core services.

It all depends on the severity and length of this onerous recession.

But let's be clear: *we are no where near that point today.*

Thanks to preemptive reductions made over the last couple of years, as well as a healthy fund balance, the City should be able to address the *2009/2010* budget issues by simply cutting costs and deferring spending.

If our financial situation should languor or take a dramatic turn for the worse, other options may be necessary to balance the budget.

The success of this strategy is predicated on a number of considerations and understandings.

First, we need to understand that the City cannot return to a higher level of spending once conditions start to improve. It will take time to reconcile and balance post recession revenues and expenditures.

Second, we believe that our current financial difficulty is an opportunity to create a better, more responsive organization. It is similar to the effect of a forest fire on the rebirth of a forest: although difficult to deal with when it occurs, the end

result is critical to the long term health and survival of the forest. The same may be true for our organization. We see opportunity rather than decline.

Third, we must be very careful about adding more debt. We have already been warned by Moody's Bond Rating Service that new debt could result in our bond rating being lowered. Fiscal years 2010 and 2011 represent high water marks for City debt as we must begin bond payments on the new ballpark and face the real possibility of having to subsidize the ITA.

Fourth, we cannot afford to further dedicate additional TIF revenues from expanded districts and still expect to meet our basic on-going needs. While further TIF revenue dedications may pay off someday, we cannot afford to divert more revenues.

Fifth, we have to prepare for continual changes to the CERS rates. The State retirement crisis is far from over; it is only evolving. It is clear that the City will be mandated to pay a greater amount of retirement costs in coming years, adding hundreds of thousands of dollars to our basic operating costs.

Finally, although we have control over expenses, we have very limited control over revenues. Further drops in revenues could force higher level cuts or other alternatives to be considered more quickly.

Despite what are real and difficult problems, we are optimistic about our organization, our community, and our long-term prospects for the future.

In closing, we would like to personally thank the Senior Management Team for their perseverance in the creation of this difficult recommendation.

We stand ready to assist the Board of Commissioners in its deliberations.

STRATEGIC PLAN 2009 - 2014 - 2024

Bowling Green: Vision 2024

The City of Bowling Green is a dynamic urban center, which is a hometown for families and home of the nationally recognized Western Kentucky University. It has a vibrant downtown and riverfront and a strong, growing economy.

Our diverse Bowling Green residents have access to top quality education, can enjoy an active lifestyle with cultural, recreational and leisure opportunities and live in safe livable neighborhoods.

We take pride in our great community; “the best city in Kentucky.”

Our Goals 2014

- More Jobs, More Diverse Economy
- Improved Traffic Flow
- Thriving Downtown and Riverfront
- Sustainable City Government
- Strong Neighborhoods

Top Ten Priorities 2009

- Fiscal Management
- Aggressive Job Development – New Business Recruitment
- Public Service – Offering the “Best” City Services
- Reaching Signature TIF Status
- Road Improvement Projects
- Reaching Out to the Community – Transparency of Government
- Energy & Environmental Block Grant funding
- Annexation Policy
- Community-wide Diversity Taskforce
- Comprehensive Review of City Ordinances

Major Projects 2009

- Old Morgantown Road Rehabilitation
- Greenwood Lane Construction

ORDINANCE NO **BG2009 – 19**

ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2009 AND ENDING JUNE 30, 2010, BY ESTIMATING REVENUES AND APPROPRIATING FUNDS FOR THE OPERATION OF CITY GOVERNMENT

WHEREAS, an Annual Operating Budget proposal has been prepared and delivered to the Board of Commissioners of the City of Bowling Green, Kentucky, and,

WHEREAS, the Board of Commissioners has reviewed and discussed the proposed Annual Operating Budget and desires to adopt it for Fiscal Year 2010

NOW, THEREFORE, BE IT ORDAINED by the City of Bowling Green, Kentucky as follows

1 The Annual Operating Budget for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010, including all sources of estimated revenues and appropriations for all City funds as set forth in Exhibit No 1 attached hereto is hereby adopted

2 All encumbrances outstanding on June 30, 2009 for goods not yet provided or services not yet rendered are hereby re-appropriated in conformance with generally accepted accounting principals for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010

3 The balance of all capital construction, renovation, improvement projects and grants currently approved and/or nearing completion are hereby approved for re-appropriation and carry over for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010

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

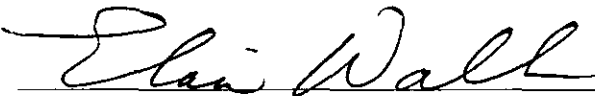
5 All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed

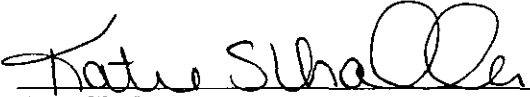
BG2009-19

(Ordinance No BG2009 - 19)

6 This Ordinance is adopted pursuant to KRS 83A 060 in that it was introduced on June 16, 2009, and given final reading on June 22, 2009, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424

ADOPTED June 22, 2009

APPROVED 
Mayor, Chairman of Board of Commissioners

ATTEST 
City Clerk

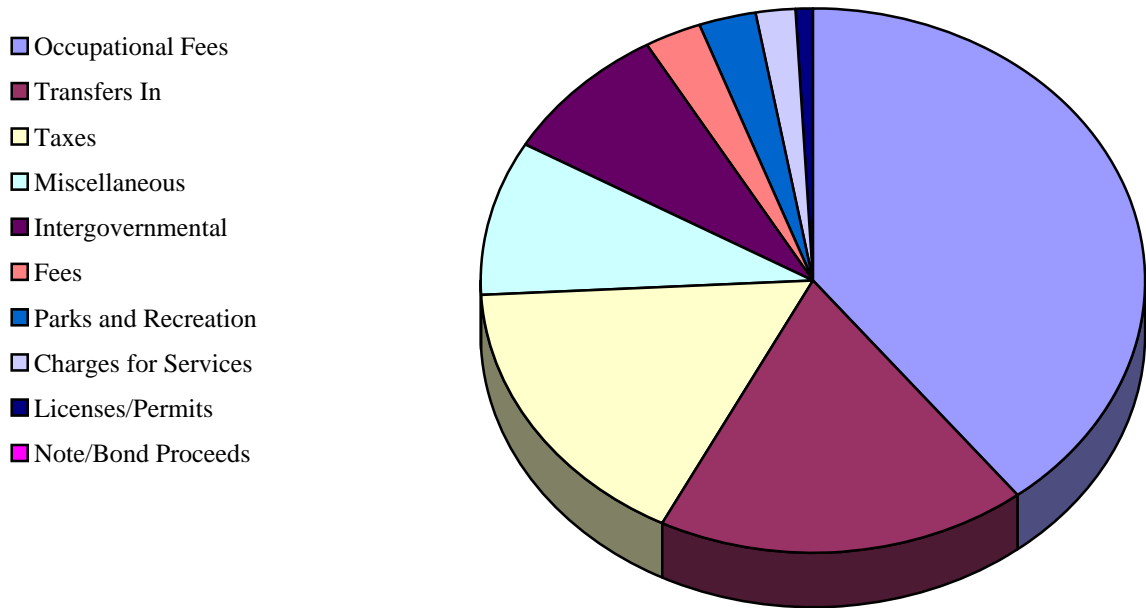
SPONSORED BY Kevin D DeFebbo, City Manager, 06/10/2009, 10 40 a m

City of Bowling Green, Kentucky
Annual Operating Budget for All Funds and Categories of Government
Estimated Resources In and Resources Out for FY 2009/2010
Exhibit No 1

<u>Category of Resources</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Enterprise Funds</u>	<u>Trust Funds</u>	<u>Internal Service</u>	<u>Total</u>
RESOURCES IN:								
Taxes	\$12,314,000	\$2,193,100	\$0	\$0	\$365,000	\$0	\$0	\$14,872,100
Occupational Fees	\$32,865,000	\$2,031,900	\$0	\$0	\$23,000	\$0	\$0	\$34,919,900
License & Permits	\$675,000	\$0	\$0	\$0	\$0	\$0	\$0	\$675,000
Intergovernmental	\$1,616,000	\$5,828,110	\$0	\$0	\$0	\$0	\$0	\$7,444,110
Fees	\$230,500	\$2,306,500	\$0	\$0	\$0	\$0	\$0	\$2,537,000
Charges for Services	\$256,000	\$0	\$0	\$0	\$0	\$22,000	\$1,605,018	\$1,883,018
Parks & Recreation	\$360,500	\$0	\$0	\$0	\$1,958,785	\$0	\$0	\$2,319,285
Miscellaneous	\$510,500	\$1,541,230	\$0	\$0	\$244,000	\$5,016,356	\$626,200	\$7,938,286
Revenues:	\$48,827,500	\$13,900,840	\$0	\$0	\$2,590,785	\$5,038,356	\$2,231,218	\$72,588,699
Note/Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$250,000	\$1,990,525	\$0	\$10,764,400	\$2,451,315	\$410,000	\$0	\$15,866,240
Other Resources:	\$250,000	\$1,990,525	\$0	\$10,764,400	\$2,451,315	\$410,000	\$0	\$15,866,240
RESOURCES IN:	\$49,077,500	\$15,891,365	\$0	\$10,764,400	\$5,042,100	\$5,448,356	\$2,231,218	\$88,454,939
RESOURCES OUT:								
General Government	\$6,817,293	\$139,275	\$0	\$0	\$0	\$4,690,231	\$688,327	\$12,335,126
Public Safety	\$21,755,995	\$3,437,869	\$138,000	\$0	\$0	\$1,042,000	\$0	\$26,373,864
Public Works	\$7,083,672	\$1,073,159	\$28,000	\$0	\$0	\$0	\$1,631,215	\$9,816,046
Parks & Recreation	\$5,281,015	\$0	\$0	\$0	\$3,623,014	\$50,000	\$0	\$8,954,029
Planning & Development	\$1,533,325	\$3,498,056	\$0	\$0	\$0	\$0	\$0	\$5,031,381
Community Services	\$593,175	\$0	\$0	\$0	\$0	\$0	\$0	\$593,175
Debt Service	\$0	\$0	\$0	\$10,764,400	\$0	\$0	\$0	\$10,764,400
Intergovernmental	\$133,260	\$0	\$0	\$0	\$1,156,858	\$0	\$0	\$1,290,118
Contingency	\$250,000	\$0	\$45,171	\$0	\$0	\$0	\$0	\$295,171
Expenditures:	\$43,447,735	\$8,148,359	\$211,171	\$10,764,400	\$4,779,872	\$5,782,231	\$2,319,542	\$75,453,310
Transfers Out	\$5,629,765	\$9,521,375	\$0	\$0	\$0	\$0	\$250,000	\$15,401,140
RESOURCES OUT:	\$49,077,500	\$17,669,734	\$211,171	\$10,764,400	\$4,779,872	\$5,782,231	\$2,569,542	\$90,854,450
RESERVES UTILIZED:	\$0	(\$1,778,369)	(\$211,171)	\$0	\$262,228	(\$333,875)	(\$338,324)	(\$2,399,511)

FY 2010 Resources

All Funds

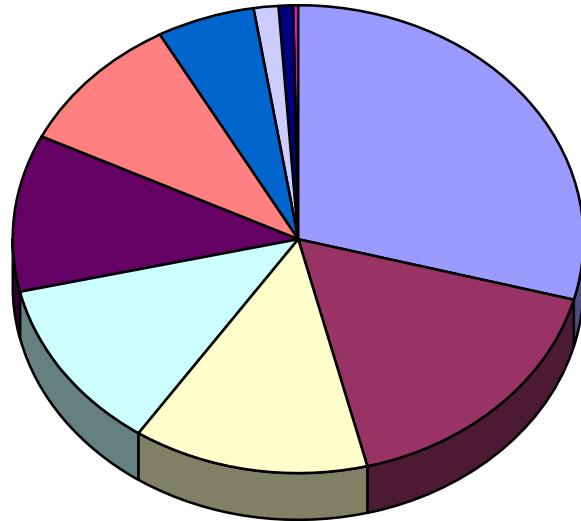


Occupational Fees	\$34,919,900	39%
Transfers In	\$15,866,240	18%
Taxes	\$14,872,100	17%
Miscellaneous	\$7,938,286	9%
Intergovernmental	\$7,444,110	8%
Fees	\$2,537,000	3%
Parks and Recreation	\$2,319,285	3%
Charges for Services	\$1,883,018	2%
Licenses/Permits	\$675,000	1%
Note/Bond Proceeds	\$0	0%
Total	\$88,454,939	

FY 2010 Expenditures

All Funds

- Public Safety
- Transfers Out
- General Government
- Debt Service
- Public Works
- Parks and Recreation
- Planning and Development
- Intergovernmental
- Community Services
- Contingency



Public Safety	\$26,373,864	29%
Transfers Out	\$15,401,140	17%
General Government	\$12,335,126	14%
Debt Service	\$10,764,400	12%
Public Works	\$9,816,046	11%
Parks and Recreation	\$8,954,029	10%
Planning and Development	\$5,031,381	6%
Intergovernmental	\$1,290,118	1%
Community Services	\$593,175	1%
Contingency	\$295,171	0%
Total	\$90,854,450	

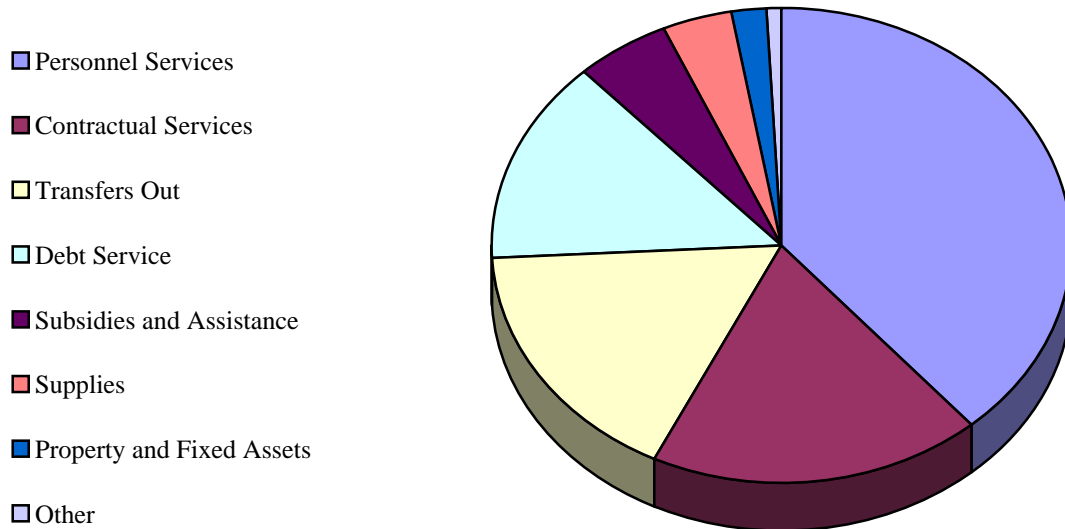
**BUDGET EXPENDITURE HISTORY
ALL FUNDS BY TYPE**

	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Org. Budget 2009</u>	<u>Adj. Budget 2009</u>	<u>Approved 2010</u>
Personnel Services	\$26,611,081	\$29,670,626	\$31,242,097	\$32,740,637	\$35,147,617	\$35,047,294	\$35,040,875
Contractual Services	17,259,147	16,979,577	21,479,107	22,936,488	18,830,521	40,167,563	17,006,941
Supplies	3,091,257	3,264,371	3,686,738	5,694,224	5,062,655	5,689,480	3,561,034
Subsidies/Assistance	6,894,259	7,942,932	9,125,690	8,239,714	5,213,615	8,382,724	4,960,793
Property/Fixed Assets	6,638,617	4,831,792	5,127,423	3,579,300	1,864,364	5,996,913	1,785,500
Debt Service	6,955,736	7,610,710	9,050,832	24,350,797	11,110,498	11,643,113	12,455,655
Other	<u>12,100,179</u>	<u>12,050,196</u>	<u>15,490,392</u>	<u>17,139,599</u>	<u>17,180,511</u>	<u>47,016,006</u>	<u>16,043,652</u>
Total	\$79,550,275	\$82,350,204	\$95,202,279	\$114,680,758	\$94,409,781	\$153,943,093	\$90,854,450

*Figures include internal service funds

FY 2010 Expenditures

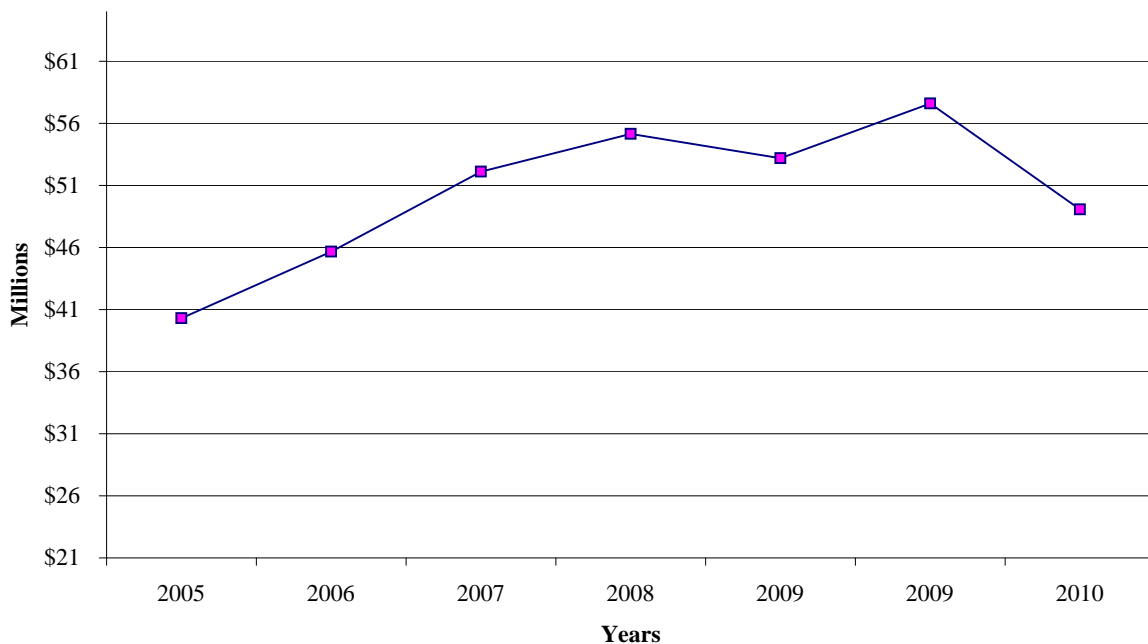
All Funds by Type



Personnel Services	\$35,040,875	39%
Contractual Services	\$17,006,941	19%
Transfers Out	\$15,401,140	17%
Debt Service	\$12,455,655	14%
Subsidies and Assistance	\$4,960,793	5%
Supplies	\$3,561,034	4%
Property and Fixed Assets	\$1,785,500	2%
Other	\$642,512	1%
 Total	 \$90,854,450	

**GENERAL FUND EXPENDITURE HISTORY
BY DEPARTMENT**

<u>Department</u>	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Org. Budget 2009</u>	<u>Adj. Budget 2009</u>	<u>Approved 2010</u>
Legislative	\$201,544	\$332,176	\$256,248	\$170,663	\$183,340	\$182,219	\$169,140
Executive	277,582	249,591	533,538	632,834	711,374	743,316	668,641
CIA	677,285	712,924	655,970	598,049	629,592	612,023	514,029
Finance	1,237,628	1,301,290	1,207,773	1,219,768	1,319,421	1,313,552	1,292,464
Human Resources	1,367,167	1,510,682	1,624,734	1,689,466	1,949,319	1,910,006	1,775,409
Law	263,648	366,944	390,014	365,428	312,313	948,600	276,480
Information Tech	955,574	1,093,198	1,254,977	1,556,598	1,486,891	1,508,443	1,267,378
Adm Services	972,491	842,664	861,261	970,747	870,380	980,205	853,752
Police	8,306,285	9,638,278	10,352,287	11,149,242	11,828,099	11,944,032	11,233,180
Fire	7,649,088	8,621,317	9,431,455	9,698,605	9,902,211	9,949,085	10,112,815
Other Public Safety	209,000	209,000	328,000	328,000	384,000	384,000	410,000
Public Works	1,728,828	1,947,902	1,706,574	1,707,228	1,699,918	2,332,657	1,518,913
Highways/Streets	1,850,084	2,144,082	2,375,206	1,997,997	2,316,709	2,431,799	2,121,746
Building/Plant	1,368,973	1,495,738	1,704,983	1,634,569	1,817,278	1,903,713	1,885,360
Transportation	365,564	501,997	806,651	685,569	940,931	2,138,202	1,557,653
Parks	1,336,363	1,454,748	1,632,565	1,881,765	1,798,649	1,853,164	1,685,464
Recreation	500,975	506,795	559,899	540,022	619,773	623,741	593,108
Athletics	427,145	468,452	726,290	961,997	814,158	1,092,162	654,218
Community Centers	596,726	679,392	663,746	838,292	997,249	1,036,427	925,973
Other Parks	1,052,253	1,164,642	1,524,621	1,343,912	1,491,636	1,548,710	1,422,252
Housing/CD	1,307,682	1,464,403	1,863,575	3,014,158	1,680,906	1,743,747	1,533,325
Community Services	2,255,575	2,374,763	2,808,257	2,963,096	867,865	1,056,530	593,175
Bonds	0	0	6,141	0	0	0	0
Intergovernmental	181,630	201,850	208,344	153,816	135,835	155,835	133,260
Contingency	2,495	0	0	0	280,800	577,826	250,000
Other Financing Uses	5,227,486	6,392,704	8,617,743	9,041,035	8,148,747	8,621,425	5,629,765
Total:	\$40,319,069	\$45,675,529	\$52,100,854	\$55,142,856	\$53,187,394	\$57,591,417	\$49,077,500

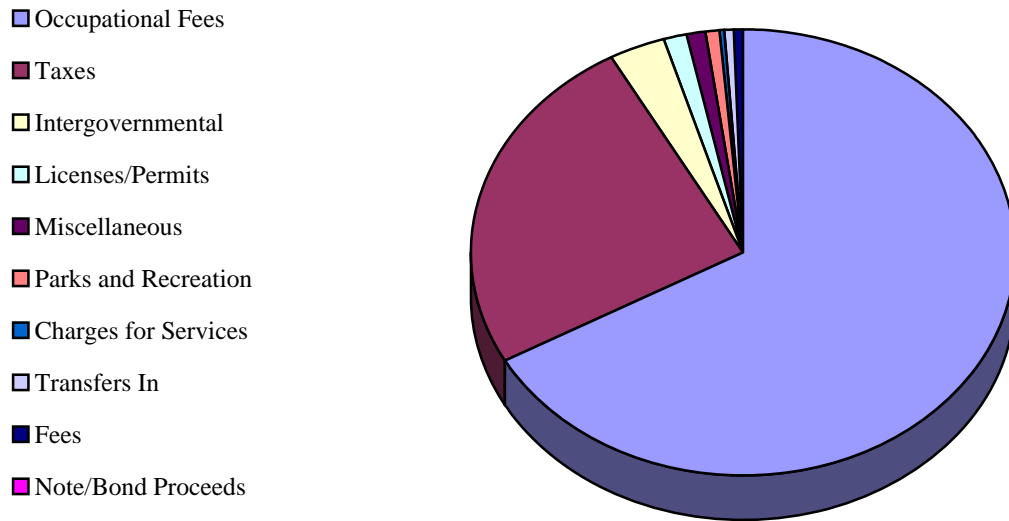


GENERAL FUND ONLY
FY2009/2010 APPROVED BUDGET AND ESTIMATED FUND BALANCES

<u>Line</u>	<u>Description</u>	<u>FY2009 Orig. Budget</u>	<u>FY2009 Adj. Budget</u>	<u>FY2009 Estimate</u>	<u>FY2010 Approved</u>
	Reserves Available:				
1	Beginning Total Fund Balance (Estimated)	17,503,900		17,503,900	14,073,205
2	Minimum Reserve Retention (15% of Revenues)	(8,212,200)		(7,879,100)	(7,360,000)
3	Designated Reserves (2007 GO Bonds, FY11 Step, OT adjust.)	(1,544,206)		(2,153,065)	(2,153,065)
4	Reserved for Prior Year Encumbrances	<u>0</u>		<u>0</u>	<u>0</u>
5	Total Reserves Available for Current Year	7,747,494		7,471,735	4,560,140
	Resources In:				
	Revenues:				
6	Property Taxes (vehicles, franch., in lieu of)	9,470,000	9,470,000	9,470,000	9,849,000
7	Other Taxes (ins. prem., franchise, & misc)	2,421,000	2,421,000	2,421,000	2,465,000
8	Occupational Fees	29,539,500	29,539,500	27,956,000	26,434,000
9	Service Enhancement Occupational Fees	7,113,500	7,113,500	6,951,000	6,431,000
10	Licenses & Permits (building, plan rev., electrical)	854,000	854,000	673,000	675,000
11	Intergovernmental Grants	1,068,900	2,478,211	2,477,950	1,617,000
12	Charges for Services (includes Cemetery)	545,500	510,500	545,000	488,500
13	Parks & Recreation	312,500	325,150	350,000	360,500
14	Miscellaneous	<u>964,500</u>	<u>1,063,757</u>	<u>1,513,400</u>	<u>507,500</u>
15	Total Revenues	52,289,400	53,775,618	52,357,350	48,827,500
	Other Sources:				
16	Transfer from Other Funds	95,600	0	0	250,000
17	Note/Bond/Lease Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18	Total Other Sources	<u>95,600</u>	<u>0</u>	<u>0</u>	<u>250,000</u>
19	Total Resources In	52,385,000	53,775,618	52,357,350	49,077,500
20	Resources Available for Year (Lines 5+19)	60,132,494	53,775,618	59,829,085	53,637,640
	Resource Uses:				
	Expenditures:				
21	Personnel Service Cost	30,223,026	30,647,235	29,805,000	30,509,338
22	Additional Police officers w/ COLA	110,788			0
23	Additional Firemen w/ COLA	299,221			0
24	Step Plan implementation	94,211			0
25	Contractual (3000s)	9,566,905	11,491,016	10,902,350	9,313,131
26	Supplies (4000s)	1,868,964	2,072,829	1,905,000	1,452,073
27	Subsidies & Assistance (5000s)	2,169,107	3,652,190	3,652,190	1,900,593
28	Property & Fixed Assets (6000s)	116,000	528,720	450,000	18,000
29	Miscellaneous	285,425	78,001	0	254,600
30	Transfers Out	<u>6,636,747</u>	<u>9,121,425</u>	<u>9,073,505</u>	<u>5,629,765</u>
31	Total Expenditures	51,370,394	57,591,416	55,788,045	49,077,500
	Other Uses:				
32	Estimated annual one-time capital items	530,000			0
33	Cash purchase of vehicles/equipment	337,000			0
34	Sidewalk Program	<u>950,000</u>			<u>0</u>
35	Total Other Uses	1,817,000			0
36	Total Resource Uses (Line 31+35)	53,187,394	57,591,416	55,788,045	49,077,500
37	<i>Use of Reserves (Line 19 - 36)</i>	(802,394)	(3,815,798)	(3,430,695)	0
38	Estimated Ending Fund Balance (before designated reserves)	16,701,506		14,073,205	14,073,205

FY 2010 Resources

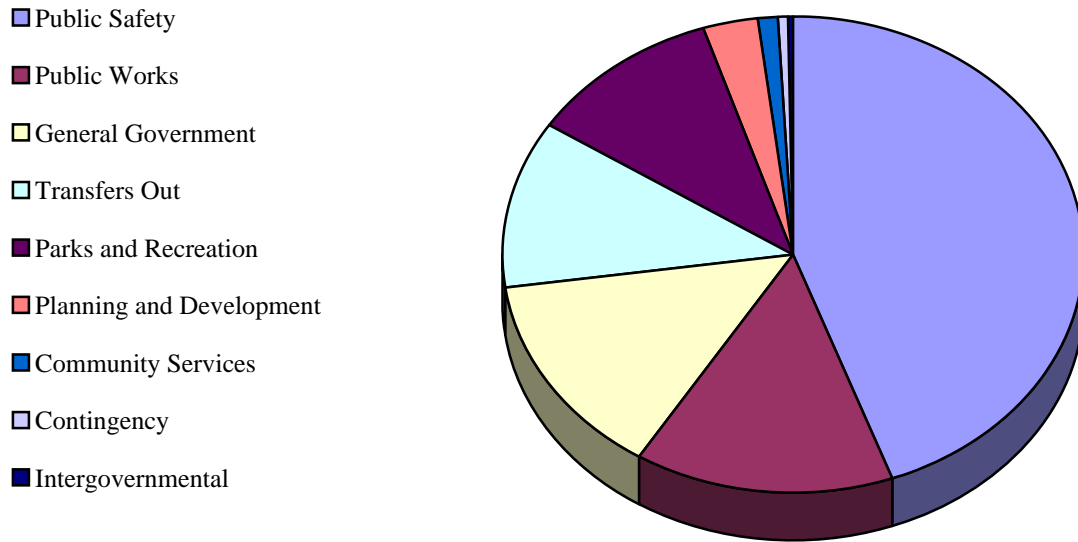
General Fund



Occupational Fees	\$32,865,000	67%
Taxes	\$12,314,000	25%
Intergovernmental	\$1,616,000	3%
Licenses/Permits	\$675,000	1%
Miscellaneous	\$510,500	1%
Parks and Recreation	\$360,500	1%
Charges for Services	\$256,000	1%
Transfers In	\$250,000	1%
Fees	\$230,500	0%
Note/Bond Proceeds	\$0	0%
Total	\$49,077,500	

FY 2010 Expenditures

General Fund

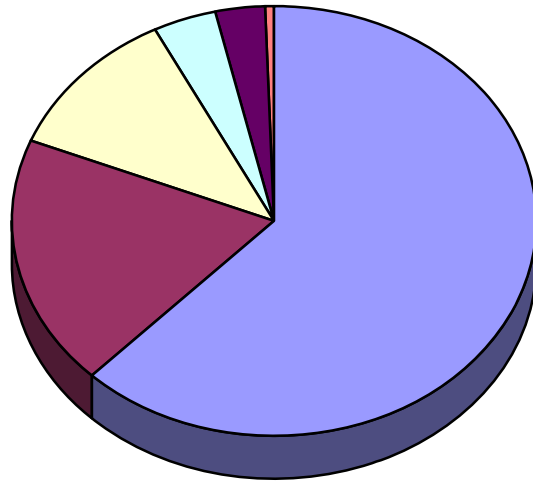


Public Safety	\$21,755,995	44%
Public Works	\$7,083,672	14%
General Government	\$6,817,293	14%
Transfers Out	\$5,629,765	11%
Parks and Recreation	\$5,281,015	11%
Planning and Development	\$1,533,325	3%
Community Services	\$593,175	1%
Contingency	\$250,000	1%
Intergovernmental	\$133,260	0%
Total	\$49,077,500	

FY 2010 Expenditures

General Fund by Type

- Personnel Services
- Contractual Services
- Transfers Out
- Subsidies and Assistance
- Supplies
- Other
- Property and Fixed Assets



Personnel Services	\$30,509,338	62%
Contractual Services	\$9,313,131	19%
Transfers Out	\$5,629,765	11%
Subsidies and Assistance	\$1,900,593	4%
Supplies	\$1,452,073	3%
Other	\$254,600	1%
Property and Fixed Assets	\$18,000	0%
Total	\$49,077,500	

All Outstanding Debt Issues Plus Anticipated Issues

Fiscal Year	General Fund	Fire Improvement	Job Development	WKU	ITA Fund	TIF Fund	CCC Enterprise	Golf Enterprise	Total Debt Service
1999	24,140							109,980	134,120
2000	48,247							425,898	474,145
2001	48,201							425,494	473,695
2002	48,153							432,508	480,661
2003	48,103		569,600	1,538,500				431,200	2,587,403
2004	55,737		1,279,700	1,538,500			131,056	495,893	3,500,886
2005	1,267,509	89,847	1,303,425	1,538,500			573,961	533,226	5,306,468
2006	1,266,743	146,515	1,489,285	1,538,500			661,712	541,936	5,644,692
2007	1,395,109	153,969	1,442,384	1,668,500			643,612	534,162	5,837,736
2008	2,650,524	150,676	1,448,107	1,818,500			724,712	543,626	7,336,145
2009	2,799,810	1,131,129	1,718,114	1,968,000	1,430,826	920,173	704,172	531,198	11,203,422
2010	3,007,347	1,326,965	1,947,660	2,124,500	1,214,853	1,610,538	682,422	524,246	12,438,530
2011	3,003,346	1,370,701	1,510,936	2,274,500	2,671,066	1,610,138	758,612	131,601	13,330,900
2012	2,992,689	1,370,077	1,216,279	2,436,500	2,672,259	1,614,212	732,662	121,035	13,155,712
2013	2,999,252	1,362,032	1,215,471	2,514,000	2,655,580	1,612,588	803,852	124,514	13,287,289
2014	2,996,845	1,357,891	1,212,931	2,596,000	2,659,934	1,610,438	772,739	118,010	13,324,788
2015	2,997,520	1,285,844	1,212,573	2,682,000	2,659,670	1,612,762	839,586	122,961	13,412,916
2016	2,997,445	1,236,271	1,119,251	2,772,000	2,649,864	1,609,388	804,117	120,076	13,308,411
2017	2,878,870	1,172,726	1,055,410	2,864,000	2,650,154	1,612,388	763,652	117,133	13,114,332
2018	2,871,612	1,168,825	1,052,224	2,951,500	2,650,894	1,609,588	787,273	118,859	13,210,775
2019	2,846,945	1,054,568		3,040,000	2,646,838	1,614,512	784,245	118,953	12,106,059
2020	2,704,755	1,006,312		3,137,000	2,646,708	1,613,512		56,003	11,164,288
2021	2,143,784	493,626		3,234,000	2,640,141	1,611,012		56,240	10,178,803
2022	2,142,034	493,532		3,179,000	2,637,619	1,612,012		56,095	10,120,292
2023	2,140,222	497,332		2,971,500	2,628,976	1,611,262		56,021	9,905,313
2024	2,141,188	495,232		2,998,000	2,632,722	1,613,762		56,120	9,937,024
2025	1,038,391	497,456		3,016,500		1,614,262			6,166,609
2026	1,029,930	493,262		3,042,500		1,612,762			6,178,454
2027	938,163	493,376				1,614,262			3,045,801
2028	941,913	497,562				1,611,944			3,051,419
2029	931,925					1,612,776			2,544,701
2030	933,456					1,610,276			2,543,732
2031	928,606					1,610,638			2,539,244
2032	932,269					1,613,626			2,545,895
2033	929,338					1,614,000			2,543,338
2034						1,613,750			1,613,750
2035						1,610,500			1,610,500
2036						1,609,250			1,609,250
2037						1,609,750			1,609,750
2038						1,611,750			1,611,750
TOTAL	\$59,120,119	\$19,345,724	\$20,793,350	\$59,442,500	\$39,748,103	\$47,667,831	\$11,168,385	\$6,902,988	\$264,189,000

**NEW PERSONNEL POSITIONS ADDED
FY2003 thru FY2010**

Department	FY2003		FY2004		FY2005		FY2006		FY2007		FY2008		FY2009		FY2010	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Legislative																
City Manager (Exec.)							1*		1*							
Citizen Info & Asst.			1	1				1								
Finance			2								1					
Human Resources			1													
Legal			2													
Information Tech			1		1						1					
Police			4 + 1*	2	4	1	6	1	4		6		4			
Fire			4		3		6		3		1		5			
Public Works			5		1		1	1								
Parks & Recreation			1		1						3	1 + 3*				
Housing & Comm. Dev.	1*		2				1*		3					1*		
Total	1	0	24	3	10	1	15	3	11	0	12	4	9	1	0	0

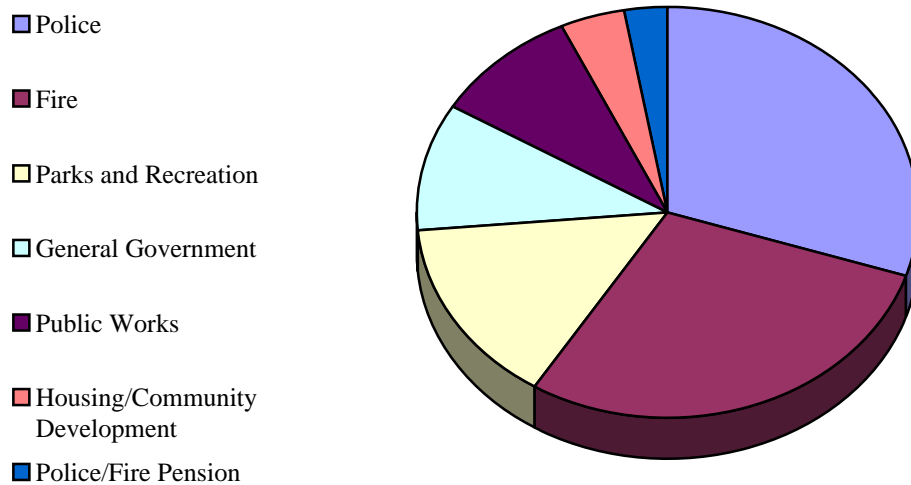
* mid-year addition

**Position Allocation by Department
FY2003 thru FY2010**

Department	FY2003		FY2004		FY2005		FY2006		FY2007		FY2008		FY2009		FY2010	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Legislative		5		5		5		5		5		5		5		5
City Manager (Exec.)	3		3		3		4		6		6		6		6	
Citizen Info & Asst.	8		9	1	9	1	9	2	7	2	7	2	7	2	6	2
Finance	19	8	21	7	21	7	19	5	18	5	18	6	18	6	18	6
Human Resources	5	6	6	5	6	4	6	4	6	4	6	4	6	4	6	3
Legal			2		2		2		2		2		2		2	
Information Tech	4	2	5	1	6		6		6		7		7		7	
Police	125	32	130	34	132	40	138	33	142	30	148	29	152	28	152	28
Fire	102		106		109		115		118		119		124		124	
Public Works	53	11	58	11	59	11	60	12	60	12	60	12	60	12	59	12
Parks & Recreation	57	264	58	263	58	257	58	184	58	235	61	239	61	230	61	225
Housing & Comm. Dev.	21		23		22	1	23	1	26	1	26	1	22	2	22	2
Subtotals	397	328	421	327	427	326	440	246	449	294	460	298	465	289	463	283
Totals	725		748		753		686		743		758		754		746	

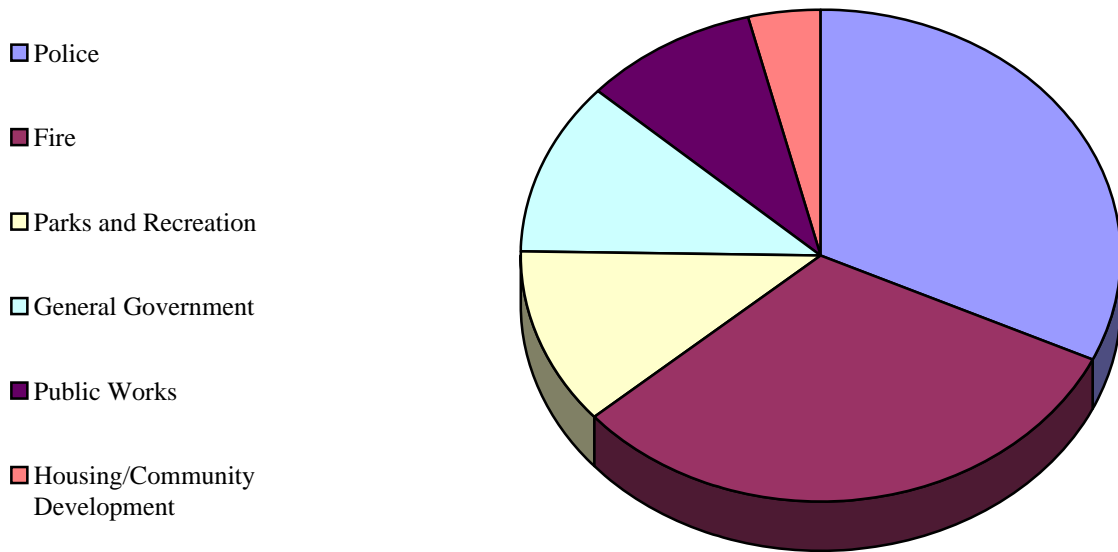
FY 2010 Personnel Service Expenditures

All Funds by Department



Police	\$10,493,240	30%
Fire	\$10,168,112	29%
Parks and Recreation	\$5,108,058	15%
General Government	\$3,525,436	10%
Public Works	\$3,360,570	10%
Housing/Community Development	\$1,366,459	4%
Police/Fire Pension	\$1,019,000	3%
Total	\$35,040,875	

FY 2010 Personnel Service Expenditures General Fund by Department



Police	\$9,706,365	32%
Fire	\$9,669,235	32%
Parks and Recreation	\$3,621,656	12%
General Government	\$3,484,453	11%
Public Works	\$2,871,773	9%
Housing/Community Development	\$1,155,856	4%
Total	\$30,509,338	

**CAPITAL IMPROVEMENT PROGRAM
FUND ALLOCATION REPORT
FY2010**

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES	ENTERPRISE FUNDS	FINANCED PROJECTS	TOTAL
CITIZEN INFORMATION & ASSISTANCE					
Convention Center Chair Replacement			135,000		135,000
Convention Center Prefunction 1 Tile			100,000		100,000
Convention Center Drapes/Motorized Track			36,000		36,000
Total Citizen Information & Assistance:	\$0	\$0	\$271,000	\$0	\$271,000
INFORMATION TECHNOLOGY					
Online Forms Processing/Approvals		46,000			46,000
Copier Replacement		25,000			25,000
Total Information Technology:	\$0	\$71,000	\$0	\$0	\$71,000
POLICE					
Equipment Replacement/Acquisition		138,000			138,000
Total Police:	\$0	\$138,000	\$0	\$0	\$138,000
FIRE					
Traffic Signal Pre-Emption System		25,000			25,000
Flashover Chamber		51,000			51,000
Quint 2 Replacement (1999)		950,000			950,000
Pierce Rescue Pumper 2 Replacement (1997)		450,000			450,000
Total Fire:	\$0	\$1,476,000	\$0	\$0	\$1,476,000
PUBLIC WORKS					
Equipment Replacement		28,000			28,000
Street Resurfacing (Overlay Project)		850,000			850,000
Sidewalk Reconstruction Program		100,000			100,000
Total Public Works:	\$0	\$978,000	\$0	\$0	\$978,000
PARKS & RECREATION					
Pioneer Cemetery Historic Fencing		50,000			50,000
Total Parks & Recreation:	\$0	\$50,000	\$0	\$0	\$50,000
SUBTOTAL	\$0	\$2,713,000	\$271,000	\$0	\$2,984,000

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES	ENTERPRISE FUNDS	FINANCED PROJECTS	TOTAL
DEBT SERVICE					
Police Headquarters Refinancing Bonds 2002		570,500			570,500
CrossWinds Pro Shop Lease 1993			55,000		55,000
CrossWinds Golf Course Refinancing Bonds 1998			372,000		372,000
2000 GO Bond Issue	358,500	601,500			960,000
KLC Refinancing Lease 2003		370,500	35,000		405,500
Depot Renovation Refinancing Lease 2004	88,500				88,500
Equipment Replacement/Acquisition Lease 2004		136,500			136,500
WKU Athletic Facility Bonds 2002		2,124,500			2,124,500
Ladder 1 Replacement Lease Note 2003		80,000			80,000
Convention Center Bonds 2003			682,500		682,500
GO Bond Issue - Series A 2004	943,000		56,000		999,000
GO Bond Issue - Series B 2004	159,500				159,500
Replacement of 1989 Pumper Truck 2005		47,000			47,000
Equipment Replacement/Acquisition Lease 2005		209,000			209,000
14th Ave Re-Alignment/Lapsley Lane Reloc 2005	136,000				136,000
WC Water Dist Special Assmt - Industrial Park	12,500				12,500
WC Water Dist Special Assmt - Russellville Rd	47,500				47,500
Pumper 4 / Quint 2 Financing 2008		132,000			132,000
GO Bond Issue - Series A 2007	944,000				944,000
Fire Station Construction/Expansion Bonds 2008B		495,000			495,000
ITA Bond Issue 2007 B & C		1,215,000			1,215,000
John Deere Tractor & Mower Lease			6,500		6,500
Ballpark Bond Issue/2008 A		1,610,500			1,610,500
2009 GO Refunding Bonds	318,000	634,500			952,500
Total Debt Service:	\$3,007,500	\$8,226,500	\$1,207,000	\$0	\$12,441,000
GRAND TOTAL	\$3,007,500	\$10,939,500	\$1,478,000	\$0	\$15,425,000

FY2010 CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is the annual plan or schedule of project expenditures for public facilities and infrastructure (buildings, roads, parks, etc.) with estimated project costs and sources of funding (including debt service payments). It is updated annually to reflect changes in funding availability or priorities.

A capital improvement is defined as an expenditure over the amount of \$25,000 with an expected lifetime of five years or more. While many individual vehicles and pieces of equipment do not cost \$25,000, replacement of several pieces of equipment is included in the CIP when the aggregate is more than \$25,000. Professional studies and technical services costing at least \$25,000 may also be included in the CIP when those studies will likely lead to a future construction project.

Work on development of the FY2010 Capital Improvement Program began in March. The estimated cost of requested projects and equipment always exceeds available resources, thus projects must be prioritized, and alternate sources of revenue sought.

The total recommended Capital Improvement Program, including all funds and debt service, is \$15,425,000. Excluding debt service, the proposed capital budget is just under \$3 million, none of which is General Fund. Total debt service payments for FY2010 are budgeted at \$12,441,000 with \$3 million coming from General Fund revenues, plus the \$1.6 million for the Ballpark Bond Issue. No new debt is proposed for FY2010.

The size of the capital budget has dropped 20-25% a year since FY2007. The following chart compares the total proposed capital budget with those adopted each of the last three fiscal years; debt service; General Fund projects excluding debt; and debt as a percentage of the CIP.

FISCAL YEAR	TOTAL CIP	DEBT ONLY	GEN FUND EXCL DEBT	DEBT AS % OF CIP
2007	\$33.4 M	\$ 8.9 M	\$6.4 M	20.6%
2008	\$25.5 M	\$10.1 M	\$4.4 M	39.6%
2009	\$18.8 M	\$11.1 M	\$1.8 M	59.0%
2010	\$15.4 M	\$12.4 M	\$ 0	80.5%

(in millions)

Replacement of several vehicles, trucks, smaller pieces of equipment, PC's, monitors, and the municipal telephone system have been postponed at least one year due to the revenue shortfall.

The following provides a brief description of all of the projects and equipment included in the FY2010 Capital Improvement Program.

CITIZEN INFORMATION & ASSISTANCE / CONVENTION CENTER: \$271,000 (paid from Convention Center Enterprise Fund)

- Convention Center Chair Replacement - \$135,000: This project would replace 1,200 chairs and purchase six hand trucks to help stack and move chairs in and out of meeting rooms. Most chairs at the convention center are fifteen years old and get considerable use and wear. This is not a full replacement; the chairs in best condition will be retained for events calling for more than 1,200 seats at one time.
- Convention Center Prefunction 1 Tile - \$100,000: The tile floor in the main lobby of the convention center would be replaced. Large equipment, equipment carts and maintenance equipment have caused some of the tiles to crack or chip.
- Convention Center Drapes/Motorized Track - \$36,000: This project involves replacing the large blackout drapes that cover the overhead doors at the far side of Ballroom D. The drapery is manually pulled open and closed, which over time has caused some sagging. The drapes are fifteen years old and in need of replacement. Motorized tracks would be installed. A blackout curtain with motorized track would also be installed in Meeting Room 5, which has a wall of exterior windows that make it difficult to darken the room for video/power point presentations.

INFORMATION TECHNOLOGY: \$71,000 (paid from Technology Fund)

- Online Forms Processing/Approvals - \$46,000: This software would allow the IT Department to develop a system converting paper forms to an electronic version where internal forms can be completed, approved and forwarded electronically. Implementation would provide significant improvements in time savings and efficiency and reduce paper processing.
- Copier Replacement - \$25,000: This would continue multi-year replacement of the City's larger copiers. The highest priority copiers will be replaced in FY2010 based on maintenance history.

POLICE: \$138,000

- Equipment Replacement/Acquisition - \$138,000: Last year, eleven police cars were replaced and two additional vehicles were purchased. For FY2010, the Fleet Division has evaluated maintenance needs and recommended replacement of three 2000 Impalas with unmarked sedans for CID use, and purchase of three new marked patrol sedans. The vehicles will be purchased with reserves in the Equipment Replacement Fund.

FIRE: \$1,476,000 (all paid from Fire Improvement Fund)

- Traffic Signal Pre-Emption System - \$25,000: This on-going project funds installation and repair of equipment at key signal-controlled intersections. The system has been installed at over 75 intersections allowing responding apparatus to receive a green signal. \$25,000 is for on-going maintenance to continue this project.
- Flashover Chamber - \$51,000: The steel chamber used to train firefighters to recognize the signs of “flashover” are over ten years old. The chamber demonstrates the signs of sudden full involvement of a room or a structure that is not survivable. The extreme heat in the burn area has caused severe structural degradation that will make the chamber unsafe to operate if not replaced.
- Quint 2 Replacement - \$950,000: The 1999 Pierce 75’ Quint Aerial Truck would be replaced due to heavy use and transmission issues. The transmission was overhauled in FY2008. The Fire Department also needs a reliable reserve aerial ladder; the current reserve aerial truck is 26 years old and failed the last two aerial certification tests. The City plans to pay for the new quint from fund reserves, rather than financing it.
- Pierce Rescue Pumper 2 Replacement - \$450,000: The 1997 rescue pumper would be replaced in accordance with the apparatus replacement schedule. The 1997 apparatus would be placed in reserve fleet for several years. Fund reserves would be used to pay for the truck.

PUBLIC WORKS: \$978,000

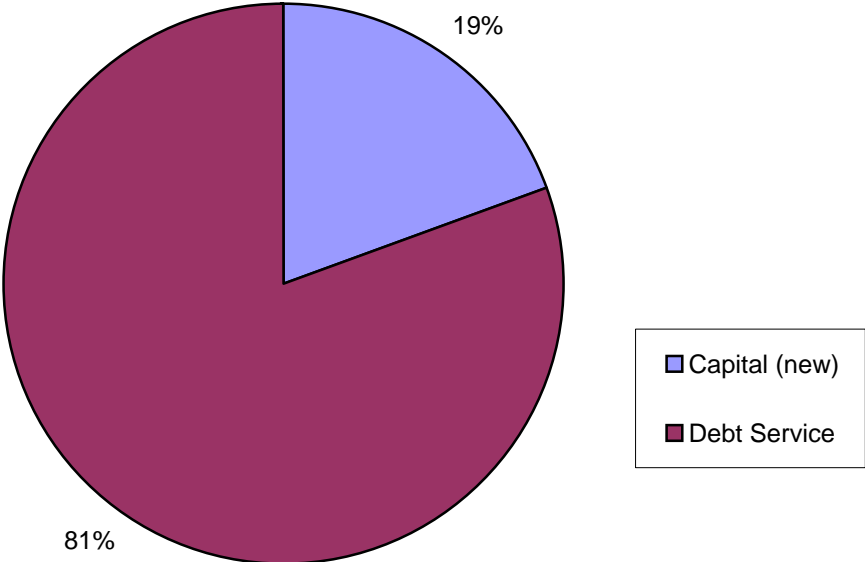
- Equipment Replacement - \$28,000: A 1995 skid loader would be replaced using reserves from the Equipment Replacement Fund. The new equipment will have an enclosed cab to provide a safer work environment for the operator. The older loader will be kept at the Fleet Division as a back up to increase efficiency by not having any downtime when a loader is in for repairs or service.
- Street Resurfacing (Overlay Project) - \$850,000: This on-going program provides for resurfacing of streets according to priorities determined from the pavement management system. FY2010 funding would come from state Liquid Fuel Tax and Coal Mineral Tax revenues. Using prices as of early May, assuming standard road conditions, and if no major road reconstruction or sidewalk/curb/gutter work is required, this budget will provide for seven miles of newly overlaid street.
- Sidewalk Reconstruction - \$100,000: This on-going program replaces existing sidewalks, curb and gutter. The primary focus is to replace existing sidewalks to improve trip hazards and ADA compliance. The department employs a corridor

approach, improving entire blocks rather than individual locations. Funds would be allocated from Liquid Fuel Tax revenues.

PARKS & RECREATION: \$50,000

- Pioneer Cemetery Fence Replacement - \$50,000: Cemetery Perpetual Fund monies will be used to replace the chain link and iron fence that surrounds the City's oldest cemetery. An ornamental iron or aluminum fence would be installed around this one-block site, which is now in the middle of downtown revitalization.

FY 2010 Capital Budget - All Funds



Capital (new)	\$2,984,000
Debt Service	<u>\$12,441,000</u>
Total	\$15,425,000

* Capital and Debt Service total 17% of FY2010 All Funds Expenditures.

DEPARTMENT SUMMARY

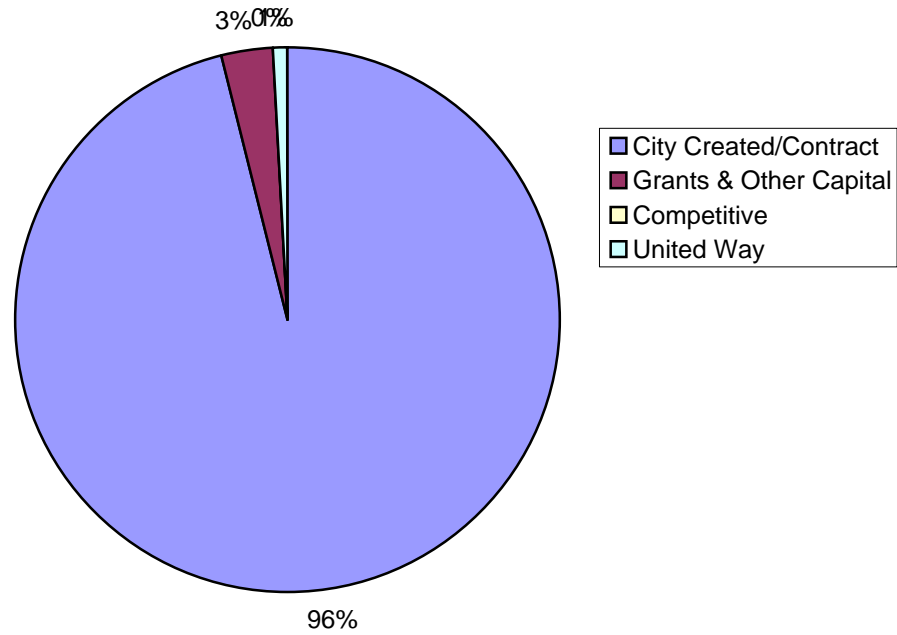
Agency Funding

<u>City Created/Contract Agencies</u>	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Requested</u>	<u>FY 09/10 Approved</u>
BG/WC Drug Task Force	\$49,000	\$49,500	\$45,264	\$45,264
BG/WC Humane Society	\$88,490	\$85,835	\$90,000	\$83,260
BG/WC Regional Airport	\$53,625	\$53,155	\$53,625	\$51,560
BG/WC Welfare Center	\$45,255	\$43,895	\$42,578	\$42,578
Capitol Arts Alliance, Inc	\$70,000	\$67,900	\$75,000	\$65,865
Central Region ICC	\$51,280	\$51,280	\$51,280	\$49,740
Community Action--Child Services	\$76,920	\$74,615	\$72,377	\$72,377
Community Action--Transportation	\$222,375	\$215,700	\$215,700	\$209,230
Downtown Redevelopment Authority	\$106,200	\$103,000	\$99,910	\$87,551
Economic Development Authority	\$125,000	\$125,000	\$125,000	\$121,250
Hobson House Commission	\$57,091	\$55,375	\$55,375	\$53,715
Human Rights Commission	\$65,000	\$63,050	\$65,000	\$61,160
Friends of L&N Depot--Depot Management	\$79,716.00	\$63,770	\$51,100	\$51,015
Operation P.R.I.D.E., Inc.				\$24,941
Planning Commission Oper.	\$403,600	\$459,050	\$459,050	\$445,280
Planning Commission Code Enf	\$29,242	\$0	\$0	\$0
Planning Commission Historic Pres	\$46,152	\$48,250	\$46,803	\$46,800
Planning Commission Greenways	\$32,380	\$0	\$0	\$0
Planning Commission GIS	\$55,536	\$0	\$0	\$0
WC Regional Jail Inmate Mowing (Pride)	\$30,686	\$29,765	\$34,841	\$28,872
	<u>\$1,687,548</u>	<u>\$1,589,140</u>	<u>\$1,582,903</u>	<u>\$1,540,458</u>
<u>Competitive Agencies</u>				
BG Chamber Orchestra	\$10,000	\$10,000		
BG International Festival	\$8,128	\$6,000		
BG Western Symphony Orchestra	\$2,600	\$7,500		
BG-WC Emergency Management	\$25,655	\$0		
BG-WC Operation P.R.I.D.E.	\$26,507	\$25,712		
Fairview Community Health Center	\$200,000	\$194,000		
New Era Planning Association, Inc	\$3,180	\$4,000		
Public Theatre of Kentucky	\$0	\$5,000		
VSA Arts of Kentucky	\$10,000	\$9,700		
	<u>\$286,070</u>	<u>\$261,912</u>	<u>\$0</u>	<u>\$0</u>
United Way of Southern Kentucky*	<u>\$43,354</u>	<u>\$42,000</u>	<u>\$14,000</u>	<u>\$14,000</u>
Total	\$2,016,972	\$1,893,052	\$1,596,903	\$1,554,458

* United Way funding is based upon City employee pledges

Agency funding totals approx. 3.2% of FY2010 General Fund Expenditures

FY 2010 Agency Funding



City Created/Contract	\$1,540,458
Grants & Other Capital	\$49,625
Competitive	\$0
United Way	\$14,000
	<hr/>
Total	\$1,604,083

Department Summary

Legislative

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
1111 Board of Commissioners	\$165,737	\$179,690	\$165,615
1112 Sister Cities Program	<u>\$4,927</u>	<u>\$3,650</u>	<u>\$3,525</u>
TOTAL:	\$170,663	\$183,340	\$169,140

Department Summary

City Manager's Office

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
1211 City Manager	\$243,348	\$258,575	\$244,829
1212 Budget Office	\$1,754	\$3,975	\$2,840
1213 Internal Auditor	\$137,388	\$156,515	\$156,567
1221 Asst. City Manager/City Clerk	\$173,178	\$202,337	\$179,810
1222 Purchasing Agent	<u>\$77,166</u>	<u>\$89,972</u>	<u>\$84,595</u>
TOTAL:	\$632,834	\$711,374	\$668,641

Department Summary

Citizen Information and Assistance

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
1303 CIA Administration	\$127,541	\$128,514	\$112,125
1313 Neighborhood Action Office	\$138,470	\$139,852	\$110,404
1322 City Central	\$144,573	\$149,666	\$137,600
1323 Public Information	<u>\$243,162</u>	<u>\$266,560</u>	<u>\$178,900</u>
TOTAL:	\$653,745	\$684,592	\$539,029

Department Summary

Finance

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
1411 Chief Financial Officer	\$198,782	\$206,435	\$231,446
1421 Treasury	\$270,199	\$306,752	\$292,590
1422 Licensing	\$266,562	\$299,082	\$286,673
1432 Accounting	\$372,572	\$380,806	\$501,755
1434 Payroll	<u>\$111,653</u>	<u>\$126,346</u>	<u>\$0</u>
TOTAL:	\$1,219,768	\$1,319,421	\$1,312,464

Department Summary

Human Resources and Risk Management

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
1511 Personnel Management	\$429,222	\$550,720	\$406,359
1512 Employee Benefits & Wellness	\$5,267,358	\$4,747,401	\$4,793,478
1513 Risk Management	\$640,662	\$1,880,214	\$1,818,730
1514 Employee & Organizational Dev.	\$118,694	\$112,900	\$120,600
1515 Workforce Diversity	<u>\$13,929</u>	<u>\$33,250</u>	<u>\$14,800</u>
TOTAL:	\$6,469,865	\$7,324,485	\$7,153,967

Department Summary

Law

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
1611 City Attorney	\$53	\$40	\$0
1612 Legal Department	\$230,701	\$267,273	\$251,480
1621 Outside Legal Services	<u>\$134,675</u>	<u>\$45,000</u>	<u>\$25,000</u>
TOTAL:	\$365,428	\$312,313	\$276,480

Department Summary

Information Technology

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
1711 IT Operations	<u>\$2,835,616</u>	<u>\$2,775,891</u>	<u>\$1,361,653</u>
TOTAL:	\$2,835,616	\$2,775,891	\$1,361,653

Department Summary

Administrative Services

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
1911 Planning and Zoning	\$652,910	\$507,300	\$506,080
1912 BRADD	\$26,745	\$26,800	\$27,122
1921 Central Services	\$114,193	\$135,350	\$119,200
1924 PBX System	<u>\$176,899</u>	<u>\$200,930</u>	<u>\$201,350</u>
TOTAL:	\$970,747	\$870,380	\$853,752

Department Summary

Police

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
2111 Police Administration	\$987,909	\$1,086,049	\$1,097,665
2112 Central Services	\$107,096	\$75,802	\$67,392
2121 Professional Standards	\$675,477	\$693,759	\$623,584
2122 Central Records	\$244,347	\$285,988	\$260,336
2123 Communications	\$1,252,688	\$1,747,849	\$1,499,437
2124 Evidence & Property	\$108,020	\$120,124	\$109,448
2126 Crime Scene Processing	\$17,299	\$19,077	\$19,694
2131 Criminal Investigations	\$1,324,727	\$1,313,974	\$1,497,472
2132 Critical Response Team	\$26,756	\$27,274	\$10,926
2134 Special Operations	\$769,191	\$822,829	\$908,872
2136 Traffic & Patrol	\$7,314,515	\$7,061,760	\$6,292,835
2137 Special Traffic Enforcement	<u>\$43,339</u>	<u>\$130,312</u>	<u>\$114,499</u>
TOTAL:	\$12,871,364	\$13,384,797	\$12,502,160

Department Summary

Fire

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
2211 Fire Chief	\$936,729	\$1,068,774	\$1,005,483
2221 Fire Suppression	\$9,883,844	\$9,226,604	\$10,266,517
2231 Fire Prevention	\$418,443	\$423,433	\$444,446
2241 Fire Training	\$337,897	\$351,357	\$306,190
2251 Fire Repair Services	\$135,315	\$149,890	\$164,028
2252 Fire Stations/Buildings	<u>\$1,152,069</u>	<u>\$244,906</u>	<u>\$233,040</u>
TOTAL:	\$12,864,297	\$11,464,964	\$12,419,704

Department Summary

Other Public Safety

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
2921 Police/Fire Retirees	<u>\$1,336,203</u>	<u>\$1,436,000</u>	<u>\$1,452,000</u>
TOTAL:	\$1,336,203	\$1,436,000	\$1,452,000

Department Summary

Public Works

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
3111 Public Works Director	\$221,565	\$247,508	\$219,547
3112 Field Engineering	\$135,009	\$213,284	\$142,398
3113 Planning & Design	\$1,618,773	\$591,591	\$568,965
3115 Storm Water Management	<u>\$603,287</u>	<u>\$672,535</u>	<u>\$588,003</u>
TOTAL:	\$2,578,634	\$1,724,918	\$1,518,913

Department Summary

Operations

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
3311 General Supervision	\$194,868	\$228,977	\$214,162
3321 Weed & Alley Maintenance	\$208,735	\$212,580	\$227,502
3322 Brush, Leaf, Trash Removal	\$346,858	\$447,575	\$454,561
3323 Sweeping & Snow Removal	\$179,975	\$139,632	\$120,398
3331 Storm Drainage	\$283,527	\$342,048	\$329,587
3341 Street Maintenance & Overlay	\$1,487,366	\$1,178,977	\$1,004,894
3342 Sidewalk Construction/Reconstruction	\$794,584	\$1,407,241	\$427,506
3343 Street Traffic Control	\$333,133	\$365,003	\$311,602
3351 Provisional Services	<u>\$15,677</u>	<u>\$9,676</u>	<u>\$9,534</u>
TOTAL:	\$3,844,724	\$4,331,709	\$3,099,746

Department Summary

Fleet Management

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
3411 General Supervision	\$150,904	\$146,922	\$147,372
3412 Inventory Control	\$57,571	\$55,927	\$57,198
3421 Vehicle Maintenance	\$1,285,094	\$1,492,065	\$1,374,280
3423 Accident Repairs	<u>\$18,638</u>	<u>\$39,328</u>	<u>\$52,365</u>
TOTAL:	\$1,512,207	\$1,734,242	\$1,631,215

Department Summary

Buildings and Plant

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
3511 Custodial Services	\$179,259	\$186,107	\$186,107
3512 Facilities Maintenance	\$538,039	\$636,971	\$613,253
3521 Street Lighting	<u>\$917,271</u>	<u>\$994,200</u>	<u>\$1,086,000</u>
TOTAL:	\$1,634,569	\$1,817,278	\$1,885,360

Department Summary

Landfills

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
3611 General Supervision	\$584	\$0	\$0
3613 Maintenance & Monitoring	<u>\$36,179</u>	<u>\$123,159</u>	<u>\$123,159</u>
TOTAL:	\$36,763	\$123,159	\$123,159

Department Summary

Transportation

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
3711 Airport Board	\$62,178	\$55,655	\$77,185
3712 Public Transit	<u>\$623,391</u>	<u>\$885,276</u>	<u>\$1,480,468</u>
TOTAL:	\$685,569	\$940,931	\$1,557,653

Department Summary

Parks

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
4111 Parks Director	\$2,048,442	\$423,916	\$437,139
4121 Park Maintenance	<u>\$1,450,199</u>	<u>\$1,374,733</u>	<u>\$1,248,325</u>
TOTAL:	\$3,498,641	\$1,798,649	\$1,685,464

Department Summary

Recreation

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
4211 Playgrounds	\$25,745	\$43,456	\$25,500
4222 Preston Miller Pool	\$814,260	\$953,564	\$931,082
4223 Instructional Swimming	\$2,679	\$19,414	\$24,236
4231 Fitness	\$294,415	\$321,560	\$327,835
4241 Special Populations	<u>\$219,862</u>	<u>\$254,757</u>	<u>\$239,773</u>
TOTAL:	\$1,356,960	\$1,592,751	\$1,548,426

Department Summary

Athletics

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
4311 General Supervision	\$896,434	\$714,575	\$558,982
4322 Tennis	\$7,763	\$11,808	\$10,800
4323 Soccer	\$4,724	\$4,850	\$4,000
4324 Basketball	\$21,808	\$30,506	\$30,244
4325 Volleyball	\$28,555	\$49,509	\$47,692
4327 Disc Golf	<u>\$2,713</u>	<u>\$2,910</u>	<u>\$2,500</u>
TOTAL:	\$961,997	\$814,158	\$654,218

Department Summary

Community Centers

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
4411 Bowling Green Community Ctr.	\$229,400	\$271,512	\$258,574
4412 Parker Bennett Community Center	\$150,744	\$164,118	\$148,103
4413 Kummer/Little Community Ctr.	\$0	\$5,520	\$4,820
4421 Community Center Maint.	<u>\$458,148</u>	<u>\$556,099</u>	<u>\$514,476</u>
TOTAL:	\$838,292	\$997,249	\$925,973

Department Summary

Golf Courses

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
4511 Crosswinds Golf Course	\$1,049,085	\$1,059,775	\$1,007,410
4512 Paul Walker Golf Course	\$266,349	\$192,467	\$199,316
4513 The Golf Course At Riverview	\$250,125	\$271,946	\$282,232
4521 Crosswinds Maintenance	\$656,827	\$723,789	\$708,749
4522 Paul Walker Maintenance	\$220,374	\$239,047	\$231,269
4523 Course At Riverview Maintenance	<u>\$253,388</u>	<u>\$235,603</u>	<u>\$238,720</u>
TOTAL:	\$2,696,148	\$2,722,627	\$2,667,696

Department Summary

Other Parks

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
4611 Cemetery Administration	\$108,141	\$113,948	\$117,649
4612 Cemetery Maintenance	\$512,382	\$522,439	\$561,141
4621 Landscape	\$578,410	\$682,297	\$620,069
4622 Operation PRIDE	\$66,967	\$55,477	\$53,813
4631 Hobson House Commission	\$57,091	\$55,375	\$53,715
4641 Arts Commission	<u>\$92,600</u>	<u>\$100,100</u>	<u>\$65,865</u>
TOTAL:	\$1,415,591	\$1,529,636	\$1,472,252

Department Summary

Housing & Community Development

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
5111 Housing/CD Administration	\$4,276,915	\$543,423	\$293,054
5121 Economic Development	\$1,761,567	\$403,137	\$192,565
5131 Housing Assistance	\$2,949,653	\$3,264,011	\$3,452,089
5141 Building & Inspection	\$624,014	\$679,260	\$637,484
5151 Code Enforcement	<u>\$405,939</u>	<u>\$547,514</u>	<u>\$456,189</u>
TOTAL:	\$10,018,086	\$5,437,345	\$5,031,381

Department Summary

Community Services

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
6111 Health Services	\$200,000	\$194,000	\$0
6121 Human Services	\$2,577,180	\$507,095	\$454,609
6131 Other Community Services	<u>\$185,916</u>	<u>\$166,770</u>	<u>\$138,566</u>
TOTAL:	\$2,963,096	\$867,865	\$593,175

Department Summary

Bonds

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
7101 1999 Quint Truck Note	\$133,564	\$0	\$0
7103 1999 Preemption System Note	\$22,700	\$30,700	\$0
7104 2004 GO Bonds	\$1,102,873	\$1,108,000	\$1,103,500
7105 2002 Fleet Note	\$31,778	\$0	\$0
7106 2002 Police Headquarters Bonds	\$570,520	\$566,500	\$570,500
7107 2007 GO Bonds	\$1,256,369	\$941,900	\$944,000
7108 1995 Soccer Complex Bonds	\$188,055	\$187,000	\$0
7110 1998 Northside Fire Station Bonds	\$160,431	\$161,500	\$0
7111 2000 GO Bonds / 2009 Refinancing GO	\$1,195,748	\$1,197,000	\$1,432,300
7112 2002 WKU Bonds	\$1,818,463	\$1,968,000	\$2,124,500
7113 1997 Rescue Pumper Note	\$26,834	\$0	\$0
7114 2004 Fire Platform Truck Note	\$103,922	\$85,300	\$85,300
7115 2004 Fleet & Equip Lease	\$136,058	\$136,200	\$136,500
7116 2003 KLC Refinancing Lease	\$512,949	\$388,800	\$373,000

Department Summary

Bonds (continued)

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
7117 2001 Depot Lease	\$94,688	\$91,700	\$89,000
7118 2005 Fleet Lease	\$208,765	\$213,000	\$209,000
7119 2005 Copier Lease	\$61,327	\$0	\$0
7120 2001 Fleet Lease	\$156,098	\$0	\$0
7121 2000 Greenwood Property Lease	\$130,886	\$0	\$0
7122 2005 Fire Pumper Lease	\$46,754	\$47,000	\$47,000
7123 2005 14th Street/Lapsley Lease	\$135,763	\$136,000	\$136,500
7124 2007 Pumper & Quint	\$20,243	\$132,000	\$132,000
7125 WCWD SC Industrial Park Bonds	\$13,002	\$11,000	\$12,800
7126 WCWD Russellville Road Loan	\$37,528	\$48,000	\$47,500
7127 2008 GO Bonds - Fire	\$0	\$540,000	\$495,000
7128 2007 GO Bonds - ITA	\$14,483,535	\$1,430,800	\$1,215,000
7129 2008 GO Bonds - Ballpark (TIF)	<u>\$0</u>	<u>\$0</u>	<u>\$1,611,000</u>
TOTAL:	\$22,648,852	\$9,420,400	\$10,764,400

Department Summary

Intergovernmental

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
8111 Conv. & Visitors Bureau/Conv. Ctr	\$2,171,303	\$1,170,825	\$1,156,858
8131 Humane Society	\$88,490	\$85,835	\$83,260
8142 Hartland/Corvette Tax District	<u>\$65,326</u>	<u>\$50,000</u>	<u>\$50,000</u>
TOTAL:	\$2,325,119	\$1,306,660	\$1,290,118

Department Summary

Contingency

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
8911 Contingency Allocation	<u>\$0</u>	<u>\$293,800</u>	<u>\$295,171</u>
TOTAL:	\$0	\$293,800	\$295,171

Department Summary

Other Financing Uses

	<u>FY 07/08 Actual</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Approved</u>
9111 Transfers Out General Fund	\$172,231	\$95,600	\$250,000
9121 Transfers Out Special Revenues	\$1,426,621	\$3,122,115	\$1,990,525
9131 Transfers Out Capital Projects	\$4,530,788	\$1,375,000	\$0
9141 Transfers Out Debt Service	\$8,106,674	\$9,420,500	\$10,764,400
9151 Transfers Out Enterprises	\$2,828,110	\$2,475,632	\$2,396,215
9161 Transfers Out Internals	<u>\$70,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL:	\$17,134,424	\$16,488,847	\$15,401,140