

# KLCC Direct

A Kentucky League of Cities Publication

## **SQUEEZE PLAY:** Will Kentucky's fiscal crisis put a crimp on summer fun?

### IN THIS ISSUE

*City People*

**3**

*City Postcard*

**6**

*Membership News*

**7**

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**FRONT PAGE NEWS**

Squeeze Play: Will Kentucky's fiscal crisis put a crimp on summer fun? **1**

**THE LAST WORD FIRST**

Respect for city officials doesn't come easy, but it's deserved **2**

**CITY PEOPLE**

Steve Riggs: 'Cultivate better relationships' **3**

**FROM THE FIELD**

NLC Officials Visit Lexington **4**

**LAW ABIDING**

It's the Law: Financial Statements for Certain Cities **5**

**CITY POSTCARD**

A Look at the City of Dawson Springs **6**

**MEMBERSHIP NEWS**

KLCIS Launches New Programs for Insurance Members **7**

**LEGISLATIVE FLASH**

Cities Need to Consider the Four Percent Solution **8**



**Stretched to the Limits: Fiscal Crisis Case Study**

Irvine Mayor W.T. Williams looks around city hall and just shakes his head. His office is small and he shares it with two other desks. His council chambers are roughly 20' by 15' and a conspicuous crack leers out from under a wall that makes one question its sturdiness. Irvine needs a new city hall. But it also needs roughly \$800,000 to make that a reality.

But proudly the Mayor steps out onto the street and points out all the improvements that have been made to downtown Irvine in the last 10 to 12 years, thanks to local cooperation, belt tightening and wise use of scarce tax dollars generated by city hall.

"Thank goodness for Renaissance Kentucky," says Mayor Williams. "That program has really meant a lot to us. Businesses are proud to be located in buildings renovated by Renaissance Kentucky dollars."

Councilwoman Nancy Farmer is also determined to keep Irvine moving. "We need to attract new industry. We've been able to do a lot on a little over the years, but there is still so much more that needs to be done," she says. Unemployment is relatively high in Estill County, and many residents make the one-hour commute to Lexington for work.

But where will the money come from to accomplish these goals? Irvine has utilized the annual four percent increase in property tax revenue given to local governments under HB 44. Mayor Williams is quick to point out that there are over 200 homes on which nothing is collected due to the homestead exemption. Irvine has enacted a 10 percent insurance premium tax rate, but that is about all the resources available. There are very few restaurants and only one hotel. A local occupational tax would not be acceptable to the 2,800-plus residents, especially when trying to recruit new businesses.

While the financial resources have been utilized to their fullest, the needs of the community have not been met by a long shot. The issue of local drug abuse is at an all time high, according to Police Chief James Crowe. "We simply don't have enough officers to take care of the problem. And those that we do arrest often aren't called to trial," he says.

Irvine is like many other Kentucky cities that have simply run out of resources available under the current taxing system in. "It's like trying to run a marathon in hiking boots," says Mayor Williams. "It just doesn't make sense, and eventually, it starts to hurt."

For comments or additional information, contact Jerry Deaton, Director of Governmental Affairs, at (502) 223-2139.

**FRONT PAGE NEWS**

**SQUEEZE PLAY: Will Kentucky's fiscal crisis put a crimp on summer fun?**

The beginning of summer means many things for many people - openings of pools, the end of school and family vacations, just to name a few. However, for city officials across the state, the start of summer also means passing a budget for a new fiscal year, which began July 1, 2003.



Across the state, citizens have become accustomed to a wide variety of quality services and they continue to ask for more. Public safety, streets and roads and basic utilities have always been staples in urban services in Kentucky. However, citizens increasingly demand recreational opportunities, enhanced environmental protection and greater local involvement in economic development. Satisfying these demands in the current fiscal environment requires hard work, ingenuity and, often times, changes in revenue structure.

Recent economic and political developments are straining city budgets and tying the hands of local officials:

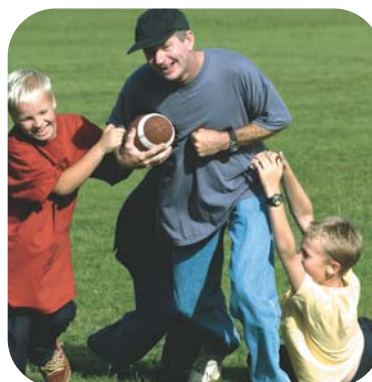
- ♦ State-mandated exemptions from the insurance premium tax have cut into local revenues. Last session, the General Assembly cut an ongoing revenue source to cities - base court revenues - in half.
- ♦ Federally mandated security measures have forced cities to increase public safety expenditures without reimbursement from the federal government.
- ♦ Application of the "homestead exemption" - which provides property tax relief for senior citizens - affects more and more Kentuckians and cuts into city tax revenues.
- ♦ Dramatic partisan divisions in the General Assembly and the public's general reluctance to pass proposed constitutional amendments have

prevented any kind of broad-based state and local tax reform.

Fiscal constraints are being felt at a time of significant social and demographic change in Kentucky's communities:

- ♦ The aging of Kentucky's population continues. One in every five Kentuckians is now 55 years or older.
- ♦ Kentucky's population is increasingly diverse. Latinos now account for almost two percent of the population, more than double the percentage ten years ago. African-Americans account for 7.3 percent of the population.
- ♦ There is a continued trend toward urbanization. More than half of the state's population lives in incorporated cities, and that percentage is rising rapidly.

As a result of these trends, cities have to reconfigure their operations to meet the changing demands of the population, economy and the political world. Cities face tough budgetary decisions in fiscal year 2004, with limited options to address them.



**Budget Shortfalls: A Nationwide Concern**

A web search indicates that many large cities across the country have had to deal with major budget shortfalls. The following is a list of projected shortfalls that have been reported by the press around the country during the past year:

Houston, TX	\$59 million	Seattle, WA	\$30 million
Washington, D.C.	\$128 million	Wichita, KS	\$8 million
New York, NY	\$397 million	Tucson, AZ	\$40 million
San Jose, NM	\$73 million	Kent, WA	\$6.8 million
Tulsa, OK	\$15 million	Santa Monica, CA	\$9.1 million

## THE LAST WORD FIRST

### Respect for city officials doesn't come easy, but it's deserved



Rodney Dangerfield has made a living as a comedian pretending to be a man who gets "No Respect." If getting no respect has led Mr. Dangerfield into great success, then the lack of respect for our cities should have propelled us to the top of the food chain. Instead, cities and mayors continue to forage on the bottom, getting a few scraps now and then, but more often than not decreasing local decision making because of finance and mandated programs.

During our last session I wanted to market a T-shirt that read on the back, "I am from a city... kick me here" with an arrow pointing down to my posterior. It is astounding to talk to so many people who are individually on our side but collectively against us. Being a mayor or city leader, one quickly learns that winning a particular issue on behalf of your city is almost impossible. We learn that simply stopping something negative from happening is a great victory and celebrate when only one-half of something is taken away, such as court-based revenue.

When I make the statement that cities are the fastest respondents to the needs of their constituency, I am always ready to defend the statement, but have yet to receive a challenge. No other elected official is more open to public scrutiny than a city leader. Decisions we make at a local council meeting are discussed with us at Wal-Mart the very next day. When we are forced to raise local taxes because of unfunded mandates or revenue cuts, our meeting rooms fill with unhappy citizens. We respond to the needs of our people on a daily basis.

Cities may never be given credit for the role they play in offering citizens of all ages, races and economic levels the opportunity to grow up in a safe and clean environment. I, for one, have known the opportunities afforded, not only to me but to my family and countless others, by city leaders and their unselfish wish to provide the best quality of life.

Sincerely,

Bill Nighbert, KLC President  
Mayor of Williamsburg

## CITY PEOPLE

### Steve Riggs: 'Cultivate better relationships'



As Chair of the Local Government Committee, Rep. Steve Riggs (D) of Louisville has a tremendous impact on all Kentucky cities. An insurance agent, Rep. Riggs was first elected to the House in 1990 and has been re-elected six times. He also serves on the Banking & Insurance, Rules and Seniors/Military Affairs/Public Safety Committees.

KLC wanted to get Rep. Riggs' insights on current issues facing Kentucky's cities.

Q: With most cities facing serious fiscal challenges, what kind of opportunities can they create to find solutions?

A: "Opportunities could come in identifying old operations or old programs to see if they're still cost effective to run. They have to look at their spending first to see what can be pared back without causing a lot of heartache."

Q: What do you see as the major issues facing Kentucky's cities - large and small?

"Besides the budget, the largest issue by far is providing middle income and lower income housing opportunities. We also need to find how to address the issue of dumb growth, which costs taxpayers a fortune. Dumb growth is far more costly to taxpayers than anything government is doing. A good example is when you have hopscotch development far from the cities and the services that taxpayers expect to have - things such as roads, sewer, water, emergency services, and garbage pickup."

Q: Is comprehensive tax reform possible during the 2004 session?

A: "That's on everyone's radar screen but ... there's not even been a proposal we can coalesce around. One of the complaints I always hear from other legislators is that local governments don't take advantage of opportunities that are already there - like the four percent increase in values or cities that don't take advantage of things like an occupational tax."

Q: What can city leaders and KLC do to produce stronger advocacy and improve their position in Frankfort?

A: "City leaders must become more involved by becoming a partner with their own state legislators. They must meet with them regularly, not just see them once a year to ask for something. They must do the same thing with their state legislators that they do with their very own political supporters: get to know them better. They have to cultivate better relationships."

For an expanded version of this interview, visit [www.klc.org/news.asp](http://www.klc.org/news.asp).

(To reach Rep. Riggs or any Kentucky representative, call (502) 564-8100 or visit the Legislative Research Commission website at [www.lrc.state.ky.us/whoswho/whoswho.htm](http://www.lrc.state.ky.us/whoswho/whoswho.htm).)

## KLC Direct

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The voice of Kentucky cities

KLC Direct is published monthly by the Kentucky League of Cities (KLC). KLC is a voluntary association of nearly 400 cities and provides a multitude of services to assist in improving local government. Please address any correspondence to KLC Direct, Kentucky League of Cities, 101 East Vine Street, Suite 600, Lexington, Kentucky 40507. Phone (859) 977-3700 or 1-800-876-4552. Fax (859) 977-3703. [www.klc.org](http://www.klc.org).

### EDITORIAL STAFF

Publisher, Sylvia L. Lovely  
Editor, Terri Johnson  
Design/Layout, Ulysses C. Hayes  
Senior Writer, John McGill  
Director of Communications, Bobbie Bryant

For a full list of KLC staff  
visit [www.klc.org](http://www.klc.org)

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## Register Now for Convention 2003!

Go online to register at [www.klc.org/leadership/publications.asp](http://www.klc.org/leadership/publications.asp).

## KLC FACTOID

In 1990, state and local spending was 11.6 percent of the Gross Domestic Product (GDP). In 2001, it was 12.2 percent, a growth of only six-tenths of a percent.

Source: Statistical Abstract of the United States, 2001

## FROM THE FIELD

### NLC Officials Visit Lexington

- ◆ **LFUCG, Councilmember Jacques Wigginton**, welcomed 35 city officials representing cities across the country to Lexington for the National League of Cities' Financial, Administration and Intergovernmental Relations (F.A.I.R.) Steering Committee meeting.
- ◆ The federal government has officially designated **Bowling Green** and **Elizabethtown** as Metropolitan Statistical Areas (MSA). The designation qualifies them for federal funds and will help them recruit businesses and industry. **Louisville** had several counties added to its MSA, which increases their metro population to 1,182,832. Madison County was taken out of the **Lexington** MSA because Madison and Rockcastle County are now considered a "micropolitan" area thanks to strong growth in and around **Richmond**.
- ◆ The City of **Beattyville** launched their newest form of citizen communication with Web Forums.

To submit a news item for "From the Field" contact us at [jmccullough@klc.org](mailto:jmccullough@klc.org) or call Jeri McCullough at 1-800-876-4552, ext. 3780.

## LAW ABIDING

### It's the Law: Financial Statements for Certain Cities

By now, hopefully all cities have completed the tedious task of preparing and passing a budget for the new fiscal year. As attractive as putting the past fiscal year behind you may sound, third through sixth class cities have additional work to complete related to the past fiscal year. Cities that fall within these four classes are obligated under Kentucky law to prepare annual financial statements. The city's chief financial officer is responsible for preparing the statement.

KRS 424.220 requires financial statements to show the following:

- 1) The total amount of funds collected and received during the fiscal year from each individual source;
- 2) The total amount of funds disbursed during the fiscal year to each individual payee and the purpose for which the funds were expended;
- 3) An attached certificate from the cashier or other proper officer of the banks in which the funds are or have been deposited during the past year, showing any balance or funds to the credit of the city.

While cities have a choice of whether to publish the financial statements or audit reports, most, if not all, cities make the wiser and less expensive decision to publish audit reports. Selecting publication of the audit reports only relieves the city of publishing the entire financial statement. Cities must still publish a notice in the appropriate newspaper that informs citizens that the financial statement is available for public inspection within 90 days after the close of the fiscal year. Therefore, the notice publication that the financial statement is available for inspection should occur by September 29 at the latest. The notice must meet the requirements of KRS 91A.040, which provides that the statement shall be eight column inches or greater and must state that the financial statement is available for inspection with local media who have requested copies and available for inspection in city hall during its normal business hours.

## CITY POSTCARD

### A Look at the City of Dawson Springs



**Mayor:** Stacia Peyton

**Population:** 2,980

**Location:** Southwest corner of Hopkins County, bordering the Pennyryle State Forest in Western Kentucky.

**History:**

Shortly after the turn of the 20th Century, Dawson Springs was made famous as a health spa resort city, due to its abundance of mineral springs. Travelers flocked to Dawson Springs' many

luxury hotels to "take the waters," which many believed had strong medicinal properties. Due to its reputation as a resort town, Dawson Springs attracted the Pittsburgh Pirates baseball team for spring training exhibition games starting in 1914, as well as several other Major League teams over the next three decades.

**Dawson Springs Today:** Staying true to its rich heritage, the city of Dawson Springs undertook the Riverside Park and Trail project in 1999. This scenic park is located on the banks of the Tradewater River and houses an all-wooden, turn-of-the-century baseball field that commemorates the close ties of Dawson Springs' history with professional baseball. Riverside Park is now in use by the Tradewater Pirates, a semi-professional team that plays 60 games each summer.

## MEET ME AT KLC

### Staff Profile

**Nancy Wylie**  
*Municipal Finance Advisor*  
*Joined KLC August 17, 1993*



This year will mark 10 years for Nancy Wylie at the Kentucky League of Cities. "So much has changed in 10 years, I can remember when we were a staff of 30." A Frankfort native, Nancy started at the League working in the Administration as well as Meeting and Training departments before moving to her current role as Municipal Finance Advisor under KLC's Financial Services department. "Finance is the perfect fit. It enables me to work with member cities to assist in obtaining financing for their city projects. It is such a reward to drive through cities across the state and see how my work has enabled those communities to accomplish their goals." You can contact Nancy at 1-800-876-4552, ext. 3768, or by email at [nwylie@klc.org](mailto:nwylie@klc.org).

### Welcome New Staff

**John McGill**  
*Senior Writer*  
*Joined KLC May 5, 2003*



John can be reached at 1-800-876-4552, ext. 3728, or by email at [jmccgill@klc.org](mailto:jmccgill@klc.org).

## MEMBERSHIP NEWS

### KLCIS Launches New Programs for Insurance Members

With insurance premiums rising, the Kentucky League of Cities Insurance Services (KLCIS) understands the impact that higher rates have on their members. In response to direct feedback from the membership, the KLC Insurance Services department announces two new services.

#### Premium Finance

The KLC Premium Finance Company (PFC) provides insurance members with the ability to finance their premium in two different payment options. By utilizing the premium finance program, cities are able to budget their payments throughout the year, enhance cash flow to meet other financial obligations, use a convenient coupon payment system and benefit from competitive rates. For more on the premium financing program, including payment structure information, visit our web site at [www.klc.org/insurance.org](http://www.klc.org/insurance.org) or contact Nancy Resinger at 1-800-876-4552, ext. 3754, or by email at [nresinger@klc.org](mailto:nresinger@klc.org).



#### Alternative Dispute Resolution

The Kentucky League of Cities Insurance Services and Gary L. Moberly and Associates, Inc., have partnered to create an



alternative dispute resolution program designed to save money, eliminate the inconvenience of litigation and enhance your employees' work environment. The program has been developed by experienced professionals to achieve the goal of reaching early resolutions in employment disputes involving allegations of violations of federal and state law by facilitating communication among the parties.

Such early resolutions allow the parties to focus on the modification of employment conditions instead of payments of money. The result is reduced defense costs, improved loss experience and ultimately lower premiums for employment liability insurance.

Want to send a representative to learn more about this free KLC Insurance Services program? The accompanying box at the right lists seminar locations and dates.

### Coming Soon to a City Near You!

Are city officials in your city yearning for training? Is there a pressing issue that could be addressed through training? Does the expense of travel or time away from your community keep your local officials from attending needed training programs?

If so, the Kentucky League of Cities Leadership Training Center wants to bring training to you through the Host City Training program. By serving as a 2004 host city, your city will receive the benefit of bringing training close to home, eliminating travel costs, discounted registration fees for your cities attendees and the opportunity to host fellow city officials in your city! If your city is interested in hosting, please visit our



website at [www.klc.org/leadership](http://www.klc.org/leadership) or contact KLC Leadership and Training Manager Karen Butcher at 1-800-876-4552, ext. 3711, or by email at [kbutcher@klc.org](mailto:kbutcher@klc.org) by August 1, 2003.

### Congrats to Patricia Burch

The Kentucky League of Cities salutes Patricia Burch, MMC, City Clerk/Treasurer from Whitesville, on her national recognition. She was elected to the International Institute of Municipal Clerks (IIMC) Board of Directors, Region V. This position serves approximately 1,300 members from several states, including Kentucky. Burch was elected at the 57th IIMC Annual Conference in Columbus, Ohio, in May and will serve a three-year term.

Burch has been City Clerk/Treasurer for Whitesville since 1979. She served on the Kentucky Municipal Clerks Association Board for two years as Director, representing the Green River District Clerks. She also served eight years on the KIMCA Executive

Board - four years as Secretary, two years as Vice President and two years as President. She also served as President of the Green River Municipal Clerks for eight years and is Secretary of the Whitesville Lions Club.



### Seminar Location and Dates

**Dawson Springs**, July 8, 2003, 9:00 am - 11:00 am  
Council Chambers  
200 W. Arcadia, Dawson Springs, KY 42408

**Calhoun**, July 8, 2003, 1:00 pm - 3:00 pm  
Community Building  
325 W. Second Street, Calhoun, KY 42327

**Cave City**, July 9, 2003, 10:00 am - 12:00 pm  
Council Chambers  
103 Duke Street, Cave City, KY 42127

**Elizabethtown**, July 9, 2003, 3:00 pm - 5:00 pm  
Council Chambers  
200 W. Dixie Ave., Elizabethtown, KY 42702

**London**, July 21, 2003, 10:00 am - 12:00 pm  
Council Chambers  
501 S. Main Street, London, KY 40741

**Columbia**, July 22, 2003, 10:00 am - 12:00 pm  
Council Chambers  
118 Campbellville Street, Columbia, KY 42728

**Hazard**, July 23, 2003, 9:00 am - 11:00 am  
Council Chambers  
700 Main Street, Hazard, KY 41701

**Pikeville**, July 23, 2003, 1:00 pm - 3:00 pm  
Council Chambers  
118 College Street, Pikeville, KY 41501

**Grayson**, July 24, 2003, 10:00 am - 12:00 pm  
Council Chambers  
302 E. Main Street, Grayson, KY 41143

**Morehead**, July 24, 2003, 2:00 pm - 4:00 pm  
Council Chambers  
105 E. Main Street, Morehead, KY 40351

**Williamstown**, July 28, 2003, 10:00 am - 12:00 pm  
Training Room  
400 N. Main Street, Williamstown, KY 41097

**Maysville**, July 28, 2003, 2:00 pm - 4:00 pm  
City Meeting Room  
216 Bridge Street, Maysville, KY 41056

**Shelbyville**, July 30, 2003, 10:00 am - 12:00 pm  
Tulip Room  
315 Washington Street, Shelbyville, KY 40066

**Lexington**, July 31, 2003, 10:00 am - 12:00 pm  
KLC, 7th Floor Training Room  
101 E. Vine Street, Lexington, KY 40507

**Mayfield**, August 5, 2003, 2:00 pm - 4:00 pm  
Council Chambers  
211 E. Broadway, Mayfield, KY 42066

### Q & A

**Q: How much did Kentucky's share of Community Development Block Grants decrease from fiscal year 2002 to fiscal year 2003?**

**A: 6.48 percent**

*Source: U.S. Department for Housing and Urban Development, 2003*

**NEXT ISSUE:**  
Financial Services,  
Legislative Forecast

## CALENDAR OF EVENTS

### Educate, Celebrate, Participate

#### AUGUST

- 5 Nuts & Bolts of Personnel Law**  
Breathitt County Library  
Jackson, Kentucky
- 7 Municipal Finance: Loan and Debt Management**  
Carroll Knicely Conference Center  
Bowling Green, Kentucky
- 15 Risk Management Basics for Local Government**  
London Community Center  
London, Kentucky
- 19-20 Solving the Watershed Puzzle**  
Holiday Inn North  
Lexington, Kentucky
- 21 Basic Tips for Grant Writing**  
University of Louisville  
Conference & Training Center,  
Louisville, Kentucky
- 26 Sharing the Target: Mayor/Council Relations**  
General Butler State Resort Park  
Carrollton, Kentucky

#### SEPTEMBER

- 11 Sexual Harassment: Municipal Liability**  
Kentucky League of Cities  
Lexington, Kentucky
- 15 Nuts & Bolts of Personnel Law**  
University of Louisville  
Conference & Training Center  
Louisville, Kentucky
- 23 Sharing the Target: Mayor/Council Relations**  
Jenny Wiley State Resort Park  
Prestonsburg, Kentucky
- 25 Risk Management Basics for Local Government**  
Madisonville Technology Economic Center (MTEC)  
Madisonville, Kentucky

For more information or to register online, visit KLC's website at [www.klc.org/leadership](http://www.klc.org/leadership). With questions, contact Doreen Caines at 1-800-876-4552, or [dcaines@klc.org](mailto:dcaines@klc.org).

## We Want to Hear from You!

To submit a story or commentary for KLC DIRECT departments, please contact the KLC staff listed or go to [www.klc.org](http://www.klc.org). For overall feedback, contact Terri Johnson at 1-800-876-4552, ext. 3784, or [tjohnson@klc.org](mailto:tjohnson@klc.org).



## LEGISLATIVE FLASH

### Cities Need to Consider the Four Percent Solution

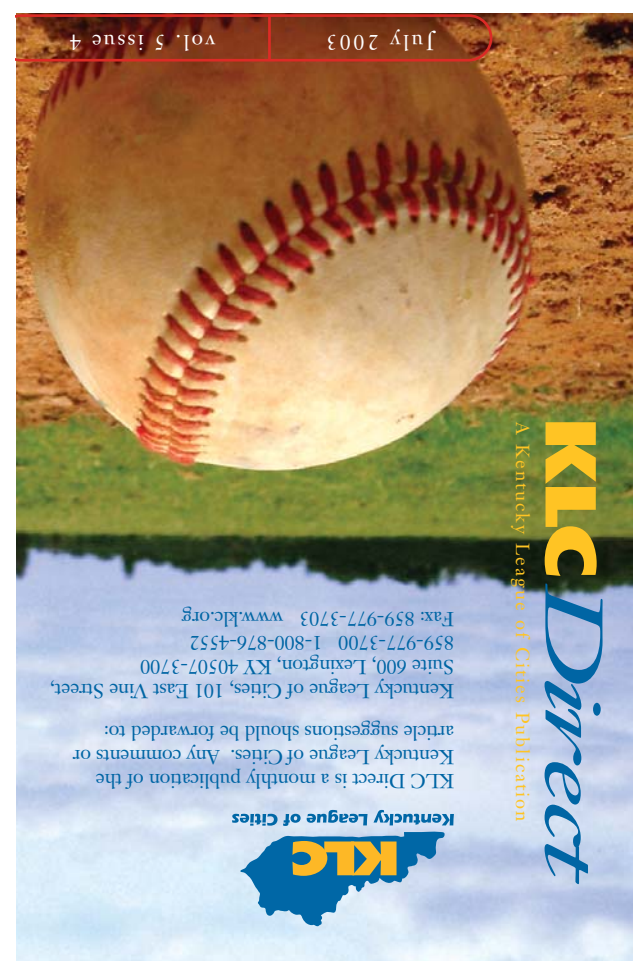
Cities want enhanced restaurant taxing authority. Cities want home rule. Cities want financial support to fund projects in their communities. At a time when cities are tightening the purse strings in order to continue to provide the basic services to their citizens, how is it that legislators in Frankfort can turn a blind eye to the local financial woes?

"Our problem largely lies in the fact that when lobbying in Frankfort for increased flexibility and revenue legislation for cities, it is often pointed out that our cities are not exercising the rights that they already have under legislation affecting property tax. That measure which is more commonly referred to as HB 44, allows cities to take a yearly four percent increase," said KLC Legislative Liaison Bert May.

Upon passage in 1979, cities were allowed to increase property tax revenues up to four percent to keep up with

inflation. Currently, however, most Kentucky cities are not taking advantage of that four percent tax increase. By not collecting on the four percent increase, cities are not only missing out on a significant revenue stream that can never be recovered but also on the compound interest that could be gained from increasing the tax. "Often we find that cities cut their tax rate to appease citizens," said May. "However, they end up hurting themselves by financially drowning. Cities need the four percent to keep up."

For more information on HB 44 and the procedure for increasing a city's Ad Valorem Tax rate, visit our website at [www.klc.org/legal/faq11.html](http://www.klc.org/legal/faq11.html) or contact KLC Legislative Liaison Bert May at 1-800-876-4552, ext. 3742, or by email at [bmay@klc.org](mailto:bmay@klc.org).



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