

City of Bowling Green, Kentucky

Annual Operating Budget
Fiscal Year 2016/2017

July 1, 2016



CITY OF BOWLING GREEN

FISCAL YEAR 2016/2017 OPERATING BUDGET

Mayor

Bruce Wilkerson

Commissioners

Joe W. Denning

Melinda M. Hill

Sue Parrigin

Rick Williams

City Manager

Kevin D. DeFebbo

Budget Team

Katie Schaller-Ward

Jeff Meisel

Michael Grubbs

Erin Ballou

BUDGET ORDINANCE

ORDINANCE NO. **BG2016 – 18**

ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017, 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 2017.

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, 2016 and ending June 30, 2017, 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, 2016 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, 2016 and ending June 30, 2017.

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, 2016 and ending June 30, 2017.

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 All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.

BG2016-18

BUDGET ORDINANCE, *continued*

(Ordinance No. BG2016 – 18)

6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 7, 2016, and given final reading on June 21, 2016, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: June 21, 2016

APPROVED: Bruce Wilkinson
Mayor, Chairman of Board of Commissioners

ATTEST: Kate Shaller Ward
City Clerk

SPONSORED BY: Kevin D. DeFebbo, City Manager, 05/18/2016, 7:30 a.m.

BUDGET ORDINANCE, *continued*

City of Bowling Green, Kentucky Annual Operating Budget for All Funds and Categories of Government Estimated Resources In and Resources Out FY2016/2017 Exhibit No. 1

	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Trust Funds	Internal Service	Total
RESOURCES IN:								
Taxes	\$14,180,000	\$2,852,000	\$0	\$0	\$624,550	\$0	\$0	\$17,656,550
Occupational Fees	45,723,000	2,747,000	0	0	0	0	0	48,470,000
License & Permits	1,210,000	0	0	0	0	0	0	1,210,000
Intergovernmental	89,900	7,905,944	0	0	0	0	0	7,995,844
Fees	324,500	105,000	0	2,744,000	0	0	0	3,173,500
Charges for Services	266,500	0	0	0	0	18,650	1,980,320	2,265,470
Parks & Recreation	2,115,090	0	0	0	0	0	0	2,115,090
Miscellaneous	586,360	720,450	0	1,335,650	246,000	814,500	6,316,230	10,019,190
Revenues:	\$64,495,350	\$14,330,394	\$0	\$4,079,650	\$870,550	\$833,150	\$8,296,550	\$92,905,644
Note/Bond Proceeds	0	0	0	0	0	0	0	0
Transfers In	577,650	1,178,212	6,319,900	7,726,650	1,339,850	0	950,000	18,092,262
Other Resources:	\$577,650	\$1,178,212	\$6,319,900	\$7,726,650	\$1,339,850	\$0	\$950,000	\$18,092,262
RESOURCES IN:	\$65,073,000	\$15,508,606	\$6,319,900	\$11,806,300	\$2,210,400	\$833,150	\$9,246,550	\$110,997,906
RESOURCES OUT:								
General Government	\$6,724,821	\$0	\$460,000	\$0	\$0	\$0	\$10,649,326	\$17,834,147
Public Safety	25,265,064	2,990,749	496,400	0	0	899,000	0	29,651,213
Public Works	7,509,334	3,612,150	2,820,000	0	0	0	0	13,941,484
Parks & Recreation	8,383,199	0	5,933,900	0	0	0	0	14,317,099
Neighborhood & Community Services	2,221,413	3,777,091	154,000	0	0	0	0	6,152,504
Community Services	166,507	0	0	0	0	0	0	166,507
Debt Service	0	0	0	11,136,300	722,500	0	0	11,858,800
Intergovernmental	1,102,300	0	0	460,000	1,261,232	0	0	2,823,532
Contingency	500,000	0	0	0	0	0	0	500,000
Expenditures:	\$51,872,638	\$10,379,990	\$9,864,300	\$11,596,300	\$1,983,732	\$899,000	\$10,649,326	\$97,245,286
Transfers Out	13,200,362	4,257,000	0	0	300,000	0	250,000	18,007,362
RESOURCES OUT:	\$65,073,000	\$14,636,990	\$9,864,300	\$11,596,300	\$2,283,732	\$899,000	\$10,899,326	\$115,252,648
RESERVES UTILIZED:	\$0	\$871,616	(\$3,544,400)	\$210,000	(\$73,332)	(\$65,850)	(\$1,652,776)	(\$4,254,742)

DISTINGUISHED BUDGET PRESENTATION AWARD



The Government Finance Officers Association of the United States and Canada (GFOA) presented a fourth consecutive Distinguished Budget Presentation Award to the City of Bowling Green, Kentucky for its annual budget for the fiscal year beginning July 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

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

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COMMUNITY PROFILE

COMMUNITY PROFILE AND DEMOGRAPHICS

Bowling Green, the “Park City” of Kentucky, was established in 1798, and is the third largest city in the state with a metropolitan statistical area population of over 168,436. The city limits occupy a land area of 38.9 square miles, has a current population estimated at over 63,600 and serves as the retail, educational, medical, commercial, and social hub for South-Central Kentucky and Northern Tennessee. The labor market area, which measures employable workers that are 18 years and older, is measured at approximately 488,000 for the area encompassing a sixty minute drive from the city.

Bowling Green is home to several significant companies including the General Motors Corvette Assembly Plant, Fruit of the Loom/Russell Athletics, Houchens Industries, Holley Performance Products and Camping World. The state’s third largest public university, Western Kentucky University, is also situated in Bowling Green and has approximately 25,265 students in a wide range of academic programs. The University’s athletic teams are dubbed the “Hilltoppers,” and *Street & Smith’s* publication “100 Greatest Programs,” ranked WKU basketball #31. In 2015, the football program completed a successful season by being crowned the Conference USA Champions.

The City operates under the City Manager form of government, one of the alternative forms of municipal government established under Kentucky Statutes. Under this form of government, a Mayor, who is elected for a term of four years, and four City Commissioners, who serve two years each, are voted into office in non-partisan elections. The Mayor and the City Commissioners comprise the Board of Commissioners (Board), in which all legislative and executive authority of the city is vested. As such, the Board is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and ratifying personnel appointments/promotions as recommended by the City Manager. The Board hires a City Manager, who serves as the Chief Administrative Officer of the city and enforces city ordinances and policy as well as carries out all day-to-day operations.

The City provides a full range of municipal services, including police and fire protection, permitting and inspection services, construction and maintenance of streets and other infrastructure, recreational activities and cultural events, and general administrative services. The City employs approximately 451 full-time and up to 281 part-time employees.

Bowling Green has been nationally recognized on many occasions, most recently in 2015, *Forbes* named Bowling Green as one of the “25 Best Places to Retire” and *College Values Online* ranked the City as one of the “50 Best Small College Towns in America.”

<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>
Western Kentucky University	4,658	1	6.42%
The Medical Center at BG	2,096	2	2.89%
Union Underwear Company LLC	1,446	3	1.99%
BG Metalforming LLC	1,016	4	1.40%
Sun Products	994	5	1.37%
Warren County Board of Education	969	6	1.34%
General Motors Corporation	900	7	1.24%
Express Services, Inc.	849	8	1.17%
Houchens Food Group Inc.	723	9	1.00%
Commonwealth of Kentucky	714	10	0.98%
Total	14,356		19.81%

Economic Indicators, Past 10 Years

<u>Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Percentage of Workforce Unemployed</u>
2006	52,000	\$ 2,723,959,000	28,035	29	15,791	5.2%
2007	52,000	\$ 2,941,885,397	29,737	29	16,502	4.6%
2008	54,000	\$ 3,051,745,000	29,849	29	16,251	4.6%
2009	55,000	\$ 3,195,505,000	30,802	29	16,107	8.0%
2010	58,067	\$ 3,410,173,000	31,993	29	17,917	9.9%
2011	59,482	\$ 3,438,236,000	31,640	28	18,157	9.0%
2012	60,600	\$ 3,359,422,000	29,426	28	18,128	7.9%
2013	61,488	\$ 3,699,388,000	32,025	28	18,957	7.2%
2014	62,479	\$ 3,921,515,000	33,486	27	18,981	6.8%
2015	63,616	\$ 4,005,280,000	33,837	28	19,180	5.0%

Source: City of Bowling Green Comprehensive Annual Financial Report, 2015

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COMMUNITY PROFILE AND DEMOGRAPHICS, *continued*

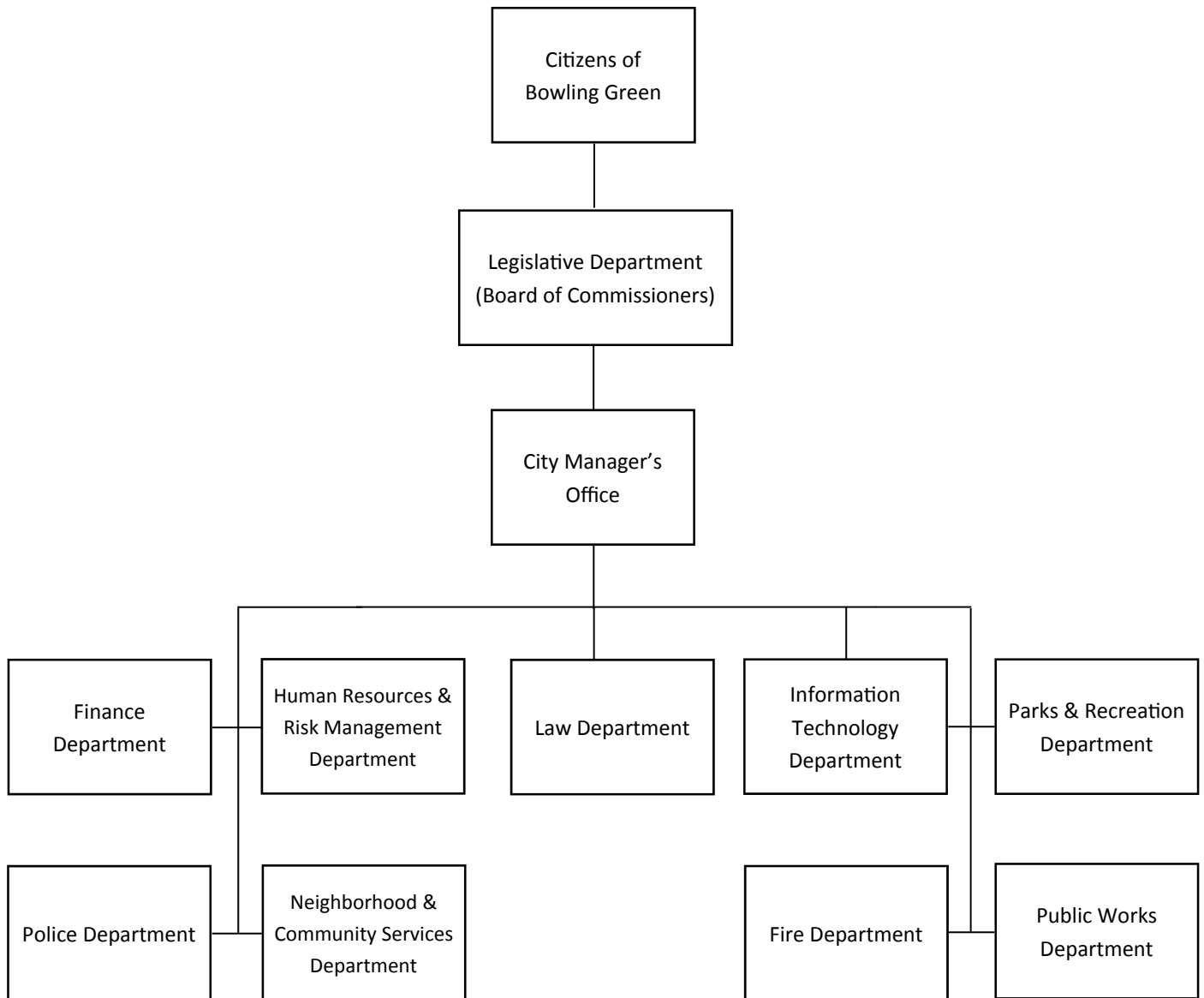
People Quick Facts	Bowling Green	Kentucky
Population, 2015 estimate	63,616	4,425,092
Population, 2010	58,067	4,339,367
Population, percent change, April 1, 2010 to July 1, 2015	8.0%	2.0%
Persons under 5 years, percent, 2010	6.1%	6.5%
Persons under 18 years, percent, 2010	20.1%	23.6%
Persons 65 years and over, percent, 2010	10.7%	13.3%
White persons, percent, 2010	75.8%	87.8%
Black persons, percent, 2010	13.9%	7.8%
American Indian and Alaska Native persons, percent, 2010	0.3%	0.2%
Asian persons, percent, 2010	4.2%	1.1%
Native Hawaiian and Other Pacific Islander, percent, 2010	0.2%	0.1%
Persons reporting two or more races, percent, 2010	2.7%	1.7%
Persons of Hispanic or Latino origin, percent, 2010	6.5%	3.1%
Median Age, 2010-2014	27.8	38.3
Foreign born persons, percent, 2010-2014	12.7%	3.4%
Language other than English spoken at home, percent age 5+, 2010-2014	15.6%	5.0%
High school graduate or higher, percent of persons age 25+, 2010-2014	84.3%	83.5%
Bachelor's degree or higher, percent of persons age 25+, 2010-2014	26.4%	21.8%
Mean travel time to work (minutes), workers age 16+, 2010-2014	15.8	22.8
Housing units, 2010-2014	25,298	1,938,836
Owner-occupied housing unit rate, 2010-2014	38.8%	67.7%
Median value of owner-occupied housing units, 2010-2014	\$134,500	\$121,600
Households, 2010-2014	23,153	1,702,235
Average household size, 2010-2014	2.34	2.45
Median income in the past 12 months (2014 dollars), 2010-2014	\$21,160	\$30,563
Median household income, 2010-2014	\$34,036	\$43,342
Persons below poverty level, 2010-2014	29.5%	18.9%

Source: US Census Bureau and American Community Survey 5-Year Estimates



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CITY ORGANIZATIONAL CHART



STRATEGIC PLAN SUMMARY

STRATEGIC PLAN 2016 - 2021 - 2031

Bowling Green: Vision 2031

The City of Bowling Green is a dynamic urban center, which is a hometown for families and the location 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 2021

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

Top Priorities 2016/2017

- Grow Revenues Without Increasing Taxes
- Maintain and Improve Current Level of Services
- Develop and Sustain an Aggressive Overlay Program
- Continue Focus on Stormwater Mitigation
- Enhance Community Walk-ability
- Translate Parks Development Plan into an Action Plan

Major Projects 2016/2017

- Lovers Lane Soccer Restroom Renovation/Expansion
- Preston Miller Park Soccer Fields
- Lampkin Park Spray Ground/Fountain
- Smallhouse Road Improvements—Phase I Completion

Management Agenda 2016/2017

- Develop a Diversified Workforce
- Expand On-line (e-Commerce) Services
- Implement Records Retention Management Program and Facility

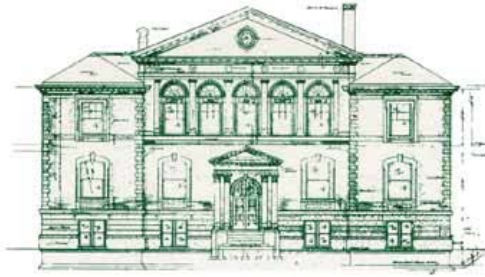
BUDGET MESSAGE

BUDGET MESSAGE

DEBORAH JENKINS, CFE, CICA
Internal Auditor

MARILYN PARRIGIN
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*Executive Assistant/
Public Information Officer*



KEVIN D. DeFEBBO
City Manager

KATIE SCHALLER-WARD, CMC, CKMC
Assistant City Manager/City Clerk

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Broadcast Coordinator*

CITY OF BOWLING GREEN
F O U N D E D 1 7 9 8

2016/2017 Budget Message

TO: HONORABLE BOARD OF COMMISSIONERS

FROM: Kevin D. DeFebbo, City Manager
Katie Schaller-Ward, Assistant City Manager/City Clerk
Jeff Meisel, Chief Financial Officer
Michael Grubbs, Human Resources Director
Erin Ballou, Assistant Chief Financial Officer

DATE: May 12, 2016

This is written to present the *City Manager's Fiscal Year 2016/2017 Budget Recommendation*.

BUDGET OVERVIEW

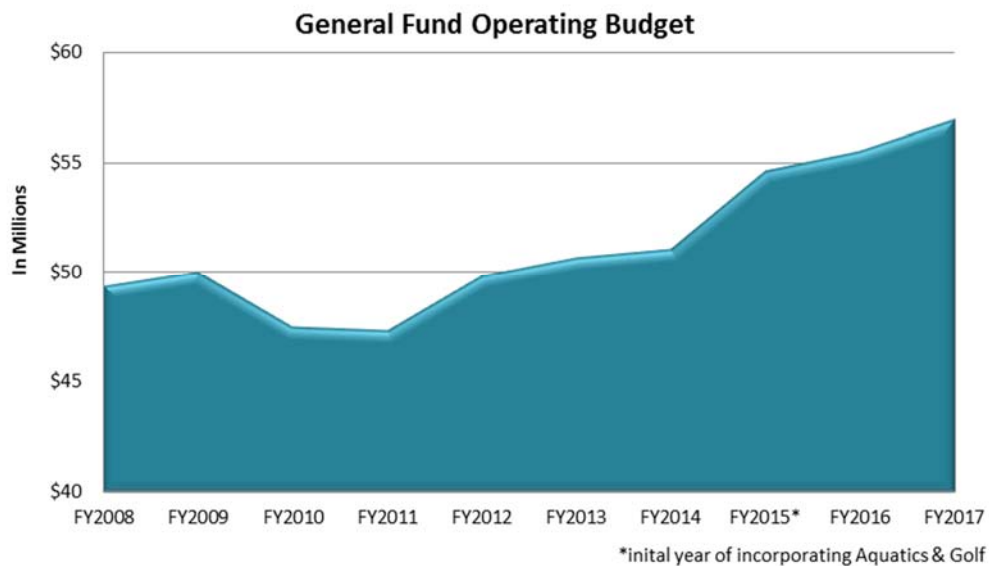
All Funds. The proposed Fiscal Year 2017 revenue budget for all funds totals \$110,997,906 and the expenditure budget for all funds totals \$115,252,648. This is a 9.0% increase in revenues and an 11.9% increase in expenditures compared to the FY2016 adopted budget. This budget uses reserves from past years to complete prioritized capital projects. A more detailed explanation of the change in revenues from last year to this year can be found under the General Fund heading below. Excluding the capital project expenditures in all funds, the proposed operating budget for FY2017 is up 2.3% (\$2.1 million) compared to the FY2016 adopted operating budget. A summary of this information can be found in **Appendix A** and in the departmental summaries in **Appendix G**.

General Fund. The proposed FY2017 General Fund revenue budget totals \$65,073,000 and reflects an increase of 8.0% (\$4,812,500) over the FY2016 adopted budget with no proposed tax increases. The most significant components of the revenue budget and the respective increases over the prior year adopted budget are employee withholding fees (+9.0%), net profit fees (+5.9%) and property taxes (+4.9%). These proposed numbers reflect current year activity, future expectations, and incorporate preliminary growth estimates from the Warren County PVA office.

BUDGET MESSAGE, *continued*

The proposed FY2017 budget also includes a provision to increase the General Fund minimum reserve fund balance from the current 20% to 25% of the adopted revenue budget. It is important to increase the minimum reserve levels to 25% to counteract the potential volatility of the City's largest revenue source, employee withholding fees, which is adversely affected by any downturns in the economy and subsequent decreases in employment levels. The proposed increase will also present an even stronger financial outlook to maintain and possibly increase the current credit ratings of Aa2 from Moody's and AA from Standard & Poor's for future refinancing opportunities. The actual reserve dollars are accounted for as Committed Fund Balance and are adjusted accordingly after the annual budget is adopted. For FY2017, the 25% will equate to reserves of approximately \$16.3 million in the General Fund, which is an increase of \$3.3 million over the 20% reserve requirement.

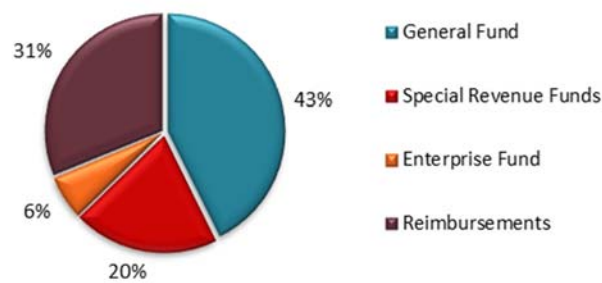
The General Fund expenditure budget totals \$65,073,000 and reflects an increase of 8.0% over the FY2016 adopted budget. This growth is primarily found in the proposed capital budget to invest in specific one-time purchases for equipment and improvement projects. The FY2017 General Fund operating budget, excluding new and future capital project expenditures, reflects an increase of 2.6% or \$1,442,200 compared to the FY2016 adopted operating budget. This increase is attributable to cost of living and step adjustments, other personnel adjustments, and anticipated utility rate and inflationary increases. A complete summary of these facts can be found in **Appendix B**.



Debt Service. Total debt service for all funds in FY2017 will be approximately \$11.9 million, of which nearly \$3.7 million will be reimbursed by outside agencies, bringing the net debt service total to almost \$8.2 million. The outside agencies include WKU (100% of Diddle Arena GO Bonds) and Warren County (50% of ITA GO Bonds). The General Fund is ultimately responsible for \$5.1 million of the total debt service, which represents 7.8% of the General Fund budget. The remaining debt service is funded by Special Revenue funds and the Convention Center Enterprise Fund.

BUDGET MESSAGE, *continued*

Debt Service Funding



During the last two fiscal years, the City achieved approximately \$6 million in debt service savings through the next 22 years (2038) by refinancing four General Obligation (GO) bond issues. The 2007A GO issue for various capital projects such as Circus Square Park, Old Morgantown Road widening, the Skatepark, and other Parks projects was refinanced for a savings of \$1,253,000. The 2007B & C ITA bonds were refinanced through a local bank and produced a savings of \$1,537,000 over the next eight years (2023) that will be shared with Warren County. The 2008A Ballpark bonds scheduled to mature in 2038 were refinanced for a savings of \$3,587,000. Lastly, the 2008B Fire Station bonds for Greenwood, Headquarters and Airport stations were refinanced with the ballpark issue for a savings of \$434,000 through the next 13 years (2028). All refinancing issues captured more favorable interest rates, with some being 200+ basis points lower than the original issue while maintaining the same maturity dates. Future opportunities to save money on existing debt service will continue to be carefully monitored as debt becomes callable and eligible for refinancing or early redemption.

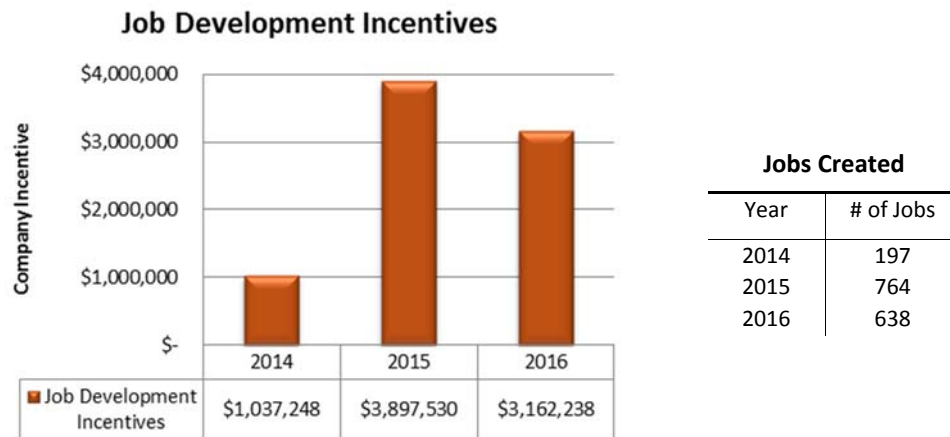
A complete outline of the City's Debt Service can be found in **Appendix C**.

INVESTING IN THE FUTURE

The FY2017 budget includes several elements that reflect the Strategic Plan Goals and the identified Top Priorities for the coming year and beyond as established by the Board of Commissioners.

Incentivizing Job Development. Job creation and diversification of the local economy with varying types of available industry are key components of this City's ability to thrive and grow. Since 2006, the City has incentivized the creation of 2,914 new jobs by providing \$11.5 million in projected incentives for 40 companies. In FY2016, the City helped to create 638 new jobs by providing a withholdings tax credit of approximately \$3.2 million over the next ten years through the Job Development Incentive Program (JDIP). The FY2017 budget includes \$65,000 in special funding for workforce development programs through the Bowling Green Area Chamber of Commerce and continues the partnership with Warren County to cover the annual debt service obligation of the Transpark bonds. This partnership will allow the Inter-modal Transportation Authority (ITA) to continue to utilize approximately \$1 million in surplus wage assessment taxes to fund additional infrastructure in the Transpark, which will help alleviate the need to issue additional debt.

BUDGET MESSAGE, *continued*



Additionally, \$170,000 is included in the budget to support the Bowling Green Area Economic Development Authority (BGAEDA) and Central Region Innovation and Commercialization Center (CRICC) through agency allocations. Funding provided to BGAEDA is directed to economic development marketing efforts for Bowling Green and Warren County to attract new businesses and to retain existing businesses for expansion. The CRICC works to recruit and retain knowledge-based businesses and every City dollar provided is matched by the State.

Developing Stronger Neighborhoods. For the third year, this budget recommendation includes funding to continue the Neighborhood Improvement Program, which leverages approximately 60% of the annual Community Development Block Grant (CDBG) allocation and \$200,000 of local tax revenues to implement improvements in targeted sections of the *BG Reinvestment Area* (Census tracts 101, 102, 103, 104, 105 and 112). Previously identified projects are underway in the first targeted area, Census Block Group 105.2, which comprises Chestnut Street to the By-Pass and from Fairview Avenue to 14th Avenue. Once a target area is completed a new area will be selected for investment and any remaining funds will be reallocated in the next selected focus area.

Improving Traffic Flow. Progress continues on the Smallhouse Road corridor improvement project Phase I. Property acquisitions and utility relocations are currently underway, while construction is anticipated to begin this summer. Along with additional funds to complete Phase I, this budget includes \$700,000 to begin funding Phase II of the corridor improvements to continue the project from the intersections of Smallhouse Road and Highland Way to Smallhouse Road and Ridgecrest Way. Additionally, the installation of a new traffic signal is recommended along Cave Mill Road at the intersection with Crossings Boulevard.

Sustaining Aggressive Overlay Program. For the fourth consecutive year, the FY2017 budget proposes to increase the annual street resurfacing (overlay) project through the direct allocation of up to \$2 million using both Liquid Fuel Tax (LFT) and General Fund monies. This is an increase of \$700,000 over the FY2016 adopted budget. As the Public Works Department continues to address the quality of road surface conditions throughout the city, the total paving/resurfacing budget has progressively increased in excess of 147% over the past six years, from a low of \$811,000 in FY2011 to \$2 million for FY2017.

Thriving Downtown. As the downtown continues to grow and evolve with new investment and activities, the development of a wayfinding system began in 2015 in an effort to improve the navigation of visitors to the downtown area. Implementation of this system is anticipated to occur during FY2017 following the development

BUDGET MESSAGE, *continued*

of a Downtown Improvement Plan. This budget includes \$625,000 to revitalize the centerpiece of downtown Bowling Green, Fountain Square Park.

Enhancing Community Walk-ability. As a top priority, the FY2017 budget proposes to fund \$500,000 for prioritized projects to address the need for more sidewalks. This is an increase of \$100,000 compared to the previous year's budget. Over \$5.3 million has been dedicated to this program since 2008 and a total of 12.3 miles of sidewalk have been completed or are currently under construction.

Continuing Focus on Stormwater Mitigation. This budget continues the efforts that began in 2010 to address stormwater problem-areas throughout the city, which is also considered a top priority. A total of 61 projects were identified at the beginning of this program and 16 projects have either been completed or are pending construction. A total of \$3.75 million has been invested in this on-going program since its inception.

Implementing Parks Development Plan. A Parks Department priority and two other projects which were identified in the Parks Master Plan were selected as Major Projects on the FY2017 Board of Commissioners Strategic Plan Goals and are: 1) the expansion of the restrooms/shelter/concessions building located at the front of the Lovers Lane Soccer Complex (LLSC), 2) construction of a soccer complex at Preston Miller Park, and 3) installation of a spray ground/fountain at Lampkin Park. In addition to these prioritized projects, funding for other projects identified in the Master Plan have also been included in this budget, such as constructing a walking trail at LLSC, replacing playground equipment at Kereiakes and Pedigo parks and replacing Shelter #2 at Covington Woods Park. This budget proposes to dedicate over \$5 million toward capital projects to make improvements to and expand the Parks and Recreation system.

NEW AND CONTINUED INITIATIVES

Focusing on Community Involvement. An initiative for FY2017 is the restructuring of the Summer Stroll program, which has been in place for the past 15 years. The revised program format, named *@BGGov2Go*, would mobilize City Hall by bringing it to the neighborhoods and other key community locations, taking advantage of technology, and discussing City services with residents in an informal setting. The goal of the new program is for staff to deliver the best quality experience for residents by providing outreach services over the course of an entire year at a different location each time.

Diversifying the Workforce. Efforts continue toward the diversification of the entire workforce and additional funding has been dedicated in the FY2017 budget to achieve this goal. The Workforce Recruitment and Outreach Committee, created last fall, will assist the City with improving recruitment and hiring processes.

Enhancing Services. This budget includes funds to replace the internal alarm notification system for the Fire Department. An upgrade of this system will use new technology and ultimately reduce response times for emergencies. Money is also budgeted for the Police Department to receive a firearms training and decision-making simulator. This will optimize the Department's ability to conduct continuous training through various scenarios to sharpen each Police Officer's situational awareness and decision-making skills.

Increasing Safety. Public and employee safety are addressed in the FY2017 budget with the recommendation to purchase and deploy body worn cameras for Police Officers. More surveillance cameras at various park locations

BUDGET MESSAGE, *continued*

will be added to the City's network of internal cameras. Also as part of this budget, a security study primarily focusing on internal employee access to various software and applications will be conducted, a new network backup system will be installed, and security access upgrades will be implemented at some facilities.

Improving Technology. To take advantage of new and improved technology, this budget includes funding to purchase new and upgrade existing software. A new financial reporting tool is proposed to assist with the development of the Comprehensive Annual Financial Report (CAFR) as is moving to cloud-based formats for Housing Program and Public Works infrastructure management needs. Replacement of the community development program management software is also included in the FY2017 budget.

Developing Records Retention. As part of the FY2017 budget, a new program within the City Manager's Office was established for the implementation and operation of a new records retention facility. This facility will receive records from all departments to create a central depository that will assemble, index, archive, and dispose of City records following established retention policies and procedures.

PERSONNEL SERVICES

The proposed FY2017 budget includes several recommendations regarding employee wages and the workforce complement. The total impact of these recommendations to the General Fund next year will be approximately \$1,371,335.

Employee Wages. The proposed budget includes a 2.0% cost of living adjustment (COLA) and a performance increase for eligible full-time employees. All part-time/temporary employees would receive a \$0.20/hour pay increase that equates to about a 2.0% COLA. The total cost of providing the COLA in all funds is approximately \$602,160 for FY2017. The cost to the General Fund will be approximately \$582,125, including wage-related fringe.

While the proposed COLA will exceed the DLG-established cost of living adjustment of 0.7%, the difference is recommended for the following reasons:

- In the absence of having conducted a classification/pay study, the additional amount will help to improve starting pay rates as market conditions have improved, and competition for employees in some positions tightens.
- Raising the starting pay rates will help address any mandated increase in the minimum wage.
- As indicated later in this section, employees' take home pay will be impacted by new FICA and Medicare tax calculations regarding CERS, a modest increase in medical premiums is recommended, and the first changes in prescription co-pays in over ten years are recommended, all of which will take effect January 1.

Employees hired or promoted prior to July 1, 2015 will be eligible for a merit increase in FY2017. Performance at or above the "competent" level is required for an employee to receive an increase. Since actual step amounts equate to a specific dollar amount depending on an employee's grade, the following are only considered the average expected step increases, with employees closer to the starting rate receiving a greater percentage increase compared to employees near the maximum pay rate for their position:

BUDGET MESSAGE, *continued*

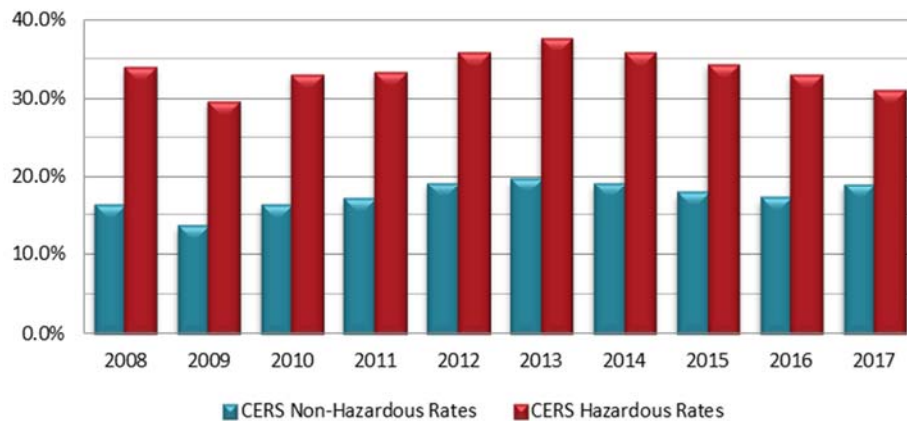
Overall full-time City workforce	1.27%
General Schedule Employees	1.20%
Public Safety (Sworn) Schedule Employees	1.35%
Firefighters and police officers at one year (grade FP1)	1.64%

Part-time employees that have worked at least a year will also be eligible for a \$0.10/hour step increase (unless the maximum rate would be exceeded for the pay grade). Across all departments, the merit increase will cost the General Fund approximately \$299,995 including wage-related fringe and about \$311,060 for all funds.

Other Personnel Adjustments. The proposed FY2017 budget also includes several other recommendations regarding pay and benefits:

- With Parks and Recreation Department assuming Bowling Green Athletic Association (BGAA) responsibilities, this budget includes a recommendation to increase hours for 34 existing part-time positions reflecting an increase in overall full-time equivalents (FTEs) by 3.45 at a total cost of \$113,435.
- Four other part-time/seasonal positions in Parks and Recreation are recommended to receive additional hours totaling 1,800, or 0.86 FTE, to help with summer programming and grounds maintenance. None of the changes will result in additional benefit costs.
- Only one position upgrade is proposed for FY2017, to adjust the Public Works Inspector position from grade 121 to 123 due to assuming additional responsibilities including subdivision inspections.
- For the fourth consecutive year, the County Employee Retirement System (CERS) mandated rates will decline for hazardous-duty employees, from 32.95% in FY2016 to 31.06% for FY2017 (-5.74%). However, the new rate for non-hazardous employees reflects an increase from 17.06% to 18.68% (+9.50%). The decline in the hazardous-duty rate will offset the rise in non-hazardous to reflect a net savings to the General Fund of approximately \$146,600 in FY2017.

CERS 10 Year Rate History



BUDGET MESSAGE, *continued*

- The FY2017 State budget includes an increase in incentive pay for sworn police and fire personnel, from \$3,100 to \$4,000 effective July 1, 2017. While that difference will be paid by the State, the City budget will be impacted since the hourly rate addition for unscheduled overtime must be paid by the City. Additional fringe costs are also borne by the City.
- Effective January 1, 2017, the calculation of Social Security (FICA) and Medicare (FICA Med) taxes will change pursuant to IRS regulations as a result of a Federal court ruling in 2014. Currently, Kentucky public employees' pension contributions are excluded from taxable wages for FICA and FICA Med calculations. Under the change, taxable wages will now include the employees' pension contributions. Employees who pay the FICA tax will pay slightly more taxes, but will be credited for the additional contributions through increased Social Security benefits upon retirement. The City will likewise be liable for the FICA and FICA Med match of the employees' pension contribution amount.

Position Budgeting. The FY2017 budget recommends the addition of five full-time and eleven part-time positions at a total first-year cost of approximately \$372,880 including fringe, hiring costs, uniforms, training, etc.

Full-time positions recommended for funding:

- A Records Management Coordinator to organize and manage the centralized records retention facility planned in the City Hall Annex.
- An entry-level Laborer II position is being added back in Public Works Operations to help with basic services such as snow removal, and to provide additional support to assist with inspections. This returns a position that was eliminated in FY2011.
- A part-time office assistant position in Public Works Administration will be increased to a full-time Office Associate position, returning a position that was also eliminated in FY2011.
- With the current over-filling of Police Officer positions, two filled temporary positions will be made permanent.

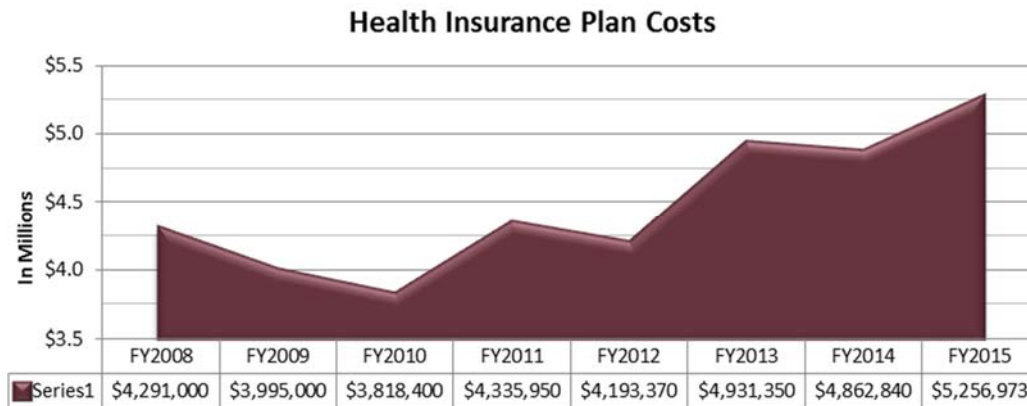
Part-time positions recommended for funding:

- An additional seasonal laborer position is also recommended in Parks Maintenance due to an increased workload with maintenance along Fairview Avenue, the new West End Park and the West End Soccer Field at the Foundry.
- In conjunction with the increased FTEs for several part-time positions due to the dissolution of BGAA, two additional umpire and eight athletic staff assistant (scorekeeper) positions are recommended.

During FY2016, a full-time Athletics Program Manager position was combined with the Recreation Division Manager position, a full-time Human Resources Coordinator position was created and a part-time Office Assistant II position was eliminated. Other changes involved downgrading the full-time Human Resources Specialist position and retitling/downgrading the Citizen Information & Assistance (CIA) Specialist position (formerly City Central Coordinator), as well as increasing hours for three part-time positions in Parks and Recreation. Accounting for these changes, there will be a net increase of five full-time and nine part-time positions for FY2017; however, the total workforce complement is still down 1.1% compared to the high mark in FY2009. The proposed changes are listed in **Appendix D**.

BUDGET MESSAGE, *continued*

Employee Health Benefits. Plan design changes that went into effect January 1, 2009 helped stabilize the cost of the employee medical benefit plan. It is noteworthy that total plan costs (medical, dental and vision) were less in FY2012 than in FY2008. However, total costs rose 25% from FY2013 through FY2015. A few high claimants and the effects of the affordable health care act are impacting the overall cost of the plan. FY2016 costs are tracking within budget, but are up 12% over last year, largely driven by high prescription costs. Employee premiums and the City's budgeted costs were raised in 2015 for the first time in six years. Another modest increase is proposed to take place starting January 1, 2017, along with the first changes to the prescription co-pays in at least ten years.



The City Care Center, an on-site health clinic, opened in mid-January with the intent to control costs through direct services and targeted wellness. The health care trust fund and HRA reserve had over \$3.9 million at the beginning of FY2016, which is enough to fund the benefits program for six months without General Fund contributions, and well above the limit recommended by an actuarial study conducted by the City's insurance consultant in 2013; however, the fund balance has dropped 37% since FY2012.

Closed Police and Firefighters Retirement Fund. The City is committed to the solvency of the Police and Firefighters Retirement Fund (P&F Fund). This is a closed defined benefit plan composed of long-time retired police officers and firefighters and their beneficiaries. The July 1, 2015 actuarial report indicated the Retirement Fund was 97% funded, considering no annual cost of living. Based on the results of this report, the City is proposing to contribute \$182,500 to the P&F Fund in FY2017. The City will also continue to pay the Fund's administrative expenses of approximately \$21,500 to maintain a low unfunded liability level.

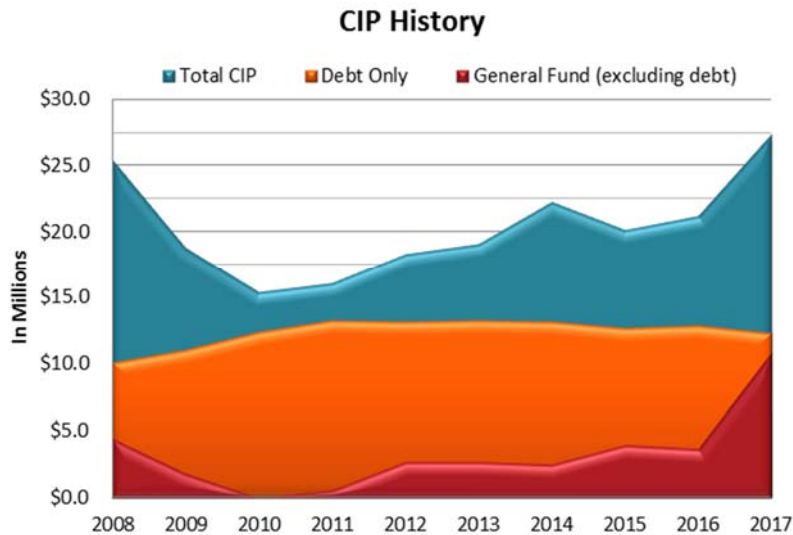
CAPITAL IMPROVEMENT PROGRAM

The proposed FY2017 Capital Improvement Program (CIP) will continue to address goals targeted for action on the Strategic Plan agenda established by the Board of Commissioners. The CIP totals \$26.2 million, including all funds and debt for the coming year. This is almost \$5.4 million (25%) more than the FY2016 program approved in the multi-year CIP plan following adoption of the FY2016 budget, and once again does not recommend any new debt.

For the third consecutive year, the proposed FY2017 budget does not impact the unassigned fund balance, meaning all of the recommended capital projects included in the General Fund budget will be paid with FY2017

BUDGET MESSAGE, *continued*

operating revenues or money previously set aside for capital projects. Next year's capital budget consists of 56% new projects and 44% for payments on existing debt. This marks a rare occasion when more capital projects are planned than debt service obligations; this is primarily due to the savings achieved in past years through debt refinancing and by not issuing new debt since FY2008.



A complete outline of the proposed Capital Improvement Program can be found in **Appendix E**. The three-year capital improvement plan will be prepared and presented to the Board of Commissioners later this fall.

AGENCY APPROPRIATIONS

A total of \$1,270,565 is being allocated for contract agencies and another \$13,677 for the City's United Way contribution, which is based on a dollar for dollar match of employee pledges. The FY2017 recommended budget proposes to provide increases to some agencies. The Drug Task Force anticipates to receive less federal grant funds and has requested both the City and County to help offset that decrease with a \$5,000 increase in funding for FY2017. In January 2016, Operation P.R.I.D.E. took over the Louisville Road corridor mowing project after the current mowing contract with Warren County expired. The City's cost share with the previous arrangement with Warren County was \$9,000. In the FY2016 budget, the City provided an additional \$4,500 to Operation P.R.I.D.E, and \$4,500 is again added in the FY2017 budget to match the City's previous contribution toward this effort. The five other agencies requesting increases are recommended to receive 3% more in funding over the respective FY2016 allocations.

Additionally, \$10,000 has been set aside in the budget for Emergency Management Services to continue the upgrade, replacement and/or installation of warning sirens throughout the city. The systematic upgrade to modernize the outdoor warning system has been accomplished throughout past years. Finally, since over \$43,350 of unspent funds are set aside in the current year's operating budget for Airport improvement projects, this budget recommendation does not include additional funds allocated for that purpose. The remaining funds at the end of FY2016 will be carried forward for use during FY2017.

BUDGET MESSAGE, *continued*

With the FY2017 budget, agency funding continues to comprise 2.0% of the proposed General Fund expenses. A complete list of the contract agencies is contained in **Appendix F**.

CONCLUDING THOUGHTS

The recession that created a five-year period of “do without” is now over giving way to a period of growth.

The goal of this year’s budget is to address the valid demand for services, staff and equipment that have built up during these lean times *without* putting unsustainable pressure on our operating cost footprint going into the future.

This balancing can be both challenging and gratifying given the structure of our revenues sources, as well as the operating values we have chosen to adopt. As an organization, we understand we must live within our means and not raise taxes except for the rarest of circumstances. We have committed to managing our costs with the funds we have or may be available as the result of growth. We have come to understand that the occupational license fee is an ever volatile revenue source, susceptible to recessionary pressures requiring management by both science and intuition. Finally, we have come to appreciate the importance of creating a healthy fund balance as well as being ever conscious of our operating cost footprint.

We feel that the budget presented meets these challenges.

As proposed, this budget:

- Does not reflect a tax increase for the 14th year in a row;
- Does increase our yearly unappropriated fund balance from 20% to 25%;
- Maintains our bond market (Aa2) rating;
- Contains no new debt - in fact, since the last time the City issued debt in FY2008, we have self-funded \$33 million in capital projects from operating revenues thus avoiding the same amount in debt load;
- Provides for over \$15 million in new projects and equipment through either existing revenue or reserves created for that purpose;
- Increases the amount of funding for road paving to \$2 million, a 53% increase over the FY2016 budget amount;
- Increases the amount of police patrol positions by two;
- Maintains the ninth year of funding commitment for new sidewalks and eighth year of funding for stormwater improvements;
- Allocates over \$5 million for a number of major park improvements coming out of the Parks Master Plan;
- Undertakes the development of the City’s first comprehensive records retention program;
- Provides all employees with a 2% cost of living adjustment and a performance step for those eligible; and
- Continues our substantial contribution to new job creation through the Job Development Incentive Program and continued funding for the BGAEDA, ITA and CRICC.

As in years past, this budget recommendation reflects what we believe our citizens want us to do: 1) to live within our means, 2) to deliver the best services at the lowest appropriate cost, 3) to create new jobs, and 4) to invest in this place we all call home.

ADDENDUM TO BUDGET MESSAGE

The *City Manager's Fiscal Year 2016/2017 Budget Recommendation* was presented to the Board of Commissioners on May 17, 2016 at a regular meeting. During that presentation, there were no proposed revisions discussed or suggested by the Board of Commissioners. Therefore, there were no changes made to the budget recommendation prior to its adoption.

SELECTED FINANCIAL POLICIES

SELECTED FINANCIAL POLICIES

The succeeding financial policies are contained in a comprehensive City Financial Policies & Procedures publication. The most recent version was adopted via Municipal Order No. 2011-215 by the Board of Commissioners on November 15, 2011.

BUDGET MANAGEMENT

1. The City Manager, or his designee, is responsible for preparing and submitting an Annual Operating Budget and a Capital Improvement Plan to the Board of Commissioners for formal review and adoption.
2. The Assistant City Manager is responsible for issuing the budget calendar, coordinating all budget activities and preparation of the Annual Operating Budget as well as the day-to-day management of the Annual Operating Budget.
3. The Chief Financial Officer is responsible for preparation of the annual revenue budget projection for the General Fund and other major funds. Budgeted expenditures for the General Fund and other major funds must be equal to or less than the budgeted revenues for the General Fund and other major funds, unless the use of fund balance for one-time capital-related expenditures is determined to be feasible by the staff budget team.
4. Budget amendments are defined as changes to the Annual Operating Budget which increase or decrease revenues, expenditures or reserves in an operating fund above or below the levels adopted by the original Budget Ordinance for the Fiscal Year. Amendments are approved by Ordinance of the Board of Commissioners.
5. Budget transfers are defined as changes to the Annual Operating Budget revenues, expenditures or reserves in an operating fund as adopted in the original Budget Ordinance for the Fiscal Year. Departments may request transfer of appropriated amounts within certain accounts in their own budgets or with contingency funds requested through the Assistant City Manager. The Assistant Chief Financial Officer may transfer within or between any one or more City departments, agencies, programs or accounts in any one City fund to reconcile over or under spending.
6. Annually, as part of the budget process, the Assistant Chief Financial Officer shall review all planned expenditures recommended in all of the City's special revenue funds for the next fiscal year to determine whether or not each expenditure meets the special purpose of the fund.

DEBT AND DEBT SERVICE

1. The objectives of the City of Bowling Green Debt Policy are:
 - A. Minimize debt service and issuance costs;
 - B. Maintain access to cost-effective borrowing;
 - C. Achieve the highest practical credit rating;
 - D. Full and timely repayment of debt;
 - E. Maintain full and complete financial disclosure and reporting;
 - F. Ensure compliance with applicable State and Federal laws.
2. The Finance Department shall be responsible for the preparation of debt service schedules including forecasts of short and long-term borrowing for planned expenditures in future years.

SELECTED FINANCIAL POLICIES, *continued*

3. The City has established the following purposes for debt issuance:
Long-term borrowing may be used to finance the acquisition or improvement of land, facilities or equipment for which it is appropriate to spread these costs over more than one budget year. Long-term borrowing shall not be used to fund City operating costs.
Short-term borrowing, such as commercial paper and lines of credit.
Refunding will be considered (within federal tax constraints) if and when there is a net economic benefit of the refunding of at least three percent (3%) of the refunded debt.
4. The City may also desire to issue debt obligations on behalf of external agencies for the purpose of constructing facilities or assets which further the goals of the City Government.
5. The City will keep outstanding debt within the limits of the Kentucky Revised Statutes and any other applicable law.
6. The City seeks to obtain and maintain the highest possible credit ratings for all categories of short and long-term debt. The City will not issue bonds directly or on behalf of others that do not carry investment grade ratings.
7. The following structural features are hereby established by the City:
Debt Repayment. The City shall structure its debt issues so that the maturity of the debt issue is consistent with the economic or useful life of the capital project to be financed.
Variable-rate Debt. The City may choose to issue securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of securities.
Derivatives. Derivative products may have application to certain City borrowings. The Chief Financial Officer shall evaluate the use of derivative products on a case-by-case basis.
8. The City shall work with a qualified outside Financial Advisor and Bond Counsel in addition to qualified internal staff to assist in the analysis, evaluation and decision process related to the issuance of long-term bonds or notes.
9. The City is committed to full and completed primary and secondary market financial disclosure in accordance with disclosure requirements.
10. The Department of Finance shall maintain a system of record keeping and reporting to meet the arbitrage compliance requirements of the federal tax law.

INVESTMENTS

1. It is the policy of the City to invest public funds in a manner which will provide the highest investment return with the maximum security of principal while meeting daily cash flow demands and conforming to all state statutes and regulations governing public funds.
2. Investments shall be placed only as follows:
 - A. With financial institutions or brokers/dealers which maintain an office located within the City limits of Bowling Green; or,
 - B. With a parent or subsidiary of a financial institution which maintains a full-time office located within the City of Bowling Green; or,
 - C. Through authorized investment pools through either the Commonwealth of Kentucky or the Kentucky League of Cities.

SELECTED FINANCIAL POLICIES, *continued*

3. The City of Bowling Green's primary investment objectives, in order of priority, are the following:
 - A. *Safety.* Safety of principal is the foremost objective of the City's investment program.
 - B. *Liquidity.* The City's investment portfolio shall remain sufficiently liquid to meet all operating requirements which might be reasonably anticipated.
 - C. *Return on Investment.* The City's investment portfolio shall be designed with the objective of attaining a market rate of return.
4. The actions of the Chief Financial Officer as manager of the City's funds shall be evaluated using the "prudent person" standard.
5. City investment funds shall only be invested in the following types of instruments in accordance with this policy and all applicable State Statutes:
 - A. Obligations of the United States and of its agencies and instrumentalities, including obligations subject to repurchase agreements.
 - B. Obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States or a United States government agency.
 - C. Obligations of any corporation of the United States government.
 - D. Certificates of deposit or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC).
 - E. Bonds or certificates of indebtedness of the Commonwealth of Kentucky or of its cities, counties, agencies and instrumentalities.
6. Diversification of the City's investment portfolio by institution, type of investment instrument, and term to maturity shall be the primary method to minimize investment risk. To the extent possible, the City will attempt to match investments with anticipated cash flow requirements.
7. It is the policy of the City to require all cash and investments maintained in any financial institution named as depository be collateralized. The collateralized level shall be at least 100% of the market value of principal after any applicable FDIC coverage. Collateral shall be limited to the types of instruments authorized as collateral for State funds in KRS 41.240.

FUND BALANCE

1. The Fund Balance Policy is intended to provide guidelines during the preparation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls.
2. The Fund Balance is the balance of funds available for spending and consists of five categories:
 - Nonspendable Fund Balance
 - Restricted Fund Balance
 - Committed Fund Balance
 - Assigned Fund Balance
 - Unassigned Fund Balance

SELECTED FINANCIAL POLICIES, *continued*

3. When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it. When committed, assigned and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.
4. The Board of Commissioners has the authority to set aside or constrain funds for a specific purpose with the passage of a Municipal Order.
5. The desired minimum Fund Balance in the General Fund shall be 25% of estimated revenues adopted in the upcoming fiscal year budget. Furthermore, additional committed or assigned fund balance that is set aside may be carried forward to future fiscal years to fund new projects or one-time expenditures.
6. Unassigned Fund Balance may be accessed in the event of unexpected expenditures upon approval of a budget amendment by the Board of Commissioners.

FIXED ASSETS

1. The Department of Finance shall maintain a General Fixed Asset Group of Accounts in order to safeguard municipal vehicles, equipment, land, buildings, improvements, intangible property and facilities. The Finance Department shall also conduct random physical inventory verifications in addition to a bi-annual citywide physical inventory.
2. All fixed assets shall be valued at historical cost or estimated historical cost if the actual cost is not available. Donated assets shall be recorded at the Fair Market Value.
3. Public domain infrastructure assets consisting of certain improvements other than buildings and including such items as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems shall be included in the City's records.
4. Assets with a life expectancy of two (2) years or more, equipment with a value of \$5,000 or more, and land, buildings and improvements with a value of \$25,000 or more shall be recorded as fixed assets in the general ledger by the Department of Finance.
5. No item or property belonging to the City shall be disposed of unless:
 - A. The department requests disposal of the item or property to the Purchasing Agent.
 - B. The Purchasing Agent classifies the item or property surplus and secures a written determination from the City Manager.
 - C. Surplus property may only be disposed of in one of the following manners:
 1. Transferred to another governmental agency with or without compensation.
 2. Sold at public auction.
 3. Sold by sealed bid in accordance with KRS 45A.365.
 4. If no bids are received, the item or property may be disposed of as deemed appropriate by the department and the Purchasing Agent.
6. Controlled assets are defined as those assets with a life of two (2) years or more and a value less than \$5,000, and as having special legal, safety and/or heightened risk of theft characteristics that require them to be tracked; such as handguns, items acquired through grant contracts and electronic equipment.

FUND STRUCTURE

General Fund	Special Revenue	Capital Project	Debt Service	Enterprise	Internal Service
Legislative	Municipal Aid	Equipment Replacement	Debt Service	Convention Center	Fleet Management
City Manager's Office	Law Enforcement Grants	Sidewalk Improvement	WKU Debt Service		Workers' Comp
Finance	Community Dev. Grants	Technology Improvement	ITA Debt Service		Property & Casualty Ins.
HR & Risk Mgmt	Homeland Security Grant	Greenways/Riverfront Dev.	TIF Ballpark Debt Service		Health Insurance
Information Technology	Fire Improvement	Road Construction			
Law	Landfill Closure	Radio System Improv.			
Administrative Services	Parks Development	Stormwater Improv.			
Police	Public Safety Radio	Municipal Facilities			
Fire	Police Improvement	Parks Improvement			
Public Works	Job Dev. Incentive	Downtown Development			
Parks & Recreation	Lampkin Park				
Golf	Housing				
Aquatics					
Other Parks					
Neighborhood & Comm. Services					
Community Services					

Fund Descriptions:

General Fund—is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. Typically serves as the chief operating fund of a government. The revenues for this fund are generated from taxes, occupational fees, licenses and permits, intergovernmental sources and charges for services.

Special Revenue Fund—a governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations or other governments.

Capital Project Fund—is used to account for financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition and/or construction of major capital projects, such as buildings, parks, streets, bridges and other City facilities, infrastructure and equipment. The primary revenue sources in this fund are bond proceeds, grant receipts, transfers from other funds and developer contributions.

Debt Service Fund—is a governmental fund type used to account for accumulation of resources that are restricted, committed or assigned to fund debt service and actual principal and interest payments.

Enterprise Fund—a proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Internal Service Fund—a proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to the other governments, on a cost-reimbursement basis.

BUDGET PROCESS & CALENDAR

BUDGET PROCESS

The City's Annual Operating Budget is adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general, special revenue, debt service and capital project funds. A budget is not prepared for the City's permanent fund. The City utilizes the same basis of budgeting and accounting for each type of fund as described below.

The City utilizes two bases for budgeting: Modified Accrual Basis and the Accrual Basis.

- The **modified accrual basis of budgeting** is the basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect the taxes levied and revenue earned. City funds that are accounted for using the modified accrual basis are the general funds, special revenue funds, and the capital project funds.
- The **accrual basis of budgeting** is the basis under which revenues are recorded when earned and expenditures are recorded as liabilities for benefits where received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place in another accounting period. Accrual basis is utilized to account for proprietary funds, which include the Enterprise fund (Convention Center Corporation fund) and Internal Services funds (Fleet Maintenance, Workers' Compensation, Property & Casualty Insurance and the Health Insurance funds).

According to State Statute, each city must adopt an annual budget ordinance covering one fiscal year (July 1 to June 30) that controls how revenue is raised and funds are expended. For the City of Bowling Green, all departments submit requests for appropriations to the Budget Team. The Budget Team meets with each department head and reviews the new budget year requests. The budget is prepared by fund, function and activity and includes information of the prior year, current year and requested appropriations for the next fiscal year.

In cities that operate under the City Manager form of government, it is the City Manager's responsibility to prepare a budget proposal and message, which must be submitted to the legislative body at least 30 days prior to July 1st. The budget message explains revenue changes and expenditure goals, any significant changes in program goals and appropriations, and any important budget features or major changes in financial policy. Following its submission to the Board, the City Manager presents the recommended budget at a public meeting. The budget is legally enacted through passage of an ordinance by June 30th.

The Assistant City Manager is authorized to transfer budgeted amounts between departments within any fund. The Assistant Chief Financial Officer is authorized to prepare periodic budget amendments throughout the fiscal year that are passed by an ordinance of the Board of Commissioners. The budget amendments provide supplementary appropriations as necessary to ensure expenditures do not exceed budgeted appropriations at the activity level.

BUDGET CALENDAR

JANUARY 2016

Fiscal Year 2016/2017 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 Holiday	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18 Holiday	19	20	21	22	23
24	25 Budget Kick-off Mtg.	26 BOC Strategic Goal Planning Session	27 Budget Training @ 3:00 p.m.	28 Budget Training @ 8:30 a.m.	29 Quarterly PM Reporting Deadline	30
31	Position Budgeting Set-up Begins					

Schedule of Events

- ◆ Jan. 25—Meeting to be held to distribute budget materials for departmental budget staff.
- ◆ Jan. 25—Payroll, Human Resources (HR) and Assistant City Manager (ACM) to begin setting up wage and benefit pay batches and schedules and rates, as well as updating position files and attaching to employees in Position Budgeting (PB Phase 1). The PB Phase 1 set-up process to be completed by February 8th.
- ◆ Jan. 26—Board of Commissioners (BOC) and City Manager to meet at the Sloan Convention Center to discuss broad goals and objectives for the new budget year and beyond, and set priorities for FY2017.
- ◆ Jan. 27-28—Two budget training sessions will be offered in the IT Conference/Training Room to learn and/or refresh your knowledge of the Logos software system and Budget Maintenance entry/edit process. Please sign-up for one of the sessions offered by accessing Doc. #341552. Remember to save and close the document when done so others can also access the document.
- ◆ Jan. 29—FY2016 1st and 2nd quarter of performance measurement (PM) data entry in ICMA Insights program format to be complete.

FEBRUARY 2016

Fiscal Year 2016/2017 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
Begin City Fleet Evaluation →	1 Budget Maintenance Initialized	2 <i>Budget entry/edit can begin</i>	3 SM Strategic Goal Planning Session	4	5	6
7	8 Position Budg. Initialized (Phase 2—Testing)	9	10	11	12	13
14	15	16	17	18	19 IT Related Requests Due	20
21	22 PB Testing Complete; Update Pos. hrs. & add OT	23 New Position/Reclass. Requests Due	24	25	26 Changes to Insurance Coverage Due	27 End Fleet Evaluation ←
28	29					

Schedule of Events

- ◆ Feb. 1-26—Fleet Manager will work with departments to review the City fleet of vehicles and equipment to update suggested retention and replacement schedules. A preliminary list of prioritized recommended replacements with estimated costs should be provided to each Department Head (DH) and to the ACM by March 1st.
- ◆ Feb. 1—ACM to initialize Budg. Maint. for departments to begin entering/editing budget data (rev./exp.) in Logos “Live.”
- ◆ Feb. 3—Senior Management (SM) staff will meet at the Sloan Convention Center to discuss the outcomes from the BOC Strategic Goal Planning Session.
- ◆ Feb. 8—Payroll, HR and ACM will update and apply any benefit/tax rate changes for FY2017 and begin testing position calculations in Position Budgeting (PB Phase 2).
- ◆ Feb. 19—All departments’ computer hardware and/or software requests for the FY2017 budget are due to the Chief Information Officer by close of business. IT will work with each department to evaluate and prioritize the requests. The request form can be found in DM by accessing Doc. #283606.
- ◆ Feb. 22—HR and ACM to begin PB Phase 3, updating position hours and adding overtime hours to the schedules to promote into Budget Maintenance. Initial entry, calculations and promoting to be complete by March 4th.
- ◆ Feb. 23—All new position and reclassification/upgrade request forms are due to the HR Director by close of business for evaluation, cost determination and recommendation to the City Manager. **Copies of the completed forms should also be included in the final department budget packets.**
- ◆ Feb. 26—Any new construction, renovations, vehicles or capital purchases that require insurance coverage or any changes in coverage will require an insurance form to be completed and must be turned in to the Safety/Risk Mgr. by close of business.

MARCH 2016

Fiscal Year 2016/2017 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 Fleet Recommendations Due	2 SM Monthly Mtg.—Review CIPs & NEPS	3 Agency Budget Form Distribution	4 Initial PB Entry Deadline	5
6	7 Rev. & Exp. Entry Deadline	8	9	10	11 Dept. Budget Recommendations Due	12
Departments finalize budget requests / reporting						
13	14	15	16	17	18	19
Department Meetings with Budget Team						
20	21	22	23	24	25 Holiday	26
27	28 Budget Team Deliberation Begins	29	30	31		
Employee Committee Meetings						

Schedule of Events

- ◆ Mar. 1—Fleet Manager to provide list of prioritized vehicle/equipment replacement recommendations with estimated replacement costs to each appropriate DH, with complete list of departments to be provided to ACM.
- ◆ Mar. 2—Each DH to present the submitted FY2017 CIP and NEPS/Supplemental requests to SM staff and the group will discuss to establish priorities for funding based on BOC goals/objectives.
- ◆ Mar. 3—ACM to distribute budget request forms to qualified contract agencies for FY2017 funding consideration.
- ◆ Mar. 4—PB Phase 3 initial entry, calculations and promoting to be complete. The personnel figures will exclude any FY2017 pay adjustments, with the exception of any required changes to taxes and benefits.
- ◆ Mar. 7—All revenue and operating expenditure entry/editing should be completed by each responsible department. ***Departments are NOT to enter any CIP or Supplemental/NEPS requests in Logos.***
- ◆ Mar. 11—Five (5) complete departmental budget recommendation packets are to be delivered to the ACM by close of business for distribution to the Budget Team (BT). Packets should outline requests for maintaining current level of services, any proposed cost increases (other than inflationary), and prioritized recommendations for any new position/reclassifications, CIPs and Supplemental/NEPS requests.
- ◆ Mar. 14-18—Meetings will be held with each DH and the BT to review and discuss each department’s budget request/recommendation in detail.
- ◆ Mar. 29-Apr. 1—Employee committee meetings to be scheduled. Committee representatives will have the opportunity to present and discuss budget related issues with the City Manager, and receive a budget planning progress report.
- ◆ Mar. 28-Apr. 29—Multiple BT meetings to be scheduled for deliberations about revenue projections, department requests, personnel adjustments, capital projects and agency funding.

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APRIL 2016

Fiscal Year 2016/2017 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6 Agency Budget Requests Due	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29 Budget Team Deliberation Ends	30 Quarterly PM Reporting Deadline ←

Schedule of Events

- ◆ Apr. 1—Employee committee meetings to be complete.
- ◆ Apr. 1-29—Multiple BT meetings to be scheduled for deliberations about revenue projections, department requests, personnel adjustments, capital projects and agency funding.
- ◆ Apr. 6—All contract agency budget request forms are due to the ACM by 4:00 p.m. for consideration of funding in the FY2017 budget.
- ◆ Apr. 25-May 1—HR and ACM to complete PB Phase 4; test by adding FY2017 pay adjustments, new positions/reclassifications, etc. to Position Budgeting in Logos Test environment for recalculation and promoting into Budget Maintenance.
- ◆ Apr. 29—BT deliberation to be complete; and FY2016 3rd quarter of PM data entry in ICMA Insights Portal to be complete.

MAY 2016

Fiscal Year 2016/2017 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 Final PB Entry Deadline for Logos Test	3	4	5	6 Multi-year Financing Plan Due	7
Preparation of Budget Doc. and Presentation Materials						
8	9	10	11 Agenda Deadline @ Noon	12 FY2017 Budget Recommendation Distribution to BOC	13	14
Preparation of Budget Doc. and Presentation Materials						
15	16	17 Budget Presentation @ BOC Meeting	18	19	20	21
Update/Finalize Budget Reporting						
22	23 Finalize PB Entry Deadline for Logos Live	24	25	26	27	28
29	30 Holiday	31				

Schedule of Events

- ◆ May 2—ACM and HR to have completed PB Phase 4-Test entry/edit process in the Logos Test environment, including addition of COLA, Step and/or other adjustment factors and any City Manager approved new positions and/or reclassifications/upgrades.
- ◆ May 2-10—BT to update final budget recommendations and prepare FY2017 Budget document and presentation materials for agenda deadline and distribution to BOC.
- ◆ May 6—Chief Financial Officer (CFO) to provide the final revenue projections and multi-year financing plan to the City Manager.
- ◆ May 11—FY2017 Budget document to be completed and copies provided to the City Clerk’s office for agenda filing and preparation.
- ◆ May 12—FY2017 Budget Recommendation to be distributed to the BOC with the agenda for the May 17th meeting.
- ◆ May 17—The Executive Budget Recommendation, including FY2017 capital improvement projects and agency funding recommendations, to be presented by the City Manager, ACM and CFO at the BOC meeting.
- ◆ May 18-23—ACM to update FY2017 budget reporting pursuant to presentation discussion and as directed by the BOC, and complete PB Phase 4-Live entry of all FY2017 pay adjustments in Logos Live environment and any other updates/revisions required for final budget reporting.

JUNE 2016

Fiscal Year 2016/2017 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1 Agenda Deadline @ Noon	2	3	4
5	6	7 BOC Meeting @ 4:30 p.m.	8	Prepare Agency Appropriation Agreements		11
12	13	14	15 Agenda Deadline @ Noon	16	17	18
Prepare Internal Services Survey						
19	20	21 BOC Meeting @ 4:30 p.m.	22	23	24 Adopt FY2017 Budget in Logos	25
26	27	28	29	30 FY2016 Carryforward Requests Due		

Schedule of Events

- ◆ June 1—Budget Ordinance and Exhibit 1 to be completed and filed with the City Clerk’s office by noon to meet the agenda deadline for first reading at the June 7th BOC meeting.
- ◆ Jun. 7—First reading of FY2017 Budget Ordinance to be held at the BOC regular meeting.
- ◆ Jun. 8-10—ACM and City Attorney to prepare the Agency Appropriation Agreements to correspond with recommended funding levels.
- ◆ Jun. 15—Municipal Order, with Agency Appropriation Agreements attached, to be filed with the City Clerk’s office to meet the agenda deadline.
- ◆ Jun. 13-17—ACM to prepare the FY2016 Internal Services Employee Survey questionnaire to be distributed to employees on July 1st.
- ◆ Jun. 21—Second reading of FY2017 Budget Ordinance and consideration of Agency Appropriation Agreements to occur at the BOC regular meeting.
- ◆ Jun. 24—Formally adopt the FY2017 Budget in Logos to finalize the implementation of the new budget before July 1st.
- ◆ Jun. 30—Each department to submit a list to the ACM and Assistant CFOs any remaining FY2016 approved one-time or capital project expenditures which could not be completed during the fiscal year.

JULY 2016

Fiscal Year 2016/2017 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 Distribute Internal Services Survey	2
3	4 Holiday	5	6	7	8	9
10	11	12	13	14	15 Out-year CIP Requests Due	16
17	18	19	20	21	22	23
	Preparation of Multi-year Capital Improvement Program to Begin					
24	25	26	27	28	29	30
31 Close Internal Services Survey						

Schedule of Events

- ◆ Jul. 1—ACM to distribute the FY2016 Internal Services Survey to all employees. Survey to remain open through the entire month of July for employees to compete and submit responses either electronically or manually.
- ◆ Jul. 15—All departmental capital improvement project (CIP) proposals for the next three (3) fiscal years (FY2018, FY2019 & FY2020) are to be submitted to the ACM and Purchasing Agent (PA) by close of business.
- ◆ Jul. 18-29—ACM and PA to organize requests and prepare a preliminary multi-year CIP spreadsheet for discussion at the August SM monthly meeting.
- ◆ Jul. 31—The FY2016 Internal Services Employee Survey will be closed at the end of the day (11:59 p.m.). Surveys will no longer be accepted after this date.
- ◆ Due to the extended year end closing process, FY2016 4th quarter PM data entry in ICMA Insights Portal is also extended to August 31st.

AUGUST 2016

Fiscal Year 2016/2017 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 Compile Internal Serv. Survey Results	2	3 SM Monthly Mtg.—Review Out-year CIPs	4	5	6
				Preparation of Multi-year CIP Report Continues		
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30 Preliminary Date for BOC Mid-year Planning Sess.	31 Quarterly PM Reporting Deadline			

Schedule of Events

- ◆ Aug. 1-2—Following the close of the FY2016 Internal Services Employee Survey, ACM to begin compiling, analyzing and reporting results for use in the annual ICMA Insights PM data reporting process, and distributing results to SM staff.
- ◆ Aug. 3—DHs to present proposed capital improvement projects for the next three (3) fiscal years to the SM staff for discussion and consideration in the multi-year capital program. If time permits, SM will also review the preliminary results of the FY2016 Internal Services Employee Survey.
- ◆ Aug. 4-Sept. 2—Preparation of the multi-year capital program draft report continues.
- ◆ Aug. 31—FY2016 4th quarter of PM data entry in ICMA Insights Portal to be complete.
- ◆ Sometime during the later half of the month (tentatively Aug. 30th), the BOC will schedule a mid-year planning session to discuss ideas and policy initiatives, as well as progress toward achievement of established goals and objectives for the City.

SEPTEMBER 2016

Fiscal Year 2016/2017 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2 Multi-year CIP Draft Report Due to CM	3
4	5 Holiday	6	7	8	9	10
		Finalize FY2017—FY2020 CIP Report				
11	12	13	14 Agenda Deadline @ Noon	15	16	17
18	19	20 BOC Meeting @ 4:30 p.m.	21	22	23	24
25	26	27	28	29	30	

Schedule of Events

- ◆ Sept. 2—A draft of the multi-year CIP report is due to the City Manager (CM) for review prior to submission for BOC consideration.
- ◆ Sept. 6-9—Update and finalize the multi-year CIP report for consideration by BOC at next regular meeting.
- ◆ Sept. 14—Final Multi-year CIP report draft due to the City Clerk’s office for agenda filing and preparation.
- ◆ Sept. 20—FY2017-FY2020 Capital Improvement Plan to be presented at the BOC regular meeting.

OCTOBER 2016

Fiscal Year 2016/2017 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31 Quarterly PM Reporting Deadline					

Schedule of Events

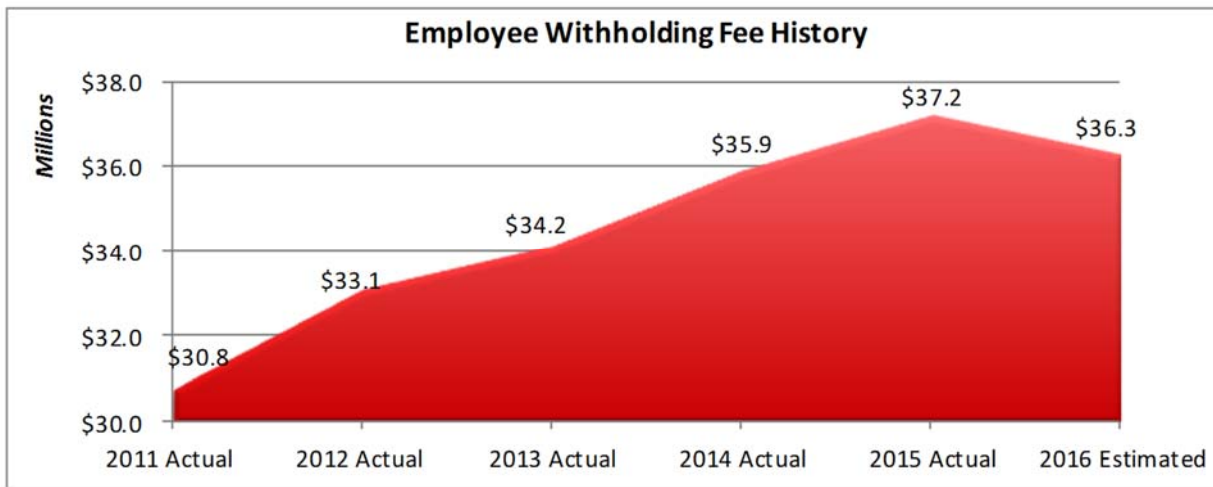
- ◆ Oct. 31—FY2017 1st quarter PM data entry in ICMA Insights Portal to be complete.

MAJOR REVENUE SOURCES

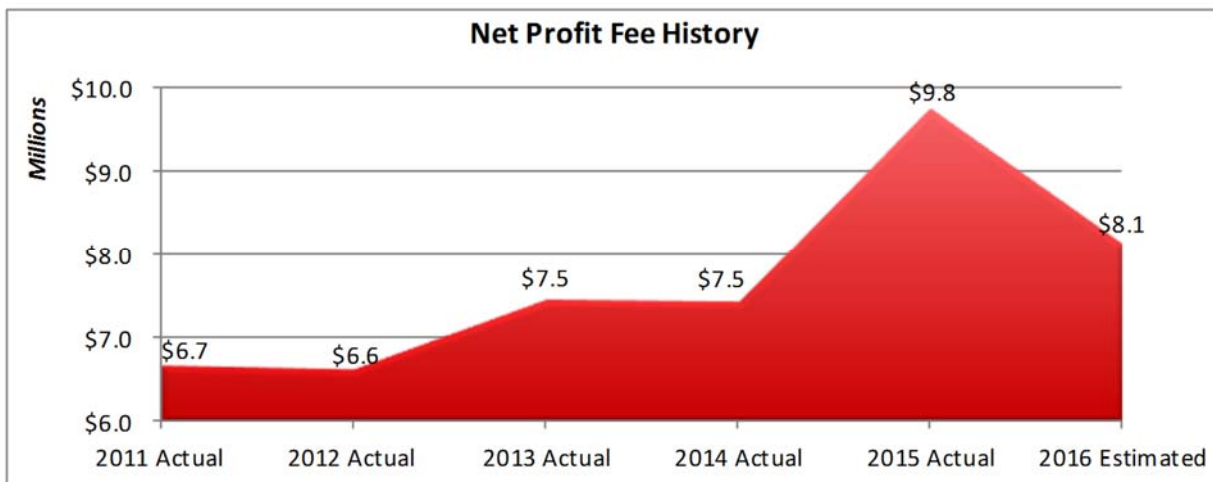
MAJOR REVENUE SOURCES—ALL FUNDS

Occupational fees are the City’s largest and most important revenue source and are budgeted to total \$48,470,000 in FY2017. Occupational fees include net profit fees, employee withholding fees, business registrations and transient fees. The fees are collected by the City and posted in the General Fund and two special revenue funds. On average, about 97.4% of occupational fees are collected within 45 days of the due date. The budget for occupational fees is determined by staff analysis of past collection trends and the current local economy. Factors that are considered in developing the budget are plant opening and closings and business expansions.

- **Employee withholding fees** are withheld from employee gross wages earned within the city limits at the rate of 1.85%. Withholding fees are remitted to the City by local businesses on a monthly or quarterly basis. This revenue source is estimated to generate over \$36,300,000 for FY2016.



- **Net profit fees** are assessed to local business at the rate of 1.85% of net income earned within the city limits of Bowling Green. The net profit fees are filed with the City annually based on each businesses’ normal tax year. Over \$8,100,000 is expected to be collected for the fiscal year ending June 30, 2016.



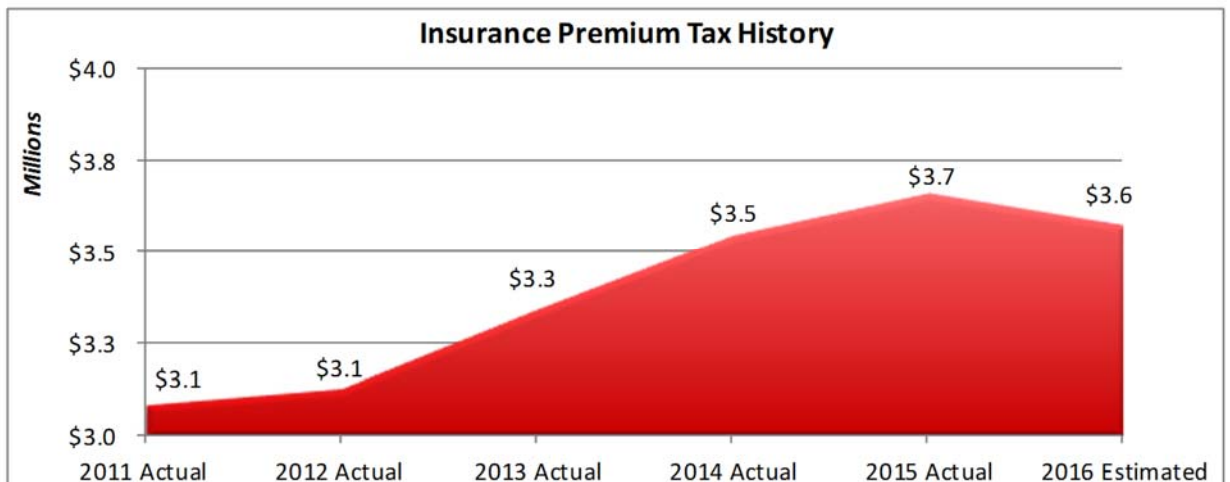
MAJOR REVENUE SOURCES—ALL FUNDS , *continued*

Taxes are the City's second largest source of revenue and are budgeted to total \$17,656,550 during FY2017. Taxes are comprised of property taxes, insurance premium taxes and franchise taxes.

- Property taxes** include payments for real and personal property taxes, motor vehicle and boat taxes, franchise taxes, and payments in lieu of taxes. Real property taxes are based on the current property assessment at the rate of \$0.206 per \$100 and tangible personal property is taxed at \$0.260 per \$100. The taxes are collected by the City and posted in the General Fund and enterprise fund. Property taxes are expected to generate approximately \$11,750,000 for the fiscal year ending June 30, 2016. Approximately 98.5% of property taxes are collected within six months of the due date. The property tax budget is based on the tax roll provided to the City by the Warren County Property Valuation Administrator (PVA).

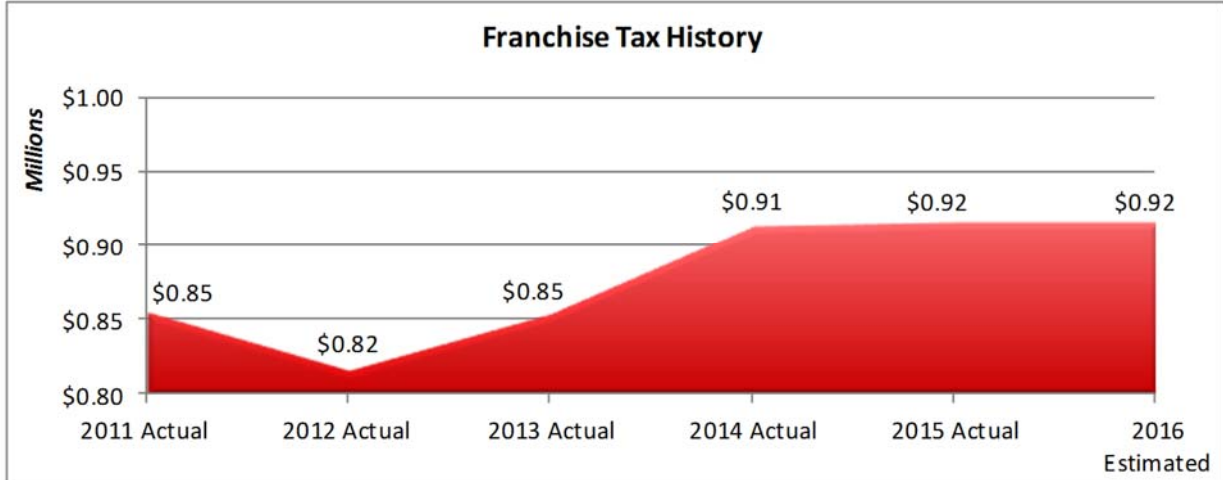


- Insurance premium taxes** are collected by insurance companies on insurance policies held inside the city limits and remitted to the City on a quarterly basis. The current rates are 7% for fire and inland marine insurance, 5.5% on multi-line policies, and 2% on casualty, liability, vehicle, health and life insurance. Insurance premium taxes are deposited into the General Fund and the Fire Improvement Fund. For FY2016, these revenues are projected to produce \$3,571,000 between the two funds. The insurance premium tax budget is developed in the same manner as the budget for occupational fees. Past trends and current factors are considered by staff.

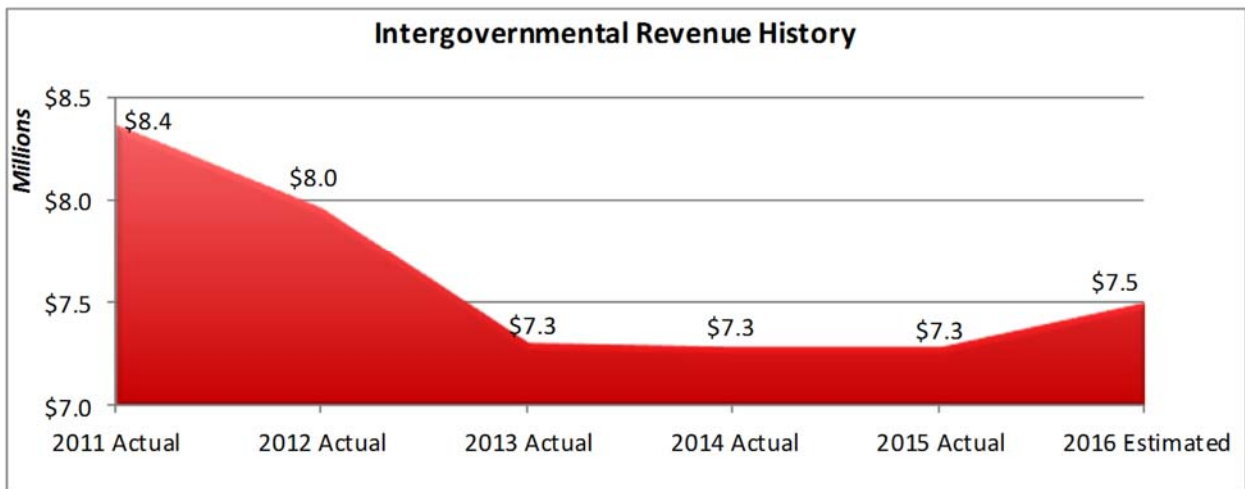


MAJOR REVENUE SOURCES—ALL FUNDS, *continued*

- Franchise Taxes** are collected from telecommunication and banking companies and are deposited into the General Fund. The budget for franchise fees is determined by contracts held with each industry. This revenue source is expected to produce approximately \$915,000 during FY2016.



Intergovernmental revenue includes grant proceeds received from federal, state and local governmental entities. This source of revenue can be deposited into any City fund, but is primarily accounted for in special revenue funds. The intergovernmental budget is determined by estimating grant proceeds based on past awards and current pending awards. This source of revenue has significant changes from year to year.



MAJOR REVENUE SOURCES—ALL FUNDS, *continued*

Transfer-in revenue includes monies from City funds that are moved to other City funds. For example, the General Fund provides funding to several capital project funds in the form of ‘transfer-in’ revenue. The budget for transfer-in revenue is determined annually based on the capital improvement plan and current financial needs.



APPENDIX A

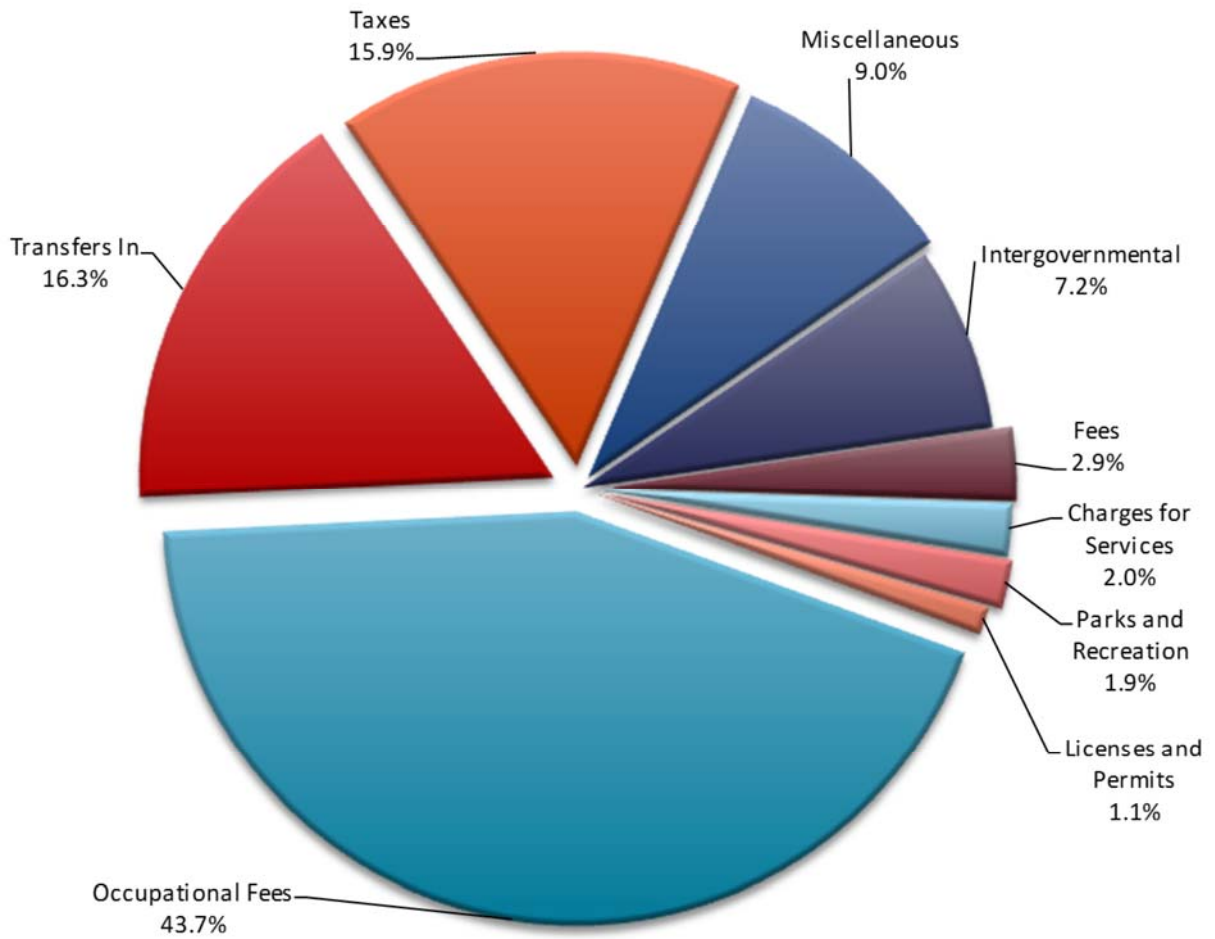
ALL FUNDS

ANNUAL OPERATING BUDGET FOR ALL FUNDS AND CATEGORIES

	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Trust Funds	Internal Service	Total
RESOURCES IN:								
Taxes	\$ 14,180,000	\$ 2,852,000	\$ 0	\$ 0	\$ 624,550	\$ 0	\$ 0	\$ 17,656,550
Occupational Fees	45,723,000	2,747,000	0	0	0	0	0	48,470,000
License & Permits	1,210,000	0	0	0	0	0	0	1,210,000
Intergovernmental Fees	89,900	7,905,944	0	0	0	0	0	7,995,844
Charges for Services	324,500	105,000	0	2,744,000	0	0	0	3,173,500
Parks & Recreation	266,500	0	0	0	0	18,650	1,980,320	2,265,470
Miscellaneous	2,115,090	0	0	0	0	0	0	2,115,090
Revenues:	586,360	720,450	0	1,335,650	246,000	814,500	6,316,230	10,019,190
	\$ 64,495,350	\$ 14,330,394	\$ 0	\$ 4,079,650	\$ 870,550	\$ 833,150	\$ 8,296,550	\$ 92,905,644
Note/Bond Proceeds	0	0	0	0	0	0	0	0
Transfers In	577,650	1,178,212	6,319,900	7,726,650	1,339,850	0	950,000	18,092,262
Other Resources:	\$ 577,650	\$ 1,178,212	\$ 6,319,900	\$ 7,726,650	\$ 1,339,850	\$ 0	\$ 950,000	\$ 18,092,262
RESOURCES IN:	\$ 65,073,000	\$ 15,508,606	\$ 6,319,900	\$ 11,806,300	\$ 2,210,400	\$ 833,150	\$ 9,246,550	\$ 110,997,906
RESOURCES OUT:								
General Government	\$ 6,724,821	\$ 0	\$ 460,000	\$ 0	\$ 0	\$ 0	\$ 10,649,326	\$ 17,834,147
Public Safety	25,265,064	2,990,749	496,400	0	0	899,000	0	29,651,213
Public Works	7,509,334	3,612,150	2,820,000	0	0	0	0	13,941,484
Parks & Recreation	8,383,199	0	5,933,900	0	0	0	0	14,317,099
Neighborhood & Community Services	2,221,413	3,777,091	154,000	0	0	0	0	6,152,504
Community Services	166,507	0	0	0	0	0	0	166,507
Debt Service	0	0	0	11,136,300	722,500	0	0	11,858,800
Intergovernmental	1,102,300	0	0	460,000	1,261,232	0	0	2,823,532
Contingency	500,000	0	0	0	0	0	0	500,000
Expenditures:	\$ 51,872,638	\$ 10,379,990	\$ 9,864,300	\$ 11,596,300	\$ 1,983,732	\$ 899,000	\$ 10,649,326	\$ 97,245,286
Transfers Out	13,200,362	4,257,000	0	0	300,000	0	250,000	18,007,362
RESOURCES OUT:	\$ 65,073,000	\$ 14,636,990	\$ 9,864,300	\$ 11,596,300	\$ 2,283,732	\$ 899,000	\$ 10,899,326	\$ 115,252,648
RESERVES UTILIZED:	\$ 0	\$ 871,616	\$(3,544,400)	\$ 210,000	\$(73,332)	\$(65,850)	\$(1,652,776)	\$(4,254,742)

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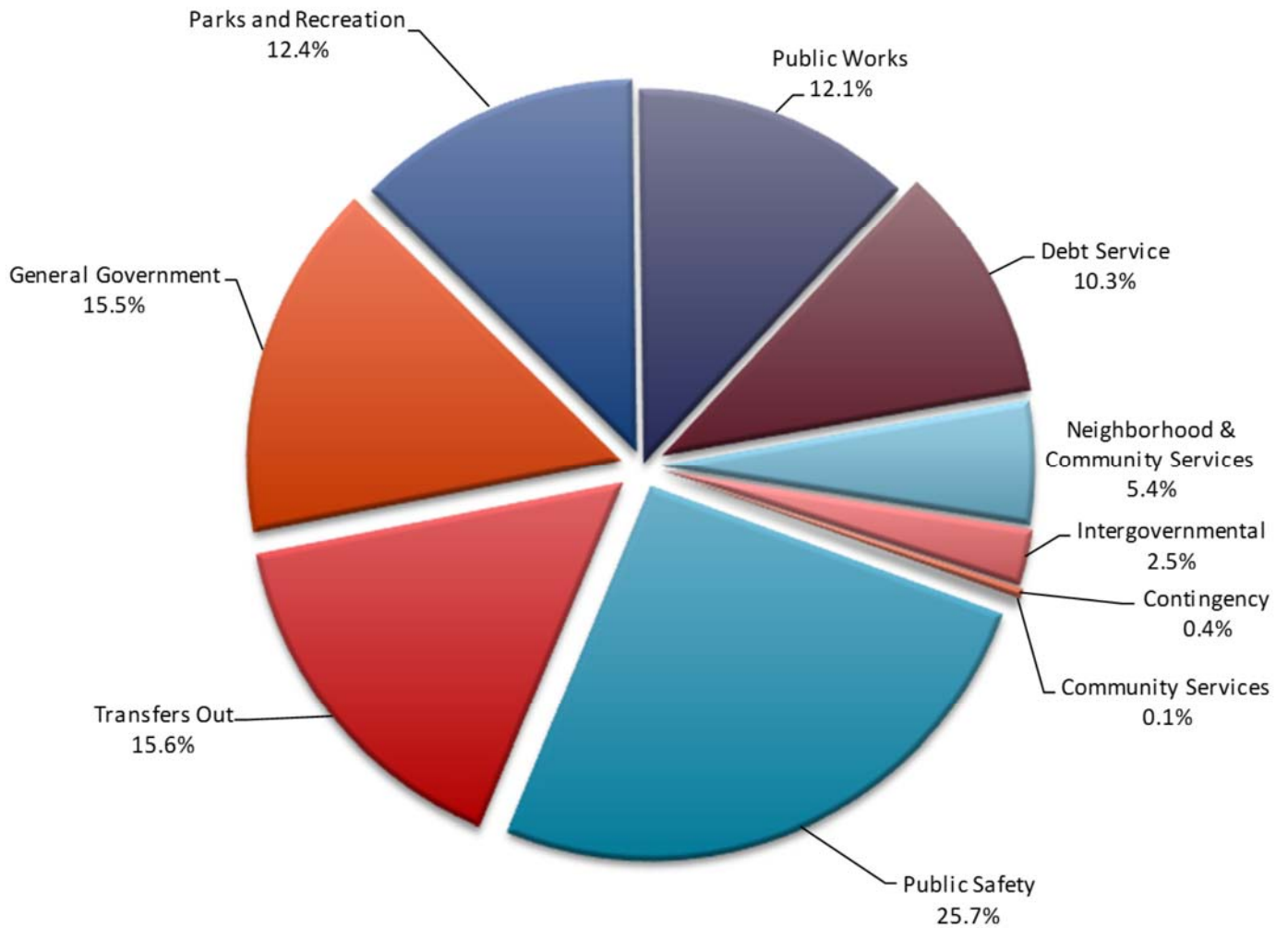
FY2017 RESOURCES — ALL FUNDS



Occupational Fees	\$ 48,470,000	43.7%
Transfers In	18,092,262	16.3%
Taxes	17,656,550	15.9%
Miscellaneous	10,019,190	9.0%
Intergovernmental	7,995,844	7.2%
Fees	3,173,500	2.9%
Charges for Services	2,265,470	2.0%
Parks and Recreation	2,115,090	1.9%
Licenses and Permits	1,210,000	1.1%
Total	\$ 110,997,906	100.0%

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FY2017 EXPENDITURES — BY FUNCTION



Public Safety	\$ 29,651,213	25.7%
Transfers Out	18,007,362	15.6%
General Government	17,834,147	15.5%
Parks and Recreation	14,317,099	12.4%
Public Works	13,941,484	12.1%
Debt Service	11,858,800	10.3%
Neighborhood & Community Services	6,152,504	5.4%
Intergovernmental	2,823,532	2.5%
Contingency	500,000	0.4%
Community Services	166,507	0.1%
Total	\$ 115,252,648	100.0%

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REVENUE AND EXPENDITURE BUDGET HISTORY

ALL FUNDS HISTORY

	Actual 2013	Actual 2014	Actual 2015	Org. Budget 2016	Adj. Budget 2016	Approved 2017
Occupational Fees	\$ 41,632,365	\$ 43,390,479	\$ 46,991,203	\$ 44,456,000	\$ 44,456,000	\$ 48,470,000
Taxes	15,444,983	16,201,298	16,850,204	16,756,500	16,756,500	17,656,550
Transfers In	15,796,935	20,059,130	18,078,246	14,853,606	17,301,106	18,092,262
Miscellaneous	12,459,724	10,907,678	10,519,432	9,525,490	10,569,777	10,019,190
Intergovernmental	7,310,054	7,291,189	7,291,468	7,717,092	9,575,650	7,995,844
Fees	2,835,827	2,926,167	2,982,429	3,094,000	3,094,000	3,173,500
Parks and Recreation	2,192,174	2,037,628	1,918,822	2,122,710	2,141,210	2,115,090
Charges for Services	2,300,394	2,278,474	2,286,148	2,319,974	2,319,974	2,265,470
Licenses and Permits	938,736	831,690	1,077,911	985,000	985,000	1,210,000
Bond, Note, Lease Proceeds	4,384,934	3,595,000	9,705,130	0	4,317,500	0
Revenue Total	\$ 105,296,126	\$ 109,518,733	\$ 117,700,993	\$ 101,830,372	\$ 111,516,717	\$ 110,997,906
Personnel Services	\$ 36,178,628	\$ 36,379,124	\$ 36,976,730	\$ 38,610,784	\$ 38,834,752	\$ 40,166,740
Contractual Services	20,229,905	21,778,861	24,674,803	24,648,972	38,007,347	31,281,916
Supplies	4,238,217	3,524,247	4,288,187	4,534,632	5,055,603	4,570,592
Subsidies/Assistance	4,576,382	5,687,858	5,089,124	5,568,105	6,118,503	5,695,817
Property/Assets	784,790	1,302,762	1,725,707	1,827,472	2,728,019	2,885,325
Debt Service	21,117,319	22,730,331	27,099,971	12,472,650	13,022,650	11,858,800
Other	15,738,713	20,002,559	18,109,802	15,310,814	17,891,276	18,793,458
Expenditure Total	\$ 102,863,954	\$ 111,405,742	\$ 117,964,324	\$ 102,973,429	\$ 121,658,150	\$ 115,252,648

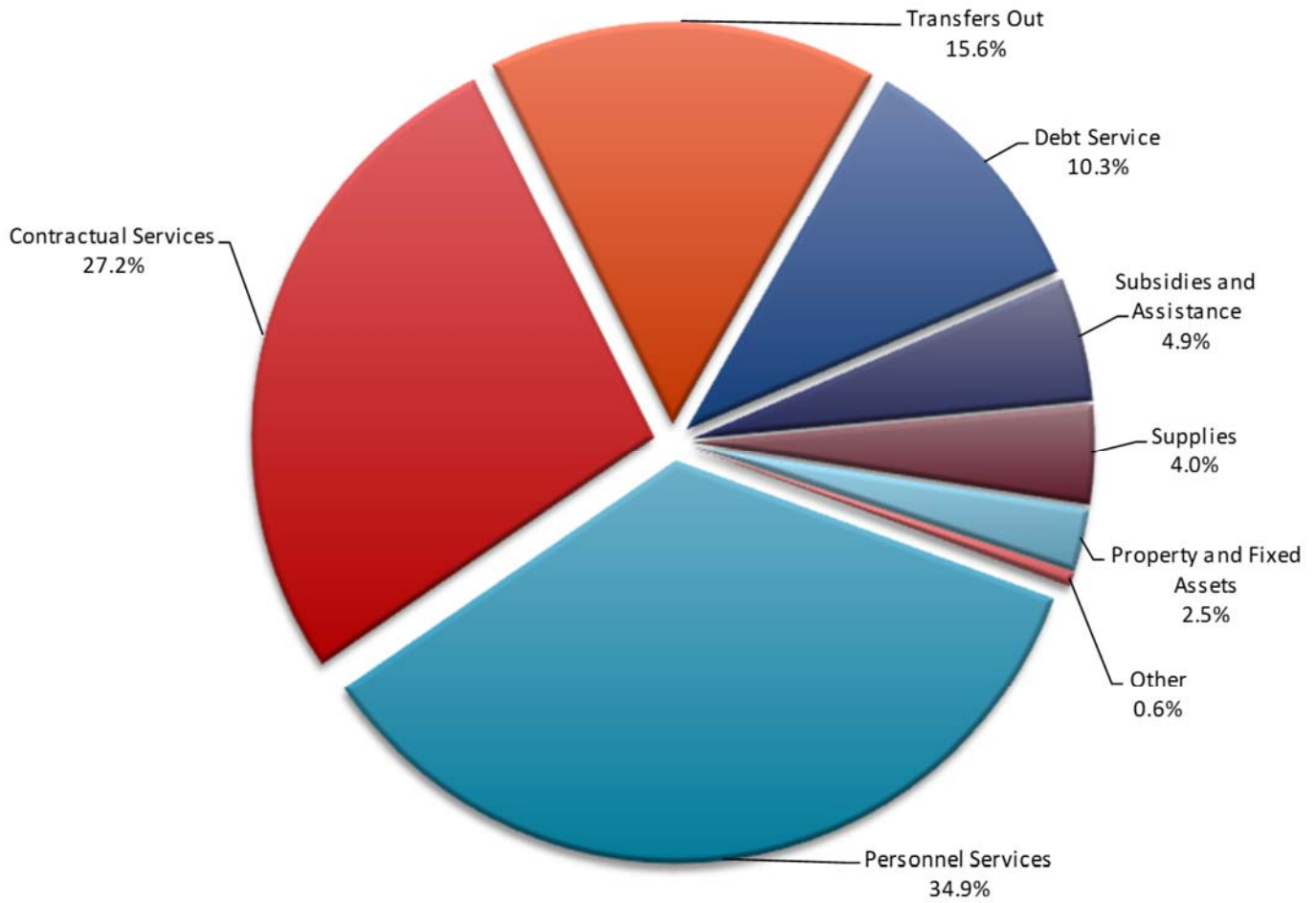
GENERAL FUND HISTORY

	Actual 2013	Actual 2014	Actual 2015*	Org. Budget 2016	Adj. Budget 2016	Approved 2017
Occupational Fees	\$ 39,379,063	\$ 41,075,490	\$ 44,409,484	\$ 42,017,000	\$ 42,017,000	\$ 45,723,000
Taxes	12,688,005	13,235,850	13,719,659	13,530,000	13,530,000	14,180,000
Transfers In	30,000	0	620,129	516,400	516,400	577,650
Miscellaneous	340,587	550,997	403,215	396,040	470,853	586,360
Intergovernmental	139,131	122,881	127,696	98,350	200,141	89,900
Fees	315,766	323,355	308,350	332,500	332,500	324,500
Parks and Recreation	345,954	348,223	1,918,822	2,122,710	2,141,210	2,115,090
Charges for Services	271,572	262,652	251,890	262,500	262,500	266,500
Licenses and Permits	938,737	831,690	1,077,912	985,000	985,000	1,210,000
Bond, Note, Lease Proceeds	0	0	0	0	0	0
Revenue Total	\$ 54,448,815	\$ 56,751,138	\$ 62,837,157	\$ 60,260,500	\$ 60,455,604	\$ 65,073,000
Personnel Services	\$ 31,868,319	\$ 32,351,284	\$ 34,032,656	\$ 35,543,609	\$ 35,769,701	\$ 36,770,090
Contractual Services	7,649,542	7,377,627	7,989,756	9,406,851	11,644,548	9,461,584
Supplies	1,500,647	1,238,653	2,037,594	2,196,792	2,421,608	2,478,647
Subsidies/Assistance	1,686,472	2,013,372	1,890,169	2,339,505	2,791,680	2,374,242
Property/Assets	93,989	87,404	273,990	415,172	734,579	280,825
Other (Transfers Out & Misc.)	11,326,623	15,361,798	13,287,922	10,358,571	12,533,868	13,707,612
Expenditure Total	\$ 54,125,592	\$ 58,430,138	\$ 59,512,087	\$ 60,260,500	\$ 65,895,984	\$ 65,073,000

* Effective with the FY2015 budget, the Golf and Aquatics programs were reclassified from Enterprise Funds to the General Fund.

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FY2017 EXPENDITURES — BY TYPE



Personnel Services	\$ 40,166,740	34.9%
Contractual Services	31,281,916	27.2%
Transfers Out	18,007,362	15.6%
Debt Service	11,858,800	10.3%
Subsidies and Assistance	5,695,817	4.9%
Supplies	4,570,592	4.0%
Property and Fixed Assets	2,885,325	2.5%
Other	786,096	0.6%
Total	\$ 115,252,648	100.0%

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RECOMMENDED BUDGET AND ESTIMATED FUND BALANCES

Description	General Fund		Non-major Governmental Funds		Governmental Funds Total	
	FY2016 <u>Estimate</u>	FY2017 <u>Recommended</u>	FY2016 <u>Estimate</u>	FY2017 <u>Recommended</u>	FY2016 <u>Estimate</u>	FY2017 <u>Recommended</u>
Reserves Available:						
Beginning Fund Balance	\$ 22,521,691	\$ 20,207,169	\$ 33,757,068	\$ 29,096,034	\$ 56,278,759	\$ 49,303,203
Resources In:						
Revenues:						
Taxes	13,948,000	14,180,000	2,699,500	2,852,000	16,647,500	17,032,000
Occupational Fees	45,408,000	45,723,000	2,439,000	2,747,000	47,847,000	48,470,000
Licenses & Permits	1,210,000	1,210,000	0	0	1,210,000	1,210,000
Intergovernmental Grants	98,350	89,900	9,375,509	7,905,944	9,473,859	7,995,844
Charges for Services (includes Cemetery)	591,000	591,000	4,800,674	4,829,320	5,391,674	5,420,320
Parks & Recreation	2,115,000	2,115,090	0	0	2,115,000	2,115,090
Miscellaneous	586,450	586,360	8,789,424	8,372,330	9,375,874	8,958,690
Total Revenues	63,956,800	64,495,350	28,104,107	26,706,594	92,060,907	91,201,944
Other Sources:						
Transfer from Other Funds	516,400	577,650	19,942,106	16,174,762	20,458,506	16,752,412
Note/Bond/Lease Proceeds	0	0	0	0	0	0
Total Other Sources	516,400	577,650	19,942,106	16,174,762	20,458,506	16,752,412
Total Resources In	\$ 64,473,200	\$ 65,073,000	\$ 48,046,213	\$ 42,881,356	\$ 112,519,413	\$ 107,954,356
Resource Uses:						
Expenditures:						
Personnel & Benefit Service Cost	\$ 34,569,701	\$ 36,770,090	\$ 2,142,020	\$ 2,483,608	\$ 36,711,721	\$ 39,253,698
Contractual Services	9,269,548	9,461,584	25,503,050	20,778,192	34,772,598	30,239,776
Supplies	2,071,608	2,478,647	2,513,945	1,961,895	4,585,553	4,440,542
Subsidies & Assistance	2,791,680	2,374,242	3,326,824	3,321,575	6,118,504	5,695,817
Property & Fixed Assets	734,579	280,825	1,826,599	2,604,500	2,561,178	2,885,325
Miscellaneous	0	507,250	137,982	203,846	137,982	711,096
Debt Service—Principal	0	0	8,374,750	8,080,800	8,374,750	8,080,800
Debt Service—Interest	0	0	3,888,150	3,055,500	3,888,150	3,055,500
Total Expenditures	49,437,116	51,872,638	47,713,320	42,489,916	97,150,436	94,362,554
Other Uses:						
Transfers Out	17,350,606	13,200,362	4,993,927	4,507,000	22,344,533	17,707,362
Total Other Uses	17,350,606	13,200,362	4,993,927	4,507,000	22,344,533	17,707,362
Total Resource Uses	\$ 66,787,722	\$ 65,073,000	\$ 52,707,247	\$ 46,996,916	\$ 119,494,969	\$ 112,069,916
Use of Reserves	(2,314,522)	0	(4,661,034)	(4,115,560)	(6,975,556)	(4,115,560)
Estimated Ending Fund Balance (before designated reserves)	\$ 20,207,169	\$ 20,207,169	\$ 29,096,034	\$ 24,980,474	\$ 49,303,203	\$ 45,187,643

** The use of fund balance during FY2016 in the General Fund is due to increased transfer-out appropriations to Capital Project funds; while the use in non-major governmental funds is a result of the payoff of numerous carryovers from prior years and several projects funded with cash reserves.

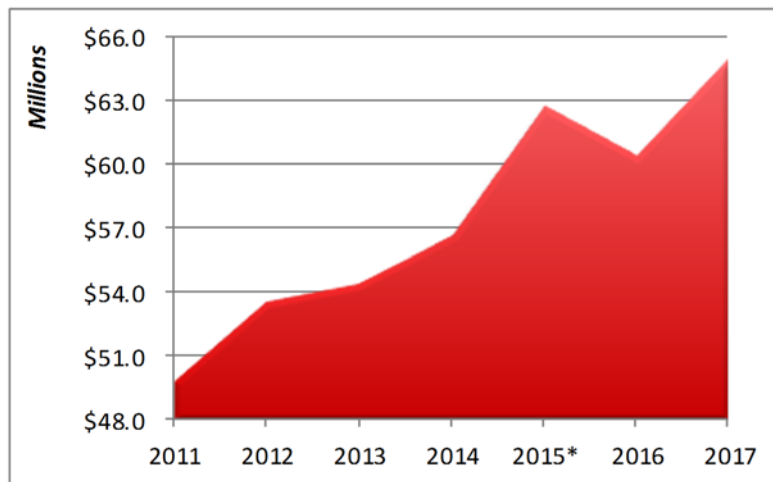
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APPENDIX B

GENERAL FUND

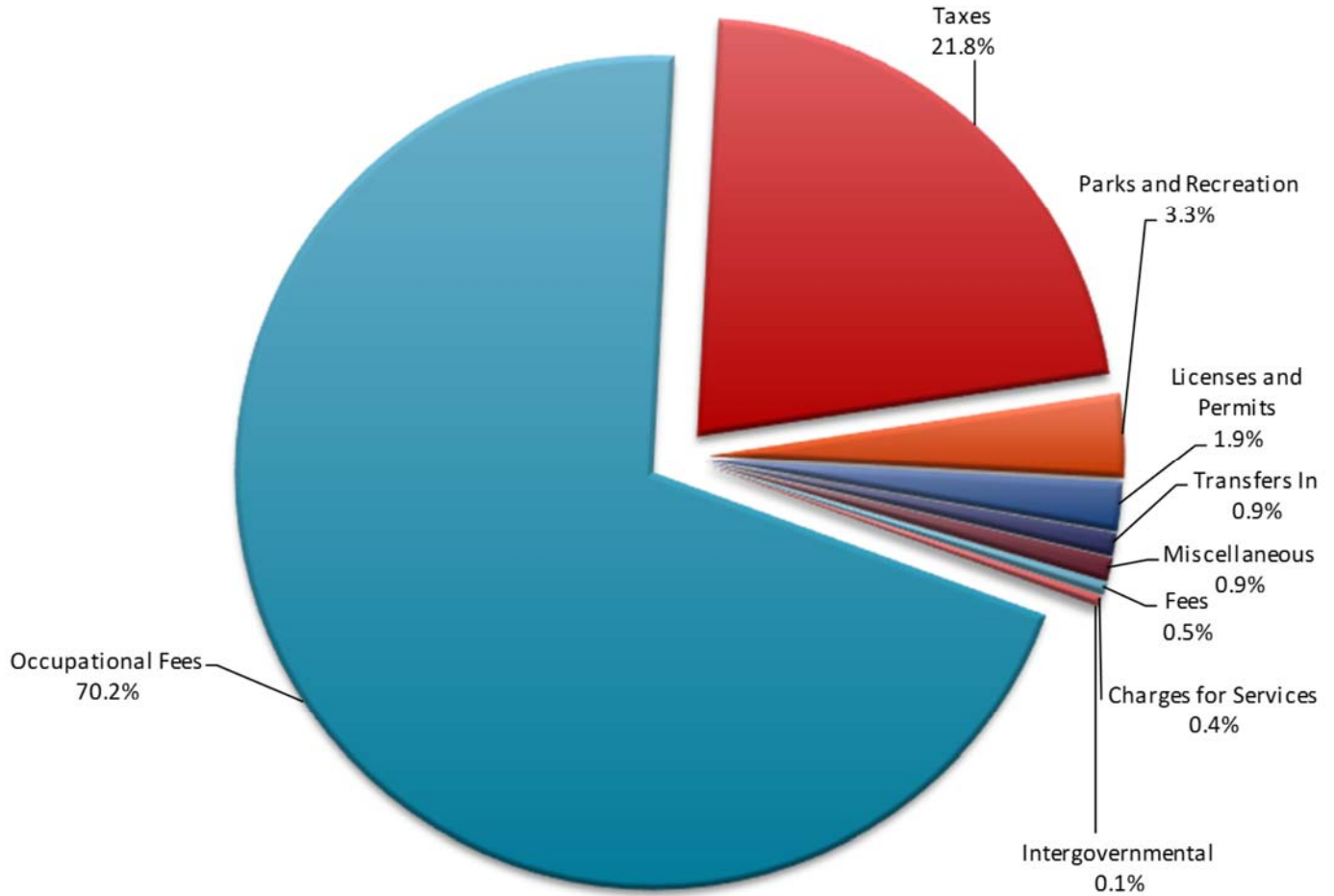
GENERAL FUND REVENUE HISTORY — BY CATEGORY

Revenue Category	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015*	Org. Budget 2016	Adj. Budget 2016	Approved 2017
Occupational Fees	\$ 35,442,624	\$ 37,422,262	\$ 39,379,063	\$ 41,075,490	\$ 44,409,484	\$ 42,017,000	\$ 42,017,000	\$ 45,723,000
Taxes	12,101,770	12,309,261	12,688,005	13,235,850	13,719,659	13,530,000	13,530,000	14,180,000
Transfers In	100,000	1,292,467	30,000	0	620,129	516,400	516,400	577,650
Miscellaneous	281,349	555,846	340,587	550,997	403,215	396,040	470,853	586,360
Intergovernmental Grants	264,904	166,941	139,131	122,881	127,696	98,350	200,141	89,900
Fees	292,861	309,746	315,766	323,355	308,350	332,500	332,500	324,500
Parks & Recreation	379,823	355,234	345,954	348,223	1,918,822	2,122,710	2,141,210	2,115,090
Charges for Services	222,086	249,920	271,572	262,652	251,890	262,500	262,500	266,500
Licenses & Permits	771,653	972,197	938,737	831,690	1,077,912	985,000	985,000	1,210,000
Bond, Note, Lease Proceeds	0	0	0	0	0	0	0	0
Total:	\$ 49,857,070	\$ 53,633,874	\$ 54,448,815	\$ 56,751,138	\$ 62,837,157	\$ 60,260,500	\$ 60,455,604	\$ 65,073,000



* Effective with the FY2015 budget, the Golf and Aquatics programs were reclassified from Enterprise Funds to the General Fund.

FY2017 RESOURCES — GENERAL FUND

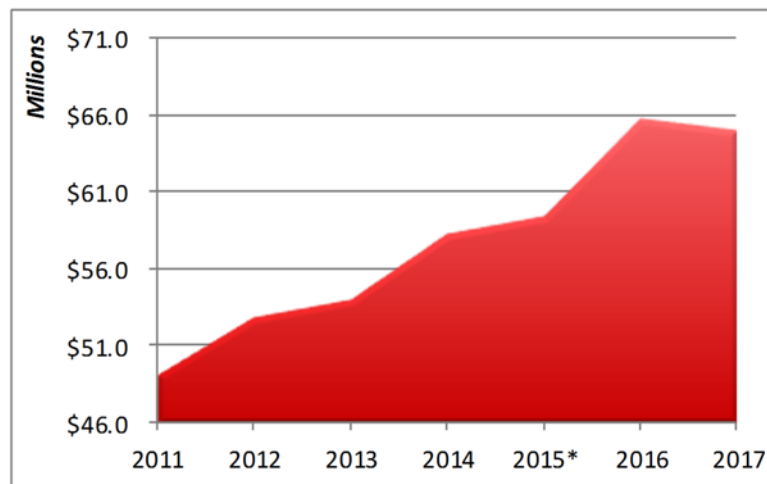


Occupational Fees	\$ 45,723,000	70.2%
Taxes	14,180,000	21.8%
Parks and Recreation	2,115,090	3.3%
Licenses and Permits	1,210,000	1.9%
Miscellaneous	586,360	0.9%
Transfers In	577,650	0.9%
Fees	324,500	0.5%
Charges for Services	266,500	0.4%
Intergovernmental	89,900	0.1%
Total	\$ 65,073,000	100.0%

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GENERAL FUND EXPENDITURE HISTORY — BY DEPARTMENT

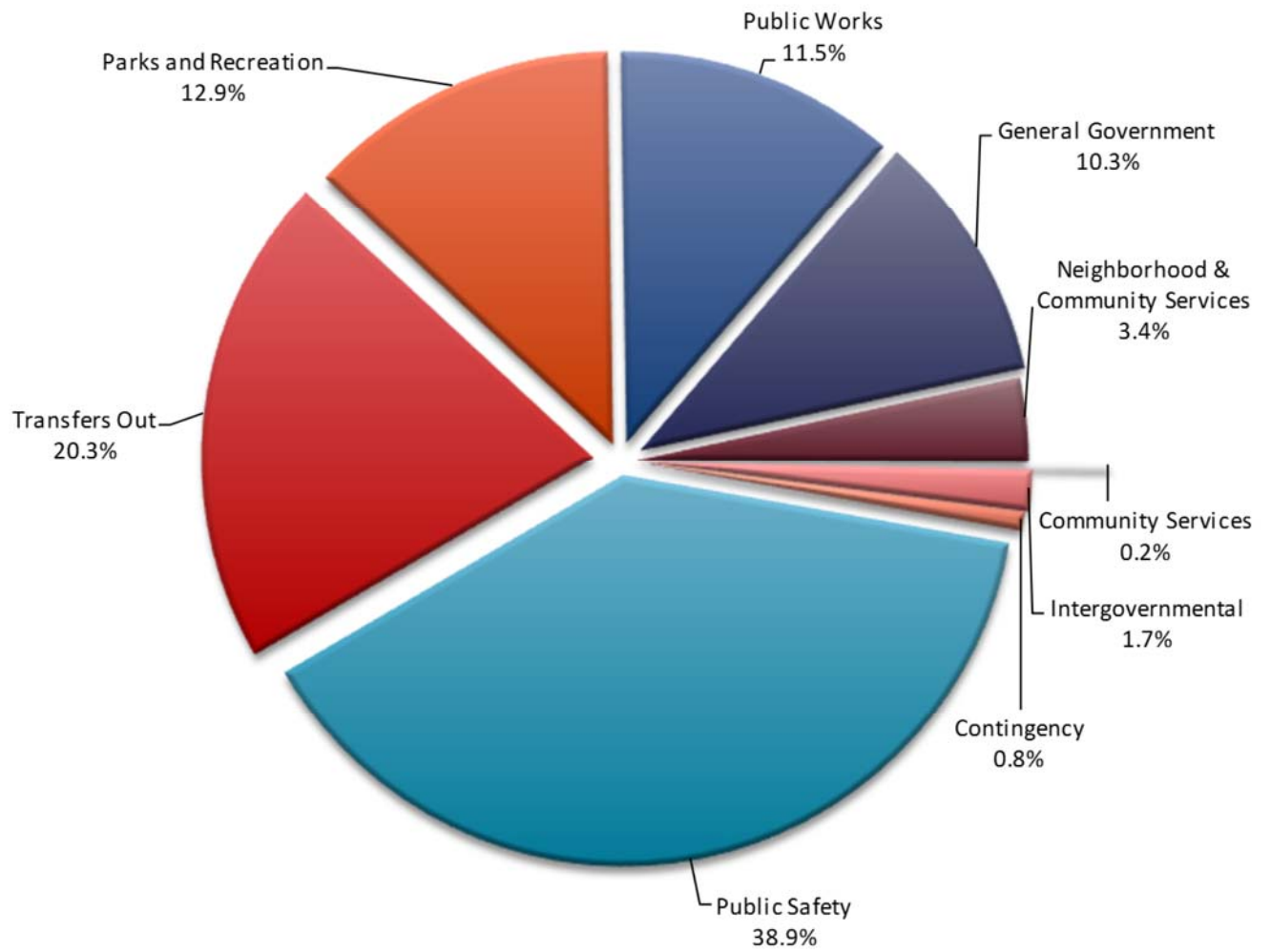
Department	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015*	Org. Budget 2016	Adj. Budget 2016	Approved 2017
General Government								
Legislative	\$ 135,210	\$ 144,519	\$ 146,461	\$ 139,422	\$ 141,255	\$ 160,368	\$ 160,050	\$ 150,842
Executive	773,947	847,516	842,556	906,854	895,454	991,431	1,161,601	1,097,057
Finance	1,274,217	1,336,721	1,332,652	1,360,950	1,315,125	1,471,862	1,478,147	1,458,246
Human Resources	1,541,087	1,373,087	742,198	772,284	732,081	975,307	977,956	1,126,580
Law	315,728	327,394	276,415	295,281	473,833	333,282	347,085	351,538
Information Tech	1,413,535	1,526,619	1,524,607	1,529,847	1,608,850	1,607,329	1,743,030	1,737,058
Adm Services	804,632	844,352	884,984	789,409	686,951	737,180	837,280	803,500
Public Safety								
Police	11,102,085	11,485,241	12,175,698	12,164,207	12,286,131	12,846,189	12,981,605	13,214,287
Fire	10,181,875	10,666,660	11,006,154	11,262,355	11,584,465	11,738,365	11,855,149	11,846,777
Other Public Safety	450,000	400,000	400,000	419,627	414,355	421,500	421,500	204,000
Public Works								
Public Works	5,161,698	5,555,747	5,580,350	5,381,356	5,753,981	7,054,611	8,428,938	7,198,559
Transportation	265,761	259,770	279,537	293,610	293,610	301,720	432,620	310,775
Parks & Recreation								
Parks	3,809,087	3,899,104	4,362,742	4,254,064	4,052,748	4,281,620	4,574,773	4,796,359
Aquatics					573,651	547,875	716,823	556,573
Golf					1,744,064	1,714,988	1,802,984	1,659,257
Other Parks	1,368,648	1,350,653	1,370,630	1,337,638	1,271,508	1,536,955	1,777,092	1,371,010
Neighb. & Comm. Serv.								
Neighb. & Comm. Serv.	1,401,564	1,478,355	1,456,210	1,427,597	1,785,740	2,157,607	2,497,445	2,221,413
Community Services								
Community Services	310,693	347,977	262,380	651,916	146,240	162,095	220,405	166,507
Intergovernmental								
Intergovernmental	151,302	215,035	160,946	87,000	467,047	869,610	1,095,610	1,102,300
Contingency	0	0	0	0	0	300,000	470,285	500,000
Transfers Out	8,639,491	10,820,622	11,321,072	15,356,721	13,284,999	10,050,606	11,915,606	13,200,362
Total:	\$ 49,100,560	\$ 52,879,372	\$ 54,125,592	\$ 58,430,138	\$ 59,512,088	\$ 60,260,500	\$ 65,895,984	\$ 65,073,000



* Effective with the FY2015 budget, the Golf and Aquatics programs were reclassified from Enterprise Funds to the General Fund.

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EXPENDITURES — GENERAL FUND



Public Safety	\$ 25,265,064	38.9%
Transfers Out	13,200,362	20.3%
Parks and Recreation	8,383,199	12.9%
Public Works	7,509,334	11.5%
General Government	6,724,821	10.3%
Neighborhood & Community Services	2,221,413	3.4%
Intergovernmental	1,102,300	1.7%
Contingency	500,000	0.8%
Community Services	166,507	0.2%
Total	\$ 65,073,000	100.0%

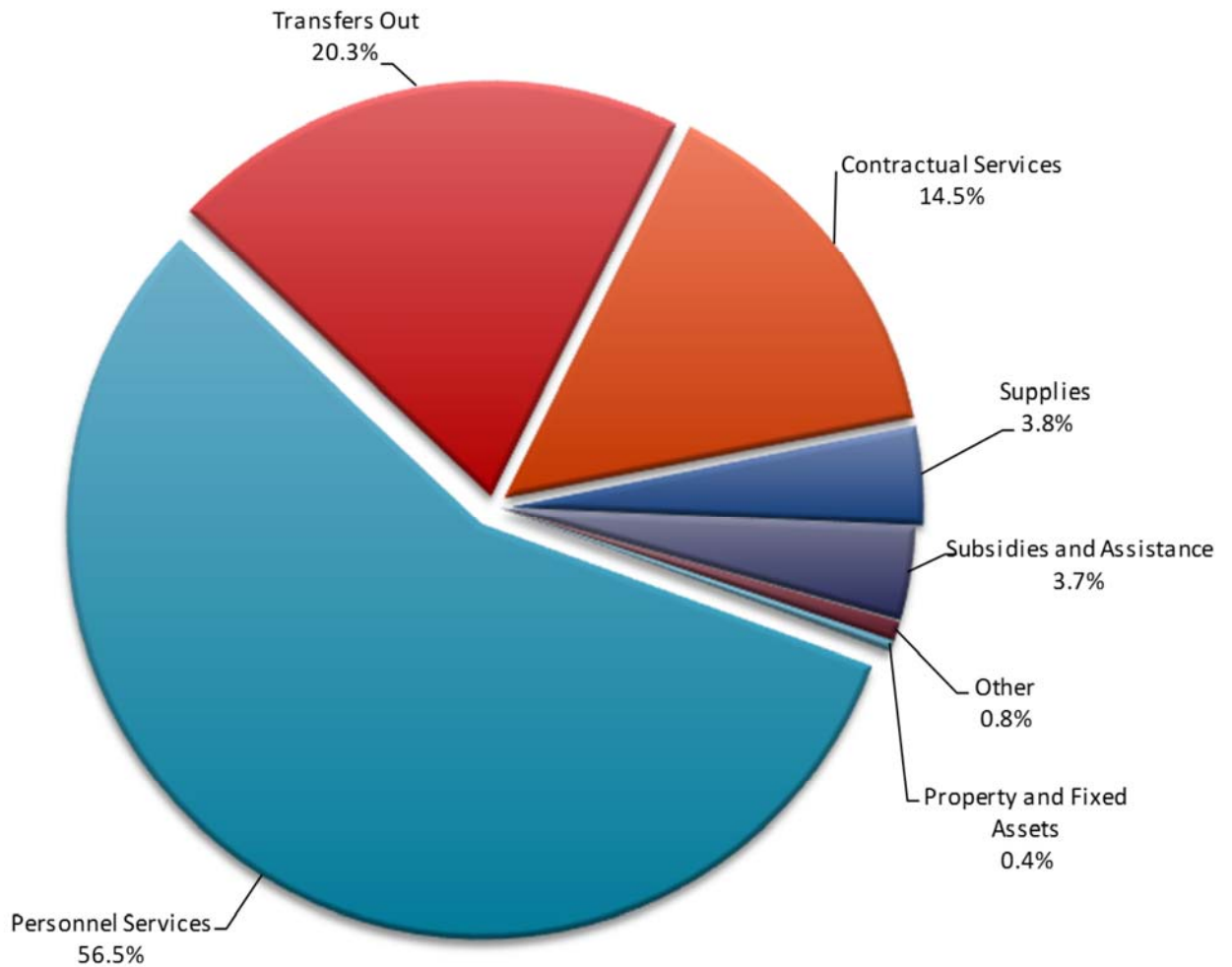
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RECOMMENDED BUDGET AND ESTIMATED FUND BALANCES

	FY2016 <u>Org. Budget</u>	FY2016 <u>Adj. Budget</u>	FY2016 <u>Estimate</u>	FY2017 <u>Recommended</u>
Reserves Available:				
Beginning Total Fund Balance (Estimated)	\$ 22,521,691		\$ 22,521,691	\$ 20,107,169
Minimum Reserve Retention (20% of Revenues FY16, 25% FY17)	(12,052,100)		(12,052,100)	(16,268,250)
Total Reserves Available for Current Year	\$ 10,469,591		\$ 10,469,591	\$ 3,838,919
Resources In:				
Revenues:				
Property Taxes (vehicles, franchise, in lieu of)	\$ 11,148,000	\$ 11,148,000	\$ 11,467,000	\$ 11,699,000
Other Taxes (ins. prem., franchise, & misc.)	2,382,000	2,382,000	2,481,000	2,481,000
Occupational Fees	33,866,000	33,866,000	36,908,000	36,908,000
Service Enhancement Occupational Fees	8,151,000	8,151,000	8,500,000	8,815,000
Licenses & Permits (building, plan rev., electrical)	985,000	985,000	1,210,000	1,210,000
Intergovernmental Grants	98,350	200,141	98,350	89,900
Charges for Services (includes Cemetery)	595,000	595,000	591,000	591,000
Parks & Recreation	2,122,710	2,141,210	2,115,000	2,115,090
Miscellaneous	396,040	470,853	586,450	586,360
Total Revenues	59,744,100	59,939,204	63,956,800	64,495,350
Other Sources:				
Transfer from Other Funds	516,400	516,400	516,400	577,650
Note/Bond/Lease Proceeds	0	0	0	0
Total Other Sources	516,400	516,400	516,400	577,650
Total Resources In	\$ 60,260,500	\$ 60,455,604	\$ 64,473,200	\$ 65,073,000
Resources Available for Year	\$ 70,730,091	\$ 60,455,604	\$ 74,942,791	\$ 68,911,919
Resource Uses:				
Expenditures:				
Personnel & Benefit Service Cost	\$ 34,934,084	\$ 35,769,701	\$ 34,569,701	\$ 35,887,970
FY16 COLA (1.0%) --- FY17 COLA (2.0%)	294,863	0	0	582,125
STEP	314,662	0	0	299,995
Contractual (3000s)	8,462,751	11,644,548	9,269,548	8,509,584
Supplies (4000s)	2,196,792	2,421,608	2,071,608	2,373,647
Subsidies & Assistance (5000s)	2,339,505	2,791,680	2,791,680	2,374,242
Property & Fixed Assets (6000s)	75,172	734,579	734,579	80,825
Miscellaneous	307,965	493,262	0	507,250
Transfers Out	6,628,106	6,493,106	6,593,106	6,380,462
Total Expenditures	\$ 55,553,900	\$ 60,348,484	\$ 56,030,222	\$ 56,996,100
Other Uses:				
Other One-time Capital Items	1,284,100			1,257,000
Cash Purchase of Vehicles/Equipment	500,000	500,000	1,000,000	1,364,900
Stormwater Program	500,000	500,000	500,000	500,000
Downtown Development Fund	50,000	50,000	775,000	0
Future Road Projects Fund	700,000	1,700,000	2,450,000	0
Technology Fund	200,000	825,000	1,325,000	200,000
Smallhouse Road Construction Fund	1,072,500	1,072,500	1,072,500	1,150,000
Sidewalk Program	400,000	400,000	400,000	500,000
Parks Improvement Fund	0	500,000	3,335,000	2,305,000
Liquid Fuel Tax Fund for street paving	0	0	0	800,000
Total Other Uses	\$ 4,706,600	\$ 5,547,500	\$ 10,857,500	\$ 8,076,900
Total Resource Uses	\$ 60,260,500	\$ 65,895,984	\$ 66,887,722	\$ 65,073,000
<i>Use of Reserves</i>	<i>0</i>	<i>(5,440,380)</i>	<i>(2,414,522)</i>	<i>0</i>
Estimated Ending Fund Balance (before designated reserves)	\$ 22,521,691		\$ 20,107,169	\$ 20,107,169

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EXPENDITURES — BY TYPE



Personnel Services	\$ 36,770,090	56.5%
Transfers Out	13,200,362	20.3%
Contractual Services	9,461,584	14.5%
Supplies	2,478,647	3.8%
Subsidies and Assistance	2,374,242	3.7%
Other	507,250	0.8%
Property and Fixed Assets	280,825	0.4%
Total	\$ 65,073,000	100.0%

APPENDIX C

DEBT

LEGAL DEBT LIMIT

The City of Bowling Green is subject to a legal debt limitation not to exceed 10% of total assessed property value within the city boundaries under Section 158 of the Constitution of the Commonwealth of Kentucky.

<u>Legal Debt Margin Calculation</u>		
Assessed Value (est.)		\$ 5,327,488,265
Debt Limit (10% of assessed value)		532,748,827
Debt Applicable to Limit:		
General Obligation Bonds	95,510,000	
Notes and Capital Leases Payable	1,755,420	
Less: Non Tax-supported Debt	<u>0</u>	
Total Net Debt Applicable to Limit		<u>(97,265,420)</u>
Legal Debt Margin		<u>\$ 435,483,407</u>

The City is subject to a legal debt margin of \$435,483,407, which is well above current debt levels.

In February of 2016, Moody's Investors Service reaffirmed the City's credit rating of Aa2 for existing general obligation bonds. This is the second highest rating and signifies that the City's debt is of high quality and subject to low credit risk.

In August of 2015, the Standard & Poor's Rating Agency maintained the City's AA credit rating for existing general obligation bonds. The AA rating reflects Standard & Poor's assessment of the City based on very strong budgetary flexibility; strong liquidity or a high measure of availability of cash to service both debt and other expenditures; strong management supported by good financial management practices such as the ability to maintain a General Fund balance of at least 20% of general fund revenues; a strong economy with WKU as a stabilizing factor along with GM's Corvette Plant and Fruit of the Loom; and adequate overall budgetary performance.

FUTURE DEBT SERVICE REQUIREMENTS—ALL FUNDS

Fiscal Year	General Fund	Fire Improvement	Job Development	WKU Fund	ITA Fund	TIF Fund	Convention	Total	Net Debt
							Center Enterprise	Debt Service	Service After Reimbursements
2017	\$ 2,744,584	\$ 1,288,897	\$ 1,111,680	\$ 2,743,605	\$ 2,250,854	\$ 1,451,962	\$ 715,600	\$ 12,307,182	\$ 8,438,150
2018	3,059,036	1,284,952	804,666	2,816,155	2,222,298	1,450,552	741,500	12,379,170	8,451,866
2019	2,828,313	1,167,905		2,894,805	2,090,897	1,456,688	739,625	11,178,232	7,237,979
2020	2,625,870	1,122,998		2,984,255	2,515,540	1,455,088		10,703,752	6,461,727
2021	2,059,395	606,349		3,068,205	2,512,460	1,450,488		9,696,896	5,372,461
2022	2,053,518	457,100		3,005,705	2,513,122	1,454,888		9,484,332	5,222,066
2023	2,049,163	461,600		2,807,330	2,502,576	1,450,888		9,271,556	5,212,938
2024	2,043,333	462,000		2,822,975	2,505,773	1,453,088		9,287,168	5,211,306
2025	962,305	461,800		2,833,475		1,453,888		5,711,468	2,877,993
2026	876,569	456,000		2,861,756		1,453,288		5,647,613	2,785,856
2027	869,463	459,800				1,456,288		2,785,550	2,785,550
2028	815,025	462,800				1,452,688		2,730,513	2,730,513
2029	867,150					1,452,688		2,319,838	2,319,838
2030	865,950					1,448,888		2,314,838	2,314,838
2031	862,250					1,454,113		2,316,363	2,316,363
2032	862,875					1,455,813		2,318,688	2,318,688
2033	862,750					1,455,013		2,317,763	2,317,763
2034						1,452,413		1,452,413	1,452,413
2035						1,450,363		1,450,363	1,450,363
2036						1,452,263		1,452,263	1,452,263
2037						1,449,863		1,449,863	1,449,863
2038						1,450,663		1,450,663	1,450,663
TOTAL	\$ 27,307,549	\$ 8,692,201	\$ 1,916,346	\$ 28,838,266	\$ 19,113,520	\$ 31,961,880	\$ 2,196,725	\$ 120,026,471	\$ 81,631,460

The above debt service requirements include interest payments.

OUTSTANDING DEBT AT 6/30/16 — GOVERNMENTAL FUNDS ESTIMATE

	<u>Purpose of Issue</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Final Maturity</u>	<u>Amount Outstanding</u>
General Obligation and Revenue Bonds					
General Obligation Bond, Series 2007A	Circus Square, Kummer Little Center, Southwest Parkway, Downtown signalization, Shive Lane, Lovers Lane utilities, SKyPAC property acquisition, Field/Patton Way extension	\$14,905,000	4.0% - 5.0% 3.375% -	June 30, 2033	\$ 2,510,000
General Obligation Bond, Series 2007B	ITA Refinancing	20,615,000	4.625%	September 1, 2023	1,415,000
General Obligation Bond, Series 2008A	Ballpark stadium construction	24,835,000	3.5% - 5.0%	June 1, 2038	1,160,000
General Obligation Bond, Series 2008B	Fire House construction	6,585,000	3.5% - 4.75%	June 1, 2028	600,000
General Obligation Bond, Series 2009	Refinancing of GO Series 1995, 1998A, and 2000	15,740,000	3.0% - 4.5%	June 1, 2020	6,195,000
General Obligation Bond, Series 2010/11	Refinancing of GO Series 2002B&C	29,580,000	0.5% - 3.75%	June 1, 2026	23,825,000
General Obligation Bond, Series 2012A	Refinancing of GO Series 2004A	6,320,000	2.0% - 3.0%	June 1, 2024	6,110,000
General Obligation Bond, Series 2012B	Refinancing of GO Series 2004B	1,400,000	1.0% - 3.3%	June 1, 2024	1,100,000
General Obligation Bond, Series 2013A	Refinancing of GO Series 2002A & 2004A	4,200,000	2.00%	December 1, 2017	1,420,000
General Obligation Bond, Series 2015	Refinancing of portion of GO Series 2007A	9,245,000	2.25%-3.0%	December 1, 2032	9,185,000
General Obligation Bond, Series 2016A	Refinancing of portion of GO Series 2007B	12,040,000	2.05%	June 2024	12,040,000
General Obligation Bond, Series 2016B	Refinancing of GO Series 2007C	3,260,000	3.09%	June 2024	3,260,000
General Obligation Bond, Series 2016C	Refinancing portion of GO Series 2008A&B	24,545,000	3.0% - 4.0%	June 2038	24,545,000
					<u>\$ 93,365,000</u>
Notes and Lease Purchase Agreements					
BB&T	Relocation of operations division & realignment of 14 th Ave	\$ 1,630,000	10 yr LIBOR	July 2, 2025	\$ 661,160
US Bank	Depot project	1,000,000	5.649%	June 7, 2018	176,476
Chase Equipment Leasing	2008 Fire Pumper and Quint	1,019,193	3.97%	August 1, 2018	220,181
Chase Equipment Leasing	2010 fire Aerial & Pumper Trucks	1,309,391	2.66%	October 1, 2020	697,603
					<u>1,755,420</u>
Total Notes Payable and Capital Leases					<u>1,755,420</u>
Total Long-Term Governmental Debt					<u>\$ 95,120,420</u>
General Obligation Bonds					
General Obligation Bond, Series 2013C	Refinancing of GF Series 2003	\$ 3,595,000	2.00%	December 1, 2018	\$ 2,145,000
					<u>\$ 2,145,000</u>
Total Long-Term Business Type Liabilities					<u>\$ 2,145,000</u>

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ALL OUTSTANDING DEBT— FISCAL YEAR 2016 ESTIMATED ACTIVITY

<i>Bonds</i>	Outstanding at 6/30/15	Debt Issued FY16	Principal Payments	Interest Payments	Total Expenditures	Debt Retired under Refinancing	Outstanding at 6/30/16
2007A GO Bonds	\$ 2,960,000	\$ -	\$ 450,000	\$ 118,400	\$ 568,400	\$ -	\$ 2,510,000
2008B GO Bonds	4,790,000	-	285,000	211,112	496,112	(3,905,000)	600,000
2009 GO Refunding Bonds	7,815,000	-	1,620,000	318,380	1,938,380	-	6,195,000
2012A & B GO Refunding Bonds	7,395,000	-	185,000	184,023	369,023	-	7,210,000
2013A GO Refunding Bonds	2,510,000	-	1,090,000	46,100	1,136,100	-	1,420,000
2015 GO Refunding Bonds	9,245,000	-	60,000	259,913	319,913	-	9,185,000
2016C GO Refunding Bonds	-	3,745,000	-	32,606	32,606	-	3,745,000
Subtotal Governmental Bonds	34,715,000	3,745,000	3,690,000	1,170,534	4,860,534	(3,905,000)	30,865,000
2010&11 WKU Refinancing Bonds	25,600,000	-	1,775,000	872,980	2,647,980	-	23,825,000
Subtotal WKU Bonds	25,600,000	-	1,775,000	872,980	2,647,980	-	23,825,000
2007B & C GO Bonds	18,155,000	-	1,910,000	797,044	2,707,044	(14,830,000)	1,415,000
2016A GO Refunding Bonds	-	12,040,000	-	32,909	32,909	-	12,040,000
2016B GO Refunding Bonds	-	3,260,000	-	13,431	13,431	-	3,260,000
Subtotal ITA Bonds	18,155,000	15,300,000	1,910,000	843,384	2,753,384	(14,830,000)	16,715,000
2008A GO Bonds	21,945,000	-	540,000	1,069,388	1,609,388	(20,245,000)	1,160,000
2016C GO Refunding Bonds	-	20,800,000	-	169,487	169,487	-	20,800,000
Subtotal TIF	21,945,000	20,800,000	540,000	1,238,875	1,778,875	(20,245,000)	21,960,000
Total Governmental Bonds	\$ 100,415,000	\$ 39,845,000	\$ 7,915,000	\$ 4,125,773	\$ 12,040,773	\$(38,980,000)	\$ 93,365,000
2013C Refunding Bonds	2,860,000	-	715,000	44,600	759,600	-	2,145,000
Convention Center Enterprise Total	2,860,000	-	715,000	44,600	759,600	-	2,145,000
Total Proprietary Bonds	\$ 2,860,000	-	\$ 715,000	\$ 44,600	\$ 759,600	-	\$ 2,145,000
Leases							
2004 Depot Refinancing	235,220	-	58,744	11,992	70,736	-	176,476
2005 Lapsley Lease	722,490	-	61,330	25,937	87,267	-	661,160
2007 Pumper & Quint Lease	327,066	-	106,885	10,869	117,754	-	220,181
2010 Fire Aerial & Pumper Trucks	826,468	-	128,865	21,984	150,850	-	697,603
2011 Bed Knife & Reel Grinder	8,256	-	8,256	250	8,506	-	-
Total Governmental Leases	\$ 2,119,500	\$ -	\$ 364,080	\$ 71,032	\$ 435,113	\$ -	\$ 1,755,420

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APPENDIX D

PERSONNEL

POSITIONS ALLOCATED BY DEPARTMENT

Department	FY2010		FY2011		FY2012		FY2013		FY2014		FY2015		FY2016		FY2017	
	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)	6	-	7	1	7	1	7	1	8	-	8	-	8	-	9	-
Citizen Info & Asst.	6	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance	18	6	18	5	18	5	18	5	18	5	17	5	17	5	17	5
Human Resources	6	3	6	4	6	4	6	5	6	5	6	5	6	5	7	4
Legal	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-
Information Tech	7	-	9	-	9	-	9	-	9	-	9	-	9	-	9	-
Police	152	28	151	28	151	25	151	25	151	22	148	22	149	22	151	22
Fire	124	-	124	-	124	-	123	-	123	-	123	-	123	-	123	-
Public Works	59	12	52	-	53	-	54	-	53	-	55	1	55	1	57	-
Parks & Recreation	61	225	60	226	60	232	60	241	58	242	57	239	56	243	55	254
Neighb. & Comm. Services	22	2	22	1	23	1	23	-	23	-	26	-	26	-	26	-
Subtotals	463	283	451	270	453	273	453	282	451	279	451	277	451	281	456	290
Totals	746		721		726		735		730		728		732		746	

Total Position History



NEW POSITIONS ADDED BY DEPARTMENT

Department	FY2010		FY2011		FY2012		FY2013		FY2014		FY2015		FY2016		FY2017	
	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.																
Finance																
Human Resources		1*					1						1*			
Legal																
Information Tech																
Police							1		1				1			2
Fire																
Public Works					1						1	1				2
Parks & Recreation		3*		1		10		10		2+1*	1	3*		1		11
Neighb. & Comm. Services					2						1					
Total	0	4	0	1	3	10	1	11	1	4	3	4	2	1	5	11

* mid-year addition

FY2017 Additions:

City Manager—1 FT Records Management Coordinator position

Police—2 FT Police Officer positions

Public Works—1 FT Office Associate position (changed PT Office Asst. II position to FT) and 1 FT Laborer II position

Parks & Recreation—1 PT Laborer position, 2 PT Referee/Umpire positions, 8 PT Athletic Staff Assistant positions

DISCONTINUED POSITIONS BY DEPARTMENT

Department	FY2010		FY2011		FY2012		FY2013		FY2014		FY2015		FY2016		FY2017		Total	Total
	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	by Dept	by Dept
Legislative																	0	0
City Manager (Exec)									1								1	0
Citizen Info & Asst.	1		2														3	3
Finance				1							1						2	1
Human Resources		1													1		2	0
Legal																	0	0
Information Tech																	0	0
Police						3				4							7	0
Fire																	0	0
Public Works	1		7	12					1								21	9
Parks & Recreation		3	1	3		4			2	1	2	4	1		1		22	7
Neighb. & Comm. Services			2	2	1			1									6	3
Total	2	4	12	18	1	7	0	1	3	6	3	4	1	0	1	1	64	23

FY2017 Deletions:

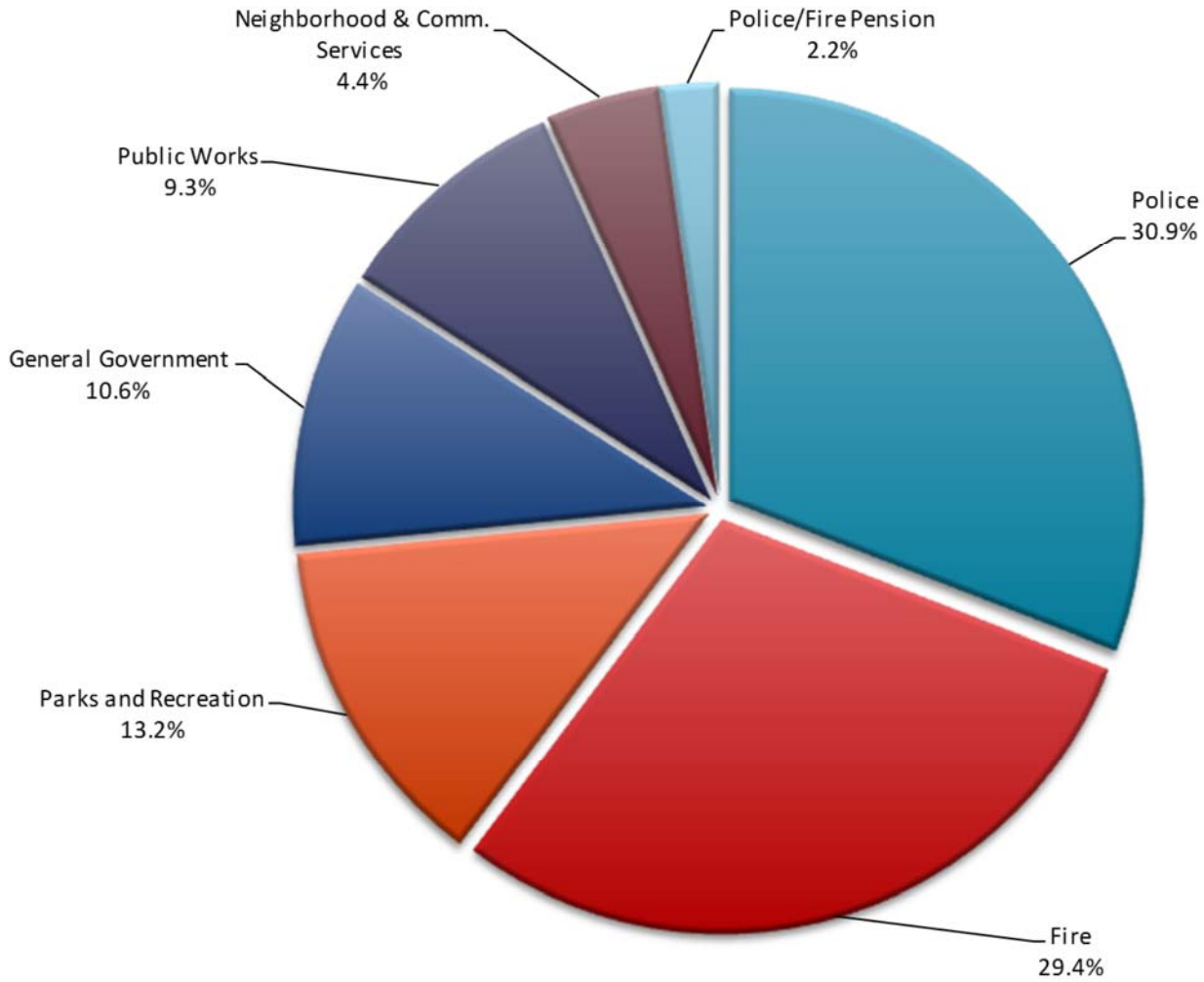
Human Resources—eliminated 1 PT Office Assistant II position

RECOMMENDED PERSONNEL CHANGES

Department/Division	Position No.	Current Position Title	Current FTE	Current Grade	Recommended Position Title	Recommended FTE	Recommended Grade
Public Works	31-009	Public Works Inspector	1.0	121	Public Works Inspector	1.0	123
Parks & Recreation, Parks Maintenance	41-033	Laborer	0.544	74	Laborer	0.710	74
Parks & Recreation, Athletics	43-031	Athletics Staff Asst I (8)	0.165	70	Athletics Staff Asst I	0.769	70
	43-033						
	43-034						
	43-035						
	43-036						
	43-039						
	43-041						
Parks & Recreation, Athletics	43-042	Athletics Staff Asst I (4)	0.083	70	Athletics Staff Asst I	0.385	70
	43-038						
	43-043						
	43-044						
Parks & Recreation, Athletics	43-045	Referee (10)	0.200	82	Referee/Umpire	0.960	82
	43-016						
	43-017						
	43-018						
	43-019						
	43-020						
	43-021						
	43-022						
	43-023						
	43-024						
Parks & Recreation, Athletics	43-025	Referee (12)	0.240	82	Referee	1.154	82
	43-004						
	43-005						
	43-006						
	43-007						
	43-008						
	43-009						
	43-010						
	43-011						
	43-012						
	43-013						
	43-014						
Parks & Recreation, PBCC	44-031	Athletic Staff Asst I	0.192	70	Athletics Staff Asst I	0.475	70
Parks & Recreation, Golf	45-006	Laborer (2)	0.913	74	Laborer	1.332	74
	45-046						

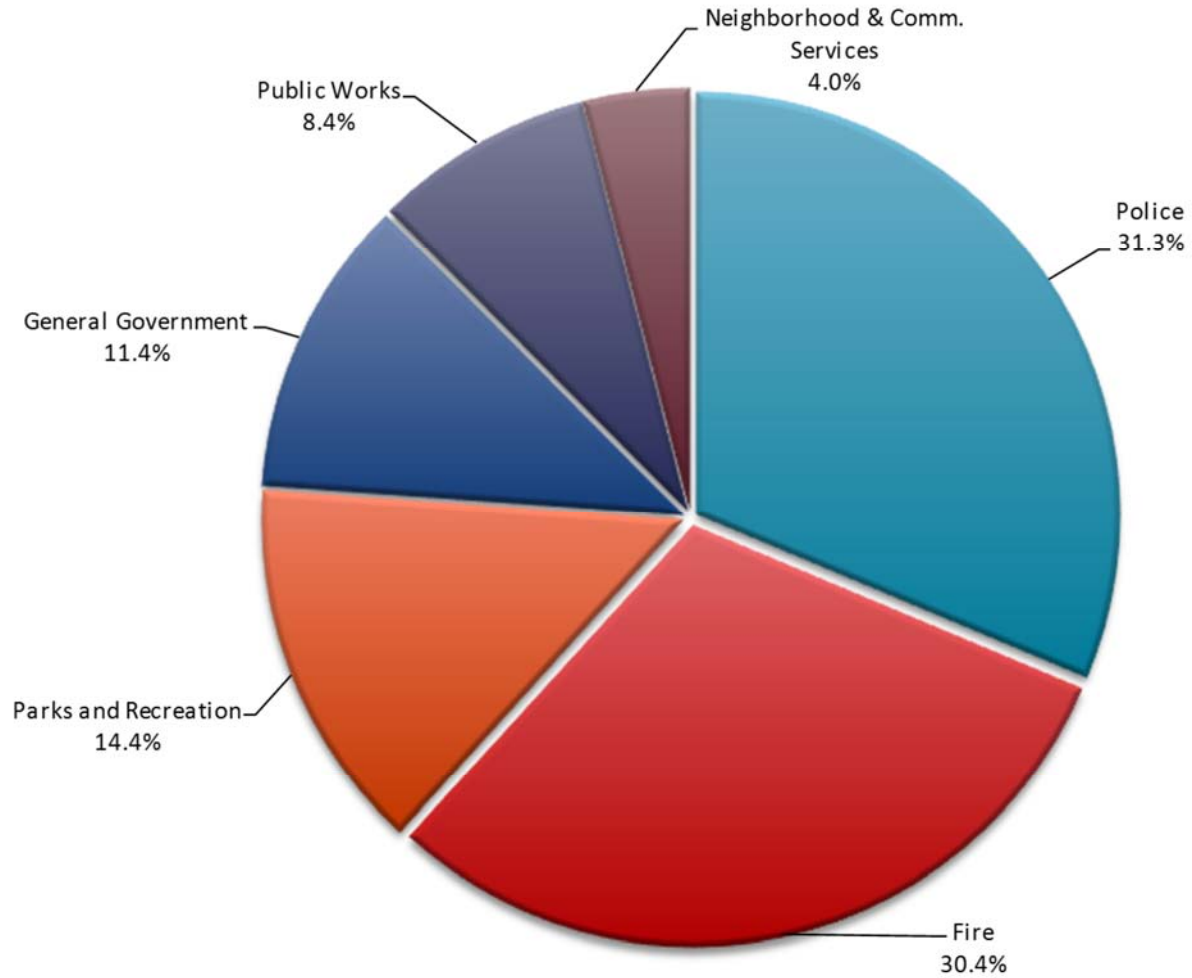
The Parks & Recreation personnel changes are due to the dissolution of the Bowling Green Athletics Association (BGAA), for which the Department assumed responsibility of all administrative duties effective in the Spring of 2016.

PERSONNEL SERVICE EXPENDITURES — ALL FUNDS



Police	\$ 12,398,951	30.9%
Fire	11,814,359	29.4%
Parks and Recreation	5,287,065	13.2%
General Government	4,247,519	10.6%
Public Works	3,751,330	9.3%
Neighborhood & Comm. Services	1,768,516	4.4%
Police/Fire Pension	899,000	2.2%
Total	\$ 40,166,740	100.0%

PERSONNEL SERVICE EXPENDITURES — GENERAL FUND



Police	\$ 11,525,730	31.3%
Fire	11,177,879	30.4%
Parks and Recreation	5,287,065	14.4%
General Government	4,209,186	11.5%
Public Works	3,090,674	8.4%
Neighborhood & Comm. Services	1,479,556	4.0%
Total	\$ 36,770,090	100.0%

APPENDIX E

CAPITAL IMPROVEMENT PROGRAM (CIP)

CAPITAL IMPROVEMENT PLAN — FUND ALLOCATION REPORT

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL	ON-GOING EXPENSES
SLOAN CONVENTION CENTER						
Automatic Door Installation	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 50,000	\$ 0
Landscaping Improvements			36,000		36,000	
Parking Lot Improvements			160,000		160,000	
Prefunction Area Furniture Replacement			80,000		80,000	
Roof Replacement			610,000		610,000	
Total Convention Center:	\$ 0	\$ 0	\$ 936,000	\$ 0	\$ 936,000	\$ 0
HUMAN RESOURCES & RISK MANAGEMENT						
Police Firearms Training/Decision Making Simulator			59,000		59,000	3,100
Total Human Resources & Risk Management	\$ 0	\$ 0	\$ 59,000	\$ 0	\$ 59,000	\$ 3,100
INFORMATION TECHNOLOGY						
CarteGraph Software Update	40,000				40,000	43,500
Community Development Software Replacement	100,000				100,000	
Copier Replacement -Year 1		80,000			80,000	
Financial (CAFR) Reporting Software	32,000				32,000	5,225
Network Backup System Replacement	32,000				32,000	
Printer Replacement		40,000			40,000	
Public Safety MDC Office Product Upgrade		40,000			40,000	
Server Replacement/Upgrade -Year 2	28,000	40,000			68,000	
Total Information Technology:	\$ 232,000	\$ 200,000	\$ 0	\$ 0	\$ 432,000	\$ 48,725
POLICE						
Body Worn Cameras		175,000			175,000	8,550
Rifle Replacements	40,000				40,000	
Taser Replacements -Year 3		30,000			30,000	
Vehicle/Equipment Replacement		496,400			496,400	
Total Police:	\$ 40,000	\$ 701,400	\$ 0	\$ 0	\$ 741,400	\$ 8,550
FIRE						
Alarm Notification System Replacement		350,000			350,000	
Vehicle/Equipment Replacement		46,000			46,000	
Total Fire:	\$ 0	\$ 396,000	\$ 0	\$ 0	\$ 396,000	\$ 0
PUBLIC WORKS						
Street Resurfacing (Overlay Project)	800,000	1,200,000			2,000,000	
Sidewalk Reconstruction Program		100,000			100,000	
Stormwater Mitigation Program	500,000				500,000	
Sidewalk Improvement Program	500,000				500,000	1,000
Equipment/Vehicle Replacement	670,000				670,000	
Smallhouse Rd Loc. Improv. - Phase I Year 3	450,000				450,000	
Smallhouse Rd Loc. Improv. - Phase II Year 1	700,000				700,000	
Cave Mill Road/Crossing Blvd Signal	155,000				155,000	1,000
Police A/C Unit Replacement	30,000				30,000	

Continued on next page

CAPITAL IMPROVEMENT PLAN — FUND ALLOCATION REPORT, *continued*

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL	ON-GOING EXPENSES*
PUBLIC WORKS, <i>continued</i>						
City Hall Annex Generator Replacement	110,000				110,000	
City Hall Exterior Improvements	175,000				175,000	
Police Locker/Fitness Room Renovations	125,000				125,000	
Police Parking Lot Paving	40,000				40,000	
Total Public Works:	\$ 4,255,000	\$ 1,300,000	\$ 0	\$ 0	\$ 5,555,000	\$ 2,000
PARKS & RECREATION						
Covington Woods Shelter #2 Replacement	60,000				60,000	
Equipment/Vehicle Replacement	618,900				618,900	
Fountain Square Park Improvements		625,000			625,000	
Kereiakes Park Playground Replacement	125,000				125,000	1,000
Lampkin Park Spray Park		480,000			480,000	61,170
LLSC Restroom/Pavilion Expansion	225,000	300,000			525,000	10,000
LLSC Walking Trail	475,000				475,000	*
Pedigo Park Playground Replacement	100,000				100,000	1,000
Preston Miller Soccer Complex	1,605,000	1,605,000			3,210,000	51,500
Video Surveillance at Various Parks Locations -Year 2	65,000				65,000	500
Total Parks & Recreation:	\$ 3,273,900	\$ 3,010,000	\$ 0	\$ 0	\$ 6,283,900	\$ 125,170
NEIGHBORHOOD & COMMUNITY SERVICES						
BG Reinvestment Neighb. Improv. Prog.	200,000	316,516			516,516	*
Vehicle/Equipment Replacement	76,000	78,000			154,000	
Total Neighborhood & Community Services:	\$ 276,000	\$ 394,516	\$ 0	\$ 0	\$ 670,516	\$ 0
SUBTOTAL	\$ 8,076,900	\$ 6,001,916	\$ 995,000	\$ 0	\$ 15,073,816	\$ 187,545

* On-going expenses are expected, but unknown, for noted CIP projects, more detailed information can be requested from the City of Bowling Green City Manager's Office.

CAPITAL IMPROVEMENT PLAN — FUND ALLOCATION REPORT, *continued*

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL
DEBT SERVICE					
CrossWinds Pro Shop Lease 1993	\$ 61,500	\$ 0	\$ 0	\$ 0	\$ 61,500
Depot Renovation Refinancing Lease 2004 <i>(50% Reimbursement from Warren County)</i>	34,000	34,000 <i>(34,000)</i>			68,000 <i>(34,000)</i>
Lapsley Lane Relocation 2005	87,500				87,500
WC Water Dist Special Assmt - Russellville Rd	47,500				47,500
GO Bond Issue - Series 2007A	570,500				570,500
ITA Bond Issue - Series 2007B & C <i>(50% Reimbursement from Warren County)</i>	721,650	721,650 <i>(721,650)</i>			1,443,300 <i>(721,650)</i>
Pumper 4 / Quint 2 Financing 2008		116,000			116,000
Ballpark Bond Issue 2008A	618,000				618,000
Fire Station Construction/Expansion Bonds 2008B		319,000			319,000
2009 GO Refunding Bonds <i>(Reimbursement from Warren County for 20% of Soccer Complex portion of debt)</i>	611,000	1,138,000 <i>(21,500)</i>			1,749,000 <i>(21,500)</i>
Fire Aerial & Pumper 2010		151,000			151,000
WKU Project 2010/2011 Bond (2002 Bonds Refinanced) <i>(100% Reimbursement from WKU)</i>		2,744,000 <i>(2,744,000)</i>			2,744,000 <i>(2,744,000)</i>
GO Bond (Refinancing 2004 Issue) - Series 2012A	339,000				339,000
GO Bond (Refinancing 2004 Issue) - Series 2012B	158,000				158,000
GO Bond (Refin. 2002A & 2004A) - Series 2013A & B	481,000	533,500			1,014,500
GO Bond (Refin. 2003) - Series 2013C Conv. Ctr.			722,500		722,500
GO Bond (Refinancing 2007A) - Series 2015	323,500				323,500
GO Bond (Refinancing 2007B & C) - Series 2016A & B <i>(50% Reimbursement from Warren County)</i>	174,000	174,000 <i>(174,000)</i>			348,000 <i>(174,000)</i>
GO Bond (Refinancing 2008A & B) - Series 2016C	834,500	143,500			978,000
Total Debt Service:	\$ 5,061,650	\$ 2,379,500	\$ 722,500	\$ 0	\$ 8,163,650
GRAND TOTAL	\$ 13,138,550	\$ 8,381,416	\$ 1,717,500	\$ 0	\$ 23,237,466
Total Debt Service: w/o Reimbursements	\$ 5,061,650	\$ 6,074,650	\$ 722,500	\$ 0	\$ 11,858,800
GRAND TOTAL w/o Reimbursements	\$ 13,138,550	\$ 12,076,566	\$ 1,717,500	\$ 0	\$ 26,932,616

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CAPITAL IMPROVEMENT PROGRAM OVERVIEW

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.

Development of the FY2017 Capital Improvement Program began in February. 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 Capital Improvement Program, including all funds and debt service, is \$26,932,616. Excluding debt service, the proposed capital budget is \$15,073,816, of which \$8,076,900 is allocated in the General Fund. Total debt service payments for FY2017 are budgeted at \$11,858,800 with \$5,061,650 coming from General Fund revenues, including the \$1.5 million for the Ballpark bond issue and about \$900,000 for the City’s share of the ITA debt. Reimbursements from WKU and Warren County will reduce the actual debt service paid by the City to \$8,163,650. No new debt is being proposed in FY2017.

The size of the capital budget dropped 20-25% per year from FY2007 to FY2010. The FY2017 CIP recommendation reflects a significant increase in total CIP compared to prior years due to an increase in capital projects. However, the General Fund supported projects have increased by \$4,362,800 or 117.4% compared to FY2016. The following chart compares the total proposed capital budget with those adopted each of the last ten fiscal years; debt service; General Fund projects excluding debt; and debt as a percentage of the CIP.

FISCAL YEAR	TOTAL CIP	DEBT ONLY	GENERAL FUND EXCL DEBT	DEBT AS % OF CIP
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%
2011	\$16.1 M	\$13.3 M	\$525,000	82.7%
2012	\$18.3 M	\$13.2 M	\$2.7 M	72.0%
2013	\$19.1 M	\$13.3 M	\$2.7 M	69.8%
2014	\$22.3 M	\$13.2 M	\$2.5 M	59.2%
2015	\$20.2 M	\$12.7 M	\$3.9 M	62.6%
2016	\$21.2 M	\$12.9 M	\$3.7 M	60.9%
2017	\$26.9 M	\$11.9 M	\$8.1 M	44.0%

(in millions)

CAPITAL IMPROVEMENT PROGRAM, *continued*

The following provides a brief description of all projects and equipment included in the FY2017 Capital Improvement Program.

SLOAN CONVENTION CENTER: \$936,000 (Paid from Convention Center Enterprise Fund)

Roof Replacement - \$610,000: The entire roof will be replaced. It was replaced after the 1998 hail storm and will be eighteen years old. The project includes reglazing all upper windows and skylights.

Parking Lot Improvements - \$160,000: The Convention Center parking lot will be repaired, resealed and restriped. Electrical outlets will be added to some of the parking lot light poles for use by renters holding events in the parking lot.

Furniture Replacement - \$80,000: As part of the lobby renovation, furniture in all prefuction areas will be replaced.

Automatic Doors - \$50,000: Two sets of doors at the main and north vestibules will be replaced in order to provide automatic opening features so that disabled visitors and attendees bringing in supplies have easier access to the Center.

Landscape Improvements - \$36,000: Landscaping at the Convention Center will be extensively replaced, including substituting rock for the mulch.

HUMAN RESOURCES & RICK MANAGEMENT: \$59,000 (Paid from Property & Casualty Fund)

Police Firearms Training/Decision Making Simulator - \$59,000: This simulator will enable police officers to hone their decision-making skills in various scenarios, enhancing situational awareness in shoot/don't shoot situations. Remedial training can be provided in-house, and new officers can build their skills before practicing with live ammunition. Specialized equipment will allow for two-officer scenarios.

INFORMATION TECHNOLOGY: \$432,000

Server Replacement/Upgrade (Year 2) - \$68,000: Servers are being replaced over several years due to age and software upgrades. This is the second year of a four-year replacement project. The purchase of an additional server for public safety will also be included as part of this project.

Community Development Software Replacement - \$100,000: Tyler Technologies purchased the City's current financial software vendor, New World Services, which provides several modules including community development. New World Services will no longer enhance the existing software thus the need to migrate to Tyler's version called InerGov. The cost involves migration of data, implementation services and training.

Copier Replacement (Year 1) - \$80,000: This is the first year of a two-year program to replace several copiers.

Network Backup System Replacement - \$32,000: Back up of databases and critical data is a high priority. The current backup/recovery method utilizes a tape backup. An aging system will be replaced with one that will allow back-up to existing tape drives, but also back-up quickly to disk and provide a faster means of recovery.

Public Safety MDC Office Product Upgrade - \$40,000: Police and Fire mobile data terminals will be upgraded to the latest Microsoft Office suite product in use for all other City computers.

Printer Replacement - \$40,000: Older printers of varying manufacturers and age will be replaced to standardize toner and maintenance products and reduce the types of printers in operation.

CarteGraph Software Upgrade - \$40,000: The CarteGraph software is used in GIS for managing data for various infrastructure components such as sidewalks, pavement, stormwater and signs. The vendor has released a new 'cloud solution' and will no longer provide options to host the application internally, thus the need to migrate to the new solution to continue to use the product and take advantage of new features.

CAPITAL IMPROVEMENT PROGRAM, *continued*

Financial (CAFR) Reporting Software - \$32,000: The Finance Department goes through numerous manual procedures to produce spreadsheets to help create the Comprehensive Annual Financial Report (CAFR). New financial reporting software will allow for uploading the data and production of the CAFR and other financial reports in a timelier manner and with less chance of mistakes.

POLICE: \$741,400

Taser Replacements (Year 3) - \$30,000: The practical useful life of a taser is about five years; the BCPD's tasers are approaching eight or more years of service. This will be the final year of replacement of the older tasers.

Rife Replacements - \$40,000: The current rifles are ten years old and are the least versatile configuration of an AR-style rifle currently available. The new rifles have a more versatile design and will have a "red dot" optic for improved low-light accuracy. The 113 rifles being replaced have a significant trade-in value, resulting in the relatively-low per unit replacement and upgrade cost.

Vehicle/Equipment Replacement - \$496,400: Patrol vehicles are on a seven-year replacement cycle, although the recent recession caused vehicle replacement to be put in abeyance for two years. Thirteen vehicles will be replaced in FY2017: twelve patrol vehicles and one 2000 Chevy Blazer used for special operations. The base cost of a patrol vehicle is around \$27,200; police equipment and outfitting add approximately \$12,000 per vehicle.

Body Worn Cameras - \$175,000: Body worn, or "point of view" cameras can be beneficial in capturing both audio and video interactions between police officers and citizens. The bulk of the project cost is for computer servers, software and equipment to store, retrieve and edit data. The cameras will have to be replaced every three-five years and more electronic storage space will be needed the longer the cameras are in use.

FIRE: \$396,000 (paid from Fire Improvement Fund)

Alarm Notification System Replacement - \$350,000: Firefighters are notified of emergency response requirements by an internal system that works over the public address system and control of station lighting, along with dispatch over the radio system. The current alarm system is outdated and will be replaced in all seven Fire facilities with an upgraded system that will be faster and more descriptive. More detailed notification of alarms for specific apparatus will reduce the response time, and redundant features will ensure the system operates even if one portion fails.

Vehicle/Equipment Replacement - \$46,000: The 2003 Ford Expedition used by the training staff will be replaced. It has over 125,000 miles and is used for daily travel, recruit transport during recruit training classes, and emergency response.

PUBLIC WORKS: \$5,555,000

Street Resurfacing - \$2,000,000: This on-going program provides for resurfacing of streets according to priorities determined from the pavement management system. \$1.2 million in State Liquid Fuel Tax (LFT) revenues plus \$800,000 in local tax dollars will be used to resurface approximately twelve miles of roadway, given standard road conditions and current fuel prices. This is the fourth consecutive year that the City has increased the program budget, and is a 53% increase over FY2016 funding.

Sidewalk Reconstruction Program - \$100,000: This on-going program replaces sidewalks, curbs and gutters. The primary focus is to replace existing sidewalks to eliminate trip hazards and improve ADA compliance. The department employs a corridor approach, improving entire blocks rather than individual locations. Funds will be allocated from Liquid Fuel Tax revenues. The candidate project for FY2017 is along Butler Way between Colledgeview and Durbin, near the new Dishman-McGinnis Elementary School.

CAPITAL IMPROVEMENT PROGRAM, *continued*

Stormwater Mitigation Program - \$500,000: The City has allocated \$3.75 million in local tax revenues to mitigate stormwater problems since the May 2010 flooding in Bowling Green. At the start of the program, the Public Works Department identified over sixty potential large scale drainage improvement projects of varying size and scope throughout the city that will take a number of years to fully implement. This budget commits another \$500,000 to help address the backlog. Project prioritization is scheduled to occur in July. Projects can range from deepening an existing basin, to constructing a new retention basin from scratch, to any number of smaller projects. Costs depend greatly upon the conditions such as rock, level of protection desired (75 or 100-year storm), and market conditions for bids.

Sidewalk Improvement Program - \$500,000: This priority project was initiated in FY2008 to foster a “walkable” city by providing sidewalks in commercial and high-traffic residential areas where none exist. Since that time, 12.3 miles of new sidewalk have been constructed or are pending. The FY2017 budget commits \$500,000 of local tax revenues to the program, which is a \$100,000 increase from FY2016.

Equipment/Vehicle Replacement - \$670,000: Ten vehicles and pieces of equipment will be replaced: a 2001 knuckle boom truck at \$125,000; a 1995 14-foot dump truck at \$125,000; two dump trucks at \$54,000 each; two 2000 dump trucks with snow plows at \$89,000 each; a 2006 4x4 flat dump truck at \$50,000; a 1998 Jeep; and two 2001 SUVs.

Smallhouse Road Localized Improvements – Phase I (Year 3) - \$450,000: Congestion on two-lane Smallhouse Road is a major issue but the cost of right-of-way and utility relocation to provide a full corridor improvement would be very expensive. Instead, improvements will be made in phases based on need and funding availability. Phase I is to widen the roadway between Highland Way and Campbell Lane, to reduce back up of traffic at the Campbell Lane intersection. Improvements will include a two-way left turn lane for that length of road and necessary turn lanes at Highland Way, plus curb and gutter, stormwater management, and minor traffic signal modifications. The total cost of Phase I is now estimated at \$2.6 million. Over \$2.1 million was set aside in the FY2015 and FY2016 budgets toward the project. The \$450,000 budgeted in FY2017 will be for additional property acquisition costs.

Smallhouse Road Localized Improvements – Phase II (Year 1) - \$700,000: The next phase of Smallhouse Road improvements will focus on the stretch from Highland Way to Ridgecrest Way. The current estimate is over \$2.6 million, and funding will be spread out over three budget years. \$700,000 is budgeted for professional services and to begin property acquisition.

Cave Mill Road/Crossings Boulevard Signal - \$155,000: This project will fund the design, construction and installation of a traffic signal at the Cave Mill Road/Crossings Boulevard intersection.

Police A/C Unit Replacement - \$30,000: One 1996 air conditioning unit at Police Headquarters will be replaced due to rising repair costs and to provide more energy efficiency.

City Hall Annex Generator Replacement - \$110,000: A 150 kw diesel fuel generator will provide full emergency power to the City Hall Annex building, primarily due to the recent upgrade of the IT server room HVAC units, which are larger and require more power. The lesser capacity existing unit will be relocated to another City facility that does not have a generator.

City Hall Exterior Improvements - \$175,000: A number of improvements will be made to maintain the exterior of the historic City Hall building, including window replacement, brick repair, tuck pointing and trim painting.

Police Locker/Fitness Room Renovations - \$125,000: The lockers rooms in Police Headquarters have not been updated since the building opened in 1997. They were originally configured for a smaller employee census. Carpet, counters and ceramic tile will be replaced, along with painting.

Police Parking Lot Paving - \$40,000: Approximately 5,800 square yards of the rear parking lot behind Headquarters will be milled, asphalted and restriped.

CAPITAL IMPROVEMENT PROGRAM, *continued*

PARKS & RECREATION: \$6,283,900

Covington Woods Shelter #2 Replacement - \$60,000: A new shelter will be constructed near the basketball courts, as recommended in the Parks Master Plan. Replacement of this shelter will complete shelter improvements at Covington Woods Park.

Equipment/Vehicle Replacement - \$618,900: Twenty-five different pieces of equipment will be purchased or replaced in this budget. This includes four vehicles totaling \$167,000: a 1999 crew cab pickup; a 2001 pickup; a dump truck; and a skid steer loader. Mower and utility vehicle replacement includes four mowers totaling \$58,000; and four Workman utility vehicles, two Trucksters, and a Club Car Carry-All totaling \$167,000. Other specialized equipment to be replaced or added include a tractor, four golf course mowers, ride-on portable sprayer, and other equipment totaling \$226,900.

Fountain Square Park Improvements - \$625,000: Major improvements will be made to the iconic symbol of Bowling Green, where the walkway in and around the park has become unleveled and in need of major repair. Preliminary plans call for the brick pavers to be replaced within the park and stamped concrete walkways to be installed around the perimeter. The fountain and statues will be repainted.

Kereiakes Park Playground Replacement - \$125,000: One of the most used playgrounds in the parks system was installed twenty years ago. As recommended in the Master Plan, two larger playground systems will be installed offering more features. The square footage for the playgrounds serving 2-5 year olds and 5-12 year olds will be increased by almost 50%.

Lampkin Park Spray Park - \$480,000: The Parks Master Plan recommended a water-related feature at Lampkin Park. A spray park will be the latest upgrade for this large park, which in recent years has had restrooms and Shelter #1 reconstructed, and softball fields renovated. A water feature spray park of about 2,500 square feet will be constructed, along with dedicated parking. On-going operational and maintenance costs will exceed \$61,000 a year, primarily for utilities.

Lovers Lane Soccer Complex Restroom/Pavilion Expansion - \$525,000: The front restrooms at the soccer complex are inadequate during soccer season. Restroom capacity will be at least doubled, concessions will be added and an expanded shelter/pavilion with a stage for awards presentation will provide space for other activities. On-going maintenance costs are estimated at \$10,000 per year for increased utilities and janitorial services.

Lovers Lane Soccer Complex Walking Trail - \$475,000: Per the Master Plan, paved inner loop and gravel outer loop running trails will connect to the greenways trail along Cemetery Road. The park is adjacent to the Briarwood neighborhood and will enhance park use especially during the off season. Lighting represents half of the total project cost. On-going expenses will include increased utilities and other maintenance costs.

Pedigo Park Playground Replacement - \$100,000: Also recommended in the Master Plan is replacement of the playground equipment at Pedigo Park, which in recent years has received a new lighting system on the major league field and replacement of the batting cages. The current playground has one small structure for children of all ages. Two new playgrounds will be installed, one for 2-5 year olds and another for 5-12 year olds. Along with a four-bay swing set, the new system will be over 1,300 square feet compared to the current 300 square feet.

Preston Miller Soccer Complex - \$3,210,000: Preston Miller Park has the largest open space in the City's park system. Over time, the original plan for a baseball/softball complex has given way to soccer, as current baseball/softball needs are being met elsewhere while the demand for soccer fields has continued to grow. Per the Master Plan, a three-field soccer complex with restrooms will be constructed. On-going operational and maintenance costs will exceed \$50,000 a year, with utilities being the major expenditure.

Video Surveillance at Various Parks Locations (Year 2) - \$65,000: Unfortunately, it is necessary to expend tax dollars on cameras, recording equipment and fiber to help deter or identify vandalism, theft and crime in City parks. Cameras are already present at several locations; however a multi-year project was implemented in FY2016 to install over 40 cameras in numerous locations, including shelters, parking lots and outside of buildings and restrooms. FY2016 addressed Fountain Square, Circus Square, RiverWalk and Covington Woods parks. FY2017 funding will address the Lovers Lane Soccer Complex (11 cameras) and Kereiakes Park (13).

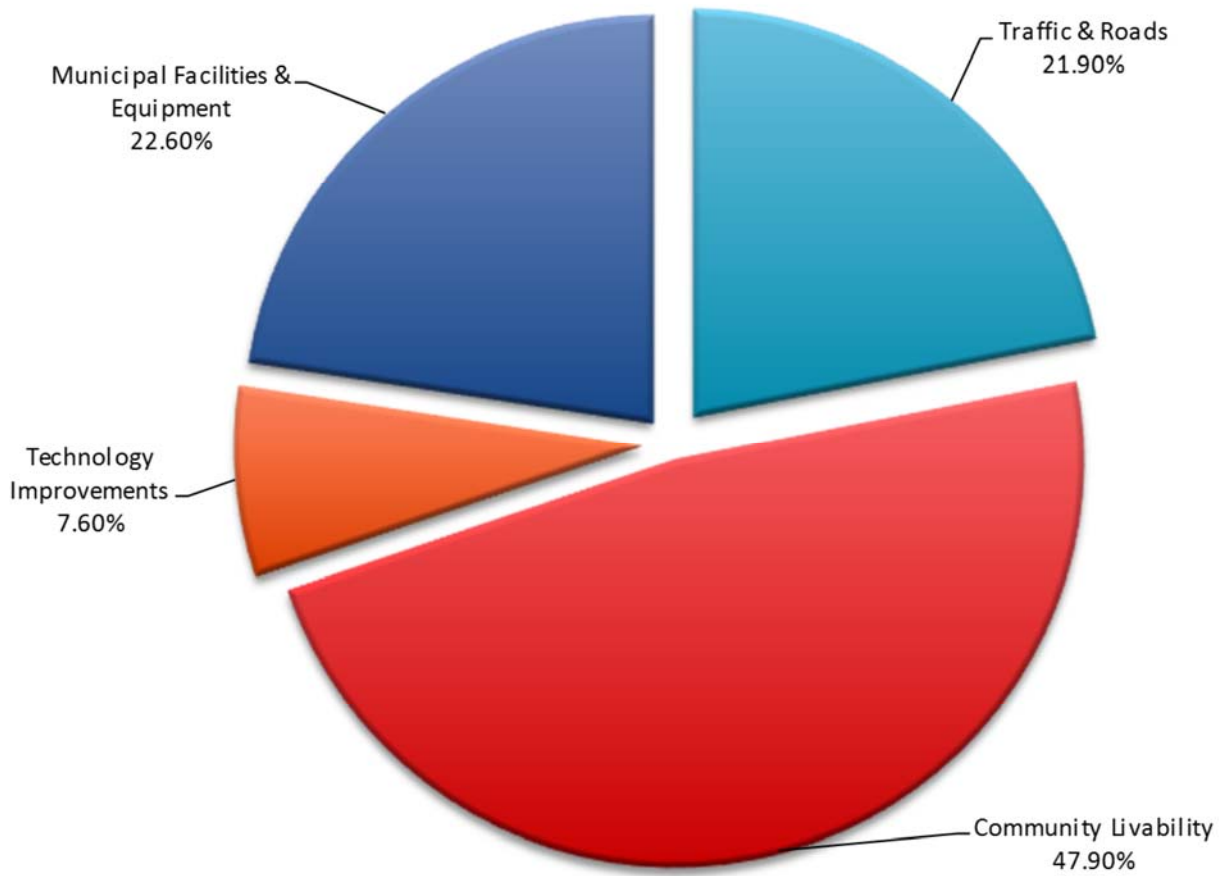
CAPITAL IMPROVEMENT PROGRAM, *continued*

NEIGHBORHOOD & COMMUNITY SERVICES: \$670,516

Bowling Green Reinvestment Area - Neighborhood Improvement Program - \$516,516: A new strategy to combine federal CDBG with local tax dollars was initiated in FY2015 to make significant neighborhood improvements. The Reinvestment Area is the section of the city west of the US 31W Bypass, and the first neighborhood to be impacted is the census tract between Chestnut and the Bypass and Fairview Avenue to 14th Street. Funds have been accumulating as plans have been developed and approved. Utilizing the first two years of reserves, plans include \$190,000 for sidewalk improvements, primarily on Josephine and Collett; \$150,000 for Reservoir Hill Park, including a new retaining wall, shelter rehab, restrooms and parking improvements; \$400,000 for private property improvements (such as retaining walls, tree and brush removal, demolition, façade improvements and acquisition/rehab/lot clearance); and \$135,000 for street improvements (to include crosswalk improvements, transit shelter, sign posts, trash cans, plantings and alley clearance). Any funds not utilized in this first target area will be combined with the FY2017 money for use in the next census block to be selected.

Vehicle/Equipment Replacement - \$154,000: Five vehicles will be replaced, including three 2004 vehicles used by Code Enforcement and Building inspectors. A 2005 Animal Control van will be replaced at an estimated \$40,000, which includes \$10,000 in specialized equipment. A 2001 Tahoe used primarily by Neighborhood Services to haul materials for set up at events and informational booths will be replaced with a four-door truck with a bed cover at \$36,000 to haul items for events but also be able to pick up illegal 4x8 signs. The three 2004 SUVs will remain in-service and transferred to the Parks Department to retire three older vehicles.

CAPITAL BUDGET — ALL FUNDS



Traffic & Roads	\$ 3,305,000	21.9%
Community Livability	7,216,516	47.9%
Technology Improvements	1,151,000	7.6%
Municipal Facilities & Equipment	3,401,300	22.6%
Total	\$ 15,073,816	100.0%

APPENDIX F

AGENCIES

AGENCY FUNDING — SUMMARY

City Created/Contract Agencies	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Adopted	FY2017 Requested	FY2017 Approved
BG/WC Drug Task Force	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 50,000	\$ 50,000
BG/WC Humane Society	87,000	87,000	87,000	89,610	102,000	92,300
BG/WC Regional Airport	54,750	56,500	56,500	56,500	59,325	58,195
BG/WC Welfare Center*	29,240	44,601	49,448	29,240	29,240	29,240
Central Region ICC	45,000	45,000	45,000	45,000	45,000	45,000
Community Action--Public Transit	222,110	237,110	237,110	245,220	295,137	252,580
Economic Development Authority	125,000	125,000	125,000	125,000	125,000	125,000
Hobson House Commission	52,640	52,640	52,640	52,640	57,241	54,220
Human Rights Commission	59,935	59,935	59,935	61,735	66,000	63,590
Friends of L&N Depot--Depot Mgmt ****	10,000	0	0	0	0	0
BG-WC Operation P.R.I.D.E.	24,440	24,440	24,440	28,940	33,440	33,440
City/County Planning Commission	471,770	471,770	471,770	467,000	467,000	467,000
WC Regional Jail Inmate Mowing (Pride)~	29,124	9,661	9,000	0	0	0
	<u>\$ 1,256,009</u>	<u>\$ 1,243,296</u>	<u>\$ 1,262,843</u>	<u>\$ 1,245,885</u>	<u>\$ 1,329,383</u>	<u>\$ 1,270,565</u>
United Way of Southern Kentucky*****	9,167	12,325	12,065	16,120	13,677	13,677
Total	<u>\$ 1,265,176</u>	<u>\$ 1,255,621</u>	<u>\$ 1,274,908</u>	<u>\$ 1,262,005</u>	<u>\$ 1,343,060</u>	<u>\$ 1,284,242</u>

* Welfare Center also receives excess Gas Franchise fees collected in accordance with Municipal Order No. 2008-30

**** FY2013 was final year of funding as an approved "contract agency"

***** United Way funding is based on City employee pledges

~WC Regional Jail Inmate Mowing (Pride) agreement terminated October 15, 2013

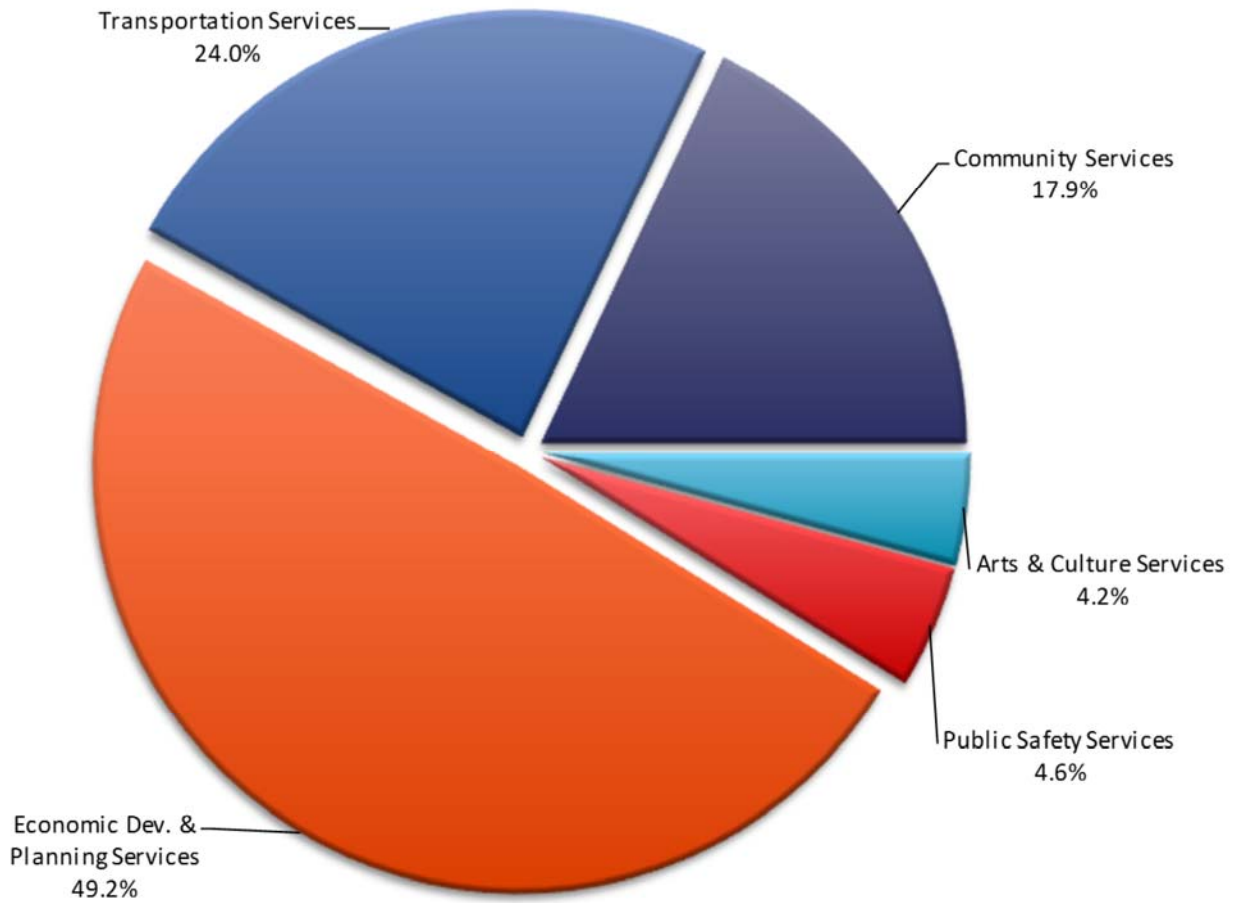
Other Agency Funding:

Regional Airport Grant Matches / Capital Improv.	\$ 2,677	\$ 0	\$ 0	\$ 0	\$ 26,100	\$ 0
Emergency Mgmt COWS Siren Repl. / Upgrade	5,991	0	0	10,000	10,000	10,000
African American Museum of BG Assoc	0	35,000	0	0	0	0
Comm. Action—Public Transit Enhancements	0	0	0	0	0	0
Subtotal	<u>\$ 8,668</u>	<u>\$ 35,000</u>	<u>\$ 0</u>	<u>\$ 10,000</u>	<u>\$ 36,100</u>	<u>\$ 10,000</u>
Total General Fund	<u>\$ 1,273,844</u>	<u>\$ 1,290,621</u>	<u>\$ 1,274,908</u>	<u>\$ 1,272,005</u>	<u>\$ 1,379,160</u>	<u>\$ 1,294,242</u>

Agency funding totals approximately 2.1% of FY2017 General Fund expenditures

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AGENCY FUNDING



Economic Dev. & Planning Services	\$ 637,000	49.2%
Transportation Services	310,775	24.0%
Community Services	232,247	17.9%
Public Safety Services	60,000	4.6%
Arts & Culture Services	54,220	4.2%
Total	\$ 1,294,242	100.0%

APPENDIX G

DEPARTMENT SUMMARIES

LEGISLATIVE DEPARTMENT SUMMARY

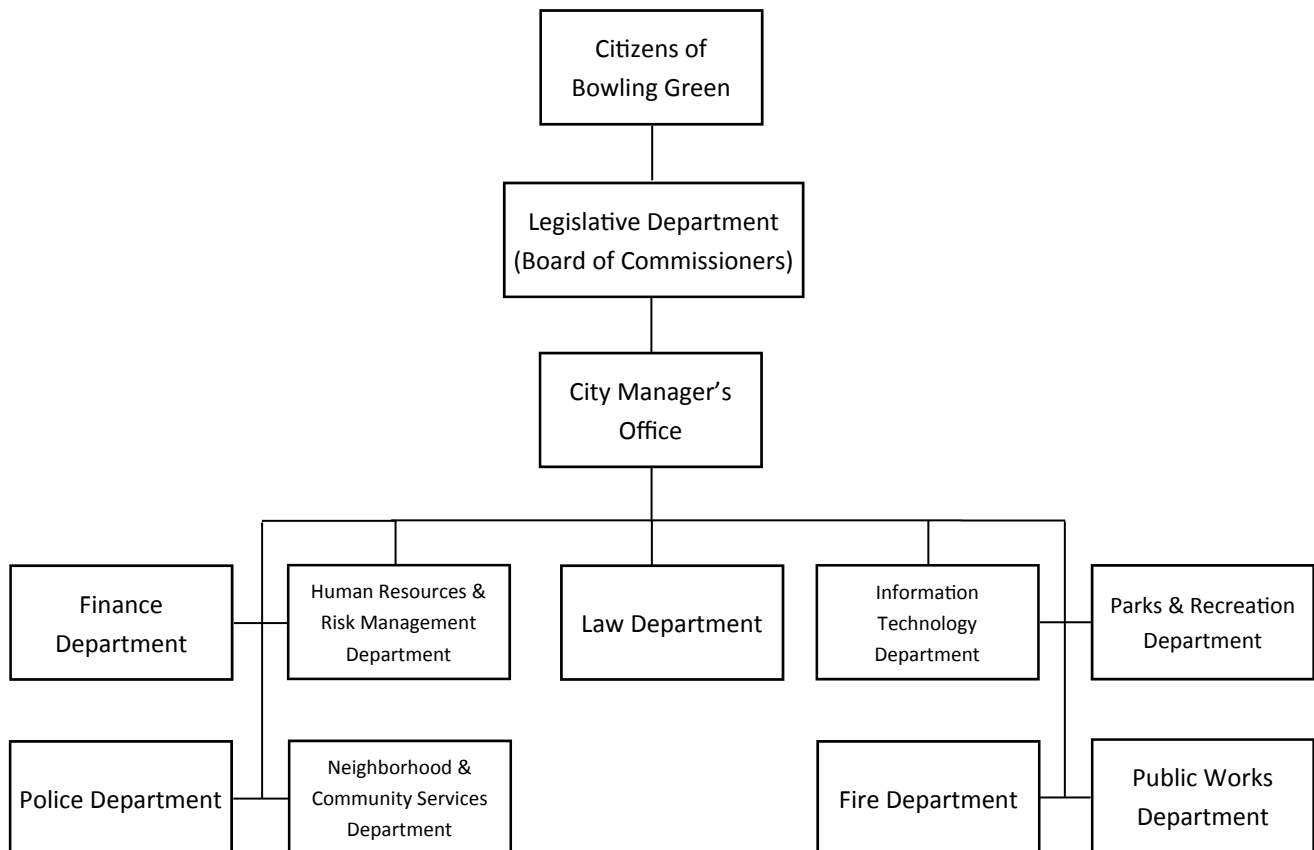
Mission The Legislative Department of the City of Bowling Green is committed to strengthening our vibrant community by focusing on quality of life, service delivery, fiscal responsibility, public safety, neighborhood revitalization, visionary leadership, and economic development.

Department Budget Summary

EXPENSES:	ACTUAL FY2015	ADOPTED BUDGET FY2016	APPROVED BUDGET FY2017
	Personnel	\$ 121,265	\$ 125,848
Contractual Services	18,617	23,870	25,575
Supplies & Materials	1,373	10,650	2,100
TOTAL EXPENSES	\$ 141,255	\$ 160,368	\$ 150,842
REVENUE:			
Non-Program General Funds	\$ 141,255	\$ 160,368	\$ 150,842
TOTAL REVENUE	\$ 141,255	\$ 160,368	\$ 150,842

Positions	Total Budgeted Full-Time Positions	0	0	0
	Total Budgeted Part-Time Positions	5	5	5

Contacts Executive Assistant: Kim Lancaster email: Kim.Lancaster@bgky.org
1001 College Street, Bowling Green KY 42101



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LEGISLATIVE DEPARTMENT SUMMARY, *continued*

Accomplishments

- 34 Board of Commissioners meetings, work sessions and special call meetings held
- 45 Ordinances considered
- 231 Municipal Orders and/or Resolutions considered
- 52 Appointments made to various City boards, commissions and agencies
- 3 Summer Strolls attended
- Achieved the Certified City of Ethics designation from the Kentucky League of Cities
- Redesigned and updated the Commission Chambers to include all new audio/visual equipment and additional seating

Goals

Board of Commissioners:

- More jobs, more diverse economy
- Improved traffic flow
- Thriving downtown and riverfront
- Sustainable city government
- Strong neighborhoods
- Enhanced public transportation

Performance Measures

Performance Measures	Actual FY14	Actual FY15*	Estimated FY16	Proposed FY17*
Overall quality of life in Bowling Green at excellent or good rating	At National Average	N/A	At National Average	N/A
Strong Neighborhoods at excellent or good rating	At National Average	N/A	At National Average	N/A
Economic Growth/Development at excellent or good rating	At National Average	N/A	At National Average	N/A

* The Actual FY15 and Proposed FY17 results are listed as N/A or not applicable since the data is provided on a bi-annual survey.

LEGISLATIVE DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation	Impact/Explanation
Board of Commissioners Reduction to assets under \$5,000 account; increase to local meeting costs account	\$ (6,845) Removal of one-time purchases related to renovation of Commission Chamber
Pay Adjustment	(2,681) FY2017 DLG cost of living adjustment and fringe benefit changes
TOTAL IMPACT	\$ (9,526)

Departmental Budget by Division

EXPENSES:	ADOPTED	APPROVED	FY16-FY17	% Difference
	ACTUAL FY2015	BUDGET FY2016	BUDGET FY2017	
Board of Commissioners	\$ 141,255	\$ 160,368	\$ 150,842	\$ (9,526) -5.9%
TOTAL EXPENSES	\$ 141,255	\$ 160,368	\$ 150,842	\$ (9,526) -5.9%
REVENUE:				
Local Taxes	\$ 141,255	\$ 160,368	\$ 150,842	\$ (9,526) -5.9%
TOTAL REVENUE	\$ 141,255	\$ 160,368	\$ 150,842	\$ (9,526) -5.9%

Position Detail

Title	Grade	FY2016 Budgeted		FY2017 Budgeted		FY16—FY17 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
City Commissioner	-	4	-	4	-	0	0.0
Exec Asst/Public Info Officer	122	1	0.2	1	0.2	0	0.0
Mayor	-	1	-	1	-	0	0.0
Total Positions & FTE		6	0.2	6	0.2	0	0.0

CITY MANAGER'S OFFICE SUMMARY

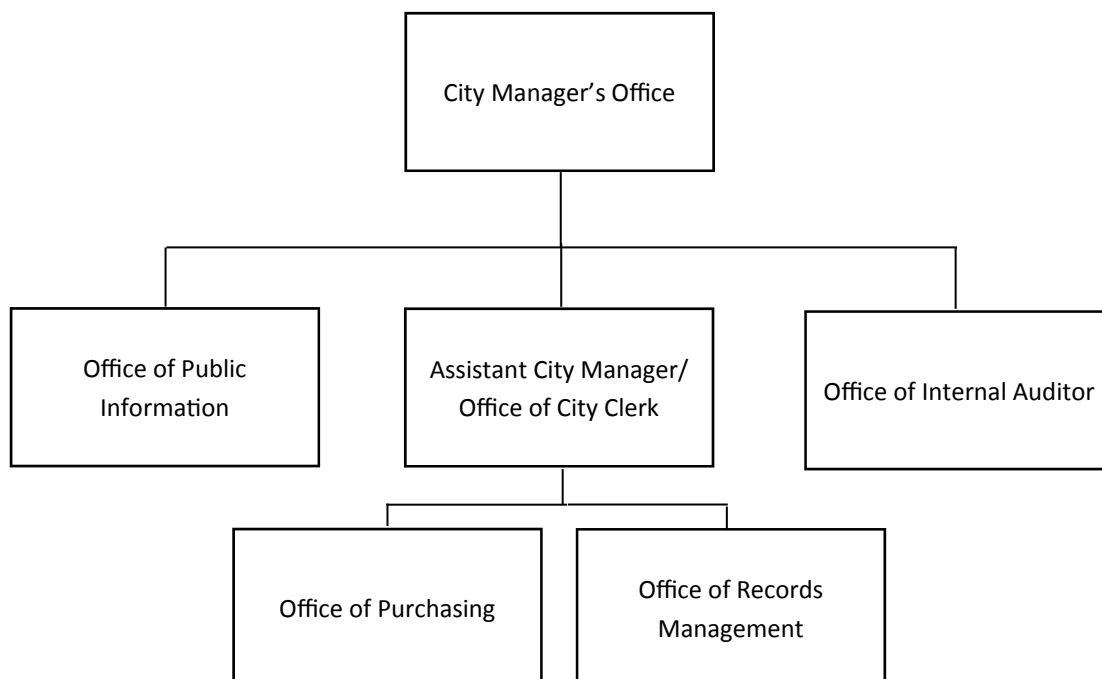
Mission The City Manager's Office leads the efforts of municipal government to accomplish the vision, goals and objectives of the Board of Commissioners. Working with all City departments, the City Manager and staff provide leadership and direction to department heads and other staff to develop action plans and programs for the operation of the City's functions.

Department Budget Summary

EXPENSES:	ACTUAL FY2015	ADOPTED BUDGET	APPROVED BUDGET
		FY2016	FY2017
Personnel	\$ 732,492	\$ 752,844	\$ 854,517
Contractual Services	152,537	206,022	198,215
Supplies & Materials	10,425	16,250	29,025
Assets	0	12,500	12,200
Contingency & Other	0	3,815	3,100
TOTAL EXPENSES	\$ 895,454	\$ 991,431	\$ 1,097,057
REVENUE:			
Non-Program General Funds	\$ 788,035	\$ 963,931	\$ 993,557
Program Revenue General Funds	107,419	27,500	103,500
TOTAL REVENUE	\$ 895,454	\$ 991,431	\$ 1,097,057

Positions	Total Budgeted Full-Time Positions	8	8	9
	Total Budgeted Part-Time Positions	0	0	0

Contacts City Manager: Kevin DeFebbo email: Kevin.DeFebbo@bgky.org
1001 College Street, Bowling Green KY 42101



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CITY MANAGER’S OFFICE SUMMARY, *continued*

Accomplishments

- Completed the fifth annual Internal Services Survey to rate the services provided and received by employees during FY2015
- The City’s FY2016 Budget Document received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the fourth consecutive year
- Captured over \$1.7 million in personnel and non-personnel under-spending during FY2015 through fiscal management of the budget, which was applied to future capital projects
- Oversaw the bid process and installation of the new audio/visual equipment in the Commission Chamber, including additional replacement equipment in the Public Information Office, as well as a complete interior upgrade to City Hall
- Implemented a Social Media Marketing Campaign and increased Twitter, Facebook, Blog readers, Text Subscribers and YouTube views
- Wrote, laid out, provided photography, printed and distributed the 2015 Annual Report / 2016 Calendar
- By the end of FY2015, the pool of potential bidders for City projects increased by 30% over the Spring of 2013 to ensure competition and to achieve the best price and value for purchases greater than \$20,000
- Over \$100,000 was collected from five on-line public auctions of surplus and confiscated items through GovDeals.com during FY2015

Goals

City Manager:

- Accomplish the vision, goals and objectives of the Board of Commissioners
- Preserve the financial viability and sustainability of City government

Assistant City Manager/Office of City Clerk:

- Provide quality customer service in a timely manner to the Board of Commissioners, city staff, other governmental agencies and the general public
- Maintain the integrity and sustainability of the City’s official records as prescribed by law and policy
- Promote the fiscal management and sustainability of City government

Office of Internal Auditor:

- Provide an independent and objective review of the City of Bowling Green’s risk management, internal control, and governance processes to improve efficiency of procedures, effectiveness of operations, and aid in preventing fraud, waste, or abuse

Office of Purchasing:

- Purchase without prejudice, seeking to obtain the maximum value for each dollar of expenditure in accordance with established guidelines
- Administer an efficient, compliant procurement and bid system
- Manage surplus inventory effectively and efficiently

Public Information:

- Coordinate and implement the City’s public information plan to cultivate and maintain a positive public image of municipal government
- Manage and oversee the City’s Government Access Cable Channel 4 by coordinating the schedule, producing programs and maintaining equipment

Performance Measures

Performance Measures	Actual FY14	Actual FY15	Estimated FY16	Proposed FY17
Direct Audit Hours- 70% of auditor time dedicated to direct audit related work	67.7%	68.4%	69.5%	>70%
Administer Records Management and Excellent Customer Service—maximum of 3 working days to complete open records request	1.46	1.50	2	<3.0
Purchase Order Approval by Central Purchasing—maximum of 3 working days to final approval of POs by Central Purchasing	0.24	0.29	0.25	<3.0
BG TV Channel 4 Programming—minimum of 35 programs produced per year	45 Programs	45 Programs	45 Programs	>35
Informed Citizenry—obtain excellent or good ranking by at least 70% of those surveyed	68%	N/A	70%	>70%

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CITY MANAGER'S OFFICE SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
City Manager's Office		
Reduction to vehicle maintenance fee account; increase to dues/memberships, and operating supplies accounts	\$ 1	No impact on performance is expected
Assistant City Manger/City Clerk		
Reduction to admin contingency, professional services, repairs, supplies and assets over \$5,000 accounts; increase to postage and dues/memberships accounts	(40,553)	Removed one-time supplemental purchase and transferred costs associated with the new Records Management program
Internal Auditor		
Reduction to professional services account; increase to dues/ memberships account	(1,310)	No impact on performance is expected
Records Management		
New program, no previous expenses	34,400	New program established with the FY2017 budget
Purchasing		
Reduction to printing account; increase to assets over \$5,000 account	9,915	Additional funds budgeted to address a need for increased storage capacity at surplus holding area
Public Information		
Reduction to professional services and advertising accounts; increase to travel and assets over \$5,000 accounts	1,500	Additional funds to upgrade equipment for Channel 4
Pay Adjustment	101,673	FY2017 cost of living adjustment, step increase, fringe benefit changes, and one new FT position
TOTAL IMPACT	\$ 105,626	

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY16-FY17	
	ACTUAL FY2015	BUDGET FY2016	BUDGET FY2017	Change	% Difference
City Manager's Office	\$ 264,498	\$ 271,189	\$ 281,343	\$ 10,154	+3.7%
Assistant City Manger/City Clerk	227,167	280,306	250,060	(30,246)	-10.8%
Internal Auditor	165,866	174,049	176,514	2,465	+1.4%
Records Management	0	0	103,369	103,369	N/A
Purchasing	78,945	83,457	96,308	12,851	+15.4%
Public Information	158,978	182,430	189,463	7,033	+3.9%
TOTAL EXPENSES	\$ 895,454	\$ 991,431	\$ 1,097,057	\$ 105,626	+10.7%
REVENUE:					
Local Taxes	\$ 788,035	\$ 963,931	\$ 993,557	\$ 29,626	+3.1%
Fees	2,818	3,500	3,500	0	0.0%
Miscellaneous	104,601	24,000	100,000	76,000	+316.7%
Total Revenue:	\$ 895,454	\$ 991,431	\$ 1,097,057	\$ 105,626	+10.7%

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CITY MANAGER'S OFFICE SUMMARY, *continued*

Position Detail

Title	Grade	FY2016 Budgeted		FY2017 Budgeted		FY16—FY17 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Asst City Clerk	117	1	1.0	1	1.0	0	0.0
Asst City Manager/City Clerk	DH3	1	1.0	1	1.0	0	0.0
Broadcast Specialist	113	1	1.0	1	1.0	0	0.0
City Manager	-	1	1.0	1	1.0	0	0.0
Exec Asst/Public Info Officer	122	1	0.8	1	0.8	0	0.0
Graphic Designer/Broadcast Coord	118	1	1.0	1	1.0	0	0.0
Internal Auditor	126	1	1.0	1	1.0	0	0.0
Purchasing Agent	122	1	1.0	1	1.0	0	0.0
Records Management Coordinator	119	0	0.0	1	1.0	+1	+1.0
Total Positions & FTE		8	7.8	9	8.8	+1	+1.0

FINANCE DEPARTMENT SUMMARY

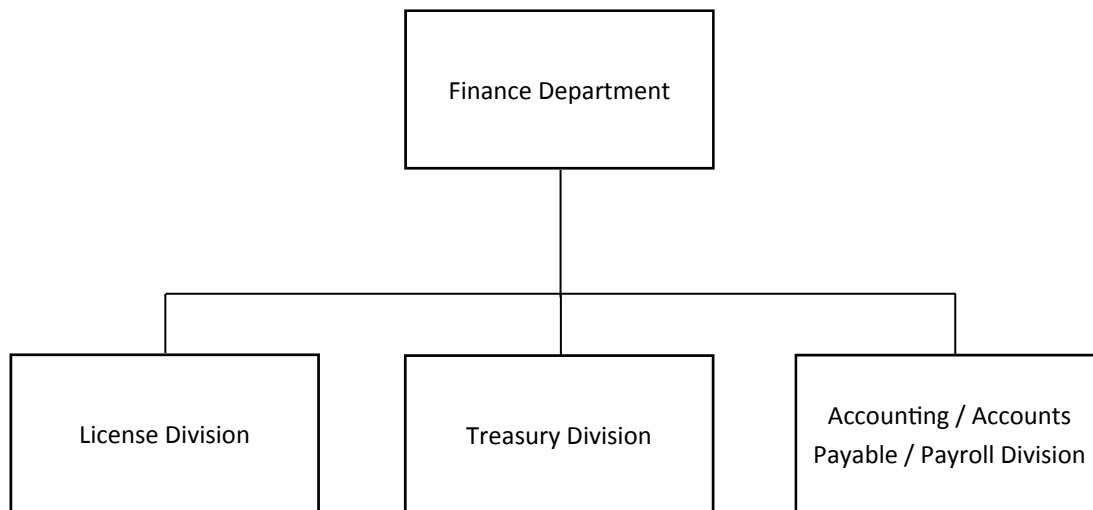
Mission The Finance Department strives to provide excellent customer service to meet the needs of citizens and all City departments; provide timely and accurate financial information to ensure good decision-making; and perform duties in an ethical manner with the utmost integrity.

Department Budget Summary

EXPENSES:	ACTUAL FY2015	ADOPTED BUDGET	APPROVED BUDGET
		FY2016	FY2017
Personnel	\$ 1,215,471	\$ 1,368,514	\$ 1,406,096
Contractual Services	85,809	95,209	44,820
Supplies & Materials	13,845	8,139	7,330
TOTAL EXPENSES	\$ 1,315,125	\$ 1,471,862	\$ 1,458,246
REVENUE:			
Non-Program General Funds	\$ 1,082,413	\$ 1,239,362	\$ 1,225,746
Program Revenue General Funds	232,712	232,500	232,500
TOTAL REVENUE	\$ 1,315,125	\$ 1,471,862	\$ 1,458,246

Positions	Total Budgeted Full-Time Positions	17	17	17
	Total Budgeted Part-Time Positions	5	5	5

Contacts Chief Financial Officer: Jeff Meisel email: Jeff.Meisel@bgky.org
1017 College Street, Bowling Green KY 42101



FINANCE DEPARTMENT SUMMARY, *continued*

Accomplishments

- Collected approximately \$817,400 in additional occupational fees through collections from field inspections and payments of accounts avoiding pending litigations and audits of withholding reconciliations, net profit returns, transient accounts, and 1099 audits
- Provided supporting information for Block 6 Wrap \$30,000,000 Industrial Revenue Bond (IRB) issue
- Calculated and consolidated City 2014 Taxable Increment Financing (TIF) distributions to include new agreements as specified in the adopted interlocal revenue sharing agreement
- Refinanced over \$24,545,000 of Series 2008A & B General Obligation Bonds related to the Ball Park and Fire Station renovations, which resulted in a net savings of \$4,022,000 through 2038
- Refinanced \$15,300,000 of Series 2007B & C General Obligation Bonds related to the ITA and achieved debt service cost savings of \$1,537,000 through 2023
- Awarded the Government Finance Officers Association's (GFOA) Certificate of Excellence in Financial Reporting for the FY2014 Comprehensive Annual Financial Report (CAFR) for ninth consecutive year
- Awarded the GFOA Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for FY2014, which is the third consecutive year
- Completed two Job Development Incentive agreements totaling \$3,162,000 in withholding credits resulting in a projected 638 new jobs
- Finance Department staff assisted with the preparation of the FY2016 budget document, which was awarded the GFOA Distinguished Budget Award for the fourth consecutive year

Goals

Chief Financial Officer:

- Manage and oversee the City's accounting systems to safeguard the City's assets and ensure the integrity of the financial information needed for decision making by both elected officials and City residents
- Provide timely and accurate financial information to the City Manager and elected City officials to reflect the City's financial condition

Treasury:

- Administer an efficient collection system for property taxes and occupational license fees
- Serve as the central collection agency for City revenues to ensure accurate general ledger accounting

License:

- Increase occupational tax revenues and compliance with Chapter 18 of the Code of Ordinances by locating and registering business activity within the city limits and monitoring business starts and closures
- Effectively audit and process occupational license fee refund requests, overpayments, and verify recipients
- Assist with the implementation of Harris Govern software to improve the collection and processing of occupational license fees and perform process audits in each phase

Accounting/Accounts Payable/Payroll:

- Accurately monitor, analyze, and report the City's financial position while maintaining the general ledger and preparing high quality financial reports, such as the CAFR and PAFR
- Efficiently manage, process, and distribute vendor payments while coordinating and maintaining records for the City's out-of-town travel and procurement card programs
- Effectively manage and coordinate the City's decentralized payroll processing and fringe benefit program for over 600 employees

Performance Measure

Performance Measures	Actual FY14	Actual FY15	Estimated FY16	Proposed FY17
Percent of property taxes collected within six months of due date	98.1%	99.0%	99.4%	98.5%
Reduction in number of unpaid prior year property tax bills totaling over \$1,000	42.4%	42.8%	43.2%	42.5%
Percent of withholding fees collected within 45 days of due date	97.2%	97.2%	97.6%	97.4%
City revenues collected through additional efforts of License staff	771,000	817,400	750,000	750,000
Total number of payments processed by the Payroll Division	19,449	19,465	20,100	20,000
Percent of vendor payments paid by ACH (vs. paper check)	58.2%	58.1%	60.0%	62.0%
Procurement card transactions as percent of total AP transactions	21.4%	23.2%	24.8%	26.0%

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FINANCE DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Chief Financial Officer		
Reduction to assets under \$5,000 account; increase to travel, special education, supply and dues/memberships accounts	\$ (825)	No impact on service is expected
Treasury		
Reduction to professional services, advertising, printing and repair accounts; increase to postage, travel, dues, special education and supply accounts	(50,010)	Decrease is result of moving \$50,000 to Central Services for PVA property assessment fees
License		
Reduction to vehicle maintenance account, printing and assets under \$5,000 accounts; increase to dues/memberships and travel accounts	(4)	No impact on service is expected
Accounting/AP/Payroll		
Reduction to postage, travel, supply and book accounts; increase to dues, special education, assets under \$5,000 and uniform accounts	(359)	No impact on service is expected
Pay Adjustment	37,582	FY2017 cost of living adjustments, step increase, and fringe benefit changes
TOTAL IMPACT	\$ (13,616)	

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY16-FY17	% Difference
	ACTUAL FY2015	BUDGET FY2016	BUDGET FY2017	Change	
Chief Financial Officer	\$ 239,273	\$ 239,580	\$ 249,701	\$ 10,121	+4.2%
Treasury	206,378	231,104	355,696	124,592	+53.9%
License	343,582	359,277	372,452	13,175	+3.7%
Accounting/AP/Payroll	525,892	641,901	480,397	(161,504)	-25.2%
TOTAL EXPENSES	\$ 1,315,125	\$ 1,471,862	\$ 1,458,246	\$ (13,616)	-0.9%
REVENUE:					
Local Taxes	\$ 1,082,413	\$ 1,239,362	\$ 1,225,746	\$ (13,616)	-1.1%
Licenses/Permits	17,765	19,000	19,000	0	0.0%
Fees	201,510	200,000	200,000	0	0.0%
Miscellaneous	13,437	13,500	13,500	0	0.0%
TOTAL REVENUE	\$ 1,315,125	\$ 1,471,862	\$ 1,458,246	\$ (13,616)	-0.9%

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FINANCE DEPARTMENT SUMMARY, *continued*

Position Detail

Title	Grade	FY2016 Budgeted		FY2017 Budgeted		FY16—FY17 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Assistant Chief Financial Officer	130	2	2.0	2	2.0	0	0.0
Business License Inspector	116	1	1.0	1	1.0	0	0.0
Business Tax Auditor	119	1	1.0	1	1.0	0	0.0
Chief Accountant	125	1	1.0	1	1.0	0	0.0
Chief Financial Officer	DH6	1	1.0	1	1.0	0	0.0
Financial Specialist	115	6	6.0	6	6.0	0	0.0
Intern	71	1	0.375	1	0.375	0	0.0
Occupation License Manager	122	1	1.0	1	1.0	0	0.0
Office Assistant II	71	3	2.0	3	2.0	0	0.0
Sr Accounting Technician	111	1	0.875	1	0.875	0	0.0
Sr Staff Accountant	122	1	1.0	1	1.0	0	0.0
Staff Accountant	117	2	2.0	2	2.0	0	0.0
Total Positions & FTE		22	20.25	22	20.25	0	0.0

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT SUMMARY

Mission The Department of Human Resources and Risk Management seeks to develop and administer innovative programs for personnel management that are fair, equitable, based solely on merit, and in compliance with applicable laws and regulations. We will constantly work toward fostering an atmosphere of openness and customer service for both the internal and external customer in a manner that exceeds the customer's expectations.

Department Budget Summary

	ACTUAL FY2015	ADOPTED BUDGET FY2016	APPROVED BUDGET FY2017
EXPENSES:			
Personnel	\$ 541,994	\$ 663,272	\$ 762,416
Contractual Services	6,726,384	8,241,792	8,644,880
Supplies & Materials	105,309	122,700	154,790
Assets	0	20,000	79,000
Contingency & Other	0	125,100	150,000
TOTAL EXPENSES	\$ 7,373,687	\$ 9,172,864	\$ 9,791,086
REVENUE:			
Non-Program General Funds	\$ 1,049,356	\$ 2,435,914	\$ 1,300,881
Internal Services/Enterprise Funds	6,324,331	6,736,950	8,490,205
TOTAL REVENUE	\$ 7,373,687	\$ 9,172,864	\$ 9,791,086

Positions	Total Budgeted Full-Time Positions	6	6	7
	Total Budgeted Part-Time Positions*	5	5	4
	<i>* Includes 4 City interns</i>			

Contacts Human Resources Director: Michael Grubbs email: Michael.Grubbs@bgky.org
1001 College Street, Bowling Green KY 42101



HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT SUMMARY, *continued*

Accomplishments

- The City's projected .62 workers' compensation experience modifier is the lowest of the 376 cities/entities insured by KLCIS
- Completed two recruitment, testing and selection processes for police officer; completed one process each for firefighter and communications dispatcher
- 2,159 employment applications were submitted and processed, 18% by minorities; over 300 volunteer applications
- Worked with IT to implement an electronic Personnel Actions approval process to improve efficiency
- Provided considerable research, data collection and compilation of information in narrative form in response to U.S. Department of Justice inquiry into police officer recruitment and selection
- Initiated and completed RFP process to select a new health claims administrator and implemented the change in the middle of a plan year
- Initiated and completed RFP process to select an administrator for an on-site employee health center; worked with other City staff and CareHere to have the center operational in January 2016
- Performed long-term analysis of workers' compensation, and property and casualty claims data to determine cost/benefit of transitioning to a self-funded program with agent versus consultant services
- Worked with Parks & Recreation to arrange partnership with Health Department to provide medicine administration and other health-related services during summer camp programs
- Staff coordinated or presented training on sexual harassment, workforce diversity and preventing workplace violence
- 231 employees attended a total of 45 WKU-instructed employee and supervisor development classes

Goals

Human Resources Management:

- Assure that City's compensation and benefits structure provides a fair and competitive pay rate and benefits program
- Provide equal employment opportunity through extensive recruitment for job openings and continue to develop a diverse workforce representative of the community served

Employee Benefits & Wellness:

- Provide a competitive benefits package, including educating employees/spouses regarding existing benefits, and provide education as a prevention tool through offering wellness programs
- Offer an employee wellness program that will encourage and help employees manage health

Safety & Risk Management:

- Reduce pre and post-loss exposures through proper management and diligent oversight of claims, including workers' compensation, liability and property
- Assure adequate risk financing mechanisms (both internal and external) are in place at the least possible cost to the City, to pay for the potential loss of assets (i.e. insurance policies, budget loss retention)

Employee Development:

- Continue to enhance employee, supervisor and leadership development, to move toward the goal of being a High Performing Organization
- Improve employee productivity through continued enhancement of communications

Workforce Diversity:

- Diversify the City's workforce to reflect the immediate region's employment base
- Improve understanding and acceptance of individual differences through education and training

Performance Measures

Performance Measures	Actual FY14	Actual FY15	Estimated FY16	Proposed FY17
Percentage of employees rating overall HR&RM services as excellent or good	96.3%	97.0%	97.5%	97.5%
Percentage of employees rating timeliness of all HR&RM services as excellent or good	97.6%	96.7%	97%	97%
Number of grievances filed with HR&RM Dept.	0	1	1	1
Workers' Compensation Experience Modification Factor	.59	.58	.68	.62
Number of non-preventable recordable injuries per FTE	3.1	3.1	3.5	3.5

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HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Human Resources Management		
Reduction to administrative services, professional services, local meetings and travel accounts; increase to special education, books/publications, advertising and other purchased services accounts	\$ 18,710	Additional funding provided for police and fire job advertisements
Employee Benefits & Wellness		
Reduction to administrative services, construction, paid claims and assets under \$5,000 accounts; increase to professional services, insurance premiums, RX claims, supply and contingency accounts	315,242	Increase will cover additional costs for RX claims, insurance premiums, and first full year of City Care Center
Safety & Risk Management		
Reduction to professional services, vehicle maintenance fee, and printing accounts; increase to paid claims, insurance premiums, special event, travel, safety items and assets over \$5,000 accounts	150,171	Increase will provide additional funding for property and casualty liability coverage
Employee Development		
Reduction to tuition reimbursements account; increase to administrative services, supply and consumable items accounts	5,255	Additional funding allocated to increase participation in employee development training
Workforce Diversity		
Increase to professional services, advertising, printing, supply, and consumable items accounts	29,700	Additional budget will cover expanded recruiting efforts
Pay Adjustment	99,144	FY2017 cost of living adjustment, step increase, fringe benefit changes, and FY2016 mid-year adjustments
TOTAL IMPACT	\$ 618,222	

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT SUMMARY, *continued*

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY16-FY17	
	ACTUAL FY2015	BUDGET FY2016	BUDGET FY2017	Change	% Difference
Human Resources Management	\$ 410,673	\$ 520,733	\$ 612,255	\$ 91,522	+17.6%
Employee Benefits & Wellness	5,357,859	6,680,621	7,024,387	343,766	+5.1%
Safety & Risk Management	1,535,105	1,809,595	1,968,974	159,379	+8.8%
Employee Development	62,803	147,715	141,570	(6,145)	-4.2%
Workforce Diversity	7,247	14,200	43,900	29,700	+209.2%
TOTAL EXPENSES	\$ 7,373,687	\$ 9,172,864	\$ 9,791,086	\$ 618,222	+6.7%
REVENUE:					
Local Taxes	\$ 1,049,356	\$ 1,370,337	\$ 1,300,881	\$ (69,456)	-5.1%
Miscellaneous	5,524,331	5,836,950	6,311,730	474,780	+8.1%
Transfers-In	800,000	900,000	950,000	50,000	+5.6%
Use of Reserves	0	1,065,577	1,228,475	162,898	+15.3%
TOTAL REVENUE	\$ 7,373,687	\$ 9,172,864	\$ 9,791,086	\$ 618,222	+6.7%

Position Detail

Title	Grade	FY2016 Budgeted		FY2017 Budgeted		FY16—FY17 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Benefits Manager	125	1	1.0	1	1.0	0	0.0
Human Resources Coordinator	121	0	0.0	1	1.0	+1	+1.0
Human Resources Director	DH1	1	0.9	1	0.9	0	0.0
Human Resources Specialist	117	1	1.0	1	1.0	0	0.0
Intern	71	4	1.84	4	1.84	0	0.0
Office Assistant II	71	1	0.55	0	0.0	-1	-0.55
Office Associate	111	2	2.0	2	2.0	0	0.0
Safety / Risk Manager	125	1	1.0	1	1.0	0	0.0
Total Positions & FTE		11	8.29	11	8.74	0	+0.45

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LAW DEPARTMENT SUMMARY

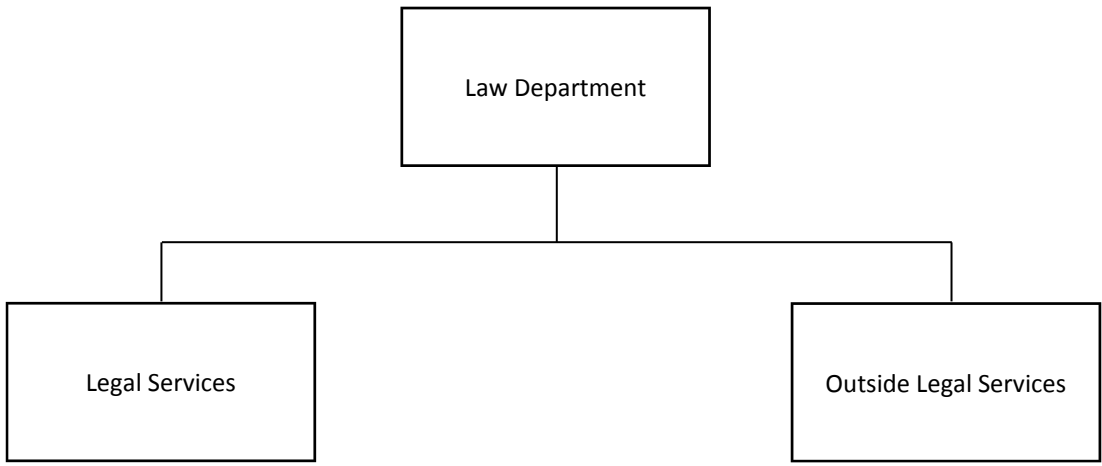
Mission The Bowling Green Law Department provides effective legal representation to the City on all aspects of law in a timely and effective manner in order to actively contribute to the accomplishment of the City's goals. This responsibility will be met by consulting regularly with City officials, being proactive and integrated into the day-to-day activities of the City and by being familiar with the City's needs.

Department Budget Summary

	ACTUAL FY2015	ADOPTED BUDGET FY2016	APPROVED BUDGET FY2017
EXPENSES:			
Personnel	\$ 235,801	\$ 233,577	\$ 249,198
Contractual Services	76,724	75,945	76,525
Supplies & Materials	21,061	13,760	15,815
Assets	140,247	10,000	10,000
TOTAL EXPENSES	\$ 473,833	\$ 333,282	\$ 351,538
REVENUE:			
Non-Program General Funds	\$ 448,248	\$ 275,282	\$ 311,538
Program Revenue General Funds	25,585	58,000	40,000
TOTAL REVENUE	\$ 473,833	\$333,282	\$ 351,538

Positions	Total Budgeted Full-Time Positions	2	2	2
	Total Budgeted Part-Time Positions	0	0	0

Contacts City Attorney: Gene Harmon email: Gene.Harmon@bgky.org
328 E 10th Street, Bowling Green KY 42101



LAW DEPARTMENT SUMMARY, *continued*

Accomplishments

- Collected \$118,657.75 in delinquent taxes
- Collected \$8,011.12 in Code Enforcement and Nuisance Board liens
- Provided legal assistance for issuance of General Obligation Bonds for City refinancing issues and TIF
- Completed activities related to TIF, including Block 4 and resolution of Block 6, in addition to assisting State auditor with examination
- Assisted with response to U.S. Department of Justice related to police officer recruitment and developed ordinance to create the Workforce Recruitment and Outreach Committee as well as prepare committee by-laws
- Completed East Main property sale and closing for residential property use
- Prepared documentation to prove need for ABC quota increase
- Completed cable television franchise transfer to Charter
- Reviewed 189 contracts/agreements in calendar year 2015
- Completed acquisitions for Meredith Drive, Lehman Ave, Cherry Drive and Emmett Drive sidewalk projects; completed titles and acquisitions for Covington Street, 11th Ave W, Pearl Street and High Street sidewalk projects; and completed titles for 14th Ave E, Kenton Street and Cypress Wood Way projects
- Completed 29 offer letters to property owners for Smallhouse Road widening project

Goals

Legal Services:

- Provide quality customer service in a timely manner to the Board of Commissioners and City staff.
- Provide comprehensive legal advice to the Board of Commissioners, City Manager and City staff, including advice to prevent or reduce exposure to liability
- Negotiate, prepare and review all legal documents necessary for the operation of the City and its departments.
- Efficiently assist the City in the collection of monies owed to the City and in the enforcement of City ordinances and regulations

Outside Legal Services:

- Represent the City in civil litigation, which also includes monitoring outside, private counsel

Performance Measures

Performance Measures	Actual FY14	Actual FY15	Estimated FY16	Proposed FY17
Percentage of employees rating contract review services as excellent or good	96.0%	97.0%	95.0%	95.0%
Percentage of employees rating all other legal services as excellent or good	95.7%	95.0%	95.0%	95.0%

LAW DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Legal Services		
Reduction to assets under \$5,000 account; increase to travel, dues/memberships, supply and books/publications accounts	\$ 2,635	Additional funding to maintain an up-to-date legal library
Outside Legal Services		
No change to budgeted amounts	0	No change in funding is recommended
Pay Adjustment	15,621	FY2017 cost of living adjustment, step increase, and fringe benefit changes
TOTAL IMPACT	\$ 18,256	

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY16-FY17	
	ACTUAL FY2015	BUDGET FY2016	BUDGET FY2017	Change	% Difference
Legal Services	\$ 279,035	\$ 288,282	\$ 306,538	\$ 18,256	+6.3%
Outside Legal Services	194,798	45,000	45,000	0	0.0%
TOTAL EXPENSES	\$ 473,833	\$ 333,282	\$ 351,538	\$ 18,256	+5.5%
REVENUE:					
Local Taxes	\$ 448,248	\$ 275,282	\$ 311,538	\$ 36,256	+13.2%
Miscellaneous	25,585	58,000	40,000	(18,000)	-31.0%
TOTAL REVENUE	\$ 473,833	\$ 333,282	\$ 351,538	\$ 18,256	+5.5%

Position Detail

Title	Grade	FY2016 Budgeted		FY2017 Budgeted		FY16—FY17 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
City Attorney	DH6	1	1.0	1	1.0	0	0.0
Paralegal	120	1	1.0	1	1.0	0	0.0
Total Positions & FTE		2	2.0	2	2.0	0	0.0

INFORMATION TECHNOLOGY DEPARTMENT SUMMARY

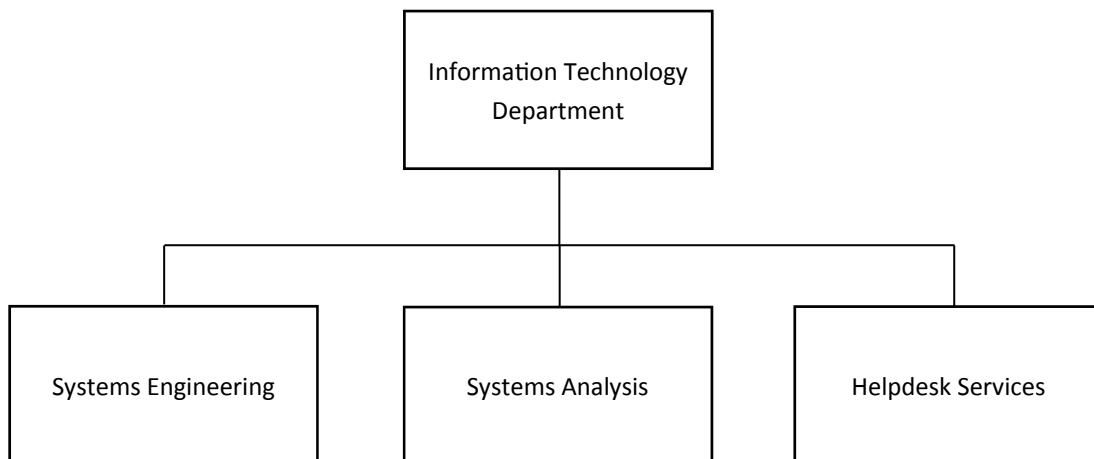
Mission The IT Department provides quality technical support for the City's information systems network by offering state-of-the-art communication capabilities, appropriate hardware and software, a full range of user training curriculums, and users' involvement in the development of long-range goals for keeping our information technology current. We strive to provide solutions that are appropriate, timely, and delivered with the highest level of professionalism.

Department Budget Summary

EXPENSES:	ADOPTED BUDGET		
	ACTUAL FY2015	FY2016	APPROVED BUDGET FY2017
Personnel	\$ 780,779	\$ 801,522	\$ 838,083
Contractual Services	674,479	1,014,807	996,650
Supplies & Materials	568,043	524,000	284,325
Assets	59,191	103,500	78,000
TOTAL EXPENSES	\$ 2,082,492	\$ 2,443,829	\$ 2,197,058
REVENUE:			
Non-Program General Funds	\$ 2,079,302	\$ 2,438,829	\$ 2,194,558
Program Revenue General Funds	3,190	5,000	2,500
TOTAL REVENUE	\$ 2,082,492	\$ 2,443,829	\$ 2,197,058

Positions	Total Budgeted Full-Time Positions	9	9	9
	Total Budgeted Part-Time Positions	0	0	0

Contacts Chief Information Officer: Lynn Hartley email: Lynn.Hartley@bgky.org
1017 College Street, Bowling Green KY 42101



INFORMATION TECHNOLOGY DEPARTMENT SUMMARY, *continued*

Accomplishments

- Completed TimeClock software rollout to all departments
- Completed Retractable software upgrade for the Parks and Recreation Department
- Replaced credit card equipment to comply with new chip technology requirements
- Upgraded all City iPhones
- Established a training curriculum and posted training calendar for employees
- Implemented Applitrack for online processing of all position postings
- Developed City smartphone application internally
- Expanded the security camera system throughout City locations
- Assisted with Commission Chamber audio visual equipment renovations
- Assisted with wiring and network setup for the new City Care Center

Goals

Systems Engineering:

- Maintain and enhance the City's infrastructure including switches, routers, firewalls, wireless equipment and any related network equipment and systems
- Provide support for other City systems, including but not limited to VOIP and security systems

Systems Analysis:

- Improve customer service for City employees by discussing ideas and use input to maintain a long-range plan for information technology systems to stay in-tune with technological advances
- Work with other departments when needs arise to identify the best solutions with cost effective means
- Support all of the City's business applications

Helpdesk Services:

- Effectively record and manage Helpdesk calls; ensure calls are properly prioritized and addressed in a timely manner
- Provide quality customer service to the Board of Commissioners, City staff, and other governmental agencies
- Work with Helpdesk Specialists to make changes to approach and exploit software to better serve the customers and improve communication

Performance Measures

Performance Measures	Actual FY14	Actual FY15	Estimated FY16	Proposed FY17
Survey Rating of Network Services (1 low to 4 high)	3.13	3.14	3.14	3.25
Survey Rating of Application Services (1 low to 4 high)	3.10	3.17	3.18	3.25
Survey Rating of Desktop Services/Helpdesk (1 low to 4 high)	3.26	3.20	3.23	3.25
Survey Rating of Cell Phone Service (1 low to 4 high)	3.22	3.22	3.22	3.25
Survey Rating of Office Phone Service (1 low to 4 high)	3.15	3.28	3.25	3.25
Survey Rating of Overall IT Service (1 low to 4 high)	3.26	3.26	3.25	3.25
Survey Rating of Web Services (1 low to 4 high)	3.20	3.27	3.28	3.25
Helpdesk staff ticket closings (% of total tickets)	54%	47%	52%	55.0%

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INFORMATION TECHNOLOGY DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation	Impact/Explanation
IT Operations	
Reduction to professional services, vehicle maintenance, supply, and assets under and over \$5,000 accounts; increase to software maintenance, telephone costs and special education accounts	\$ (283,332) Decrease in funding due to prior year CIP projects to replace Document Management software and purchase an Intrusion Prevention System; requested less CIP funding
Pay Adjustment	36,561 FY2017 cost of living adjustment, step increase, and fringe benefit changes
TOTAL IMPACT	\$ (246,771)

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY16-FY17	
	ACTUAL FY2015	BUDGET FY2016	BUDGET FY2017	Change	% Difference
IT Operations	\$ 2,082,492	\$ 2,443,829	\$ 2,197,058	\$ (246,771)	-10.1%
TOTAL EXPENSES	\$ 2,082,492	\$ 2,443,829	\$ 2,197,058	\$ (246,771)	-10.1%
REVENUE:					
Local Taxes	\$ 1,629,302	\$ 2,238,829	\$ 1,994,558	\$ (244,271)	-10.9%
Miscellaneous	3,190	5,000	2,500	(2,500)	-50.0%
Transfers-In	450,000	200,000	200,000	0	0.0%
TOTAL REVENUE	\$ 2,082,492	\$ 2,443,829	\$ 2,197,058	\$ (246,771)	-10.1%

Position Detail

Title	Grade	FY2016 Budgeted		FY2017 Budgeted		FY16—FY17 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Chief Information Officer	DH2	1	1.0	1	1.0	0	0.0
Help Desk Specialist	118	2	2.0	2	2.0	0	0.0
System Analyst	122	1	1.0	1	1.0	0	0.0
System Analyst Sr	125	3	3.0	3	3.0	0	0.0
System Engineer	126	1	1.0	1	1.0	0	0.0
System Engineer Sr	128	1	1.0	1	1.0	0	0.0
Total Positions & FTE		9	9.0	9	9.0	0	0.0

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ADMINISTRATIVE SERVICES

This program encompasses several administrative type expenditures. The City contributes funding on an annual basis, along with Warren County, for the operations of the City/County Planning Commission. This program also funds the City's central services account where office supplies such as postage and paper are procured. VOIP & cell service provides for a City government telephone system and cellular service needs.

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Planning & Zoning		
No change in funding amount	\$ 0	No impact to services expected
Central Services		
Reduction to equipment rental account; increase to administrative services, professional services, postage and dues/fees accounts	51,320	Increase of \$50,000 due to transfer of PVA property assessments from Treasury
VOIP & Cell Service		
Increase to professional services account	15,000	Additional funds requested for VOIP system software upgrade
TOTAL IMPACT	\$ 66,320	

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY16-FY17	
	ACTUAL FY2015	BUDGET FY2016	BUDGET FY2017	Change	% Difference
Planning & Zoning	\$ 471,770	\$ 467,000	\$ 467,000	\$ 0	0.0%
Central Services	135,338	161,200	212,520	51,320	+31.8%
VOIP & Cell Service	79,843	108,980	123,980	15,000	+13.8%
TOTAL EXPENSES	\$ 686,951	\$ 737,180	\$ 803,500	\$ 66,320	+9.0%
REVENUE:					
Local taxes	\$ 354,608	\$ 374,680	\$ 293,730	\$ (80,950)	-21.6%
Miscellaneous	332,343	362,500	509,770	147,270	+40.6%
TOTAL REVENUE	\$ 686,951	\$ 737,180	\$ 803,500	\$ 66,320	+9.0%

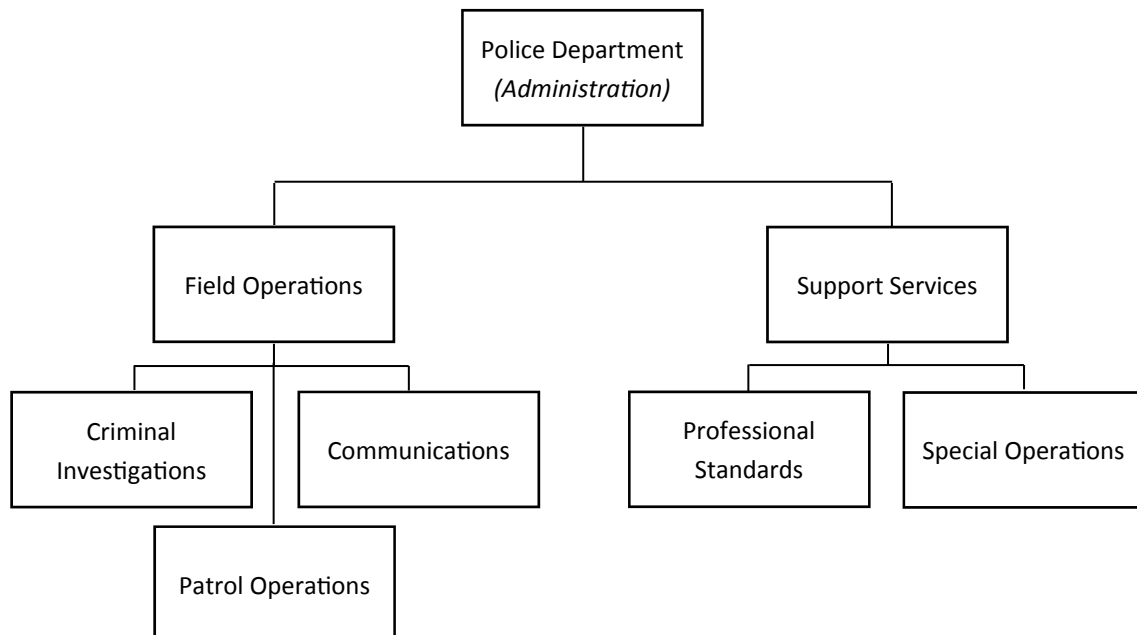
POLICE DEPARTMENT SUMMARY

Mission The members of the Bowling Green Police Department, in partnership with the community and on behalf of the City, commit ourselves to maintaining order, creating safe and secure neighborhoods and promoting driver safety. In doing so, we shall adhere to the following principles: **Service**, We are committed to quality service and are responsive to the needs of our citizens through problem-solving partnerships. **Integrity**, We foster the highest performance standards, ethical conduct, and truthfulness. **Respect**, We value the dignity of every individual and understand ethnic and cultural diversity. We uphold the principles of the constitution of the United States and the laws of the Commonwealth of Kentucky.

Department Budget Summary		ADOPTED BUDGET	APPROVED BUDGET
EXPENSES:	ACTUAL FY2015	FY2016	FY2017
Personnel	\$ 11,563,517	\$ 11,936,086	\$ 12,398,951
Contractual Services	4,331,422	1,515,007	1,572,007
Supplies & Materials	608,893	741,386	864,750
Subsidies & Assistance	47,153	5,000	5,000
Assets	499,375	479,850	376,000
Contingency & Other	2,840	4,000	4,000
TOTAL EXPENSES	\$ 17,053,200	\$ 14,681,329	\$ 15,220,708
REVENUE:			
Non-Program General Funds	\$ 13,197,091	\$ 12,156,289	\$ 12,369,958
Program General Funds	354,056	340,800	354,500
Special Revenue Funds	1,331,163	1,914,148	2,146,836
Capital Project Funds	2,170,890	270,092	349,414
TOTAL REVENUE	\$ 17,053,200	\$ 14,681,329	\$ 15,220,708

Positions			
Total Budgeted Full-Time Positions	148	149	151
Total Budgeted Part-Time Positions	22	22	22

Contacts Police Chief: Doug Hawkins email: Doug.Hawkins@bgky.org
911 Kentucky Street, Bowling Green KY 42101



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POLICE DEPARTMENT SUMMARY, *continued*

Accomplishments

- Minority recruitment plan implemented
- Completed in-car camera installations in patrol vehicles
- Formally proposed body worn cameras for first responders
- Public safety radio system became operational
- Communications center was announced as KACP's first accredited communications center in the state
- CrimeView crime analysis software implementation was completed
- Replaced police headquarters closed circuit television security camera system
- Renovated and increased security on gun vault
- Renovated gun cleaning area

Goals

Administration:

- Increase minority recruitment in the hiring of officers
- Increase citizen interaction with Police Department

Professional Standards:

- Monitor professional standards described in the Policy and Procedure Manual
- Monthly staff inspections
- Monthly audits of allocated funds
- Maintain the agency's professional accreditation
- Provide officers with useful and up to date training annually

Special Operations:

- Maintain the integrity and sustainability of the City's official records as prescribed by law and policy
- Continue to monitor the scrap metal recyclers for compliance with all laws

Communications:

- Improved emergency response and planning capabilities
- Engage current public safety communication technology including CAD and 9-1-1 improvements

Investigations:

- Complete thorough follow-up investigations
- Proactively seek ways to insure compliance with sex offender laws
- Increase forensic lab effectiveness and capabilities

Patrol:

- More police visibility in the community including increased use of bicycle and motorcycle patrol capabilities
- Improve Department infrastructure
- Reduction of traffic crashes
- Reduce crime
- Effective use of crime mapping and analysis software

Performance Measures

Performance Measures	Actual FY14	Actual FY15	Estimated FY16	Proposed FY17
Total average time from receipt of top priority police telephone call to arrival on scene (in seconds)	234	307	345	< 300
Number of injury producing traffic accidents	521	556	600	< 550
Number of complaints made against sworn personnel during reporting period	6	4	5	0
Number of complaints against sworn personnel sustained during reporting period (regardless of when initiated)	3	2	1	0

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POLICE DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation	Impact/Explanation
<p>Administration Reduction to professional services, vehicle maintenance fee, postage, equipment repairs, telephone costs, assets under \$5,000 and medical services accounts; increase to dues/memberships, supply, books/publications and uniform accounts</p>	<p>\$ (11,589) Reduced medical services budget based on projected use, no impact on service is expected</p>
<p>Professional Standards Reduction to vehicle maintenance fee and facility repair accounts; increase to equipment repairs, travel, special education, public safety supplies, assets under \$5,000, books and publications, and uniform accounts</p>	<p>99,219 CIP budget allocated for replacement of police rifles, additional funding also provided to focus on employee training</p>
<p>Special Operations Reduction to administrative services, vehicle maintenance, equipment repairs, uniforms and assets over \$5,000; increase to printing, special event and public safety supplies</p>	<p>(59,042) Decrease is result of moving uniform budgets from a central account in Special Operations to each police division</p>
<p>Communications Reduction to vehicle maintenance fee, equipment repairs, and telephone costs accounts; increase to professional services, utilities, facility repairs, rental equipment, insurance premiums, fuel, and assets under \$5,000 accounts</p>	<p>70,901 Additional funding is provided for the first full year of the new radio system and extension to Pictometry mapping agreement</p>
<p>Investigations Reduction to vehicle maintenance and books/publications accounts; increase to travel, assets under \$5,000 and uniform accounts</p>	<p>3,239 Increase due to moving uniform budget from Special Operations division</p>
<p>Patrol Operations Reduction to vehicle maintenance, public safety supplies and assets over \$5,000 accounts; increase to equipment repairs, professional services, uniforms and assets under \$5,000 accounts</p>	<p>(26,214) Decrease is result of prior year CIP for purchase of fewer patrol vehicles</p>
<p>Pay Adjustment</p>	<p>462,865 FY2017 cost of living adjustment, step increase, fringe benefit changes, and two new FT positions added</p>
<p>TOTAL IMPACT</p>	<p>\$ 539,379</p>

POLICE DEPARTMENT SUMMARY, *continued*

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY16-FY17	
	ACTUAL FY2015	BUDGET FY2016	BUDGET FY2017	Change	% Difference
Administration	\$ 1,198,665	\$ 1,235,859	\$ 1,355,516	\$ 119,657	+9.7%
Professional Standards	620,026	638,591	758,811	120,220	+18.8%
Special Operations	976,405	1,136,464	1,081,452	(55,012)	-4.8%
Communications	4,881,118	1,896,082	2,013,862	117,780	+6.2%
Investigations	1,691,219	1,739,983	1,724,518	(15,465)	-0.9%
Patrol Operations	7,685,767	8,034,350	8,286,549	252,199	+3.1%
TOTAL EXPENSES	\$ 17,053,200	\$ 14,681,329	\$ 15,220,708	\$ 539,379	+3.7%
REVENUE:					
Local Taxes	\$ 13,498,559	\$ 11,888,197	\$ 12,369,958	\$ 481,761	+4.1%
Licenses/Permits	227,250	230,000	250,000	20,000	+8.7%
Grants	1,128,231	990,024	1,134,330	144,306	+14.6%
Fees	174,748	174,500	167,000	(7,500)	-4.3%
Miscellaneous	1,677,533	516,000	579,700	63,700	+12.3%
Transfers-In	346,879	884,608	719,720	(164,888)	-18.0%
TOTAL REVENUE	\$ 17,053,200	\$ 14,681,329	\$ 15,220,708	\$ 539,379	+3.7%

POLICE DEPARTMENT SUMMARY, *continued*

Position Detail

Title	Grade	FY2016 Budgeted		FY2017 Budgeted		FY16—FY17 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Admin Services Supervisor	118	1	1.0	1	1.0	0	0.0
Adv Comm Dispatcher	116	12	12.0	10	10.0	-2	-2.0
Adv Police Officer	FP1	16	16.0	23	23.0	+7	+7.0
Assistant Police Chief	FP4	4	4.0	4	4.0	0	0.0
Comm Dispatch Assistant	79	1	0.5	1	0.5	0	0.0
Communications Ctr Manager	125	1	1.0	1	1.0	0	0.0
Communications Dispatcher	116	6	6.0	8	8.0	+2	+2.0
Communications Supervisor	120	5	5.0	5	5.0	0	0.0
Deputy Police Chief	FP5	2	2.0	2	2.0	0	0.0
Executive Assistant	118	1	1.0	1	1.0	0	0.0
GIS Mapping Assistant	81	1	0.5	1	0.5	0	0.0
Master Police Officer	FP1	38	38.0	31	31.0	-7	-7.0
Office Associate	111	3	3.0	3	3.0	0	0.0
Office Associate Sr	113	4	4.0	4	4.0	0	0.0
Police Cadet	71	10	5.0	10	5.0	0	0.0
Police Captain	FP3	6	6.0	6	6.0	0	0.0
Police Chief	DH5	1	1.0	1	1.0	0	0.0
Police Officer	FP1	32	32.0	34	34.0	+2	+2.0
Police Sergeant	FP2	14	14.0	14	14.0	0	0.0
Property Custodian	113	2	2.0	2	2.0	0	0.0
School Crossing Guard	73	10	1.83	10	1.83	0	0.0
Victim Advocate	118	1	1.0	1	1.0	0	0.0
Total Positions & FTE		171	156.83	173	158.83	+2	+2.0

FIRE DEPARTMENT SUMMARY

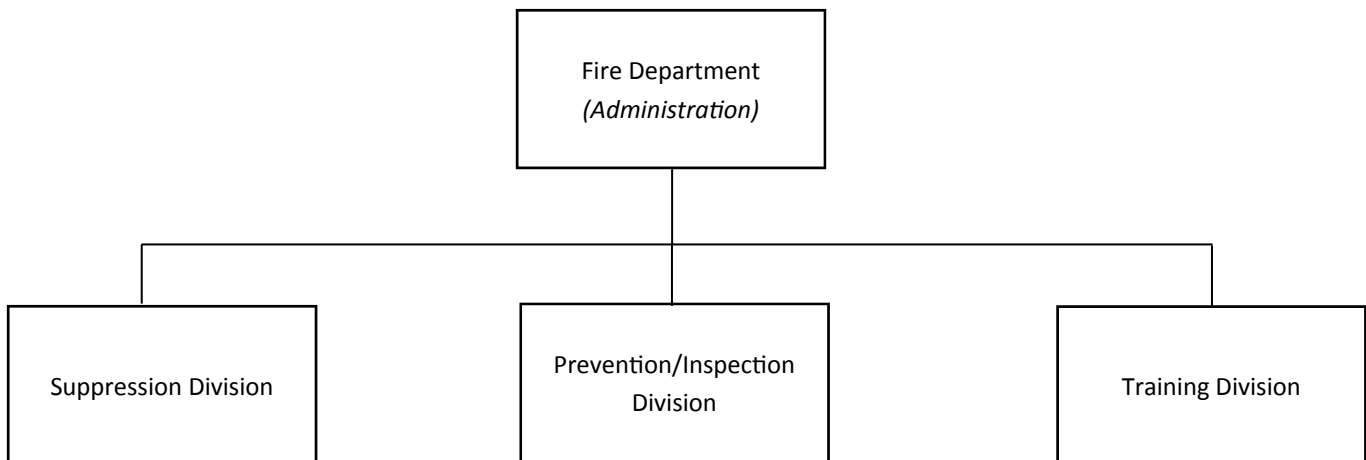
Mission The Fire Department’s vision is professional improvement through innovation and efficiency. The mission of the Fire Department is to protect lives, property and environment by providing a high level of professional fire and rescue services to the Bowling Green community.

Department Budget Summary

EXPENSES:	ACTUAL FY2015	ADOPTED BUDGET	APPROVED BUDGET
		FY2016	FY2017
Personnel	\$ 11,394,779	\$ 11,555,449	\$ 11,814,359
Contractual Services	629,954	654,516	701,031
Supplies & Materials	372,246	373,125	406,115
Assets	155,630	117,000	406,000
TOTAL EXPENSES	\$ 12,552,609	\$ 12,700,090	\$ 13,327,505
REVENUE:			
Non-Program General Funds	\$ 9,934,012	\$ 10,164,255	\$ 10,556,551
Program General Funds	24,591	21,000	21,000
Special Revenue Funds	2,594,006	2,514,835	2,749,954
TOTAL REVENUE	\$ 12,552,609	\$12,700,090	\$ 13,327,505

Positions				
Total Budgeted Full-Time Positions	123	123	123	
Total Budgeted Part-Time Positions	0	0	0	

Contacts Fire Chief: Jason Colson email: Jason.Colson@bgky.org
 625 E 6th Avenue, Bowling Green KY 42101



FIRE DEPARTMENT SUMMARY, *continued*

Accomplishments

- Achieved ISO rating of 2
- Sent multiple personnel to accreditation continuing education
- Completed transition to new P25 City/County radio system
- Suppression personnel completed 2,075 inspections
- 102 employees completed the State Fire Code Inspection certification
- Created EMS activity data in Records Management System and created performance measurement reports
- Revitalized Citizens Fire Academy
- Developed work-order tracking system for facilities maintenance

Goals

Administration:

- Research and develop RFP for alarm notification system for all stations
- Train additional administrative personnel in accreditation process
- Implement internal annual ISO review process
- Research new property locations for Station No. 5 (Northside) relocation

Prevention:

- Increase database of community building plans for all recommended occupancies
- Pursue National Credentialing for Arson Investigators
- Enhance departmental presence within the community
- Develop continuing education parameters for prevention personnel
- Ensure primary school fire safety contacts and exit drill compliance

Training:

- Continue expansion of mutual aid training with County departments
- Develop Company Performance Drills (CPDs) for technical rescue programs
- Evaluate, research and expand training center structures and props
- Continue professional development of employees

Suppression:

- Provide a professional and timely response to all emergency incidents as defined by NFPA 1710 standards
- Research (restructuring) assignments for assistance to fire code enforcement, public education and training
- Research and develop Company Commander of Training and Car 1 driver/aide position

Facilities & Logistics

- Continue research for fleet replacements
- Send two fleet mechanics to Emergency Vehicle Training (EVT) for Level 1 certification

Performance Measures

Performance Measures	Actual FY14	Actual FY15	Estimated FY16	Proposed FY17
Overall unit response time (in minutes)	8:28	8:33	8:15	8:06
Hours of training per sworn personnel	204	226	226	210
Number of public education classes conducted	180	206	225	225
Number of fire inspections completed	2,039	2,540	3,000	3,200
Number of fire re-inspections completed	291	570	300	300

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FIRE DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Administration		
Reduction to telephone costs account; increase to professional services and supply accounts	\$ (280)	No impact on performance is expected
Suppression		
Increase to professional services, equipment repairs, supply, assets under \$5,000 and safety items accounts	39,760	Additional budget provides funding for an increase in turnout gear replacements and outfitting new recruits
Prevention/Inspection		
Reduction to operating supplies and assets accounts; increase to employee reimbursements, dues/memberships, special education, operating supplies, books/publications and uniforms/accessories accounts	(55,700)	Decrease is due to purchase of two vehicles in prior year
Training		
Reduction to assets over \$5,000 account; increase to facility repair account	15,985	Increase will fund replacement of windows and doors at training facility drill tower
Repairs & Facilities Maintenance		
Reduction to vehicle maintenance and maintenance supply accounts; increase to professional services, utilities, facility repairs and assets over \$5,000 accounts	368,740	Additional funding provided for CIP to upgrade/replace existing alarm notification system for fire dispatching
Pay Adjustment	258,910	FY2017 cost of living adjustment, step increase, fringe benefit changes and increase in unscheduled overtime
TOTAL IMPACT	\$ 627,415	

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY16-FY17	
	ACTUAL FY2015	BUDGET FY2016	BUDGET FY2017	Change	% Difference
Administration	\$ 1,059,380	\$ 1,089,362	\$ 1,216,659	\$ 127,297	+11.7%
Suppression	9,939,500	10,075,288	10,239,929	164,641	+1.6%
Prevention/Inspection	668,297	557,619	505,307	(52,312)	-9.4%
Training	295,108	347,711	366,760	19,049	+5.5%
Repairs & Facilities Maintenance	590,324	630,110	998,850	368,740	+58.5%
TOTAL EXPENSES	\$ 12,552,609	\$ 12,700,090	\$ 13,327,505	\$ 627,415	+4.9%
REVENUE:					
Local Taxes	\$ 12,018,342	\$ 12,164,255	\$ 12,656,551	\$ 492,296	+4.0%
Grants	493,711	493,553	627,798	134,245	+27.2%
Fees	20,500	21,000	21,000	0	0.0%
Miscellaneous	14,610	14,500	14,250	(250)	-1.7%
Transfers-In	5,446	6,782	7,906	1,124	+16.6%
TOTAL REVENUE:	\$ 12,552,609	\$ 12,700,090	\$ 13,327,505	\$ 627,415	+4.9%

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FIRE DEPARTMENT SUMMARY, *continued*

Position Detail

Title	Grade	FY2016 Budgeted		FY2017 Budgeted		FY16—FY17 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Assistant Fire Chief / Prevention	FP4	1	1.0	1	1.0	0	0.0
Assistant Fire Chief / Suppression	FP4	3	3.0	3	3.0	0	0.0
Assistant Fire Chief / Training	FP4	1	1.0	1	1.0	0	0.0
Company Commander / EMT	FP3	29	29.0	29	29.0	0	0.0
Deputy Fire Chief	FP5	2	2.0	2	2.0	0	0.0
Fire Apparatus Operator	FP2	1	1.0	1	1.0	0	0.0
Fire Apparatus Operator / EMT	FP2	27	27.0	27	27.0	0	0.0
Fire Chief	DH5	1	1.0	1	1.0	0	0.0
Fire Code Inspector II	118	1	1.0	1	1.0	0	0.0
Fire Prevention / Education Spec	FP1	1	1.0	1	1.0	0	0.0
Firefighter	FP1	7	7.0	6	6.0	-1	-1.0
Firefighter / EMT	FP1	17	17.0	18	18.0	+1	+1.0
Firefighter / EMT II	FP1	30	30.0	30	30.0	0	0.0
Office Associate	111	1	1.0	1	1.0	0	0.0
Total Positions & FTE		123	123.0	123	123.0	0	0.0

OTHER PUBLIC SAFETY

The Police and Fire Retirees program provides retirement benefits to members of the closed Police and Fire Pension plan. Funding for the program is provided by annual contributions from the General Fund and interest earnings accumulated on plan investments.

Budgetary Changes and Impact

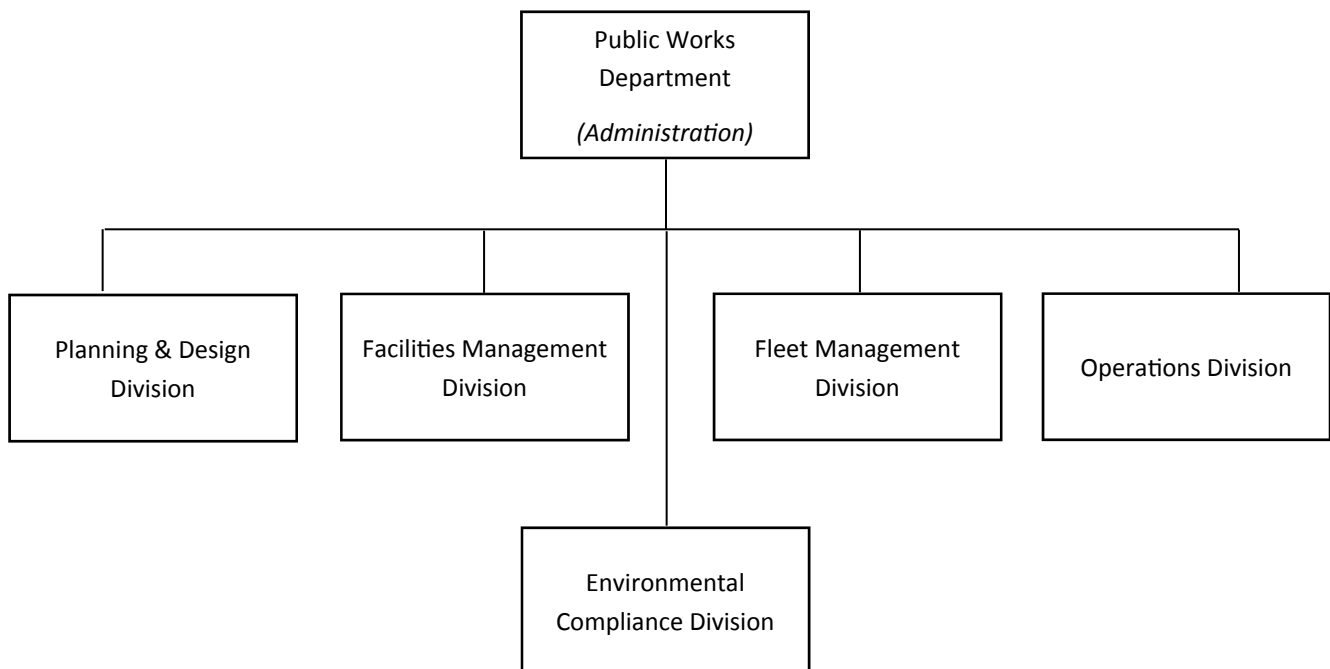
Recommendation	Impact/Explanation
Police & Fire Retirees	
Reduction to other contributions and retiree payments accounts	\$ (228,500) General Fund contribution reduced based on actuarial findings; no budgetary impact is expected
TOTAL IMPACT	\$ (228,500)

Departmental Budget by Division

EXPENSES:	ACTUAL FY2015	ADOPTED BUDGET FY2016	APPROVED BUDGET FY2017	FY16-FY17 Change	% Difference
Police & Fire Retirees	\$ 1,309,066	\$ 1,331,500	\$ 1,103,000	\$ (228,500)	-17.2%
TOTAL EXPENSES	\$ 1,309,066	\$ 1,331,500	\$ 1,103,000	\$ (228,500)	-17.2%
REVENUE:					
Local Taxes	\$ 624,544	\$ 326,500	\$ 204,000	\$ (122,500)	-37.5%
Miscellaneous	684,522	1,005,000	807,500	(197,500)	-19.7%
Use of Reserves	0	0	91,500	91,500	N/A
TOTAL REVENUE	\$ 1,309,066	\$ 1,331,500	\$ 1,103,000	\$ (228,500)	-17.2%

PUBLIC WORKS DEPARTMENT SUMMARY

Mission	Safely, efficiently and professionally enhance the quality of life for citizens of Bowling Green.			
Department Budget Summary				
	ACTUAL FY2015	ADOPTED BUDGET FY2016	APPROVED BUDGET FY2017	
EXPENSES:				
Personnel	\$ 3,371,795	\$ 3,500,698	\$ 3,751,330	
Contractual Services	7,557,973	7,232,925	7,937,605	
Supplies & Materials	1,471,858	1,433,300	1,412,430	
Assets	619,043	689,900	1,143,500	
Contingency	0	850	37,804	
TOTAL EXPENSES	\$ 13,020,659	\$ 12,857,673	\$ 14,282,669	
REVENUE:				
Non-Program General Funds	\$ 4,798,176	\$ 6,443,159	\$ 7,331,864	
Program General Funds	18,860	17,500	20,500	
Special Revenue Funds	1,619,415	1,542,500	2,320,500	
Capital Project Funds	4,565,143	2,810,840	2,624,985	
Internal Service Funds	2,019,065	2,043,674	1,984,820	
TOTAL REVENUE	\$ 13,020,659	\$ 12,857,673	\$ 14,282,669	
Positions	Total Budgeted Full-Time Positions	55	55	57
	Total Budgeted Part-Time Positions	1	1	0
Contacts	Interim Public Works Director: Kevin D. DeFebbo		email: Kevin.DeFebbo@bgky.org	
	1011 College Street, Bowling Green KY 42101			



PUBLIC WORKS DEPARTMENT SUMMARY, *continued*

Accomplishments

- Environmental Compliance completed construction of the upgrades at Butler County Landfill (Phase I) utilizing \$2.75 million of funding secured from the State in FY2015
- The Operations Division obtained and outfitted five new snow removal trucks (3 large and 2 small)
- Record snowfall of 23.9 inches was observed in FY2016, staff completed the snow removal season with no lost time injuries
- The renovation of City Hall was completed, with staff serving as the General Contractor; renovation included interior improvements such as paint, flooring and bathroom alterations, as well as upgrades to the Commission Chamber audio/visual system
- Planning & Division staff contracted work to address sidewalk safety trip hazards using a new environmentally clean and cost-effective concrete cutting method; over 100 areas were repaired, nearly \$18,000 saved and work was completed more efficiently than conventional methods
- The Wakefield Pond and Smallhouse/Ridgecrest Drainage projects were designed in-house and construction completed
- Smallhouse Road Widening Phase I design was completed
- Fleet played a major role in the development and completion of a fueling station, located at the Operations Division facility on Lapsley Lane. The new location provides both gasoline and diesel fuels for all departments. The downtime for fueling equipment and vehicles has been significantly reduced. The location also allows the City to purchase fuel in bulk quantities, therefore reducing the price per gallon.

Goals

The overall goals of the Public Works Department are as follows:

- Develop a highly functional team
- Create a positive image for the department and City of Bowling Green
- Improve efficiency and sustainability
- Develop a sense of service in employees
- Develop leaders in the Public Works Department
- Improve the quality of life for the citizens of Bowling Green

Division Objectives

While all divisions share common goals, the execution of these goals vary. Each division is called on to meet these goals depending on the role they fill within the organization.

Performance Measures

Performance Measures	Actual FY14	Actual FY15	Estimated FY16	Proposed FY17
Planning and Design: Response time – Average time to review non-commercial building permits	4.40 Days	4.27 Days	3.32 Days	< 5 Work Days
Fleet: Response time – Average time to complete Preventative Maintenance work orders	2.36 Hours	2.27 Hours	2.25 Hours	< 3 Hours
Facilities: Response time - Average time from assignment to completion of non-emergency work orders	5.25 Hours	6.0 Hours	6.0 Hours	< 3 Hour
Operations: Response time - Average time from date of receiving a service request to date of completion	2.82 Days	2.44 Days	2.15 Days	< 3 Work Days
Environmental Compliance: Percentage – Average time to review commercial building permits	11.0 Days	9.87 Days	5.03 Days	< 15 Work Days

PUBLIC WORKS DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Administration Reduction to administrative services, vehicle maintenance, dues/ membership and travel accounts; increase to printing and uniform accounts	\$ (1,389)	No impact on performance is expected
Planning & Design Reduction to construction and vehicle maintenance accounts; increase to professional services, software maintenance, dues/ memberships, travel, safety items and assets over \$5,000 accounts	53,022	Additional funding provided for CIP project to install a new traffic signal on Cave Mill Road
Operations Management Reduction to vehicle maintenance, rental equipment and travel accounts; increase to professional services, utilities, land repairs, equipment repairs, construction, road work, supply, assets under \$5,000, safety items, uniforms and assets over \$5,000 accounts	1,179,687	Additional funding is provided for CIP projects to increase street resurfacing (overlay) program and sidewalk construction as well as replace existing heavy equipment and vehicles
Fleet Management Reduction to facility repairs, fuel, and assets under and over \$5,000 accounts; increase to utilities, equipment repairs, construction, postage, supply and safety items accounts	(68,401)	Decrease is due to projected decline in fuel prices
Facilities Management Reduction to professional services, utilities, vehicle maintenance, and assets over \$5,000 accounts; increase to custodial services, facility repairs, other improvements, supply and safety item accounts	33,216	Increase will provide replacement of awnings at four facilities
Environmental Compliance Reduction to construction and supply accounts; increase to professional services, facility repairs, equipment repairs, rental equipment, vehicle maintenance, advertising and assets over \$5,000 accounts	(21,771)	Decrease is due to a prior year CIP project for water quality improvements to Whiskey Run storm sewer system
Pay Adjustment	250,632	FY2017 cost of living adjustment, step increase, fringe benefit changes, one upgrade, one new FT position, and one PT to FT position
TOTAL IMPACT	\$ 1,424,996	

PUBLIC WORKS DEPARTMENT SUMMARY, *continued*

Departmental Budget by Division

EXPENSES:	ACTUAL FY2015	ADOPTED BUDGET FY2016	APPROVED BUDGET FY2017	FY16-FY17 Change	% Difference
Administration	\$ 225,464	\$ 222,389	\$ 265,858	\$ 43,469	+19.5%
Planning & Design	1,890,597	2,768,591	2,856,638	88,047	+3.2%
Operations Management	4,957,281	4,680,565	5,977,993	1,297,428	+27.7%
Fleet Management	1,885,480	2,043,674	2,010,820	(32,854)	-1.6%
Facilities Management	3,763,075	2,538,358	2,573,894	35,536	+1.4%
Environmental Compliance	298,762	604,096	597,466	(6,630)	-1.1%
TOTAL EXPENSES	\$ 13,020,659	\$ 12,857,673	\$ 14,282,669	\$ 1,424,996	+11.0%
REVENUE:					
Local Taxes	\$ 4,798,177	\$ 6,643,159	\$ 7,531,864	\$ 888,975	+13.4%
Licenses/Permits	600	1,000	1,000	0	0.0%
Grants	1,415,207	1,295,000	1,270,000	(25,000)	-1.9%
Charges for Services	2,032,025	2,055,674	1,980,320	(75,354)	-3.7%
Miscellaneous	316,326	52,000	74,500	22,500	+43.3%
Transfers-In	4,458,324	2,810,840	3,424,985	614,145	+21.8%
TOTAL REVENUE:	\$ 13,020,659	\$ 12,857,673	\$ 14,282,669	\$ 1,424,996	+11.0%

PUBLIC WORKS DEPARTMENT SUMMARY, *continued*

Position Detail

Title	Grade	FY2016 Budgeted		FY2017 Budgeted		FY16—FY17 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Assistant City Engineer	126	1	1.0	1	1.0	0	0.0
Building Maintenance Mechanic	114	1	1.0	1	1.0	0	0.0
City Engineer	131	1	1.0	1	1.0	0	0.0
City Surveyor	125	1	1.0	1	1.0	0	0.0
Civil Engineer	124	1	1.0	1	1.0	0	0.0
Crew Leader	115	3	3.0	3	3.0	0	0.0
Crew Supervisor II	118	2	2.0	2	2.0	0	0.0
Environmental Compliance Coordinator	122	1	1.0	1	1.0	0	0.0
Environmental Manager	125	1	1.0	1	1.0	0	0.0
Equipment Technician	112	1	1.0	1	1.0	0	0.0
Equipment Technician—Master	116	3	3.0	3	3.0	0	0.0
Equipment Technician Certified	114	1	1.0	1	1.0	0	0.0
Fire Equipment Mechanic	117	1	1.0	1	1.0	0	0.0
Fleet Inventory Coordinator	117	1	1.0	1	1.0	0	0.0
Fleet Manager	123	1	1.0	1	1.0	0	0.0
Fleet Supervisor	120	1	1.0	1	1.0	0	0.0
GIS Manager	124	1	1.0	1	1.0	0	0.0
GIS Technician	114	1	1.0	1	1.0	0	0.0
Laborer II	110	6	6.0	4	4.0	-2	-2.0
Office Assistant II	71	1	0.5	0	0.0	-1	-0.5
Office Associate	111	2	2.0	3	3.0	+1	+1.0
Operations Division Manager	124	1	1.0	1	1.0	0	0.0
Operations Technician I	110	5	5.0	8	8.0	+3	+3.0
Operations Technician II	112	8	8.0	8	8.0	0	0.0
Operations Technician III	114	5	5.0	5	5.0	0	0.0
Public Works Director	DH4	1	1.0	1	1.0	0	0.0
Public Works Inspector	123	1	1.0	1	1.0	0	0.0
Public Works Technician	121	2	2.0	2	2.0	0	0.0
Total Positions & FTE		56	55.5	57	57.0	+1	+1.5

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TRANSPORTATION

The Transportation program is responsible for contributing funds to local transportation agencies, such as the BG/WC Regional Airport and the GO BG Transit System operated by Community Action of Southern Kentucky. Funds are used for operation, planning, maintenance and capital needs of the transportation provider.

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Airport Board		
Increase to agency appropriations account	\$ 1,695	Additional amount provides for a 3% increase in City appropriations
Public Transit		
Increase to agency appropriations account	7,360	Additional amount provides for a 3% increase in City appropriations
TOTAL IMPACT	\$ 9,055	

Departmental Budget by Division

EXPENSES:	ADOPTED BUDGET			APPROVED		FY16-FY17	
	ACTUAL FY2015	FY2016	BUDGET FY2017	BUDGET FY2017	Change	% Difference	
Airport Board	\$ 56,500	\$ 56,500	\$ 58,195	\$ 58,195	\$ 1,695	+3.0%	
Public Transit	1,238,317	1,578,220	1,585,580	1,585,580	7,360	+0.5%	
TOTAL EXPENSES	\$ 1,294,817	\$ 1,634,720	\$ 1,643,775	\$ 1,643,775	\$ 9,055	+0.6%	
REVENUE:							
Local Taxes	\$ 293,610	\$ 301,720	\$ 310,775	\$ 310,775	\$ 9,055	+3.0%	
Grants	1,001,207	1,333,000	1,333,000	1,333,000	0	0.0%	
TOTAL REVENUE	\$ 1,294,817	\$ 1,634,720	\$ 1,643,775	\$ 1,643,775	\$ 9,055	+0.6%	

PARKS & RECREATION DEPARTMENT SUMMARY

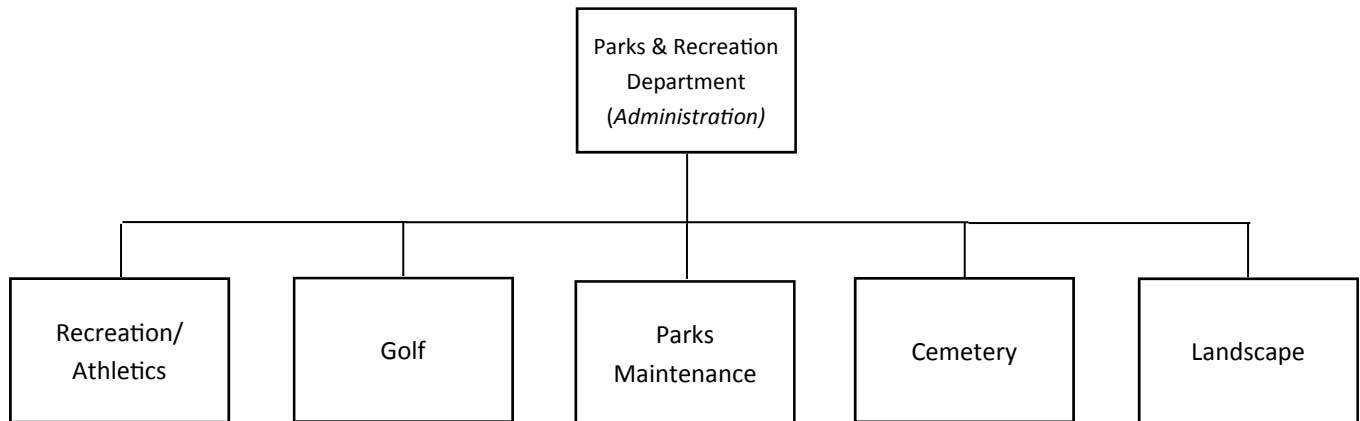
Mission The Parks and Recreation Department’s mission is to offer a comprehensive variety of excellent recreational programs and facilities that promote wellness and enhance quality of life in our diverse community and represent our commitment to a safe and sustainable future.

Department Budget Summary

EXPENSES:	ACTUAL FY2015	ADOPTED BUDGET FY2016	APPROVED BUDGET FY2017
	Personnel	\$ 4,545,375	\$ 5,046,522
Contractual Services	2,202,259	2,055,907	7,100,315
Supplies & Materials	982,652	1,161,057	1,215,144
Assets	186,702	178,722	626,625
Contingency	82	150	150
TOTAL EXPENSES	\$ 7,917,070	\$ 8,442,358	\$ 14,229,299
REVENUE:			
Non-Program General Funds	\$ 2,488,095	\$ 3,995,766	\$ 3,388,451
Program General Funds	2,237,267	2,437,210	2,472,440
Special Revenue Funds	1,664,072	1,646,800	1,881,650
Capital Project Funds	1,527,636	362,582	5,899,108
TOTAL REVENUE	\$ 7,917,070	\$ 8,442,358	\$ 14,229,299

Positions	Total Budgeted Full-Time Positions	57	56	55
	Total Budgeted Part-Time Positions	239	243	254

Contacts Parks & Recreation Director: Brent Belcher email: Brent.Belcher@bgky.org
225 E 3rd Avenue, Bowling Green KY 42101



PARKS & RECREATION DEPARTMENT SUMMARY, *continued*

Accomplishments

- BGPR along with multiple other City Departments’ assistance, opened West End Park and West End Soccer Field
- Landscape Division has added West End Park and NCS to maintenance schedule while doing major renovations at BGPD, Moxley Community Center retaining wall, and Odgen Park
- Russell Sims Aquatic Center attracted nearly 80,000 visitors
- Russell Sims Aquatic Center lobby and public restrooms were completely renovated
- Moxley Community Center public restrooms were completely renovated
- Moxley Community Center introduced Pickleball program
- Summer Camps partnered with BRRHD to provide certified nurses during summer programs
- Sports and Wellness expanded lacrosse program to additional clinics and sport introduction events
- Fitness added new cardiovascular equipment as well as a new leg press within the free weight room
- Golf Division completed another phase of irrigation installation at Paul Walker Golf Course
- Golf Division was able to increase sponsorships for the Paul Walker Memorial Tournament
- Golf Division purchased 32 red carts for use at the Golf Course at RiverView

Goals

Administration:

- Offer on-line registration for BGPR programs/reservations through introduction of Web-Trac
- Continue to strive for BGPR overtime total to be less than \$50,000

Parks Maintenance:

- Develop and begin implementation of equipment replacement program
- Renovate former Community Room to more program usable space (Silver Sneakers & After-School)

Fitness:

- Purchase and introduce additional cardio equipment for users
- Increase use of social media for advertising
- Add Silver Sneaker programming

Special Populations:

- Develop adapted programming for individuals with physical disabilities

Athletics:

- Continue to foster lacrosse in hopes of offering a youth league
- Oversee the maintenance and oversight of Hart Indoor Training Facility

FO Moxley Community Center:

- Continue facilitating of Pickleball program

Parker-Bennett Community Center:

- Offer a neighborhood community event

Cemetery:

- Develop and construct Cemetery Maintenance facility

Landscape:

- Oversee Fountain Square improvements
- Add oversight of City Hall to maintenance schedule

Aquatics:

- Oversee renovation of sand filter system at Russell Sims Aquatic Center
- Add one new spray land feature

Golf:

- Offer additional Spanish speaking lessons as part of the “Grow Golf” campaign
- Review possibilities of offering on-line tee time option for CrossWinds
- Offer a regular Foot Golf option at the Golf Course at RiverView
- Examine opportunities for future addition of CrossWinds Restroom Facility near Golf Maintenance Shop

Performance Measures

Performance Measures	Actual FY14	Actual FY15	Estimated FY16	Proposed FY17
Total participation	1,074,917	1,137,073	1,223,000	1,225,000
Total revenues	\$2,299,316	\$2,166,247	\$2,227,000	\$2,300,000
Number of 9 hole rounds played	103,144	89,573	105,000	110,000
Russell Sims Aquatic Center participation	68,719	74,130	81,000	80,000

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PARKS & RECREATION DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation	Impact/Explanation
<p>Administration Reduction to administrative services, postage, advertising, special events, supply, safety items and assets over \$5,000 accounts; increase to professional services, vehicle maintenance, printing and uniform accounts</p>	<p>\$ (9,974) Transferred budget for community events to the Recreation Division</p>
<p>Maintenance Reduction to custodial services, facility repairs, equipment repairs and fuel accounts; increase to professional services, utilities, land repairs, rental equipment, vehicle maintenance, construction, other improvements, supply, safety items and assets over \$5,000 accounts</p>	<p>5,587,957 Additional funding is provided for CIP projects for: playground improvements, shelter replacement, new security cameras, vehicle and equipment purchases, other park improvements, new a soccer complex, spray park and walking trail</p>
<p>Recreation/Athletics Reduction to facility repairs, rental facilities, vehicle maintenance, construction, dues/memberships, supply and fuel accounts; increase to professional services, utilities, telephone costs, special events, supply, assets under and over \$5,000, uniforms, safety items and consumable items accounts</p>	<p>(48,749) Reduction in funding is due to prior year CIP projects at Russell Sims Aquatic, Lampkin and Pedigo Parks</p>
<p>Golf Reduction to operating leases, vehicle maintenance, construction, supply, fuels and golf resale item accounts; increase to utilities, land repairs, facility repairs, equipment repairs, other improvements, telephone costs, supply, safety items and assets over \$5,000 accounts</p>	<p>120,557 Additional funding is included for vehicle and equipment replacements</p>
<p>Cemetery Reduction to utilities, construction, fuels and other purchased services accounts; increase to facility repairs, vehicle maintenance and assets over \$5,000 accounts</p>	<p>(178,946) Decrease in budgeted funds is due to prior year CIP project for Cemetery Maintenance building construction</p>
<p>Landscape Reduction to professional services, vehicle maintenance, supply and asset accounts; increase to custodial services, other improvements, travel and safety item accounts</p>	<p>75,553 Increase in funding will provide for improvements to Fountain Square Park</p>
<p>Pay Adjustment</p>	<p>240,543 FY2017 cost of living adjustment, step increase, fringe benefit changes, 11 new PT positions and increased FTEs in other PT positions</p>
<p>TOTAL IMPACT</p>	<p>\$ 5,786,941</p>

PARKS & RECREATION DEPARTMENT SUMMARY, *continued*

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY16-FY17	
	ACTUAL FY2015	BUDGET FY2016	BUDGET FY2017	Change	% Difference
Administration	\$ 768,325	\$ 530,034	\$ 571,985	\$ 41,951	+7.9%
Maintenance	2,284,074	2,538,434	8,159,220	5,620,786	+221.4%
Recreation/Athletics	1,935,181	2,151,527	2,173,487	21,960	+1.0%
Golf	1,744,064	1,714,988	1,878,257	163,269	+9.5%
Cemetery	614,741	835,179	680,635	(154,544)	-18.5%
Landscape	570,685	672,196	765,715	93,519	+13.9%
TOTAL EXPENSES	\$ 7,917,070	\$ 8,442,358	\$ 14,229,299	\$ 5,786,941	+68.6%
REVENUE:					
Local Taxes	\$ 3,497,561	\$ 5,091,866	\$ 5,244,451	\$ 152,585	+3.0%
Fees	4,900	6,000	5,000	(1,000)	-16.7%
Charges for Services	254,123	264,300	285,150	20,850	+7.9%
Miscellaneous	93,899	78,500	49,450	(29,050)	-37.0%
Grants	0	0	53,400	53,400	N/A
Parks & Rec Fees	802,889	845,130	902,190	57,060	+6.8%
Golf Fees	1,115,933	1,277,580	1,212,900	(64,680)	-5.1%
Transfers-In	2,147,765	878,982	3,615,323	2,736,341	+311.3%
Use of Reserves	0	0	2,861,435	2,861,435	N/A
TOTAL REVENUE	\$ 7,917,070	\$ 8,442,358	\$ 14,229,299	\$ 5,786,941	+68.6%

PARKS AND RECREATION DEPARTMENT SUMMARY, *continued*

Position Detail

Title	Grade	FY2016 Budgeted		FY2017 Budgeted		FY16—FY17 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Manager	117	1	1.0	1	1.0	0	0.0
Administrative Manager II	120	1	1.0	1	1.0	0	0.0
Aerobics Instructors	81	8	0.93	8	0.93	0	0.0
Assistant Pool Manager	75	1	0.29	1	0.29	0	0.0
Athletic Facility Coordinator	114	1	1.0	1	1.0	0	0.0
Athletic Program Manager	123	1	1.0	0	0.0	-1	-1.0
Athletic Staff Assistant I	70	76	12.31	84	14.27	+8	+1.96
Athletic Staff Assistant II	71	12	4.27	12	4.27	0	0.0
Athletics Staff Assistant Sr	76	2	0.84	2	0.84	0	0.0
Athletic Supervisor	118	1	1.0	1	1.0	0	0.0
Carpenter	117	1	1.0	1	1.0	0	0.0
Community Center Coordinator	114	2	2.0	2	2.0	0	0.0
Community Center Supervisor	117	2	2.0	2	2.0	0	0.0
Crew Supervisor I	117	4	4.0	4	4.0	0	0.0
Crew Supervisor II	118	1	1.0	1	1.0	0	0.0
Custodian	107	4	4.0	4	4.0	0	0.0
Equipment Mechanic—Sr	115	1	1.0	1	1.0	0	0.0
Fitness / Wellness Supervisor	118	1	1.0	1	1.0	0	0.0
Fitness Coordinator	114	1	1.0	1	1.0	0	0.0
Golf Maintenance Supervisor	125	1	1.0	1	1.0	0	0.0
Golf Professional	116	1	1.0	1	1.0	0	0.0
Golf Shop Supervisor	115	1	1.0	1	1.0	0	0.0
Heavy Equipment Operator	113	2	2.0	2	2.0	0	0.0
Irrigation/Spray Technician	112	2	2.0	2	2.0	0	0.0
Laborer	74	28	17.62	29	18.89	+1	+1.27
Landscape Gardener	110	3	3.0	3	3.0	0	0.0
Landscape Helper	76	4	2.97	4	2.97	0	0.0
Landscape Manager	123	1	1.0	1	1.0	0	0.0
<i>Positions continued on next page</i>							

PARKS AND RECREATION DEPARTMENT SUMMARY, *continued*

Position Detail

Title	Grade	FY2016 Budgeted		FY2017 Budgeted		FY16—FY17 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Lifeguard	73	38	7.83	38	7.83	0	0.0
Office Assistant II	71	4	2.95	4	3.13	0	+0.18
Office Associate	111	2	2.0	2	2.0	0	0.0
Office Associate Sr	113	1	1.0	1	1.0	0	0.0
Park Ranger	79	6	2.75	6	2.75	0	0.0
Parks & Recreation Director	DH1	1	1.0	1	1.0	0	0.0
Parks Facility Maintainer	110	5	5.0	5	5.0	0	0.0
Parks Facility Maintainer Sr	112	6	6.0	6	6.0	0	0.0
Parks Forester / Arborist	120	1	1.0	1	1.0	0	0.0
Parks Maintenance Supervisor	116	1	1.0	1	1.0	0	0.0
Parks / Golf Maint Superintendent	125	1	1.0	1	1.0	0	0.0
Pool Manager	78	1	0.29	1	0.45	0	+0.16
Recreation Division Manager	125	1	1.0	1	1.0	0	0.0
Recreation Staff Assistant I	70	21	8.24	21	8.24	0	0.0
Recreation Staff Assistant II	72	15	7.19	15	7.19	0	0.0
Recreation Staff Assistant Sr	76	5	2.92	5	3.08	0	+0.16
Referee	82	22	0.44	14	1.18	-8	+0.90
Referee/Umpire	82	0	0.0	10	0.88	+10	+0.72
Special Pops Coordinator	120	1	1.0	1	1.0	0	0.0
Special Pops Instructor	114	1	1.0	1	1.0	0	0.0
Trades Worker Sr	118	2	2.0	2	2.0	0	0.0
Total Positions & FTE		299	127.84	309	132.19	+10	+4.35

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OTHER PARKS

Operation P.R.I.D.E., Inc. and Hobson House Commission are City supported local non-profits. Operation P.R.I.D.E. assists the City with beautification and maintenance of the main corridors leading into the city. Hobson House Commission operates Riverview at Hobson Grove, an historic 1872 house museum owned by the City.

Budgetary Changes and Impact

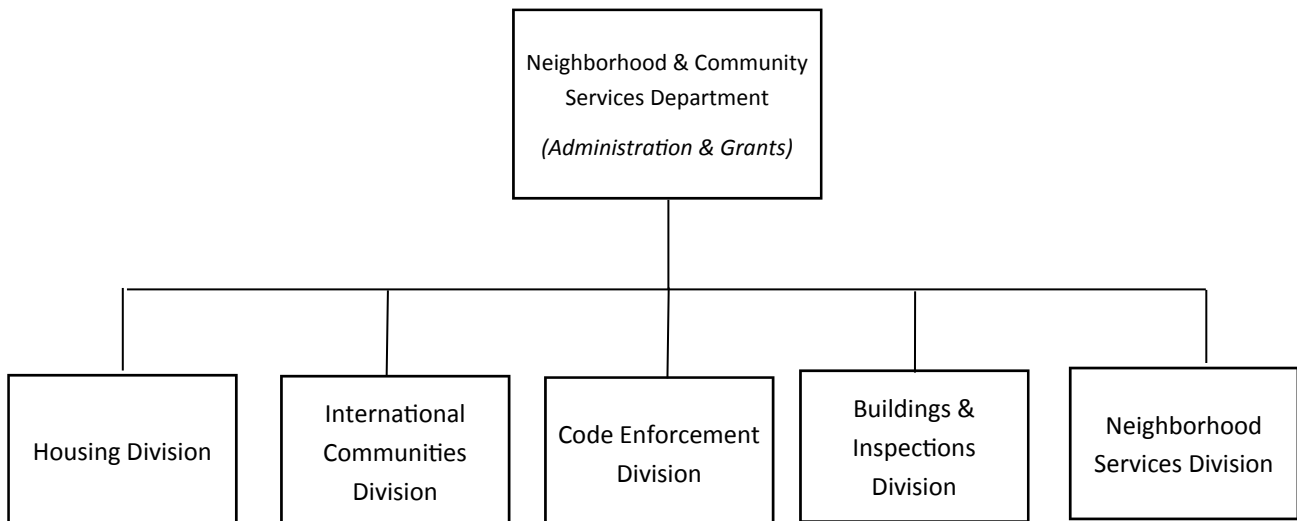
Recommendation	Impact/Explanation
Operation P.R.I.D.E. Increase to agency appropriations account	\$ 4,500 Increase funding of City's share for Louisville Road corridor mowing contract service
Hobson House Commission Increase to agency appropriations account	1,580 Additional budget provides 3.0% increase
TOTAL IMPACT	\$ 6,080

Departmental Budget by Division

	ACTUAL FY2015	ADOPTED BUDGET FY2016	APPROVED BUDGET FY2017	FY16-FY17 Change	% Difference
EXPENSES:					
Operation P.R.I.D.E.	\$ 33,440	\$ 28,940	\$ 33,440	\$ 4,500	15.5%
Hobson House Commission	52,640	52,640	54,220	1,580	3.0%
TOTAL EXPENSES	\$ 86,080	\$ 81,580	\$ 87,660	\$ 6,080	7.5%
REVENUE:					
Local Taxes	\$ 86,080	\$ 81,580	\$ 87,660	\$ 6,080	7.5%
TOTAL REVENUE	\$ 86,080	\$ 81,580	\$ 87,660	\$ 6,080	7.5%

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT SUMMARY

Mission	Working to provide affordable housing, ensure quality construction and property maintenance, and to foster economic opportunity through partnerships with public and private entities.		
Department Budget Summary			
		ADOPTED BUDGET	APPROVED BUDGET
EXPENSES:	ACTUAL FY2015	FY2016	FY2017
Personnel	\$ 1,565,316	\$ 1,703,422	\$ 1,768,516
Contractual Services	760,680	1,271,692	1,265,153
Supplies & Materials	58,961	26,565	34,718
Subsidies & Assistance	2,762,225	2,846,100	2,914,075
Assets	56,014	66,000	154,000
Contingency	0	12,293	16,042
TOTAL EXPENSES	\$ 5,203,196	\$ 5,926,072	\$ 6,152,504
REVENUE:			
Non-Program General Funds	\$ 1,013,668	\$ 1,427,082	\$ 1,349,721
Program General Funds	893,373	838,040	1,040,640
Special Revenue Funds	3,256,084	3,581,965	3,654,316
Capital Project Funds	40,071	78,985	107,827
TOTAL REVENUE	\$ 5,203,196	\$ 5,926,072	\$ 6,152,504
Positions	Total Budgeted Full-Time Positions	26	26
	Total Budgeted Part-Time Positions	0	0
Contacts	Neighborhood & Community Services Director: Brent Childers		email: Brent.Childers@bgky.org
	1017 College Street, Bowling Green KY 42101		



NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT SUMMARY, *continued*

Accomplishments

- Housing Division Received its 11th consecutive High Performer status from HUD
- Hosted Regional Neighborhood Network Conference with over 260 attendees
- Completed Cultural Competency training of all city employees
- Permitted over \$238M of construction through January 2016, \$179M in FY2015, \$140M in FY2014 and \$100M in FY2013
- Completed 3,008 code cases through January 2016, 3,830 in FY2015, 3,386 in FY2014, and 3,186 in FY2013
- Applied for and received grants in the amount of \$177,474 for Creekwood Greenway and \$17,000 for fire training equipment

Goals

Administration & Grants:

- Obtain and administer grant funding according to community's priority needs, consistent with applicable regulations and in a manner that affords the greatest opportunities for citizen participation

Neighborhood Services:

- Strengthen neighborhood associations and build the capacity of neighborhood groups to identify and pursue goals and resolve problems on a neighborhood level
- Provide an efficient, courteous, accessible "one stop shop" where people can get timely and accurate information, request a city service, and/or mobilize quality resources for a neighborhood endeavor

International Communities:

- Build and sustain positive working relationships between City of Bowling Green departments and members of the international communities of Bowling Green through community outreach, language access and training

Housing Assistance:

- Administer the Housing Choice Voucher Program in an efficient and effective manner, in accordance with HUD regulation and local policy

Buildings & Inspections:

- Ensure quality and safety of private and public construction within the city while providing prompt and courteous service
- Educate contractors and the public about building codes and why they exist

Code Enforcement:

- Enhance neighborhood stability and citizen health, safety and general welfare through efficient and effective property maintenance code enforcement

Performance Measures

Performance Measures	Actual FY14	Actual FY15	Estimated FY16	Proposed FY17
Percent of Housing Choice Vouchers available/utilized	99.1%	96.38%	100%	99%
Rate of voluntary code enforcement compliance	92%	98%	97%	90%
Amount of code enforcement expenditures per citizen	\$6.25	\$9.42	\$8.75	\$8.50
Average number of days from commercial permit application to issuance	25	26	26	15
Number of building and electrical permits issued	1,329	1,830	1,472	1,500
Number of neighborhood meetings conducted	149	54	76	135
Number of international outreach activities	132	128	114	125
Number of customer service calls answered	2,362	2,421	2,000	2,300

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NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Administration & Grants		
Reduction to professional services accounts; increase to administrative services, postage, advertising, travel and other contributions accounts	\$ (2,610)	No impact on performance is expected
Neighborhood Services		
Reduction to professional services, telephone costs, advertising, printing, local meetings, dues/memberships, special events, travel, special education and supply accounts; increase to assets over \$5,000 account	18,021	Additional budget will provide for the purchase of a new vehicle; funding for new International Communities Division was transferred from these accounts
International Communities		
Division split off from Neighborhood Services and established mid-year FY2016	19,315	New Division budget for FY2017, no prior year budget
Housing Assistance		
Reduction to administrative services, postage and portable tenant payments accounts; increase to professional services, software maintenance, construction, travel, special education, other contributions, utility assistance payments, landlord payments, and contingency accounts	73,548	Added funding is due to housing software upgrade and an anticipated increase in federal grant assistance
Buildings & Inspections		
Reduction to vehicle maintenance, telephone costs, dues/memberships, travel and special education accounts; increase to administrative services, professional services, supply, books/publications, safety items and assets over \$5,000 accounts	26,189	Increase will fund the purchase of a new vehicle
Code Enforcement		
Reduction to land repairs account; increase to professional services, vehicle maintenance, supply and assets over \$5,000 accounts	26,875	Additional amount will provide for the purchase of new vehicles
Pay Adjustment	65,094	FY2017 cost of living adjustment, step increase and fringe benefit changes
TOTAL IMPACT	\$ 226,432	

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT SUMMARY, *continued*

Departmental Budget by Division

EXPENSES:	ACTUAL FY2015	ADOPTED	APPROVED	FY16-FY17	% Difference
		BUDGET FY2016	BUDGET FY2017	Change	
Administration & Grants	\$ 542,432	\$ 631,892	\$ 640,107	\$ 8,215	+1.3%
Neighborhood Services	262,179	293,738	243,810	(49,928)	-17.0%
International Comm.	0	0	86,503	86,503	N/A
Housing Assistance	3,255,988	3,709,465	3,797,916	88,451	+2.4%
Buildings & Inspections	538,112	558,051	602,512	44,461	+8.0%
Code Enforcement	604,485	732,926	781,656	48,730	+6.6%
TOTAL EXPENSES	\$ 5,203,196	\$ 5,926,072	\$ 6,152,504	\$ 226,432	+3.8%
REVENUE:					
Local Taxes	\$ 1,013,668	\$ 1,427,082	\$ 1,349,721	\$ (77,361)	-5.4%
Licenses/Permits	832,297	735,000	940,000	205,000	+27.9%
Grants	3,194,622	3,548,465	3,577,316	28,851	+0.8%
Fees	21,972	41,000	33,000	(8,000)	-19.5%
Miscellaneous	100,566	95,540	144,640	49,100	+51.4%
Transfers-In	40,071	78,985	107,827	28,842	+36.5%
TOTAL REVENUE	\$ 5,203,196	\$ 5,926,072	\$ 6,152,504	\$ 226,432	+3.8%

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT SUMMARY, *continued*

Position Detail

Title	Grade	FY2016 Budgeted		FY2017 Budgeted		FY16—FY17 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Animal Control Officer	117	2	2.0	2	2.0	0	0.0
Building Inspector Sr	119	1	1.0	1	1.0	0	0.0
Building Services Manager	124	1	1.0	1	1.0	0	0.0
Citizen Information & Asst. Specialist	115	0	0.0	1	1.0	+1	+1.0
City Central Coordinator	118	1	1.0	0	0.0	-1	-1.0
Code Enforcement Coordinator	121	1	1.0	1	1.0	0	0.0
Code Enforcement Inspector	117	4	4.0	4	4.0	0	0.0
Code Enforcement Support Specialist	115	1	1.0	1	1.0	0	0.0
Community Services Specialist	118	1	1.0	1	1.0	0	0.0
Electrical Inspector	119	1	1.0	1	1.0	0	0.0
Grants Coordinator	123	1	1.0	1	1.0	0	0.0
Housing Coordinator	121	1	1.0	1	1.0	0	0.0
Housing Recertification Specialist	116	3	3.0	3	3.0	0	0.0
Inspection Support Specialist	115	2	2.0	2	2.0	0	0.0
Neighborhood & Comm Svcs Director	DH1	1	1.0	1	1.0	0	0.0
Neighborhood Services Coordinator	121	1	1.0	1	1.0	0	0.0
Office Associate	111	1	1.0	1	1.0	0	0.0
Plan Reviewer	121	1	1.0	1	1.0	0	0.0
Plan Review II	123	1	1.0	1	1.0	0	0.0
Total Positions & FTE		26	26.0	26	26.0	0	0.0

COMMUNITY SERVICES

The Community Services program provides funding assistance to other government affiliated agencies, local non-profits and charities. Funding is determined on an annual basis and is recommended by the City Manager and approved by the Board of Commissioners.

Budgetary Changes and Impact

Recommendation	Impact/Explanation
Human Services	
Increase to agency appropriations accounts	\$ 4,412 Additional funding provided for community services
TOTAL IMPACT	\$ 4,412

Departmental Budget by Division

EXPENSES:	ADOPTED BUDGET		APPROVED	FY16-FY17	
	ACTUAL FY2015	FY2016	BUDGET FY2017	Change	% Difference
Human Services	\$ 146,240	\$ 162,095	\$ 166,507	\$ 4,412	2.7%
TOTAL EXPENSES	\$ 146,240	\$ 162,095	\$ 166,507	\$ 4,412	2.7%
REVENUE:					
Local Taxes	\$ 146,240	\$ 162,095	\$ 166,507	\$ 4,412	2.7%
TOTAL REVENUE	\$ 146,240	\$ 162,095	\$ 166,507	\$ 4,412	2.7%

DEBT SERVICES

The Debt Services program allocates funds to cover the cost of the City's required debt service on outstanding governmental bonds and leases.

Departmental Budget by Division

EXPENSES:	ADOPTED BUDGET		APPROVED	FY16-FY17	
	ACTUAL FY2015	FY2016	BUDGET FY2017	Change	% Difference
John Deere Equipment Lease ¹	\$ 8,345	\$ 8,400	\$ 0	\$ (8,400)	-100.0%
2010 Aerial Platform & Pumper Lease	150,849	151,000	151,000	0	0.0%
Hartland Pro Shop Lease ¹	66,775	64,000	61,500	(2,500)	-3.9%
2012A & B GO Bonds	366,372	370,000	497,000	127,000	34.3%
Greensroller Lease ¹	5,530	0	0	0	N/A
2013A Police Headquarters Bonds	1,233,550	1,137,000	1,014,500	(122,500)	-10.8%
2007A GO Bonds	851,847	568,500	570,500	2,000	0.4%
2009 Refinancing GO Bonds	1,940,780	1,939,000	1,749,000	(190,000)	-9.8%
2012 WKU Bonds	2,555,980	2,648,000	2,744,000	96,000	3.6%
2004 Depot Lease	73,644	71,000	68,000	(3,000)	-4.2%
2016C GO Bonds	0	0	978,000	978,000	N/A
2005 Lapsley Lease	87,268	87,500	87,500	0	0.0%
2007 Pumper & Quint	119,878	118,000	116,000	(2,000)	-1.7%
WCWD Russellville Road Loan	6,736	47,500	47,500	0	0.0%
2008B GO Bonds - Fire	496,081	496,500	319,000	(177,500)	-35.8%
2007B & C GO Bonds - ITA ²	7,490,755	2,593,000	1,903,300	(689,700)	-26.6%
2008A GO Bonds - Ballpark (TIF)	1,612,763	1,609,500	618,000	(991,500)	-61.6%
2015A GO Bonds ³	9,749,189	239,000	323,500	84,500	35.4%
2016A & B GO Bonds	0	0	348,000	348,000	N/A
TOTAL EXPENSES	\$ 26,816,342	\$ 12,147,900	\$ 11,596,300	\$ (551,600)	-4.5%
REVENUE:					
Local Taxes	\$ 3,991,834	\$ 0	\$ 0	\$ 0	0.0%
Local Contributions	4,028,989	4,095,550	3,869,650	(225,900)	-5.5%
Miscellaneous	177,863	0	0	0	0.0%
Transfers-in	8,649,195	8,052,350	7,726,650	(325,700)	-4.0%
Use of Reserves	263,331	0	0	0	0.0%
Bond Premiums	359,645	0	0	0	0.0%
Refunding Bond Proceeds	9,345,485	0	0	0	0.0%
TOTAL REVENUE	\$ 26,816,342	\$ 12,147,900	\$ 11,596,300	\$ (551,600)	-4.5%

¹ Debt service previously budgeted in the Golf and Aquatics enterprise funds has been moved to the Debt Service Fund with the reclassification of those funds to the General Fund.

² The large expenditure shown in FY2015 is due to the retirement of additional debt resulting from ITA land sales.

³ The expenditure totaling \$9,749,189 in FY2015 is a result of the refinancing of a portion of the 2007A GO Bonds.

INTERGOVERNMENTAL

The Intergovernmental program consists of appropriations to local agencies for the appropriate share of tax revenue to their organization. Funding is based on the City Code of Ordinances, as well as an annual contribution for support of the animal shelter operations. During the FY2016 budget year, the incremental revenues collected from the WKU Gateway to Downtown Bowling Green TIF District for distribution to the Warren County Downtown Economic Development Authority were moved under this program (formerly under Community Services).

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Convention Center		
Reduction to equipment repairs, principal and interest payments accounts; increase to professional services, facility repairs, insurance premiums and assets accounts	\$ 244,640	Additional funding will provide for capital improvements to the roof and parking lot, in addition to replacement of furniture
Humane Society		
Increase to agency appropriations	2,690	Additional amount provides for a 3% increase
TIF Revenues		
Increase to other contributions	230,000	Additional budget will cover anticipated increase in TIF distributions
Pay Adjustment	1,012	FY2017 cost of living adjustment and step increase
TOTAL IMPACT	\$ 478,342	

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY16-FY17	
	ACTUAL FY2015	BUDGET FY2016	BUDGET FY2017	Change	% Difference
Convention Center	\$ 1,117,730	\$ 1,738,080	\$ 1,983,732	\$ 245,652	+14.1%
Humane Society	87,000	89,610	92,300	2,690	+3.0%
TIF Distribution	380,047	780,000	1,010,000	230,000	+29.5%
TOTAL EXPENSES	\$ 1,584,777	\$ 2,607,690	\$ 3,086,032	\$ 478,342	+18.3%
REVENUE:					
Local Taxes	\$ 467,047	\$ 869,610	\$ 1,102,300	\$ 232,690	+26.8%
Convention Center Local Taxes	247,440	227,000	324,550	97,550	+43.0%
Convention Center Miscellaneous	236,105	273,500	246,000	(27,500)	-10.1%
Convention Center Transfers-In	634,185	1,160,100	1,339,850	179,750	+15.5%
Use of Convention Center Reserves	0	77,480	73,332	(4,148)	-5.4%
TOTAL REVENUE	\$ 1,584,777	\$ 2,607,690	\$ 3,086,032	\$ 478,342	+18.3%

Position Detail

Title	Grade	FY2016 Budgeted		FY2017 Budgeted		FY16—FY17 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Human Resources Director	DH1	1	0.1	1	0.1	0	0.0
Total Positions & FTE		1	0.1	1	0.1	0	0.0

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CONTINGENCY

The Contingency program allocates contingent funds that may be appropriated throughout the year by the approval of the Assistant City Manager.

Budgetary Changes and Impact

Recommendation	Impact/Explanation
Contingency Additional funding recommended	\$ 200,000 Increase in contingency will provide additional flexibility in the General Funds
TOTAL IMPACT	\$ 200,000

Departmental Budget by Division

	ADOPTED	APPROVED	FY16-FY17		
EXPENSES:	ACTUAL FY2015	BUDGET FY2016	BUDGET FY2017	Change	% Difference
Contingency	\$ 0	\$ 300,000	\$ 500,000	\$ 200,000	+66.7%
TOTAL EXPENSES	\$ 0	\$ 300,000	\$ 500,000	\$ 200,000	+66.7%
REVENUE:					
Local Taxes	\$ 0	\$ 300,000	\$ 500,000	\$ 200,000	+66.7%
TOTAL REVENUE	\$ 0	\$ 300,000	\$ 500,000	\$ 200,000	+66.7%

OTHER FINANCING USES

The Other Financing Uses category is utilized for inter-governmental monetary transfers within the City. The Transfer-out appropriations provide funding to various City funds from other City funds.

Budgetary Changes and Impact

Recommendation		Impact
Transfers-Out, to General Fund		
Increase in transfer-out to the General fund	\$ 61,250	Increase in funds is from the Hartland Taxing District to the Golf program
Transfers-Out, to Special Revenue Funds		
Increase in transfer-out to special revenue funds	803,606	Increase provides an additional \$800,000 to the Liquid Fuel Tax Fund for the street resurfacing (overlay) program
Transfers-Out, to Capital Project Funds		
Increase in transfer-out to capital project funds	2,597,400	Increase in funding will provide for capital construction projects and equipment replacement
Transfers-Out, to Debt Service Funds		
Decrease in transfer-out to debt service fund accounts	(476,750)	Decrease in funding is due to the retirement of debt
Transfers-Out, to Enterprise Fund		
Increase in transfer-out to enterprise fund accounts	182,250	Increase is from the Hartland Taxing District to the Convention Center
Transfers-Out, to Internal Service Funds		
Increase to transfer out-to internal service fund accounts	50,000	Increase in funding provided by Workers' Comp Fund to Health Care Fund
TOTAL IMPACT	\$ 3,217,756	

Departmental Budget by Division

EXPENSES:	ACTUAL FY2015	ADOPTED	APPROVED	FY16-FY17	
		BUDGET FY2016	BUDGET FY2017	Change	% Difference
Transfers-Out, to General Fund	\$ 620,129	\$ 516,400	\$ 577,650	\$ 61,250	+11.9%
Transfers-Out, to Special Revenue Funds	250,856	351,206	1,154,812	803,606	+228.8%
Transfers-Out, to Capital Project Funds	6,577,500	3,722,500	6,319,900	2,597,400	+69.8%
Transfers-Out, to Debt Service Funds	8,649,195	8,203,400	7,726,650	(476,750)	-5.8%
Transfers-Out, to Enterprise Fund	1,113,791	1,096,100	1,278,350	182,250	+16.6%
Transfers-Out, to Internal Service Funds	800,000	900,000	950,000	50,000	+5.6%
TOTAL EXPENSES	\$ 18,011,471	\$ 14,789,606	\$ 18,007,362	\$ 3,217,756	+21.8%
REVENUE:					
Local Taxes	\$ 18,011,471	\$ 14,789,606	\$ 18,007,362	\$ 3,217,756	+21.8%
TOTAL REVENUE	\$ 18,011,471	\$ 14,789,606	\$ 18,007,362	\$ 3,217,756	+21.8%

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GLOSSARY AND ACRONYMS

Glossary of Terms

APPRAISED VALUE: The estimate of fair market value assigned to property by Warren County Tax Assessor.

APPROPRIATION: An authorization granted by the Board of Commissioners to make budgeted expenditures and to incur obligations for purposes specified in the budget ordinances.

APPROVED BUDGET: Term used to describe revenues and expenditures for the upcoming year beginning July 1 as adopted by the Board of Commissioners.

ASSESSED VALUE: a value established for real and personal property for use as a basis for levying property taxes.

BLOCK GRANT FUND: is a special revenue fund used to account for revenues and expenditures related to Community Development Block Grants for housing, public facilities, and economic development projects.

BOND: a written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specified rate. The payment on bonds is identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

BOND PROCEEDS: Resources derived from issuance of bonds for specific purposes.

BOND RATING: a rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued. The City of Bowling Green has an AA rating from Moody's and Standard & Poor's.

BUDGET: a comprehensive financial plan of operation for a specified period of time that matches all planned revenues and expenditures with various municipal services. The City's budget is adopted annually.

BUDGET AMENDMENT: a formal change of budgeted appropriations requiring two readings by the Board of Commissioners.

BUDGET CALENDAR: The schedule of key dates or milestones which the City follows in preparation and adoption of budget.

BUDGET DOCUMENT: The official written statement prepared by the City staff reflecting the decisions made by the Board during budget deliberations.

BUDGET MESSAGE: a general discussion of the budget which provides the Board of Commissioners and the public with a general summary of the most important aspects of the budget,

changes from previous fiscal years, and the views and recommendations of the City Manager.

BUDGET ORDINANCE: The schedule of revenues and expenditures for the upcoming fiscal year by fund which is adopted by the Board of Commissioners each year.

CAPITAL: Category of expenditures for capital acquisitions that include:

- Land or easements,
- Buildings acquired, constructed, or improved,
- Parks and recreation facilities,
- Infrastructure such as drainage, streets, curb and gutter, gateway enhancement and streetscape, bridges and tunnels, sidewalks, traffic signals, and streetlights, and
- Capital equipment over \$5,000 with an expected life of two or more years such as furniture & fixtures, vehicles, machinery & equipment, and computer hardware & software.

CAPITAL IMPROVEMENT PROGRAM (CIP): issued separately but in coordination with the budget document, the CIP is the plan or schedule of project expenditures for public facilities and infrastructure (buildings, roads, etc.), with estimated project costs, sources of funding, and timing of work over a five-year period. Generally, projects over \$25,000 are included in the CIP.

CAPITAL PROJECT FUNDS: is used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition and/or construction of major capital projects, including buildings, parks, streets, bridges and other City facilities, infrastructure, and equipment. The primary revenue sources in this fund are bond proceeds, grant receipts, and developer contributions.

CEMETERY PERPETUAL TRUST FUND: is a trust and agency fund used to account for monies provided by private donors and from the sale of cemetery lots. The principal amount is to be maintained intact and invested. Investment earnings are used for cemetery maintenance.

CITY CARE CENTER: is an on-site health clinic for employees and family members covered under the City's medical plan.

COAL MINERAL TAX FUND: is a special revenue fund that accounts for the receipt and disbursement of coal and mineral severance taxes received from the State.

CODE OF ORDINANCES: a compilation of ordinances as adopted and approved by the Board of Commissioners.

Glossary of Terms, *continued*

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND: Used to account for receipts from CDBG grants and usage of these monies to further community development.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): Issued at the end of a fiscal year, it includes comparisons to budgeted amounts in the general and special revenue funds to ensure compliance with the legally adopted budget. The CAFR is prepared in accordance with GAAP (Generally Accepted Accounting Principles), the accounting principles that are commonly used in preparing financial statements and generally accepted by the readers of those statements. The authoritative source of GAAP for state and local governments is the Governmental Accounting Standards Board (GASB).

CONTRACTUAL SERVICES: include administrative and professional services, utilities, custodial services, repairs, rentals, construction, road work, insurance premiums and deductibles, telephone costs, postage and freight, advertising and printing, dues and membership fees for professional organizations, and travel costs.

DEBT SERVICE: Payment of long term debt principal, interest, and related costs.

DEBT SERVICE FUND: is a governmental fund type used to account for the accumulation of resources that are restricted, committed, or assigned to fund debt service and actual principal and interest payments.

DEPARTMENT: a major administrative or operational division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department usually has more than one program and may include activities or divisions which are accounted for different funds. It is also the legal level of budgetary control for the City.

EMPLOYEE HEALTH CARE TRUST FUND: is an internal service fund used to account for the accumulation of resources for the purpose of funding medical costs of City employees and dependents.

ENTERPRISE FUND: a proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

EXPENDITURE: The outlay of or obligation to pay cash; a decrease in net financial resources.

E911 FUND: is a special revenue fund used to account for the

special surcharge placed on telephone bills for the City's enhanced 911 system.

FIRE IMPROVEMENT FUND: is a special revenue fund used to account for capital outlays of the fire department. Funding is provided by the fire insurance premium taxes.

FISCAL YEAR: The time period beginning on July 1st of a calendar year and ending on June 30th of the following calendar year. Budgeting is carried out on a fiscal year schedule.

FLEET MANAGEMENT FUND: is an internal service fund used to account for the operating costs of centralized maintenance of automotive equipment used by other city departments. Department billings are on a cost reimbursement basis.

FULL-TIME EQUIVALENT POSITION (FTE): a part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a seasonal employee working four months, or 690 hours, would be equivalent to 0.3 of a full-time position.

FUND: A fund is a fiscal and accounting entity with a self-balancing set of accounts.

FUND BALANCE: Amounts shown as fund balance represent monies which remain unspent after all budgeted expenditures have been made.

GENERAL FUND: is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. The revenues for this fund are generated from taxes, occupational fees, licenses and permits, intergovernmental sources, and charges for services.

GENERAL OBLIGATION BONDS: Debt issued by the City, repayment of which is backed by full taxing power.

HEALTH REIMBURSEMENT ACCOUNT: employer-funded group health plan from which employees are reimbursed tax-free for qualified medical expenses up to a fixed dollar amount per year. The City funds and owns the account.

HOUSING CHOICE VOUCHERS: is a special revenue fund used to account for revenues and expenditures related to the Section 8 Housing Voucher rental assistance program funded by the U.S. Department of Housing and Urban Development.

INTERNAL SERVICE FUND: a proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary

Glossary of Terms, *continued*

government and its component units, or to the other governments, on a cost-reimbursement basis.

JOB DEVELOPMENT INCENTIVE FUND: is a special revenue fund used to account for job development incentive payments to industrial prospects within city boundaries to provide incentives for the creation of new jobs in the industrial sector. Employee withholdings generated by new jobs are deposited to the fund to reduce incentive payment obligations payable in annual installments not to exceed five years.

LAMPKIN PARK TRUST FUND: is a trust and agency fund used to account for the receipt of one-seventh of the net income from C.W. Lampkin Charitable Trust. The money shall be used for the maintenance, improvement, and development of Lampkin Park as long as the park bears the name.

LANDFILL CLOSURE FUND: is a special revenue fund used to account for revenues and expenditures applicable to government landfill closure and post-closure care.

LIQUID FUEL TAX FUND: is a special revenue fund used to account for the recipient and disbursement of taxes on fuel received from the State.

MODIFIED ACCRUAL: The basis of accounting where expenditures are recognized when incurred and payment is due and revenues are recognized when they are measurable and available (generally collected within 60 days).

OTHER FINANCING SOURCES: include operating transfers out, contingency, and other objects.

PERFORMANCE MEASUREMENTS: Any systematic attempt to learn how responsive a government's services are to the needs of constituents through the use of standards, workload indicators, etc.

PERSONNEL SERVICES: include wages, supplemental pay, overtime, insurance costs, retirement, workers' compensation, tuition reimbursements, and other benefits expenditures.

POLICE/FIRE PENSION FUND: is a trust and agency fund used to account for the accumulation of resources to be used for retirement annuity payments. Resources are contributed by employees at rates fixed by law and by the City at amounts determined sufficient by the Commonwealth of Kentucky and/or the Board of Commissioners based on an actuarial valuation.

PROPERTY AND FIXED ASSETS: include purchase of land and buildings, improvements, machinery, vehicles, equipment, and furniture and fixtures.

PROPERTY TAX RATE: The rate at which real and personal property in the city is taxed in order to produce revenues sufficient to conduct necessary governmental activities. This rate is currently \$0.206 per \$100 of assessed valuation.

PROPRIETARY FUND: The Aquatics, Golf and Convention Center funds are proprietary funds (where user charges and fees typically cover the cost of the services provided) within the City. *Effective with the FY2015 budget, Aquatics and Golf are no longer classified as enterprise funds.*

PROPOSED BUDGET: Term used to describe revenues and expenditures for the upcoming year beginning July 1 as proposed by the City Manager to the Board of Commissioners for approval.

REVENUE: Income received from various sources used to finance government services. For example, local employee withholding taxes.

SPECIAL REVENUE FUND: a governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

TAX BASE: The total assessed value of real property within the City.

TAX LEVY: The total amount to be raised by general property taxes for purposes specified in the Property Tax Ordinance.

TOURIST AND CONVENTION FUND: a trust fund agency used to account for the collection of a three percent (3%) hotel/motel transient room tax, a one percent (1%) special room tax for the operation of Sloan Convention Center, and payment to the BG Area Convention & Visitors Bureau. These monies are not used by the City, but only by the Tourist & Convention Commission.

TRANSFER: An appropriation to or from another fund. A transfer is the movement of money from one fund to another to wholly or partially support the functions of the receiving fund.

USER CHARGES/FEES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

WORKERS' COMPENSATION FUND: is an internal service fund used to account for the accumulation of resources for the purpose of funding workers' compensation costs for city employees.

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Acronyms / Abbreviations

A/C	Air Conditioning	CPD	Company Performance Drills
ABC	Alcoholic Beverage Control	CRICC	Central Region Innovation & Commercialization Center
ACH	Automated Clearing House	Ctr.	Center
ACM	Assistant City Manager	CVB	Bowling Green Area Convention and Visitors
ADA	Americans with Disabilities Act	CY	Calendar Year
Adj.	Adjusted	Dept.	Department
Admin	Administrative	Dev.	Development
Adv	Advanced	DH	Department Head
AP	Accounts Payable	Div.	Division
Assmt.	Assessment	DLG	Kentucky Department for Local Government
Assoc	Association	DM	Document Management
Asst.	Assistant or Assistance	Doc.	Document
Ave	Avenue	DOJ	US Department of Justice
BA	Budget Amendment	EFT	Electronic Funds Transfer
BG	Bowling Green	EMS	Emergency Medical Services
BG/WC	Bowling Green/Warren County	EMT	Emergency Medical Technician
BGAA	Bowling Green Athletic Association	Est.	Estimate
BGAEDA	Bowling Green Area Economic Development Authority	EVT	Emergency Vehicle Training
BGFD	Bowling Green Fire Department	EXCL	Excluding
BGPD	Bowling Green Police Department	Exec	Executive
BGPR	Bowling Green Parks and Recreation	Exp.	Expenses or Expenditures
Blvd	Boulevard	FB	Fund Balance
BMP	Best Management Practices	FDIC	Federal Deposit Insurance Corporation
BOC	Board of Commissioners	FEMA	Federal Emergency Management Association
BRADD	Barren River Area Development District	FT	Full-Time
BRRHD	Barren River Regional Health Department	FTE	Full-Time Equivalent
BT	Budget Team	FY	Fiscal Year
Budg.	Budget	GF	General Fund
CAFR	Comprehensive Annual Financial Report	GFOA	Government Finance Officers Association
CASKY	Community Action of Southern Kentucky	GIS	Geographic Information Systems
CC	Company Commander	GM	General Motors
CCC	Convention Center Corporation	GO	General Obligation
CDBG	Community Development Block Grant	HR	Human Resources
CENB	Code Enforcement and Nuisance Board	HR&RM	Human Resources and Risk Management
CERS	County Employee Retirement System	HRA	Health Reimbursement Account
CFO	Chief Financial Officer	Hrs.	Hours
CH	City Hall	HUD	US Department of Housing and Urban
CIA	Citizen Information and Assistance	HVAC	Heating, Ventilating and Air Conditioning
CIP	Capital Improvement Program	ICMA	International City/County Management Association
CM	City Manager	Improv.	Improvement
COLA	Cost of Living Adjustment	Info	Information
Comm.	Community	Ins.	Insurance
Comp.	Compensation	IRB	Industrial Revenue Bond
Conv.	Convention		
Coord	Coordinator		
COWS	Community Outdoor Warning System		

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Acronyms / Abbreviations, *continued*

IRS	Internal Revenue Service	Repl.	Replace
ISO	Insurance Services Office	Res	Resolution
IT	Information Technology	Rev.	Revenues
ITA	Inter-modal Transportation Authority	RFP	Request for Proposal
JDIP	Job Development Incentive Program	RM	Risk Management
KLC	Kentucky League of Cities	RX	Prescription
KLCIS	Kentucky League of Cities Insurance Services	SCKY	South Central Kentucky
KRS	Kentucky Revised Statutes	Serv., Srvs	Services
kw	Kilowatts	Sess.	Session
LFT	Liquid Fuel Tax	SKyPAC	Southern Kentucky Performing Arts Center
LLSC	Lovers Lane Soccer Complex	SM	Senior Management
Loc.	Localized	Spec	Specialist
M	Millions	Sr	Senior
Maint.	Maintenance	SUV	Sport Utility Vehicle
MDC	Mobile Data Computer	Tech	Technology
Mgmt	Management	The CLICK	The City's Local Intranet for Communication & Knowledge
Mgr.	Manager	TIF	Tax Increment Financing
MO	Municipal Order	U.S.	United States
Mtg.	Meeting	VNR	Video News Release
N/A	Not Applicable	VOIP	Voice Over Internet Protocol (telephone system)
NCS	Neighborhood and Community Services	vs.	versus
Neighb.	Neighborhood	w/h	Withholdings
NEPS	New/Expanded Programs or Services	w/o	Without
NFPA	National Fire Protection Agency	WC	Warren County
NIP	Neighborhood Improvement Program	WKU	Western Kentucky University
No.	Number		
NWS	New World Systems (also known as Logos)		
Ord	Ordinance		
Org.	Original		
OT	Overtime		
P&F	Police and Firefighters		
PA	Purchasing Agent		
PAFR	Popular Annual Financial Report		
PB	Position Budgeting		
PBCC	Parker Bennett Community Center		
PM	Performance Measurement		
Pmts	Payments		
PO	Purchase Order		
Pos.	Position		
PPC	Public Protection Classification		
Prog.	Program		
PT	Part-Time		
PVA	Property Valuation Administrator		
Reclass.	Reclassification		
Refin.	Refinance		

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Fiscal Year 2016/2017 Budget

Kevin D. DeFebbo, City Manager

Budget Team

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