



City of Bowling Green, Kentucky

Annual Operating Budget
Fiscal Year 2015/2016

July 1, 2015



CITY OF BOWLING GREEN

FISCAL YEAR 2015/2016 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

Jeff Meisel

Michael Grubbs

BUDGET ORDINANCE

ORDINANCE NO. BG2015 – 14

ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016, 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 2016.

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, 2015 and ending June 30, 2016, 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, 2015 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, 2015 and ending June 30, 2016.

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, 2015 and ending June 30, 2016.

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 All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.

BG2015-14

BUDGET ORDINANCE, *continued*

(Ordinance No. BG2015 – 14)

6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 2, 2015, and given final reading on June 16, 2015, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: June 16, 2015

APPROVED: Bruce Wilkerson
Mayor, Chairman of Board of Commissioners

ATTEST: Kate Schaller
City Clerk

SPONSORED BY: Kevin D. DeFebbo, City Manager, 05/27/2015, 10:00 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 FY2015/2016 Exhibit No. 1

	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Trust Funds	Internal Service	Total
RESOURCES IN:								
Taxes	\$13,530,000	\$2,699,500	\$0	\$0	\$527,000	\$0	\$0	\$16,756,500
Occupational Fees	42,017,000	2,439,000	0	0	0	0	0	44,456,000
License & Permits	985,000	0	0	0	0	0	0	985,000
Intergovernmental	98,350	7,618,742	0	0	0	0	0	7,717,092
Fees	332,500	113,500	0	2,648,000	0	0	0	3,094,000
Charges for Services	262,500	0	0	0	0	18,300	2,039,174	2,319,974
Parks & Recreation	2,122,710	0	0	0	0	0	0	2,122,710
Miscellaneous	396,040	603,000	0	1,390,500	273,500	1,021,000	5,841,450	9,525,490
Revenues:	\$59,744,100	\$13,473,742	\$0	\$4,038,500	\$800,500	\$1,039,300	\$7,880,624	\$86,976,766
Note/Bond Proceeds	0	0	0	0	0	0	0	0
Transfers In	516,400	351,206	3,722,500	8,203,400	1,160,100	0	900,000	14,853,606
Other Resources:	\$516,400	\$351,206	\$3,722,500	\$8,203,400	\$1,160,100	\$0	\$900,000	\$14,853,606
RESOURCES IN:	\$60,260,500	\$13,824,948	\$3,722,500	\$12,241,900	\$1,960,600	\$1,039,300	\$8,780,624	\$101,830,372
RESOURCES OUT:								
General Government	\$6,276,759	\$0	\$836,500	\$0	\$0	\$0	\$8,197,557	\$15,310,816
Public Safety	25,006,054	2,181,865	615,000	0	0	910,000	0	28,712,919
Public Works	7,356,331	2,804,888	2,287,500	0	0	0	2,043,674	14,492,393
Parks & Recreation	8,081,438	0	442,500	0	0	0	0	8,523,938
Neighborhood & Community Services	2,157,607	3,652,465	116,000	0	0	0	0	5,926,072
Community Services	162,095	0	0	0	0	0	0	162,095
Debt Service	0	0	0	12,147,900	0	0	0	12,147,900
Intergovernmental	869,610	0	0	0	1,738,080	0	0	2,607,690
Contingency	300,000	0	0	0	0	0	0	300,000
Expenditures:	\$50,209,894	\$8,639,218	\$4,297,500	\$12,147,900	\$1,738,080	\$910,000	\$10,241,231	\$88,183,823
Transfers Out	10,050,606	4,239,000	0	0	300,000	0	200,000	14,789,606
RESOURCES OUT:	\$60,260,500	\$12,878,218	\$4,297,500	\$12,147,900	\$2,038,080	\$910,000	\$10,441,231	\$102,973,429
RESERVES UTILIZED:	\$0	\$946,730	(\$575,000)	\$94,000	(\$77,480)	\$129,300	(\$1,660,607)	(\$1,143,057)

DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Bowling Green
Kentucky**

For the Fiscal Year Beginning

July 1, 2014

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a third consecutive Distinguished Budget Presentation Award to the City of Bowling Green, Kentucky for its annual budget for the fiscal year beginning July 1, 2014. 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.

[Quick link to Table of Contents](#)

TABLE OF CONTENTS

Introductory Section

Community Profile & Demographics	<u>1</u>
City Organizational Chart	<u>4</u>
Strategic Plan	<u>5</u>
Budget Message	<u>7</u>

Selected Financial Policies

Budget Management	<u>18</u>
Debt Service	<u>18</u>
Investments	<u>19</u>
Fund Balance	<u>21</u>
Fixed Assets	<u>21</u>

Budget Process & Calendar

Fund Structure	<u>23</u>
Budget Process	<u>24</u>
Budget Calendar	<u>25</u>

Major Revenue Sources

Appendix A—All Funds

Estimated Resources In and Resources Out FY2015/2016	<u>41</u>
FY2016 Resources by Type Chart	<u>42</u>
FY2016 Expenditures by Function Chart	<u>43</u>
Revenue and Expenditure Budget History, All Funds and General Fund	<u>44</u>
FY2016 Expenditures by Type Chart	<u>45</u>
Estimated Fund Balance—General Fund, Nonmajor Governmental, All Funds	<u>46</u>

Appendix B—General Fund

Revenue History by Category	<u>48</u>
FY2016 Resources by Type Chart	<u>49</u>
Expenditure History by Department	<u>50</u>
FY2016 Expenditures by Function Chart	<u>51</u>
Estimated Fund Balance—General Fund Only	<u>52</u>
FY2016 Expenditures by Type Chart	<u>53</u>

Appendix C—Debt

Legal Debt Limit	<u>55</u>
Future Debt Service Requirements	<u>56</u>
All Outstanding Debt Chart	<u>57</u>
Debt Activity	<u>59</u>

Appendix D—Personnel

FY2016 Position Changes	<u>61</u>
Positions by Department History	<u>62</u>
New Position History	<u>63</u>
Discontinued Position History	<u>64</u>
FY2016 Personnel Expenditures by Department—All Funds	<u>65</u>
FY2016 Personnel Expenditures by Department—General Fund	<u>66</u>

TABLE OF CONTENTS, *continued*

Appendix E—Capital Improvement Program (CIP)	<u>67</u>
Capital Improvement Program (CIP) Allocation Report	<u>68</u>
Capital Improvement Program (CIP) Overview	<u>71</u>
CIP—Sloan Convention Center	<u>72</u>
CIP—Human Resources	<u>72</u>
CIP—Information Technology	<u>72</u>
CIP—Police	<u>72</u>
CIP—Fire	<u>73</u>
CIP—Public Works	<u>73</u>
CIP—Parks and Recreation	<u>74</u>
CIP—Neighborhood & Community Services	<u>75</u>
FY2016 Capital Budget Chart—All Funds	<u>76</u>
Appendix F—Agency Funding	<u>77</u>
Agency Funding Expenditure History	<u>78</u>
FY2016 Agency Funding Chart	<u>79</u>
Appendix G—Department Summaries	<u>80</u>
Legislative	<u>81</u>
City Manager’s Office	<u>84</u>
Finance	<u>88</u>
Human Resources & Risk Management	<u>92</u>
Law	<u>96</u>
Information Technology	<u>99</u>
Administrative Services	<u>102</u>
Police	<u>103</u>
Fire	<u>107</u>
Other Public Safety	<u>111</u>
Public Works	<u>112</u>
Transportation	<u>116</u>
Parks & Recreation	<u>117</u>
Other Parks	<u>122</u>
Neighborhood & Community Services	<u>123</u>
Community Services	<u>127</u>
Debt Service	<u>128</u>
Intergovernmental	<u>129</u>
Contingency	<u>130</u>
Other Financing Uses	<u>131</u>
Glossary	<u>132</u>
Acronyms	<u>136</u>
Recognition of Budget Team and Departmental Contacts	<u>137</u>

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 165,730. The city limits occupy a land area of 38.8 square miles, has a population estimated at nearly 62,480 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 475,000 for the area encompassing a sixty minute drive from the city with an additional 26,000 workers being of age in the next two years.

Bowling Green is the 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 nearly 21,000 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.

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, engineering 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 277 part-time employees.

Bowling Green has been nationally recognized on many occasions, most recently in 2014, *Forbes* named Bowling Green in the top for “Best Small Places for Business and Careers.” According to the Lane Report, Bowling Green and Warren County are attracting the top investments in the state, recognizing a 30% increase in announcements in the last year. Although the State of Kentucky posted a 33% decline in capital investment, the City’s region realized a tripling of investment, including the largest investment and the third largest investments in the state as well as doubling of jobs created.

<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>
Western Kentucky University	4,705	1	7.21%
The Medical Center at BG	2,054	2	3.15%
Union Underwear Company LLC	1,462	3	2.24%
Sun Products	998	4	1.53%
Express Services, Inc.	998	4	1.53%
Warren County Board of Education	980	6	1.50%
General Motors Corporation	829	7	1.27%
Houchens Food Group Inc.	814	8	1.25%
BG Metalforming LLC	797	9	1.22%
Commonwealth of Kentucky	719	10	1.10%
Total	14,356		22.00%

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>
2005	52,000	\$ 2,644,620,000	\$ 27,218	29	15,469	5.5%
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%

Sources: City of Bowling Green Comprehensive Annual Financial Report, 2014

[Quick link to Table of Contents](#)

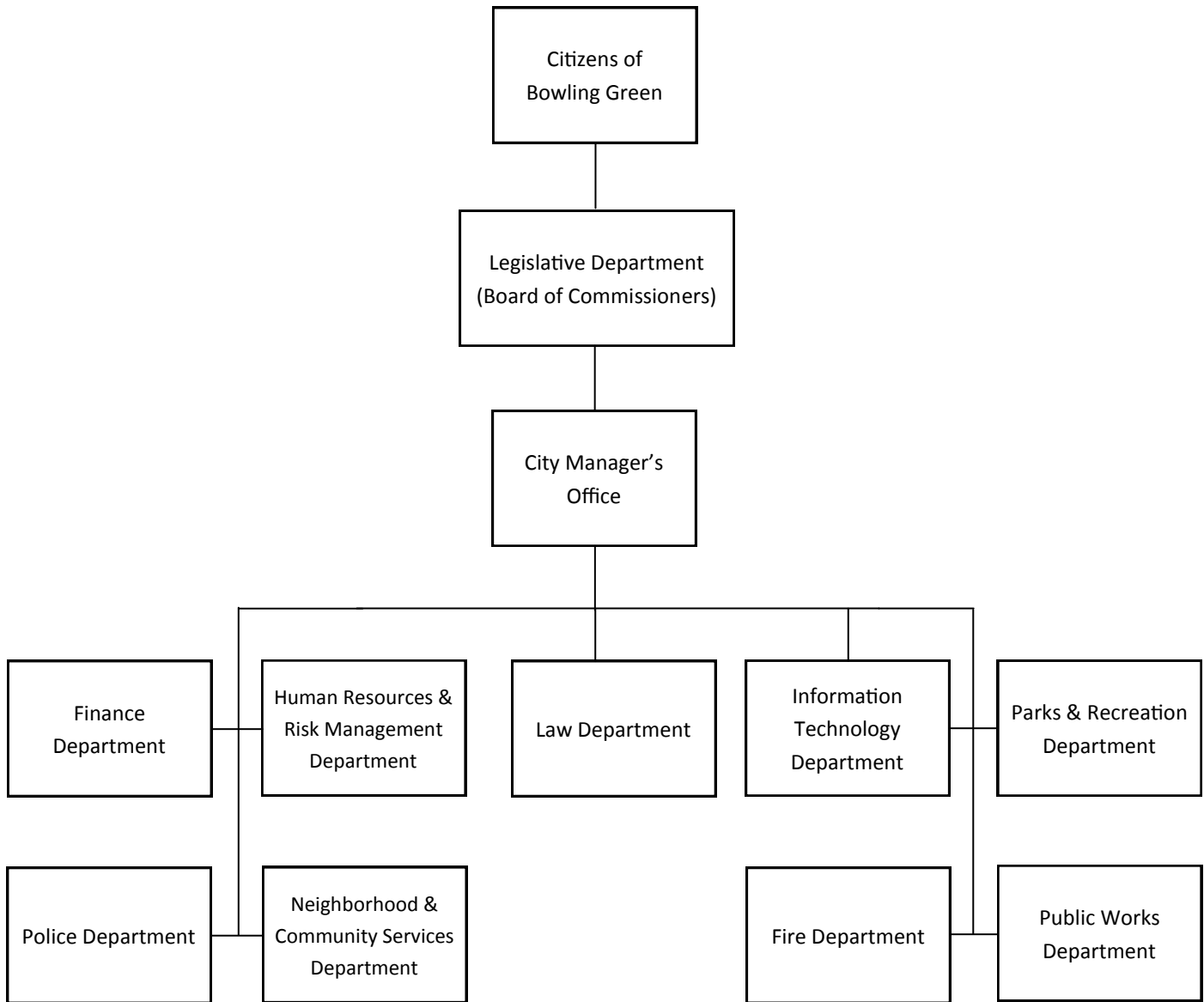
COMMUNITY PROFILE AND DEMOGRAPHICS, *continued*

People Quick Facts	Bowling Green	Kentucky
Population, 2014 estimate	62,479	4,413,457
Population, 2010 (April 1) estimates base	58,887	4,339,357
Population, percent change, April 1, 2010 to July 1, 2014	4.4%	1.7%
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%
Living in same house 1 year & over, percent, 2009-2013	67.5%	84.8%
Foreign born persons, percent, 2009-2013	11.1%	3.3%
Language other than English spoken at home, percent age 5+, 2009-2013	14.0%	5.0%
High school graduate or higher, percent of persons age 25+, 2009-2013	83.4%	83.0%
Bachelor's degree or higher, percent of persons age 25+, 2009-2013	28.7%	21.5%
Mean travel time to work (minutes), workers age 16+, 2009-2013	16.0	22.8
Housing units, 2010	24,712	1,927,164
Owner-occupied housing unit rate, 2009-2013	40.7%	68.4%
Median value of owner-occupied housing units, 2009-2013	\$132,800	\$120,400
Households, 2009-2013	23,013	1,694,996
Persons per household, 2009-2013	2.33	2.50
Per capita money income in the past 12 months (2013 dollars), 2009-2013	\$19,792	\$23,462
Median household income, 2009-2013	\$33,714	\$43,036
Persons below poverty level, 2009-2013	28.9%	18.8%

Source: US Census Bureau State & County QuickFacts



CITY ORGANIZATIONAL CHART



STRATEGIC PLAN SUMMARY

STRATEGIC PLAN 2015 - 2020 - 2030

Bowling Green: Vision 2030

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 2020

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

Top Priorities 2015/2016

- 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 2015/2016

- Wakefield Pond Drainage Basin Project
- Employee Health Center

Management Agenda 2015/2016

- Enhance Street Repair Policies and Enforcement
- Expand Leadership and Supervisory Development
- Continue to Enhance Public Awareness of City Services

BUDGET MESSAGE

BUDGET MESSAGE

DEBORAH JENKINS, CFE, CICA
Internal Auditor

MARILYN PARRIGIN
Purchasing Agent

KIM LANCASTER
*Executive Assistant/
Public Information Officer*



KEVIN D. DeFEBBO
City Manager

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

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Assistant City Clerk

LAURA HARRIS
*Graphic Designer/
Broadcast Coordinator*

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

2015/2016 Budget Message

TO: HONORABLE BOARD OF COMMISSIONERS

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

DATE: May 14, 2015

INTRODUCTION

This is written to present the *City Manager's Fiscal Year 2015/2016 Budget Recommendation*.

This financial plan for the coming year was developed by the Budget Team listed above and includes the solicited input of all employee groups, department heads and contract agencies.

Pursuant to Kentucky law, the Board of Commissioners is required to approve a budget by June 30, 2015.

BUDGET OVERVIEW

All Funds. The proposed Fiscal Year 2016 revenue budget for all funds totals \$101,830,372 and the expenditure budget for all funds totals \$102,973,429. This is a 2.6% (\$2,574,853) increase in revenues and a 2.9% (\$2,929,499) increase in expenditures compared to the FY2015 adopted budget. As has been done in previous years, this budget recommendation uses strategically saved monies from past years to complete much needed 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 FY2016 is 1.7% more than the FY2015 adopted operating budget. A compendium of this information can be found in **Appendix A**, as well as in the departmental summaries in **Appendix G**.

General Fund. The proposed FY2016 General Fund revenue budget totals \$60,260,500 and reflects an increase of 2.4% (\$1,398,000) over the FY2015 adopted budget with no tax increases proposed. This aligns somewhat with the five-year average performance of General Fund revenues (2.6%) and may result in a relatively flat budget compared

BUDGET MESSAGE, *continued*

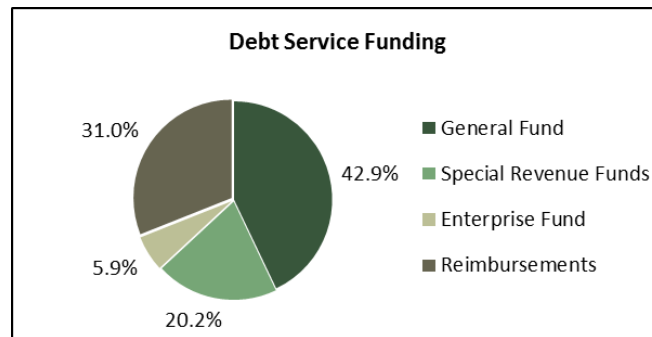
to actual performance estimated for FY2015. Employee withholding fees are projected to continue with steady growth of around 2% for FY2016. The net profit fee projection reflects a growth adjustment based on anticipated actual performance for FY2015. Total occupational license fees/taxes overall for FY2016 reflect 3.3% growth over FY2015 budget, which again is very close to the five-year average growth of 3.7% for the City's largest revenue source. The FY2016 property tax revenue budget reflects a 2.9% increase from the FY2015 budget, which also resembles its five-year average performance (+3%).

The General Fund maintains a minimum reserve fund balance equal to 20% of the estimated revenue budget. The actual dollars set aside are adjusted accordingly after the annual budget is adopted. For FY2016, the 20% will equate to reserves of approximately \$12 million in the General Fund.

The General Fund expenditure budget totals \$60,260,500 and reflects an increase of 2.4% over the FY2015 adopted budget. This increase can be attributed to the inclusion of cost of living and step adjustments, other personnel adjustments and changes, anticipated utility rate and inflationary increases, and investing in specific one-time capital equipment needs and other capital projects as further described herein. A complete summary of these facts can be found in **Appendix B**.

To provide another perspective, the General Fund operating budget excluding new and future capital project expenditures reflects an increase of 1.7% or \$916,335 in FY2016 compared to the FY2015 adopted operating budget.

Debt Service. Total debt service for all funds in FY2016 will be approximately \$12.9 million, of which over \$4 million will be reimbursed by outside agencies, bringing the net total to just under \$9 million. These outside agencies include WKU (100% of Diddle Arena GO Bonds) and Warren County (50% of ITA GO Bonds). The General Fund will ultimately be responsible for \$5.5 million of the total debt service, which represents 9.2% of the General Fund budget. The remaining debt service is covered by Special Revenue funds and the Convention Center Enterprise Fund.



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

INVESTING IN THE FUTURE

The FY2016 budget includes several elements that reflect the Strategic Plan Goals and identified Top Priorities for the coming year and beyond as established by the Board of Commissioners.

Developing Stronger Neighborhoods. With approximately 60% of the annual Community Development Block Grant (CDBG) allocation devoted to making neighborhood improvements within targeted portions of the *BG Reinvestment Area*, which consists of five census tracts (101, 102, 103, 104, 105 & 112), significant resources are being dedicated to one of the City's main Strategic Plan Goals. The first area selected under this initiative is Census Block Group 105.2, which comprises Chestnut Street to the By-Pass and from Fairview Avenue to 14th Street. FY2016 marks the second year of this program and as part of this year's budget, the City will again provide an additional \$200,000 in General Fund dollars for decorative improvements and to create a new program to target private property for

BUDGET MESSAGE, *continued*

cleanup further improving the quality of the neighborhood which would not be eligible for CDBG funds. Improvements in this first selected block will include a new sidewalk on Josephine Street, park improvements at Reservoir Hill, development and implementation of a new residential improvements program and other safety related improvements. Once a targeted area is completed a new area will be selected for investment and any remaining funds will be used in the next selected focus area. In another effort to address this important goal and for the past sixteen (16) years, the City has provided funds for Select Neighborhood Action Program (SNAP) grants. With an increasing demand to fund worthy projects city-wide, an additional \$15,000 is recommended for the FY2016 SNAP application process, bringing the total program budget to \$40,000.

Improving Traffic Flow. This budget includes the second half of the total estimated costs for improvements at the intersections of Smallhouse Road and Highland Way and Smallhouse Road and Campbell Lane. Since the entire Smallhouse Road corridor improvement project was not financially feasible, a more localized approach was established with the FY2015 budget to address specific intersections one at a time. As we continue to look to the future, another element of this budget includes implementing a savings program for new road projects with an initial contribution to the capital project fund of \$700,000.

Developing Aggressive Overlay Program. For the third consecutive year, the FY2016 budget proposes to once again increase the annual street resurfacing (overlay) project through the direct allocation of up to \$200,000 of the gas franchise revenues and allocating \$1.1 million of Liquid Fuel Tax (LFT) monies. The total paving/resurfacing budget has progressively been increased in excess of 60% over the past six years, going from a low of \$811,000 in FY2011 to \$1.3 million for FY2016, as the Public Works Department continues to address the quality of road surface conditions throughout the city.

Thriving Downtown. As the downtown continues to grow and evolve with new investment and activities, development of a wayfinding system would help to better navigate visitors and get them to their destination with ease. This budget includes \$50,000 for the City's participation with enhancing the appearance and usefulness of directional signage for pedestrians and motorists in the downtown area. Several stakeholders have been identified for potential public-private partnerships to be formed and contribute toward this venture to affirm its viability.

Enhancing Community Walk-ability. As a top priority, the FY2016 budget proposes to provide \$400,000 for prioritized projects in order to address the needs for more sidewalks in the coming year. Over \$4.8 million has been dedicated toward this program since 2008 and a total of 8.4 miles of sidewalk have been completed with an additional 3.8 miles pending construction.

Continuing Focus on Stormwater Mitigation. Also listed as a top priority, this budget continues the efforts which began in 2010 to address stormwater problem-areas throughout the city. Including the amount proposed in the FY2016 capital budget, a total of \$3.25 million has been made available for this on-going program. Additionally, this budget proposes to address two other stormwater related issues at a cost of up to \$370,000: 1) construction of the Wakefield Pond Drainage Basin, identified as a major project in the Strategic Plan, and 2) implementation of water quality improvements for the Whiskey Run storm sewer runoff.

Pending Parks Development Plan. By agreement in FY2014 and with adoption of the FY2015 budget, the Convention Center Corporation (CCC) began to return \$300,000 a year of occupational fees collected from the Hartland Taxing District for a total of five years to fund parks capital projects. Since the Parks Master Plan is not yet complete, this second year of funding will be used to finish the build-out of West End Park, replace the oldest and largest shelter at Lampkin Park as well as make other improvements at Lampkin Park, Pedigo Park, Circus Square and Russell Sims Aquatic Center. Another significant improvement proposed in the FY2016 budget includes the relocation of the Cemetery Maintenance Facility. This current facility is over 40 years old and no longer meets the needs of the cemetery's long-term care requirements.

Enhancing Public Transportation. To address the newest goal in the City's Strategic Plan, \$80,000 was placed in last year's budget to be utilized for improvements to public transit services as best determined by the Board of

BUDGET MESSAGE, *continued*

Commissioners. Since those funds have not been spent to date, they will carry forward into the FY2016 budget for future consideration.

NEW AND CONTINUED INITIATIVES

Focusing on Community Involvement. A new initiative for FY2016 is the *Academy for New Americans*. Through international community liaison activities, a free leadership training program is planned to empower new Americans to understand and participate in city government. The goal of the program is to provide new Americans with the tools necessary to successfully navigate City services and other resources to become key stakeholders in assisting their respective ethnic communities and neighborhoods.

Developing Employee Health Center. One of the major projects this year is the development and implementation of an on-site employee health center. The center will not only provide more immediate routine-type health services for employees and their dependents, it is also projected to provide an estimated cumulative savings of \$725,000 in the City's self-funded health plan over the first three years of operation. A portion of the City Hall Annex will be used to house the health center and funds have been included in this budget for its build-out and to make it operational by late fall.

Enhancing Services. This budget includes funds to continue expanding awareness of City services through an enhanced advertising and social media campaign developed by the Public Information Office. The budget also provides for the expansion of the existing Rectrac software used by the Parks and Recreation Department into a web-based module which would allow participants to register for various parks activities, reserve facilities, renew or purchase passes, and even signup for leagues online.

Improving Technology. As technology is always evolving, this budget includes the purchase of new equipment, such as a digital microfilm viewer/scanner for the records retention facility and the upgrade of credit card processing equipment to recognize embedded chips in most new cards called EMV. In addition, Information Technology proposes the implementation of an intrusion prevention system to add another layer of security for the City's network with monitoring capabilities that can alert personnel of any active threats allowing for a more pro-active response.

Anticipating Unforeseen Sinkholes. With this past year seeing an increase in sinkhole activity throughout the city, the FY2016 budget continues funding this program at a \$25,000 increase over last year's budget for a total of \$100,000. The funds will be used to help address sinkhole repair needs that may develop at any of the City's owned or maintained properties, in particular the golf courses and soccer complex that are vulnerable to such damaging effects.

Continuing Corridor Mowing Plan. The City, Warren County and Operation P.R.I.D.E. continue to work together for the upkeep of the seven major corridors leading into the city after the cancellation of the Inmate Mowing Agreement in October of 2013. The FY2016 budget proposes Operation P.R.I.D.E. will be taking over the Louisville Road mowing contract from Warren County beginning in January 2016.

PERSONNEL SERVICES

The proposed FY2016 budget includes several recommendations regarding employee wages and the workforce complement. The total impact of these recommendations for the General Fund next year will be approximately \$766,440.

Employee Wages. Established City policy is to attempt to provide at least the Department for Local Government (DLG)-established Cost of Living Adjustment (COLA) to reflect the cost of living index, and to provide a merit step increase to eligible employees who meet a certain performance standard. The DLG-announced COLA for 2014

BUDGET MESSAGE, *continued*

was 0.8%. The proposed budget includes a 1.0% Cost of Living Adjustment (COLA) and a performance increase for eligible full-time employees. All part-time/temporary employees would receive a \$0.15/hour pay increase which will equate to about a 1.6% COLA. The additional 0.6% in wage increase is recommended for part-time/temporary employees in anticipation of a future mandated minimum wage increase. The total cost of providing the COLA in all funds is approximately \$304,600 in FY2016. The additional cost for the General Fund will be approximately \$294,860, including wage-related fringe.

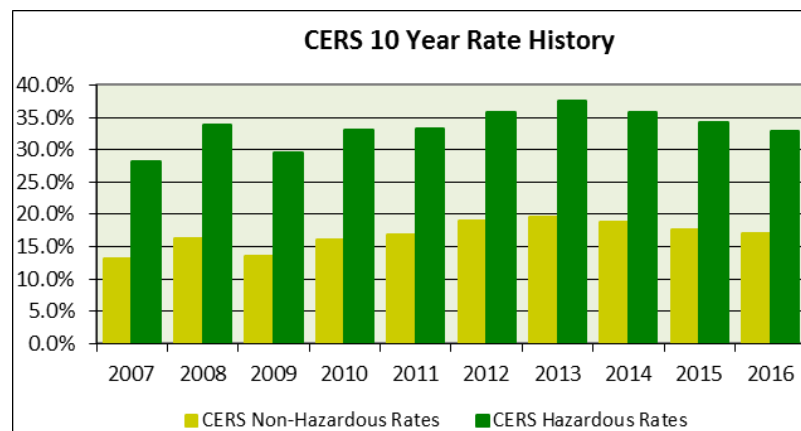
Employees hired or promoted during FY2015 will not be eligible for a merit increase until July 2016. Performance at or above the “competent” level is required for an employee to receive an increase. Since actual step amounts equate to a specific dollar amount depending on the grade an employee falls under, 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:

Overall full-time City workforce	1.25%
General Schedule Employees	1.19%
Public Safety (Sworn) Schedule Employees	1.29%
Firefighters and police officers at one year (grade FP1)	1.64%

Part-time employees who have worked at least a year would 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 \$314,660 including wage-related fringe and about \$326,220 for all funds.

Other Personnel Adjustments. The proposed FY2016 budget also includes several other recommendations regarding pay and benefits:

- The budget proposal includes nine upgrades, which involve adjusting an employee’s classification and pay grade due to having assumed a more difficult degree of responsibility in their role with the City. Four of the upgrades are for office personnel affected by the Finance Department reorganization plan. None of the changes pertain to upper management positions. The proposed changes are listed in **Appendix D**. The total cost for the upgrades, including wage-related fringe, is \$29,631.
- For a third consecutive year, the County Employee Retirement System (CERS) mandated rates will decline, from 17.67% for non-hazardous employees in FY2015 to 17.06% for FY2016 (-3.45%). The new rate for hazardous-duty employees also reflects a decrease from 34.31% to 32.95% (-3.96%). This decrease has helped to off-set the increase in medical premiums which took effect in January 2015.



BUDGET MESSAGE, *continued*

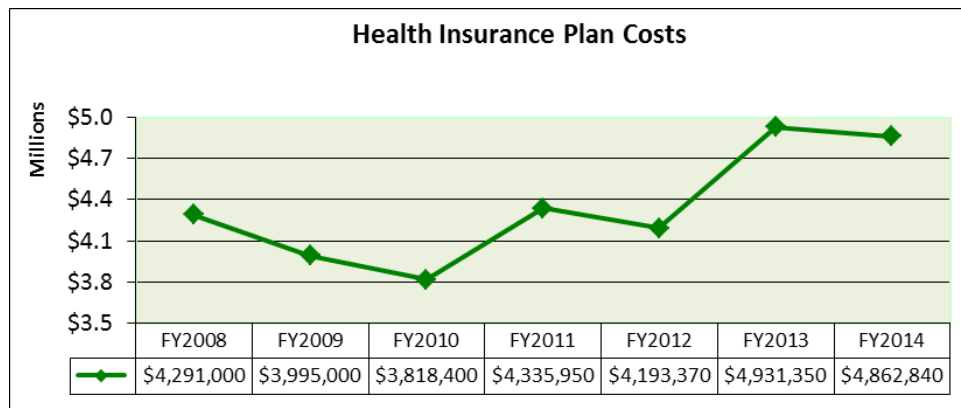
Position Budgeting. The FY2016 budget recommends the addition of one full-time and one part-time position at a total first-year cost of approximately \$62,600 including fringe, hiring costs, uniforms, training, etc.:

- A communications dispatcher supervisor will be added in the Communications Center to help increase supervision during more of the hours of operations. Current supervisor scheduled hours cover less than 70% of the 24/7 operation. The supervisor can also act as a dispatcher in crisis/high-demand periods.
- A part-time fire code inspector will be added to complete over 500 inspections per year and focus on converted single-family residences located around WKU.

During FY2015, a full-time Cemetery Division equipment mechanic position was converted to a seasonal laborer position. Other changes in Parks and Recreation involved reducing hours for some part-time positions and creating additional recreation and athletics staff assistant positions. While there was a slight net increase in full-time equivalents (FTE), the resulting savings in benefits costs covered the increased hours. There will be no net increase in the number of full-time positions for FY2016, and the total workforce complement is still down 3.4% compared to the high mark in FY2008. The proposed changes are listed in **Appendix D**.

Employee Medical 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 were less in FY2012 than in FY2008.

After a sharp increase in FY2013, costs for the employee health plans dropped slightly in FY2014. However, a few high claimants and the effects of the affordable health care act are impacting the overall cost of the plan. Employee premiums and the City's budgeted costs were raised in 2015 for the first time in six years. Projected costs for FY2015 may be up 12% but will be right on the adopted \$5.4 million budget. The FY2016 budget was submitted projecting a 16% increase. Claims administration, networks, insurance and related services were bid out and may help control costs next year.



The trust fund had over \$3.8 million at the beginning of FY2015, which is enough to fund the benefits program for seven months without any General Fund contributions, and well above the limit recommended by an actuarial study conducted by the City's insurance consultant in 2013.

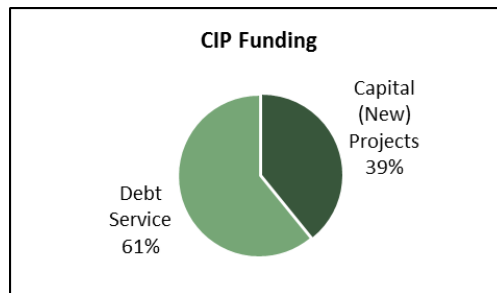
Closed Police and Firefighters Retirement Fund. The City is committed to the solvency of the Police and Firefighters Retirement Fund. This is a closed defined benefit plan composed of long-time retired police officers and firefighters and their beneficiaries. The January 1, 2014 actuarial report indicated the Retirement Fund was 97.3% funded. The next actuarial report is scheduled for July 1, 2015, but the City is again proposing to contribute \$400,000 and continue paying the Fund's administrative expenses of approximately \$21,500 to keep the unfunded liability level low and to support any cost of living adjustments deemed necessary and approved by the Fund's Board of Trustees.

BUDGET MESSAGE, *continued*

CAPITAL IMPROVEMENT PROGRAM

The proposed FY2016 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 \$21,216,015, including all funds and debt for the coming year. This is \$453,000 (2.2%) more than the FY2015 program approved in the multi-year CIP plan following adoption of the FY2015 budget, and once again does not recommend any new debt.

For the second consecutive year, the proposed FY2016 budget does not impact the unassigned fund balance, meaning all of the recommended capital projects included in the General Fund budget will be paid for by FY2016 operating revenues. Next year's capital budget consists of 39% new projects and 61% for payments on existing debt.



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 \$1,245,885 is being allocated for contract agencies and another \$16,120 for the City's United Way contribution, which is based on a dollar for dollar match of employee pledges. The FY2016 recommended budget proposes to maintain most agencies at the FY2015 amount with just three agencies receiving up to a 3% increase in funding. Also as previously mentioned, Operation P.R.I.D.E. will receive an additional \$4,500 for taking over the Louisville Road corridor mowing project in January after the current mowing contract with Warren County expires for which the City was paying \$9,000.

Additionally, \$10,000 has been set aside in the budget for Emergency Management Services to continue its upgrade, replacement and/or installation of warning sirens throughout the city. The systematic upgrade to modernize the outdoor warning system has been accomplished over the past several years. Because there is \$50,900 of unspent funds already set aside in the current year's operating budget for Airport projects, this budget does not include any additional funds to be allocated for that purpose. These funds will simply be carried forward at the end of this fiscal year for the City's share of required grant matches for identified Airport improvement projects during FY2016.

On a related note, in 2008 the Board of Commissioners directed that any excess gas franchise money received in a given year over \$200,000 be appropriated to the BG/WC Welfare Center. The funding is to provide natural gas payment assistance or weatherization assistance to low income residents of the city. For the second successive year, the Welfare Center will receive such an additional allocation, with the amount of \$20,207.55 in FY2015.

With the FY2016 budget, agency funding continues to comprise over 2.1% of the proposed General Fund expenses. A complete list of the contract agencies is contained in **Appendix F**.

BUDGET MESSAGE, *continued*

CONCLUDING THOUGHTS

The FY2016 budget represents the first City Manager's budget recommendation since FY2009 not deeply affected by the 2008 recession. As we can sense and see by the renewed economic vitality and job growth in our community, this difficult recession has run its course. The City, as a service organization, has not only weathered this storm, but used this challenge as an impetus to forge a smaller, more focused and efficient organization.

Although the recession may have eased, we have not seen our rate of revenue growth return to pre-recession levels, but rather has settled on a stable rate of return. Our operating revenues are growing at a projected rate of 2.5% per annum.

In response to available revenues, we have adjusted our overall cost footprint to an approximate 2% increase per year. This allows us to pay our bills and debts, to apply approximately \$3.7 million in capital projects including our top three capital priorities (paving, stormwater and sidewalks), to provide our employees with a modest pay increase, and still put away some level of savings toward future new roads and other larger capital projects. All in all, this balancing of revenue growth and efforts to limit our spending reflects the City's core organizational values.

This slow but steady approach to growth comes with a trade-off. Although we can provide basic services with the revenues coming in, there is little left to (1) go beyond existing debt responsibilities, (2) increase staffing levels, or (3) undertake an accelerated capital improvement program.

The only way to pay for future needs is to create the new jobs that will produce new revenues. Job creation must continue to be the number one priority. FY2015 was an excellent year for our community as the City helped to create 226 new jobs by providing a subsidy of approximately \$1,128,000 over the next ten years through our Job Development Incentive Program. We also provided \$35,000 in special funding to foment more effective job training and allowed the ITA to utilize approximately \$900,000 in special wage tax assessment in the Kentucky Transpark by continuing to partner with Warren County to cover a \$2.6 million annual debt service obligation on the Transpark bonds. The wage tax assessment has provided the ITA with funding to continue with the necessary infrastructure, which has led to numerous employers selecting the Transpark as their home, thereby creating more new jobs.

Following that same commitment to job creation, we expect FY2016 to be another productive year for job creation in our community as the Kentucky Transpark continues to realize the vision for which it was developed more than a decade ago.

Our future as a community and a city is bright.

We believe this budget recommendation does what our citizens want us to do: to live within our means, to deliver the best services at the lowest possible costs, to create new jobs, and to invest in this place we all call home.

As always, the budget team stands ready to assist the Board of Commissioners in its deliberation of this recommendation.

BUDGET MESSAGE, *continued*

ADDENDUM TO BUDGET MESSAGE

The *City Manager's Fiscal Year 2015/2016 Budget Recommendation* was presented to the Board of Commissioners on May 19, 2015 at a regular meeting. As a result of the discussion, the recommendation to add a new part-time fire code inspector position (identified on page 13) was removed from Position Budgeting prior to adoption. The cost of wages and fringe associated with this position (\$18,616) was redirected to a CERS Hazardous Leave Purchase line item in the Fire Department budget in anticipation of forthcoming costs associated with recent retirements. Therefore, the total amount of personnel expenditures included in the budget was not altered due to this adjustment in the final personnel complement. However, other ancillary costs totaling \$3,275 associated with the part-time position were removed from other line items in the Human Resources, Information Technology and Fire departments' operating budgets and placed in an administrative contingency line for both General Fund and Workers' Comp Fund. Again, this does not change the total outcome of the overall budget recommendation, but does slightly alter total costs by type and by function from the original recommendation. In order to provide an accurate account of the adopted budget, the updated adjustments related to this change have been made throughout the rest of this document.

With the above changes, the revised total impact reported in the Budget Message on page 11 for personnel wages and workforce complement in the General Fund for next year will be approximately \$744,825 versus the original recommended amount of \$766,440.

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 City 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 City 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 Comptroller 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 Comptroller 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 20% 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.

BUDGET PROCESS & CALENDAR

FUND STRUCTURE

General Fund	Special Revenue	Capital Projects	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		Worker's 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

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 Fund, 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 Comptroller 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 2015

FISCAL YEAR 2015/2016 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	19 Holiday	20	21	22	23	24
25	26	27 Budget Kick-off Mtg. @ 2:30 pm	28 Position Budgeting Set-up	29 BOC Strategic Goal Planning Sess.	30 Quarterly PM Reporting Deadline	31

SCHEDULE OF EVENTS

- ◆ Jan. 27—Meeting to be held at 2:30 p.m. in the Commission Chamber to distribute budget materials to departmental budget staff.
- ◆ Jan. 28—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 23rd.
- ◆ Jan. 29—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 FY2016.
- ◆ Jan. 30—FY2015 1st and 2nd quarter of performance measurement (PM) data entry in ICMA Insights program format to be complete. (Since this is our first year using the new program format, we need to catch up with the quarterly reporting process. All of FY2014 data was previously entered by the ACM.)

FEBRUARY 2015

FISCAL YEAR 2015/2016 BUDGET PLANNING SCHEDULE

Sun	Mon	Tue	Wed	Thu	Fri	Sat	
1	2 Begin City Fleet Evaluation	3	4 SM Budget Planning Session	5 Budget Training @ 2 pm	6 Budget Training @ 8:30 am	7	
8	9 Budget Maintenance Initialized	<i>Budget Entry/Edit Can Begin on 2/9/2015</i>				13	14
15	16 Position Budgeting Initialized	17	18	19	20 IT Related Requests Due	21	
22	23	24	25	26	27 New Position/Reclass. Requests Due	28 End Fleet Evaluation ←	

SCHEDULE OF EVENTS

- ◆ Feb. 2-27 (all month)—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 Asst. City Manager (ACM) by March 11th.
- ◆ Feb. 4—Senior Management (SM) staff will meet at the Sloan Convention Center to discuss the outcomes from the BOC Strategic Goal Planning Session.
- ◆ Feb. 5 & 6— Two budget training sessions will be offered in the City Hall (CH) 3rd Floor Conference 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.
- ◆ Feb. 9—ACM to initialize Budg. Maint. for departments to begin entering/editing budget data (revenues/expenses) in Logos “Live.”
- ◆ Feb. 16—Payroll, HR and ACM will update and apply any benefit/tax rate changes for FY2016 and begin testing position calculations in Position Budgeting (PB Phase 2). Initial entry, calculations, testing and promoting (PB Phase 3) to be complete by March 13th.
- ◆ Feb. 20—All departments’ computer hardware and/or software requests for the FY2016 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. 27—All new position and reclassification/upgrade completed request forms are due to the Human Resources 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.*

[Quick link to Table of Contents](#)

MARCH 2015

FISCAL YEAR 2015/2016 BUDGET PLANNING SCHEDULE

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 PB Testing Complete; Update Pos. hrs. & add OT	3 Changes to Insurance Coverage Due	4	5 Agency Budget Form Distribution	6	7
8	9	10	11	12	13 Initial PB Entry Deadline	14
		Employee Committee Meetings				
			Fleet Recommendations Due			
15	16 Rev. & Exp. Entry Deadline	17	18	19	20 Dept. Budget Recommendation	21
		Departments finalize budget requests / reporting				
22	23	24	25	26	27	28
		Department Meetings with Budget Team				
29	30	31				
		Department Meetings with Budget Team				

SCHEDULE OF EVENTS

- ◆ Mar. 2—Position Budgeting calculation testing should be complete in order for position hours to be updated and overtime hours to be added to the schedules, and promoted into budget maintenance.
- ◆ Mar. 3—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 Manager by close of business. The Insurance Budget Planning Form can be found on The CLICK.
- ◆ Mar. 5—Asst. City Manager (ACM) to distribute budget request forms to qualified contract agencies for FY2016 funding consideration.
- ◆ Mar. 9-13—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. 11—Fleet Manager to provide a list of prioritized vehicle/equipment replacement recommendations with estimated replacement costs to each appropriate Department Head (DH), with a complete list for all departments to be provided to the ACM.
- ◆ Mar. 13—HR, Payroll and ACM to have substantially completed the initial entry, calculations and promoting for Position Budgeting (PB Phase 3). The personnel figures will exclude any FY2016 pay adjustments, with the exception of any required changes to taxes and benefits. This data will give departments the ability to print out complete budget reports which reflect the current costs for existing personnel.
- ◆ Mar. 16—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. 20—Four (4) complete departmental budget recommendation packets are to be delivered to the ACM by close of business for distribution to the Budget Team. Each packet should outline requests for maintaining current level of services and any proposed cost increases (other than inflationary), as well as prioritized recommendations for any new position/reclassifications, CIPs and new and/or expanded programs or services (Supplemental/NEPS) requests.
- ◆ Mar. 24-31—Meetings will be held with each DH and the Budget Team to review and discuss each department’s budget request/recommendation in detail.

APRIL 2015

FISCAL YEAR 2015/2016 BUDGET PLANNING SCHEDULE

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1 SM Monthly Mtg.—Review CIPS & NEPS	2	3 Holiday	4
5	6 Budget Team Deliberation Begins	7	8 Agency Budget Requests Due	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29 Budg. Team Deliberation Ends	30 Quarterly PM Reporting Deadline		
Position Budgeting Pay Adjustments Added to Logos Test						

SCHEDULE OF EVENTS

- ◆ Apr. 1—Each DH to present the submitted FY2016 CIP and NEPS/Supplemental requests to Senior Management (SM) staff and the group will discuss to establish priorities for funding based on BOC goals/objectives.
- ◆ Apr. 6-29—Multiple Budget Team meetings to be scheduled for deliberations about revenue projections, department requests, personnel adjustments, capital projects and agency funding.
- ◆ Apr. 8—All contract agency budget request forms are due to the Asst. City Manager by 4:00 p.m. for consideration of funding in the FY2016 budget.
- ◆ Apr. 27-30—HR and ACM to add FY2016 pay adjustments, new positions/reclassifications, etc. to Position Budgeting in Logos Test environment for re-calculation and promoting into Budget Maintenance. PB Phase 4 -Test is to be complete by May 1st for final budget presentation to the Board of Commissioners.
- ◆ Apr. 30—FY2015 3rd quarter of performance measurement (PM) data entry in ICMA Insights program format to be complete.

MAY 2015

FISCAL YEAR 2015/2016 BUDGET PLANNING SCHEDULE

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 Final PB Entry Deadline for Logos Test	2
3	4	5	6	7	8 Multi-year Financing Plan Due	9
Preparation of Budget Doc. and Presentation Materials						
10	11	12	13 Agenda Deadline @ Noon	14 FY2016 Budget Recommendation Distributed to BOC	15	16
Preparation of Budget Doc. and Presentation Materials						
17	18	19 Budget Presentation	20	21	22 Final PB Entry Deadline for Logos Live	23
			Finalize Budget Reporting			
24	25 Holiday	26	27 Agenda Deadline @ Noon	28	29	30
31						

SCHEDULE OF EVENTS

- ◆ May 1—Asst. City Manager (ACM) and Human Resources (HR) to have completed the Position Budgeting entry/edit process in the Logos Test environment (PB Phase 4-Test), including addition of COLA, Step and/or other adjustment factors and any City Manager approved new positions and/or reclassifications/upgrades.
- ◆ May 4-12—Budget Team to update final budget recommendations and prepare FY2016 Budget document and presentation materials for agenda deadline and distribution to Board of Commissioners (BOC).
- ◆ May 8—Chief Financial Officer (CFO) to provide the final revenue projections and multi-year financing plan to the City Manager.
- ◆ May 13—FY2016 Budget document to be completed and copies provided to the City Clerk’s office for agenda filing and preparation.
- ◆ May 14—FY2016 Budget Recommendation to be distributed to the BOC with the agenda for the May 19th presentation.
- ◆ May 19—The Executive Budget Recommendation, including FY2016 capital improvement projects and agency funding recommendations, to be presented by the City Manager, ACM and CFO at the BOC meeting.
- ◆ May 20-26—Finalize FY2016 budget reporting pursuant to presentation discussion and as directed by the BOC.
- ◆ May 22—ACM and HR to complete all FY2016 pay adjustments in Position Budgeting Logos Live environment and any other updates/revisions required for final budget reporting (PB Phase 4-Live).
- ◆ May 27—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 3rd BOC meeting.

[Quick link to Table of Contents](#)

JUNE 2015

FISCAL YEAR 2015/2016 BUDGET PLANNING SCHEDULE

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2 BOC Meeting @ 4:30 pm	3 Prepare Agency Appropriation Agreements	4	5	6
7	8	9	10 Agenda Deadline @ Noon	11	12	13
14	15	16 BOC Meeting @ 4:30 pm	17 Prepare Internal Services Survey	18	19	20
21	22	23 Adopt FY2016 Budget in Logos	24	25	26	27
28	29	30 FY2015 Carry-forward Requests Due				

SCHEDULE OF EVENTS

- ◆ Jun. 2—First reading of FY2016 Budget Ordinance to be held at the Board of Commissioners (BOC) regular meeting.
- ◆ Jun. 3-5—Asst. City Manager (ACM) and City Attorney to prepare the Agency Appropriation Agreements to correspond with recommended funding levels.
- ◆ Jun. 10—Municipal Order, with Agency Appropriation Agreements attached, to be filed with the City Clerk’s office to meet the agenda deadline.
- ◆ Jun. 16—Second reading of FY2016 Budget Ordinance and consideration of Agency Appropriation Agreements to occur at the BOC regular meeting.
- ◆ Jun. 17-19—ACM to prepare the FY2015 Internal Services Employee Survey questionnaire to be distributed to employees on July 1st.
- ◆ Jun. 23—Formally adopt the FY2016 Budget in Logos to finalize the implementation of the new budget before July 1st.
- ◆ Jun. 30—Each department is to submit a list to the ACM and Comptroller of any remaining FY2015 approved one-time or capital project expenditures which could not be completed during the fiscal year.

JULY 2015

FISCAL YEAR 2015/2016 BUDGET PLANNING SCHEDULE

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

SCHEDULE OF EVENTS

- ◆ Jul. 1—Asst. City Manager (ACM) to distribute the FY2015 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. 17—All departmental capital improvement project (CIP) proposals for the next three fiscal years (FY2017, FY2018 & FY2019) are to be submitted to the ACM and Purchasing Agent by close of business.
- ◆ Jul. 20-31—ACM and Purchasing Agent to organize requests and prepare a preliminary multi-year CIP spreadsheet for discussion at the August 6th Senior Management (SM) monthly meeting.
- ◆ Jul. 31—The FY2015 Internal Services Employee Survey will be closed at the end of the day (11:59 pm). Surveys will no longer be accepted after this date.
- ◆ Jul. 31—FY2015 4th quarter of performance measurement (PM) data entry in ICMA Insights program format to be complete.

AUGUST 2015

FISCAL YEAR 2015/2016 BUDGET PLANNING SCHEDULE

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3 Compile Internal Serv. Survey Results	4	5 SM Monthly Mtg.—Review Out-year CIPs	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					

SCHEDULE OF EVENTS

- ◆ Aug. 3-4—Following the close of the FY2015 Internal Services Employee Survey, Asst. City Manager (ACM) to begin compiling, analyzing and reporting results for use in the annual Center for Performance Measurement (CPM) data collection process, and distributing results to Senior Management (SM) staff.
- ◆ Aug. 5—Department Heads (DH) to present proposed Capital Improvement Projects (CIP) for the next three 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 FY2015 Internal Services Employee Survey.
- ◆ Aug. 6-31—Preparation of the multi-year capital program draft report continues.
- ◆ Sometime during the later half of the month, the Board of Commissioners 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 2015

FISCAL YEAR 2015/2016 BUDGET PLANNING SCHEDULE

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4 Multi-year CIP Draft Report Due	5
6	7 Holiday	8	9 Agenda Deadline @ Noon	10	11	12
13	14	15 Multi-year CIP Presentation	16	17	18	19
			Prepare updates to CIP draft			
20	21	22	23	24	25	26
	Finalize FY2016—FY2019 CIP Report					
27	28	29	30 Agenda Deadline @ Noon			

SCHEDULE OF EVENTS

- ◆ Sept. 4—A draft of the multi-year Capital Improvement Program (CIP) report is due to the City Manager for review prior to submission for the next Board of Commissioners (BOC) agenda.
- ◆ Sept. 9—Final Multi-year CIP report draft due to the City Clerk’s office for agenda filing and preparation.
- ◆ Sept. 15—The FY2016-FY2019 Capital Improvement Plan to be presented to the BOC meeting.
- ◆ Sept. 16-25—Update and finalize the multi-year CIP report pursuant to the discussion at the meeting and as directed by the BOC.
- ◆ Sept. 30—Municipal Order and final Multi-Year Capital Improvement Program (CIP) report to be filed with the City Clerk’s office to meet the agenda deadline for consideration at the BOC first regular meeting in October.

OCTOBER 2015

FISCAL YEAR 2015/2016 BUDGET PLANNING SCHEDULE

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

SCHEDULE OF EVENTS

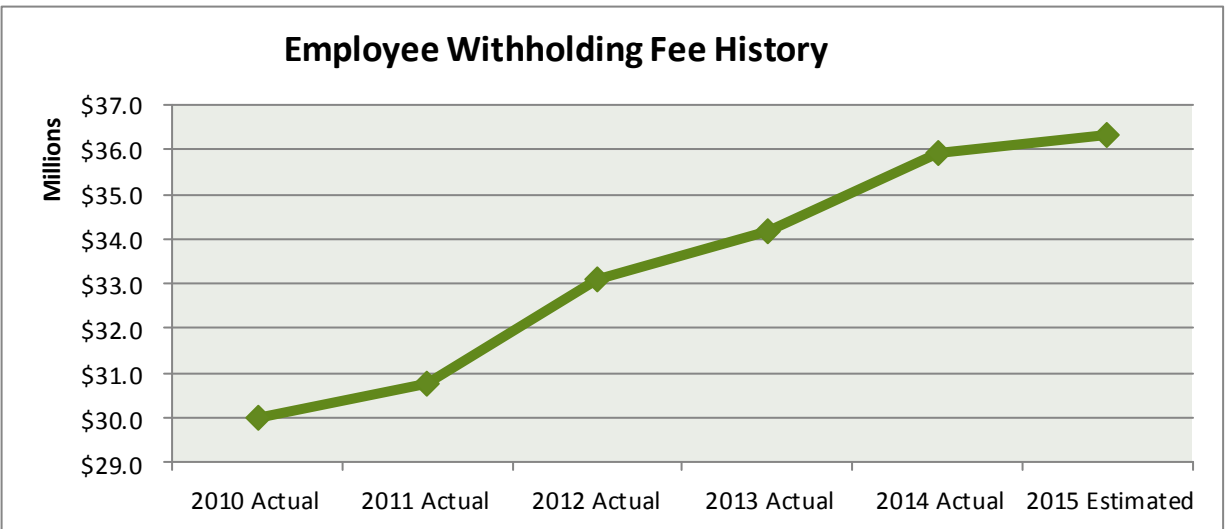
- ◆ Oct. 6—BOC to consider approval of Multi-year CIP for FY2016-FY2019 at regular meeting.
- ◆ Oct. 30—FY2016 1st quarter of Performance Measurement (PM) data entry in ICMA Insights program format to be complete.

MAJOR REVENUE SOURCES

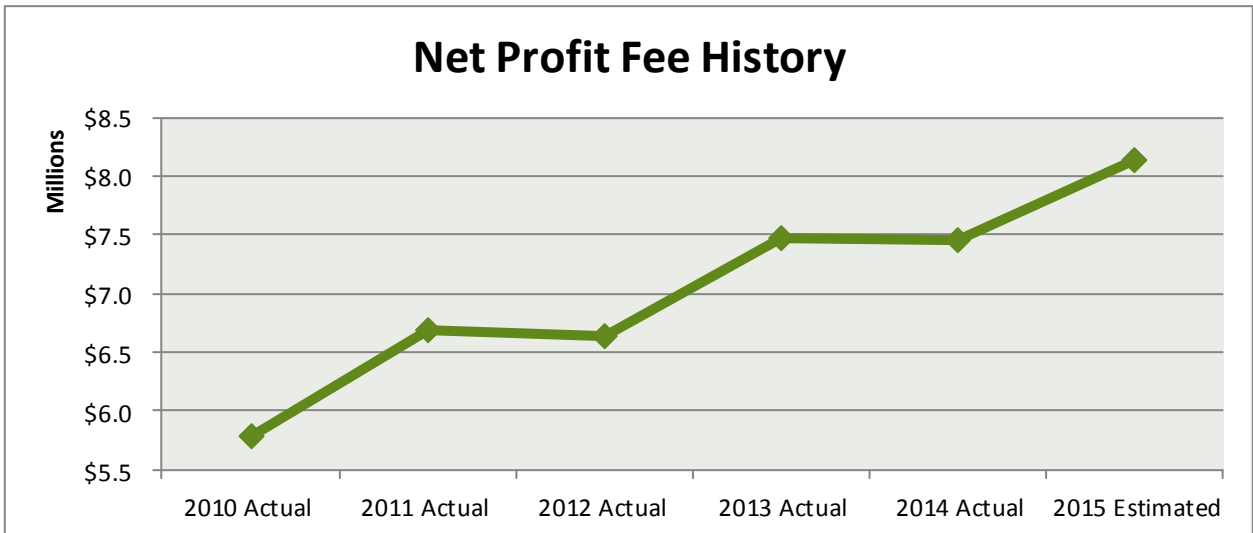
MAJOR REVENUE SOURCES—ALL FUNDS

Occupational fees are the City’s largest and most important revenue source and are budgeted to total \$44,456,000 in FY2016. 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 97.6% 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 \$36,094,000 for FY2015.



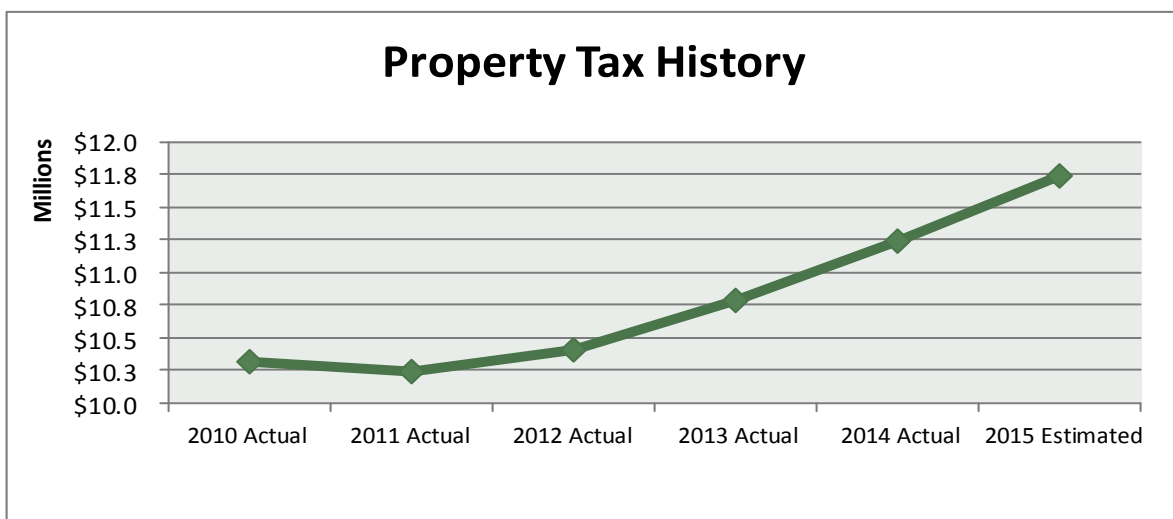
- **Net profit fees** are assessed to local business at the rate of 1.85% of net income earned within the city limits of Bowling Green. The net profit fees are filed with the City annually based on each businesses’ normal tax year. Over \$8,100,000 is expected to be collected for the fiscal year ending June 30, 2015.



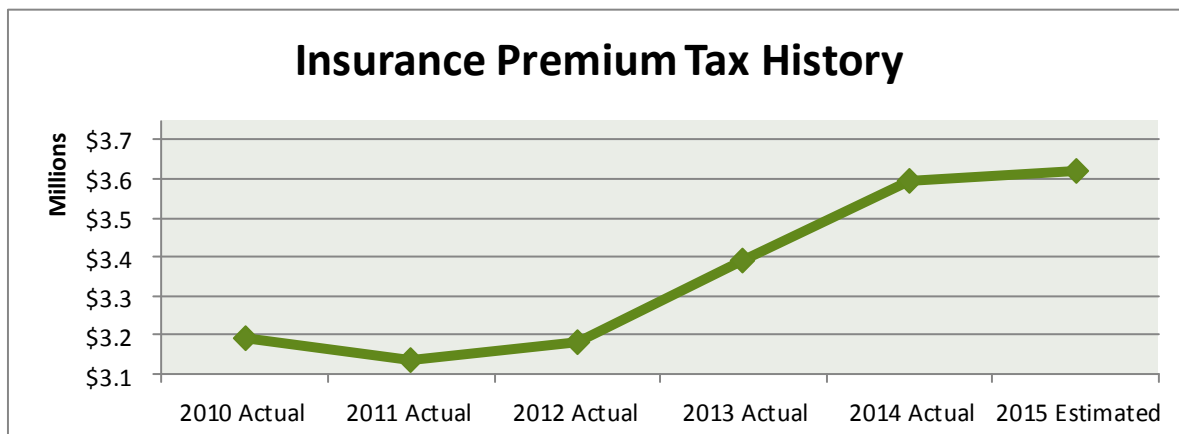
MAJOR REVENUE SOURCES—ALL FUNDS , *continued*

Taxes are the City's second largest source of revenue and are budgeted to total \$16,756,500 during FY2016. Taxes are comprised of property taxes, insurance premium taxes and franchise taxes.

- **Property taxes** include payments for real and personal property taxes, motor vehicle & 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, 2015, this increase is due to rising assessments. Approximately 98.7% 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.

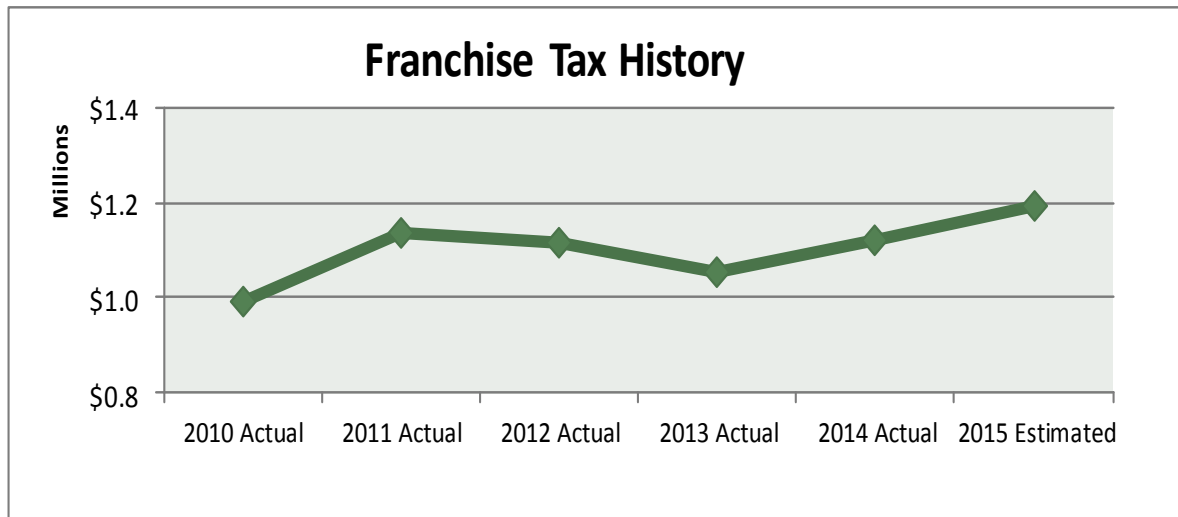


- **Insurance premium taxes** are collected by insurance companies on insurance policies held inside the city limits and remitted to the City on a quarterly basis. The current rates are 7% for fire and inland marine insurance, 5.5% on multi-line policies, and 2% on casualty, liability, vehicle, health and life insurance. Insurance premium taxes are deposited into the General Fund and the Fire Improvement Fund. For FY2015, 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.

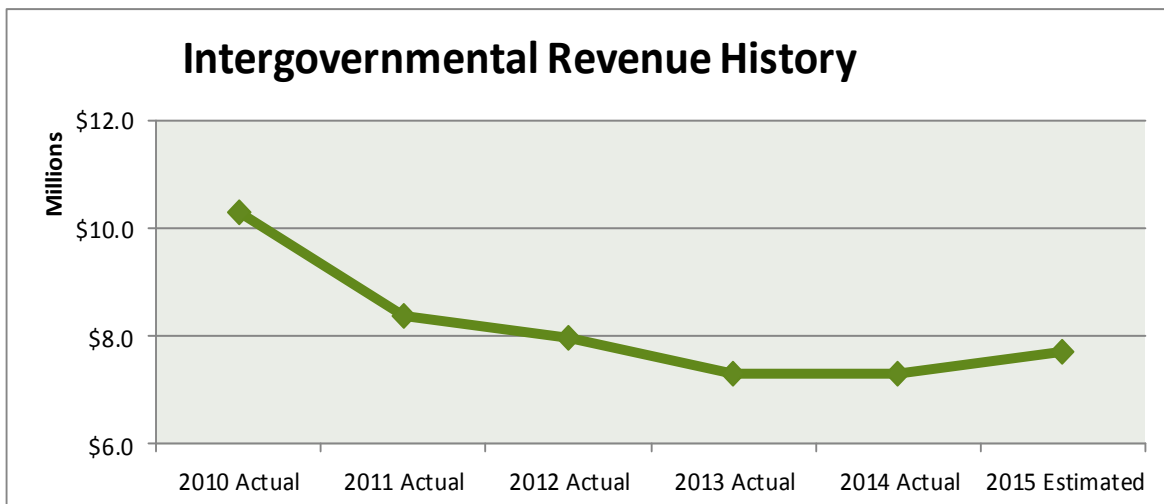


MAJOR REVENUE SOURCES—ALL FUNDS, *continued*

- **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 \$990,000 during FY2015.

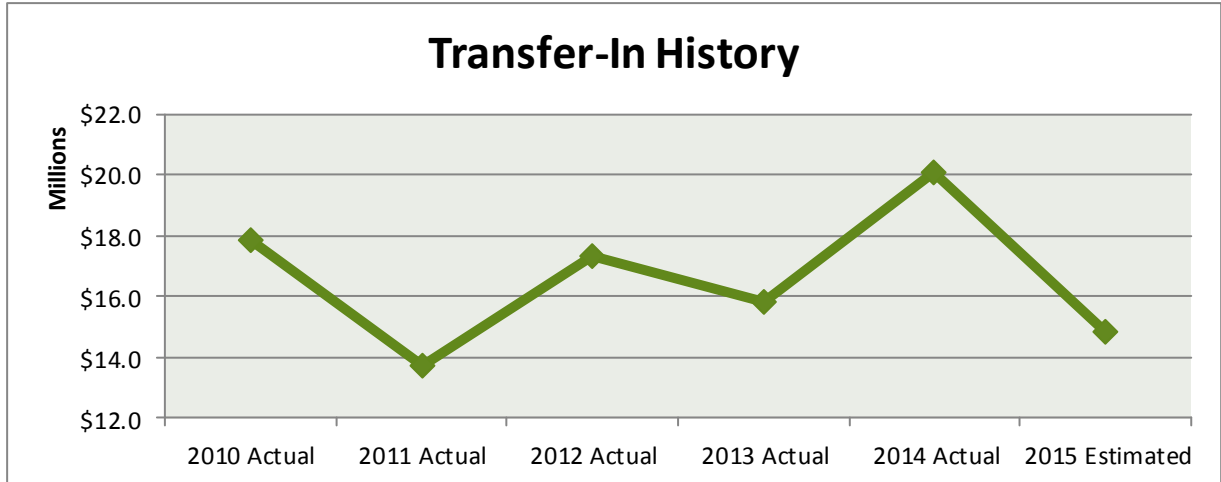


Intergovernmental revenue includes grant proceeds received from federal, state and local governmental entities. This source of revenue can be deposited into any City fund, but is primarily accounted for in special revenue funds. The intergovernmental budget is determined by estimating grant proceeds based on past awards and current pending awards. This source of revenue has significant changes from year to year. The high mark in 2010 can be attributed to additional funding for transit programs and the American Reinvestment Recovery Act of 2009.



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

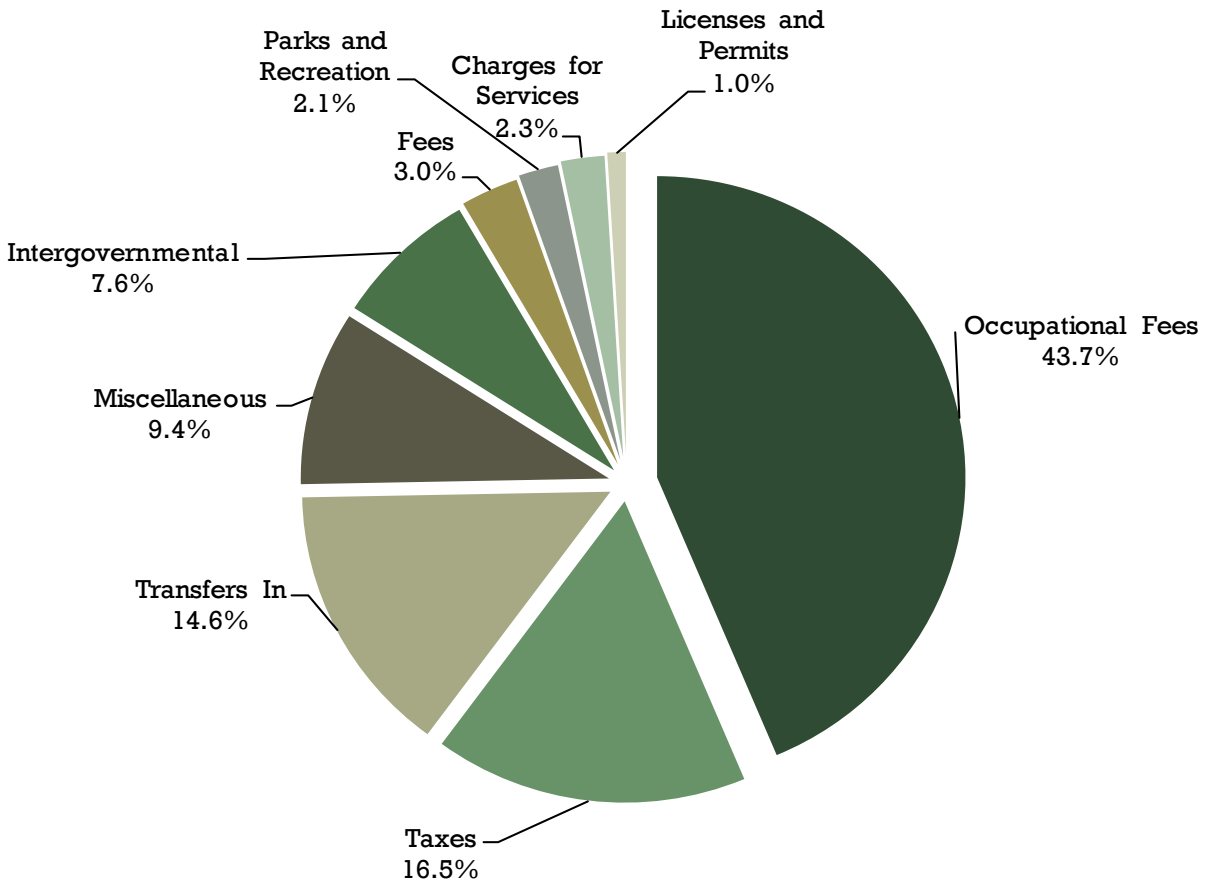
ALL FUNDS

ANNUAL OPERATING BUDGET FOR ALL FUNDS AND CATEGORIES

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Enterprise Funds	Trust Funds	Internal Service Funds	Total
RESOURCES IN:								
Taxes	\$ 13,530,000	\$ 2,699,500	\$ 0	\$ 0	\$ 527,000	\$ 0	\$ 0	\$ 16,756,500
Occupational Fees	42,017,000	2,439,000	0	0	0	0	0	44,456,000
License & Permits	985,000	0	0	0	0	0	0	985,000
Intergovernmental	98,350	7,618,742	0	0	0	0	0	7,717,092
Fees	332,500	113,500	0	2,648,000	0	0	0	3,094,000
Charges for Services	262,500	0	0	0	0	18,300	2,039,174	2,319,974
Parks & Recreation	2,122,710	0	0	0	0	0	0	2,122,710
Miscellaneous	396,040	603,000	0	1,390,500	273,500	1,021,000	5,841,450	9,525,490
Revenues:	\$ 59,744,100	\$ 13,473,742	\$ 0	\$ 4,038,500	\$ 800,500	\$ 1,039,300	\$ 7,880,624	\$ 86,976,766
Note/Bond Proceeds	0	0	0	0	0	0	0	0
Transfers In	516,400	351,206	3,722,500	8,203,400	1,160,100	0	900,000	14,853,606
Other Resources:	\$ 516,400	\$ 351,206	\$ 3,722,500	\$ 8,203,400	\$ 1,160,100	\$ 0	\$ 900,000	\$ 14,853,606
RESOURCES IN:	\$ 60,260,500	\$ 13,824,948	\$ 3,722,500	\$ 12,241,900	\$ 1,960,600	\$ 1,039,300	\$ 8,780,624	\$ 101,830,372
RESOURCES OUT:								
General Government	\$ 6,276,759	\$ 0	\$ 836,500	\$ 0	\$ 0	\$ 0	\$ 8,197,557	\$ 15,310,816
Public Safety	25,006,054	2,181,865	615,000	0	0	910,000	0	28,712,919
Public Works	7,356,331	2,804,888	2,287,500	0	0	0	2,043,674	14,492,393
Parks & Recreation	8,081,438	0	442,500	0	0	0	0	8,523,938
Neighborhood & Community Services	2,157,607	3,652,465	116,000	0	0	0	0	5,926,072
Community Services	162,095	0	0	0	0	0	0	162,095
Debt Service	0	0	0	12,147,900	0	0	0	12,147,900
Intergovernmental	869,610	0	0	0	1,738,080	0	0	2,607,690
Contingency	300,000	0	0	0	0	0	0	300,000
Expenditures:	\$ 50,209,894	\$ 8,639,218	\$ 4,297,500	\$ 12,147,900	\$ 1,738,080	\$ 910,000	\$ 10,241,231	\$ 88,183,823
Transfers Out	10,050,606	4,239,000	0	0	300,000	0	200,000	14,789,606
RESOURCES OUT:	\$ 60,260,500	\$ 12,878,218	\$ 4,297,500	\$ 12,147,900	\$ 2,038,080	\$ 910,000	\$ 10,441,231	\$ 102,973,429
RESERVES UTILIZED:	\$ 0	\$ 946,730	\$ (575,000)	\$ 94,000	\$ (77,480)	\$ 129,300	\$ (1,660,607)	\$ (1,143,057)

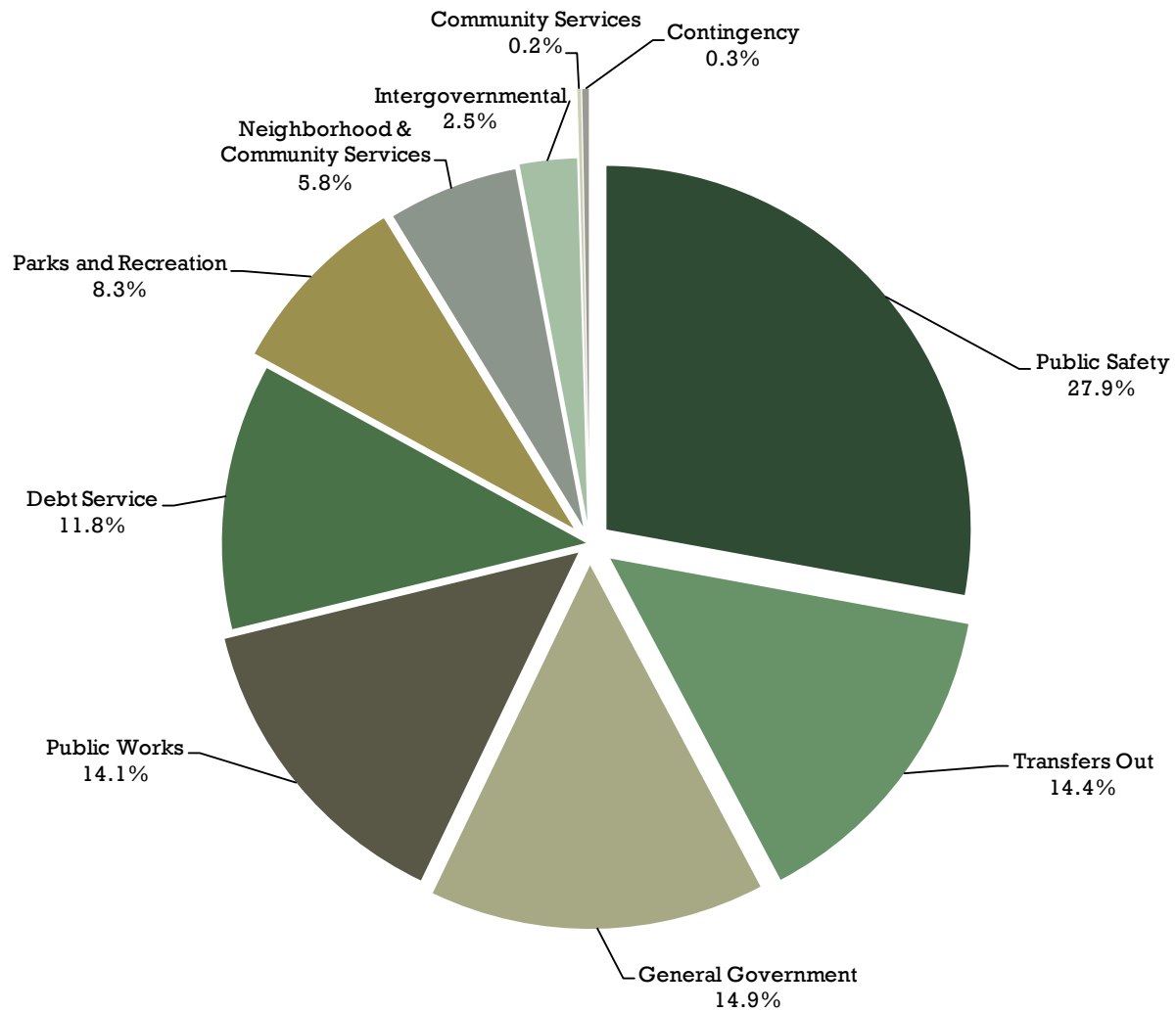
[Quick link to Table of Contents](#)

FY2016 RESOURCES — ALL FUNDS



Occupational Fees	\$ 44,456,000	43.7%
Taxes	16,756,500	16.5%
Transfers In	14,853,606	14.6%
Miscellaneous	9,525,490	9.4%
Intergovernmental	7,717,092	7.6%
Fees	3,094,000	3.0%
Parks and Recreation	2,122,710	2.1%
Charges for Services	2,319,974	2.3%
Licenses and Permits	985,000	1.0%
Total	\$ 101,830,372	100.0%

FY2016 EXPENDITURES — BY FUNCTION



Public Safety	\$ 28,712,919	27.9%
Transfers Out	14,789,606	14.4%
General Government	15,310,816	14.9%
Public Works	14,492,393	14.1%
Debt Service	12,147,900	11.8%
Parks and Recreation	8,523,938	8.3%
Neighborhood & Community Services	5,926,072	5.8%
Intergovernmental	2,607,690	2.5%
Community Services	162,095	0.2%
Contingency	300,000	0.3%
Total	\$ 102,973,429	100.0%

[Quick link to Table of Contents](#)

REVENUE AND EXPENDITURE BUDGET HISTORY

ALL FUNDS HISTORY

	Actual 2012	Actual 2013	Actual 2014	Org. Budget 2015	Adj. Budget 2015	Approved 2016
Occupational Fees	\$ 39,742,430	\$ 41,632,365	\$ 43,390,479	\$ 42,937,500	\$ 42,937,500	\$ 44,456,000
Taxes	14,813,106	15,444,983	16,201,298	16,213,000	16,213,000	16,756,500
Transfers In	17,339,817	15,796,935	20,059,130	14,871,464	14,975,789	14,853,606
Miscellaneous	9,023,995	12,459,724	10,907,678	9,026,577	10,924,654	9,525,490
Intergovernmental	7,961,149	7,310,054	7,291,189	7,667,546	9,157,357	7,717,092
Fees	2,774,916	2,835,827	2,926,167	3,021,500	3,021,500	3,094,000
Parks and Recreation	2,459,044	2,192,174	2,037,628	2,231,395	2,231,395	2,122,710
Charges for Services	1,860,093	2,300,394	2,278,474	2,346,537	2,346,537	2,319,974
Licenses and Permits	972,197	938,736	831,690	940,000	940,000	985,000
Bond, Note, Lease Proceeds	8,104,389	4,384,934	3,595,000	0	0	0
Revenue Total	\$ 105,051,136	\$ 105,296,126	\$ 109,518,733	\$ 99,255,519	\$ 102,747,732	\$ 101,830,372
Personnel Services	\$ 35,207,473	\$ 36,178,628	\$ 36,379,124	\$ 38,099,392	\$ 38,233,479	\$ 38,610,784
Contractual Services	18,435,805	20,229,905	21,778,861	22,280,626	36,436,981	24,648,972
Supplies	4,163,313	4,238,217	3,524,247	4,622,000	5,204,308	4,534,632
Subsidies/Assistance	5,232,419	4,576,382	5,687,858	5,392,350	5,790,575	5,568,105
Property/Assets	722,579	784,790	1,302,763	1,578,000	2,253,116	1,827,472
Debt Service	22,328,502	21,117,319	22,730,331	12,683,965	12,683,965	12,472,650
Other	17,284,285	15,738,713	20,002,559	15,387,597	15,744,337	15,310,814
Expenditure Total	\$ 103,374,375	\$ 102,863,954	\$ 111,405,742	\$ 100,043,930	\$ 116,346,761	\$ 102,973,429

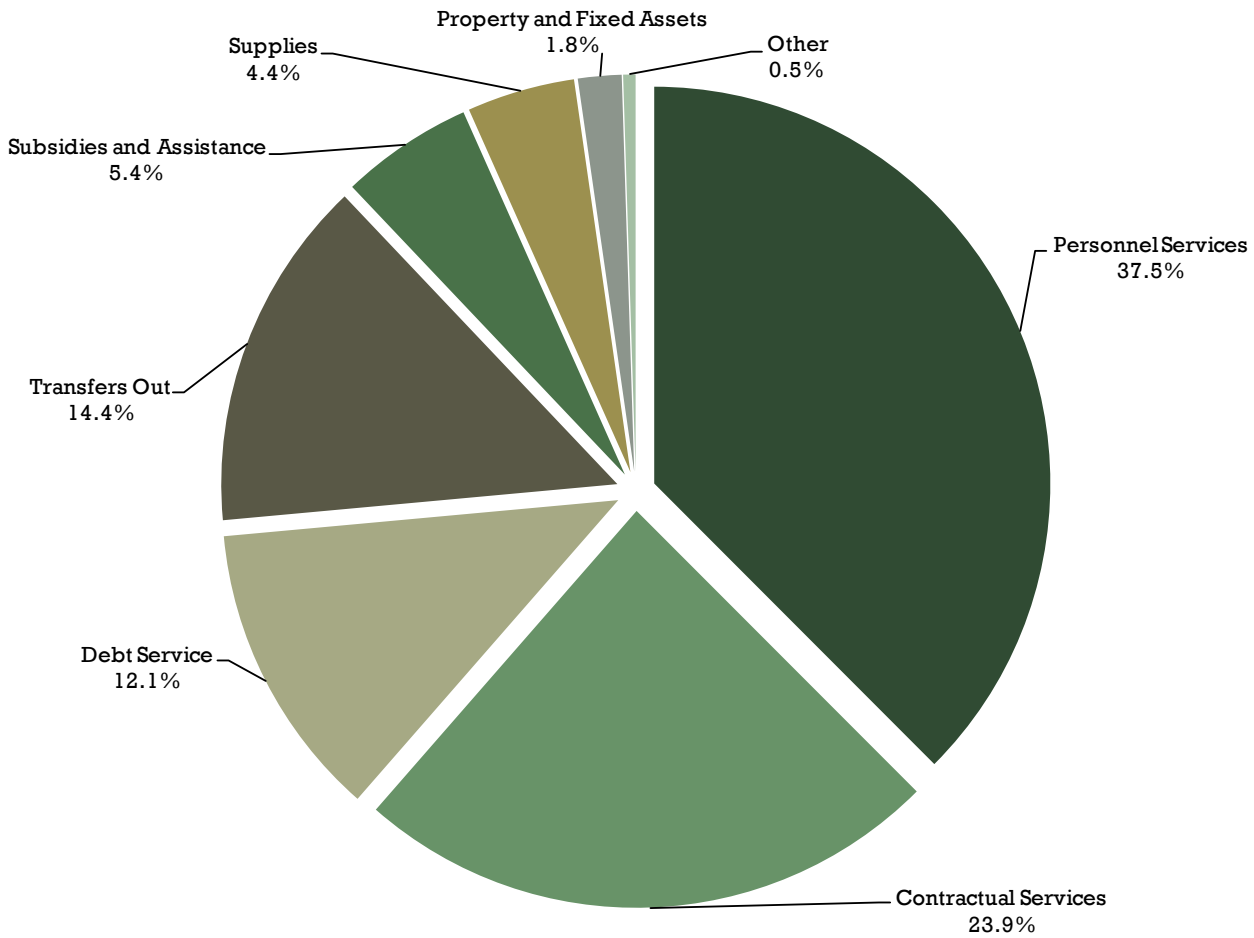
GENERAL FUND HISTORY

	Actual 2012	Actual 2013	Actual 2014	Org. Budget 2015*	Adj. Budget 2015	Approved 2016
Occupational Fees	\$ 37,422,261	\$ 39,379,063	\$ 41,075,490	\$ 40,691,000	\$ 40,691,000	\$ 42,017,000
Taxes	12,309,261	12,688,005	13,235,850	13,363,500	13,363,500	13,530,000
Transfers In	1,292,467	30,000	0	514,500	618,825	516,400
Miscellaneous	555,846	340,587	550,997	396,490	402,084	396,040
Intergovernmental	166,941	139,131	122,881	107,115	170,697	98,350
Fees	309,746	315,766	323,355	338,500	338,500	332,500
Parks and Recreation	355,234	345,954	348,223	2,231,395	2,231,395	2,122,710
Charges for Services	249,920	271,572	262,652	280,000	280,000	262,500
Licenses and Permits	972,197	938,737	831,690	940,000	940,000	985,000
Bond, Note, Lease Proceeds	0	0	0	0	0	0
Revenue Total	\$ 53,633,873	\$ 54,448,815	\$ 56,751,138	\$ 58,862,500	\$ 59,036,001	\$ 60,260,500
Personnel Services	\$ 30,900,556	\$ 31,868,319	\$ 32,351,284	\$ 35,054,238	\$ 35,188,140	\$ 35,543,609
Contractual Services	7,579,240	7,649,542	7,377,627	9,101,996	10,579,939	9,406,851
Supplies	1,511,767	1,500,647	1,238,653	2,195,112	2,480,565	2,196,792
Subsidies/Assistance	1,947,532	1,686,472	2,013,372	2,019,200	2,069,317	2,339,505
Property/Assets	116,645	93,989	87,404	92,000	333,711	415,172
Debt Service	0	0	0	0	0	0
Other (Transfers Out & Misc.)	10,823,632	11,326,623	15,361,798	10,399,954	10,801,236	10,358,571
Expenditure Total	\$ 52,879,372	\$ 54,125,592	\$ 58,430,138	\$ 58,862,500	\$ 61,452,908	\$ 60,260,500

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

[Quick link to Table of Contents](#)

FY2016 EXPENDITURES — BY TYPE



Personnel Services	\$ 38,610,784	37.5%
Contractual Services	24,648,972	23.9%
Debt Service	12,472,650	12.1%
Transfers Out	14,789,606	14.4%
Subsidies and Assistance	5,568,105	5.4%
Supplies	4,534,632	4.4%
Property and Fixed Assets	1,827,472	1.8%
Other	521,208	0.5%
Total	\$ 102,973,429	100.0%

APPROVED BUDGET AND ESTIMATED FUND BALANCES

Description	General Fund		Non-major Governmental Funds		Governmental Funds Total	
	FY2015* <u>Estimate</u>	FY2016 <u>Approved</u>	FY2015 <u>Estimate</u>	FY2016 <u>Approved</u>	FY2015 <u>Estimate</u>	FY2016 <u>Approved</u>
Reserves Available:						
Beginning Fund Balance	\$ 17,131,237	\$ 15,375,154	\$ 23,998,411	\$ 12,492,863	\$ 41,129,648	\$ 27,868,017
Resources In:						
Revenues:						
Taxes	\$ 13,400,000	\$ 13,530,000	\$ 2,550,000	\$ 2,699,500	\$ 15,950,000	\$ 16,229,500
Occupational Fees	41,530,000	42,017,000	2,300,000	2,439,000	43,830,000	44,456,000
Licenses & Permits	950,000	985,000	0	0	950,000	985,000
Intergovernmental Grants	100,000	98,350	8,750,000	7,618,742	8,850,000	7,717,092
Charges for Services (includes Cemetery)	597,000	595,000	4,740,000	4,800,674	5,337,000	5,395,674
Parks & Recreation	2,113,000	2,122,710	0	0	2,113,000	2,122,710
Miscellaneous	388,000	396,040	9,390,000	7,839,950	9,778,000	8,235,990
Total Revenues	59,078,000	59,744,100	27,730,000	25,397,866	86,808,000	85,141,966
Other Sources:						
Transfer from Other Funds	618,825	516,400	13,181,000	13,177,106	13,799,825	13,693,506
Note/Bond/Lease Proceeds	0	0	0	0	0	0
Total Other Sources	618,825	516,400	13,181,000	13,177,106	13,799,825	13,693,506
Total Resources In	\$ 59,696,825	\$ 60,260,500	\$ 40,911,000	\$ 38,574,972	\$ 100,607,825	\$ 98,835,472
Resource Uses:						
Expenditures:						
Personnel & Benefit Service Cost	\$ 35,188,140	\$ 35,543,609	\$ 2,112,166	\$ 2,144,145	\$ 37,300,306	\$ 37,687,754
Contractual Services	10,579,939	9,406,851	25,459,611	14,592,021	36,039,550	23,998,872
Supplies	2,480,565	2,196,792	2,623,631	2,247,740	5,104,196	4,444,532
Subsidies & Assistance	2,069,317	2,339,505	3,721,259	3,228,600	5,790,576	5,568,105
Property & Fixed Assets	333,711	415,172	1,889,405	1,262,300	2,223,116	1,677,472
Miscellaneous	616,747	307,965	149,601	138,143	766,348	446,108
Debt Service—Principal	0	0	7,554,677	7,824,750	7,554,677	7,824,750
Debt Service—Interest	0	0	4,329,373	3,888,150	4,329,373	3,888,150
Total Expenditures	51,268,419	50,209,894	47,839,723	35,325,849	99,108,142	85,535,743
Other Uses:						
Transfers Out	10,184,489	10,050,606	4,409,500	4,439,000	14,593,989	14,489,606
Total Other Uses	10,184,489	10,050,606	4,576,825	4,439,000	14,593,989	14,489,606
Total Resource Uses	\$ 61,452,908	\$ 60,260,500	\$ 52,416,548	\$ 39,764,849	\$ 113,702,131	\$ 100,025,349
Use of Reserves	(1,756,083)	0	(11,505,548)	(1,189,877)	(13,094,306)	(1,189,877)
Estimated Ending Fund Balance (before designated reserves)	\$ 15,375,154	\$ 15,375,154	\$ 12,492,863	\$ 11,302,986	\$ 28,035,342	\$ 26,678,140

** The use of fund balance during FY2015 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.

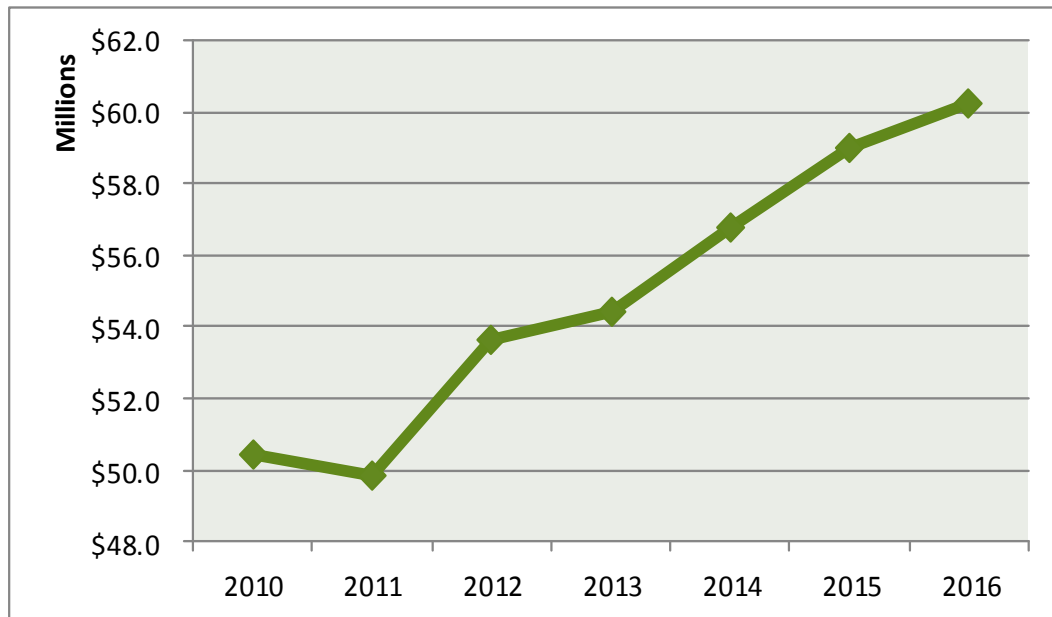
[Quick link to Table of Contents](#)

APPENDIX B

GENERAL FUND

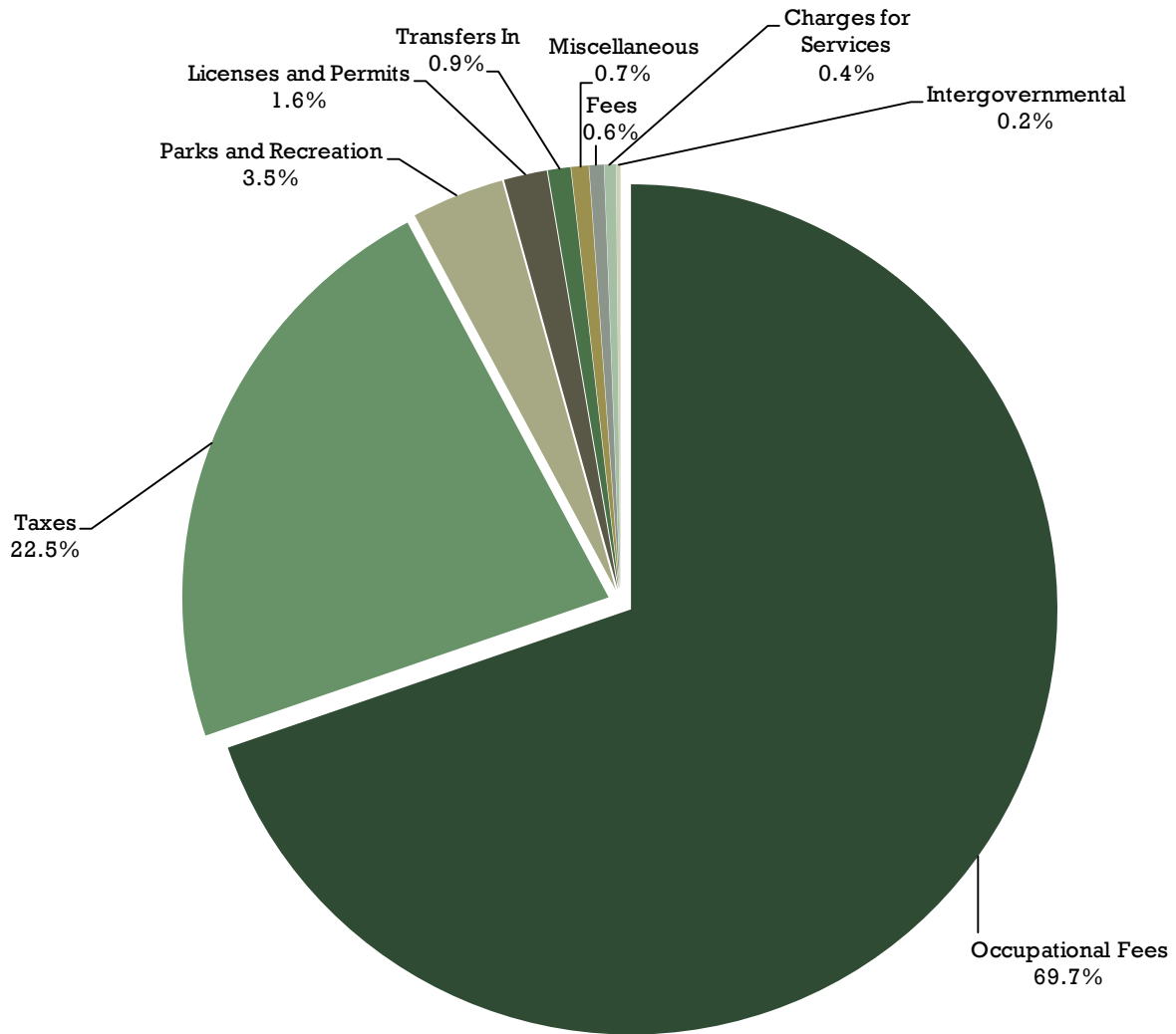
GENERAL FUND REVENUE HISTORY — BY CATEGORY

Revenue Category	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Original 2015*	Adjusted 2015*	Approved 2016
Occupational Fees	\$ 33,848,841	\$ 35,442,624	\$ 37,422,262	\$ 39,379,063	\$ 41,075,490	\$ 40,691,000	\$ 40,691,000	\$ 42,017,000
Taxes	12,165,912	12,101,770	12,309,261	12,688,005	13,235,850	13,363,500	13,363,500	13,530,000
Transfers In	612,913	100,000	1,292,467	30,000	0	514,500	618,825	516,400
Miscellaneous	409,017	281,349	555,846	340,587	550,997	396,490	402,084	396,040
Intergovernmental Grants	1,565,439	264,904	166,941	139,131	122,881	107,115	170,697	98,350
Fees	314,928	292,861	309,746	315,766	323,355	338,500	338,500	332,500
Parks & Recreation	410,116	379,823	355,234	345,954	348,223	2,231,395	2,231,395	2,122,710
Charges for Services	224,043	222,086	249,920	271,572	262,652	280,000	280,000	262,500
Licenses & Permits	909,452	771,653	972,197	938,737	831,690	940,000	940,000	985,000
Bond, Note, Lease Proceeds	0	0	0	0	0	0	0	0
Total:	\$ 50,460,661	\$ 49,857,070	\$ 53,633,874	\$ 54,448,815	\$ 56,751,138	\$ 58,862,500	\$ 59,036,001	\$ 60,260,500



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

FY2016 RESOURCES — GENERAL FUND



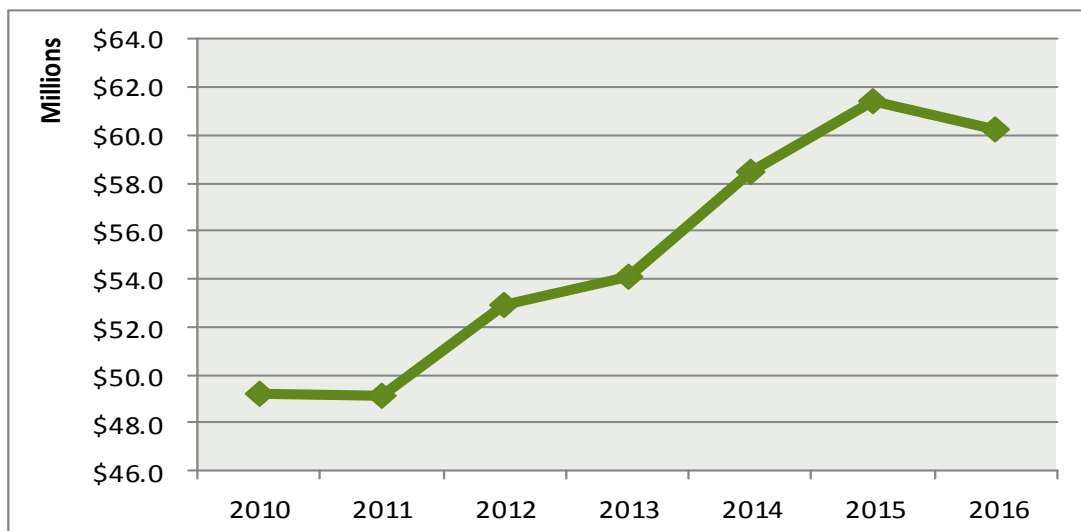
Occupational Fees	\$ 42,017,000	69.73%
Taxes	13,530,000	22.45%
Parks and Recreation	2,122,710	3.52%
Licenses and Permits	985,000	1.63%
Transfers In	516,400	0.86%
Miscellaneous	396,040	0.66%
Fees	332,500	0.55%
Charges for Services	262,500	0.44%
Intergovernmental	98,350	0.16%
Total	\$ 60,260,500	100.00%

[Quick link to Table of Contents](#)

GENERAL FUND EXPENDITURE HISTORY — BY DEPARTMENT

Department	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Org. Budget 2015*	Adj. Budget 2015*	Approved 2016
General Government								
Legislative	\$ 159,552	\$ 135,210	\$ 144,519	\$ 146,461	\$ 139,422	\$ 174,029	\$ 174,029	\$ 160,368
Executive	647,442	773,947	847,516	842,556	906,854	910,349	1,083,619	991,431
CIA	382,885	0	0	0	0	0	0	0
Finance	1,233,352	1,274,217	1,336,721	1,332,652	1,360,950	1,419,307	1,424,474	1,471,862
Human Resources	1,545,042	1,541,087	1,373,087	742,198	772,284	936,328	953,636	975,307
Law	244,922	315,728	327,394	276,415	295,281	331,049	530,197	333,282
Information Tech	1,319,327	1,413,535	1,526,619	1,524,607	1,529,847	1,621,806	1,719,661	1,607,329
Adm Services	833,916	804,632	844,352	884,984	789,409	788,010	769,735	737,180
Public Safety								
Police	11,036,479	11,102,085	11,485,241	12,175,698	12,164,207	12,387,808	12,488,218	12,846,189
Fire	11,362,076	10,181,875	10,666,660	11,006,154	11,262,355	11,566,025	11,608,361	11,738,365
Other Public Safety	410,000	450,000	400,000	400,000	419,627	420,000	420,000	421,500
Public Works								
Public Works	5,069,860	5,161,698	5,555,747	5,580,350	5,381,356	6,463,143	7,178,923	7,054,611
Transportation	1,450,126	265,761	259,770	279,537	293,610	383,610	424,510	301,720
Parks and Recreation								
Parks	3,645,315	3,809,087	3,889,104	4,362,742	4,254,064	4,517,777	4,790,799	4,281,620
Aquatics						546,268	711,866	547,875
Golf						1,824,647	2,011,342	1,714,988
Other Parks	1,337,604	1,368,648	1,350,653	1,370,630	1,337,637	1,404,729	1,421,353	1,536,955
Neighb. & Comm. Serv.	1,331,078	1,401,564	1,478,355	1,456,210	1,427,597	2,137,211	2,307,976	2,157,607
Community Services	600,760	310,693	347,977	262,380	651,916	548,240	208,814	162,095
Intergovernmental	150,518	151,302	215,035	160,946	87,000	87,000	429,000	869,610
Contingency	0	0	0	0	0	300,000	611,907	300,000
Transfers Out	6,458,419	8,639,491	10,820,622	11,321,072	15,356,721	10,095,164	10,184,489	10,050,606
Total:	\$ 49,218,672	\$ 49,100,561	\$ 52,879,372	\$ 54,125,592	\$ 58,430,138	\$ 58,862,500	\$ 61,452,908	\$ 60,260,500

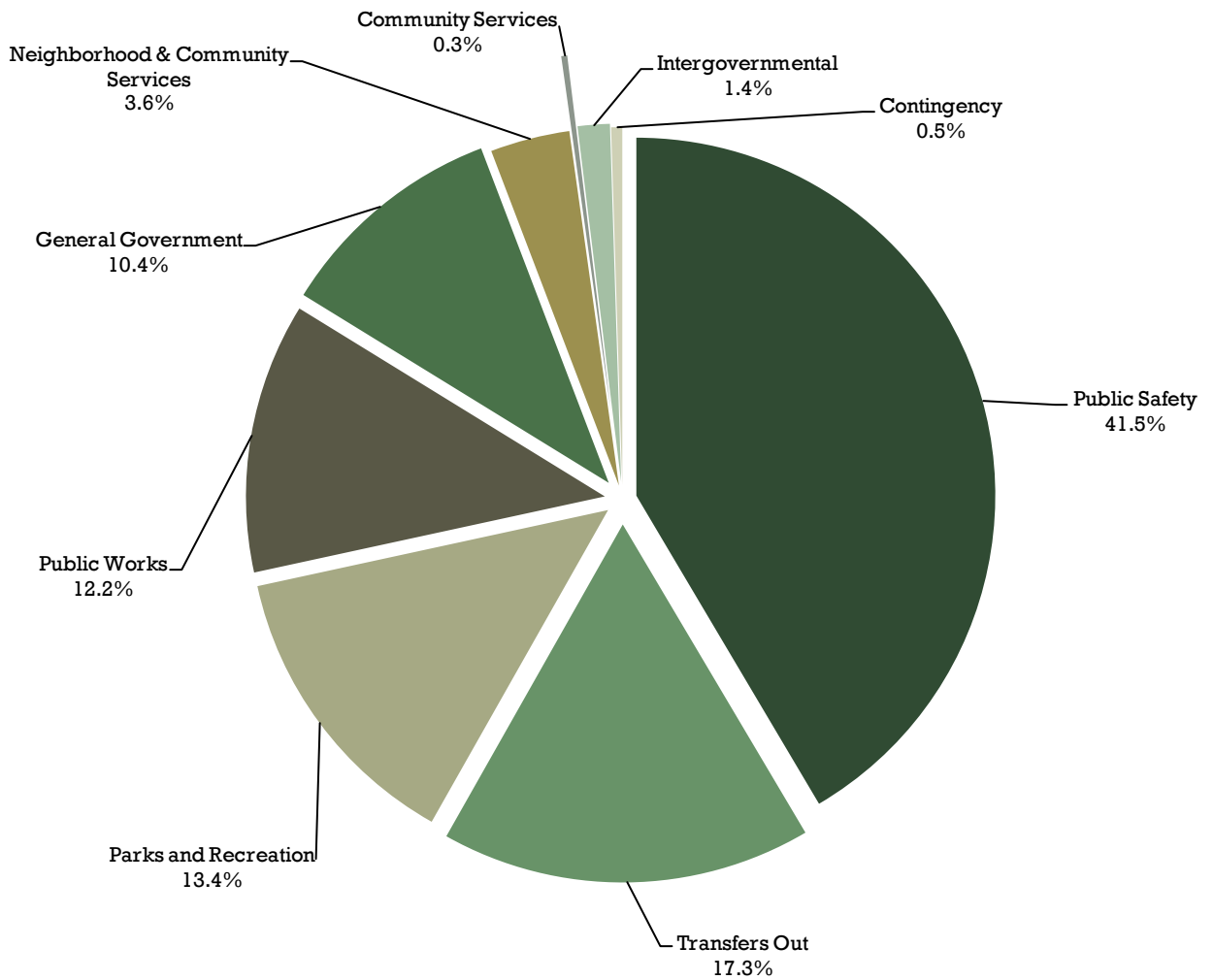
Total: \$ 49,218,672 \$ 49,100,561 \$ 52,879,372 \$ 54,125,592 \$ 58,430,138 \$ 58,862,500 \$ 61,452,908 \$ 60,260,500



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

[Quick link to Table of Contents](#)

EXPENDITURES — GENERAL FUND



Public Safety	\$ 25,006,054	41.40%
Transfers Out	10,050,606	17.20%
Parks and Recreation	8,081,438	14.10%
Public Works	7,356,331	11.60%
General Government	6,276,759	10.50%
Neighborhood & Community Services	2,157,607	3.60%
Community Services	162,095	0.90%
Intergovernmental	869,610	0.10%
Contingency	300,000	0.50%
Total	\$ 60,260,500	100.00%

[Quick link to Table of Contents](#)

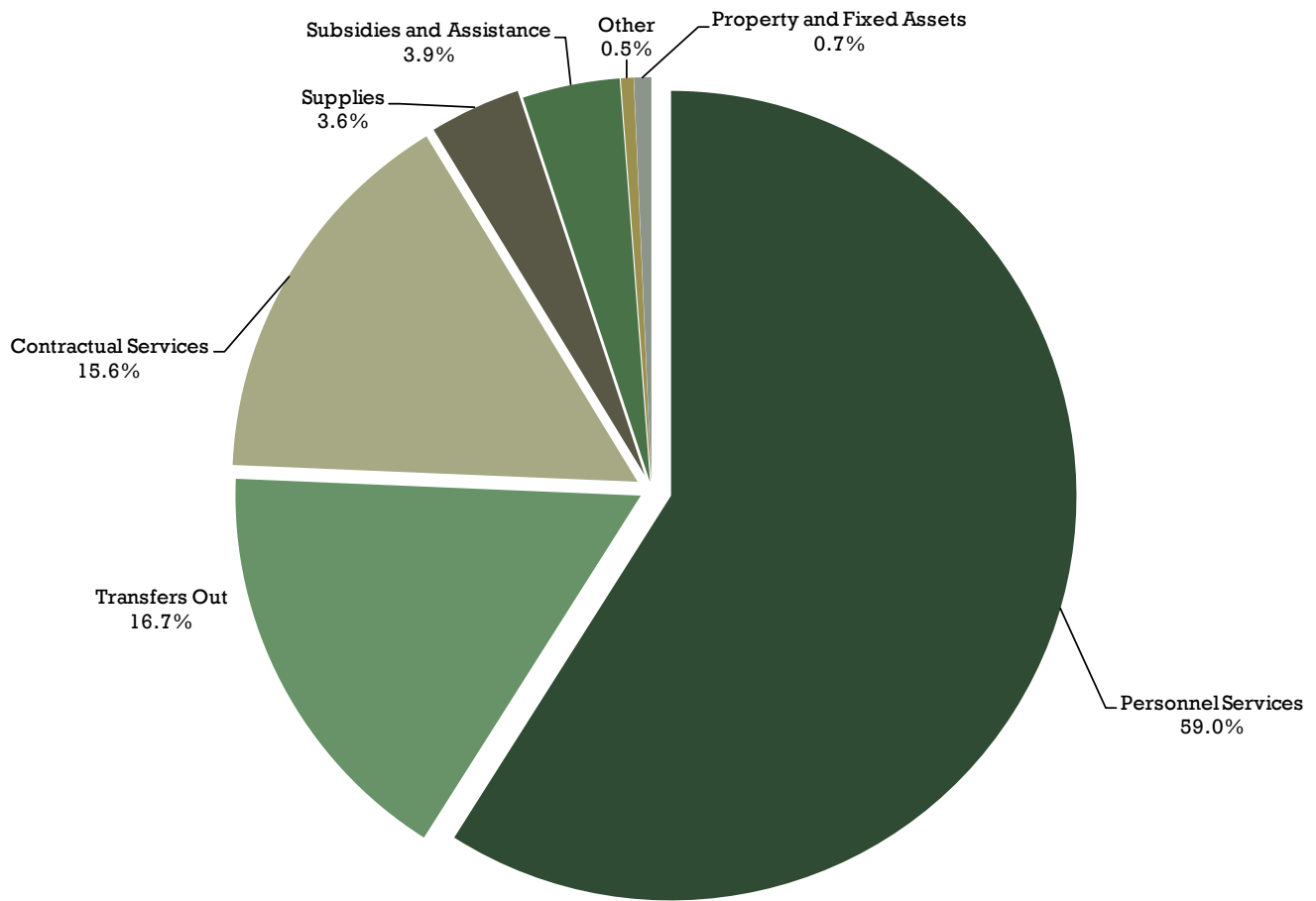
APPROVED BUDGET AND ESTIMATED FUND BALANCES

<u>Description</u>	FY2015	FY2015	FY2015	FY2016
	<u>Orig. Budget</u>	<u>Adj. Budget</u>	<u>Estimate</u>	<u>Approved</u>
Reserves Available:				
Beginning Total Fund Balance (Estimated)	\$ 17,131,237		\$ 17,131,237	\$ 15,375,154
Minimum Reserve Retention (20% of Revenues)	(11,772,500)		(11,772,500)	(12,052,100)
Total Reserves Available for Current Year	\$ 5,358,737		\$ 5,358,737	\$ 3,323,054
Resources In:				
Revenues:				
Property Taxes (vehicles, franchise, in lieu of)	\$ 10,833,500	\$ 10,833,500	\$ 10,850,000	\$ 11,148,000
Other Taxes (ins. prem., franchise, & misc.)	2,530,000	2,530,000	2,550,000	2,382,000
Occupational Fees	32,921,000	32,921,000	33,580,000	33,866,000
Service Enhancement Occupational Fees	7,770,000	7,770,000	7,950,000	8,151,000
Licenses & Permits (building, plan rev., electrical)	940,000	940,000	950,000	985,000
Intergovernmental Grants	107,115	170,697	100,000	98,350
Charges for Services (includes Cemetery)	618,500	618,500	597,000	595,000
Parks & Recreation	2,231,395	2,231,395	2,113,000	2,122,710
Miscellaneous	396,490	402,084	388,000	396,040
Total Revenues	58,348,000	58,417,176	59,078,000	59,744,100
Other Sources:				
Transfer from Other Funds	514,500	618,825	618,825	516,400
Note/Bond/Lease Proceeds	0	0	0	0
Total Other Sources	514,500	618,825	618,825	516,400
Total Resources In (Line 13 + 16)	\$ 58,862,500	\$ 59,036,001	\$ 59,696,825	\$ 60,260,500
Resources Available for Year (Lines 3+17)	\$ 64,221,237	\$ 59,036,001	\$ 65,055,562	\$ 63,583,554
Resource Uses:				
Expenditures:				
Personnel & Benefit Service Cost	\$ 34,145,931	\$ 35,188,140	\$ 35,188,140	\$ 34,934,084
FY15 COLA (2.0%) --- FY16 COLA (1.0%)	606,716			294,863
STEP	301,591			314,662
Contractual (3000s)	8,167,521	10,579,939	10,579,939	8,462,751
Supplies (4000s)	2,047,112	2,480,565	2,480,565	2,196,792
Subsidies & Assistance (5000s)	2,019,200	2,069,317	2,069,317	2,339,505
Property & Fixed Assets (6000s)	27,000	333,711	333,711	75,172
Miscellaneous	304,790	616,747	616,747	307,965
Transfers Out	7,017,704	4,822,794	4,822,794	6,628,106
Total Expenditures	\$ 54,637,565	\$ 56,091,213	\$ 56,091,213	\$ 55,553,900
Other Uses:				
Other One-time Capital Items	\$ 1,147,435	\$ 0	\$ 0	\$ 1,284,100
800 Trunking Radio Improvement Fund	0	150,000	150,000	0
Cash Purchase of Vehicles/Equipment	460,000	1,083,195	1,083,195	500,000
Stormwater Program	500,000	500,000	500,000	500,000
Downtown Development Fund	0	0	0	50,000
Future Road Projects Fund	0	0	0	700,000
Technology Fund	150,000	350,000	350,000	200,000
Smallhouse Road Construction Fund	1,072,500	0	0	1,072,500
Municipal Facilities Fund	150,000	2,533,500	2,533,500	0
Sidewalk Program	650,000	650,000	650,000	400,000
Parks Improvement Fund	95,000	95,000	95,000	0
Total Other Uses	\$ 4,224,935	\$ 5,016,695	\$ 5,016,695	\$ 4,706,600
Total Resource Uses (Line 28 + 38)	\$ 58,862,500	\$ 61,452,908	\$ 61,452,908	\$ 60,260,500
<i>Use of Reserves (Line 17 - 39)</i>	<i>0</i>	<i>(2,416,907)</i>	<i>(1,756,083)</i>	<i>0</i>
Estimated Ending Fund Balance (before designated reserves)	\$ 17,131,237		\$ 15,375,154	\$ 15,375,154

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

[Quick link to Table of Contents](#)

EXPENDITURES — BY TYPE



Personnel Services	\$ 35,543,609	58.98%
Transfers Out	10,050,606	16.68%
Contractual Services	9,406,581	15.61%
Supplies	2,196,792	3.65%
Subsidies and Assistance	2,339,505	3.88%
Other	307,965	0.51%
Property and Fixed Assets	415,172	0.69%
Total	\$ 60,260,500	100.00%

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.)		\$ 5,105,744,064
Debt Limit (10% of assessed value)		510,574,406
Debt Applicable to Limit:		
General Obligation Bonds	108,779,496	
Notes and Capital Leases Payable	2,459,472	
Less: Non Tax-supported Debt	<u>(21,671)</u>	
Total Net Debt Applicable to Limit		<u>111,260,639</u>
Legal Debt Margin		<u>\$ 399,313,767</u>

The City is subject to a legal debt margin of \$399,313,767.00, which is well above current debt levels.

Also, it should be noted that the City improved its credit rating from AA- to AA with the Standard & Poor's Rating Agency in early 2014. 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 Center Enterprise	Total Debt Service	Net Debt Service After Reimbursements
2015	\$ 2,606,744	\$ 1,387,858	\$ 1,294,020	\$ 2,555,980	\$ 2,578,050	\$ 1,612,762	\$ 794,069	\$ 12,829,483	\$ 8,984,478
2016	2,668,279	1,384,997	1,239,839	2,647,980	2,592,044	1,609,388	759,600	12,902,127	8,958,125
2017	2,745,559	1,321,410	1,111,680	2,743,605	2,617,394	1,612,388	715,600	12,867,635	8,815,333
2018	3,060,012	1,317,466	804,666	2,816,155	2,640,954	1,609,588	741,500	12,990,340	8,853,708
2019	2,829,362	1,205,417		2,894,805	3,161,838	1,614,512	739,625	12,445,558	7,969,834
2020	2,626,921	1,157,161		2,984,255	3,191,708	1,613,512		11,573,556	6,993,447
2021	2,060,446	644,475		3,068,205	3,215,141	1,611,012		10,599,279	5,923,503
2022	2,062,967	493,532		3,005,705	3,242,619	1,612,012		10,416,835	5,789,820
2023	2,058,913	497,332		2,807,330	3,268,976	1,611,262		10,243,813	5,801,995
2024	2,053,218	495,232		2,822,975	3,307,722	1,613,762		10,292,909	5,816,073
2025	972,730	497,456		2,833,475		1,614,262		5,917,923	3,084,448
2026	884,613	493,262		2,861,756		1,612,762		5,852,393	2,990,637
2027	878,525	493,376				1,614,262		2,986,163	2,986,163
2028	885,400	497,562				1,611,944		2,994,906	2,994,906
2029	876,650					1,612,776		2,489,426	2,489,426
2030	877,650					1,610,276		2,487,926	2,487,926
2031	874,250					1,610,638		2,484,888	2,484,888
2032	275,250					1,613,626		2,488,876	2,488,876
2033	875,500					1,614,000		2,489,500	2,489,500
2034						1,613,750		1,613,750	1,613,750
2035						1,610,500		1,610,500	1,610,500
2036						1,609,250		1,609,250	1,609,250
2037						1,609,750		1,609,750	1,609,750
2038						1,611,750		1,611,750	1,611,750
TOTAL	\$ 32,772,989	\$ 11,886,534	\$ 4,450,205	\$ 34,042,226	\$ 29,816,444	\$ 38,689,744	\$ 3,750,394	\$ 155,408,536	\$ 106,458,087

The above debt service requirements include interest payments.

[Quick link to Table of Contents](#)

OUTSTANDING DEBT AT 6/30/15 — GOVERNMENTAL FUNDS ESTIMATE

	Purpose of Issue	Original Issue	Interest Rate	Final Maturity	Amount Outstanding
General Obligation and Revenue Bonds					
General Obligation Bond, Series 2003	Crosswinds Pro Shop/Conv Cntr Fac	\$ 8,585,000	2.0% - 3.7%	June 30, 2018	-
General Obligation Bond, Series 2004A	Hobson Golf Pro Shop & Maint Fac	749,000	3.8% - 5.050%	June 30, 2024	-
General Obligation Bond, Series 2004A	Parks Community Center, Police Dept. Headquarters, Public Works Renovations, Parks & Cemetery Improvements	12,626,000	3.0% - 4.0%	June 30, 2017	-
General Obligation Bond, Series 2004B	Real Properties	2,025,000	3.0% - 5.050%	June 30, 2024	-
Warren County Water District 2003 Bond	John Jones Area Water & Sewer Construction	165,954	3.70%	February 26, 2013	-
General Obligation Bond, Series 2007A	Circus Square, Kummer Little Center, Southwest Parkway, Downtown Signalization, Shive Lane, Lover's Lane utilities, SKYPAC Property acquisition, Field/Patton Way Extension	14,905,000	4.0% - 5.0%	June 30, 2033	2,510,000
General Obligation Bond, Series 2007B	ITA Refinancing	20,615,000	3.375 - 4.625%	September 1, 2023	14,470,000
General Obligation Bond, Series 2007C	ITA Refinancing	6,800,000	5.60%	September 1, 2023	3,685,000
General Obligation Bond, Series 2008A	Ballpark Stadium Construction	24,835,000	3.5% - 5.0%	June 1, 2038	21,945,000
General Obligation Bond, Series 2008B	Fire House Construction	6,585,000	3.5% - 4.75%	June 1, 2028	4,790,000
General Obligation Bond, Series 2009	Refinancing of GO Series 1995, 1998A, and 2000	12,119,800	3.0% - 4.5%	June 1, 2020	6,017,550
General Obligation Bond, Series 2009	Refinancing of GO Series 2000	3,620,200	3.0% - 4.5%	June 1, 2020	1,797,450
General Obligation Bond, Series 2010/11		29,580,000		June 1, 2026	25,600,000
General Obligation Bond, Series 2012A	Refinancing of GO Series 2004A	5,965,448	2.0% - 3.0%	June 1, 2024	5,823,862
General Obligation Bond, Series 2012A		354,552	2.0% - 3.0%	June 1, 2024	346,138
General Obligation Bond, Series 2012B	Refinancing of GO Series 2004B	1,400,000	1.0% - 3.3%	June 1, 2024	1,225,000
General Obligation Bond, Series 2013	Refinancing of GO Series 2002A & 2004A	4,090,605	2.00%	December 1, 2017	2,444,049
General Obligation Bond, Series 2013	Refinancing of GO Series 2004A	109,395	2.00%	December 1, 2017	65,955
General Obligation Bond, Series 2015	Partial refinancing of GO Series 2007A	9,245,000	3.00%	December 1, 2032	9,245,000
Premiums, deferred charges, and discounts on bond obligations					(1,642,366)
Total General Obligation and Revenue Bonds					\$ 98,322,638
BB & T	John Deere Tractor Lease	28,000	3.98%	February 1, 2013	-
National City Bank	2004 Fire Truck Ladder	713,000	Prime - 1.67%	December 5, 2013	-
BB & T	Greens Roller Lease	27,265	3.71%	February 1, 2015	-
BB & T	John Deere Bed Knife Grinder & Reel Grinder	38,674	2.74%	June 15, 2016	8,257
BB&T	Relocation of Operations Division & Realignment of 14th Ave	1,630,000	10 yr LIBOR	July 2, 2025	722,490
US Bank	Depot Project	1,000,000	5.649%	June 7, 2018	235,170
Chase Equipment Leasing	2007 Fire Pumper and Quint	1,019,193	3.97%	August 1, 2018	327,066
Chase Equipment Leasing	2010 Fire Aerial & Pumper Trucks	1,309,391	2.66%	October 1, 2020	826,468
Total Notes Payable and Capital Leases					\$ 2,119,451

[Quick link to Table of Contents](#)

OUTSTANDING DEBT AT 6/30/15 — GOVERNMENTAL FUNDS ESTIMATE, *continued*

Purpose of Issue	Original Issue	Interest Rate	Final Maturity	Amount Outstanding
Other Long-Term Liabilities				
Compensated Absences				\$ 1,825,698
Landfill				1,858,906
				<u>3,684,604</u>
Total Long-Term Governmental Liabilities				<u>\$ 104,126,693</u>

OUTSTANDING DEBT AT 6/30/15 — ENTERPRISE FUNDS ESTIMATE

Purpose of Issue	Original Issue	Interest Rate	Final Maturity	Amount Outstanding	
General Obligation Bonds					
General Obligation Bond, Series 2013C	Refinancing of GO Series 2003	3,595,000	2.00%	Dec 1, 2018	\$ 2,860,000
Premiums, Deferred Charges, and Discounts on Bond Obligations				74,145	
Total General Obligation Bonds				<u>\$ 2,934,145</u>	
Notes Payable and Capital Leases				-	
Total Notes and Capital Leases Payable				<u>-</u>	
Total Long-Term Business Type Liabilities				<u>\$ 2,934,145</u>	

ALL OUTSTANDING DEBT— FISCAL YEAR 2015 ESTIMATED ACTIVITY

<i>Bonds</i>	Outstanding at 6/30/14	Debt Issued FY15	Principal Payments	Interest Payments	Total Expenditures	Debt Retired under Refinancing	Outstanding at 6/30/15
2007A GO Bonds	\$ 12,205,000	\$ -	\$ 450,000	\$ 262,163	\$ 712,163	\$ (9,245,000)	\$ 2,510,000
2008B Bonds	5,065,000	-	275,000	221,082	496,082	-	4,790,000
2009 (001) GO Refi Bonds	7,218,750	-	1,201,200	293,201	1,494,401	-	6,017,550
2009 (003) GO Refi Bonds	2,156,250	-	358,800	87,579	446,379	-	1,797,450
2012A & B (001) Refunding Bonds	7,225,778	-	176,916	177,632	354,547	-	7,048,862
2012A (002) GO Refunding Bonds	349,223	-	3,085	8,741	11,826	-	346,138
2013A (001) Refunding Bonds	3,566,125	-	1,122,076	66,767	1,201,477	-	2,444,049
2013A (002) GO Refunding Bonds	108,875	-	42,920	1,782	19,442	-	65,955
2015C GO Refunding 2007A	-	9,245,000	-	-	-	-	9,245,000
Subtotal Governmental Bonds	37,895,001	9,245,000	3,630,000	1,118,947	4,736,317	(9,245,000)	34,265,004
2010&11 WKU Refinancing Bonds	27,250,000	-	1,650,000	905,980	2,555,980	-	25,600,000
Subtotal WKU Fund 402	27,250,000	-	1,650,000	905,980	2,555,980	-	25,600,000
2007B & C GO Bonds	19,470,000	-	1,315,000	848,050	2,163,050	-	18,155,000
Subtotal ITA Fund 403	19,470,000	-	1,315,000	848,050	2,163,050	-	18,155,000
2008A Bonds	22,470,000	-	525,000	1,087,762	1,612,762	-	21,945,000
Subtotal TIF Fund 404	22,470,000	-	525,000	1,087,762	1,612,762	-	21,945,000
Total Governmental Funds	\$ 107,085,001	\$ 9,245,000	\$ 7,120,000	\$ 3,960,739	\$ 11,068,109	\$ (9,245,000)	\$ 99,965,004
Adjust for Premiums/etc							(1,642,366)
Total Governmental Funds after Premiums/etc.							\$ 98,322,638
2003 CCC Refi Bonds	-	-	-	-	-	-	-
2013C Refunding Bonds	3,595,000	-	735,000	59,069	794,069	-	2,860,000
Convention Center Fd 511 Total	3,595,000	-	735,000	59,069	794,069	-	2,860,000
Total Proprietary Bonds	\$ 3,595,000	\$ -	\$ 735,000	\$ 59,069	\$ 794,069	-	\$ 2,860,000
Adjust for Premiums/etc							74,145
Total Proprietary Bonds after Premiums/etc.							\$ 2,934,145
Leases							
2004 Depot Refinancing	293,914	-	58,744	14,949	73,693	-	235,170
2005 Lapsley Lease	781,695	-	59,205	28,063	87,268	-	722,490
2007 Pumper & Quint Lease	431,869	-	104,803	15,074	119,877	-	327,066
2010 Fire Aerial & Pumper Trucks	951,995	-	125,526	25,323	150,849	-	826,469
2010 Greens Roller Lease	5,503	-	5,503	-	5,503	-	-
2011 Bed Knife & Reel Grinder	16,168	-	7,911	439	8,345	-	8,257
Total Governmental Leases	\$ 2,481,142	-	\$ 361,687	\$ 83,848	\$ 445,535	-	\$ 2,119,451

[Quick link to Table of Contents](#)

APPENDIX D

PERSONNEL

APPROVED PERSONNEL CHANGES

Department	Position No.	Current Position Title	Current Grade	Approved Position Title	Approved Grade
Finance	14-009, 14-011	Treasury Associate	115	Financial Specialist	115
	14-010	Accounting Associate	113	Financial Specialist	115
	14-012, 14-013	Occupational License Associate	113	Financial Specialist	115
	14-023	Office Associate	111	Financial Specialist	115
Information Technology	17-004	Senior System Engineer	127	Senior System Engineer	128
Police	21-038	Communications Center Manager	124	Communications Center Manager	125
Fire	22-007	Fire Code Inspector	118	Fire Code Inspector II	118
Public Works	31-019, 31-021	Public Works Technician	120	Public Works Technician	121
Executive	12-005	Assistant City Clerk	116	Assistant City Clerk	117

Total Upgrades **9 FT** **Applies to an individual whose duties changed.**

Title Change Only **3 FT** **Applies to a position for which only the title was updated.**

POSITIONS ALLOCATED BY DEPARTMENT

Department	FY2009		FY2010		FY2011		FY2012		FY2013		FY2014		FY2015		FY2016	
	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	-	6	-	7	1	7	1	7	1	8	-	8	-	8	-
Citizen Info & Asst.	7	2	6	2	-	-	-	-	-	-	-	-	-	-	-	-
Finance	18	6	18	6	18	5	18	5	18	5	18	5	17	5	17	5
Human Resources	6	4	6	3	6	4	6	4	6	5	6	5	6	5	6	5
Legal	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-
Information Tech	7	-	7	-	9	-	9	-	9	-	9	-	9	-	9	-
Police	152	28	152	28	151	28	151	25	151	25	151	22	148	22	149	22
Fire	124	-	124	-	124	-	124	-	123	-	123	-	123	-	123	-
Public Works	60	12	59	12	52	-	53	-	54	-	53	-	55	1	55	1
Parks & Recreation	61	230	61	225	60	226	60	232	60	241	58	242	57	239	56	243
Neighb. & Comm. Services	22	2	22	2	22	1	23	1	23	-	23	-	26	-	26	-
Subtotals	465	289	463	283	451	270	453	273	453	282	451	279	451	277	451	281
Totals	754		746		721		726		735		730		728		732	

NEW POSITIONS ADDED BY DEPARTMENT

Department	FY2009		FY2010		FY2011		FY2012		FY2013		FY2014		FY2015		FY2016	
	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					
Citizen Info & Asst.																
Finance																
Human Resources				1*						1						
Legal																
Information Tech																
Police	4								1		1					1
Fire	5															
Public Works							1						1	1		
Parks & Recreation				3*		1	10		10		2+1*		1	3*		1
Neighb. & Comm. Services							2						1			
Total	9	1	0	4	0	1	3	10	1	11	1	4	3	4	1	1

* mid-year addition

FY2016 Additions:

Police—1 FT Communications Dispatcher Supervisor position

Parks & Recreation—downgraded 1 FT Equipment Mechanic Sr. position to 1 PT Laborer position in Cemetery

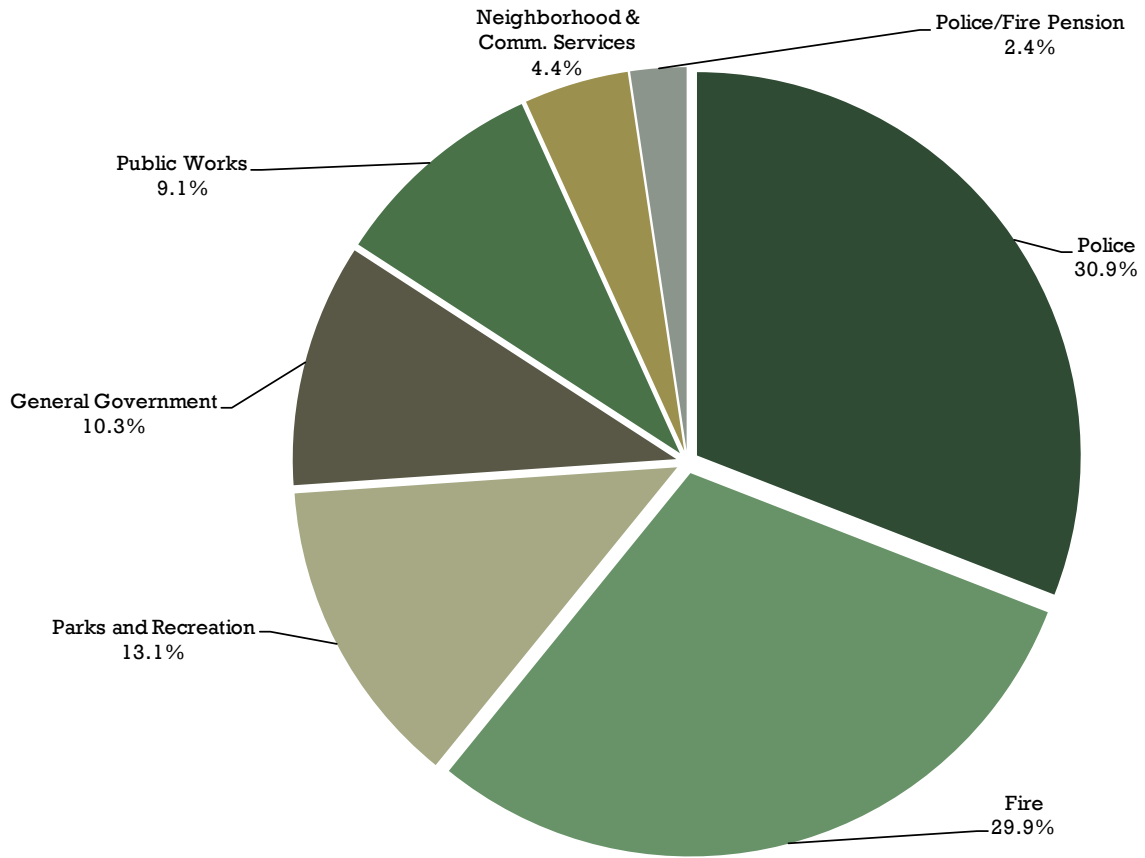
DISCONTINUED POSITIONS BY DEPARTMENT

Department	FY2009		FY2010		FY2011		FY2012		FY2013		FY2014		FY2015		FY2016		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	0
Legal																	0	0
Information Tech																	0	0
Police		1					3					4					8	0
Fire																	0	0
Public Works			1		7	12					1						21	9
Parks & Recreation		1		3	1	3		4			2	1	2	4	1		22	6
Neighb. & Comm. Services		2			2	2	1			1							8	5
Total	2	2	2	4	12	18	1	7	0	1	3	6	3	4	1	0	66	24

FY2016 Deletions:

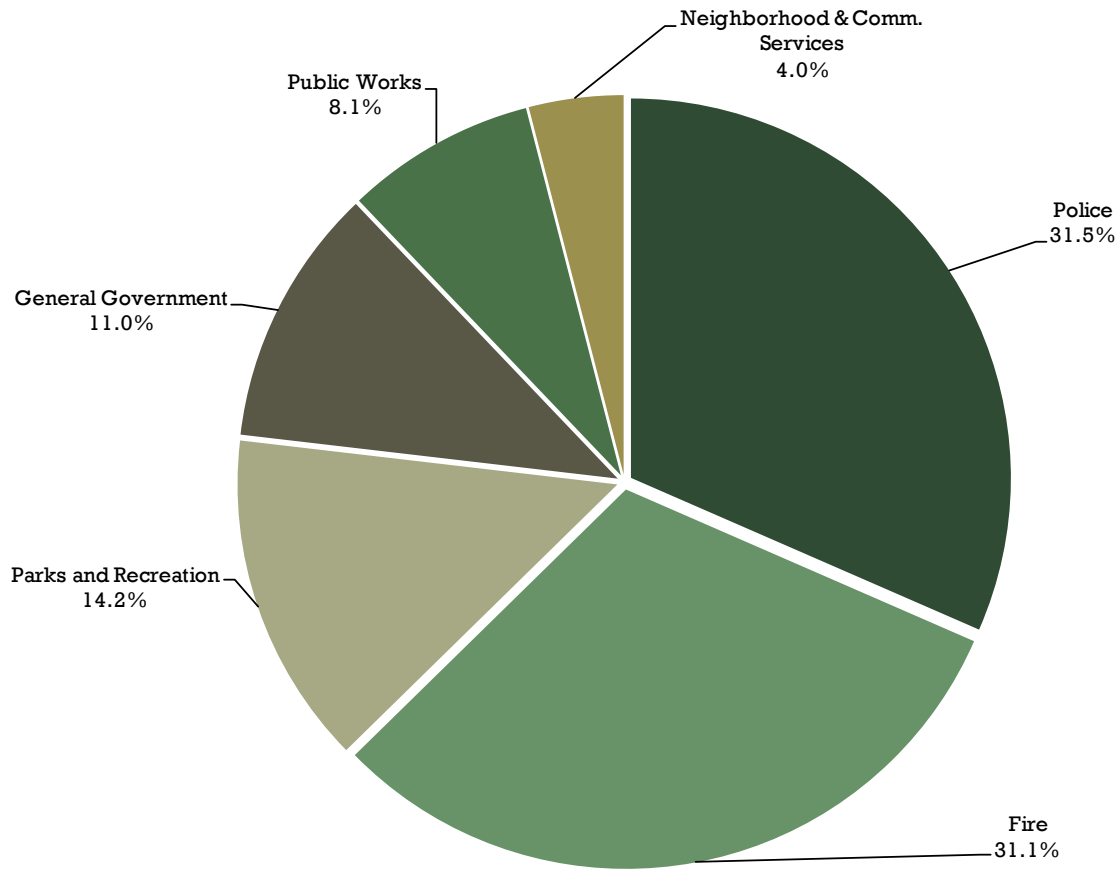
Parks & Recreation—downgraded 1 FT Equipment Mechanic Sr. position to 1 PT Laborer position in Cemetery

PERSONNEL SERVICE EXPENDITURES — ALL FUNDS



Police	\$ 11,936,086	30.9%
Fire	11,555,449	29.9%
Parks and Recreation	5,046,522	13.1%
General Government	3,958,607	10.3%
Public Works	3,500,698	9.1%
Neighborhood & Comm. Services	1,703,422	4.4%
Police/Fire Pension	910,000	2.4%
Total	\$ 38,610,784	100.0%

PERSONNEL SERVICE EXPENDITURES — GENERAL FUND



Police	\$ 11,213,946	31.5%
Fire	11,055,169	31.1%
Parks and Recreation	5,046,522	14.2%
General Government	3,923,018	11.0%
Public Works	2,875,589	8.1%
Neighborhood & Comm. Services	1,429,365	4.0%
Total	\$ 35,543,609	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						
Lobby Renovation			510,000		510,000	
Boiler Replacement			70,000		70,000	
Kitchen Equipment			80,000		80,000	
Air Handling Unit Repair			40,000		40,000	
Total Convention Center:	\$ 0	\$ 0	\$ 700,000	\$ 0	\$ 700,000	
HUMAN RESOURCES & RISK MANAGEMENT						
On-site Employee Health Center			80,000		80,000	*
Total Human Resources & Risk Mgmt:	\$ 0	\$ 0	\$80,000	\$ 0	\$ 80,000	
INFORMATION TECHNOLOGY						
PC & Monitor Replacement		380,000			380,000	
Document Management Software Replacement		300,000			300,000	\$ 25,000
Server Replacement/Upgrade - Year 1 of 3		30,000			30,000	
Intrusion Prevention System		65,000			65,000	
Total Information Technology:	\$ 0	\$ 775,000	\$ 0	\$ 0	\$ 775,000	
POLICE						
Police Facility Surveillance Camera System Upgrade	40,000				40,000	
Taser Replacements - Year 2 of 3		30,000			30,000	
In-Car Camera Unit Replacements - Year 2 of 3		110,000			110,000	
Vehicle/Equipment Replacement		615,000			615,000	
Total Police:	\$ 40,000	\$ 755,000	\$ 0	\$ 0	\$ 795,000	
FIRE (Fund 271)						
Vehicle Fire Training Simulator		50,000			50,000	*
Vehicle/Equipment Replacement		57,000			57,000	
Total Fire:	\$ 0	\$ 107,000	\$ 0	\$ 0	\$ 107,000	
PUBLIC WORKS						
Street Resurfacing (Overlay Project)		1,300,000			1,300,000	
Sidewalk Reconstruction Program		100,000			100,000	
Stormwater Mitigation Program	500,000				500,000	
Sidewalk Improvement Program	400,000				400,000	
Equipment/Vehicle Replacement	315,000				315,000	
Smallhouse Road Localized Improv. - Phase I	1,072,500				1,072,500	
Wakefield Pond Drainage Basin Project	220,000				220,000	*
IT Server Room A/C Unit Replacement	100,000				100,000	
Police HQ Roof Replacement	60,000				60,000	
Police HQ Carpet Replacement & Painting	84,100				84,100	
Whiskey Run Water Quality Project Improv.	150,000				150,000	\$ 1,000

Continued on next page

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

[Quick link to Table of Contents](#)

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 Fan Coil Unit Replacement	200,000				200,000	
Fleet Facility Crane/Hoist			52,900		52,900	
Fleet Interior/Exterior Painting & Finishes			43,000		43,000	
Total Public Works:	\$ 3,101,600	\$ 1,400,000	\$ 95,900	\$ 0	\$ 4,597,500	
PARKS & RECREATION						
West End Park Additions		50,000			50,000	\$ 8,500
Lampkin Park Shelter #1 Replacement		85,000			85,000	\$ 5,000
Lampkin Park Playground Equipment		50,000			50,000	\$ 1,000
Pedigo Park Batting Cage Improvements		35,000			35,000	\$ 2,000
Aquatic Center Injection/Pump Improvements		30,000			30,000	
Ewing Ford Pump Station Emergency Transfer Pump	35,000				35,000	\$ 5,000
Cemetery Maintenance Facility Relocation	195,000				195,000	\$ 8,000
Video Surveillance at Various Parks Locations - Year 1 of 4		50,000			50,000	*
Equipment/Vehicle Replacement	142,000				142,000	
Total Parks & Recreation:	\$ 372,500	\$ 300,000	\$ 0	\$ 0	\$ 672,500	
NEIGHBORHOOD & COMMUNITY SERVICES						
BG Reinvestment Area - Neighb. Improv. Program	200,000	313,415			513,415	*
Vehicle/Equipment Replacement		66,000			66,000	
Total Neighborhood & Community Services:	\$ 200,000	\$ 379,415	\$ 0	\$ 0	\$ 579,415	
SUBTOTAL	\$ 3,714,100	\$ 3,716,415	\$ 875,900	\$ 0	\$ 8,306,415	

* On-going expenses are expected for the 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	64,000				64,000
Depot Renovation Refinancing Lease 2004 <i>(50% Reimbursement from Warren County)</i>	35,500	35,500 <i>(35,500)</i>			71,000 <i>(35,500)</i>
Lapsley Lane Relocation 2005	87,500				87,500
WC Water Dist. Special Assmt - Russellville Rd	47,500				47,500
GO Bond Issue - Series 2007 A	568,500				568,500
ITA Bond Issue - Series 2007 B & C <i>(50% Reimbursement from Warren County)</i>	1,296,500	1,296,500 <i>(1,296,500)</i>			2,593,000 <i>(1,296,500)</i>
Pumper 4 / Quint 2 Financing 2008		118,000			118,000
Ballpark Bond Issue 2008 A	1,609,500				1,609,500
Fire Station Construction/Expansion Bonds 2008 B		496,200			496,200
2009 GO Refunding Bonds <i>(Reimbursement from Warren County for 20% of Soccer Complex portion of debt)</i>	676,000	1,263,000 <i>(21,650)</i>			1,939,000 <i>(21,650)</i>
Fire Aerial & Pumper 2010		151,000			151,000
WKU Project 2010/2011 Bond (2002 Bonds Refinanced) <i>(100% Reimbursement from WKU)</i>		2,650,000 <i>(2,650,000)</i>			2,650,000 <i>(2,650,000)</i>
John Deere Reel Grinder/ Bed Knife Sharpener	8,400				8,400
GO Bond (Refinancing 2004A Issue) - Series 2012 A	215,000				215,000
GO Bond (Refinancing 2004B Issue) - Series 2012 B	155,000				155,000
GO Bond (Refinancing 2002A & 2004A) - Series 2013A	539,000	598,000			1,137,000
GO Bond (Refinancing 2003 Issue) - Series 2013C			760,000		760,000
GO Bond (Refinancing 2007A) - Series 2015C	239,000				239,000
Total Debt Service:	\$ 5,541,400	\$ 2,604,550	\$ 760,000	\$ 0	\$ 8,905,950
GRAND TOTAL	\$ 9,255,500	\$ 6,320,965	\$ 1,635,900	\$ 0	\$ 17,212,365
Total Debt Service: w/o Reimbursements	\$ 5,541,400	\$ 6,608,200	\$ 760,000	\$ 0	\$ 12,909,600
GRAND TOTAL w/o Reimbursements	\$ 9,255,500	\$ 10,324,615	\$ 1,635,900	\$ 0	\$ 21,216,015

[Quick link to Table of Contents](#)

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.

Work on development of the FY2016 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 \$21,216,015. Excluding debt service, the proposed capital budget is \$8,306,415, of which \$3,714,100 is General Fund. Total debt service payments for FY2016 are budgeted at \$12,909,600 with \$5,541,400 coming from General Fund revenues, including the \$1.6 million for the Ballpark bond issue and about \$1.3 million 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 \$8,905,950. No new debt is being proposed in FY2016.

The size of the capital budget dropped 20-25% per year from FY2007 to FY2010. The FY2016 CIP recommendation reflects a slight increase in total CIP compared to prior year due to an increase in capital projects. However, the General Fund supported projects have decreased by \$210,875 or 5.4% compared to FY2015. The following chart compares the total proposed capital budget with those adopted each of the last nine 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
2007	\$33.4 M	\$8.9 M	\$6.4 M	26.6%
2008	\$25.5 M	\$10.1 M	\$4.4 M	39.6%
2009	\$18.8 M	\$11.1 M	\$1.8 M	59.0%
2010	\$15.4 M	\$12.4 M	\$0	80.5%
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%

(in millions)

CAPITAL IMPROVEMENT PROGRAM, *continued*

The following provides a brief description of all projects and equipment included in the FY2016 Capital Improvement Program.

SLOAN CONVENTION CENTER: \$700,000 (paid from Convention Center Enterprise Fund)

Lobby Renovation - \$510,000: The front lobby of the Convention Center will undergo a major renovation, including work that will provide some noise reduction such as carpeting, and aesthetics such as covering much of the interior brickwork, new lighting and artwork. The tile flooring will be replaced with carpet, although new tile will be laid in the entryways. The large registration kiosk will be replaced with more modular units that can serve more of the ballroom entrances.

Boiler Replacement - \$70,000: The hot water boilers will be replaced after twenty years of use.

Kitchen Equipment - \$80,000: Several large pieces of equipment will be replaced, such as the char broiler, oven banks, and dishwashing machine.

Air Handling Unit Repair - \$40,000: The coil in one of the air handling units is leaking and is subject to extensive repairs.

HUMAN RESOURCES & RISK MANAGEMENT: \$80,000

On-Site Employee Health Center - \$80,000: An employee health center will be constructed in a portion of the City Hall Annex, available to employees and dependents on the City's medical benefits plan. Construction is estimated at \$80,000. Savings in medical claims should produce a significant net cost savings in future years.

INFORMATION TECHNOLOGY: \$775,000

PC & Monitor Replacement - \$380,000: Personal computers purchased in FY2011 will be replaced, as will older monitors. The Operating System and Office products will also be upgraded.

Document Management Software Replacement - \$300,000: The document management product purchased in 1998 is costly for the functionality it provides and has been experiencing some ongoing issues. It will be replaced with a product that includes document management functions as well as a workflow tool to enhance the online forms/approval process, and potential for handling records retention and agenda processes.

Server Replacement/Upgrade - \$30,000: This is the first year of a three-year project to replace at least a dozen servers due to age and software upgrades. Up to five servers will be replaced in FY2016.

Intrusion Prevention System - \$65,000: Annual computer security assessments help determine system weaknesses in preventing unauthorized access to primary systems. An intrusion prevention system will add another layer of security beyond firewalls and software in place to block attempts to compromise the network. The IPS will also allow for monitoring capabilities that can alert IT personnel of active threats so that responses can be proactive rather than reactive after the fact.

POLICE: \$795,000

Police Facility Surveillance Camera System Upgrade - \$40,000: The closed circuit, multi-camera video recording security system in and around the Police Headquarters building will be replaced and incorporated into the City's facilities security system.

CAPITAL IMPROVEMENT PROGRAM, *continued*

Taser Replacement - \$30,000: Tasers have a useful life of approximately five years. Many of the department's tasers are over eight years old, and will be replaced over a three-year period. This is the second year of that period.

In-Car Camera Unit Replacement - \$110,000: The in-car cameras in police vehicles are being replaced over a multi-year period, upgrading a defunct system. Twenty cameras will be purchased each year at an estimated unit cost of \$5,500. This is the second year of the phase-in.

Vehicle/Equipment Replacement - \$615,000: Fifteen police cars will be replaced, at an estimated base cost of about \$27,000 per car plus \$12,000 to outfit each vehicle for police use, including the new in-car camera system. A sixteenth police car will be replaced with a van dedicated to crime scene processing.

FIRE: \$107,000 (paid from Fire Improvement Fund)

Vehicle Fire Training Simulator - \$50,000: The Fire Department has responded to an average of forty vehicle fires a year for the past three years. NFPA standards limit the use of salvaged vehicles to train firefighters in extinguishing vehicle fires in a safe manner. A gas-fired vehicle training simulator will be purchased to simulate vehicle fires.

Vehicle/Equipment Replacement - \$57,000: A 2002 Chevy Avalanche truck and a 2004 Taurus will be replaced with $\frac{3}{4}$ ton crew cab trucks capable of pulling trailers, including the new 37' public education trailer.

PUBLIC WORKS: \$4,597,500

Street Resurfacing - \$1,300,000: This on-going program provides for resurfacing of streets according to priorities determined from the pavement management system. \$1.1 million in State Liquid Fuel tax revenues plus \$200,000 in local tax dollars will be used to resurface approximately 7.5 miles of roadway, given standard road conditions and current fuel prices. This is the second consecutive year that the City has increased the street resurfacing program. The \$200,000 comes directly from gas franchise revenues.

Sidewalk Reconstruction Program - \$100,000: This on-going program replaces sidewalks, curb and gutter. The primary focus is to replace existing sidewalks to improve trip hazards and ADA compliance. The department employs a corridor approach, improving entire blocks rather than individual locations. Funds will be allocated from Liquid Fuel Tax revenues.

Stormwater Mitigation Program - \$500,000: The City has allocated over \$2.5 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 had identified over 60 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 could 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 - \$400,000: 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, 12.25 miles of new sidewalk have been constructed or are pending. The FY2016 budget commits \$400,000 of local tax revenues to the program.

Equipment/Vehicle Replacement - \$315,000: Two S-10 Blazers (2001 and 2004) will be replaced at \$26,000 each; a 1998 utility truck, to be replaced with a truck with a dump bed, at \$52,000; a 2000 4x4 crew cab to be replaced with a truck with a dump bed, at \$52,000; two 4x4 extended cab trucks (2003 and 2004), at \$32,000; and a 2000 crew cab that would be replaced with a specialized sign truck at \$95,000.

CAPITAL IMPROVEMENT PROGRAM, *continued*

Smallhouse Road Localized Improvements Phase I - \$1,072,500: Congestion on two-lane Smallhouse Road is a major issue but the cost for right-of-way and utility relocation to provide a full corridor improvement would be very expensive. A key fundable improvement 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 entire project is expected to cost over \$2.1 million including professional services and property acquisition. Half of the total cost was budgeted in FY2015, with the other half now planned for FY2016, all using General Fund tax revenues.

Wakefield Pond Drainage Basin Project - \$220,000: This project is to drain an existing pond, re-grade the side slopes, and install two drywells to allow for adequate drainage of storm water. The pond is stagnant and has an overabundance of algae growth and spawns mosquitoes. Long-term maintenance on private property would be required to remedy these problems in order to keep the pond. The first phase of the project is estimated at \$70,000. If subsurface conditions do not allow for adequate drainage through the use of drywells, an underground storm piping system would have to be installed, with valves to prevent downstream flooding.

IT Server Room A/C Unit Replacement - \$100,000: The IT computer server room was recently expanded. The current air conditioning unit is old and already malfunctions. It is undersized for the new space and needs to be replaced with a larger unit. Adequate air conditioning is vital in this room; failure could lead to major computer problems throughout the City network.

Police HQ Roof Replacement - \$60,000: The mineral cap membrane roof on the original 3,000 square foot portion of the Police Headquarters will be replaced. It is proposed to replace the roof with a new foam insulation and TPO (thermoplastic polyolefin) roofing membrane material.

Police HQ Carpet Replacement and Painting - \$84,100: The headquarters building will be repainted and re-carpeted. Portions of the original building have not been repainted since the building opened in 1997.

Whiskey Run Water Quality Project Improvements - \$150,000: Water quality and drainage improvements will be made to one of the City's largest and oldest stormwater conduits for downtown drainage. Sections of the drainage system need significant repair, having collapsed or being undersized. This causes clogging, resulting in litter, debris and pollution bypassing water quality measures.

City Hall Fan Coil Unit Replacement - \$200,000: The City Hall fan coil units that control heat and air conditioning were installed in 1984. The equipment is inefficient and unreliable, resulting in added energy costs and frequent maintenance. Replacement with upgraded system controls will provide more energy savings.

Fleet Facility Crane/Hoist - \$52,900: Heavy equipment is repaired in the newer truck bay at the Fleet Management Facility however that bay does not have a crane/hoist to provide a safe means of lifting equipment. The City's safety manager requested the crane/hoist to help prevent employee injuries. The cost includes a four-ton crane system with motorized bridge, four-ton electric hoist with motorized trolley, engineering and installation.

Fleet Facility Painting and Finishes - \$43,000: The interior offices and restrooms as well as the exterior walls will be painted at the Fleet Management Facility. Exterior painting includes portions of the administrative building and garage that face Veterans Memorial Boulevard and Raven Street. Exterior signage will also be updated.

PARKS & RECREATION: \$672,500

West End Park Additions - \$50,000: The first phase of the new West End Park was funded in FY2015 including site excavation, landscaping, perimeter sidewalk, playground, swings and tables/benches. Phase II will complete the park improvements and include a 16'x16' shelter, water fountain, and lighting.

CAPITAL IMPROVEMENT PROGRAM, *continued*

Lampkin Park Shelter #1 Replacement - \$85,000: Shelter #1 at Lampkin Park will be replaced utilizing in-house labor to reduce costs, and will include security lighting. This is part of an on-going effort to rejuvenate the park. Shelter #1 is the largest park shelter available for public use and was constructed in the late 1980's. The shelter hosts 47 rentals yearly, which could increase significantly with a new shelter.

Lampkin Park Playground Equipment - \$50,000: Additional playground equipment is another way to increase family utilization of Lampkin Park. Proposed equipment includes a climber, a large stand-alone dual or triple slide, and various motion apparatus.

Pedigo Park Batting Cage Improvements - \$35,000: The outfield fences on the major/lower Pedigo Park baseball field are going to be moved twenty feet due to the older age of players and their ability to hit the ball further. This will necessitate dismantling and relocating the batting cages to the current location of the basketball courts.

Aquatic Center Injection/Pump Improvements - \$30,000: The acid barrels and pumps located inside the main pump room at the Sims Aquatic Center will be moved to a new room to be located within the chain-linked breezeway between the main pump room and the large storage area. The sulfuric acid used at water park is very corrosive and is causing major deterioration of the metal components in the pump room, which affects electric and UV components. Parks personnel can perform most of the work except the masonry/blockwork.

Ewing Ford Pump Station Emergency Transfer Pump - \$35,000: A new floating pump platform will be installed in the Barren River to pump water to CrossWinds Golf Course for irrigation. The river channel has shifted away from the pump station that was installed at the river bank in 1989. During low river levels, water cannot be pumped and water must be purchased from BGMU. The new pump would be used in such situations.

Cemetery Maintenance Facility Relocation - \$195,000: The current Cemetery Division maintenance shop is over forty years old and is in poor condition and difficult to maintain. A replacement facility will be constructed, probably in a back area of the cemetery.

Video Surveillance Equipment at Various Parks Locations - \$50,000: 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 will be implemented to install over 40 cameras in numerous locations over the next four years, including shelters, parking lots, and outside of buildings and restrooms. The first year proposes six cameras in two parks as well as purchasing necessary recording equipment to support the expanded system.

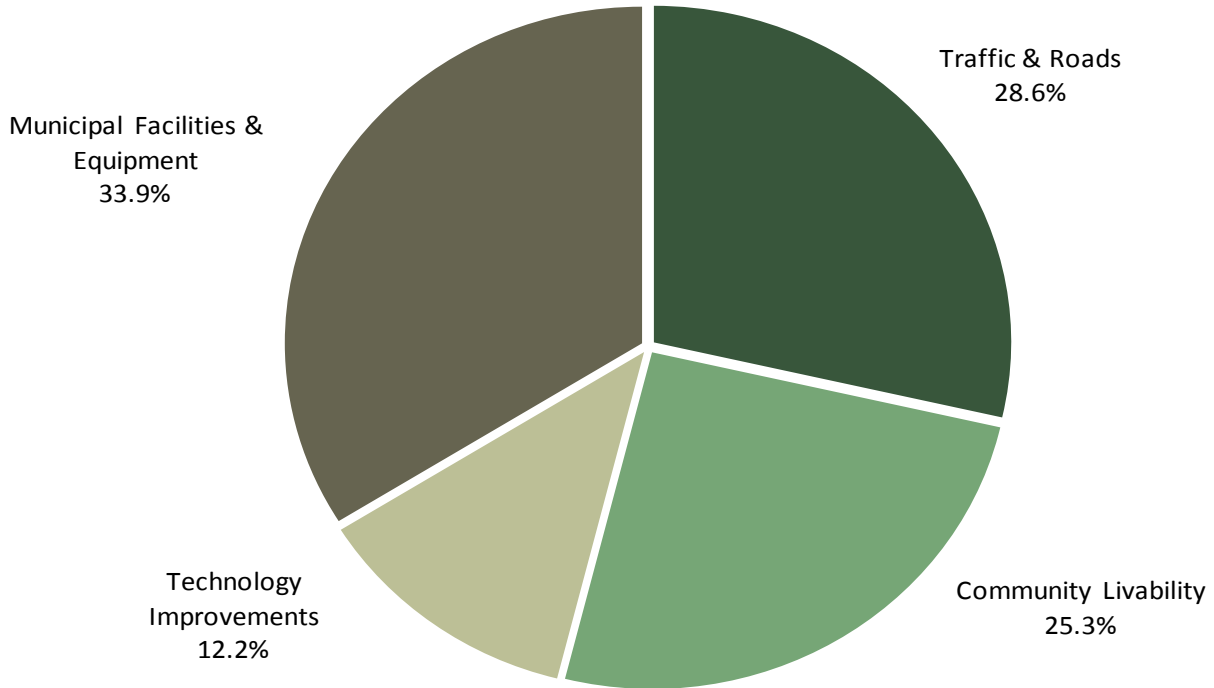
Equipment/Vehicle Replacement - \$142,000: Five vehicles will be replaced: three 2000 Chevrolet 3500 trucks, to be replaced with ¾ ton 4 x 4 crew cabs at \$38,500; a 2001 ten-foot dump truck at \$52,000; and a 1988 school bus would be replaced with a later model bus, at \$5,000.

NEIGHBORHOOD & COMMUNITY SERVICES: \$579,415

BG Reinvestment/Local Strategy Area - \$513,415: A new strategy to utilize just over \$313,000 in federal CDBG funds along with \$200,000 in local tax dollars will be invested in the Bowling Green Reinvestment Area. This is generally the section of the city west of the US 31W Bypass. Staff has developed priority needs in specific sections of the area so that individual projects are tailored to community needs. Projects could include: sidewalks; stormwater, park and street improvements; acquisition/demolition; and housing improvements. A similar amount of money was budgeted in FY2015 that can be combined with next year's funding to provide more impact in the area.

Vehicle/Equipment Replacement - \$66,000: Two vehicles in Code Enforcement will be replaced: a 2004 Chevrolet S-10 Blazer at \$26,000 and a 2006 Ford E250 Animal Control vehicle at \$30,000, plus \$10,000 for the additional specialized equipment.

CAPITAL BUDGET — ALL FUNDS



Traffic & Roads	\$ 2,372,500	28.6%
Community Livability	2,103,415	25.3%
Technology Improvements	1,015,000	12.2%
Municipal Facilities & Equipment	2,815,500	33.9%
Total	\$ 8,306,415	100.0%

APPENDIX F

AGENCIES

AGENCY FUNDING — SUMMARY

City Created/Contract Agencies	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Adopted	FY2016 Requested	FY2016 Approved
BG/WC Drug Task Force	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
BG/WC Humane Society	81,595	87,000	87,000	87,000	102,000	89,610
BG/WC Regional Airport	53,155	54,750	56,500	56,500	56,500	56,500
BG/WC Welfare Center*	28,385	29,240	44,601	29,240	29,240	29,240
Capitol Arts Alliance, Inc.**	55,000	0	0	0	0	0
Central Region ICC	45,000	45,000	45,000	45,000	45,000	45,000
Community Action--Child Services***	24,125	0	0	0	0	0
Community Action--Public Transit	206,615	222,110	237,110	237,110	245,220	245,220
Downtown Redevelopment Authority***	22,185	0	0	0	0	0
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	52,640	52,640
Human Rights Commission	59,935	59,935	59,935	59,935	66,000	61,735
Friends of L&N Depot--Depot Mgmt ****	25,000	10,000	0	0	0	0
BG-WC Operation P.R.I.D.E.	24,440	24,440	24,440	24,440	28,940	28,940
City/County Planning Commission	496,600	471,770	471,770	471,770	467,000	467,000
WC Regional Jail Inmate Mowing (Pride)~	28,295	29,124	9,661	0	0	0
	<u>\$ 1,372,970</u>	<u>\$ 1,256,009</u>	<u>\$ 1,243,296</u>	<u>\$ 1,233,635</u>	<u>\$ 1,262,540</u>	<u>\$ 1,245,885</u>
United Way of Southern Kentucky*****	6,920	9,167	12,325	12,065	16,120	16,120
Total	<u>\$ 1,379,890</u>	<u>\$ 1,265,176</u>	<u>\$ 1,255,621</u>	<u>\$ 1,245,700</u>	<u>\$ 1,278,660</u>	<u>\$ 1,262,005</u>

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

**Capitol Arts Alliance ceased to exist as a stand alone organization beginning July 1, 2012

*** FY2012 was final year of funding -- Phased-out per FY2011 Adopted Budget

**** 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

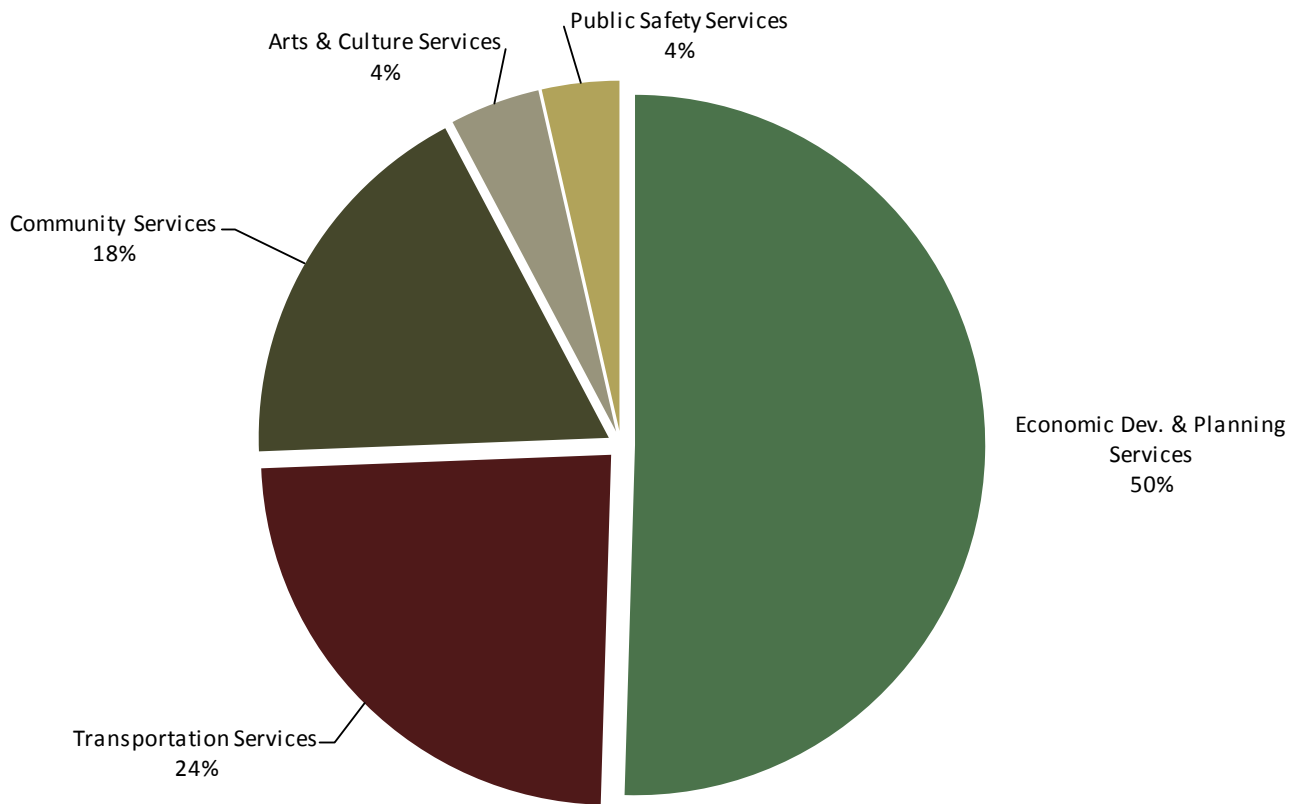
Other Agency Funding:

Regional Airport Grant Matches / Capital	\$ 0	\$ 2,677	\$ 0	\$ 10,000	\$ 45,193	\$ 0
Emergency Mgmt COWS Siren Repl. / Upgrade	5,490	5,991	0	0	10,000	10,000
Humane Society Capital Impr.	62,000	0	0	0	0	0
African American Museum of BG Assoc	30,000	0	35,000	0	0	0
Comm. Action—Public Transit Enhancements	0	0	0	80,000	0	0
Subtotal	<u>\$ 97,490</u>	<u>\$ 8,668</u>	<u>\$ 35,000</u>	<u>\$ 90,000</u>	<u>\$ 55,193</u>	<u>\$ 10,000</u>
Total General Fund	<u>\$ 1,477,380</u>	<u>\$ 1,273,844</u>	<u>\$ 1,290,621</u>	<u>\$ 1,335,700</u>	<u>\$ 1,333,853</u>	<u>\$ 1,272,005</u>

Agency funding totals approximately 2.1% of FY2016 General Fund expenditures

[Quick link to Table of Contents](#)

AGENCY FUNDING



Economic Dev. & Planning Services	\$ 637,000	50.1%
Transportation Services	301,720	23.7%
Community Services	225,645	17.7%
Arts & Culture Services	52,640	4.1%
Public Safety Services	55,000	4.3%
Total	\$ 1,272,005	100.0%

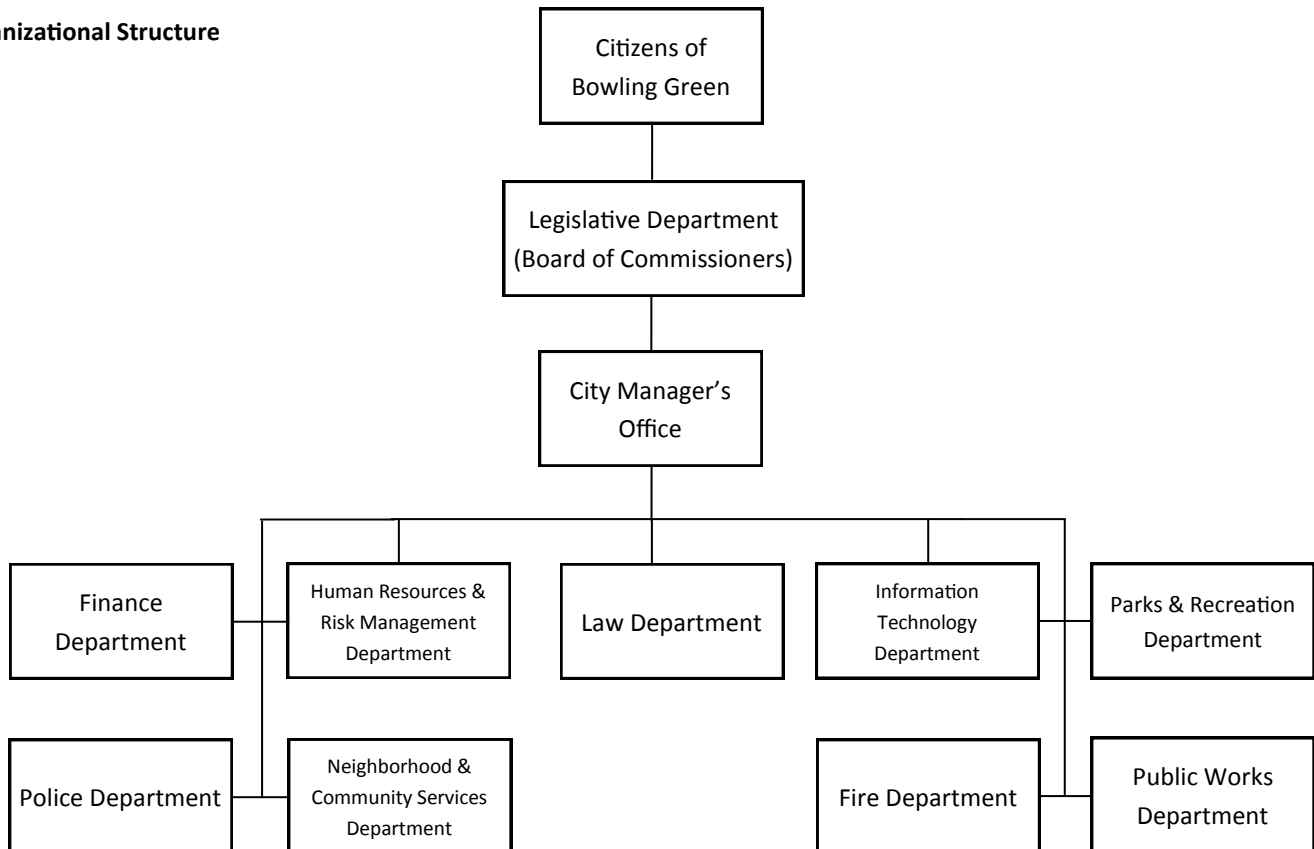
APPENDIX G

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 FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016
Personnel	\$ 117,252	\$ 143,949	\$ 125,848
Contractual Services	22,114	28,080	23,870
Supplies & Materials	56	2,000	10,650
Subsidies & Assistance	0	0	0
TOTAL EXPENSES	\$ 139,422	\$ 174,029	\$ 160,368
Positions	Total Budgeted Full Time Positions	0	0
	Total Budgeted Part Time Positions	5	5
Contacts	Executive Assistant: Kim Lancaster email: Kim.Lancaster@bgky.org 1001 College Street, Bowling Green KY 42101		

Organizational Structure



[Quick link to Table of Contents](#)

LEGISLATIVE DEPARTMENT SUMMARY, *continued*

Accomplishments

- 40 Board of Commissioners meetings, work sessions and special call meetings held
- 47 Ordinances considered
- 239 Municipal Orders and/or Resolutions considered
- 52 Appointments made to various City boards, commissions and agencies
- 7 Summer Strolls attended

Goals

Board of Commissioners:

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

Sister Cities:

- Program was discontinued during FY2015

Performance Measures

Performance Measures	Actual FY13*	Actual FY14	Estimated FY15*	Proposed FY16
Overall quality of life in Bowling Green at excellent or good rating	N/A	At National Average	N/A	At or above national average
Strong Neighborhoods at excellent or good rating	N/A	At National Average	N/A	At or above national average
Economic Growth/Development at excellent or good rating	N/A	At National Average	N/A	At or above national average

* The Actual FY13 and Proposed FY15 results are listed as N/A or not applicable since the data is provided on a bi-annual survey.

[Quick link to Table of Contents](#)

LEGISLATIVE DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Board of Commissioners		
Increase to dues & memberships, assets, and consumable items accounts	\$ 10,120	Additional funding for the replacement of audience chairs in the Commission Chamber
Sister Cities Program		
Decrease to professional services and dues & memberships accounts	(5,680)	Program funding discontinued
Pay Adjustment	(18,101)	FY2016 DLG cost of living adjustment and fringe benefit changes
TOTAL IMPACT	\$ (13,661)	

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY15-FY16	
	ACTUAL FY2014	BUDGET FY2015	BUDGET FY2016	Change	% Difference
Board of Commissioners	\$ 133,670	\$ 168,349	\$ 160,368	\$ (7,981)	-5%
Sister Cities Program	5,752	5,680	0	(5,680)	-100%
TOTAL EXPENSES	\$ 139,422	\$ 174,029	\$ 160,368	\$ (13,661)	-8%

Position Detail

Title	Grade	FY2015 Budgeted		FY2016 Budgeted		FY15—FY16 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

[Quick link to Table of Contents](#)

CITY MANAGER’S OFFICE SUMMARY, *continued*

Accomplishments

- Completed the fourth annual Internal Services Survey to rate the services provided and received by employees during 2104
- The City’s FY2015 Budget Document received the 3rd consecutive Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA)
- During FY2014, the pool of potential bidders for City projects was increased by another 21.2% over the previous year to ensure competition and to achieve the best price and value for purchases greater than \$20,000
- Over \$106,000 was collected from eight on-line public auctions of surplus and confiscated items through govdeals.com during FY2014
- A new Communications Team was developed and meets monthly to share information between departments and to assist with providing more information to the public
- Six spotlight on Bowling Green Programs were developed in house along with two Bowling Green Minute Programs and 37 Update Bowling Greens
- Followers and users increased in all aspects of Social Media including Facebook, Twitter, Blog, SMS, and YouTube.
- Completed the License Division Operations Audit and Fleet Division follow-up audit
- Presented to the 20+ Home Rule Cities on the Internal Auditors office structure and fraud awareness
- Completed and distributed the 25th supplemental update to the City’s Code of Ordinances covering amendments to seven chapters

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 FY13	Actual FY14	Estimated FY15	Proposed FY16
Audit Plan Completion—75% of approved audit plan should be completed within the fiscal year	50.28%	67.74%	69.47%	>70%
Administer Records Management and Excellent Customer Service—maximum of 3 working days to complete open records request	2.47	1.46	2	<3.0
Purchase Order Approval by Central Purchasing—maximum of 3 working days to final approval of PO’s by Central Purchasing	1.8	0.24	1	<3.0
BG TV Channel 4 Programming—minimum of 20 programs produced per year	48 programs (including 29 Video News Releases)	45 Programs	40 Programs	>35
Informed Citizenry—obtain excellent or good ranking by at least 70% of those surveyed	N/A	68%	70%	>70%

CITY MANAGER'S OFFICE SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
City Manager's Office		
Reduction to vehicle maintenance account; increase to dues & memberships account	\$ 309	Increase in performance measurement services fees
Assistant City Manger/City Clerk		
Reduction to equipment repairs, vehicle maintenance and dues & memberships accounts; increase to professional services, advertising, printing, travel, special education, operating supplies, and books & publications, and assets accounts	41,473	Added one-time purchase for digital microfilm scanner/viewer for the records retention facility and replacement binders for code books, as well as additional funds for microfilming records from multiple departments
Internal Auditor		
Increase to professional services	1,750	Increase is for external auditor services
Purchasing		
Reduction to professional services account; increase to advertising account	0	
Public Information		
Increase to professional services, advertising, and special event accounts	10,700	Additional funds for TV and radio advertisements and social media campaign to increase awareness of City services
Pay Adjustment	26,850	FY2016 cost of living adjustment, step increase, fringe benefit changes, and one upgrade
TOTAL IMPACT	\$ 81,082	

Departmental Budget by Division

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	FY15-FY16 Change	% Difference
City Manager's Office	\$ 270,568	\$ 269,105	\$ 271,189	\$ 2,084	+1%
Assistant City Manger/ City Clerk	219,630	227,350	280,306	52,956	+23%
Internal Auditor	184,764	169,725	174,049	4,324	+3%
Purchasing	74,248	81,288	83,457	2,169	+3%
Public Information	157,644	162,881	182,430	19,549	+12%
TOTAL EXPENSES	\$ 906,854	\$ 910,349	\$ 991,431	\$ 81,082	+9%

[Quick link to Table of Contents](#)

CITY MANAGER'S OFFICE SUMMARY, *continued*

Position Detail

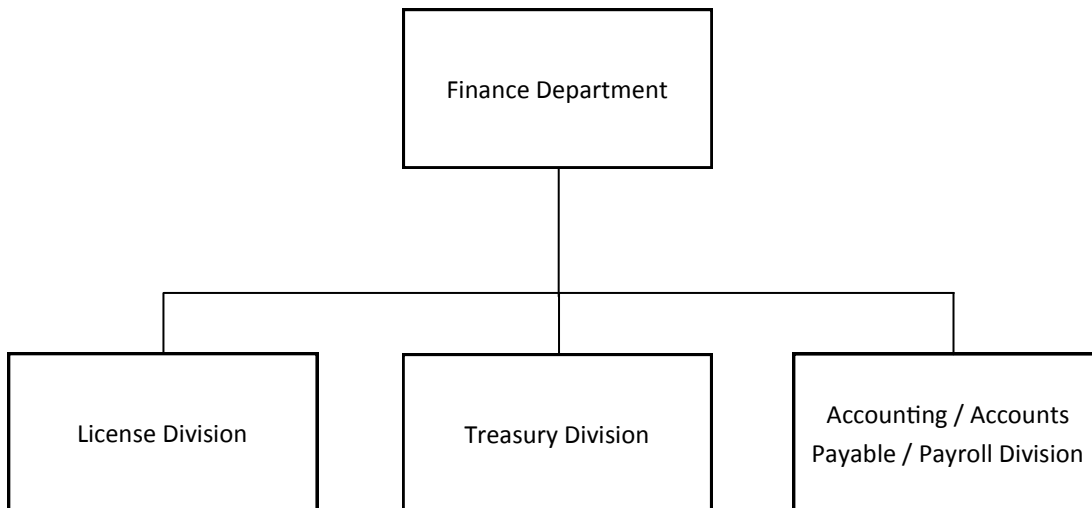
Title	Grade	FY2015 Budgeted		FY2016 Budgeted		FY15—FY16 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Asst City Clerk	117	1	1.0	1	1.0	0	0.0
Asst City Manager/City Clerk	DH3	1	1.0	1	1.0	0	0.0
Broadcast Specialist	113	1	1.0	1	1.0	0	0.0
City Manager	-	1	1.0	1	1.0	0	0.0
Exec Asst/Public Info Officer	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
Total Positions & FTE		8	7.8	8	7.8	0	0.0

[Quick link to Table of Contents](#)

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 FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	
Personnel	\$ 1,270,644	\$ 1,315,987	\$ 1,368,514	
Contractual Services	85,018	93,270	95,209	
Supplies & Materials	5,288	10,050	8,139	
Subsidies & Assistance	0	0	0	
Contingency & Other	0	0	0	
TOTAL EXPENSES	\$ 1,360,950	\$ 1,419,307	\$ 1,471,862	
Positions	Total Budgeted Full Time Positions	18	17	17
	Total Budgeted Part Time Positions	5	5	5
Contacts	Chief Financial Officer: Jeff Meisel 1017 College Street, Bowling Green KY 42101 email: Jeff.Meisel@bgky.org			

Organizational Structure



FINANCE DEPARTMENT SUMMARY, *continued*

Accomplishments

- Collected approximately \$791,000 in additional occupational fees through audits of withholding reconciliations, net profit returns, transient accounts, and 1099 audits; field inspections and litigation of delinquent accounts
- Refinanced approximately \$10,000,000 of the 2007A bonds resulting in net savings to the City of nearly \$1,200,000 over the next 18 years
- Assisted the Internal Auditor and Audit Committee with the RFP process on Audit Services contract that resulted in savings of approximately \$10,000 annually for five years (Approx. \$50,000) by amending the scope to only audit services; the City prepared all of the financial statements in-house starting with the FY14 CAFR
- Received the GFOA Certificate of Excellence in Financial Reporting for the FY13 CAFR
- Received the GFOA Outstanding Achievement Award in Popular Annual Financial Reporting for FY13 PAFR
- Completed six Job Development Incentive agreements for Transpark companies with 213 new jobs projected
- Continued monitoring and analysis of the City's involvement and contingent liability associated with the Block 6 Wrap Development
- Finance staff participated on the Budget Team and prepared the City's 3rd GFOA Budget Document, which received the Distinguished Budget Presentation Award
- Increased procurement card spending by over \$142,000 or +21%

Goals

Chief Financial Officer:

- Manage and oversee the City's accounting systems in order to safeguard the City's assets and to 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 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 accounting in the general ledger

License:

- Increase occupational tax revenues and compliance to Chapter 18 of City Ordinances by locating and registering business activity conducted within the City limits and monitoring business starts and closures
- Effectively audit and process occupational license fee requests for refunds, overpayments, and verify recipients
- Work with IT staff on implementing more efficient software for the collection and processing of all occupational license fees

Accounting/Accounts Payable/Payroll:

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

Performance Measures

Performance Measures	Actual FY13	Actual FY14	Estimated FY15	Proposed FY16
Percent of property taxes collected within six months of due date	96.9%	98.1%	98.7%	98.4%
Reduction in the number of unpaid prior year property tax bills over \$1,000	45.3%	42.4%	43.5%	42.9%
Percent of withholding fees collected within 45 days of the due date	97.0%	97.2%	97.6%	97.4%
Total number of payments processed by the Payroll Division	19,577	19,449	19,578	19,700
Percent of vendor payments paid by ACH (vs. paper check)	55.0%	58.2%	60.0%	62.5%
Procurement Card transactions as percent of total AP trans.	19.1%	21.4%	24.0%	26.0%

[Quick link to Table of Contents](#)

FINANCE DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Chief Financial Officer		
Reduction to assets account; increase to travel account	\$ (2,500)	No impact on service is expected
Treasury		
Increase travel and special education accounts	1,800	Increase is for training of new employee
License		
Reduction to vehicle maintenance account; increase to telephone, travel, and operating supplies accounts	644	Increase is for wireless aircard service being charged directly to department budget
Accounting/AP/Payroll		
Reduction to printing, travel, and books & publications accounts; increase to employee reimbursements, dues & memberships, special education, and operating supplies accounts	444	Increase is result of reorganization of division
Pay Adjustment	52,167	FY2016 cost of living adjustments, step increase, fringe benefit changes, and four upgrades and department reorganization
TOTAL IMPACT	\$ 52,555	

Departmental Budget by Division

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	FY15-FY16 Change	% Difference
Chief Financial Officer	\$ 222,179	\$ 235,842	\$ 239,580	\$ 3,738	+2%
Treasury	216,619	223,524	231,104	7,580	+3%
License	340,017	349,287	359,277	9,990	+3%
Accounting/AP/ Payroll	582,135	610,654	641,901	31,247	+5%
TOTAL EXPENSES	\$ 1,360,950	\$ 1,419,307	\$ 1,471,862	\$ 52,555	+4%

FINANCE DEPARTMENT SUMMARY, *continued*

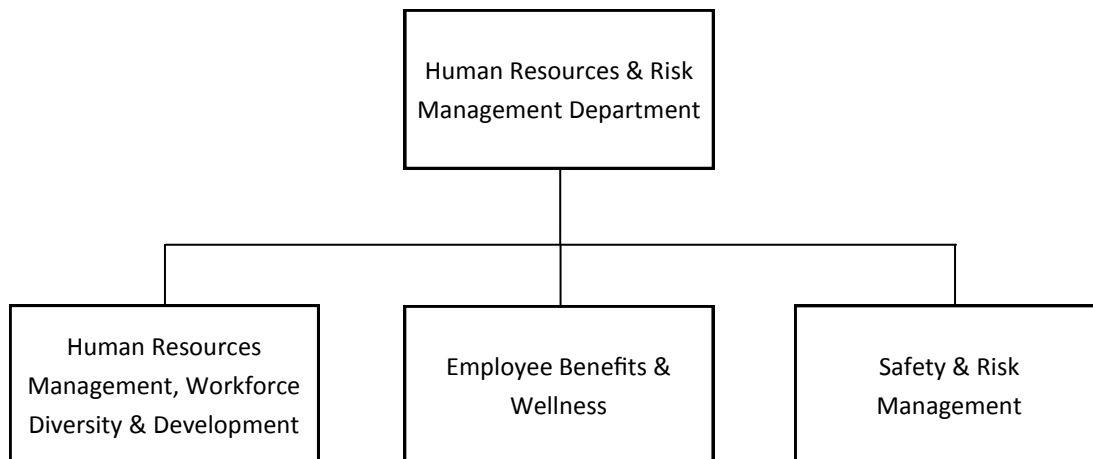
Position Detail

Title	Grade	FY2015 Budgeted		FY2016 Budgeted		FY15—FY16 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Accounting Associate	113	1	1.0	0	0.0	-1	-1.0
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Assistant Chief Financial Officer	130	0	0.0	2	2.0	+2	+2.0
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
Comptroller	129	1	1.0	0	0.0	-1	-1.0
Intern	71	1	0.375	1	0.375	0	0.0
Financial Specialist	115	0	0.0	6	6.0	+6	+6.0
Occupation License Manager	122	1	1.0	1	1.0	0	0.0
Occupational License Associate	113	2	2.0	0	0.0	-2	-2.0
Office Assistant II	71	3	2.0	3	2.0	0	0.0
Office Associate	111	1	1.0	0	0.0	-1	-1.0
Sr Accounting Technician	111	1	0.875	1	0.875	0	0.0
Sr Revenue Accountant	122	1	1.0	0	0.0	-1	-1.0
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
Treasury Associate	115	2	2.0	0	0.0	-2	-2.0
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 FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016
EXPENSES:			
Personnel	\$ 524,047	\$ 659,057	\$ 663,272
Contractual Services	6,337,309	7,057,105	8,241,792
Supplies & Materials	69,638	175,820	122,700
Assets	20,000	20,000	20,000
Contingency & Other	0	125,000	125,100
TOTAL EXPENSES	\$ 6,950,994	\$ 8,036,982	\$ 9,172,864
Positions	Total Budgeted Full Time Positions	6	6
	Total Budgeted Part Time Positions*	5	5
	<i>* Includes 4 City interns</i>		
Contacts	Human Resources Director: Michael Grubbs email: Michael.Grubbs@bgky.org 1001 College Street, Bowling Green KY 42101		

Organizational Structure



HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT SUMMARY, *continued*

Accomplishments

- The City's .58 worker's compensation experience modifier is the lowest of the 376 cities/entities insured by KLCIS
- Completed two recruitment, testing and selection processes for police officer and began another recruitment for winter 2015 process; also completed one cycle for firefighter and communications dispatcher selection
- Over 1,200 employment and almost 200 volunteer applications were received and processed
- Expanded use of recruitment resources and websites for advertising public safety and hard-to-fill jobs
- Implemented on-line employment application software, developed different application templates, and began accepting applications on-line, which can be more convenient for the applicant and reduces data entry for HR
- Comprehensive revision of the personnel manual was completed and approved; changes were reviewed with employees at 20 departmental meetings
- Worked with employee health committee and consultant to determine the cost/benefit of offering an on-site employee health center, and prepared a Request for Qualifications, which was advertised by year end
- Forty-eight quarterly department meetings were held to explain employee benefits and help employees be better consumers of their medical plan
- Prepared Request for Proposals for employee medical services incorporating requirements from OSHA and the City's Risk Management Manual, and transitioned to a new vendor
- Eleven City employees graduated from a year-long supervisor certification program offered through the South Central Kentucky Industrial Consortium; four employees graduated from the group leader certification program; and six others had nearly completed the requirements to graduate from one of the programs

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 their 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 their 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 FY13	Actual FY14	Estimated FY15	Proposed FY16
Number of grievances filed/total number of employees subject to grievance procedure	0 per 441 employees	0 per 426 employees	0 per 414 employees	1 per 420 employees
Percentage of performance reviews completed on schedule	100%	95%	95%	95%
Percentage of employees rating overall HR services excellent or good	90.6%	96.3%	96%	96%
Workers' Compensation expenditures per \$100 salary & benefits	\$1.28	\$1.06	\$2.25	\$1.50
Number of non-preventable recordable injuries per FTE	0.0488	3.1	4.7	4.8

[Quick link to Table of Contents](#)

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Human Resources Management		
Reduction to postage, local meetings, special event, travel, local mileage, operating supplies and books & publications accounts; increase to professional services, advertising, printing, dues & memberships, special education, and other purchased services accounts	\$ 26,015	Additional funding will provide broader publication advertisement for public safety and hard-to-fill positions, including in larger Southern region markets
Employee Benefits & Wellness		
Reduction to professional services, and postage accounts; increase to administrative services, professional services, insurance premiums, paid claims, dues & memberships, operating supplies, and assets accounts	1,101,511	Additional funding will cover expected increase in health insurance premiums and claims, and to construct and operate the Employee Health Center
Safety & Risk Management		
Reduction to employee reimbursements, administrative services, vehicle maintenance, paid claims, dues & memberships, and assets accounts; increase to professional services, equipment repairs, insurance premiums, printing, travel, special education, books & publications, and assets accounts	1,311	Increase will cover additional educational expenses for employees in other departments
Employee Development		
Reduction to administrative services and consumable items accounts	(1,070)	No impact expected
Workforce Diversity		
Reduction to professional services, printing, and local meetings accounts; increase to advertising	3,900	Additional funds to expand outreach for diversification of employment
Pay Adjustment	4,215	FY2016 cost of living adjustment, step increase, and fringe benefit changes
TOTAL IMPACT	\$ 1,135,882	

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY15-FY16	
	ACTUAL FY2014	BUDGET FY2015	BUDGET FY2016	Change	% Difference
Human Resources Management	\$ 455,897	\$ 495,142	\$ 520,733	\$ 25,591	+5%
Employee Benefits & Wellness	4,961,172	5,576,629	6,680,621	1,103,992	+20%
Safety & Risk Management	1,449,065	1,806,126	1,809,595	3,469	0%
Employee Development	77,056	148,785	147,715	(1,070)	-1%
Workforce Diversity	7,804	10,300	14,200	3,900	+38%
TOTAL EXPENSES	\$ 6,950,994	\$ 8,036,982	\$ 9,172,864	\$ 1,135,882	+14%

[Quick link to Table of Contents](#)

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT SUMMARY, *continued*

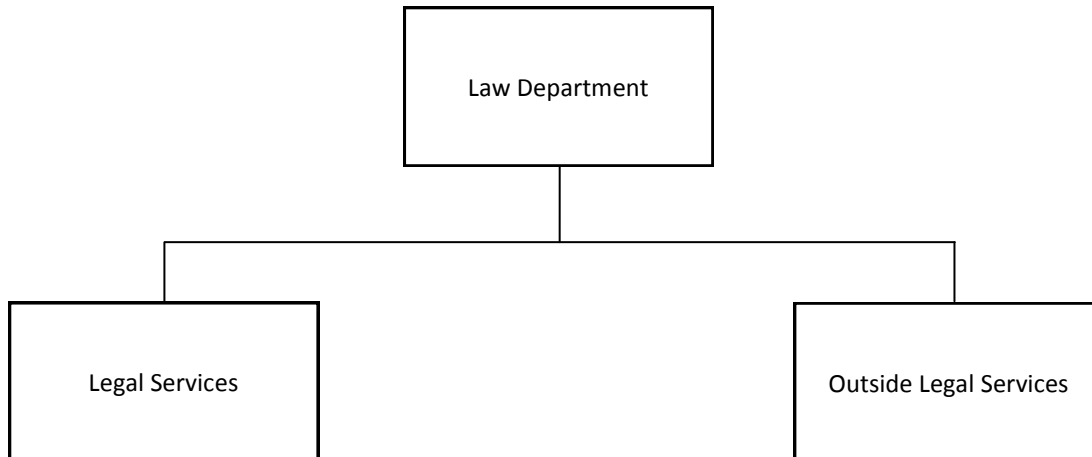
Position Detail

Title	Grade	FY2015 Budgeted		FY2016 Budgeted		FY15—FY16 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Benefits Manager	125	1	1.0	1	1.0	0	0.0
Human Resources Director	DH1	1	0.9	1	0.9	0	0.0
Human Resources Specialist	119	1	1.0	1	1.0	0	0.0
Intern	71	4	1.905	4	1.84	0	-0.065
Office Assistant II	71	1	0.55	1	0.50	0	-0.05
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	8.355	11	8.24	0	-0.115

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			
		ADOPTED BUDGET	APPROVED BUDGET
EXPENSES:	ACTUAL FY2014	FY2015	FY2016
Personnel	\$ 232,041	\$ 231,944	\$ 233,577
Contractual Services	45,483	82,895	75,945
Supplies & Materials	14,607	16,210	13,760
Assets	3,150	0	10,000
Contingency & Other	0	0	0
TOTAL EXPENSES	\$ 295,281	\$ 331,049	\$ 333,282
Positions	Total Budgeted Full Time Positions	2	2
	Total Budgeted Part Time Positions	0	0
Contacts	City Attorney: Gene Harmon email: Gene.Harmon@bgky.org 328 E 10th Street, Bowling Green KY 42101		

Organizational Structure



LAW DEPARTMENT SUMMARY, *continued*

Accomplishments

- Collected \$115,571 in delinquent taxes
- Collected \$11,526 in code enforcement liens
- Completed titles and acquisitions for Catherine Drive, Westen and Collegeview streets sidewalk projects and completed titles for Meredith Drive, Lehman Avenue, Cherry Drive and Emmett Avenue sidewalk projects
- Completed ordinances for towing, primary elections and code enforcement (several chapters)
- Numerous activities related to TIF including distribution issues and developments in Blocks 6, 12, 12A and 13
- Completed cable extension agreements and two transfers
- Assisted in completed ethics training for all City employees
- Resolved DRA dispute, Newton litigation settled at mediation session, Bradshaw voluntarily dismissed, Vision Development favorable ruling on appeal, Lowe favorable ruling on appeal and BRASS rezoning appeal (unfavorable Court of Appeals decision, but applicant decided not to pursue the rezoning)
- Participated in several matters involving other departments including Foundry soccer project, East Little League project, Covington Cemetery and the Police Department employee disciplinary matter
- Participated at the request of KLC in two task force issues – Model Procurement Code and abandoned property
- Reviewed 169 contracts/agreements in calendar year 2014

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 FY13	Actual FY14	Estimated FY15	Proposed FY16
Percentage of employees rating contract review services as excellent or good	90.2%	96.0%	95%	95%
Percentage of employees rating all other legal services as excellent or good	90.2%	95.7%	95%	95%

LAW DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Legal Services		
Reduction to utilities, facility rental and assets accounts; increase to advertising, travel, special education, and purchase of land accounts	\$ 600	Additional funding for advertisement of foreclosure actions
Outside Legal Services		
No change to budgeted amounts	0	
Pay Adjustment	1,633	FY2016 cost of living adjustment, step increase, and fringe benefit changes
TOTAL IMPACT	\$ 2,233	

Departmental Budget by Division

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	FY15-FY16 Change	% Difference
Legal Services	\$ 277,757	\$ 286,049	\$ 288,282	\$ 2,233	+1%
Outside Legal Services	17,524	45,000	45,000	0	0%
TOTAL EXPENSES	\$ 295,281	\$ 331,049	\$ 333,282	\$ 2,233	+1%

Position Detail

Title	Grade	FY2015 Budgeted		FY2016 Budgeted		FY15—FY16 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

[Quick link to Table of Contents](#)

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

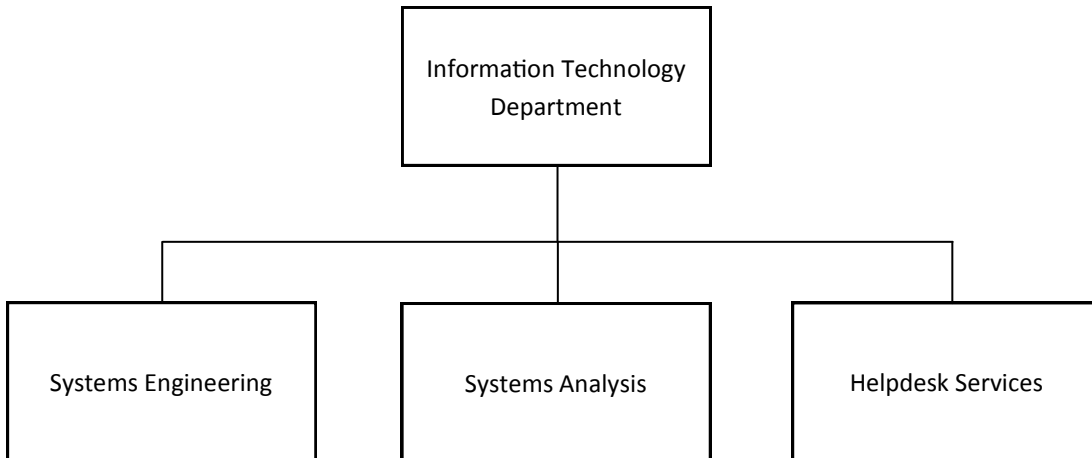
EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET	APPROVED BUDGET
		FY2015	FY2016
Personnel	\$ 758,221	\$ 780,161	\$ 801,522
Contractual Services	749,649	744,645	1,014,807
Supplies & Materials	174,606	515,100	524,000
Assets	160,943	56,000	103,500
Contingency & Other	0	0	0
TOTAL EXPENSES	\$ 1,843,418	\$ 2,095,906	\$ 2,443,829

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

Organizational Structure



INFORMATION TECHNOLOGY DEPARTMENT SUMMARY, *continued*

Accomplishments

- Implemented new physical security access system
- Completed GroupWise e-mail migration to Microsoft Outlook
- Took down wireless mesh network and replaced with 4G LTE aircards
- Implemented TimeClock system
- Added indoor guest WIFI
- Implemented Alpine Fire software
- Developed a new web design and rolled out
- Rolled out job applicant system—everything handled completely on-line
- Replaced all MDCs at Police

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 FY13	Actual FY14	Estimated FY15	Proposed FY16
Survey Rating of Network Services (1 low to 4 high)	2.99	3.13	3.0	3.2
Survey Rating of Application Services (1 low to 4 high)	3.05	3.10	3.0	3.15
Survey Rating of Desktop Services/Helpdesk (1 low to 4 high)	3.14	3.26	3.0	3.25
Survey Rating Cell Phone Service (1 low to 4 high)	3.23	3.22	3.0	3.25
Survey Rating of Office Phone Service (1 low to 4 high)	3.08	3.15	3.0	3.15
Survey Rating of Overall IT Service (1 low to 4 high)	3.18	3.26	3.0	3.25
General Fund Expenditure Efficiency (IT expense/GF expense)	2.82%	3.20%	3.20%	3.25%
Helpdesk staff ticket closings (% of total tickets)	58.6%	54%	55%	58.0%

INFORMATION TECHNOLOGY DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
IT Operations		
Reduction to employee reimbursements, equipment repairs, vehicle maintenance, and telephone costs accounts; increase to professional services, software maintenance, special education, and assets accounts	\$ 326,562	Increase funding due to CIP projects to replace Document Management software, replace servers and purchase an Intrusion Prevention System, and for new software maintenance contracts
Pay Adjustment	21,361	FY2016 cost of living adjustment, step increase, fringe benefit changes, and one upgrade
TOTAL IMPACT	\$ 347,923	

Departmental Budget by Division

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	FY15-FY16 Change	% Difference
IT Operations	\$ 1,843,418	\$ 2,095,906	\$ 2,443,829	\$ 347,923	+17%
TOTAL EXPENSES	\$ 1,843,418	\$ 2,095,906	\$ 2,443,829	\$ 347,923	+17%

Position Detail

Title	Grade	FY2015 Budgeted		FY2016 Budgeted		FY15—FY16 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

[Quick link to Table of Contents](#)

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. The Barren River Area Development District (BRADD) charges annual dues at a rate of \$0.50 per capita population of the city. However, it is the City's choice as to whether or not it wants to participate. This program also funds the City's central services account where office supplies such as postage and paper are procured. VOIP & cell services provides for a City government telephone system and cellular service needs.

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Planning & Zoning		
Reduction to appropriations to agencies account	\$ (4,770)	No impact to services expected
BRADD		
Reduction to dues & memberships account	(30,300)	Discontinue membership in BRADD, no impact to services expected
Central Services		
Reduction to equipment repairs, equipment rental, postage, operating supplies, and assets accounts; increase to facilities rental account	(15,700)	Decrease funding due to postage costs for NCS Department being charged directly to the NCS operating budget
VOIP & Cell Service		
Reduction to professional services and telephone accounts; increase to assets account	(60)	No impact on performance is expected
TOTAL IMPACT	\$ (50,830)	

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY15-FY16	
	ACTUAL FY2014	BUDGET FY2015	BUDGET FY2016	Change	% Difference
Planning & Zoning	\$ 471,770	\$ 471,770	\$ 467,000	\$ (4,770)	-1%
BRADD	29,034	30,300	0	(30,300)	-100%
Central Services	133,567	176,900	161,200	(15,700)	-9%
VOIP & Cell Service	155,038	109,040	108,980	(60)	0.05%
TOTAL EXPENSES	\$ 789,409	\$ 788,010	\$ 737,180	\$ (50,830)	-6%

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.

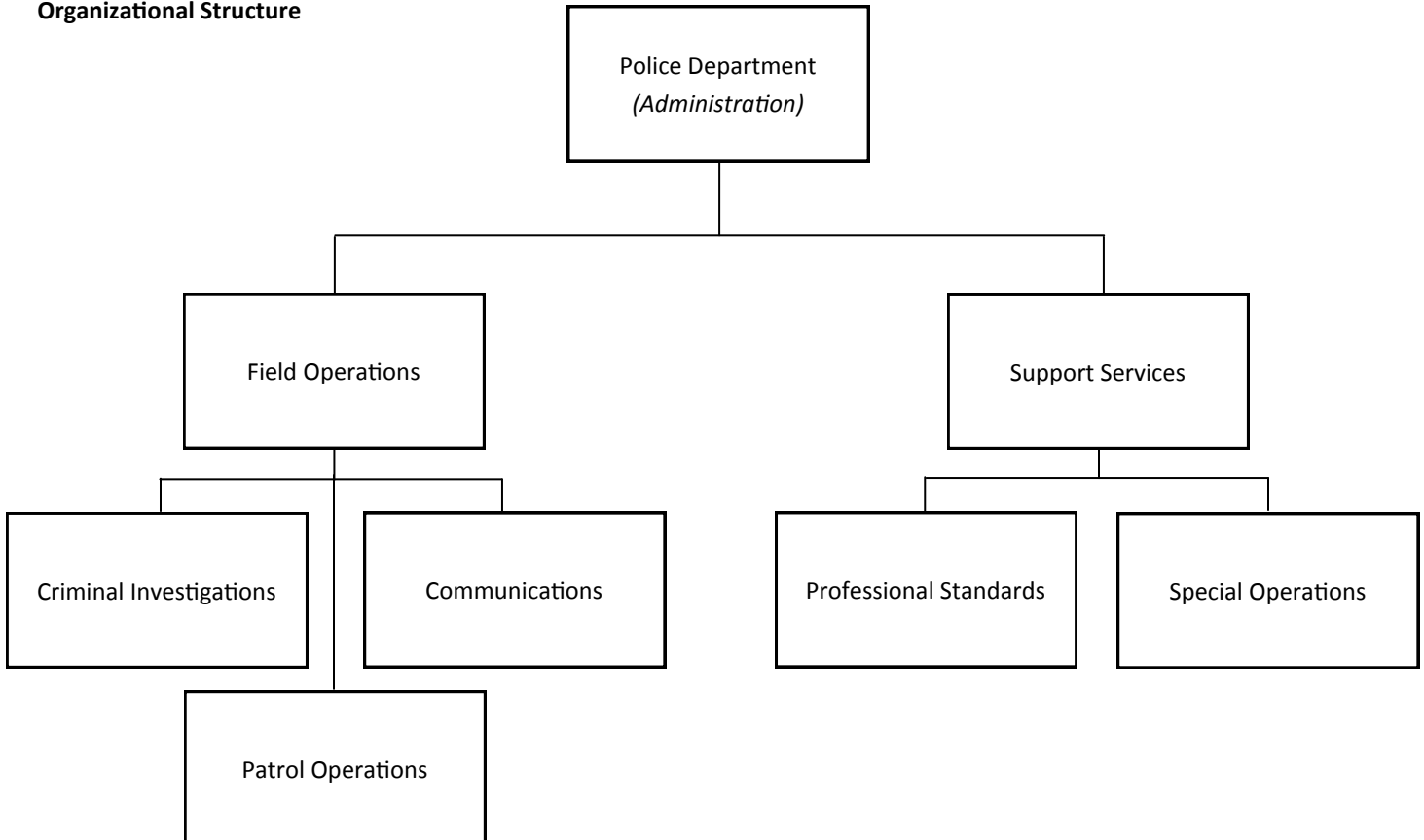
Department Budget Summary

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET	APPROVED BUDGET
		FY2015	FY2016
Personnel	\$ 11,469,032	\$ 11,657,651	\$ 11,936,086
Contractual Services	4,450,966	1,450,276	1,515,007
Supplies & Materials	412,741	625,451	741,386
Subsidies & Assistance	4,095	5,000	5,000
Assets	420,830	300,000	479,850
Contingency & Other	5,077	4,000	4,000
TOTAL EXPENSES	\$ 16,762,741	\$ 14,042,378	\$ 14,681,329

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

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

Organizational Structure



[Quick link to Table of Contents](#)

POLICE DEPARTMENT SUMMARY, *continued*

Accomplishments

- Developed a comprehensive recruiting plan for the Police Department that includes specific strategies for recruiting minority candidates
- Achieved improved Alcoholic Beverage Control (ABC) compliance oversight
- Enhanced in-house training/orientation for Communications Center Supervisors
- BGPD's Communications Center was the first 9-1-1 center in Kentucky to receive KACP Accreditation
- Replaced all departmental issued secondary weapons
- Completed bi-annual Patrol Allocation Manual to assess patrol staffing needs
- Implemented a technical solution for crime analysis deployable to in-car computers

Goals

Administration:

- Increase minority employee hiring
- 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
- Streamline the uniform ordering process with IT to the next level by direct requests to vendors
- 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

Performance Measures

Performance Measures	Actual FY13	Actual FY14	Estimated FY15	Proposed FY16
Total average time from receipt of top priority police telephone call to arrival on scene	Unable to provide	234 seconds	299 seconds	< 297 seconds
Number of injury producing traffic accidents	Unable to provide	521	379	< 406
Number of complaints made against sworn personnel during reporting period	7	6	5	0
Number of complaints against sworn personnel sustained during reporting period (regardless of when initiated)	2	3	2	0

[Quick link to Table of Contents](#)

POLICE DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Administration		
Reduction to professional services, vehicle maintenance, and telephone, and construction accounts; increase to administrative services, local meetings, dues & memberships, maintenance supplies, and assets accounts	\$ (6,224)	Decrease is result of removal of duplication in City issued cellular phone costs
Professional Standards		
Reduction to vehicle maintenance and maintenance supplies accounts; increase to facility repairs, travel, special education, public safety supplies, and assets accounts	43,606	Increase is result of added optional training expenses and required training for new recruits, and for renovation of vault and gunroom
Special Operations		
Increase to employee reimbursements, administrative services, professional services, vehicle maintenance, telephone costs, special event, public safety supplies, uniforms & accessories, and assets accounts	102,496	Increase funding for CIP project to upgrade the facility security camera system and replace of up to 39 ballistic vests
Communications		
Reduction to assets account; increase to employee reimbursements, professional services, vehicle maintenance, travel, special education, and public safety supplies accounts	13,609	Increase in expenses related to new FT position and UPS batter replacement at two locations
Investigations		
Reduction to vehicle maintenance and books & publications accounts; increase to employee reimbursements, travel, and assets accounts	1,612	Increase is for purchase of small equipment to use for investigative purposes
Patrol Operations		
Reduction to vehicle maintenance and travel; increase to equipment repairs, telephone costs, public safety supplies, and assets accounts	207,697	Increase funding for CIP project to purchase a crime scene processing van, replace three additional patrol vehicles compared to the previous year, and add wireless aircard costs to department budget
Pay Adjustment	276,155	FY2016 cost of living adjustment, step increase, fringe benefit changes, one upgrade, and one new FT position added
TOTAL IMPACT	\$ 638,951	

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY15-FY16	
	ACTUAL FY2014	BUDGET FY2015	BUDGET FY2016	Change	% Difference
Administration	\$ 1,367,969	\$ 1,230,171	\$ 1,235,859	\$ 5,688	0.5%
Professional Standards	559,515	597,144	638,591	41,447	+7%
Special Operations	940,476	1,011,107	1,136,464	125,357	+12%
Communications	4,546,138	1,780,653	1,896,082	115,429	+6%
Investigations	1,710,712	1,706,170	1,739,983	33,813	+2%
Patrol Operations	7,637,931	7,717,133	8,034,350	317,217	+4%
TOTAL EXPENSES	\$ 16,762,741	\$ 14,042,378	\$ 14,681,329	\$ 638,951	+5%

[Quick link to Table of Contents](#)

POLICE DEPARTMENT SUMMARY, *continued*

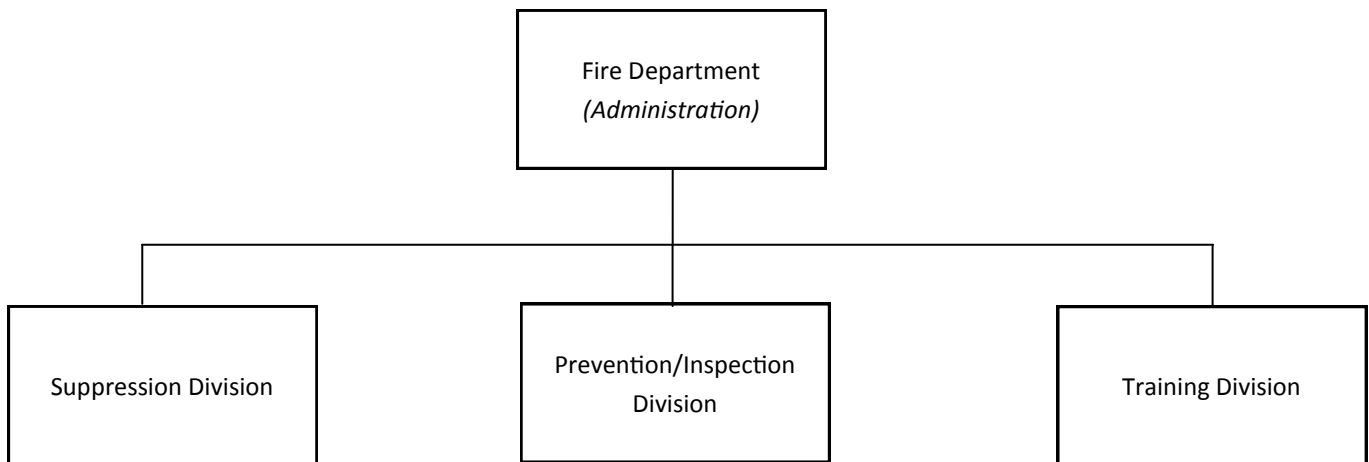
Position Detail

Title	Grade	FY2015 Budgeted		FY2016 Budgeted		FY14—FY15 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Admin Services Supervisor	118	1	1.0	1	1.0	0	0.0
Adv Comm Dispatcher	116	11	11.0	12	12.0	+1	+1.0
Adv Police Officer	FP1	17	17.0	16	16.0	-1	-1.0
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	7	7.0	6	6.0	-1	-1.0
Communications Supervisor	120	4	4.0	5	5.0	+1	+1.0
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	31	31.0	38	38.0	+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	38	38.0	32	32.0	-6	-6.0
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		170	155.83	171	156.83	+1	+1.0

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 FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016
Personnel	\$ 11,129,017	\$ 11,374,653	\$ 11,555,449
Contractual Services	619,005	624,292	654,516
Supplies & Materials	330,775	350,808	373,125
Subsidies & Assistance	0	0	0
Assets	146,663	170,000	117,000
TOTAL EXPENSES	\$ 12,225,460	\$ 12,519,753	\$ 12,700,090
Positions	Total Budgeted Full Time Positions	123	123
	Total Budgeted Part Time Positions	0	0
Contacts	Fire Chief: Greg Johnson email: Greg.Johnson@bgky.org 625 E 6th Avenue, Bowling Green KY 42101		

Organizational Structure



FIRE DEPARTMENT SUMMARY, *continued*

Accomplishments

- Completed ISO re-evaluation survey
- Implemented new Records Management System (RMS)
- Implemented EMS action taken data gathering through new RMS software
- Updated EMS Standard Operating Guidelines
- Enhanced preplanning protocols through new RMS
- Purchased a new mobile Public Education Center
- Implemented online based Officer Development program
- Completed Structural Collapse Training for in-house instruction
- Completed Incident Safety Officer training for sixteen personnel

Goals

Administration:

- Research and develop RFP for alarm notification system for all stations
- Continue succession planning efforts for all ranks

Prevention:

- Increase database of community preplans to all recommended occupancies
- Obtain age based Fire Safety education program
- Enhance relationship with WKU Campus Safety Program
- Purchase Mobile Public Education Center
- Implement PSA program for fire and emergency safety messages

Training:

- Continue Expansion of mutual aid training with County departments
- Expand Fire Apparatus Operator (FAO) IFSAC certification and annual validation program
- Expand Officer Development programs IFSAC certification process
- Develop company performance drills for technical rescue programs
- Administer Structural Collapse training classes based on NFPA 1006
- Purchase Vehicle fire emergency response gas fired simulator

Suppression:

- Develop Incident Safety Officer program within ranks of personnel
- Research and develop Car 1 driver/aide position
- Develop Car 1 emergency scene tactical/accountability board

Facilities and Logistics

- Implement an emergency alarm notification system for all stations
- Comprehensive EMS fire department data performance analysis

Performance Measures

Performance Measures	Actual FY13	Actual FY14	Estimated FY15	Proposed FY16
Overall unit response time	4:06	8:28	8:06	8:06
Hours of training per sworn personnel	196	204	210	210
Number of public education classes conducted	207	180	200	225
Number of fire inspections completed	1,897	2,039	3,000	3,200
Number of fire re-inspections completed	508	291	300	300

[Quick link to Table of Contents](#)

FIRE DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Administration		
Increase to professional services, telephone costs, and dues & memberships accounts	\$ 8,875	Increase is result of wireless aircard expense added to department budget
Suppression		
Reduction to equipment repairs and assets accounts; increase to employee reimbursements, professional services, safety items, and assets accounts	2,567	Increase is for turn-out gear and safety equipment replacement
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	(99,985)	Decrease is due to purchase of Mobile Education Center in FY2015
Training		
Reduction to professional services account; increase to dues & memberships, uniforms & accessories, and assets accounts	46,670	Increase funding for CIP project to purchase a vehicle fire simulator
Repairs & Facilities Maintenance		
Reduction to vehicle maintenance and construction accounts; increase to professional services, facility repairs, maintenance supplies and assets accounts	41,814	Additional funding for upgrade of exterior lighting at Stations 5 and 6, heater replacement at Station 5, upgrade to Station 1 HVAC, and purchase of industrial washing machine for turn-out gear
Pay Adjustment	180,396	FY2016 cost of living adjustment, step increase, fringe benefit changes, and added one new PT position
TOTAL IMPACT	\$ 180,337	

Departmental Budget by Division

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	FY15-FY16 Change	% Difference
Administration	\$ 1,161,798	\$ 1,077,426	\$ 1,089,362	\$ 11,936	+1%
Suppression	9,753,080	9,910,126	10,075,288	165,162	+1%
Prevention/Inspection	495,417	646,746	578,375	(68,371)	-11%
Training	295,180	297,159	347,711	50,552	+17%
Repairs & Facilities Maintenance	519,985	588,296	630,110	41,814	+7%
TOTAL EXPENSES	\$ 12,225,460	\$ 12,519,753	\$ 12,700,090	\$ 180,337	+1%

[Quick link to Table of Contents](#)

FIRE DEPARTMENT SUMMARY, *continued*

Position Detail

Title	Grade	FY2015 Budgeted		FY2016 Budgeted		FY15—FY16 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	118	1	1.0	0	0.0	-1	-1.0
Fire Code Inspector II	118	0	0.0	1	1.0	+1	+1.0
Fire Prevention / Education Spec	FP1	1	1.0	1	1.0	0	0.0
Firefighter	FP1	9	9.0	7	7.0	-2	-2.0
Firefighter / EMT	FP1	21	21.0	17	17.0	-4	-4.0
Firefighter / EMT II	FP1	24	24.0	30	30.0	+6	+6.0
Office Associate	111	1	1.0	1	1.0	0	0.0
Total Positions & FTE		123	123.0	123	123.0	0	0.0

[Quick link to Table of Contents](#)

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 disability payments account; increase to professional services account	\$ (8,500) No impact is expected
TOTAL IMPACT	\$ (8,500)

Departmental Budget by Division

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	FY15-FY16 Change	% Difference
Police & Fire Retirees	\$1,314,081.79	\$ 1,340,000	\$ 1,331,500	\$ (8,500)	-1%
TOTAL EXPENSES	\$1,314,081.79	\$ 1,340,000	\$ 1,331,500	\$ (8,500)	-1%

PUBLIC WORKS DEPARTMENT SUMMARY

Mission Safely, efficiently and professionally enhance the quality of life for citizens of Bowling Green.

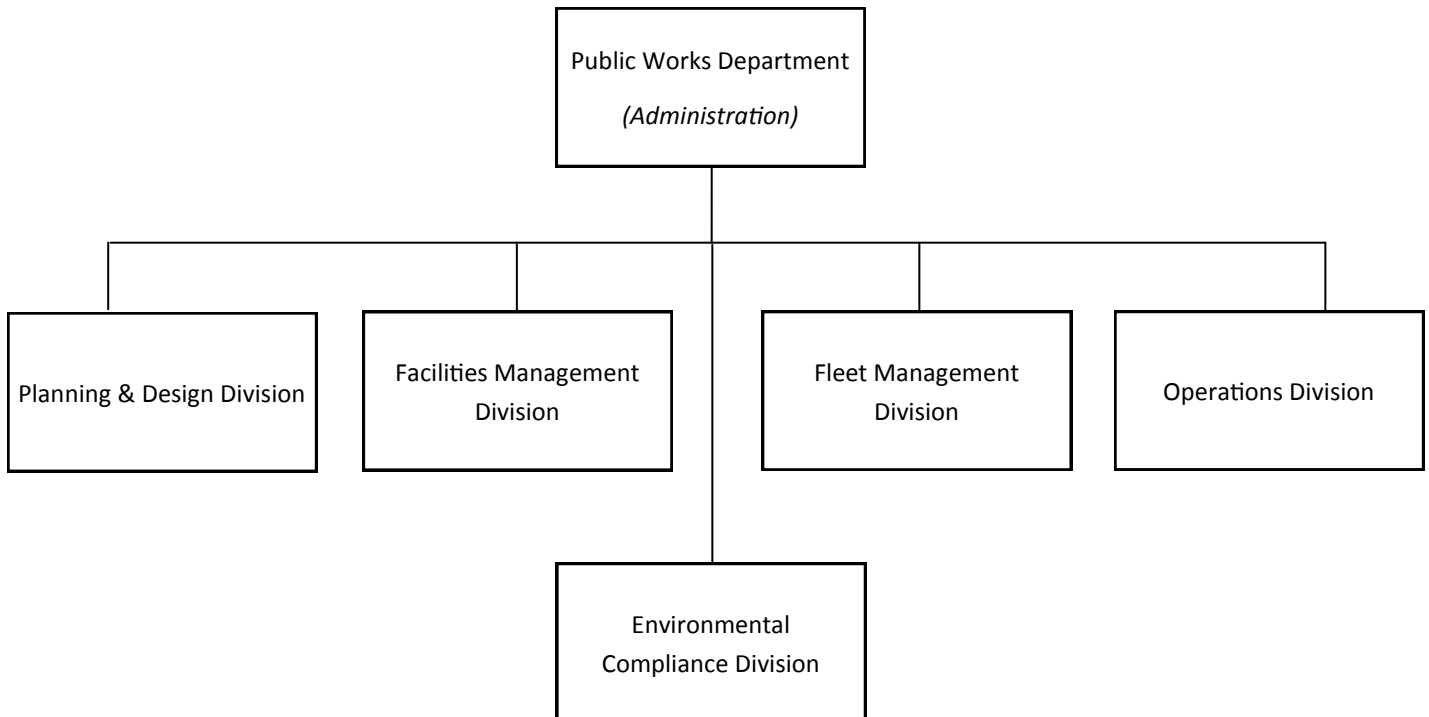
Department Budget Summary

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016
Personnel	\$ 3,226,660	\$ 3,443,378	\$ 3,500,698
Contractual Services	5,638,885	6,970,322	7,232,925
Supplies & Materials	1,469,466	1,507,360	1,433,300
Subsidies & Assistance	0	0	0
Assets	403,484	805,000	689,900
Contingency	0	38,990	850
TOTAL EXPENSES	\$ 10,738,495	\$ 12,765,050	\$ 12,857,673

Positions	Total Budgeted Full Time Positions	53	55	55
	Total Budgeted Part Time Positions	0	1	1

Contacts Public Works Director: Jeff Lashlee email: Jeff.Lashlee@bgky.org
1011 College Street, Bowling Green KY 42101

Organizational Structure



[Quick link to Table of Contents](#)

PUBLIC WORKS DEPARTMENT SUMMARY, *continued*

Accomplishments

- Environmental Compliance staff worked with the state to secure \$2.75 million in State funding for improvements at the Butler County Landfill. These improvements will upgrade site conditions as well as reduce future operational costs.
- Facilities oversaw an energy performance project which included upgrade of several components partially paid for by future energy savings.
- The vehicle to technician ratio recommended to achieve a 70% utilization rate is one technician for every 55 to 60 units. Currently, the fleet's technicians are at a ratio of 79 units for one technician. Despite the high number of units per technician, fleet accomplished 70% utilization and an 81% production rate, which meets or exceeds both industry benchmarks.
- Operations staff developed a comprehensive Snow and Ice Removal Plan. The plan documents SOPs, contact information, and routing data for use during winter events. Many improvements have been made and proved effective during two significant winter events this last fiscal year.
- The Planning and Design Division implemented changes in the repair methods for street cuts, which will positively impact the motorist, and will provide for a quicker and more durable repair. Staff also initiated a more aggressive inspection process utilizing our asset management software to track permits. This method significantly improves the timeliness of follow-up inspections, enforcement consistency and thus proper repairs.

Goals

Department 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 CY13	Actual CY14	Estimated CY15	Proposed CY16
Planning and Design: Response time – Average time to complete non-commercial building permit, detailed development plan, and subdivision plan reviews. <i>Target is 5 workdays.</i>	3.24 Days	4.59 Days	4.0 Days	< 5 Work Days
Fleet: Response time – Average time to complete a Preventative Maintenance (PM-A) Work Orders. <i>Target is 4 hours.</i>	2.24 Hours	1.23 Hours	1.4 Hours	< 4 Hours
Facilities: Response time - Average time from assignment to completion of a non-emergency work orders. <i>Target is 1 hour.</i>	4.02 Hours	5.25 Hours	6.0 Hours	< 1 Hour
Operations: Response time - Average time from date of receiving a service request to date of completion. <i>Target is 3 days.</i>	1.55 Days	2.42 Days	2.5 Days	< 3 Work Days
Environmental Compliance: Percentage – Percentage of Post-construction BMPs audited. <i>Target is 25% per year.</i>	5%	4%	1%	>= 25%

[Quick link to Table of Contents](#)

PUBLIC WORKS DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Administration		
Reduction to professional services, vehicle maintenance, and telephone costs accounts; increase to local meetings, dues & memberships, and assets accounts	\$ (6,621)	Decrease is due to reaccreditation expenses budgeted in FY2015
Environmental Compliance		
Reduction to professional services, vehicle maintenance and postage accounts; increase to utilities, construction, telephone costs, advertising, printing, dues & memberships, travel, operating supplies, uniforms, and assets accounts	135,596	Increase funding is for a CIP project to make water quality improvements to the Whiskey Run storm sewer system
Planning and Design		
Reduction to professional services, vehicle maintenance, telephone costs, and land purchase accounts; increase to employee reimbursements, software maintenance, construction, dues & memberships, travel, operating supplies, books & publications, uniforms, safety items, and assets accounts	(14,872)	Net decrease is due to the McClellan Road improvements capital project budgeted in FY2015
Facilities Management		
Reduction to utilities, construction, vehicle maintenance, and maintenance supplies accounts; increase to professional & custodial services, facility repairs, other improvements, and assets accounts	203,906	Increase funding is for CIP projects to replace the A/C unit in the IT server room and the fan coil unit in City Hall, and to complete an HVAC evaluation for three facilities
Fleet Management		
Reduction to professional services, operating supplies, fuels, and contingency accounts; increase to utilities, facility & equipment repairs, software maintenance, telephone costs, dues & memberships, travel, special education, maintenance & automotive supplies, and assets accounts	(26,445)	Decrease is due to projected decline in fuel prices
Operations Management		
Reduction to construction, special education, operating supplies, uniforms, and assets accounts; increase to professional services, utilities, repairs, equipment rental, vehicle maintenance, road work, postage, printing, travel, dues & memberships, travel, maintenance supplies, and consumable & safety items accounts	(255,541)	Decrease is due to the sidewalk construction program returning to the normal funding amount and fewer vehicle/equipment replacement purchases compared to FY2015
Pay Adjustment	56,600	FY2016 cost of living adjustment, step increase, fringe benefit changes, and two upgrades
TOTAL IMPACT	\$ 92,623	

Departmental Budget by Division

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	FY15-FY16 Change	% Difference
Administration	\$ 208,196	\$ 224,356	\$ 222,389	\$ (1,967)	-1%
Environmental Compliance	739,315	473,192	604,096	130,904	+28%
Planning and Design	557,824	2,755,671	2,768,591	12,920	+0.5%
Facilities Management	3,608,787	2,332,877	2,538,358	205,481	+9%
Fleet Management	2,002,884	2,050,187	2,043,674	(6,513)	-0.3%
Operations Management	3,621,489	4,928,767	4,680,565	(248,202)	-5%
TOTAL EXPENSES	\$ 10,738,495	\$ 12,765,050	\$ 12,857,673	\$ 92,623	+1%

[Quick link to Table of Contents](#)

PUBLIC WORKS DEPARTMENT SUMMARY, *continued*

Position Detail

Title	Grade	FY2015 Budgeted		FY2016 Budgeted		FY15—FY16 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	2	2.0	6	6.0	+4	+4.0
Office Assistant II	71	1	0.5	1	0.5	0	0.0
Office Associate	111	2	2.0	2	2.0	0	0.0
Operations Division Manager	124	1	1.0	1	1.0	0	0.0
Operations Technician I	110	9	9.0	5	5.0	-4	-4.0
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	121	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	56	55.5	0	0.0

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		
Reduction to other contributions account	\$ (10,000)	Funding for capital improvements remains unspent from FY2014; no impact to performance expected
Public Transit		
Increase to administrative service and appropriations to agencies accounts	156,110	Increase in funding is linked to federal grant funding availability
TOTAL IMPACT	\$ 146,110	

Departmental Budget by Division

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	FY15-FY16 Change	% Difference
Airport Board	\$ 56,500	\$ 66,500	\$56,500	\$ (10,000)	-15%
Public Transit	1,052,293	1,422,110	1,578,220	156,110	+11%
TOTAL EXPENSES	\$ 1,108,793	\$ 1,488,610	\$ 1,634,720	\$ 146,110	+10%

PARKS & RECREATION DEPARTMENT SUMMARY

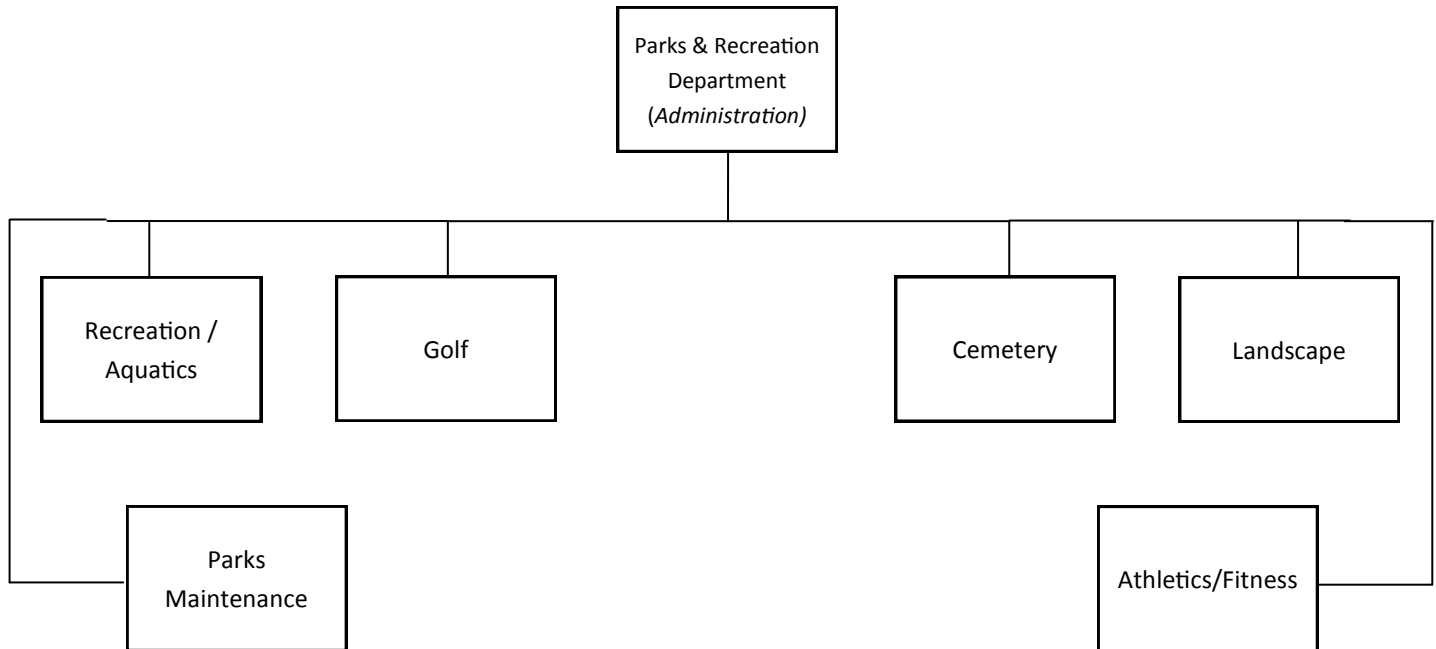
Mission The Parks and Recreation Department’s mission is to offer a comprehensive variety of quality recreational programs and facilities to the residents and guests of our community.

Department Budget Summary

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016
Personnel	\$ 4,628,520	\$ 5,118,840	\$ 5,046,522
Contractual Services	1,908,440	2,211,915	2,055,907
Supplies & Materials	957,195	1,271,436	1,161,057
Subsidies & Assistance	0	0	0
Assets	33,853	137,000	178,722
Debt Service	0	0	0
Contingency/Other	128	150	150
TOTAL EXPENSES	\$ 7,528,136	\$ 8,739,341	\$ 8,442,358

Positions	Total Budgeted Full Time Positions	58	57	56
	Total Budgeted Part Time Positions	242	239	243

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



[Quick link to Table of Contents](#)

PARKS & RECREATION DEPARTMENT SUMMARY, *continued*

Accomplishments

- Golf Division facilitated Introduction to Golf program through nine Bowling Green/Warren County elementary school P.E. classes
- Golf Division introduced weekly “Golf Academy” program and over 25 youth attended the 12 week program
- Russell Sims Aquatic Center and Circus Square Park received an Ultraviolet Disinfection system
- New Office Associate position was created at Parks Maintenance to spearhead introduction of work order tracking system. This system will help to quantify work and result in a more efficient operation.
- Circus Square Park deck was renovated from previous brick pavers to a concrete stamping procedure that will reduce cost by reducing loss of water
- West End Park location was purchased, site excavated, and construction was completed
- BGPR overtime was reduced by \$40,000 or -36%
- Oversaw development of 20-year comprehensive master plan

Goals

Administration:

- Offer on-line registration for BGPR programs/reservations
- Strive for BGPR overtime total to be less than \$50,000

Parks Maintenance:

- Continue development of Work Order System, including development of monthly reports and projects summaries
- Establish priorities and standards based on National Recreation and Park Association Standards for care

Fitness:

- Relocate to original fitness area and expand silver sneaker program
- Revamp fees schedule accordingly

Special Populations:

- Develop Special Olympics Young Athletes program
- Offer a program/special event for individuals with physical challenges

Athletics:

- Further develop new sports programs: lacrosse, flag football, kickball, and ultimate Frisbee
- Oversee Kereiakes Park Indoor Training Facility operations

FO Moxley Community Center:

- Increase Senior participation by offering bi-monthly programs.

Parker-Bennett Community Center:

- Continue development of volunteer “Mentoring” program

Cemetery:

- Assess future Cemetery Maintenance facility options

Landscape:

- Include additions of Center Street, NCS Offices, West End Park, and City Hall to maintenance schedule

Aquatics:

- Offer a full range of Learn to Swim classes during June and July

Golf:

- Further develop “Grow Golf” program to include: Girl’s Junior Championship, Youth League, and Spanish speaking lessons
- Host High School Golf Regional Tournament at CrossWinds Golf Course in September
- Revise fee schedule at Walker and CrossWinds
- Offer on-line tee time option for CrossWinds

Performance Measures

Performance Measures	Actual FY13	Actual FY14	Estimated FY15	Proposed FY16
Total participation	1,180,283	1,074,917	1,150,000	1,225,000
Total revenues	\$2,452,478	\$2,299,316	\$2,282,000	\$2,500,000
Number of 9 hole rounds played	111,227	103,144	110,000	115,000
Russell Sims Aquatic Center participation	81,732	68,719	75,000	80,000

[Quick link to Table of Contents](#)

PARKS & RECREATION DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Administration		
Reduction to vehicle maintenance, construction, advertising, dues & memberships, uniforms, and other resale items accounts; increase to administrative services, special event, special education, maintenance supplies, and assets accounts	\$ (386,269)	Decrease due to west end soccer field capital project in FY2015 budget
Maintenance		
Reduction to custodial services, land repairs, construction, local meetings, special education, fuels, safety items, and assets accounts; increase to employee reimbursements, professional services, utilities, facility repairs, vehicle maintenance, sidewalks, telephone costs, postage, dues & memberships, and operating & maintenance supplies accounts	(8,930)	Decrease due to fewer equipment/vehicle replacement purchases compared to FY2015 budget
Athletics		
Reduction to land, facilities & equipment repairs, equipment rental, telephone, printing, dues & memberships, travel, operating supplies, consumable items, books & publications, and uniforms accounts; increase to employee reimbursements, facility rental, vehicle maintenance, construction, other improvements, special education, maintenance supplies, and assets accounts	12,002	Net increase is related to a CIP project to relocate the batting cage at Pedigo Park
Recreation		
Reduction to vehicle maintenance, operating supplies, and concession & other resale items accounts; increase to employee reimbursements, professional services, utilities, construction, telephone costs, travel, special education consumable items, uniforms, and assets accounts	36,026	Increase is from a CIP project to relocate the acid injection/pumps and purchase a new sprayland feature at the Aquatics Center
Cemetery		
Reduction to vehicle maintenance, fuels, books & publications, and uniforms accounts; increase to facility repairs, construction, and operating & maintenance supplies accounts	194,408	Increase is for a CIP project to relocate the Cemetery Division maintenance facility
Landscape		
Reduction to professional services, land repairs, travel, and uniforms accounts; increase to employee reimbursements, utilities, vehicle maintenance, maintenance supplies, books & publications, and assets accounts	49,505	Increase is for a CIP purchase to replace a dump truck
Golf		
Reduction to facility & equipment repairs, advertising, special education, operating & maintenance supplies, fuels, uniforms, safety items, and assets accounts; increase to utilities, facility & equipment rental, operating leases, vehicle maintenance, construction, telephone, postage, printing, local meetings, laundry, and concession items accounts	(120,807)	Decrease due to golf cart replacement purchase in the FY2015 budget
Pay Adjustment	(72,918)	FY2016 cost of living adjustment, step increase, fringe benefit changes and downgrade of one FT position to a PT position
TOTAL IMPACT	\$ (269,983)	

Departmental Budget by Division

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	FY15-FY16 Change	% Difference
Administration	\$ 543,371	\$ 918,760	\$ 530,034	\$ (388,726)	-42%
Maintenance	2,151,359	2,566,648	2,538,434	(28,214)	-1%
Athletics	955,492	875,326	853,176	(22,150)	-3%
Recreation	1,538,688	1,235,311	1,298,351	63,040	+5%
Cemetery	650,768	700,817	835,179	134,362	+19%
Landscape	591,128	617,832	672,196	54,364	+9%
Golf	1,667,270	1,824,647	1,714,988	(109,659)	-6%
TOTAL EXPENSES	\$ 8,098,076	\$ 8,739,341	\$ 8,442,358	\$ (296,983)	-3%

[Quick link to Table of Contents](#)

PARKS AND RECREATION DEPARTMENT SUMMARY, *continued*

Position Detail

Title	Grade	FY2015 Budgeted		FY2016 Budgeted		FY15—FY16 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	1	1.0	0	0.0
Athletic Staff Assistant I	70	79	13.57	79	13.73	0	+0.16
Athletic Staff Assistant II	71	12	4.86	14	5.92	+2	+1.06
Athletics Staff Assistant Sr	76	3	1.88	3	1.88	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	2	2.0	1	1.0	-1	-1.0
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
Greenskeeper I	73	12	7.86	0	0.0	-12	-7.86
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	15	9.53	27	16.87	+12	+7.34
Landscape Gardener	110	3	3.0	3	3.0	0	0.0
Landscape Helper	76	3	2.63	4	2.97	+1	+0.34
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	FY2015 Budgeted		FY2016 Budgeted		FY15—FY16 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	2.95	0	0.0
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	0.29	0	0.0
Recreation Division Manager	123	1	1.0	1	1.0	0	0.0
Recreation Staff Assistant I	70	16	6.21	16	6.64	0	+0.43
Recreation Staff Assistant II	72	15	8.01	15	8.01	0	0.0
Recreation Staff Assistant Sr	76	4	2.37	5	2.92	+1	+0.55
Referee	82	22	0.46	22	0.46	0	0.0
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		296	128.42	296	128.42	+3	+1.02

[Quick link to Table of Contents](#)

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 PRIDE		
Reduction to other contributions account; increase to agency appropriations account	\$ (4,500)	Decrease funding of City's share for Louisville Road corridor mowing contract service
Hobson House Commission		
No change in funding	0	
TOTAL IMPACT	\$ (4,500)	

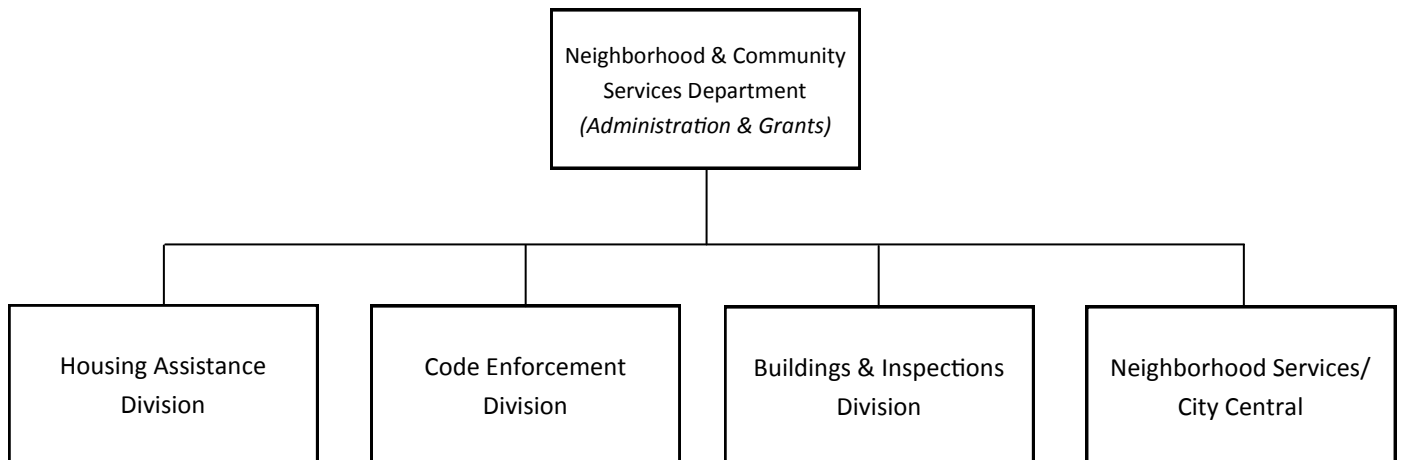
Departmental Budget by Division

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	FY15-FY16 Change	% Difference
Operation PRIDE	\$43,101	\$ 33,440	\$ 28,940	\$ (4,500)	-13%
Hobson House Commission	52,640	52,640	52,640	0	0%
TOTAL EXPENSES	\$95,741	\$ 86,080	\$ 81,580	\$ (4,500)	-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				
EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	
Personnel	\$ 1,407,973	\$ 1,714,605	\$ 1,703,422	
Contractual Services	504,486	1,198,421	1,271,692	
Supplies & Materials	20,274	24,315	26,565	
Subsidies & Assistance	3,029,138	2,914,000	2,846,100	
Assets	93,510	50,000	66,000	
Contingency	0	39,153	12,293	
TOTAL EXPENSES	\$ 5,055,381	\$ 5,940,494	\$ 5,926,072	
Positions	Total Budgeted Full Time Positions	23	26	26
	Total Budgeted Part Time Positions	0	0	0
Contacts	Neighborhood & Community Services Director: Brent Childers		email: Brent.Childers@bgky.org	
	1017 College Street, Bowling Green KY 42101			

Organizational Structure



NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT SUMMARY, *continued*

Accomplishments

- Housing Division received 10th consecutive High Performer status from HUD
- Received approval for Chapter 27 amendments
- Completed renovations and relocation of Department to 707 E. Main Avenue without closing for business
- Transitioned Animal Control from the Police Department to NCS, Code Enforcement
- Provided Cultural Competency training to 275 employees
- Completed digital scanning of seven years worth of building permits and organized and developed a tracking system for 10 years of building plans

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
- 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

City Central:

- Ensure and promote the highest level of customer service to citizens and other departments by responding to customer service requests within 24 hours. Facilitate timely customer service request resolution by conducting periodic meetings or contacts with other departments' staff regarding on-going requests.

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 FY13	Actual FY14	Estimated FY15	Proposed FY16
Percent of Housing Choice Vouchers available/utilized	99%	99.1%	96%	99%
Rate of voluntary Code Enforcement compliance	92%	92%	84%	80%
Amount of Code Enforcement expenditures per citizen	\$7.53	\$6.25	\$9.10	\$8.25
Average number of days from commercial permit application to issuance	13	25	17	15
Number of building and electrical permits issued	1,908	1,329	1,628	1,500
Number of neighborhood meetings conducted	64	149	154	135
Number of International Outreach activities	106	132	116	125
Number of customer service calls answered	1,093	2,362	2,322	2,300

[*Quick link to Table of Contents*](#)

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation	Impact/Explanation
Administration & Grants	
Reduction to dues & memberships, travel, and assets accounts; increase to professional services, equipment rental, postage, advertising, printing, local meetings, operating supplies, and books & publications accounts	\$ 59,284 Increase funding relates to the development of a wayfinding system for downtown and moving postage expenses under the department budget
Neighborhood Services/City Central	
Reduction to employee reimbursements, vehicle maintenance, and postage accounts; increase to printing, dues & memberships, special events, travel, special education, operating supplies, and other contributions accounts	22,064 Increase funding for SNAP grants and the Academy for New Americans leadership training program
Housing Assistance	
Reduction to administrative services, postage, utility assistance & portable tenant payments, and contingency accounts; increase to professional services, construction, advertising, printing, travel, special education, operating supplies, books & publications, other contributions, and landlord payments accounts	(115,915) Decrease in utility assistance and portability payments which will be absorbed by other agencies based on local policy change; no impact to HAP services expected
Buildings & Inspections	
Reduction to professional services, vehicle maintenance, printing, books & publications, and assets accounts; increase to employee reimbursements, administrative services, telephone costs, local meetings, dues & memberships, travel, special education, operating & maintenance supplies, uniforms, and safety items accounts	(18,580) Net decrease is related to a CIP vehicle purchase in the FY2015 budget
Code Enforcement	
Reduction to vehicle maintenance account; increase to telephone costs, dues & memberships, travel, special education, books & publications, uniforms, and assets accounts	49,998 Increase in funding is due to a CIP purchase of two replacement vehicles
Pay Adjustment	(11,273) FY2016 cost of living adjustment, step increase and fringe benefit changes
TOTAL IMPACT	\$ (14,422)

Departmental Budget by Division

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	FY15-FY16 Change	% Difference
Administration & Grants	\$ 410,320	\$ 556,105	\$ 631,892	\$ 75,787	+14%
Neighborhood Services & City Central	265,985	266,181	293,738	27,557	+10%
Housing Assistance	3,426,696	3,810,283	3,709,465	(100,818)	-3%
Buildings & Inspections	548,451	602,452	558,051	(44,401)	-7%
Code Enforcement	403,929	705,473	732,926	27,453	+4%
TOTAL EXPENSES	\$ 5,055,381	\$ 5,940,494	\$ 5,926,072	\$ (14,422)	-0.2%

[Quick link to Table of Contents](#)

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT SUMMARY, *continued*

Position Detail

Title	Grade	FY2015 Budgeted		FY2016 Budgeted		FY15—FY16 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	0	0.0	1	1.0	+1	+1.0
Code Enforcement Support Specialist	115	1	1.0	1	1.0	0	0.0
Chief Building Inspector	125	1	1.0	0	0.0	-1	-1.0
City Central Coordinator	118	1	1.0	1	1.0	0	0.0
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
Community Services Specialist	116	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	0	0.0	1	1.0	+1	+1.0
Office Associate/Insp Supp Spec	111	1	1.0	0	0.0	-1	-1.0
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

[Quick link to Table of Contents](#)

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. Additionally, incremental revenues collected from the WKU Gateway to Downtown Bowling Green TIF District are distributed to the Warren County Downtown Economic Development Authority. TIF revenues were relocated to an Intergovernmental program during FY2015.

Budgetary Changes and Impact

Recommendation	Impact/Explanation
Human Services	
Increase to agency appropriations and other contributions accounts	\$ 15,855 Additional funding provided for community services
Other Community Services	
Reduction to other contributions account	(402,000) City's portion of TIF revenue was moved to an Intergovernmental program
TOTAL IMPACT	\$ (386,145)

Departmental Budget by Division

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	FY15-FY16 Change	% Difference
Human Services	\$ 146,500	\$ 146,240	\$ 162,095	\$ 15,855	+11%
Other Community Services	205,416	402,000	0	(402,000)	-100%
TOTAL EXPENSES	\$ 651,916	\$ 548,240	\$ 162,095	\$ (386,145)	-70%

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	FY15-FY16	
	ACTUAL FY2014	FY2015	BUDGET FY2016	Change	% Difference
John Deere Equipment Lease ¹	\$ 0	\$ 8,500	\$ 8,400	\$ (100)	-1%
2010 Aerial Platform & Pumper Lease	150,849	151,000	151,000	0	0%
Hartland Pro Shop Lease ¹	0	67,000	64,000	(3,000)	-4%
2004/2012A & B GO Bonds	960,949	368,500	370,000	1,500	0.4%
Greensroller Lease ¹	0	5,700	0	(5,700)	-100%
2002/2013A Police Headquarters Bonds	589,064	1,235,000	1,137,000	(98,000)	-8%
2007A/2015C GO Bonds	947,625	946,000	807,500	(138,500)	-15%
2009 Refinancing GO Bonds	1,488,626	1,943,000	1,939,000	(4,000)	-0.2%
2002/2012 WKU Bonds	2,470,690	2,556,000	2,648,000	92,000	+4%
2004 Fire Platform Truck Note	72,458	0	0	0	0%
2004 Depot Lease	76,634	74,000	71,000	(3,000)	-4%
2005 Lapsley Lease	87,268	88,000	87,500	(500)	-1%
2007 Pumper & Quint	121,959	121,000	118,000	(3,000)	-2%
WCWD Russellville Road Loan	14,419	47,500	47,500	0	0%
2008B GO Bonds - Fire	495,688	496,500	496,500	0	0%
2007B & C GO Bonds - ITA ²	9,368,798	2,660,000	2,593,000	(67,000)	-3%
2008A GO Bonds - Ballpark (TIF)	1,610,438	1,613,000	1,609,500	(3,500)	-0.2%
TOTAL EXPENSES	\$ 18,455,462	\$ 12,380,700	\$ 12,147,900	\$ (232,800)	-2%

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 FY2014 is due to the retirement of additional debt resulting from ITA land sales.

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 FY2015 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 & interest payments accounts; increase to professional services, facility repairs, insurance premiums, and assets accounts	\$ 492,235	Additional funding will provide for capital improvements to lobby and kitchen
Humane Society		
Increase to agency appropriations	2,610	Additional funding for animal shelter
TIF Revenues		
Increase to other contributions	780,000	City's portion of TIF revenue was moved from a Community Services program
Pay Adjustment	(143)	FY2016 fringe benefit changes
TOTAL IMPACT	\$ 1,274,702	

Departmental Budget by Division

EXPENSES:	ADOPTED		APPROVED	FY15-FY16	
	ACTUAL FY2014	BUDGET FY2015	BUDGET FY2016	Change	% Difference
Sloan Convention Center	\$ 887,430	\$ 1,245,988	\$ 1,738,080	\$ 492,092	+39%
Humane Society	87,000	87,000	89,610	2,610	+3%
TIF Revenues	0	0	780,000	780,000	N/A
TOTAL EXPENSES	\$ 974,430	\$ 1,332,988	\$ 2,607,690	\$ 1,274,702	+96%

Position Detail

Title	Grade	FY2015 Budgeted		FY2016 Budgeted		FY15—FY16 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

[Quick link to Table of Contents](#)

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 No change in funding	\$ 0
TOTAL IMPACT	\$ 0

Departmental Budget by Division

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	FY15-FY16 Change	% Difference
Contingency	\$ 0	\$ 300,000	\$ 300,000	\$ 0	0%
TOTAL EXPENSES	\$ 0	\$ 300,000	\$ 300,000	\$ 0	0%

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	\$ 1,900	No impact
Transfers-Out, to Special Revenue Funds		
Increase in transfer out to special revenue funds	92,242	Increase funding will cover costs associated with the new radio system
Transfers-Out, to Capital Project Funds		
Increase in transfer out to capital project funds	345,000	Increase funding will provide for capital construction projects
Transfers-Out, to Debt Service Funds		
Decrease in transfer out to debt service fund accounts	(541,300)	Decrease in funding is due to the retirement and refinancing of debt
Transfers-Out, to Enterprise Fund		
Decrease in transfer out to enterprise fund accounts	(12,900)	No impact
Transfers-Out, to Internal Service Funds		
Increase to transfer out to internal service fund accounts	100,000	Increase in funding provided by Workers Comp Fund to Property & Casualty Insurance Fund
TOTAL IMPACT	\$ (15,058)	

Departmental Budget by Division

EXPENSES:	ACTUAL FY2014	ADOPTED BUDGET FY2015	APPROVED BUDGET FY2016	FY15-FY16 Change	% Difference
Transfers-Out, to General Fund	\$ 0	\$ 514,500	\$ 516,400	\$ 1,900	0.4%
Transfers-Out, to Special Revenue Funds	451,629	258,964	351,206	92,242	+36%
Transfers-Out, to Capital Project Funds	8,654,895	3,377,500	3,722,500	345,000	+10%
Transfers-Out, to Debt Service Funds	7,946,003	8,744,700	8,203,400	(541,300)	-6%
Transfers-Out, to Enterprise Fund	2,044,824	1,109,000	1,096,100	(12,900)	-1%
Transfers-Out, to Internal Service Funds	900,000	800,000	900,000	100,000	+13%
TOTAL EXPENSES	\$ 19,997,351	\$ 14,804,664	\$ 14,789,606	\$ (15,058)	-0.1%

[Quick link to Table of Contents](#)

APPENDIX H

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 the preparation and adoption of the 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.

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.

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 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

[Quick link to Table of Contents](#)

Glossary of Terms, *continued*

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, worker's 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 will no longer be 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.

Acronyms

ABC	Alcoholic Beverage Control	IRB	Industrial Revenue Bond
ACH	Automated Clearing House	IRS	Internal Revenue Service
ACM	Assistant City Manager	ISO	Insurance Services Office
AP	Accounts Payable	IT	Information Technology
BG	Bowling Green	ITA	Intermodal Transportation Authority
BG/WC	Bowling Green/Warren County	JDIP	Job Development Incentive Program
BGPR	Bowling Green Parks and Recreation	KACP	Kentucky Association Chiefs of Police
BGPD	Bowling Green Police Department	KLC	Kentucky League of Cities
BMP	Best Management Practices	KLCIS	Kentucky League of Cities Insurance Services
BOC	Board of Commissioners	KRS	Kentucky Revised Statutes
BRADD	Barren River Area Development District	kw	Kilowatts
CAD	Computer Aided Dispatching	LFT	Liquid Fuel Tax
CAFR	Comprehensive Annual Financial Report	M	Millions
CASKY	Community Action of Southern Kentucky	MDC	Mobile Data Computer
CCC	Convention Center Corporation	MO	Municipal Order
CDBG	Community Development Block Grant	NCS	Neighborhood and Community Services
CERS	County Employee Retirement System	NEPS	New/Expanded Programs or Services
CFO	Chief Financial Officer	NWS	New World Systems (also known as Logos)
CH	City Hall	Ord	Ordinance
CIA	Citizen Information and Assistance	PAFR	Popular Annual Financial Report
CIP	Capital Improvement Program	PB	Position Budgeting
CM	City Manager	PM	Preventative Maintenance
COLA	Cost of Living Adjustment	Pmts	Payments
CPD	Company Performance Drills	PO	Purchase Order
CPM	Center for Performance Measurement	POE	Purchase Order Employee
CVB	Bowling Green Area Convention and Visitors Bureau	PPC	Public Protection Classification
CY	Calendar Year	PSA	Public Service Announcement
DH	Department Head	PT	Part-Time
DLG	Kentucky Department for Local Government	Res	Resolution
DM	Document Management	RFP	Request for Proposal
EFT	Electronic Funds Transfer	RMS	Records Management System
EMS	Emergency Management Systems	SCKY	South Central Kentucky
EMV	Europay, MasterCard, Visa	SKyPAC	Southern Kentucky Performing Arts Center
FB	Fund Balance	SM	Senior Management
FDIC	Federal Deposit Insurance Corporation	Sr	Senior
FEMA	Federal Emergency Management Association	SUV	Sport Utility Vehicle
FT	Full-Time		The City's Local Intranet for Communication & Knowledge
FTE	Full-Time Equivalent	The CLICK	
FY	Fiscal Year	TIF	Tax Increment Financing
GF	General Fund	VNR	Video News Release
GFOA	Government Finance Officers Association	VOIP	Voice Over Internet Protocol (telephone system)
GIS	Geographic Information Systems	w/h	Withholdings
GO	General Obligation	w/o	Without
HR	Human Resources	WC	Warren County
HUD	US Department of Housing and Urban Development	WiFi	Local Area Wireless Computer Network
ICMA	International City/County Management Association	WKU	Western Kentucky University

Fiscal Year 2015/2016 Budget

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A special thanks is extended to Laura Harris, the City's Graphic Designer, for designing the Budget Document cover page and the presentation headers and footers. Also, Sean Weeks deserves special recognition for assisting with the completion of the Budget Document and presentation packet. Finally, all department budget contacts listed above should be acknowledged for their effort and cooperation during the budget process.

