

CITY OF BOWLING GREEN

Annual Operating Budget
Fiscal Year 2018/2019

July 1, 2018



CITY OF BOWLING GREEN

FISCAL YEAR 2018/2019 OPERATING BUDGET

Mayor

Bruce Wilkerson

Commissioners

Joe W. Denning

Brian “Slim” Nash

Sue Parrigin

Rick Williams

City Manager

Jeffery B. Meisel

Budget Team

Katie Schaller-Ward

Michael Grubbs

Erin Ballou

Sean Weeks

BUDGET ORDINANCE

ORDINANCE NO. **BG2018 – 26**

ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019, 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 2019.

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, 2018 and ending June 30, 2019, 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, 2018 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, 2018 and ending June 30, 2019.

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, 2018 and ending June 30, 2019.

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 All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.

BG2018-26

BUDGET ORDINANCE, *continued*

(Ordinance No. BG2018 – 26)

6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 5, 2018, and given final reading on June 19, 2018, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: June 19, 2018

APPROVED: Bruce Williams
Mayor, Chairman of Board of Commissioners

ATTEST: Katie Silbaker Ward
City Clerk

SPONSORED BY: Jeffery B. Meisel, City Manager, 05/17/2018, 3:30 p.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 FY2018/2019 Exhibit No. 1

	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Trust Funds	Internal Service	Total
RESOURCES IN:								
Taxes	\$15,457,000	\$3,057,000	\$0	\$25,000	\$600,000	\$0	\$0	\$19,139,000
Occupational Fees	53,385,000	3,035,000	0	0	0	0	0	56,420,000
License & Permits	1,214,000	0	0	0	0	0	0	1,214,000
Intergovernmental	50,500	8,245,742	0	0	0	0	0	8,296,242
Fees	383,500	95,000	0	2,895,000	0	0	0	3,373,500
Charges for Services	286,250	0	0	0	0	21,325	1,979,410	2,286,985
Parks & Recreation	1,993,155	0	0	0	0	0	0	1,993,155
Miscellaneous	688,345	377,150	42,250	1,146,000	373,750	460,175	7,029,311	10,116,981
Revenues:	\$73,457,750	\$14,809,892	\$42,250	\$4,066,000	\$973,750	\$481,500	\$9,008,721	\$102,839,863
Note/Bond Proceeds	0	0	0	0	0	0	0	0
Transfers In	611,250	1,232,038	10,669,200	7,275,000	1,330,750	0	1,120,000	22,238,238
Other Resources:	\$611,250	\$1,232,038	\$10,669,200	\$7,275,000	\$1,330,750	\$0	\$1,120,000	\$22,238,238
RESOURCES IN:	\$74,069,000	\$16,041,930	\$10,711,450	\$11,341,000	\$2,304,500	\$481,500	\$10,128,721	\$125,078,101
RESOURCES OUT:								
General Government	\$6,651,193	\$0	\$915,000	\$0	\$0	\$0	\$9,207,600	\$16,773,793
Public Safety	27,695,133	2,849,776	3,793,625	0	0	833,000	0	35,171,534
Public Works	7,842,724	4,007,680	6,131,700	0	0	0	1,982,910	19,965,014
Parks & Recreation	8,447,649	0	2,427,500	0	0	0	0	10,875,149
Neighborhood & Community Services	2,209,470	3,938,544	0	0	0	0	0	6,148,014
Community Services	1,140,593	0	0	0	0	0	0	1,140,593
Debt Service	0	0	0	11,086,000	744,500	0	0	11,830,500
Intergovernmental	2,100,000	0	0	0	697,849	0	0	2,797,849
Contingency	725,000	0	0	0	0	0	0	725,000
Expenditures:	\$56,811,762	\$10,796,000	\$13,267,825	\$11,086,000	\$1,442,349	\$833,000	\$11,190,510	\$105,427,446
Transfers Out	17,257,238	4,411,000	100,000	0	300,000	0	170,000	22,238,238
RESOURCES OUT:	\$74,069,000	\$15,207,000	\$13,367,825	\$11,086,000	\$1,742,349	\$833,000	\$11,360,510	\$127,665,684
RESERVES UTILIZED:	\$0	\$834,930	(\$2,656,375)	\$255,000	\$562,151	(\$351,500)	(\$1,231,789)	(\$2,587,583)

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, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the sixth consecutive Distinguished Budget Presentation Award to the City of Bowling Green, Kentucky for its annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

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

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COMMUNITY PROFILE

COMMUNITY PROFILE AND DEMOGRAPHICS

Bowling Green, the “Park City” of Kentucky, was established in 1798, and is the third largest city in the Commonwealth with a metropolitan statistical area population of over 174,835. The city limits occupy a land area of over 40.37 square miles, has a current population estimated at over 65,250 and serves as the retail, educational, medical, commercial, and social hub for South-Central Kentucky and Northern Tennessee. The labor market area, which includes employable workers that are 18 years and older, is measured at approximately 495,000 for the area encompassing a sixty (60) minute drive from the city.

Bowling Green is home to several significant companies including the General Motors Corvette Assembly Plant, Fruit of the Loom, Houchens Industries, Holley Performance Products and Camping World. The State’s third largest public university, Western Kentucky University, is also situated in Bowling Green and has approximately 20,000 students in a wide range of academic programs. The University’s athletic teams are dubbed the “Hilltoppers.” In 2017, the Lady Toppers basketball team completed a successful season by being crowned the Conference USA Champions for the second time in the last three years. Also in 2017, the Western Kentucky University Women’s Volleyball team won the Conference USA Volleyball Championship.

<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>
Western Kentucky University	4,494	1	5.81%
The Medical Center at BG	2,227	2	2.88%
BG Metalforming LLC	1,645	3	2.13%
Union Underwear Company LLC	1,366	4	1.77%
Warren County Board of Education	1,028	5	1.33%
Graves-Gilbert Clinic PSC	976	6	1.26%
Sun Products Corporation	930	7	1.20%
General Motors Corporation	887	8	1.15%
Kentucky State Treasurer	758	9	0.98%
Houchens Food Group Inc.	725	10	0.94%
Total	15,036		19.45%

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

The City provides a full range of municipal services, including police and fire protection, permitting and inspection services, construction and maintenance of streets and other infrastructure, recreational activities and cultural events, and general administrative services. The City employs approximately 464 full-time and up to 302 part-time employees.

Bowling Green has been nationally recognized on many occasions, recent accolades include being named by financial news website *24/7 Wall Street* as Kentucky’s fastest metropolitan area for the seven-year period between 2010 and 2017; the National Underwriter Company *Property Casualty 360* listed Bowling Green as a Top 10 City Attracting Millennial Homebuyers in October of 2017; *Forbes* listed Bowling Green as #32 for Best Small Places for Business and Careers; *WalletHub* announced that Bowling Green ranked 20th as one of the Best Small Cities for Starting a Business; and *NewsGeography.com* ranked Bowling Green 15th on Best Small-sized Cities for Job Growth. Additionally, the Bowling Green Area Chamber of Commerce was again recognized by *Site Selection* magazine as one of the Nation’s top areas attracting corporate facility investment, 2018 was the second consecutive year Bowling Green ranked 2nd and the fifth year in the top 6 nationwide.

Year	Population	Personal Income	Per Capita		School Enrollment	Percentage of Workforce Unemployed
			Personal Income	Median Age		
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	57,000	\$ 3,410,173,000	31,993	29	17,917	9.9%
2011	58,000	\$ 3,438,236,000	31,640	28	18,157	9.0%
2012	59,000	\$ 3,359,422,000	29,426	28	18,128	7.9%
2013	60,600	\$ 3,699,388,000	32,025	28	18,957	7.2%
2014	61,500	\$ 3,921,515,000	33,486	27	18,981	6.8%
2015	62,500	\$ 4,005,280,000	33,837	28	19,180	5.0%
2016	63,600	\$ 4,138,310,000	34,354	28	20,682	4.7%
2017	65,250	\$ 4,418,499,000	35,966	27	20,814	4.1%

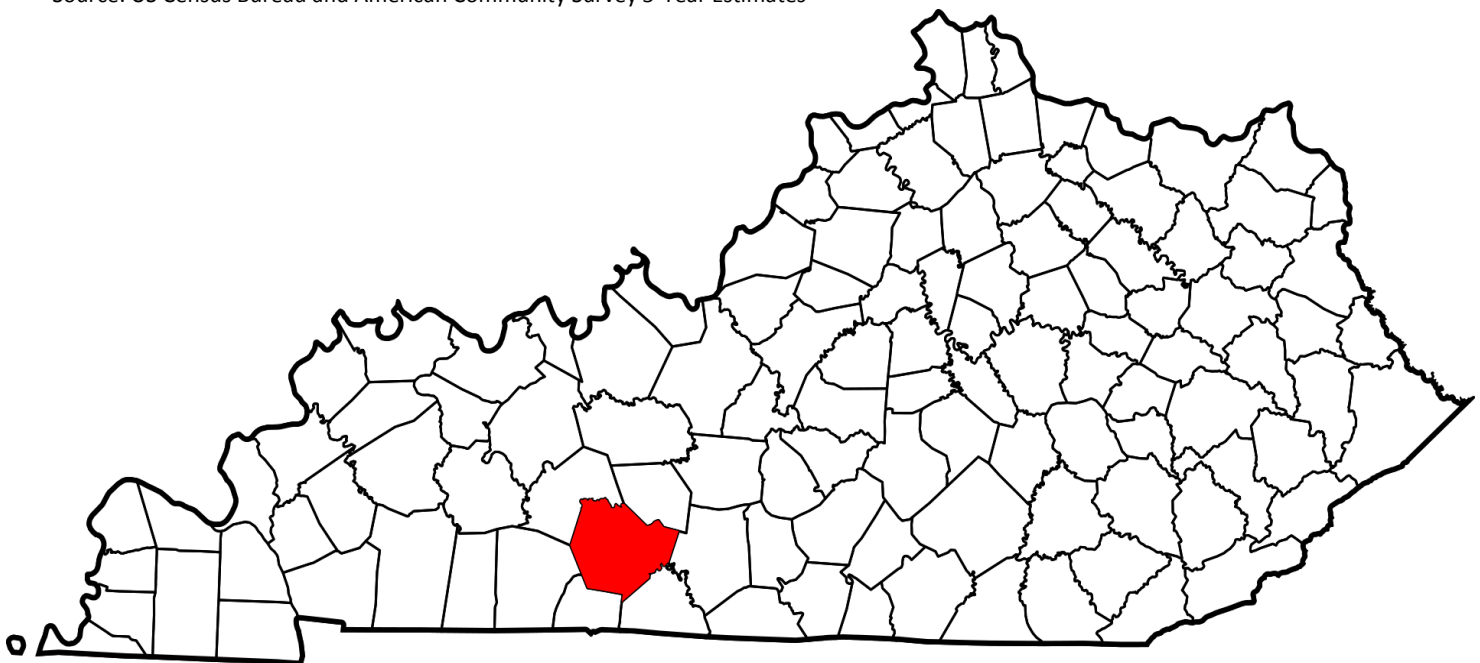
Source: City of Bowling Green Comprehensive Annual Financial Report, 2017

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COMMUNITY PROFILE AND DEMOGRAPHICS, *continued*

People Quick Facts	Bowling Green	Kentucky
Population, 2016 estimate	65,234	4,436,974
Population, 2010	58,067	4,339,367
Population, percent change, April 1, 2010 to July 1, 2016	10.8%	2.2%
Persons under 5 years, percent, 2010	6.1%	6.5%
Persons under 18 years, percent, 2010	20.1%	23.6%
Persons 65 years and over, percent, 2010	10.7%	13.3%
White persons, percent, 2010	75.8%	87.8%
Black persons, percent, 2010	13.9%	7.8%
American Indian and Alaska Native persons, percent, 2010	0.3%	0.2%
Asian persons, percent, 2010	4.2%	1.1%
Native Hawaiian and Other Pacific Islander, percent, 2010	0.2%	0.1%
Persons reporting two or more races, percent, 2010	2.7%	1.7%
Persons of Hispanic or Latino origin, percent, 2010	6.5%	3.1%
Median Age, 2012-2016	27.8	38.5
Foreign born persons, percent, 2012-2016	14.3%	3.5%
Language other than English spoken at home, percent age 5+, 2012-2016	16.9%	5.2%
High school graduate or higher, percent of persons age 25+, 2012-2016	85.3%	84.6%
Bachelor's degree or higher, percent of persons age 25+, 2012-2016	28.6%	22.7%
Mean travel time to work (minutes), workers age 16+, 2012-2016	17.3	23.0
Housing units, 2012-2016	25,908	1,965,556
Owner-occupied housing unit rate, 2012-2016	38.6%	66.8%
Median value of owner-occupied housing units, 2012-2016	\$143,500	\$126,100
Households, 2012-2016	23,595	1,718,217
Average household size, 2012-2016	2.37	2.49
Per capita income in the past 12 months (2016 dollars), 2012-2016	\$19,891	\$24,802
Median household income, 2012-2016	\$37,183	\$44,811
Persons below poverty level, 2012-2016	28.5%	18.5%

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



*Warren County shown in red, home to Bowling Green

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COMMUNITY SURVEY RESULTS

Performance Measure - Resident Survey	2008	2010	2012	2014	2016
Quality of Code Enforcement as rated Excellent & Good	53%	50%	51%	47%	60%
Quality of Fire Services as rated Excellent & Good	94%	93%	89%	93%	93%
Quality of Fire Prevention and Education as rated Excellent & Good	73%	79%	75%	68%	85%
Quality of all City Government Services as rated Excellent & Good	77%	74%	73%	69%	83%
Quality of Snow Removal as rated Excellent & Good	68%	63%	70%	56%	60%
Quality of Street Cleaning Services as rated Excellent & Good	63%	62%	57%	55%	65%
Quality of Street Repair Services as rated Excellent & Good	44%	41%	34%	36%	46%
Quality of Traffic Flow on Major Streets as rated Excellent & Good	22%	28%	28%	37%	39%
Condition of Residential and Secondary Roads as rated Excellent & Good	50%	60%	45%	53%	69%
Variety of Housing Options as rated Excellent & Good	68%	66%	60%	59%	66%
Availability of Affordable Quality Housing as rated Excellent & Good	48%	55%	45%	52%	53%
Quality of Recreation Centers or Facilities as rated Excellent & Good	70%	76%	66%	65%	77%
Quality of Parks as rated Excellent & Good	87%	87%	84%	79%	90%
Recreational Opportunities as rated Excellent & Good	65%	66%	63%	64%	81%
Safety in Business/Downtown during day as rated Very Safe & Somewhat Safe	89%	94%	89%	90%	96%
Safety in Neighborhood during day as rated Very Safe & Somewhat Safe	94%	93%	94%	94%	97%
Quality of Police Department Services as rated Excellent & Good	77%	76%	74%	76%	83%
Quality of Crime Prevention as rated Excellent & Good	64%	65%	61%	61%	76%
Quality of Traffic Enforcement as rated Excellent & Good	63%	62%	61%	60%	64%
Ease of Travel by Car in BG as rated Excellent & Good	44%	43%	46%	63%	62%
Ease of Travel by Public Transportation in BG as rated Excellent & Good	24%	31%	28%	30%	22%
Ease of Travel by Bicycle in BG as rated Excellent & Good	32%	40%	37%	36%	27%
Ease of Walking in BG as rated Excellent & Good	49%	43%	47%	49%	50%
Quality of Sidewalk Maintenance as rated Excellent & Good	61%	51%	58%	45%	53%
Availability of Paths and Walking Trails as rated Excellent & Good	39%	45%	39%	50%	46%
Quality of Bus or Transit Services as rated Excellent & Good	41%	38%	51%	39%	45%

The National Citizen Survey™ (The NCS™) is a collaborative effort between National Research Center, Inc. (NRC) and the International City/County Management Association (ICMA). The survey and its administration are standardized to assure high quality research methods and directly comparable results across The NCS communities. The NCS captures residents' opinions within the three pillars of a community (Community Characteristics, Governance and Participation) across eight central facets of community (Safety, Mobility, Natural Environment, Built Environment, Economy, Recreation and Wellness, Education and Enrichment and Community Engagement). This report summarizes Bowling Green's performance in the eight facets of community livability. The above listed data represents a few select measures reported in the biennial survey.

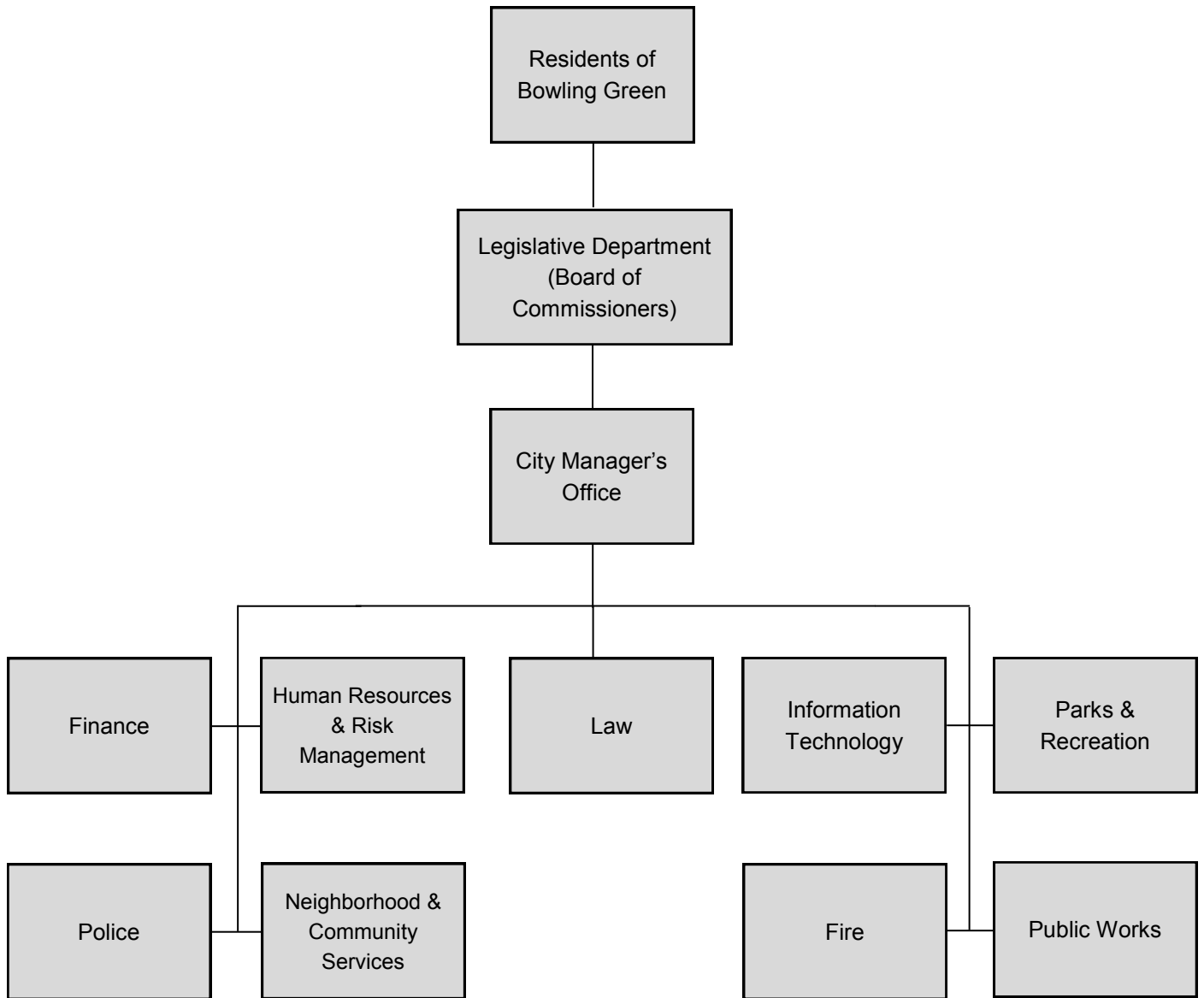
Overall, ratings of the dimensions of community livability were strong and similar to other communities across the nation. Ratings for facets within Community Characteristics related to Education and Enrichment tended to be higher than the national benchmark. Within the pillar of Governance, aspects of Economy also saw exceptionally high ratings. Rates of Participation for Built Environment tended to be higher than the benchmark comparison, while rates for Mobility were not as strong. This information can be helpful in identifying the areas that merit more attention.

As part of its participation in The National Citizen Survey™, the City of Bowling Green conducted a survey of 1,800 residents. Postcards with invitations to take the survey online were mailed to randomly selected households in April of 2018 and data were collected through the end of the month. After the official data collection period was over and the data were reported, the City made available a web-based survey to its residents through a link on the City's website. Visitors to the site were able to complete the survey through early May.

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SPOTLIGHT ON CITY GOVERNMENT

CITY ORGANIZATIONAL CHART



CITY GOVERNMENT FACTS AND STATISTICS

65,250
Population

3rd
Largest City in the State

22
Parks

78,052
Police 911 Service Calls

4,490
Police Traffic Stops

539
Lane Miles of Street Maintained

262
Fires Extinguished

2,296
Building Permits Issued

22,356
Property Tax Bills Distributed

668
Potholes Repaired

15,631
Trees, Plants, and Shrubs Planted

2,489
Animal Control Calls

56,666
Rounds of Golf Played at City Golf Courses

13,236
Building Inspections Completed

2,168
Job Applicants

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SPOTLIGHT ON FIRE DEPARTMENT

HISTORY

Bowling Green recognized the need for fire protection around the year 1820. The first fire engine was purchased in 1831 for only \$300, and the first engine house was constructed in 1832. A second fire engine was purchased in 1838. These first fire engines were hand-pulled, hand-operated rotary machines. The Fire Department was formally created on September 1, 1898 with a paid staff of two firemen and a fire chief, aided by volunteers. Today, the Fire Department is comprised of six fire stations, one administrative building, and a training facility with a staff totaling 125 employees. Fire personnel provide fire suppression, rescue and first responder services to the city and also educate the public on fire safety, perform fire code inspections, and investigate fire scenes to determine the origin and cause of the fire.



SERVICES OFFERED

Administration: The Administration Division is comprised of the Fire Chief, two Deputy Chiefs, and two Office Associates. Administration provides guidance and support to the other fire divisions through planning, record keeping, program development, resource allocation and policy development (implementation and interpretation). Other Administrative functions include capital improvement oversight, succession planning and liaison with other City departments.



Fire Suppression: 111 sworn personnel divided into three shifts provide full time response to all categories of emergencies. Suppression operates around the clock, working three shifts on a 24/48 hour rotation. The Department has six stations strategically located to provide efficient coverage for the city. Full-time deployment capabilities include five engine companies, one rescue engine, and three aerial apparatus. Additional reserve apparatus include two air crash rescue vehicles, a brush truck, and four boats for water rescue. The Department maintains additional reserve apparatus for deployment during large scale emergencies.

Fire Suppression personnel provide additional service to our community through many specialty and technical rescue programs. These include: EMS first responder, hazardous materials mitigation, rope rescue, water rescue, confined space rescue, trench rescue, structural collapse, auto and machinery extrication. Thousands of hours are logged annually to maintain proficiency in these disciplines.

Fire Prevention/Inspection: This Division provides services that reduce the frequency of fire and is staffed with one Assistant Chief, one full time Inspector (civilian), one Education Specialist, and two Fire Investigator/Inspectors. Staff is responsible for ensuring compliance with fire codes and regulations, investigating the cause of fires, prosecuting arson, and providing fire safety education to area schools, industry, and the community at large.

Fire Training: The Training Division is currently staffed by one Assistant Chief and one Captain. This Division coordinates, tracks, and records training for all department members in firefighting, fire rescue, hazardous materials, and all types of specialty rescue. The Department's operations schedule is produced and updated by this Division. The Division assists with the development of training initiatives that include the latest methods, techniques, and skills. The



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SPOTLIGHT ON FIRE DEPARTMENT, *continued*

Department's training facility includes a live burn building, a three story training tower, a flashover chamber and a short driver's training course. The Department is committed to a strong training program which includes outside instructors and travel for instructional purposes as resources permit. The fire service is a dynamic, changing profession requiring constant training to provide a high level of services.

FY2018 CAPITAL PURCHASES

Fire trucks were the primary capital purchases in FY2018 for the Fire Department at a total cost of \$3,651,021. A new rescue engine, four fire engines, and a mid-mount aerial platform will be added to the department's inventory after the apparatus are customized and delivered in approximately 10 months, which will be early Spring 2019. Two older fire engines will be traded-in at that time for \$120,000.



Other current year capital purchases include new extrication equipment to outfit apparatus with modern electrically powered extrication tools to aid crews in responses to vehicle and machinery type extrications; additional personal protective gear; replacement of self-contained breathing apparatus; and a new station alerting system to ensure a more efficient and reliable response to emergency incidents has been installed and is in operation at all stations and dispatch.

FY2019 CAPITAL PROPOSALS

Recommended capital projects for the Fire Department in FY2019 total over \$3,630,000. The centerpiece capital project is the construction a new fire station at the Lovers Lane Soccer Complex Park, which comprises \$3,150,000 of the recommended capital budget. The budget in FY2019 will fund the design and construction of the new station and will be supplemented with FY2020 capital funding to complete the project. In anticipation of the new fire station, a total of nine additional sworn firefighter positions are being recommended in the FY2019 budget to man the new station once operational.

Other capital projects included in the recommended capital budget are:

- \$85,000 for Apparatus Equipment and Installation
- \$101,500 for Fire Station Security Upgrades
- \$45,000 to replace/repair Breathing Air Compressors
- \$35,000 for Year 2 of 4 Extrication Equipment Replacement
- \$173,000 for selected Vehicle Replacements
- \$40,555 to purchase Turnout Gear Dryers

For more information on the recommended capital funding for the Fire Department, see Appendix E Capital Improvement Program beginning on page 82.

2017 Fire Department Statistics	
7,251	Incident Responses
5,034	Emergency Medical Responses
7	Fire Stations/Administration Building
21,289	Contacts Through Public Fire Education and Prevention Classes
583	Fire Prevention Events Held
60	Extrication/Rescues
2,846	Fire Code Inspections
307	Fire Code Compliance Plan Reviews
262	Fires Extinguished
30	Fire Arson Investigations
120	Full-time Sworn Fire Personnel
14	Front Line & Reserve Apparatus
145	Hazardous Condition Responses

[Quick link to Table of Contents](#)

STRATEGIC PLAN SUMMARY

STRATEGIC PLAN 2018 - 2023 - 2033

Bowling Green: Vision 2033

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 2023

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

Top Priorities 2018/2019

- 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
- Implement Parks Master Plan

Major Projects 2018/2019

- Complete Smallhouse Road Improvements—Phase II
- Implement Downtown Streetscape Improvements
- Develop Plan for Enhancements to Old Louisville Road Corridor
- Improve Traffic Flow on Shive Lane (between Scottsville Rd & Ken Bale Blvd)

Management Agenda 2018/2019

- Develop List for Targeted Traffic Improvements
- Advance Economic Development Strategy for City
- Continue to Meet Needs of Growing Community
- Maintain Sound Financial Management and Fiscal Integrity

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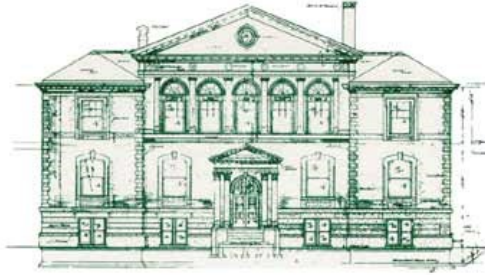
BUDGET MESSAGE

BUDGET MESSAGE

DEBORAH JENKINS, CFE, CICA
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*Executive Assistant/
Public Information Officer*

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*Graphic Designer/
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City Manager

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Assistant City Manager/City Clerk

ASHLEY JACKSON, CMC, CKMC
Assistant City Clerk

MARILYN PARRIGIN
Procurement Manager

JENNIFER EDWARDS
Records Management Coordinator

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

2018/2019 Budget Message

TO: HONORABLE BOARD OF COMMISSIONERS

FROM: Jeffery B. Meisel, City Manager
Katie Schaller-Ward, Assistant City Manager/City Clerk
Michael Grubbs, Human Resources Director
Erin Ballou, Assistant Chief Financial Officer
Sean Weeks, Assistant Chief Financial Officer

DATE: May 9, 2018

This is written to present the *City Manager's Fiscal Year 2018/2019 Budget Recommendation*.

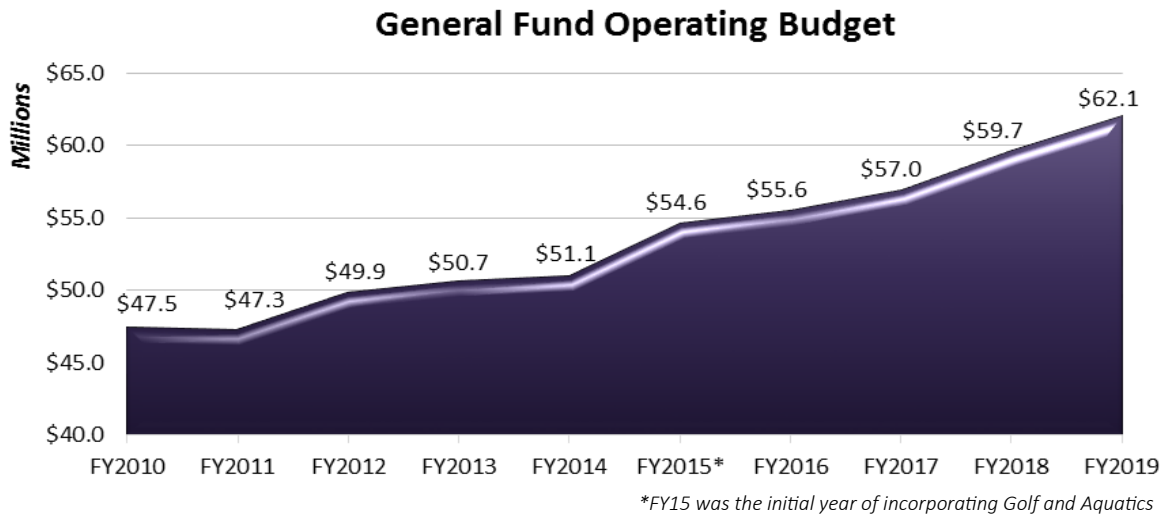
BUDGET OVERVIEW

All Funds. The proposed Fiscal Year 2019 revenue budget for all funds totals just under \$125.1 million and the expenditure budget for all funds totals approximately \$127.7 million. This is a 4.2% increase in revenues and a 4.5% increase in expenditures compared to the FY2018 adopted budget. This budget uses reserves in some funds from past years to complete prioritized capital projects. A more detailed explanation of the change in revenues from last year to this year can be found under the General Fund section below. Excluding capital project expenditures in all funds, the proposed operating budget for FY2019 is up 2.8% (\$2.6 million) compared to the FY2018 adopted operating budget. A summary of this information can be found in **Appendix A** and in the departmental summaries in **Appendix G**.

General Fund. The proposed FY2019 General Fund revenue budget totals \$74,069,000 and reflects an increase of 6.6% over the FY2018 adopted budget with no proposed tax increases. The most significant components of the revenue budget and the respective increases over the prior year adopted budget are employee withholding fees (+4.7%), net profit fees (+24.4%), and property taxes (+2.5%). These proposed numbers reflect current year levels and future expectations, and incorporate preliminary growth estimates for real estate property from the Warren County PVA office.

BUDGET MESSAGE, *continued*

The General Fund growth is primarily found in the proposed capital budget to invest in specific one-time purchases for equipment and improvement projects, including \$3 million for the construction of a new fire station. The FY2019 General Fund operating budget stands at \$62.1 million, excluding new and future capital project expenditures, which reflects an increase of 4.0% or \$2.4 million compared to the FY2018 adopted operating budget. This increase is mostly attributable to employee cost of living and step adjustments, personnel additions, increases in CERS rates, and anticipated utility rate and inflationary increases. A complete summary of these facts can be found in **Appendix B**.

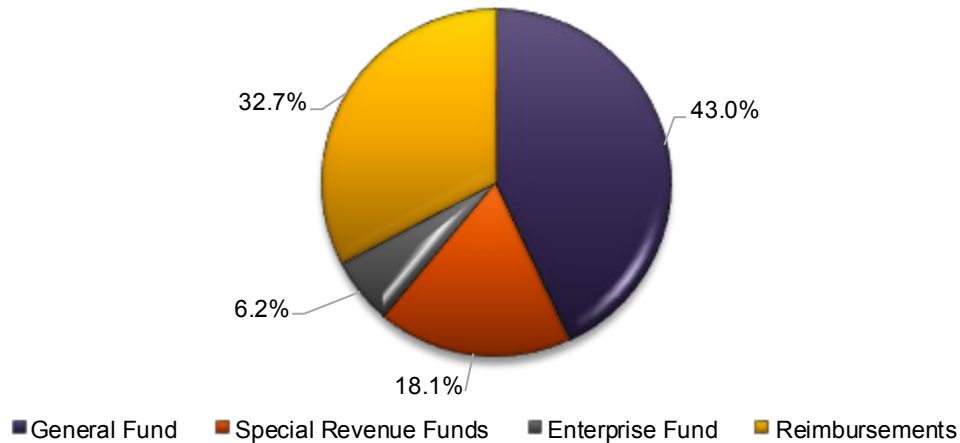


Fund Balance. The City maintains a minimum reserve fund balance policy in the General Fund based on 25% of budgeted General Fund revenues. City Government began FY2018 with \$16.3 million set aside as the minimum reserve in the General Fund of the total \$25.3 million fund balance. For FY2019, the 25% will equate to reserves of approximately \$18.5 million and resides in the Committed Fund Balance account. The established minimum reserve counteracts the potential volatility of the City's largest revenue source, employee withholding fees, which can be adversely affected by any downturns in the economy and subsequent decreases in employment levels. The reserve balance also presents an even stronger financial outlook to maintain and possibly improve the current credit ratings of Aa2 from Moody's and AA from Standard & Poor's for future financing or refinancing opportunities. The actual reserve dollars are adjusted accordingly after the annual budget is adopted.

Debt Service. Total debt service for all funds in FY2019 is approximately \$11.8 million, of which almost \$3.9 million will be reimbursed by outside agencies, bringing the net debt service total to less than \$8.0 million. The outside agencies include WKU (100% of Diddle Arena General Obligation Bonds) and Warren County (50% of ITA G.O. Bonds and Depot debt). The General Fund is ultimately responsible for \$5.1 million of the total debt service, which represents 6.9% of the General Fund budget, and reflects a decrease in debt service of 5.6% or \$304,500 compared to the FY2018 adopted budget. The remaining debt service is funded by Special Revenue funds and the Convention Center Enterprise Fund. The pie chart on the following page summarizes the funding sources for City debt service.

BUDGET MESSAGE, *continued*

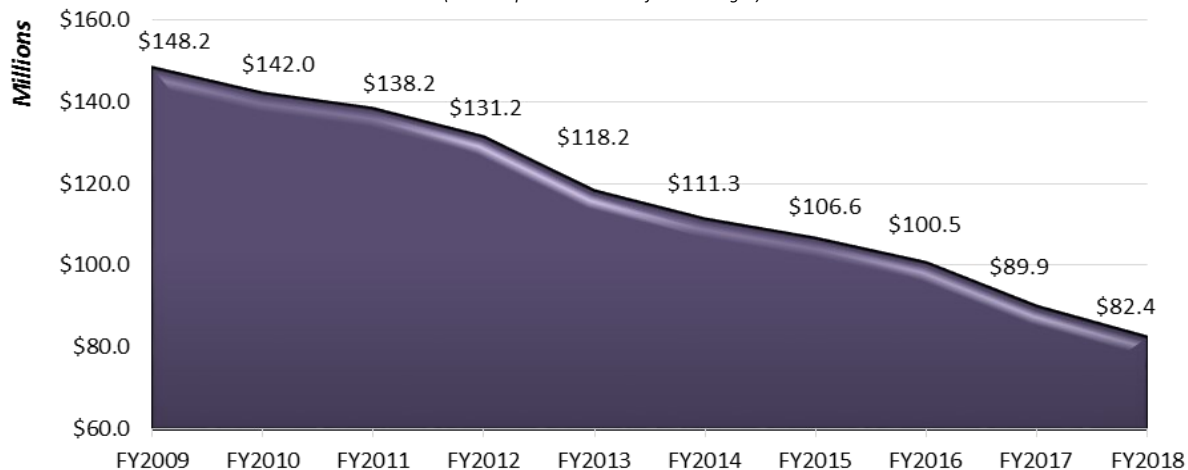
Debt Service Funding



During the last ten years, the City has refinanced 11 debt issues and paid debt off early achieving approximately \$7.3 million in debt service savings through 2038. All refinancing issues captured more favorable interest rates, with some being 200+ basis points lower than the original issue, while maintaining the same maturity dates. Since FY2009, the City's total outstanding debt has decreased by \$65.8 million (-44.4%) from the high of \$148.2 million in 2009. This has been accomplished by avoiding any additional debt issuance since the 2008 bonds, the partial early defeasance of some callable debt, and fulfilling our commitment to making all scheduled debt principal payments. Advanced refundings are no longer allowed under the Federal tax law, but future opportunities to save money on early defeasance of existing debt will continue to be monitored.

Outstanding Debt History

(Includes premiums and deferred charges)



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

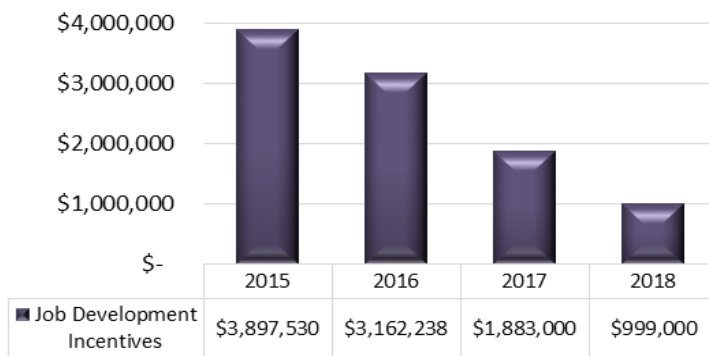
INVESTING IN THE FUTURE

The FY2019 budget includes several elements that reflect the Strategic Plan Goals and the identified Top Priorities for the coming year and beyond as established by the Board of Commissioners.

BUDGET MESSAGE, *continued*

Incentivizing Job Development. Job creation and diversification of the local economy with varying types of available industry are key components of Bowling Green’s ability to thrive and grow. Since 2006, the City has incentivized the creation of over 3,500 new jobs by providing over \$15.0 million in projected incentives for 51 companies. During FY2018, the City helped to create 252 future jobs by providing a withholdings tax credit of approximately \$999,000 over the next ten years through the Job Development Incentive Program (JDIP). The FY2019 budget provides special funding for workforce development programs through the Bowling Green Area Chamber of Commerce and continues the partnership with Warren County to cover 50% of the annual debt service obligation of the Transpark bonds. This partnership allows the Inter-modal Transportation Authority (ITA) to continue to utilize approximately \$2 million in surplus wage assessment taxes to fund additional infrastructure in the Transpark.

Job Development Incentives



Jobs Created	
Year	# of Jobs
2015	764
2016	638
2017	439
2018	252

Developing Stronger Neighborhoods. In the fifth year of the Neighborhood Improvement Program (NIP), approximately 80% of the annual Community Development Block Grant (CDBG) allocation and \$200,000 of local tax revenues are once again recommended to implement improvements in targeted sections of the *BG Reinvestment Area* (Census tracts 101, 102, 103, 104, 105 and 112). The second targeted area selected encompasses the city limits of Census Tract 112 (roughly between Old Barren River Road and Old Morgantown Road, west of Normalview Drive) and provides for a total investment over a three-year period of approximately \$2.1 million in improvements. The improvements will address pedestrian safety by adding 3,500 feet of new sidewalk; making enhancements at Lampkin and Pedigo parks with walking trails connecting parks and neighborhoods and realigning Normalview Drive at Pedigo Park; improving transit stops; developing the infrastructure for new housing opportunities in Durbin Estates; and implementing other neighborhood projects. The City also continues to provide \$40,000 in the budget for annual Select Neighborhood Action Plan (SNAP) grant opportunities.

Improving Traffic Flow. Progress continues on the Smallhouse Road corridor improvement project Phase II to extend from the intersections of Highland Way to Ridgecrest Way. The budget includes the third year of funding for Phase II in the amount of \$1.2 million, which is the estimated amount necessary to complete the project. The budget also includes funding to address deficiencies in the Smallhouse Road turn lanes on the south side of the intersection with Campbell Lane. When completed, nearly \$7.0 million of the City’s local tax dollars will have been invested over the past seven years to improve Smallhouse Road from Cave Mill Road to Ridgecrest Way.

BUDGET MESSAGE, *continued*

With Bowling Green's continuous growth as a regional hub putting pressure on area roadways, two proposed capital projects recommended in this budget will improve traffic flow at high-volume locations. First, the widening of Shive Lane between Scottsville Road and Ken Bale Boulevard is planned with the inclusion of a roundabout at the intersection with Ken Bale. In addition, the budget includes traffic signal installation and turn lane enhancements at the Dishman Lane/Industrial Drive intersection. Funding for two other residential roundabouts is proposed to address traffic flow at the intersections of Parkside Drive and Cove Drive as well as Cove Drive, Woodway Street, and N. Sunrise Drive. With these additional road projects, the City is proposing to invest over \$1.6 million more in FY2019 to improve traffic flow and further enhance vehicular movements around town.

Sustaining Aggressive Overlay Program. The FY2019 budget proposes to maintain the annual street resurfacing (overlay) project through the direct allocation of up to \$2 million using both Liquid Fuel Tax (LFT) and General Fund monies, which would resurface approximately 23 miles of roadway. As the Public Works Department continues to address the quality of road surface conditions throughout the city, the total paving/resurfacing budget remains at approximately 147% over past fiscal years, from a low of \$811,000 in FY2011.

Thriving Downtown. The revitalization of the centerpiece of downtown Bowling Green, Fountain Square Park, and the implementation of a continuous, cohesive and consistent wayfinding system to improve the navigation of visitors to the downtown area and throughout Bowling Green were completed during FY2018. The City now turns its focus toward revitalizing downtown by creating safer pedestrian walkways, improving streets and alleyways, and developing an inviting connection between Fountain Square and Circus Square parks. Funding for this phased project began in late FY2016. The FY2019 budget includes almost \$1.3 million for a total of over \$3.2 million, to provide funding for the Downtown Streetscape Improvements project to begin construction later this fall. The first phase of the project comprises improvements surrounding the downtown square, addressing both Capital and Morris alleys, and enhancing the connection between Fountain Square and Circus Square parks. The next phase will enhance the streetscapes of College and State Streets from 7th Avenue to 10th Avenue including a designated bike lane.



BUDGET MESSAGE, *continued*

Enhancing Community Walk-ability. The FY2019 budget proposes to continue funding \$500,000 for new sidewalk projects to create a more walkable city, a top priority of the Board of Commissioners. The City has invested over \$6.4 million in new sidewalks since the inception of this program in 2008, with 15.1 miles of new sidewalk constructed or pending. This equates to an average of approximately 1.5 miles of new sidewalk being constructed each year. As traditionally done, this budget also provides funding for improvements to existing sidewalks, including the addition of ADA-compliant ramps. As previously mentioned, the Neighborhood Improvement Program for Census Tract 112 also includes the construction of 3,500 feet of new sidewalks on Lee Drive, Crewdson Drive, Old Barren River Road, N. Sunrise Drive and Woodway Street funded by CDBG.

Continuing Focus on Stormwater Mitigation. This budget reinforces the efforts that began in 2010 to address stormwater problem-areas throughout the city, which is also considered a top priority. A total of 60 projects were identified at the onset of this program with 39 remaining, and 11 projects have been completed and one is pending construction, as others have since been added to the list. Local tax money totaling over \$4.75 million has been invested in this on-going program since its inception. Additionally through the years, nine smaller projects have been completed using in-house labor and materials.

Implementing Parks Development Plan. There are several parks and recreation projects slated for funding in the FY2019 budget. These projects are estimated at over \$1.5 million, and most were included in the Parks Master Plan. The projects include an inclusive playground at Roland Bland Park and extensive renovations to the skate park; an outdoor fitness playground along the walking trail at Preston Miller Park; baseball field lights and other renovations at Kereiakes Park; court refurbishment at Parker-Bennett; a new shelter at the Loops at Lovers Lane; and architectural/design services for a mausoleum at Fairview Cemetery.

Developing Plan for Old Louisville Road Corridor. Identified as a major project for FY2019 at the request of property owners and other interested residents and in the interest of riverfront park expansion, the City is in the process of developing a plan to make enhancements and to promote development and new investment along one of the older entrance corridors to downtown Bowling Green, Old Louisville Road (to be renamed River Street). This plan will focus on the rebranding of the area including the further development of the park properties, aesthetic improvements along the roadway related to fencing, lighting, and landscaping. Two related projects recommended in the FY2019 budget at a total estimated cost of \$500,000 include renovations and maintenance to the rock wall structure at RiverWalk Park and a greenways connector under the bridge at Old Louisville Road (River Street). The successful implementation of any proposed plan will require a partnership among the City, Warren County, Commonwealth of Kentucky, and area property owners and developers and will take several years to complete.

NEW AND CONTINUED INITIATIVES

Meeting the Needs of a Growing Community. The growth along the City's boundaries continues to stretch municipal resources. The Fire Department currently staffs six stations throughout the City but is facing lengthened response times that are critical in providing immediate service. Rapid development

BUDGET MESSAGE, *continued*

along Lovers Lane has pressed the City to plan, construct, and staff a new fire station to open in 2020, while studying possible additional stations to serve the Transpark and Russellville Road areas.

The Public Works Department is in the process of developing a targeted traffic improvement plan in an effort to mitigate traffic congestion resulting from the City's growth in recent years. Similar to the Stormwater Mitigation and New Sidewalk Programs, this plan will identify areas for improvement and prioritize projects based on a predetermined set of criteria. Funding for the prioritized locations and projects will come from savings in the Future Road Projects Fund.

Focusing on Community Involvement. City government provides multiple opportunities for residents to learn about and participate in their local government. In addition to serving on numerous boards and commissions, residents can participate in the various academies, including the Citizen Police Academy, a re-started Citizen Fire Academy, Academy for New Americans, the Over 50 Citizen's Academy, and the Junior Police Academy, along with the Bowling Green Coalition of Neighborhoods (BGCAN), and BGGov2Go events. The budget continues to support these and other community involvement opportunities.

Enhancing Services. The budget includes funds to continue the deployment of iPads/tablets in the field to assist with initiating services on a more efficient and timely basis. This is also the final year of a three-year plan to create a more efficient process for snow removal by assigning each work zone its own truck and driver for simultaneous plowing in all work zones during a snow event. The additional manpower and equipment will also enhance the Public Works Operations Division's ability to perform many of its other services throughout the year. The Fire Department has also been encouraged by the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) to apply for a partnership with ATF for access to an Accelerant Detection Canine (ACD) to assist with arson investigations.

Increasing Safety. Public and employee safety are addressed in the FY2019 budget with the second year of a recommendation to replace older surveillance cameras at several City facilities and older extrication equipment for emergency response, as well as invest in the replacement of other older equipment and vehicles. Also as part of this budget, the Fire Department will upgrade security at its fire stations and repair/replace one of its compressor systems which fill the self-contained breathing apparatus (SCBA) bottles to maintain readiness for emergencies. Additionally, some workers' compensation premium savings will be used to replace equipment to improve employee safety at Greenwood Fire Station.

Improving Technology. This budget includes over \$1.2 million to continue to upgrade and maintain the City's information technology equipment and software, including remote access to City-maintained traffic lights for better signalization control, next generation scene reconstruction and unmanned aerial equipment for police investigations, and BGGuest wireless network improvements.

PERSONNEL SERVICES

The proposed FY2019 budget includes several recommendations regarding employee wages, workforce complement, pension reform and new obligations, and employer premiums related to the self-funded health care plan. The total impact of these recommendations and obligations next year will be approximately \$3.6 million for the General Fund, and nearly \$3.8 million for all funds.

BUDGET MESSAGE, *continued*

Employee Wages. The Department for Local Government (DLG)-established cost of living adjustment (COLA) was 2.1% based on the increase in the All-Items Consumer Price Index for 2017. The proposed budget includes a 2.1% COLA for eligible full-time employees. The pay schedule for part-time and seasonal employees will be increased by \$0.25/hour, which would be an average COLA of 2.14%. The total cost of providing the COLA in all funds is approximately \$694,700 for FY2019; the cost to the General Fund will be \$671,365, including wage-related fringe.

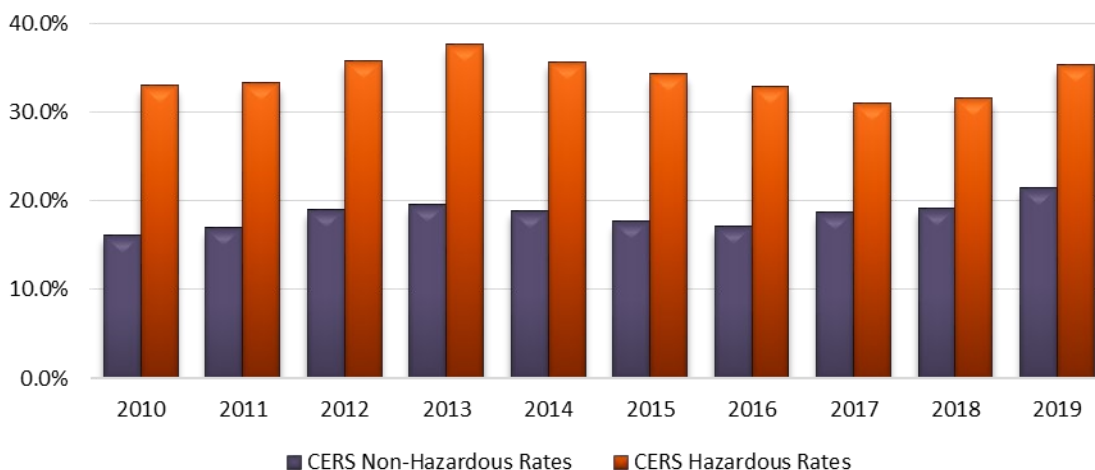
Employees hired or promoted prior to July 1, 2017 will be eligible for a merit increase in FY2019. Performance at or above the “competent” level is required for an employee to receive an increase. Since actual step amounts equate to a specific dollar amount depending on an employee’s grade, the following are only considered the average expected step increases, with employees closer to the starting rate receiving a greater percentage increase compared to employees near the maximum pay rate for their position:

Overall full-time City workforce	1.27%
General Schedule Employees	1.20%
Public Safety (Sworn) Schedule Employees	1.34%
Firefighters and Police Officers at one year (grade FP1)	1.64%

Part-time and seasonal employees who have worked at least a year will also be eligible for a \$0.15/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 \$334,045 including wage-related fringe and about \$343,300 for all funds.

Retirement. The County Employee Retirement System (CERS) mandated rates will increase 12% for hazardous-duty employees, from 31.55% in FY2018 to 35.34% for FY2019. The new rate for non-hazardous employees also reflects a 12% increase from 19.18% to 21.48%. This escalation is not nearly as dramatic as once expected. During the 2018 Kentucky General Assembly Session, House Bill (HB) 362 was enacted which provides for the phase-in of proposed rate hikes of no more than 12% per year over the prior fiscal year for the next 10 years. The actual budgetary impact before any new positions and wage increases is at about \$641,250.

CERS 10 Year Rate History



BUDGET MESSAGE, *continued*

In addition to the changes in CERS rates, Senate Bill (SB) 151 of the 2018 Session provided for pension reform. Incorporated within this legislation is a provision which creates a new payment methodology for employers in CERS to pay off the total unfunded liabilities over a new closed 30-year period using the level-dollar amortization method. The level-dollar amortization method assumes there will be no payroll growth for employers participating in CERS and mandates a fixed payment amount for each participating employer. In anticipation of the new payment becoming effective for FY2020, this budget recommendation sets aside \$1 million to prefund a portion of the future payment. The dollar amount to be paid is yet to be determined but will be prorated based upon the City's average percentage of total creditable compensation relative to the total creditable compensation reported by all employers in CERS during Fiscal Years 2015, 2016 and 2017.

Position Additions/Changes. The FY2019 budget recommends the addition of 14 full-time positions at a total first-year cost of approximately \$858,810 including fringe, hiring costs, uniforms, equipment, training, etc. The following positions are recommended for funding:

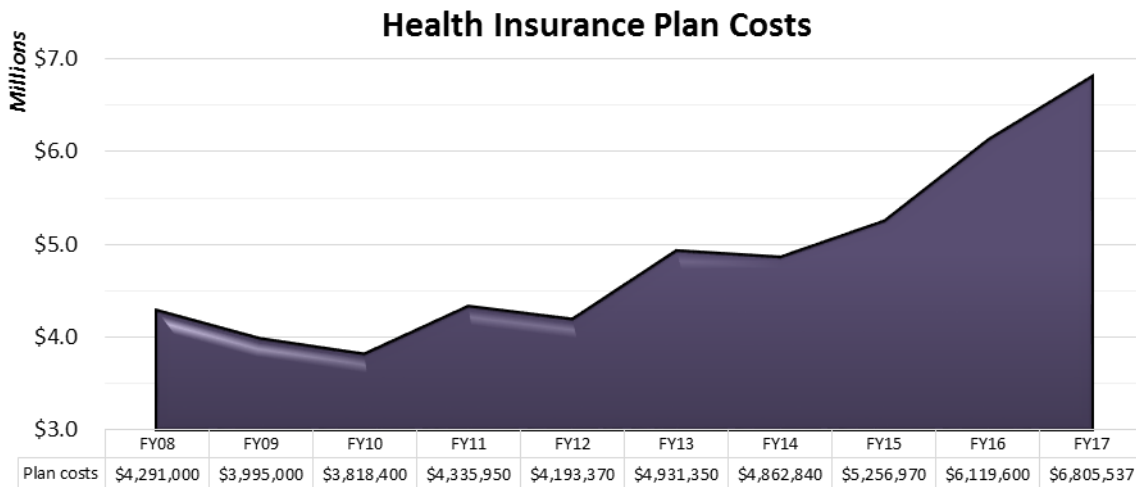
- Two additional police officers, the third consecutive year in which two additional patrol positions will have been added to help address call volume, and overtime caused by training requirements and special events detail.
- Nine firefighters to help staff the Lovers Lane fire station with the possibility of funding from a Homeland Security grant that could pay much of the cost for these positions for the first three years. The additional positions would be added mid-year and will help reduce overtime caused by minimum manning issues until the new station opens. The budget amount is only for half a year of wages and benefits since the positions would not be filled until January 2019, and if approved, the grant would reimburse the City for up to 75% of the total first year cost.
- One laborer position in Public Works Operations to help with basic services; the last year of a three-year plan to augment the Division's snow and ice removal capacity in order to have one plow truck and one operator for each work zone. The budget also includes an additional truck with snow plow and salter.
- A new position of Facilities Coordinator to improve and better centralize the City's facility maintenance activities. A facilities maintenance and repair reorganization plan was presented to the Board at its September 2017 special work session/fall retreat. This position will focus on coordinating the planning, engineering, and mechanical services for City facilities; perform facility inspections; respond to emergency repair and maintenance calls; and coordinate maintenance contracts.
- A new position of Environmental Technician to help respond to new federal regulations that mandate a series of programs and actions relating to the Small Municipal Separate Stormwater System (small MS4) Permit. In addition, the Stormwater Management Manual must be updated. Without additional personnel, much of this work would have to be contracted. Savings in contractual services on the Manual update would be enough to cover the first year salary and benefits of the recommended position.

BUDGET MESSAGE, *continued*

While several positions have been eliminated or combined since FY2009, the additional positions recommended in this budget will result in a new complement of 477 full-time positions. This budget also includes the net decrease of four part-time positions with the loss of an airline service at the Bowling Green Regional Airport. Two part-time firefighter positions were reclassified as fire project coordinators, each budgeted at 13 hours/week. No other position upgrades or reclassifications are recommended in next year's budget. The proposed changes are listed in **Appendix D**.

Employee Health Benefits. High claimants, rising prescription costs, and the effects of the Affordable Health Care Act continue to impact the overall cost of the employee medical benefits plan. High-claim insurance coverage was changed in FY2017 and FY2018 to take on some additional claims risk while significantly reducing the insurance premiums. Changes in plan design, employee-paid deductibles and out-of-pocket limits went into effect January 1, 2018. With these changes, all employees were moved to one plan with a \$1,000 single deductible and \$2,000 family deductible. The FY2019 budget proposes a 5% increase in the City's share of premiums, all to help balance expenses and revenues in the Health Care Trust Fund. The estimated additional premium cost increase is \$232,500.

Overall, FY2018 health plan costs are tracking within budgeted expenditures and are down compared to the same period in FY2017. The City Care Center, an on-site health clinic that opened in January 2016, is helping achieve some modest savings. The contractor, CareHere, reported a savings to the City of over \$150,000 in 2017, and almost \$11,000 to employees in saved prescription costs. Last year's move to reduce high-claim insurance premiums by taking on more claims risk has paid off so far, with a modest premium increase far less than initially projected for FY2019. City staff and the Employee Health Care Committee will continue to review costs and potential plan design changes to help slow the upward trend in City health insurance expenditures.



Closed Police and Firefighters Retirement Fund. The City is committed to the solvency of the Police and Firefighters Retirement Fund (P&F Fund). This is a closed defined benefit plan currently composed of 34 long-time retired police officers and firefighters or their beneficiaries. The July 1, 2017 actuarial report reflected a market value of \$7.1 million and indicated a funding level of 102%, assuming a 1% annual cost of living adjustment (108.6% assuming 0% COLAs). Based on the results of this report, there was no City contribution required for FY2018. Thus, the City is not proposing to contribute

BUDGET MESSAGE, *continued*

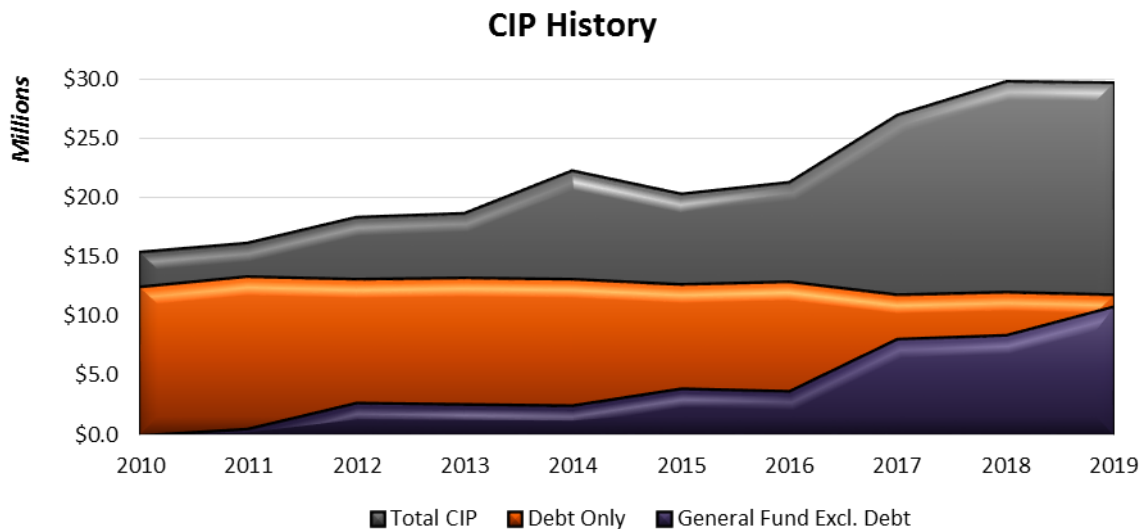
to the P&F Fund during FY2019. The City will continue to pay all of the Fund's administrative expenses totaling approximately \$25,000 in order to maintain a low unfunded liability level and monitor the fund closely.

CAPITAL IMPROVEMENT PROGRAM

The proposed FY2019 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 \$29.6 million, including all funds and debt for the coming year. This is slightly less than the FY2018 program that totaled \$29.8 million and was approved in the multi-year CIP plan following adoption of the FY2018 budget. No new debt is recommended. In order to make this possible, this budget recommendation proposes to use \$3 million of General Fund operating revenues in FY2019 to pre-fund the construction of a new fire station on Lovers Lane. Ordinarily, the Fire Improvement Fund (FIF) would take on this burden which would require project financing. This proposal will allow FIF to repay the General Fund when it becomes financially feasible to do so over time.

For the fifth consecutive year, the proposed FY2019 budget does not impact the unassigned fund balance, meaning all of the recommended capital projects included in the General Fund budget will be paid with FY2019 operating revenues or money previously set aside for capital projects. Next year's capital budget consists of 60% new projects and 40% for payments on existing debt. This will be the third consecutive year where more capital investment is planned than debt service obligations, primarily due to the savings achieved in past years through debt refinancing and avoiding new debt since FY2008.

Focusing on the City's strategic priorities, the FY2019 budget provides \$6.3 million for Traffic & Roads, almost \$3.6 million for Community Livability projects, over \$6.6 million for Municipal Facilities & Equipment, and \$1.2 million for Technology Improvements.



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.

BUDGET MESSAGE, *continued*

AGENCY APPROPRIATIONS

A total of \$1,496,645 is being allocated for contract agencies and another \$14,363 for the City's United Way contribution, which is based on a dollar-for-dollar match of employee pledges. The FY2019 recommended budget proposes to provide no more than a 3% increase to five agencies which requested an increase over FY2018 funding levels. This budget also includes the second year of a two-year agreement to provide \$50,000 to the Friends of L&N Depot for capital improvements to the historic facility.

Additionally, \$10,000 has been set aside in the budget for Emergency Management Services to continue the upgrade, replacement and/or installation of warning sirens throughout the city. Finally, since \$43,350 of unspent funds are still available in the current year's operating budget for Airport improvement projects, this budget recommendation does not include additional funds allocated for that purpose. The remaining funds at the end of FY2018 will be carried forward for use during FY2019 and additional funds can be made available if necessary through contingency.

With the FY2019 budget, agency funding comprises 2.1% of the proposed General Fund expenses. A complete list of the contract agencies is contained in **Appendix F**.

FINAL THOUGHTS

This budget recommendation follows past budgeting trends in basing the revenue budget on realistic and attainable funding levels, as well as containing operating costs as much as possible. It also takes into consideration many predominant factors, including a strong economy, substantial residential and commercial development, and rapid population growth. According to a recent article on MSN by *24/7 Wall St.*, Bowling Green is the fastest growing metropolitan city in Kentucky. Our population grew by an estimated 9.7% between 2010 and 2017, where Kentucky's population has only grown by 2.4% over the same period. This growth rate far exceeds the national average of 5.3%. The City's unemployment rate as of February 2018 stood at 3.6%, which was less than the State's at 4.1%. Since our boundaries have not expanded by more than a few square miles during the same period, most developable land within the city limits is being utilized to its fullest extent. Properties once overlooked for development are now being scrutinized more closely, with numerous in-fill projects that can also cause neighborhood issues.

Bowling Green has long been considered the urban center for South Central Kentucky, regularly bringing tens of thousands into the city for shopping, eating, entertainment, education, and more. With population growth comes an increase in demand for services and a need to meet those demands head-on. Due to the City's strong financial position, the City is equipped to meet many of these challenges. This budget provides some mitigation of these demands through additional police officers, funding for an additional fire station and personnel, various road projects that will alleviate traffic congestion, additional parks facilities for recreation and to enhance quality of life, as well as the usual capital investments back into the community, such as street paving, new sidewalks, and stormwater mitigation that are necessary in managing a growing city.

The FY2019 budget goes beyond the City living within its means. Not only is no fund balance being used to cover operating or capital expenditures, FY2019 General Fund revenues will be used to front-load the

BUDGET MESSAGE, *continued*

Lovers Lane Fire Station construction, avoiding debt for the Fire Improvement Fund. Existing debt continues to be reduced, with no new debt recommended in the budget, and the City continues to prefund existing debt relating to the Ballpark and Transpark. Not only is the City meeting its pension obligation to cover increased CERS rates, this budget sets aside money toward level-dollar amortization due to start in FY2020. New mandates regarding stormwater permitting requirements are also being addressed, as well as taking the first step to reorganize and implement a comprehensive approach to municipal facilities management. These demands will be met with no tax increase for the 16th consecutive year.

This budget recommendation was derived from thoughtful consideration for sustainable and controlled operating growth and strategically planning for the future, and it stays focused on sound financial management for FY2019 and beyond. The City continually strives to:

- provide the best municipal service at the lowest appropriate cost;
- adequately maintain and invest in public infrastructure;
- compete economically on a global and national basis by helping incentivize jobs that fuel the community; and,
- be a city government that seeks to improve the quality of life for all residents.

The budget team stands ready to assist the Board of Commissioners in its consideration and deliberation of this recommendation.

BUDGET MESSAGE ADDENDUM

The *City Manager's Fiscal Year 2018/2019 Budget Recommendation* was presented to the Board of Commissioners on May 15, 2018 at a regular meeting. During that presentation, there were no proposed revisions discussed or suggested by the Board of Commissioners. Therefore, there were no changes made to the budget recommendation prior to its adoption.

SELECTED FINANCIAL POLICIES

SELECTED FINANCIAL POLICIES

The succeeding financial policies are contained in a comprehensive City Financial Policies & Procedures publication. The most recent version was adopted via Municipal Order No. 2016-230 by the Board of Commissioners on October 18, 2016.

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's 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's 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 that do not result in a net increase or decrease in an operating fund. Departments may request transfer of appropriated amounts within certain accounts in their own budgets, or request contingency funds through the Assistant City Manager. The Assistant Chief Financial Officer and Assistant City Manager may transfer within or between any one or more City Departments, agencies, programs, or accounts in any one City fund to reconcile budget variances.
6. General Fund sub-funds, Golf and Aquatics, are considered units of the General Fund and budget transfers posted between these funds shall be considered General Fund amendments. Amendments between the sub-funds are subject to approval by the Chief Financial Officer and Assistant City Manager.
7. Annually, as part of the Budget process, the Assistant Chief Financial Officer shall review all planned expenditures recommended in all of the City's special revenue funds for the next fiscal year to confirm that expenditures meet 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 laws.
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.
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. Any funds set aside as Committed Fund Balance requires the passage of an Ordinance.
5. The desired minimum Fund Balance in the General Fund shall be 25% of estimated revenues adopted in the upcoming fiscal year budget. Furthermore, additional committed or assigned fund balance that is set aside may be carried forward to future fiscal years to fund new projects or one-time expenditures.
6. Unassigned Fund Balance may be accessed in the event of unexpected expenditures upon approval of a budget amendment by the Board of Commissioners.

FIXED ASSETS

1. The Department of Finance shall maintain a General Fixed Asset Group of Accounts in order to safeguard municipal vehicles, equipment, land, buildings, improvements, intangible property and facilities. The Finance Department shall also conduct random physical inventory verifications in addition to a biennial 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 Manager.
 - B. The Purchasing Agent classifies the item or property surplus and secures a written determination from the City Manager.
 - C. Surplus property may only be disposed of in one of the following manners:
 1. Transferred to another governmental agency with or without compensation.
 2. Sold at public auction.
 3. Sold by sealed bid in accordance with KRS 45A.365.
 4. If no bids are received, the item or property may be disposed of as deemed appropriate by the department and the Purchasing Agent.
6. Controlled assets are defined as those assets with a life of two (2) years or more and a value less than \$5,000, and as having special legal, safety and/or heightened risk of theft characteristics that require them to be tracked, such as handguns, items acquired through grant contracts and electronic equipment.

FUND STRUCTURE

General Fund*	Special Revenue	Capital Project	Debt Service	Enterprise	Internal Service
Legislative	Municipal Aid	Equipment Replacement	Debt Service*	Convention Center	Fleet Management
City Manager's Office	Law Enforcement Grants	Sidewalk Improvement	WKU Debt Service*		Workers' Comp
Finance	Community Dev. Grants	Technology Improvement	ITA Debt Service*		Property & Casualty Ins.
HR & Risk Mgmt	Homeland Security Grant	Greenways/Riverfront Dev.	TIF Ballpark Debt Service		Health Insurance
Information Technology	Fire Improvement	Future Road Projects			
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			
Public Transit	Lampkin Park	Smallhouse Road Const.			
Parks & Recreation	Housing	Fire Capital Projects			
Golf					
Aquatics					
Neighborhood & Comm. Services					
Agency Services					

*Major Funds are denoted with an asterisk and bold outline.

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.

Fiduciary or Trust Fund—used to maintain the City's Cemetery Perpetual Fund and Police and Firefighter's Pension fund. These funds report assets held in trustee capacity for others and cannot be used to support other City programs.

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BUDGET PROCESS & CALENDAR

BUDGET PROCESS

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

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

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

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

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

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

BUDGET CALENDAR

JANUARY 2018

Fiscal Year 2018/2019 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 Holiday	16	17	18	19 Budget Kick-off Mtg.	20
21	22 Position Budgeting Set- up Begins	23 BOC Strategic Goal Planning	24 Budget Training @ 1:30 pm	25 Budget Training @ 9:00 am	26	27
28	29 Budget Training @ 2:30 pm	30	31 Quarterly PM Reporting Deadline			

Schedule of Events

- ◆ Jan. 19—Meeting to be held to distribute budget materials for departmental budget staff.
- ◆ Jan. 22—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 12th.
- ◆ Jan. 23—Board of Commissioners (BOC) and City Manager (CM) to meet in a special work session at the Sloan Convention Center to discuss broad goals and objectives for the new budget year and beyond, and set priorities for FY2019.
- ◆ Jan. 24-25 & 29—Three budget training sessions will be offered in the IT Conference/ Training Room to learn and/or refresh your knowledge of the NWS software system and Budget Maintenance entry/edit process. Please sign-up for one of the sessions offered by accessing Doc. #341552. Remember to save and close the document when done so others can also access the document.
- ◆ Jan. 31—FY2018 2nd quarter performance measurement (PM) data entry to be complete.

FEBRUARY 2018

Fiscal Year 2018/2019 Budget Planning Schedule

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

Schedule of Events

- ◆ Feb. 1-28—Fleet Manager will work with departments to review the City fleet of vehicles and equipment to update suggested retention and replacement schedules. A preliminary list of prioritized recommended replacements with estimated costs should be provided to each Department Head (DH) and to the ACM by March 5th.
- ◆ Feb. 1—Senior Management (SM) staff will meet at the Sloan Convention Center to discuss the outcomes from the BOC Strategic Goal Planning Session and determine management agenda for FY2019.
- ◆ Feb. 2—ACM to initialize Budg. Maint. for departments to begin entering/editing budget data (rev./ exp.) in NWS “Live”.
- ◆ Feb. 12—Payroll, HR and ACM will update and apply any benefit/tax rate changes for FY2019 and begin testing position calculations in Position Budgeting (PB Phase 2).
- ◆ Feb. 23—All departments’ computer hardware and/or software requests for the FY2019 budget are due to the Chief Information Officer (CIO) 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. 26—All new position and reclassification/upgrade request forms are due to the HR Director by close of business for evaluation, cost determination and recommendation to CM. **Copies of the completed forms should also be included in the final department budget packets.**
- ◆ Feb. 26—HR and ACM to begin PB Phase 3, updating position hours and adding overtime hours to the schedules to promote into Budget Maintenance. Initial entry, calculations and promoting to be complete by March 9th.
- ◆ Feb. 27—Any new construction, renovations or capital purchases that require insurance coverage or any changes in coverage will require an insurance form to be completed and must be turned in to the Safety/Risk Mgr. by close of business.

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MARCH 2018

Fiscal Year 2018/2019 Budget Planning Schedule

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

Schedule of Events

- ◆ Mar. 1—ACM to distribute budget request forms to qualified contract agencies for FY2019 funding consideration.
- ◆ Mar. 5—Fleet Manager to provide a list of prioritized vehicle/equipment replacement recommendations with estimated replacement costs to each appropriate DH, with a complete list for all departments to be provided to the ACM.
- ◆ Mar. 7—Each DH to present proposed FY2019 CIP and NEPS/Supplemental requests to SM staff for group discussion to establish priorities for funding based on BOC goals/objectives.
- ◆ Mar. 9—PB Phase 3 initial entry, calculations and promoting to be complete. The personnel figures will exclude any FY2019 pay adjustments, with the exception of any required changes to taxes and benefits.
- ◆ Mar. 12—All revenue and operating expenditure entry/editing by each responsible department should be complete.

Departments are NOT to enter any CIP or Supplemental/NEPS requests or expenses related to new position requests in NWS.

- ◆ Mar. 16—Five (5) complete departmental budget recommendation packets are to be delivered to the ACM by 4:00 p.m. for distribution to the Budget Team (BT). Packets should outline requests for maintaining current level of services, any proposed cost increases (other than inflationary), and prioritized recommendations for any new position/reclassifications, CIPs and Supplemental/NEPS requests.
- ◆ Mar. 19-23—Meetings will be held with each DH and the BT to review and discuss each department's budget request/recommendation in detail.
- ◆ Mar. 26-Apr. 27—Multiple BT meetings to be scheduled for deliberations about revenue projections, department requests, personnel adjustments, capital projects and agency funding.

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APRIL 2018

Fiscal Year 2018/2019 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4 Agency Budget Requests Due	5	6	7
Employee Committee Meetings						
8	9	10	11	12	13	14
15	16	17	18	19	20 Multi-year Financing Plan Due	21
22	23	24	25	26	27 Budget Team Deliberation Ends	28
Position Budgeting Pay Adjustments Added to Logos Test						
29	30 Final PB Entry Deadline for NWS Test	Quarterly PM Reporting Deadline				

Schedule of Events

- ◆ Apr. 1-27—Multiple BT meetings to be scheduled for deliberations about revenue projections, department requests, personnel adjustments, capital projects and agency funding.
- ◆ Apr. 2-6—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.
- ◆ Apr. 4—All contract agency budget request forms are due to the ACM by 4:00 p.m. for consideration of funding in the FY2019 budget.
- ◆ Apr. 20—Chief Financial Officer (CFO) to provide the final revenue projections and multi-year financing plan to the City Manager.
- ◆ Apr. 23-30—HR and ACM to complete PB Phase 4-Test by adding FY2019 pay adjustments, new positions/reclassifications, etc. to Position Budgeting in NWS Test environment for re-calculation and promoting into Budget Maintenance.
- ◆ Apr. 27—Budget Team deliberation to be complete.
- ◆ Apr. 30—ACM and HR to have completed PB Phase 4-Test entry/edit process in the NWS Test environment, including addition of COLA, Step and/or other adjustment factors and any City Manager approved new positions and/or reclassifications/upgrades.
- ◆ Apr. 30—FY2018 3rd quarter PM data entry to be complete.

MAY 2018

Fiscal Year 2018/2019 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
		Preparation of Budget Doc. and Presentation Materials				
6	7	8	9 Agenda Deadline @ Noon	10 FY2019 Budget Recommendation Distribution to BOC	11	12
13	14	15 Budget Presentation @ BOC Meeting	16	Update/Finalize Budget Reporting		19
20	21 Final PB Entry Deadline for NWS Live	22	23	24	25	26
27	28 Holiday	29	30 Agenda Deadline @ Noon	31		

Schedule of Events

- ◆ May 1-8—BT to update final budget recommendations and prepare FY2019 Budget document and presentation materials for agenda deadline and distribution to BOC.
- ◆ May 9—FY2019 Budget document to be completed and copies provided to the City Clerk’s office for agenda filing and preparation.
- ◆ May 10—FY2019 Budget Recommendation to be distributed to the BOC with the agenda for the May 15th meeting.
- ◆ May 15—The Executive Budget Recommendation, including FY2019 capital improvement projects and agency funding recommendations, to be presented by the City Manager, ACM, CFO and HR Director at the BOC meeting.
- ◆ May 16-21—ACM to update FY2019 budget reporting pursuant to presentation discussion and as directed by the BOC, and complete PB Phase 4-Live entry of all FY2019 pay adjustments in NWS Live environment and any other updates/revisions required for final budget reporting.
- ◆ May 30—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 5th BOC meeting.

JUNE 2018

Fiscal Year 2018/2019 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 Employee Committee Nominations	2
3	4	5 BOC Meeting @ 4:30 pm	6	7	8	9
Prepare Agency Appropriation Agreements						
10	11	12	13 Agenda Deadline @ Noon	14	15	16
Prepare Internal Services Survey						
17	18	19 BOC Meeting @ 4:30 pm	20	21	22 Adopt FY2019 Budget in NWS	23
24	25	26	27	28	29 Employee Committee Membership List Due	30

Schedule of Events

- ◆ Jun. 1-29—Departments are to obtain nominations and establish employee committees for FY2019 and provide the list of members to ACM and HR Director.
- ◆ Jun. 5—First reading of FY2019 Budget Ordinance to be held at the BOC regular meeting.
- ◆ Jun. 6-8—ACM and City Attorney to prepare the Agency Appropriation Agreements to correspond with recommended funding levels.
- ◆ Jun. 11-15—ACM to prepare the FY2018 Internal Services Employee Survey questionnaire to be distributed to employees on July 1st.
- ◆ Jun. 13—Municipal Order, with Agency Appropriation Agreements attached, to be filed with the City Clerk’s office to meet the agenda deadline.
- ◆ Jun. 19—Second reading of FY2019 Budget Ordinance and consideration of Agency Appropriation Agreements to occur at the BOC regular meeting.
- ◆ Jun. 22—Formally adopt the FY2019 Budget in NWS to finalize the implementation of the new budget before July 1st.
- ◆ Jun. 29—List of FY2019 Employee Committee representatives to be provided to ACM and HR Director.

JULY 2018

Fiscal Year 2018/2019 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1 Distribute Internal Services Survey	2	3	4 Holiday	5	6 FY2019 Dept. CIP Timelines Due	7
8	9	10	11	12	13 FY2018 Carry Forward Requests Due	14
15	16	17	18	19	20 Out-year CIP Requests Due	21
22	23	24	25	26	27	28
Preparation of Multi-year Capital Improvement Program to Begin						
29	30	31 Close Internal Services Survey				

Schedule of Events

- ◆ Jul. 1—ACM to distribute the FY2018 Internal Services Survey to all employees. Survey to remain open through the entire month of July for employees to complete and submit responses either electronically or manually.
- ◆ Jul. 6—Departments to submit timeline for completion of FY2019 approved capital improvement projects (CIP) to ACM and Procurement Manager.
- ◆ Jul. 13—Each department to submit a list of any remaining FY2018 approved one-time or capital project expenditures, which could not be completed during the fiscal year to the ACM and Assistant CFOs.
- ◆ Jul. 20—All departmental CIP proposals for the next three (3) fiscal years (FY2020, FY2021 & FY2022) are to be submitted to the ACM and Procurement Manager by close of business.
- ◆ Jul. 23-31—Procurement Manager to organize requests and prepare a preliminary multi-year CIP spreadsheet for discussion at the August SM monthly meeting.
- ◆ Jul. 31—The FY2018 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.
- ◆ Due to the extended year-end closing process, FY2018 4th quarter PM data entry is also extended to August 31st.

AUGUST 2018

Fiscal Year 2018/2019 Budget Planning Schedule

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

Schedule of Events

- ◆ Aug. 1-2—Following the close of the FY2018 Internal Services Employee Survey, ACM to begin compiling, analyzing and reporting results for use in the annual PM data reporting process, and distributing results to SM staff.
- ◆ Aug. 1—DHs to present proposed capital improvement projects for the next three (3) fiscal years to the SM staff for discussion and consideration in the multi-year capital program.
- ◆ Aug. 2-Sept. 14—Preparation of the multi-year capital program draft report continues.
- ◆ Aug. 31—FY2018 4th quarter PM data entry to be complete.
- ◆ Sometime during the last week of August or by end of September (between Aug. 27th to Sept. 28th), the BOC will have a special work session / retreat for the 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 2018

Fiscal Year 2018/2019 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3 Holiday	4	5	6	7	8
9	10	11	12	13	14 Multi-year CIP Draft Report Due to CM	15
16	17	18	19	20	21	22
Finalize FY2019—FY2021 CIP Report						
23	24	25	26 Agenda Deadline @ Noon	27	28	29
30						

Schedule of Events

- ◆ Sept. 14—A draft of the multi-year CIP report is due to the City Manager (CM) for review prior to submission for BOC consideration.
- ◆ Sept. 17-21—Update and finalize the multi-year CIP report for consideration by BOC at next regular meeting.
- ◆ Sept. 26—Final multi-year CIP report draft due to the City Clerk’s office for agenda filing and preparation.
- ◆ Sometime during the last week of August or by end of September (between Aug. 27th to Sept. 28th), the BOC will have a special work session / retreat for the mid-year planning session to discuss ideas and policy initiatives, as well as progress toward achievement of established goals and objectives for the City.

OCTOBER 2018

Fiscal Year 2018/2019 Budget Planning Schedule

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

Schedule of Events

- ◆ Oct. 2—FY2019-FY2022 Capital Improvement Plan to be presented for approval at the BOC regular meeting.
- ◆ Oct. 31—FY2019 1st quarter PM data entry to be complete.

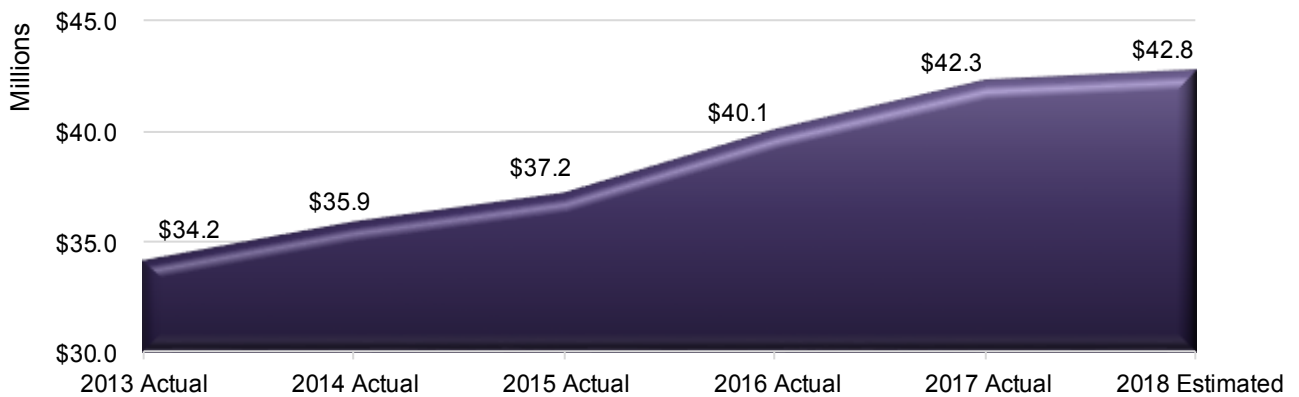
MAJOR REVENUE SOURCES

MAJOR REVENUE SOURCES—ALL FUNDS

Occupational fees are the City’s largest and most important revenue source and are budgeted to total \$56,420,000 in FY2019. 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 97.5% 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, coupled with retail growth and development.

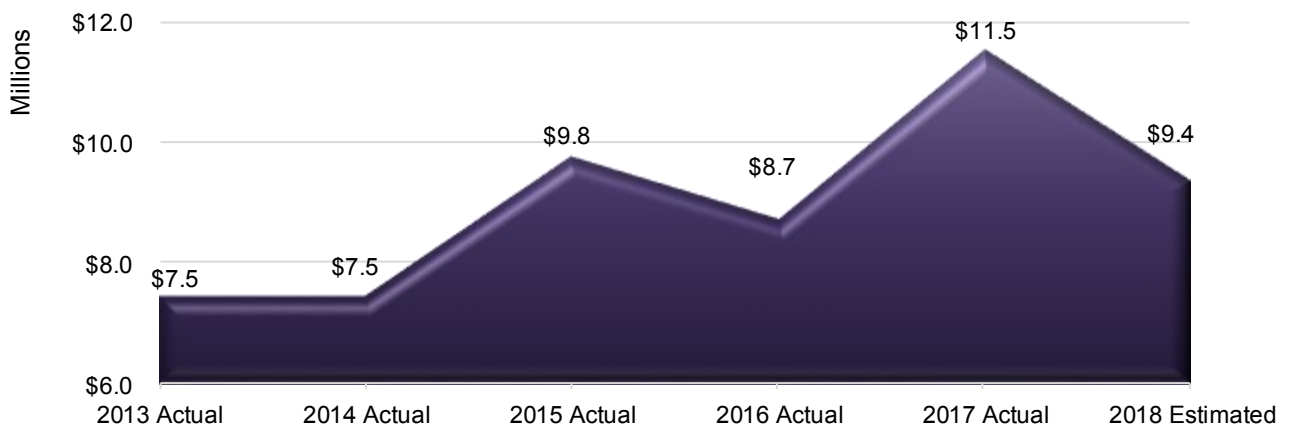
- **Employee withholding fees** are withheld from employee gross wages earned within the city limits at the rate of 1.85%. Withholding fees are remitted to the City by local businesses on a monthly or quarterly basis. This revenue source is estimated to generate over \$42,800,000 for FY2018.

Employee Withholding Fee History



- **Net profit fees** are assessed to local businesses 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 business’ normal tax year. Over \$9,400,000 is expected to be collected for the fiscal year ending June 30, 2018.

Net Profit Fee History

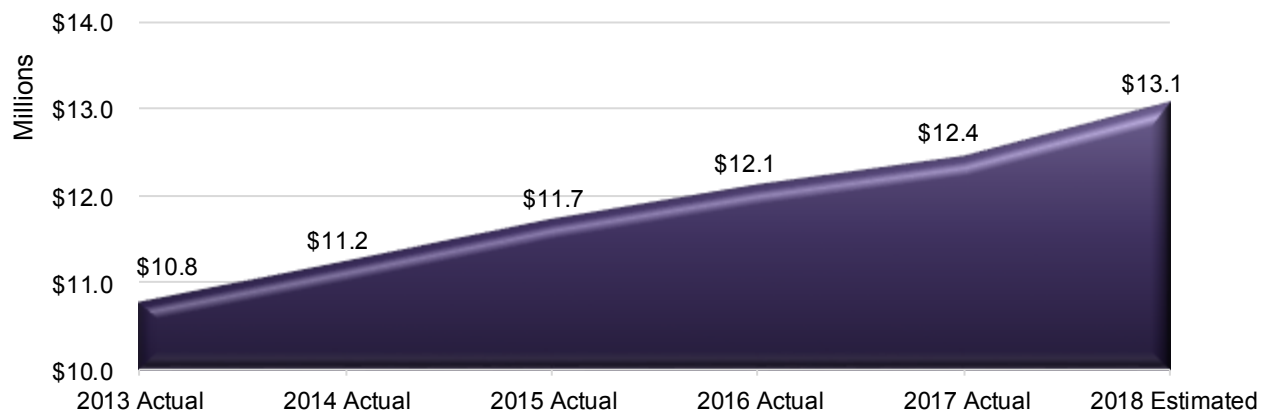


MAJOR REVENUE SOURCES—ALL FUNDS, *continued*

Taxes are the City's second largest source of revenue and are budgeted to total \$19,139,000 during FY2019. Taxes are comprised of property taxes, insurance premium taxes and franchise taxes. Transient room taxes are also included and represent 1% of the total room rental fee generated within the city limits.

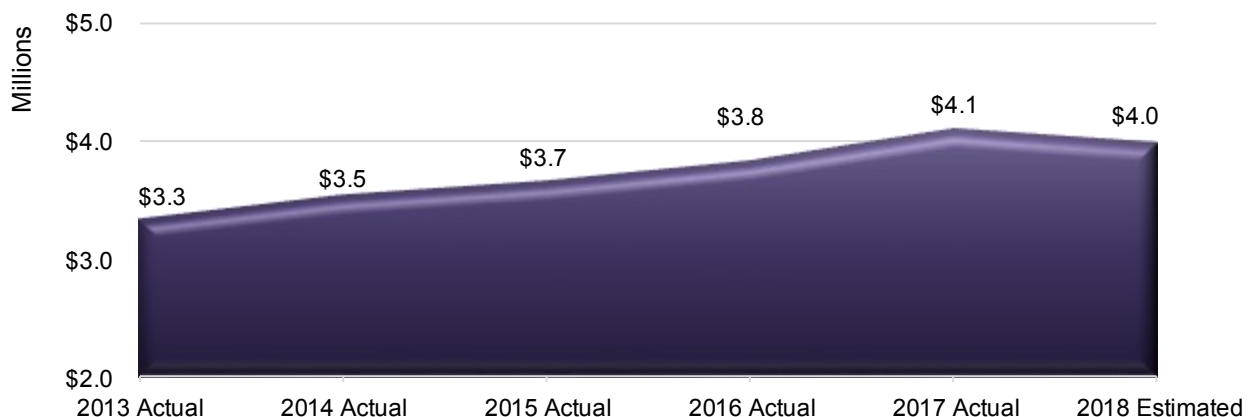
- Property taxes** include payments for real and personal property taxes, motor vehicle and boat taxes, franchise taxes, and payments in lieu of taxes. Real property taxes are based on the current property assessment at the rate of \$0.206 per \$100 and tangible personal property is taxed at \$0.260 per \$100. The taxes are collected by the City and posted in the General Fund and Enterprise Fund. Property taxes are expected to generate approximately \$13,100,000 for the fiscal year ending June 30, 2018. Approximately 98.8% of property taxes are collected within six months of the due date. The property tax budget is based on the tax roll provided to the City by the Warren County Property Valuation Administrator (PVA).

Property Tax History



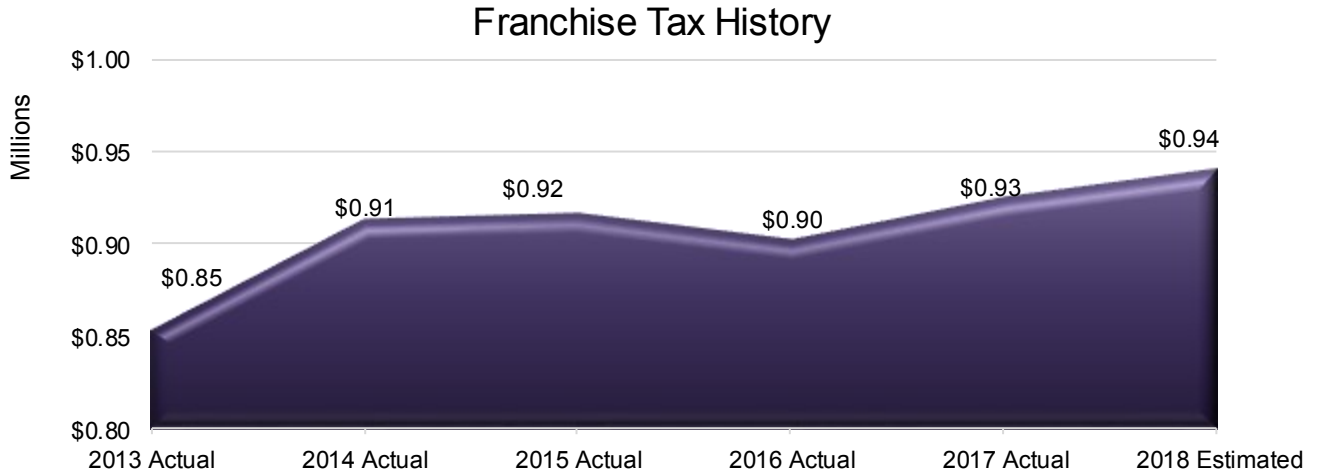
- Insurance premium taxes** are collected by insurance companies on insurance policies held inside the city limits and remitted to the City on a quarterly basis. The current rates are 7% for fire and inland marine insurance, 5.5% on multi-line policies, and 2% on casualty, liability, vehicle, health and life insurance. Insurance premium taxes are deposited into the General Fund and the Fire Improvement Fund. For FY2018, these revenues are projected to produce \$4,000,000. 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.

Insurance Premium Tax History

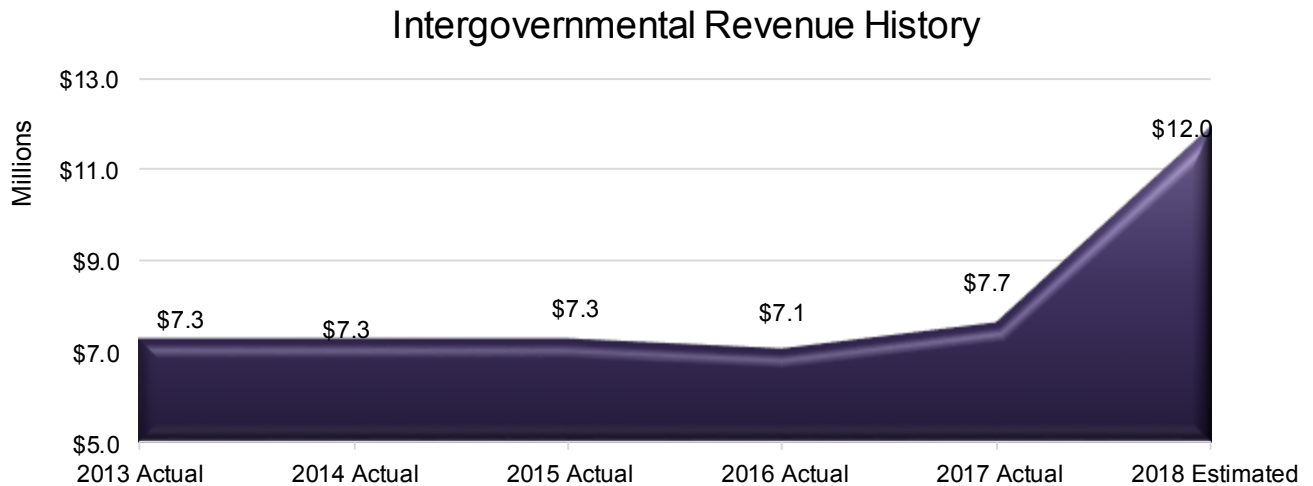


MAJOR REVENUE SOURCES—ALL FUNDS, *continued*

- **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 \$940,000 during FY2018.



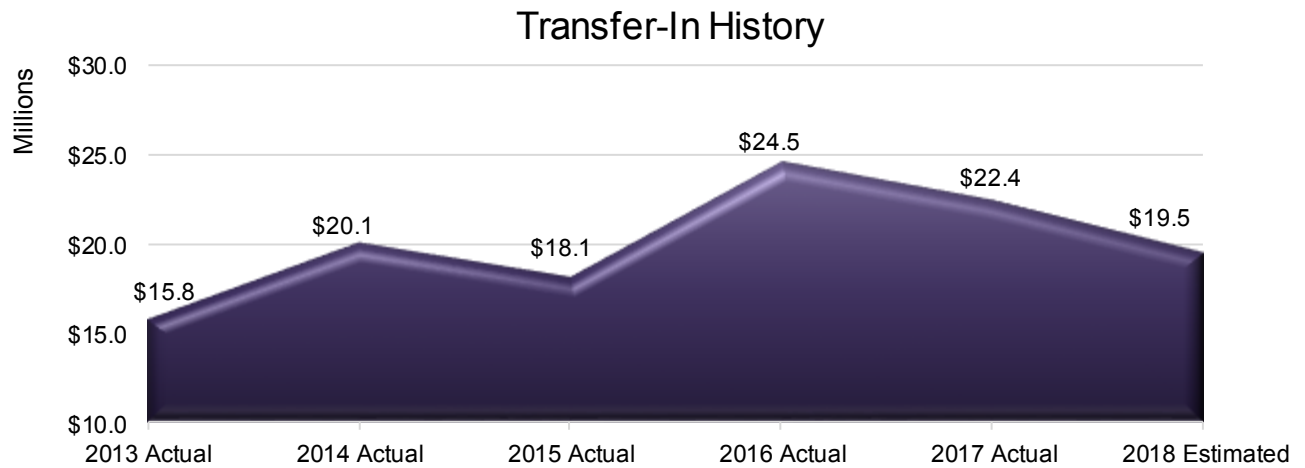
Intergovernmental revenue includes grant proceeds received from federal, state and local governmental entities. This source of revenue can be deposited into any City fund, but is primarily accounted for in special revenue funds. The intergovernmental budget is determined by estimating grant proceeds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



and current pending awards. This source of revenue can have significant changes from year to year.

MAJOR REVENUE SOURCES—ALL FUNDS, *continued*

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



APPENDIX A

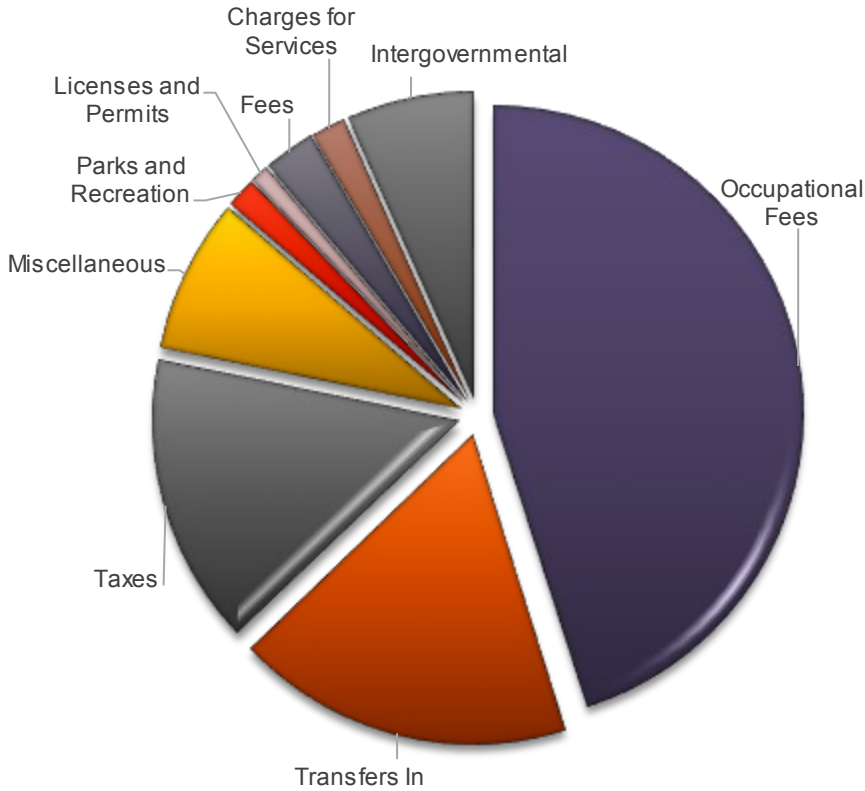
ALL FUNDS

ANNUAL OPERATING BUDGET FOR ALL FUNDS AND CATEGORIES

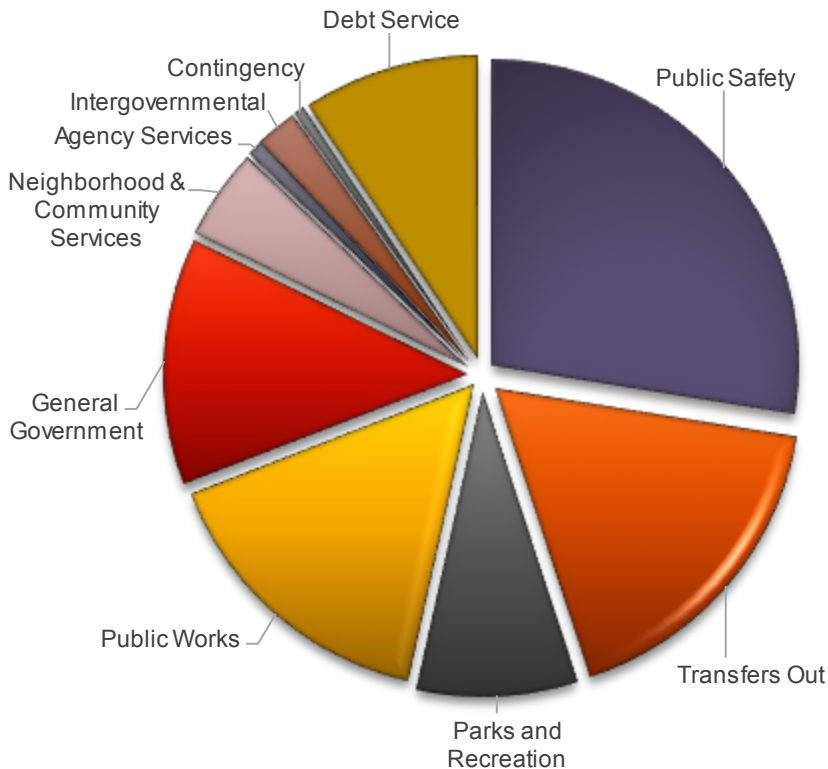
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Trust Funds	Internal Service	Total
RESOURCES IN:								
Taxes	\$ 15,457,000	\$ 3,057,000	\$ 0	\$ 25,000	\$ 600,000	\$ 0	\$ 0	\$ 19,139,000
Occupational Fees	53,385,000	3,035,000	0	0	0	0	0	56,420,000
License & Permits	1,214,000	0	0	0	0	0	0	1,214,000
Intergovernmental	50,500	8,245,742	0	0	0	0	0	8,296,242
Fees	383,500	95,000	0	2,895,000	0	0	0	3,373,500
Charges for Services	286,250	0	0	0	0	21,325	1,979,410	2,286,985
Parks & Recreation	1,993,155	0	0	0	0	0	0	1,993,155
Miscellaneous	688,345	377,150	42,250	1,146,000	373,750	460,175	7,029,311	10,116,981
Revenues:	\$ 73,457,750	\$ 14,809,892	\$ 42,250	\$ 4,066,000	\$ 973,750	\$ 481,500	\$ 9,008,721	\$ 102,839,863
Note/Bond Proceeds	0	0	0	0	0	0	0	0
Transfers In	611,250	1,232,038	10,669,200	7,275,000	1,330,750	0	1,120,000	22,238,238
Other Resources:	\$ 611,250	\$ 1,232,038	\$ 10,669,200	\$ 7,275,000	\$ 1,330,750	\$ 0	\$ 1,120,000	\$ 22,238,238
RESOURCES IN:	\$ 74,069,000	\$ 16,041,930	\$ 10,711,450	\$ 11,341,000	\$ 2,304,500	\$ 481,500	\$ 10,128,721	\$ 125,078,101
RESOURCES OUT:								
General Government	\$ 6,651,193	\$ 0	\$ 915,000	\$ 0	\$ 0	\$ 0	\$ 9,207,600	\$ 16,773,793
Public Safety	27,695,133	2,849,776	3,793,625	0	0	833,000	0	35,171,534
Public Works	7,842,724	4,007,680	6,131,700	0	0	0	1,982,910	19,965,014
Parks & Recreation	8,447,649	0	2,427,500	0	0	0	0	10,875,149
Neighborhood & Community Services	2,209,470	3,938,544	0	0	0	0	0	6,148,014
Agency Services	1,140,593	0	0	0	0	0	0	1,140,593
Debt Service	0	0	0	11,086,000	744,500	0	0	11,830,500
Intergovernmental	2,100,000	0	0	0	697,849	0	0	2,797,849
Contingency	725,000	0	0	0	0	0	0	725,000
Expenditures:	\$ 56,811,762	\$ 10,796,000	\$ 13,267,825	\$ 11,086,000	\$ 1,442,349	\$ 833,000	\$ 11,190,510	\$ 105,427,446
Transfers Out	17,257,238	4,411,000	100,000	0	300,000	0	170,000	22,238,238
RESOURCES OUT:	\$ 74,069,000	\$ 15,207,000	\$ 13,361,825	\$ 11,086,000	\$ 1,742,349	\$ 833,000	\$ 11,360,510	\$ 127,665,684
RESERVES UTILIZED:	\$ 0	\$ 834,930	\$ (2,656,375)	\$ 255,000	\$ 562,151	\$ (351,500)	\$ (1,231,789)	\$ (2,587,583)

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FY2019 RESOURCES BY TYPE & EXPENDITURES BY FUNCTION



Resources by Type		
Occupational Fees	\$ 56,420,000	45.1%
Transfers In	22,238,238	17.8%
Taxes	19,139,000	15.3%
Miscellaneous	10,116,981	8.1%
Parks and Recreation	1,993,155	1.6%
Licenses and Permits	1,214,000	1.0%
Fees	3,373,500	2.7%
Charges for Services	2,286,985	1.8%
Intergovernmental	8,296,242	6.6%
Total	\$ 125,078,101	100.0%



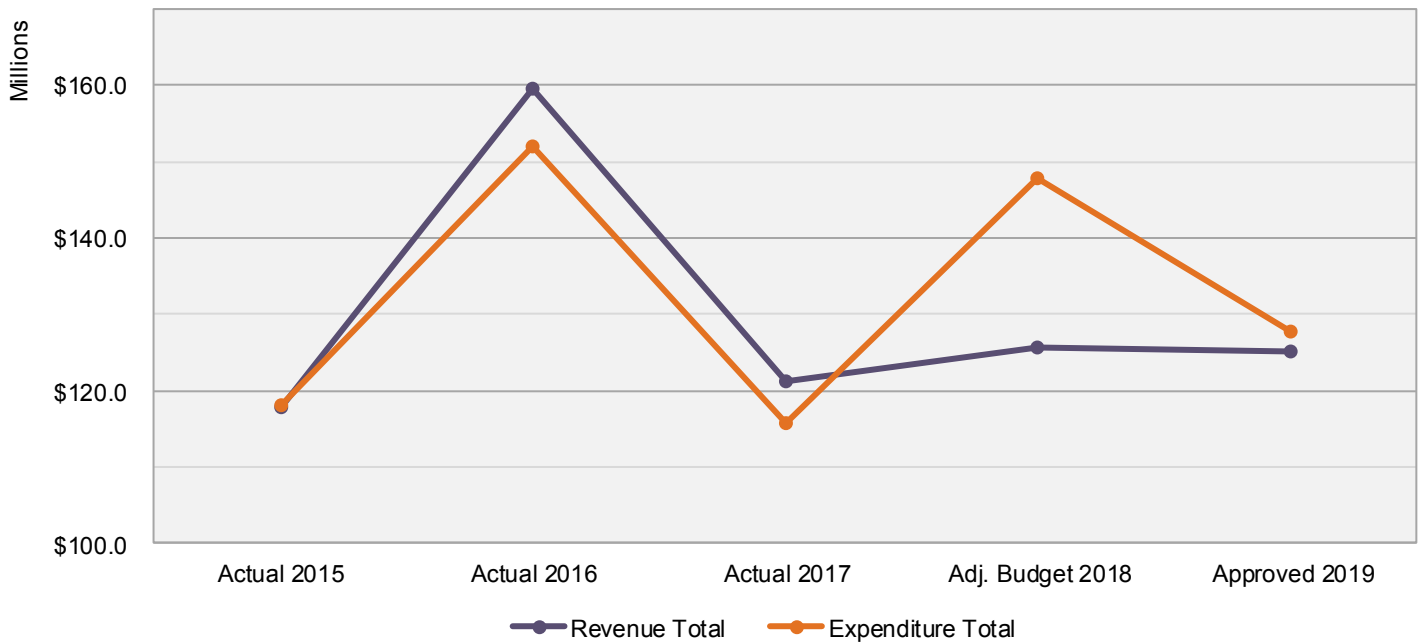
Expenditures by Function		
Public Safety	\$ 35,171,534	27.5%
Transfers Out	22,238,238	17.4%
Parks and Recreation	10,875,149	8.5%
Public Works	19,965,014	15.6%
General Government	16,773,793	13.2%
Neighborhood & Community Services	6,148,014	4.8%
Agency Services	1,140,593	0.9%
Intergovernmental	2,797,849	2.2%
Contingency	725,000	0.6%
Debt Service	11,830,500	9.3%
Total	\$ 127,665,684	100.0%

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REVENUE AND EXPENDITURE BUDGET HISTORY—ALL FUNDS

ALL FUNDS HISTORY

	Actual 2015	Actual 2016	Actual 2017	Org. Budget 2018	Adj. Budget 2018	Approved 2019
Occupational Fees	\$ 46,991,203	\$ 48,823,597	\$ 53,840,825	\$ 52,143,000	\$ 52,143,000	\$ 56,420,000
Taxes	16,850,204	17,501,633	18,141,394	18,665,800	18,665,800	19,139,000
Transfers In	18,078,246	24,517,191	22,413,493	19,347,006	19,472,006	22,238,238
Miscellaneous	10,519,432	10,215,837	10,321,114	10,122,200	11,447,210	10,116,981
Intergovernmental	7,291,468	7,105,371	7,653,097	7,975,832	11,957,491	8,296,242
Fees	2,982,429	3,074,877	3,227,430	3,269,500	3,292,623	3,373,500
Parks and Recreation	1,918,822	2,125,465	1,939,935	2,080,320	2,080,320	1,993,155
Charges for Services	2,286,148	2,327,071	2,292,334	2,294,460	2,294,460	2,286,985
Licenses and Permits	1,077,911	1,538,588	1,421,187	1,139,000	1,139,000	1,214,000
Bond, Note, Lease Proceeds	9,705,130	42,457,619	0	3,050,000	3,050,000	0
Revenue Total	\$ 117,700,993	\$ 159,687,249	\$ 121,250,809	\$ 120,087,118	\$ 125,541,910	\$ 125,078,101
Personnel Services	\$ 36,976,730	\$ 37,391,316	\$ 38,776,771	\$ 41,739,170	\$ 41,841,780	\$ 44,786,363
Contractual Services	24,674,803	22,818,064	27,471,613	30,427,589	48,898,802	34,897,556
Supplies	4,288,187	4,207,023	4,270,651	4,637,435	4,962,007	4,950,045
Subsidies/Assistance	5,089,125	5,695,161	5,819,594	5,987,030	6,960,029	5,675,283
Property/Assets	1,725,706	1,980,161	3,413,611	6,935,920	11,005,536	2,290,185
Debt Service	27,195,379	55,343,722	13,578,869	12,076,000	13,102,513	11,830,500
Other	18,014,394	24,456,527	22,354,115	20,366,752	20,950,219	23,235,752
Expenditure Total	\$ 117,964,324	\$ 151,891,974	\$ 115,685,224	\$ 122,169,896	\$ 147,720,886	\$ 127,665,684

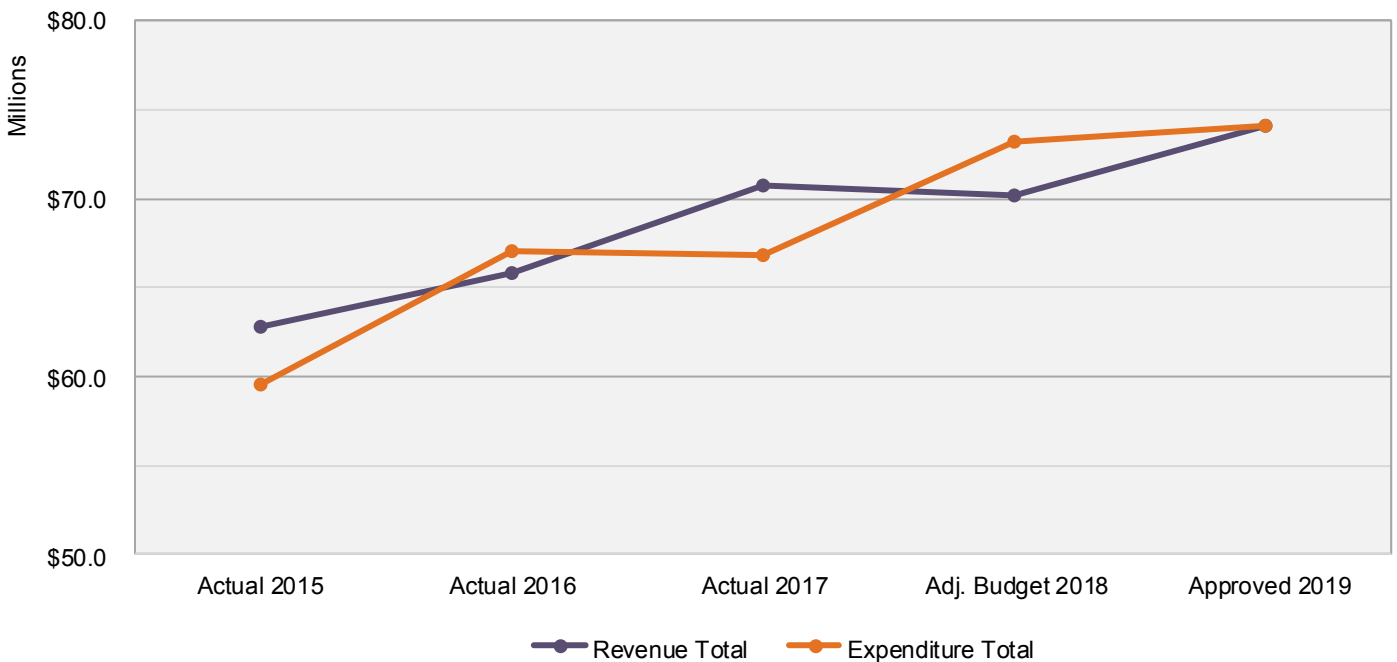


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REVENUE AND EXPENDITURE BUDGET HISTORY—GENERAL FUND

GENERAL FUND HISTORY

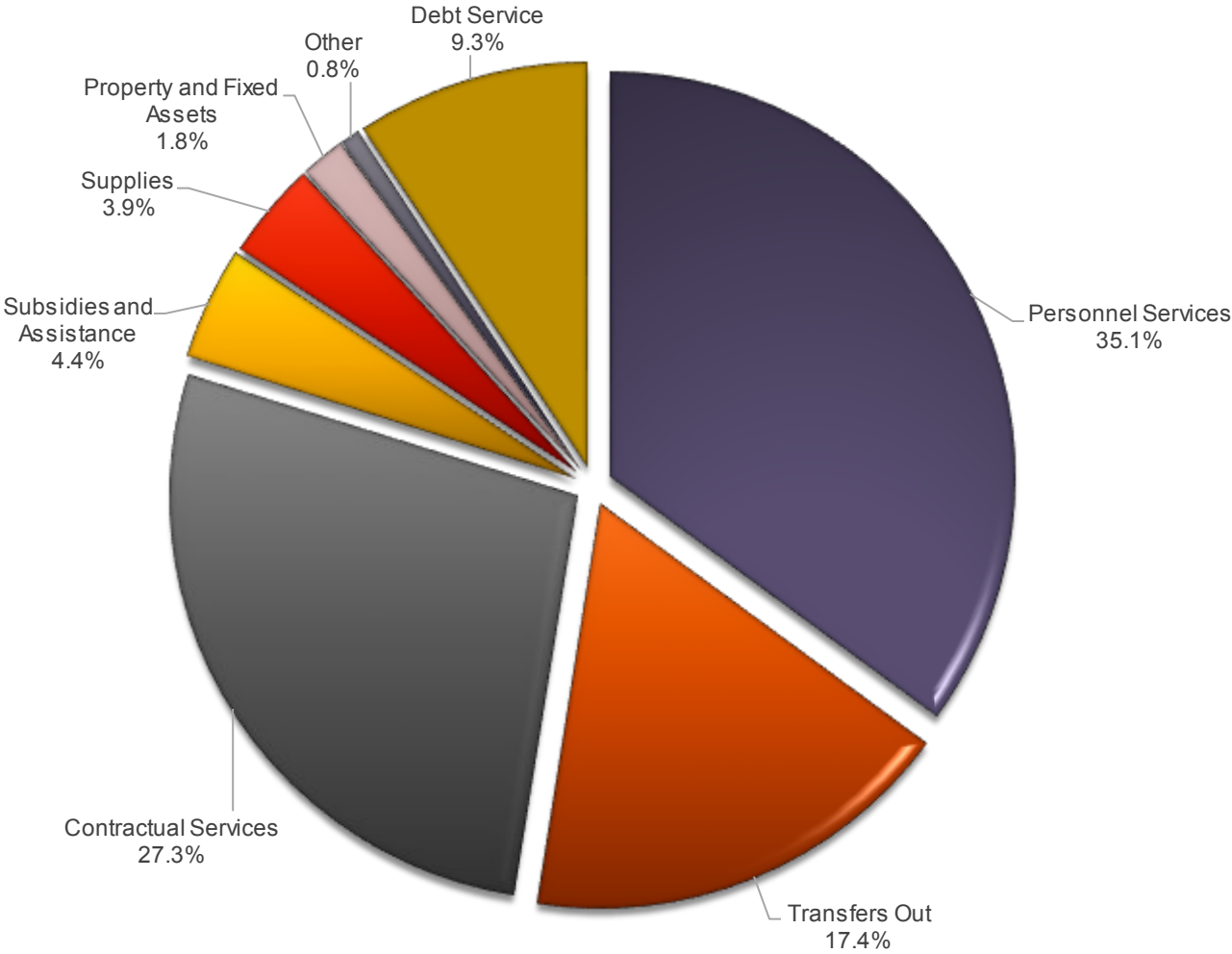
	Actual 2015*	Actual 2016	Actual 2017	Org. Budget 2018	Adj. Budget 2018	Approved 2019
Occupational Fees	\$ 44,409,484	\$ 46,046,281	\$ 50,998,586	\$ 49,335,000	\$ 49,335,000	\$ 53,385,000
Taxes	13,719,659	14,014,936	14,521,886	15,021,000	15,021,000	15,457,000
Transfers In	620,129	564,379	567,288	598,050	598,050	611,250
Miscellaneous	403,215	755,387	543,736	673,630	702,416	688,345
Intergovernmental	127,696	153,655	130,798	52,000	667,091	50,500
Fees	308,350	323,782	359,925	344,000	367,123	383,500
Parks and Recreation	1,918,822	2,125,466	1,939,935	2,080,320	2,080,320	1,993,155
Charges for Services	251,890	272,562	305,666	269,000	269,000	286,250
Licenses and Permits	1,077,912	1,538,588	1,421,187	1,139,000	1,139,000	1,214,000
Revenue Total	\$ 62,837,157	\$ 65,795,036	\$ 70,789,007	\$ 69,512,000	\$ 70,179,000	\$ 74,069,000
Personnel Services	\$34,032,656	34,442,195	\$ 35,580,960	\$ 38,298,570	\$ 38,401,000	\$ 41,184,625
Contractual Services	7,989,756	8,910,126	8,759,771	10,021,924	12,351,794	9,513,799
Supplies	2,037,594	2,069,314	2,098,327	2,532,905	2,674,790	2,488,065
Subsidies/Assistance	1,890,169	2,561,307	2,529,013	2,900,455	3,638,607	2,733,508
Property/Assets	273,990	511,059	394,563	132,620	159,827	161,625
Other (Transfers Out & Misc)	13,287,922	18,553,119	17,406,629	15,625,526	15,916,353	17,987,378
Expenditure Total	\$ 59,512,087	\$ 67,047,120	\$ 66,769,263	\$ 69,512,000	\$ 73,142,371	\$ 74,069,000



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

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FY2019 EXPENDITURES — BY TYPE



Personnel Services	\$ 44,786,363	35.1%
Transfers Out	22,238,238	17.4%
Contractual Services	34,897,556	27.3%
Subsidies and Assistance	5,675,283	4.4%
Supplies	4,950,045	3.9%
Property and Fixed Assets	2,290,185	1.8%
Other	997,514	0.8%
Debt Service	11,830,500	9.3%
Total	\$ 127,665,684	100.0%

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APPROVED BUDGET AND ESTIMATED FUND BALANCES

Description	General Fund		Other Major Governmental Funds*		Non-major Governmental Funds		Governmental Funds Total	
	FY2018 Estimate	FY2019 Approved	FY2018 Estimate	FY2019 Approved	FY2018 Estimate	FY2019 Approved	FY2018 Estimate	FY2019 Approved
Reserves Available:								
Beginning Fund Balance	\$ 25,370,515	\$ 25,399,668	\$ 1,539,438	\$ 1,564,438	\$ 36,955,050	\$ 18,488,470	\$ 63,865,003	\$ 45,452,576
Resources In:								
Revenues:								
Taxes	15,021,000	15,457,000	25,000	25,000	2,933,250	3,057,000	17,979,250	18,539,000
Occupational Fees	51,424,000	53,385,000	0	0	2,808,000	3,035,000	54,232,000	56,420,000
Licenses & Permits	1,139,000	1,214,000	0	0	0	0	1,139,000	1,214,000
Intergovernmental Grants	667,091	50,500	0	0	11,290,401	8,245,742	11,957,492	8,296,242
Charges for Services	636,123	669,750	2,816,500	2,895,000	2,134,460	2,095,735	5,587,083	5,660,485
Parks & Recreation	2,080,320	1,993,155	0	0	0	0	2,080,320	1,993,155
Miscellaneous	702,416	688,345	2,137,013	916,000	7,555,681	7,688,886	10,395,110	9,293,231
Total Revenues	71,669,950	73,457,750	4,978,513	3,836,000	26,721,792	24,122,363	103,370,255	101,416,113
Other Sources:								
Transfer from Other Funds	598,050	611,250	6,174,500	5,818,000	11,404,256	14,478,238	18,176,806	20,907,488
Note/Bond/Lease Proceeds	0	0	0	0	3,531,500	0	3,531,500	0
Total Other Sources	598,050	611,250	6,174,500	5,818,000	14,935,756	14,478,238	21,708,306	20,907,488
Total Resources In	\$ 72,268,000	\$ 74,069,000	\$ 11,153,013	\$ 9,654,000	\$ 41,657,548	\$ 38,600,601	\$ 125,078,561	\$ 122,323,601
Resource Uses:								
Expenditures:								
Personnel & Benefits	\$ 37,248,970	\$ 41,259,441	\$ 0	\$ 0	\$ 2,573,237	\$ 2,753,584	\$ 39,822,207	\$ 44,013,025
Contractual Services	11,116,615	9,516,499	0	0	35,455,228	25,144,112	46,571,843	34,660,611
Supplies	2,273,572	2,488,065	0	0	2,217,166	2,361,930	4,490,738	4,849,995
Subsidies & Assistance	3,498,607	2,655,928	225,000	0	3,096,422	2,941,775	6,820,029	5,597,703
Property & Fixed Assets	159,827	161,625	0	0	10,645,159	1,860,560	10,804,986	2,022,185
Miscellaneous	0	730,204	0	0	602,466	192,374	602,466	922,578
Debt Service—Principal	0	0	8,900,575	7,848,200	685,000	720,000	9,585,575	8,568,200
Debt Service—Interest	0	0	2,002,438	1,780,800	765,500	737,000	2,767,938	2,517,800
Total Expenditures	54,297,591	56,811,762	11,128,013	9,629,000	56,040,178	36,711,335	121,465,782	103,152,097
Other Uses:								
Transfers Out	17,941,256	17,257,238	0	0	4,083,950	4,681,000	22,025,206	21,938,238
Total Other Uses	17,941,256	17,257,238	0	0	4,083,950	4,681,000	22,025,206	21,938,238
Total Resource Uses	\$ 72,238,847	\$ 74,069,000	\$ 11,128,013	\$ 9,629,000	\$ 60,124,128	\$ 41,392,335	\$ 143,490,988	\$ 125,090,335
Use of Reserves **	29,153	0	25,000	25,000	(18,466,580)	(2,791,734)	(18,412,427)	(2,766,734)
Estimated Ending Fund Balance (before designated reserves)	\$ 25,399,668	\$ 25,399,668	\$ 1,564,438	\$ 1,589,438	\$ 18,488,470	\$ 15,696,736	\$ 45,452,576	\$ 42,685,842

* Other Major Governmental Funds include: Debt Service Fund, WKU Athletics Fund, and the ITA Bond Fund.

**The use of FY2018 reserves funds capital improvement plan expenditures, which includes the acquisition of six new fire apparatus, parks construction projects, and various improvements.

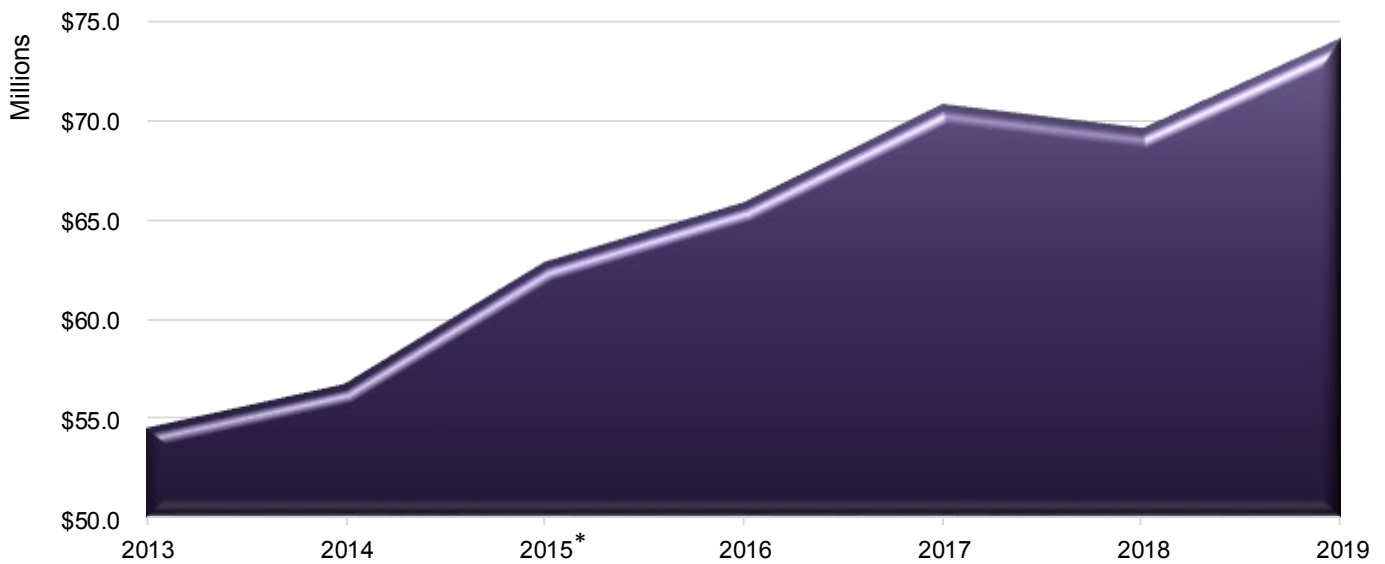
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APPENDIX B

GENERAL FUND

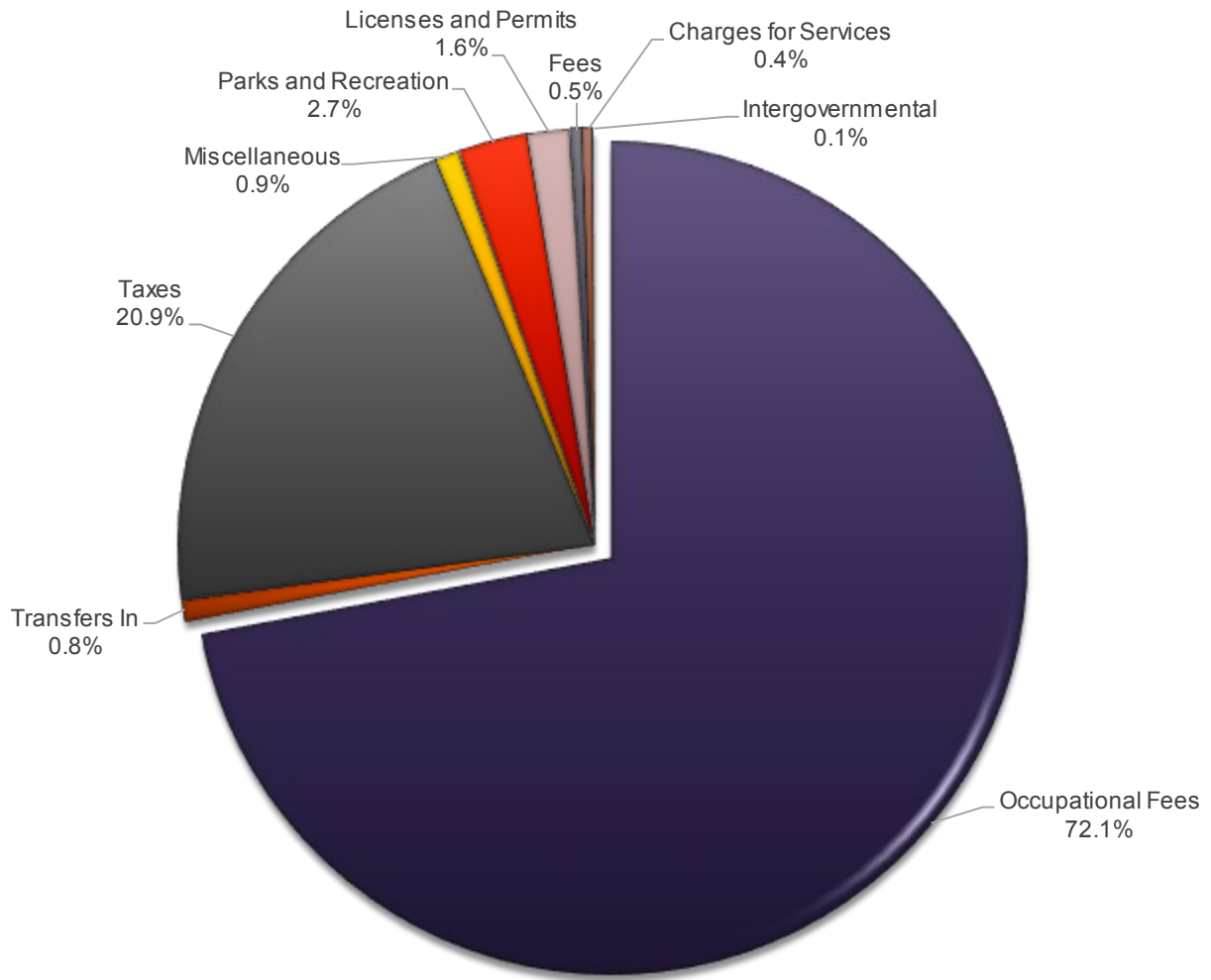
GENERAL FUND REVENUE HISTORY — BY CATEGORY

Revenue Category	Actual 2013	Actual 2014	Actual 2015*	Actual 2016	Actual 2017	Org. Budget 2018	Adj. Budget 2018	Approved 2019
Occupational Fees	\$ 39,379,063	\$ 41,075,490	\$ 44,409,484	\$ 46,046,281	\$ 50,998,586	\$ 49,335,000	\$ 49,335,000	\$ 53,385,000
Taxes	12,688,005	13,235,850	13,719,659	14,014,936	14,521,886	15,021,000	15,021,000	15,457,000
Transfers In	30,000	0	620,129	564,379	567,288	598,050	598,050	611,250
Miscellaneous	340,587	550,997	403,215	755,387	543,736	673,630	702,416	688,345
Intergovernmental Grants	139,131	122,881	127,696	153,655	130,798	52,000	667,091	50,500
Fees	315,766	323,355	308,350	323,782	359,925	344,000	367,123	383,500
Parks & Recreation	345,954	348,223	1,918,822	2,125,466	1,939,935	2,080,320	2,080,320	1,993,155
Charges for Services	271,572	262,652	251,890	272,562	305,666	269,000	269,000	286,250
Licenses & Permits	938,737	831,690	1,077,912	1,538,588	1,421,187	1,139,000	1,139,000	1,214,000
Total:	\$ 54,448,815	\$ 56,751,138	\$ 62,837,157	\$ 65,795,036	\$ 70,789,007	\$ 69,512,000	\$ 70,179,000	\$ 74,069,000



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

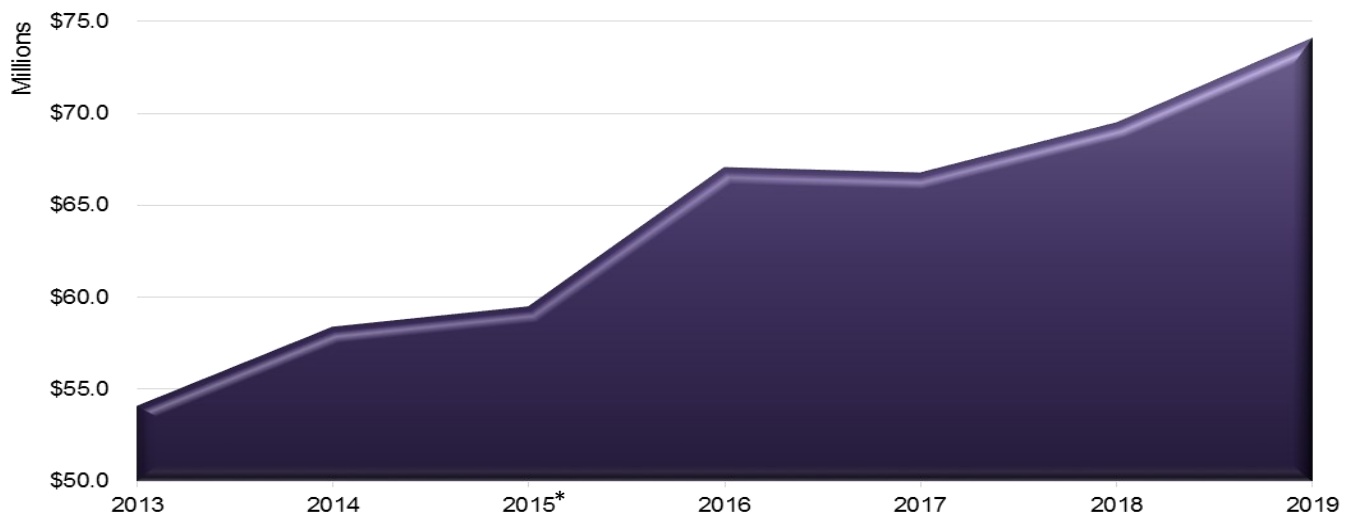
FY2019 RESOURCES — GENERAL FUND



Occupational Fees	\$ 53,385,000	72.1%
Transfers In	611,250	0.8%
Taxes	15,457,000	20.9%
Miscellaneous	688,345	0.9%
Parks and Recreation	1,993,155	2.7%
Licenses and Permits	1,214,000	1.6%
Fees	383,500	0.5%
Charges for Services	286,250	0.4%
Intergovernmental	50,500	0.1%
Total	\$ 74,069,000	100.0%

GENERAL FUND EXPENDITURE HISTORY — BY DEPARTMENT

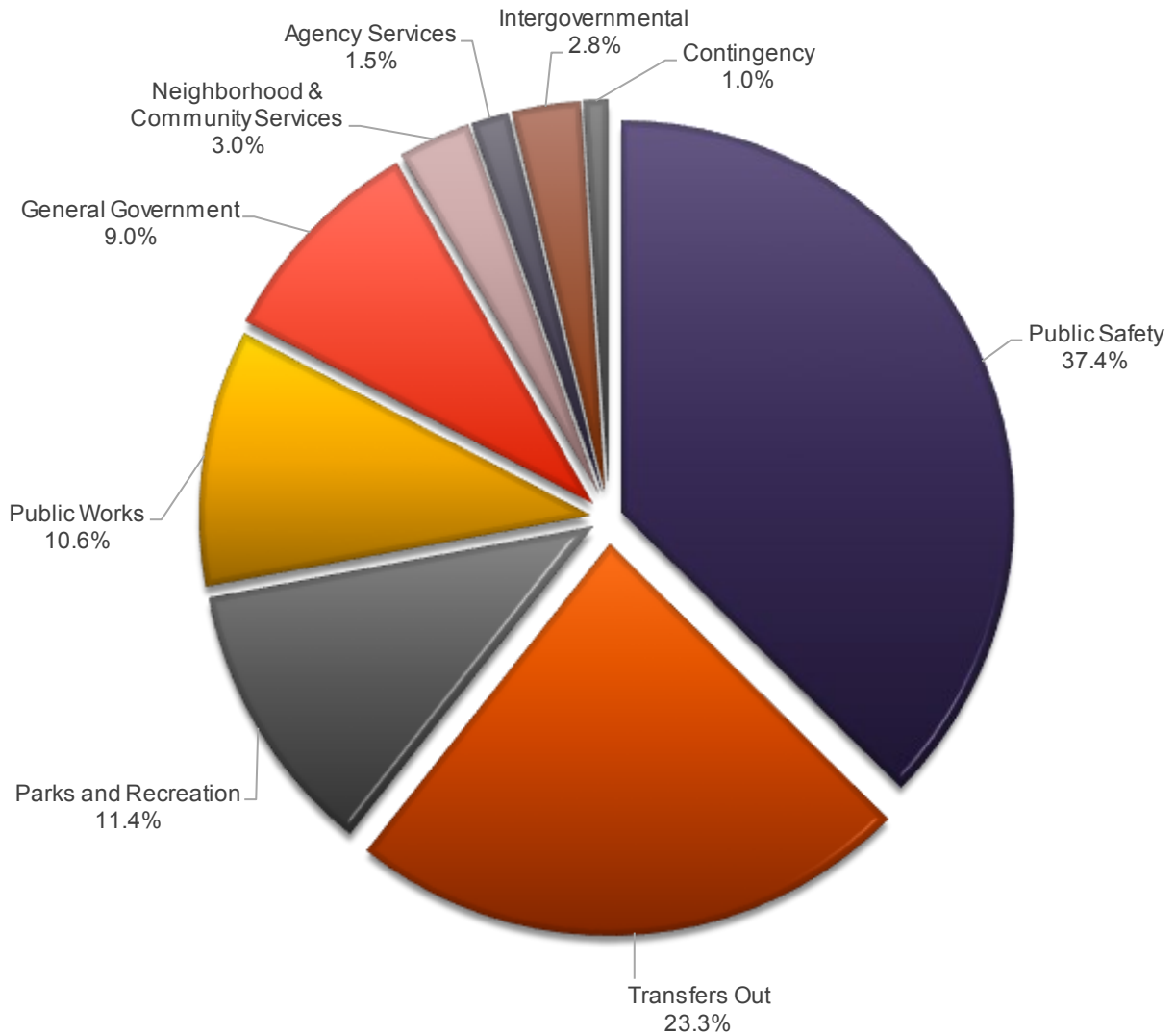
Department	Actual 2013	Actual 2014	Actual 2015*	Actual 2016	Actual 2017	Org. Budget 2018	Adj. Budget 2018	Approved 2019
General Government								
Legislative	\$ 146,461	\$ 139,422	\$ 141,255	\$ 150,181	\$ 146,283	\$ 157,288	\$ 160,288	\$ 162,505
Executive	842,556	906,854	895,454	1,021,192	965,931	1,098,301	1,243,278	1,113,792
Finance	1,332,652	1,360,950	1,315,125	1,341,209	1,375,013	1,502,591	1,504,716	1,485,265
Human Resources	742,198	772,284	732,081	895,868	876,807	1,175,428	1,084,058	1,151,622
Law	276,415	295,281	473,833	270,806	331,755	397,688	599,560	391,159
Information Tech	1,524,607	1,529,847	1,608,850	1,587,694	1,679,570	1,941,723	1,980,910	2,014,570
Adm Services	884,984	789,409	686,951	788,124	762,586	339,580	355,330	332,280
Public Safety								
Police	12,175,698	12,164,207	12,286,131	12,523,395	13,019,487	14,074,059	14,459,053	14,800,452
Fire	11,006,154	11,262,355	11,584,465	11,763,386	11,751,545	12,166,565	12,265,364	12,869,681
Other Public Safety	400,000	419,627	414,355	422,662	203,245	162,500	162,500	25,000
Public Works								
Public Transit	5,580,350	5,381,356	5,753,981	6,896,871	6,570,258	7,228,453	8,604,841	7,412,309
	279,537	293,610	293,610	309,266	390,775	342,560	342,560	430,415
Parks & Recreation								
Parks	5,733,372	5,591,701	5,324,254	5,085,472	6,020,554	6,508,771	6,572,519	6,159,117
Aquatics			573,651	711,780	551,182	709,369	709,369	633,956
Golf			1,744,064	1,537,335	1,304,224	1,611,029	1,682,926	1,654,576
Neighb. & Comm. Serv.								
	1,456,210	1,427,597	1,785,740	1,945,005	2,053,468	2,123,324	2,958,233	2,209,470
Agency Services								
	262,380	651,917	146,240	152,095	156,507	1,074,395	1,266,055	1,140,593
Intergovernmental								
	160,946	87,000	467,048	1,094,942	1,205,181	1,280,000	1,280,000	2,100,000
Contingency	0	0	0	0	0	655,120	869,555	725,000
Transfers Out	11,321,072	15,356,721	13,284,999	18,549,837	17,404,892	14,963,256	15,041,256	17,257,238
Total:	\$ 54,125,592	\$ 58,430,138	\$ 59,512,087	\$ 67,047,120	\$ 66,769,263	\$ 69,512,000	\$ 73,142,371	\$ 74,069,000



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

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EXPENDITURES — GENERAL FUND



Public Safety	\$ 27,695,133	37.4%
Transfers Out	17,257,238	23.3%
Parks and Recreation	8,447,649	11.4%
Public Works	7,842,724	10.6%
General Government	6,651,193	9.0%
Neighborhood & Community Services	2,209,470	3.0%
Agency Services	1,140,593	1.5%
Intergovernmental	2,100,000	2.8%
Contingency	725,000	1.0%
Total	\$ 74,069,000	100.0%

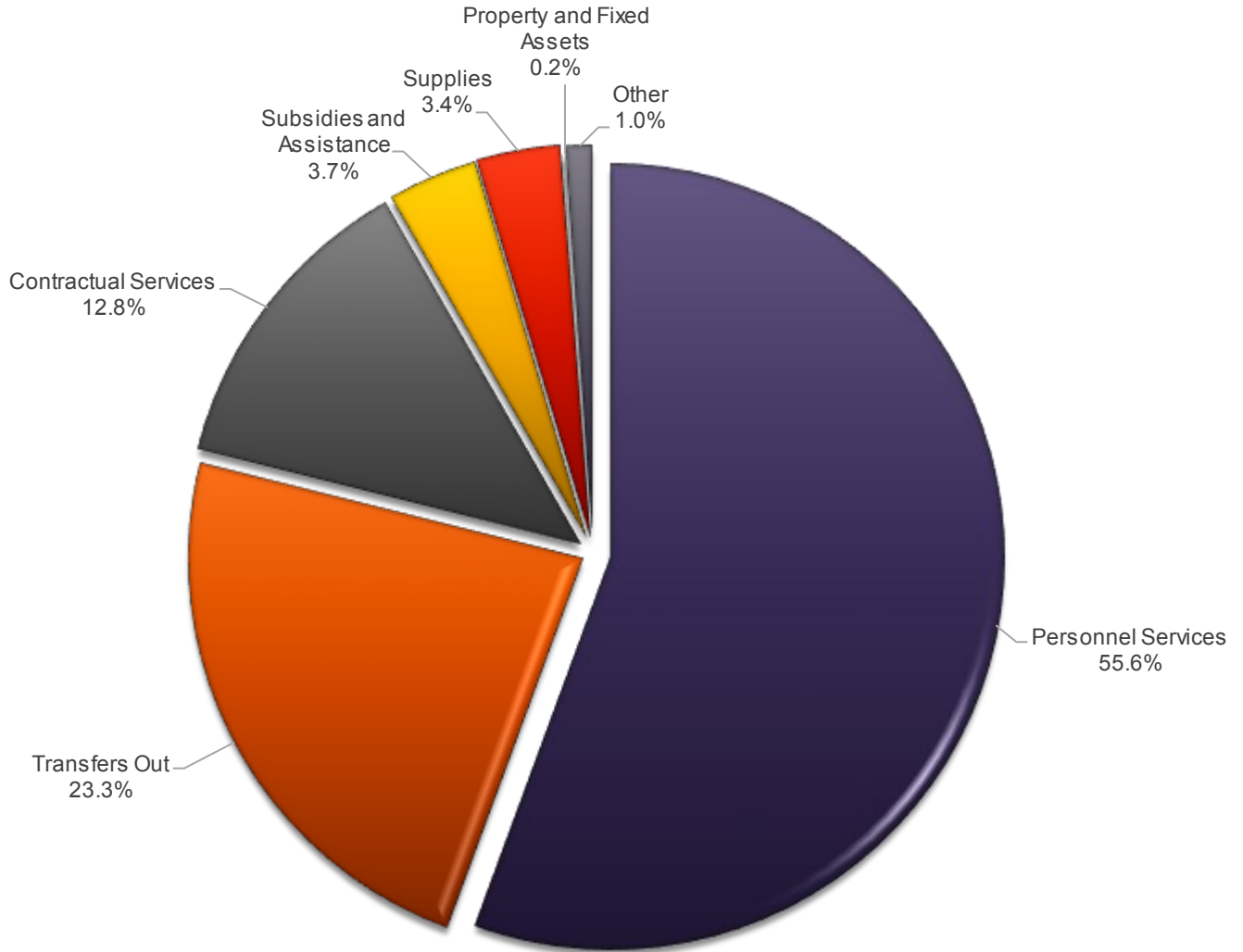
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APPROVED BUDGET AND ESTIMATED FUND BALANCES

	FY2018 Orig. Budget	FY2018 Adj. Budget	FY2018 Estimate	FY2019 Approved
Reserves Available:				
Beginning Total Fund Balance (Estimated)	\$ 25,370,515		\$ 25,370,515	\$ 25,399,669
Minimum Reserve Retention (25% of Revenues)	(17,378,000)		(17,378,000)	(18,517,250)
Total Reserves Available for Current Year	\$ 7,992,515		\$ 7,992,515	\$ 6,882,419
Resources In:				
Revenues:				
Property Taxes (vehicles, franchise, in lieu of)	\$ 12,370,000	\$ 12,370,000	\$ 12,370,000	\$ 12,676,000
Other Taxes (ins. prem., franchise, & misc)	2,651,000	2,651,000	2,651,000	2,781,000
Occupational Fees	39,805,000	39,805,000	41,894,000	43,145,000
Service Enhancement Occupational Fees	9,530,000	9,530,000	9,530,000	10,240,000
Licenses & Permits (building, plan rev., electrical)	1,139,000	1,139,000	1,139,000	1,214,000
Intergovernmental Grants	52,000	667,091	667,091	50,500
Charges for Services (includes Cemetery)	613,000	636,123	636,123	669,750
Parks & Recreation	2,080,320	2,080,320	2,080,320	1,993,155
Miscellaneous	673,630	702,416	702,416	688,345
Total Revenues	68,913,950	69,580,950	71,669,950	73,457,750
Other Sources:				
Transfer from Other Funds	598,050	598,050	598,050	611,250
Note/Bond/Lease Proceeds	0	0	0	0
Total Other Sources	598,050	598,050	598,050	611,250
Total Resources In	\$ 69,512,000	\$ 70,179,000	\$ 72,268,000	\$ 74,069,000
Resources Available for Year	\$ 77,504,515	\$ 70,179,000	\$ 80,260,515	\$ 80,951,419
Resource Uses:				
Expenditures:				
Personnel & Benefit Service Cost	\$ 37,282,293	\$ 38,401,000	\$ 37,248,970	\$ 40,179,212
FY18 COLA (2.1%) --- FY19 COLA (2.1%)	694,095	0	0	671,366
STEP	322,182	0	0	334,047
Contractual	8,326,924	12,351,794	11,116,615	8,823,299
Supplies	2,487,905	2,674,790	2,273,572	2,488,065
Subsidies & Assistance	2,900,455	3,638,607	3,498,607	2,733,508
Property & Fixed Assets	82,620	159,827	159,827	57,125
Miscellaneous	662,270	875,097	0	730,140
Transfers Out	6,615,456	76,693,456	7,693,455	6,198,038
Total Expenditures	\$ 59,374,200	\$ 64,794,571	\$ 61,991,046	\$ 62,214,800
Other Uses:				
Other One-time Capital Items	1,790,000			795,000
Cash Purchase of Vehicles/Equipment	1,225,000	1,225,000	1,425,000	725,000
Stormwater Program	500,000	500,000	500,000	500,000
Fire Capital Project Fund	0	0	0	3,000,000
Downtown Development Fund	1,200,000	1,200,000	1,700,000	1,100,000
Future Road Projects Fund	100,000	100,000	300,000	0
Technology Fund	450,000	450,000	650,000	450,000
Smallhouse Road Construction Fund	1,250,000	1,250,000	1,250,000	1,200,000
Municipal Facilities Fund	100,000	100,000	200,000	0
Sidewalk Program	500,000	500,000	500,000	500,000
Parks Improvement Fund	1,350,000	1,350,000	1,550,000	2,000,000
Greenways/Riverfront Development Fund	0	0	500,000	250,000
Future Public Safety Radio System Repl. Fund	322,800	322,800	322,800	334,200
Liquid Fuel Tax Fund for Street Paving	1,350,000	1,350,000	1,350,000	1,000,000
Total Other Uses	\$ 10,137,800	\$ 8,347,800	\$ 10,247,800	\$ 11,854,200
Total Resource Uses Total Resource Uses	\$ 69,512,000	\$ 73,142,372	\$ 72,238,846	\$ 74,069,000
<i>Use of Reserves</i>	<i>0</i>	<i>(2,963,371)</i>	<i>29,153</i>	<i>0</i>
Estimated Ending Fund Balance (before designated reserves)	\$ 25,370,515		\$ 25,399,669	\$ 25,399,669

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EXPENDITURES — BY TYPE



Personnel Services	\$ 41,184,625	55.6%
Transfers Out	17,257,238	23.3%
Contractual Services	9,513,799	12.8%
Subsidies and Assistance	2,733,508	3.7%
Supplies	2,488,065	3.4%
Property and Fixed Assets	161,625	0.2%
Other	730,140	1.0%
Total	\$ 74,069,000	100.0%

APPENDIX C

DEBT

LEGAL DEBT LIMIT

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

<u>Legal Debt Margin Calculation</u>		
Assessed Value (est.)		\$ 5,636,975,792
Debt Limit (10% of assessed value)		563,697,579
Debt Applicable to Limit:		
General Obligation Bonds	76,275,000	
Notes and Capital Leases Payable	4,019,651	
Less: Non Tax-supported Debt	<u>0</u>	
Total Net Debt Applicable to Limit		(80,294,651)
Legal Debt Margin		<u>\$ 483,402,928</u>

The City is subject to a legal debt margin of \$483,402,928, which is well above current debt levels.

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

In August of 2015, the Standard & Poor's Rating Agency maintained the City's AA credit rating for existing general obligation bonds. The AA rating reflects Standard & Poor's assessment of the City based on very strong budgetary flexibility; strong liquidity or a high measure of availability of cash to service both debt and other expenditures; strong management supported by good financial management practices such as the ability to maintain a General Fund balance of at least 25% 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
2019	\$ 2,741,045	\$ 1,582,905	\$ 573,374	\$ 2,894,805	\$ 1,833,185	\$ 1,456,688	\$ 739,625	\$ 11,821,627	\$ 8,010,229
2020	2,538,604	1,537,999	519,527	2,984,255	2,124,674	1,455,088		11,160,146	7,113,554
2021	1,972,128	1,021,349		3,068,205	2,120,000	1,450,488		9,632,169	5,503,964
2022	1,966,250	872,100		3,005,705	2,119,704	1,454,888		9,418,647	5,353,090
2023	1,961,895	876,600		2,807,330	2,106,594	1,450,888		9,203,307	5,342,680
2024	1,956,065	877,000		2,822,975	2,114,249	1,453,088		9,223,377	5,343,277
2025	875,038	876,800		2,833,475		1,453,888		6,039,200	3,205,725
2026	876,569	871,000		2,861,756		1,453,288		6,062,613	3,200,856
2027	869,463	874,800				1,456,288		3,200,550	3,200,550
2028	876,025	877,800				1,452,688		3,206,513	3,206,513
2029	867,150					1,452,688		2,319,838	2,319,838
2030	865,950					1,448,888		2,314,838	2,314,838
2031	862,250					1,454,113		2,316,363	2,316,363
2032	862,875					1,455,813		2,318,688	2,318,688
2033	862,750					1,455,013		2,317,763	2,317,763
2034						1,452,413		1,452,413	1,452,413
2035						1,450,363		1,450,363	1,450,363
2036						1,452,263		1,452,263	1,452,263
2037						1,449,863		1,449,863	1,449,863
2038						1,450,663		1,450,663	1,450,663
TOTAL	\$ 20,954,057	\$ 10,268,353	\$ 1,092,901	\$ 23,278,506	\$ 12,418,406	\$ 29,059,360	\$ 739,625	\$ 97,811,204	\$ 68,323,487

The above debt service requirements include interest payments.

OUTSTANDING DEBT AT 6/30/18 - GOVERNMENTAL FUNDS ESTIMATE

	<u>Purpose of Issue</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Final Maturity</u>	<u>Amount Outstanding</u>
General Obligation and Revenue Bonds					
General Obligation Bond, Series 2007A	Circus Square, Kummer Little Center, Southwest Parkway, Downtown signalization, Shive Lane, Lovers Lane utilities, SKyPAC property acquisition, Field/Patton Way extension	\$14,905,000	4.0% - 5.0%	June 30, 2033	\$ 1,560,000
General Obligation Bond, Series 2009	Refinancing of GO Series 1995, 1998A, and 2000	15,740,000	3.0% - 4.5%	June 1, 2020	3,145,000
General Obligation Bond, Series 2010/11	Refinancing of GO Series 2002B&C	29,580,000	0.5% - 3.75%	June 1, 2026	19,865,000
General Obligation Bond, Series 2012A	Refinancing of GO Series 2004A	6,320,000	2.0% - 3.0%	June 1, 2024	5,135,000
General Obligation Bond, Series 2012B	Refinancing of GO Series 2004B	1,400,000	1.0% - 3.3%	June 1, 2024	840,000
General Obligation Bond, Series 2015	Refinancing of portion of GO Series 2007A	9,245,000	2.25% - 3.0%	December 1, 2032	9,055,000
General Obligation Bond, Series 2016A	Refinancing of portion of GO Series 2007B	12,040,000	2.05%	September 1, 2023	9,375,000
General Obligation Bond, Series 2016B	Refinancing of GO Series 2007C	3,260,000	3.09%	September 1, 2023	2,205,000
General Obligation Bond, Series 2016C	Refinancing portion of GO Series 2008A&B	24,545,000	3.0% - 4.0%	June 1, 2038	24,360,000
					<u>\$ 75,540,000</u>
Notes and Lease Purchase Agreements					
US Bank	Depot project	1,000,000	5.649%	June 7, 2018	58,989
Chase Equipment Leasing	2010 Fire Aerial & Pumper Trucks	1,309,391	2.66%	October 1, 2020	429,499
Farmers National Bank	2018 Fire Trucks Lease	3,531,163	2.99%	March 29, 2028	3,531,163
					<u>\$ 4,019,651</u>
Total Notes Payable and Capital Leases					<u>\$ 4,019,651</u>
Total Long-Term Governmental Debt					<u>\$ 79,559,651</u>
General Obligation Bonds					
General Obligation Bond, Series 2013C	Refinancing of GO Series 2003	\$ 3,595,000	2.00%	December 1, 2018	\$ 735,000
					<u>\$ 735,000</u>
Total Long-Term Business Type Liabilities					<u>\$ 735,000</u>

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ALL OUTSTANDING DEBT— FISCAL YEAR 2018 ESTIMATED

<i>Bonds</i>	Outstanding at 6/30/17	Debt Issued FY18	Principal Payments	Interest Payments	Total Expenditures	Debt Retired under Refinancing	Outstanding at 6/30/18
2007A GO Bonds	\$ 2,040,000	\$ -	\$ 480,000	\$ 81,600	\$ 561,600	\$ -	\$ 1,560,000
2008B GO Bonds	305,000	-	305,000	12,962	317,962	-	-
2009 GO Refunding Bonds	4,700,000	-	1,555,000	193,780	1,748,780	-	3,145,000
2012A & B GO Refunding Bonds	6,895,000	-	920,000	175,738	1,095,738	-	5,975,000
2013A GO Refunding Bonds	430,000	-	430,000	4,300	434,300	-	-
2015 GO Refunding Bonds	9,120,000	-	65,000	256,088	321,088	-	9,055,000
2016C GO Refunding Bonds	3,745,000	-	-	143,150	143,150	-	3,745,000
Subtotal Governmental Bonds	27,235,000	-	3,755,000	867,618	4,622,618	-	23,480,000
2010&11 WKU Refinancing Bonds	21,910,000	-	2,045,000	771,500	2,816,500	-	19,865,000
Subtotal WKU Bonds	21,910,000	-	2,045,000	771,500	2,816,500	-	19,865,000
2016A & B GO Refunding Bonds	14,100,000	-	2,520,000	331,505	2,851,505	-	11,580,000
Subtotal ITA Bonds	14,100,000	-	2,520,000	331,505	2,851,505	-	11,580,000
2008A GO Bonds	590,000	-	590,000	25,075	615,075	-	-
2016C GO Refunding Bonds	20,710,000	-	95,000	740,488	835,488	-	20,615,000
Subtotal TIF	21,300,000	-	685,000	765,563	1,450,563	-	20,615,000
Total Governmental Bonds	\$ 84,545,000	-	\$ 9,005,000	\$ 2,736,186	\$ 11,741,186	-	\$ 75,540,000
2013C Refunding Bonds	1,460,000	-	725,000	11,844	736,844	-	735,000
Convention Center Enterprise Total	1,460,000	-	725,000	11,844	736,844	-	735,000
Total Proprietary Bonds	\$ 1,460,000	-	\$ 725,000	\$ 11,844	\$ 736,844	-	\$ 735,000
Leases							
2004 Depot Refinancing	117,733	-	58,744	5,980	64,724	-	58,989
2007 Pumper & Quint Lease	111,173	-	111,173	2,208	113,381	-	-
2010 Fire Aerial & Pumper Trucks	565,311	-	135,812	15,037	150,849	-	429,499
2018 Fire Trucks Lease	-	3,531,163	-	-	-	-	3,531,163
Total Governmental Leases	\$ 794,217	\$ 3,531,163	\$ 305,729	\$ 23,225	\$ 328,954	\$ -	\$ 4,019,651

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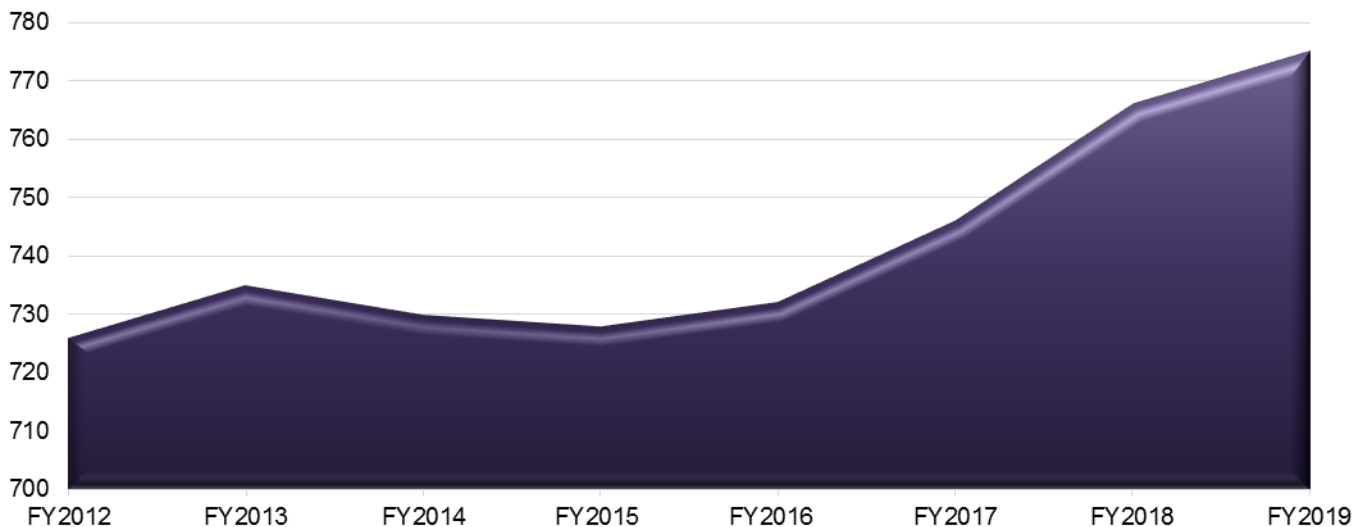
APPENDIX D

PERSONNEL

POSITIONS ALLOCATED BY DEPARTMENT

Department	FY2012		FY2013		FY2014		FY2015		FY2016		FY2017		FY2018		FY2019	
	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)	7	1	7	1	8	-	8	-	8	-	9	-	9	-	9	-
Finance	18	5	18	5	18	5	17	5	17	5	17	5	17	5	16	5
Human Resources	6	4	6	5	6	5	6	5	6	5	7	4	7	4	7	4
Legal	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-
Information Tech	9	-	9	-	9	-	9	-	9	-	9	-	10	-	10	-
Police	151	25	151	25	151	22	148	22	149	22	151	22	157	24	159	24
Fire	124	-	123	-	123	-	123	-	123	-	123	-	123	6	132	2
Public Works	53	-	54	-	53	-	55	1	55	1	57	-	58	2	61	2
Parks & Recreation	60	232	60	241	58	242	57	239	56	243	55	254	55	256	55	256
Neighb. & Comm. Services	23	1	23	-	23	-	26	-	26	-	26	-	26	-	26	-
Subtotal	453	273	453	282	451	279	451	277	451	281	456	290	464	302	477	298
Total	726		735		730		728		732		746		766		775	

Total Position History



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NEW POSITIONS ADDED BY DEPARTMENT

Department	FY2012		FY2013		FY2014		FY2015		FY2016		FY2017		FY2018		FY2019	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Legislative																
City Manager (Exec)					1						1					
Finance																
Human Resources				1					1*							
Legal																
Information Tech													1			
Police			1			1			1		2	2*	6		2	
Fire												6*			9	
Public Works	1						1	1			2	2*	1		3	
Parks & Recreation		10		10		2+1*	1	3*		1		11+2*				
Neighb. & Comm. Services	2						1									
Total	3	10	1	11	1	4	3	4	2	1	5	23	8	0	14	0

* mid-year addition

FY2019 Additions:

Police — 2 FT Police Officer positions

Fire — 9 FT Firefighter positions

Public Works — 1 FT Laborer II, 1 FT Facilities Coordinator, 1 FT Environmental Technician positions

DISCONTINUED POSITIONS BY DEPARTMENT

Department	FY2012		FY2013		FY2014		FY2015		FY2016		FY2017		FY2018		FY2019		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
Finance						1									1		2	2
Human Resources											1						1	0
Legal																	0	0
Information Tech																	0	0
Police		3			4												7	0
Fire															4		4	0
Public Works					1						1						2	1
Parks & Recreation		4			2	1	2	4	1		1						15	6
Neighb. & Comm. Services	1			1													2	1
Total	1	7	0	1	3	6	3	4	1	0	1	2	0	0	1	4	34	10

FY2019 Deletions:

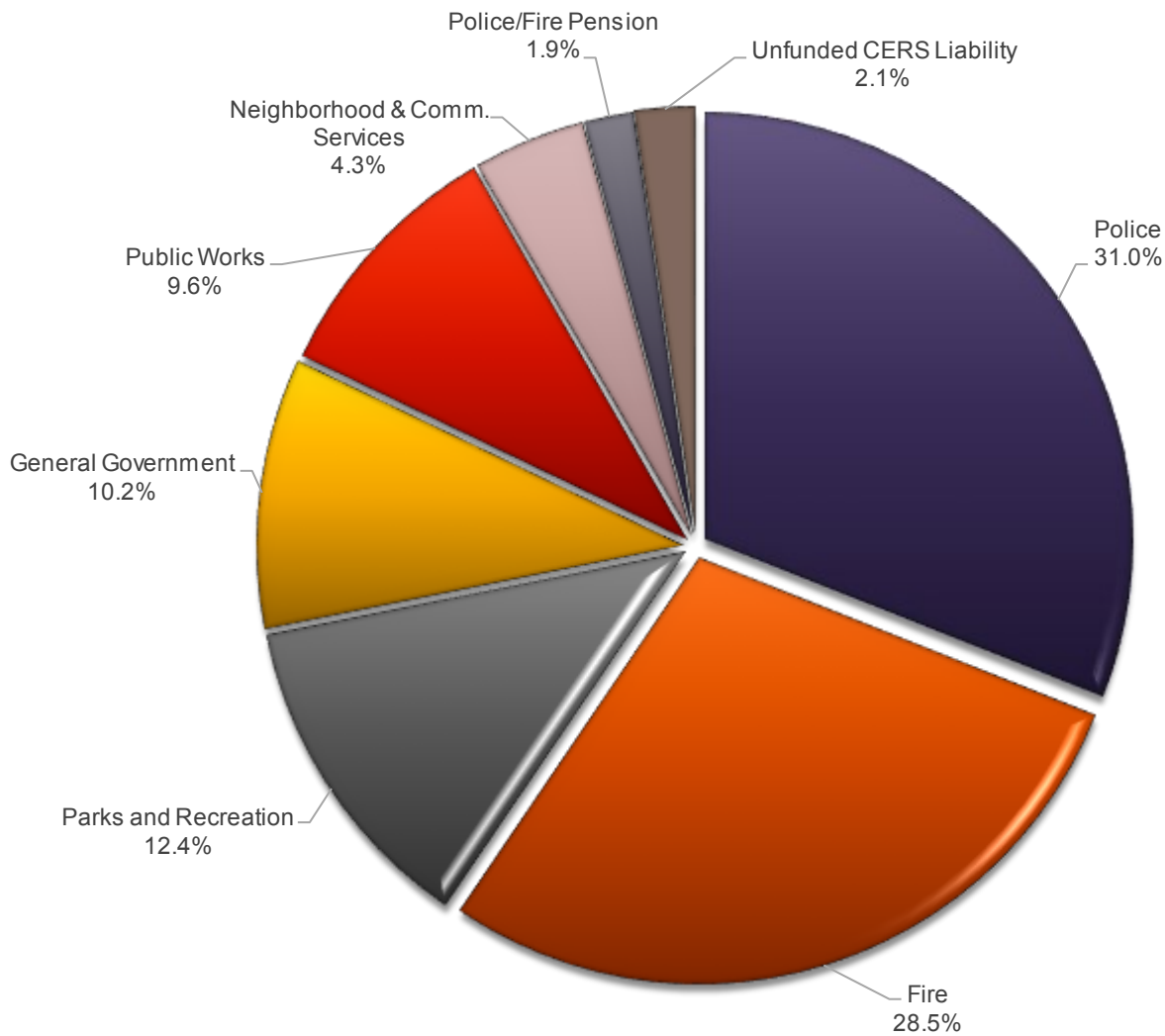
Finance — 1 FT Senior Staff Accountant position (not filled since vacated in 2015)

Fire — 4 PT Firefighter-R positions (air service no longer provided at BG/WC Regional Airport)

APPROVED PERSONNEL CHANGES

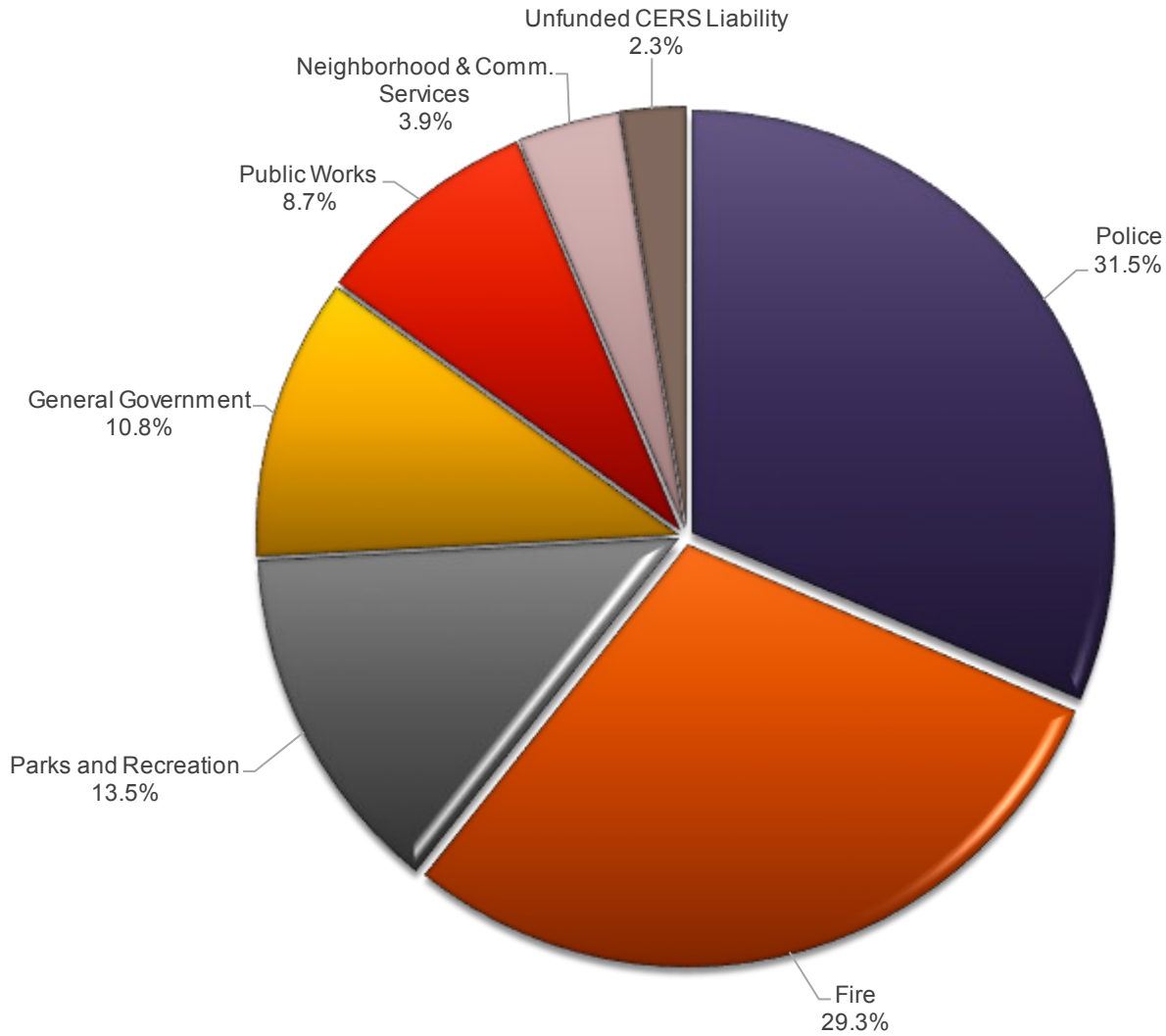
Department/Division	Position No.	Current Position Title	Current FTE	Current Grade	Approved Position Title	Approved FTE	Approved Grade
Fire	22-136 22-140	Firefighter-R	0.58 each	82	Fire Project Coordinator	0.325 each	81

PERSONNEL SERVICE EXPENDITURES — ALL FUNDS



Police	\$ 13,891,911	31.0%
Fire	12,757,870	28.5%
Parks and Recreation	5,542,699	12.4%
General Government	4,553,643	10.2%
Public Works	4,302,780	9.6%
Neighborhood & Comm. Services	1,904,460	4.3%
Police/Fire Pension	833,000	1.9%
Unfunded CERS Liability	1,000,000	2.1%
Total	\$ 44,786,363	100.0%

PERSONNEL SERVICE EXPENDITURES — GENERAL FUND



Police	\$ 12,955,819	31.5%
Fire	12,051,337	29.3%
Parks and Recreation	5,542,699	13.5%
General Government	4,454,326	10.8%
Public Works	3,576,319	8.7%
Neighborhood & Comm. Services	1,604,125	3.9%
Unfunded CERS Liability	1,000,000	2.3%
Total	\$ 41,184,625	100.0%

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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						
Generator Replacement	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 250,000	\$ 0
Table Replacement			40,000		40,000	
Total Convention Center:	\$ 0	\$ 0	\$ 290,000	\$ 0	\$ 290,000	\$ 0
FINANCE						
Vehicle Replacement	25,000				25,000	
Total Finance:	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 25,000	\$ 0
HUMAN RESOURCES						
Greenwood Fire Station Exhaust System Replacement			33,365		33,365	
Total Human Resources:	\$ 0	\$ 0	\$ 33,365	\$ 0	\$ 33,365	\$ 0
INFORMATION TECHNOLOGY						
Server Replacement/Upgrade		40,000			40,000	
SAN Replacement		350,000			350,000	
Switch Replacement		260,000			260,000	
Surveillance Camera Replacement Project		45,000			45,000	
Microsoft Exchange Server Upgrade		140,000			140,000	
BGGuest Wireless Network Equipment Controller Upgrade		35,000			35,000	
Total Information Technology:	\$ 0	\$ 870,000	\$ 0	\$ 0	\$ 870,000	\$ 0
POLICE						
Mobile Radio Replacement		264,625			264,625	
Scene Reconstruction Equipment System Replacement/Upgrade	59,500				59,500	990
Vehicle/Equipment Purchase & Replacement		379,000			379,000	
Total Police:	\$ 59,500	\$ 643,625	\$ 0	\$ 0	\$ 703,125	\$ 990
FIRE						
Apparatus Equipment & Installation		85,000			85,000	
Lovers Lane Fire Station Design & Construction	3,000,000	150,000			3,150,000	25,000
Fire Station Security Upgrade	101,500				101,500	
Breathing Air Compressor Repair/Replacement		45,000			45,000	1,500
Extrication Equipment Replacement		35,000			35,000	
Vehicle Replacement	100,000	73,000			173,000	
Turnout Gear Dryers		40,530			40,530	
Total Fire:	\$ 3,201,500	\$ 428,530	\$ 0	\$ 0	\$ 3,630,030	\$ 26,500

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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						
Street Resurfacing	1,000,000		1,000,000		2,000,000	
Sidewalk Reconstruction Program			100,000		100,000	
Stormwater Mitigation Program	500,000				500,000	
Sidewalk Improvement Program	500,000				500,000	
Vehicle/Equipment Purchase & Replacement	385,000				385,000	
Smallhouse Road Localized Improv. - Phase II	1,200,000				1,200,000	2,500
Downtown Improv. Project - Phase I	1,100,000	196,700			1,296,700	*
Shive Ln Widening & Roundabout		1,065,000			1,065,000	2,500
Smallhouse Rd Turn Lane Improv. at Campbell Ln		160,000			160,000	500
Dishman Ln/Industrial Dr Traffic Signal/Enhancements		325,000			325,000	1,000
Localized Residential Traffic Flow Improvements		275,000			275,000	2,500
Traffic Signalization Switch Upgrade		75,000			75,000	
Glen Lily Landfill Gas Vent Repairs		30,000			30,000	
Storm Sewer System Mapping Project	200,000				200,000	
CH Campus & Police HVAC Units Program Control Replacement	50,000				50,000	
Police Bulk Evidence Storage Facility Design & Construction		750,000			750,000	7,500
NCS Emergency Generator & Installation	88,000				88,000	1,200
Public Works Administration Roof Replacement	30,000				30,000	
Public Works Operations Roof Replacement	26,000				26,000	
Total Public Works:	\$ 5,079,000	\$ 3,976,700	\$ 0	\$ 0	\$ 9,055,700	\$ 17,700
PARKS & RECREATION						
Vehicle/Equipment Purchase & Replacement	177,500				177,500	
CrossWinds Golf Cart Replacement		250,000			250,000	
Roland Bland Inclusive Playground	300,000				300,000	10,000
Old Louisville Road Bridge Greenways Connector	250,000				250,000	
Kereiakes Park Field Lights & Renovations	300,000				300,000	5,000
Fairview Cemetery Mausoleum Design Services	50,000				50,000	
Parker Bennett Court Refurbishing	250,000				250,000	
Preston Miller Park Fitness Playground	200,000				200,000	10,000
RiverWalk Park Renovations	200,000	50,000			250,000	
Roland Bland Skate Park Renovation	400,000				400,000	
Loops at Lovers Lane Shelter	40,000				40,000	5,000
Total Parks & Recreation:	\$ 2,167,500	\$ 300,000	\$ 0	\$ 0	\$ 2,467,500	\$ 30,000
NEIGHBORHOOD & COMMUNITY SERVICES						
BG Reinvestment Neighb. Improv. Prog.	200,000	502,984			702,984	*
Total Neighborhood & Community Services:	\$ 200,000	\$ 502,984	\$ 0	\$ 0	\$ 702,984	\$ 0
SUBTOTAL	\$ 10,732,500	\$ 6,721,839	\$ 323,365	\$ 0	\$ 17,777,704	\$ 75,190

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

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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	\$ 63,000	\$ 0	\$ 0	\$ 0	\$ 63,000
Depot Renovation Refinancing Lease 2004	31,000	31,000			62,000
<i>(50% Reimbursement from Warren County)</i>		<i>(31,000)</i>			<i>(31,000)</i>
WC Water District Special Assessment - Russellville Rd	23,000				23,000
GO Bond Issue Series 2007A	563,000				563,000
2009 GO Refunding Bonds	615,000	1,134,000			1,749,000
<i>(Reimbursement from Warren County for 20% of Soccer Complex portion of debt)</i>		<i>(21,500)</i>			<i>(21,500)</i>
2010 Fire Aerial & Pumper Lease		151,000			151,000
WKU Project 2010/2011 Bond (2002 Bonds Refinanced)		2,985,000			2,985,000
<i>(100% Reimbursement from WKU)</i>		<i>(2,985,000)</i>			<i>(2,985,000)</i>
GO Bond (Refinancing 2004) Series 2012A & B	1,093,000				1,093,000
GO Bond (Refinancing 2003) Series 2013C Conv. Ctr.			740,000		740,000
GO Bond (Refinancing 2007A) Series 2015	324,000				324,000
GO Bond (Refinancing 2007B & C) Series 2016A & B, ITA	916,000	916,000			1,832,000
<i>(50% Reimbursement from Warren County)</i>		<i>(916,000)</i>			<i>(916,000)</i>
GO Bond (Refinancing 2008A & B) Series 2016C, Ballpark and Fire Stations	1,457,000	459,000			1,916,000
2018 Fire Trucks Lease		415,000			415,000
Total Debt Service:	\$ 5,085,000	\$ 2,137,500	\$ 740,000	\$ 0	\$ 7,962,500
GRAND TOTAL	\$ 15,817,500	\$ 8,859,339	\$ 1,063,365	\$ 0	\$ 25,740,204
Total Debt Service: w/o Reimbursements	\$ 5,085,000	\$ 6,001,000	\$ 740,000	\$ 0	\$ 11,826,000
GRAND TOTAL w/o Reimbursements	\$ 15,817,500	\$ 12,722,839	\$ 1,063,365	\$ 0	\$ 29,603,704

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CAPITAL IMPROVEMENT PROGRAM OVERVIEW

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

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

Development of the FY2019 Capital Improvement Program began in February of 2018. 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 \$29,603,704. Excluding debt service, the Approved capital budget is \$17,777,704, of which \$10,732,500 is allocated in the General Fund. Total debt service payments for FY2019 are budgeted at \$11,826,000 with \$5,085,000 coming from General Fund revenues, including the \$1.45 million for the Ballpark bond issue and \$916,000 for the City's share of the ITA debt. Reimbursements from WKU and Warren County will reduce the actual debt service paid by the City to \$7,962,500. No new General Fund debt is proposed in FY2019. In fact, this budget proposes a loan from the General Fund to pay for the construction of a new fire station to relieve the Fire Improvement Fund (FIF) from the burden of financing such a cost at this time.

The capital budget dropped 20-25% per year from FY2007 to FY2010. The FY2019 recommendation represents a slight decrease from FY2018, with General Fund spending up only because of the additional fire station. The following chart compares the total proposed capital budget with those adopted each of the last ten fiscal years; debt service; General Fund projects excluding debt; and debt as a percentage of the CIP.

FISCAL YEAR	TOTAL CIP	DEBT ONLY	GENERAL FUND EXCL DEBT	DEBT AS % OF CIP
2010	\$15.4 M	\$12.4 M	\$0	80.5%
2011	\$16.1 M	\$13.3 M	\$525,000	82.7%
2012	\$18.3 M	\$13.2 M	\$2.7 M	72.0%
2013	\$19.1 M	\$13.3 M	\$2.7 M	69.8%
2014	\$22.3 M	\$13.2 M	\$2.5 M	59.2%
2015	\$20.2 M	\$12.7 M	\$3.9 M	62.6%
2016	\$21.2 M	\$12.9 M	\$3.7 M	60.9%
2017	\$28.9 M	\$12.6 M	\$8.1 M	43.6%
2018	\$29.7 M	\$12.1 M	\$8.4 M	40.6%
2019	\$29.6 M	\$11.8 M	\$10.7 M	39.9%

(in millions)

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CAPITAL IMPROVEMENT PROGRAM, *continued*

The following provides a brief description of all projects and equipment included in the FY2019 Capital Improvement Program.

SLOAN CONVENTION CENTER: \$290,000 (Paid from Convention Center Enterprise Fund)

Generator Replacement - \$250,000: The 100 kilowatt (kw) natural gas generator at the Sloan Convention Center will be replaced with a 200kw unit in order to better serve the facility in the event of a power failure. The capacity of the current generator will not supply sufficient power to maintain basic operations. The project includes additional automatic transfer switches, emergency lighting circuits in the lobby, and natural gas piping upgrades.

Table Replacement - \$40,000: This project will replace many of the cocktail, crescent and banquet tables purchased in 2009, to include related skirts and carts/caddies. Over time with continual use, set up and storage, tables get damaged which affects their use and appearance.

FINANCE DEPARTMENT: \$25,000

Vehicle Replacement - \$25,000: The one vehicle in this department is used for business license field inspections. The 2004 Taurus will be replaced with a mid-size SUV.

HUMAN RESOURCES & RISK MANAGEMENT: \$33,365 (Paid from Workers' Compensation Fund)

Greenwood Fire Station Exhaust System Replacement - \$33,365: This project will replace the fire truck exhaust system at Greenwood Fire Station to provide a direct route for the removal of diesel exhaust from fire apparatus. Use of Workers' Compensation Fund monies is recommended as this project will have a direct impact on firefighter health and safety.

INFORMATION TECHNOLOGY: \$870,000

Server Replacement/Upgrade (Multi-Year) - \$40,000: Servers are being replaced over several years due to age and software upgrades. Server replacement is prioritized as age and projects dictate.

Switch Replacement (Year 2 of 2) - \$260,000: Switches control IT network traffic and the speed of traffic. The last major switch replacement/upgrade project was in FY2012. Upgrade of this critical component of IT infrastructure is needed due to increased network traffic and networked devices. Several switches are at or near capacity on ports with no room for expansion.

Surveillance Camera Replacement (Year 2 of 2) - \$45,000: Surveillance cameras are utilized at numerous City buildings and parks for security purposes, with more being added each year. The older cameras are having maintenance and view quality issues, especially compared to new cameras. A two-year project will replace older cameras with newer ones with the latest technology and image quality. Two additional DVR devices were added in FY2018 to help maintain the desired 30-day recording storage period.

Microsoft Exchange Server Upgrade - \$140,000: The Microsoft Exchange servers were last replaced in 2013. This project will require external consulting assistance to upgrade the three servers and migrate to a newer version of Exchange.

SAN Replacement - \$350,000: The storage area network (SAN) is a high-speed network of storage devices that connect with servers. The City is experiencing support issues with the primary equipment in the City Hall Annex and Greenwood backup facility, which was last replaced in 2012. This is the primary storage system for many of the City's major applications.

BGGuest Wireless Network Equipment Controller Upgrade - \$35,000: This network provides access to the Internet for guests of the City, as well as for employees such as Fire personnel on duty 24 hours/day. The primary controller and related firewall need to be upgraded due to age and support issues.

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CAPITAL IMPROVEMENT PROGRAM, *continued*

POLICE: \$703,125

Vehicle Purchase & Replacement - \$379,000: Patrol vehicles are on a seven-year replacement cycle, although with consistent preventive maintenance, some vehicles can last ten years. The City has been able to budget vehicle replacement consistently since FY2013. The FY2019 budget will replace ten vehicles in Police Administration, Professional Standards, and Criminal Investigations, at a cost of \$30,000/vehicle (includes \$5,000 in outfitting costs). Two new patrol vehicles for new police officer positions will also be added in the FY2019 budget. The base cost of a patrol vehicle is around \$27,500; police equipment and outfitting add approximately \$12,000 per vehicle.

Mobile Radio Replacement (Year 2 of 2) – \$264,625: The department had 88 radios with an “end of life” expectancy at five years, at which point the manufacturer no longer provides parts or support. Seventeen radios were replaced in FY2018 and the remaining 71 will be replaced in FY2019.

Scene Reconstruction Equipment Replacement/Upgrade - \$59,500: Collision reconstruction and crime scene processing can take many hours. New scanner technology utilizes lasers to digitally capture millions of data points within a scene. The equipment then analyzes the data to create multiple points of view and different scenarios, and then recreate numerous diagrams, animations, and walk-throughs of the scene that will deliver visually compelling testimonies for court proceedings. This equipment will save many hours of manpower and be more accurate than the current equipment, which is technologically obsolete. On-going costs will be \$1,000/year for the following two years, and then \$10,300 in year three for another three-year warranty and software maintenance.

FIRE: \$3,630,030

Extrication Equipment Replacement (Year 2 of 4) - \$35,000: The department maintains a set of equipment for vehicle and machinery extrication as well as forcible entry in structures on four of the front line fire apparatus. The units range up to ten years old. New equipment is rotated to front line apparatus on a maximum ten-year life span. One full set costs \$35,000, with one set being purchased annually for four years beginning with FY2018.

Apparatus Equipment & Installation - \$85,000: The department has six new apparatus on order. Equipment such as hoses and nozzles can be moved from two of the apparatus but the three apparatus in reserve are poorly equipped or the equipment is in excess of 20 years old. This project is to equip four apparatus (\$70,000) and properly mount the equipment on all six pieces (\$15,000).

Vehicle Replacement - \$173,000: Five vehicles will be replaced including 2004 and 2006 Ford F150's used in Training and Prevention; a 2009 Suburban used in Suppression; and two 2013 Rogues used in Administration. All five existing vehicles will be retained in the City's fleet, replacing older vehicles. All but the Suburban will be transferred to Parks & Recreation to replace vehicles there. The cost is being split between the Fire Improvement Fund and General Fund.

Lovers Lane Fire Station Design & Construction - \$3,150,000: Due to continued growth and demand for service, a new fire station will be built on Lovers Lane to serve the east side of Bowling Green. Construction costs are estimated at \$3 million, with an additional \$150,000 for architectural/engineering services. \$100,000 will be budgeted in FY2020 for station furnishings. In order to avoid financing the cost of the station, the General Fund will front the \$3 million construction cost, which will be repaid later by the Fire Improvement Fund when other debt rolls off. On-going costs are estimated at \$25,000 annually for utilities, security system, facility maintenance, etc.

Fire Station Security System Upgrade - \$101,500: This project will provide a standard security system for all six fire stations and the administration building. Some exterior doors have a keypad lock system, and doors into the building from the bays are not secured, allowing general access to crew quarters. The new system will use the fob-style networked entry, which will make it easier to update access codes as personnel changes occur.

Turnout Gear Dryers - \$40,530: Turnout gear and other personal protective equipment are currently air dried by hanging the garments wherever possible. Due to their construction and heavy materials, some items do not dry thoroughly leading to smells, mold, and mildew. One gear dryer will be purchased for each fire station, each having the capacity to dry up to four sets of gear at a time.

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CAPITAL IMPROVEMENT PROGRAM, *continued*

Breathing Air Compressor Repair/Replacement - \$45,000: Air compressor systems are used to fill air bottles used with the self-contained breathing apparatus (SCBA). The department has four systems compressors. One of the oldest, approaching 20 years, needs significant repair or replacement to operate properly.

PUBLIC WORKS: \$9,055,700

Street Resurfacing (Overlay Project) - \$2,000,000: This on-going program provides for resurfacing of streets according to priorities determined from the pavement management system. \$1 million in State Liquid Fuel Tax (LFT) revenues plus \$1 million in local tax dollars will be used to resurface approximately 23 miles of roadway, given standard road conditions and recent resurfacing contracts.

Sidewalk Reconstruction Program - \$100,000: This on-going program replaces sidewalks, curb and gutter. The primary focus is to replace existing sidewalks to eliminate trip hazards and improve ADA compliance. The department employs a corridor approach, improving entire blocks rather than individual locations. Funds will be allocated from Liquid Fuel Tax revenues. Multi-year funding is being used to make improvements along Butler Way between Collegeview Dr. and Durbin Estates providing an improved connection between the new Collegeview sidewalk and Dishman-McGinnis Elementary School. Land acquired between Butler Way and Pedigo Park for stormwater runoff purposes will be used to construct a multi-use path to the park.

Stormwater Mitigation Program - \$500,000: The City has allocated \$4.75 million in local tax revenues to mitigate stormwater problems since the May 2010 flooding in Bowling Green. At the start of the program, the Public Works Department identified over 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. Progress with this program plus work performed in-house has reduced the list to 39 remaining projects, although new projects have been added annually to the list which is then re-prioritized each July. Public Works Operations employees have addressed several smaller projects through the years where possible. Projects can range from deepening an existing basin, to constructing a new retention basin from scratch, to any number of smaller projects. Costs depend greatly upon the conditions such as rock, level of protection desired (75 or 100-year storm), and market conditions for bids.

Sidewalk Improvement Program - \$500,000: This priority project was initiated in FY2008 to foster a “walkable” city by providing sidewalks in commercial and high-traffic residential areas where none exist. Since that time, 15.1 miles of new sidewalk have been constructed or are pending. The FY2019 budget commits \$500,000 of local tax revenues to the program.

Vehicle/Equipment Purchase & Replacement - \$385,000: An additional snow plow with salter will be purchased at \$125,000. Two vehicles and five pieces of equipment will be replaced: a 1998 four-wheel drive SUV at \$25,000; a 2001 full-size 4x4 four-wheel drive SUV at \$25,000; a 1988 motor grader, estimated at \$165,000; a 2002 60” residential mower and two 2007 residential mowers estimated at \$15,000 each.

Smallhouse Road Localized Improvements – Phase II (Year 3) - \$1,200,000: The multi-phase Smallhouse Road improvement project will address traffic conditions between Campbell Lane and Ridgecrest Way. Phase I to Highland Way cost over \$3.3 million. Phase II focuses on the stretch from Highland Way to Ridgecrest Way. The current Phase II estimate is \$2.5 million, with funding spread out over three budget years. Final property acquisition, utility relocation, and construction are being funded in FY2018 and FY2019.

Downtown Improvements Project — Phase I (Year 2) - \$1,296,700: Public improvements will be made to the streetscape between College/State/10th/7th to create safe pedestrian walkways, improve deteriorating public infrastructure including streets, sidewalks, and alleys, and provide an inviting connection between Fountain Square and Circus Square parks. A combination of General Fund local tax dollars and monies previously set aside for Heritage Trail will be used for Phase I construction, which will specifically focus on improvements around the downtown square, and Capital and Morris alleys, and enhancing Heritage Trail between Fountain Square and Circus Square parks. Future phases will address to the streetscapes along College and State Streets, including the addition of designated bike lanes.

Shive Lane Widening & Roundabout - \$1,065,000: The State is planning improvements at the Scottsville Road/Shive Lane/Cave Mill Road intersection to better accommodate left turning movements onto Cave Mill. To further enhance traffic flow at this location, the City will fund the design and construction of widening Shive Lane between Scottsville Road and Ken Bale Boulevard to three lanes as well as installation of a right turn lane at

CAPITAL IMPROVEMENT PROGRAM, *continued*

Scottsville Road. In addition, a single lane roundabout will be constructed at the Ken Bale intersection to reduce peak delays. While road construction can be completed without right-of-way acquisition, new storm sewer and possible waterline relocation may require acquisition of permanent drainage and utility easements.

Smallhouse Road Turn Lane Improvements @ Campbell Lane - \$160,000: This project is to design and construct additional turn lane storage for left and right turns on the Smallhouse Road northbound approach to Campbell Lane. Past studies and current field observations support the need for additional queuing length especially in morning peak hours. The improvements may require minor utility relocation.

Dishman Lane/Industrial Drive Traffic Signal/Enhancements - \$325,000: A traffic signal will be designed and constructed at the Dishman Lane/Industrial Drive intersection, using a mast arm pole configuration due to the proximity of overhead utilities. A right turn lane is proposed on Industrial Drive at the southbound approach to Dishman Lane to provide an increased level of efficiency at the intersection.

Localized Residential Traffic Flow Improvements - \$275,000: In order to improve pedestrian and motorist safety and neighborhood traffic flow, roundabouts are proposed for the intersections of Parkside Drive/Cove Drive and Cove Drive/Woodway Street/North Sunrise Drive. These locations are currently stop sign-controlled intersections. Additional easement and right-of-way acquisition are not expected.

Traffic Signalization Switch Upgrade - \$75,000: The 27 City-maintained traffic signals have fiber connections which could allow more efficient signal operation through remote access. The switching equipment for 25 of the traffic signals will be upgraded to allow remote connection. The remaining two traffic signals already received upgraded equipment in FY2018.

Glen Lily Landfill Gas Vent Repairs - \$30,000: The passive Glen Lily Landfill gas ventilation system serves to exhaust gas generated so it does not build up under the plastic liner. After two decades of service, many of the vents have fallen apart or have been damaged during routine maintenance and mowing. The damaged vents now allow precipitation to enter the landfill, increasing the amounts of leachate that must be hauled away. Damaged vents will be repaired/replaced.

Storm Sewer System Mapping Project - \$200,000: Stormwater sewer permitting regulations that now apply to the City will require mapping the location of all known major outfalls, surface waters that receive discharges from those outfalls, and the storm sewer system including catch basins, pipes, ditches, and retention ponds. The entire 40 square miles of the city must be mapped. Mapping must be completed in five years, and this contracted project will take approximately 24 months to complete. On-going annual costs for data maintenance will be approximately \$7,500.

City Hall Campus & Police HVAC Units Program Controls Replacement - \$50,000: The controls for the HVAC units at the Police Headquarters and City Hall Annex are 18 years old and cannot be replaced if they fail. Since it can take over two months to get new program controls operational, it is recommended to replace the controls for those two buildings. It will be cost effective to upgrade the controls for the units at City Hall and Public Works Administration at the same time at one fourth of the replacement cost.

Police Bulk Evidence Storage Facility - \$750,000: A 7,500 square foot bulk storage building will be constructed at the back of the Police Department lot. The facility will include up to ten bays to store vehicles in a secure, indoor environment so that evidence is not deteriorated by weather. The facility will allow the relocation of bulk evidence from the fleet maintenance facility. The project will include security cameras, fencing to tie in with the rest of the property, and paving a small parking area. There will be on-going costs for utilities and the security system.

NCS Emergency Generation & Installation - \$88,000: The Neighborhood & Community Services building does not have a generator in the event of power loss. A 100 kilowatt diesel fuel generator will be installed to provide full emergency power to continue building operations in an emergency situation.

Public Works Administration Building Roof Replacement - \$30,000: The roof on the Public Works Administration building was last replaced in 1994 and has evidence of deterioration from age and water ponding. Replacement has been deferred since 2012.

Public Works Operations Roof Replacement - \$26,000: The roof on the "Green Building" at the Operations facility leaks in multiple locations and will be replaced with a galvanized standing seam metal roof with new metal skylights. Damaged wood will also be replaced.

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CAPITAL IMPROVEMENT PROGRAM, *continued*

PARKS & RECREATION: \$2,467,500

Vehicle/Equipment Purchase & Replacement - \$177,500: Ten different pieces of equipment will be purchased or replaced in this budget. A 2004 Ford F-450 one ton dump truck with tommy lift used for trash pick-up will be replaced at a cost of \$54,000. Maintenance equipment being replaced includes: a 2002 Ferris 72" mower and a Toro Workman for parks maintenance; a 2012 Toro 60" mower for cemetery maintenance; and two 2011 John Deere 997 Z-Trac mowers, and two 2001 Club Car work utility vehicles for golf course maintenance. A new aerator and a new turbine blower will be purchased for the Lovers Lane Soccer Complex at a total cost of \$32,500.

CrossWinds Golf Cart Replacement - \$250,000: 108 golf carts were purchased in 2012 for CrossWinds and Paul Walker golf courses. They are well past the four-year limited warranty. Approximately 72 carts will be replaced. The 36 carts in the best shape will be retained at Paul Walker. Hartland Tax District funds transferred from the Convention Center Corporation will fund this purchase.

Roland Bland Inclusive Playground - \$300,000: The City's first inclusive playground will be installed at a 50'x100' area adjacent to the current playground at Roland Bland Park. This will have an impact on recreation programs held at the adjacent community centers including Camp Happy Days and Special Olympics. The playground will include activities and design features for individuals with special needs, including those in wheelchairs or seeking stimulus through visual, tactile and hearing apparatus. The playground will have a synthetic surface rather than mulch, which is better for wheelchairs and individuals with limited mobility. \$10,000 in annual on-going costs are expected for lights and repairs.

River Street Bridge Greenways Connector - \$250,000: An eight-foot wide, multi-use path will be constructed under the north end of the River Street (Old Louisville Road) Bridge. It will be built in conjunction with the Kentucky Transportation Cabinet's scour mitigation project at the same location, and will be augmented by a pedestrian safety railing and necessary fencing. The project will provide a viable connection between the two park areas separated by River Street, but will not provide an actual connection to the greenways on either side. A second phase or grant funds will be needed to complete the connection.

Kereiakes Park Field Lights & Renovations - \$300,000: Recent improvements at the Kereiakes ballfields include new dugouts, fencing, infield, netting, and batting cages. The FY2019 project is to move fences to the increased field of 225'; replace the wood pole light system with Little League-compliant steel poles and adequate lighting; lights in the back parking lot; and a security gate mid-way in the park to limit after-hours activity.

Fairview Cemetery Mausoleum Design Services - \$50,000: Space is available at Fairview Cemetery #1 for a mausoleum. The projected cost is \$350,000 including \$50,000 in architectural fees. Spaces would be sold at a rate to cover the cost of the facility. The FY2019 budget includes the funds for the architectural services, with construction planned for FY2020. On-going costs of \$5,000/year are estimated for utilities/lights.

Parker-Bennett Court Refurbishing - \$250,000: The three basketball and one futsal court at Parker-Bennett Community Center are cracked and peeling, posing a safety hazard. A complete refurbishment of the courts is planned.

Preston Miller Park Fitness Playground - \$200,000: A fitness playground will be installed at Preston Miller Park, with an ADA-accessible poured synthetic base. Outdoor fitness equipment could include a wide selection of options such as a sitting rotator, ski walker, sit-up board, back extension, strength and stretch bars, self-weighted rower, and leg press. The equipment will be installed as a cluster of stations along the asphalt trail. On-going costs of \$10,000 will be utilities for lights, cleaning supplies, and repairs.

RiverWalk Park Renovations - \$250,000: The rock wall at RiverWalk Park is deteriorating and the cap stone is cracked and missing in multiple spots. The wall will be replaced before the issue worsens. The chain link fence along River Street (Old Louisville Road) that separates the sidewalk from Riverbend Park and the Low Hollow Mountain Bike Trail will be replaced with a more aesthetically-pleasing fence.

Roland Bland Skate Park Renovation - \$400,000: The skate park constructed in 2007 at a cost of almost \$900,000 receives heavy usage by skateboards and bikes. The concrete and amenities are showing the results of usage and wear. Multiple sections and bowls need repair, and railings will also be replaced.

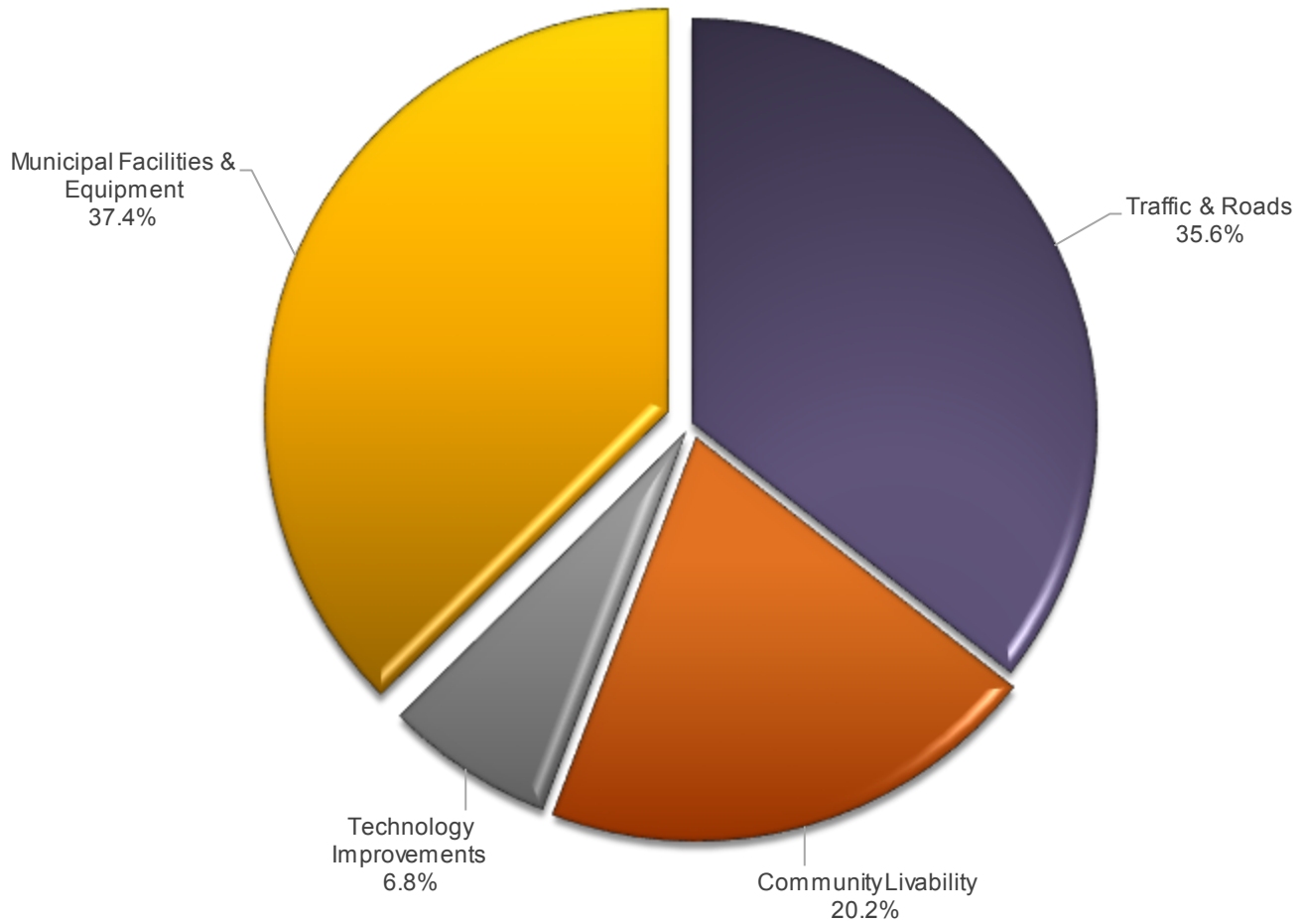
CAPITAL IMPROVEMENT PROGRAM, *continued*

Loops at Lovers Lane Shelter - \$40,000: The park and soccer complex at Lovers Lane have had many recent upgrades and additions including new restrooms and plaza, and the Loops at Lovers Lane, an inner and outer walking/running trail. A 25'x30' shelter/trail head will be constructed, identical to the shelter at Kereiakes between the two Little League baseball fields. The project will include picnic tables, benches, concrete plaza, and lights.

NEIGHBORHOOD & COMMUNITY SERVICES: \$702,984

Bowling Green Reinvestment Area - Neighborhood Improvement Program - \$702,984: A strategy to combine federal CDBG with local tax dollars was initiated in FY2015 to make significant neighborhood improvements. The BG Reinvestment Area is the section of the city west of the US 31W Bypass, and the first neighborhood to be impacted was the census tract (105.2) between Chestnut and the Bypass and Fairview Avenue to 14th Street. Funds were combined for three years to make a meaningful impact. Over \$1 million was expended in that area including more than \$328,000 in local funds. The current neighborhood is roughly Old Barren River Road to Old Morgantown Road, Normalview west to the city limits (city portion of census tract 112). Three years of funding (FY2017-FY2019) totaling over \$2.1 million will be utilized for neighborhood improvement projects, which will include new housing (\$500,000), exterior housing rehabilitation (\$500,000), sidewalks (\$505,000), parks improvements (\$498,000) street improvements (\$102,000), and transit improvements (\$30,000). FY2019 funding includes \$502,984 in federal dollars and \$200,000 in local funds.

CAPITAL BUDGET — ALL FUNDS



Traffic & Roads	\$ 6,321,700	35.6%
Community Livability	3,592,984	20.2%
Technology Improvements	1,204,500	6.8%
Municipal Facilities & Equipment	6,658,520	37.4%
Total	\$ 17,777,704	100.0%

APPENDIX F

AGENCIES

AGENCY FUNDING — SUMMARY

City Created/Contract Agencies	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Adopted	FY2019 Requested	FY2019 Approved
BG/WC Drug Task Force	\$ 45,000	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
BG/WC Humane Society	87,000	89,610	92,300	95,070	95,070	95,070
BG/WC Regional Airport	56,500	56,500	58,195	58,195	58,195	58,195
BG/WC Welfare Center ⁽¹⁾	49,448	29,240	29,240	50,000	50,000	50,000
Central Region ICC ⁽²⁾	45,000	45,000	45,000	0	0	0
Community Action--Public Transit	237,110	245,220	252,580	342,560	454,080	430,415
Economic Development Authority	125,000	125,000	125,000	125,000	125,000	125,000
Hobson House Commission	52,640	52,640	54,220	55,850	58,000	57,525
Human Rights Commission	59,935	61,735	63,590	65,500	66,000	66,000
BG-WC Operation P.R.I.D.E.	24,440	28,940	33,440	33,440	33,440	33,440
City/County Planning Commission	471,770	467,000	467,000	467,000	481,000	481,000
Southern Kentucky 2-1-1	0	0	0	50,000	50,000	50,000
WC Regional Jail Inmate Mowing (Pride) ⁽³⁾	9,000	0	0	0	0	0
	<u>\$ 1,262,843</u>	<u>\$ 1,245,885</u>	<u>\$ 1,270,565</u>	<u>\$ 1,392,615</u>	<u>\$ 1,520,785</u>	<u>\$ 1,496,645</u>
United Way of Southern Kentucky ⁽⁴⁾	12,065	16,120	13,677	14,340	14,363	14,363
Total	<u>\$ 1,274,908</u>	<u>\$ 1,262,005</u>	<u>\$ 1,284,242</u>	<u>\$ 1,406,955</u>	<u>\$ 1,535,148</u>	<u>\$ 1,511,008</u>

⁽¹⁾ Welfare Center also receives excess Gas Franchise fees collected in accordance with Municipal Order No. 2008-30

⁽²⁾ FY2017 was final year of funding for Central Region ICC

⁽³⁾ WC Regional Jail Inmate Mowing (Pride) agreement terminated October 15, 2013; continued funding for City's share of Louisville Road mowing contract with WC

⁽⁴⁾ United Way funding is based on City employee pledges

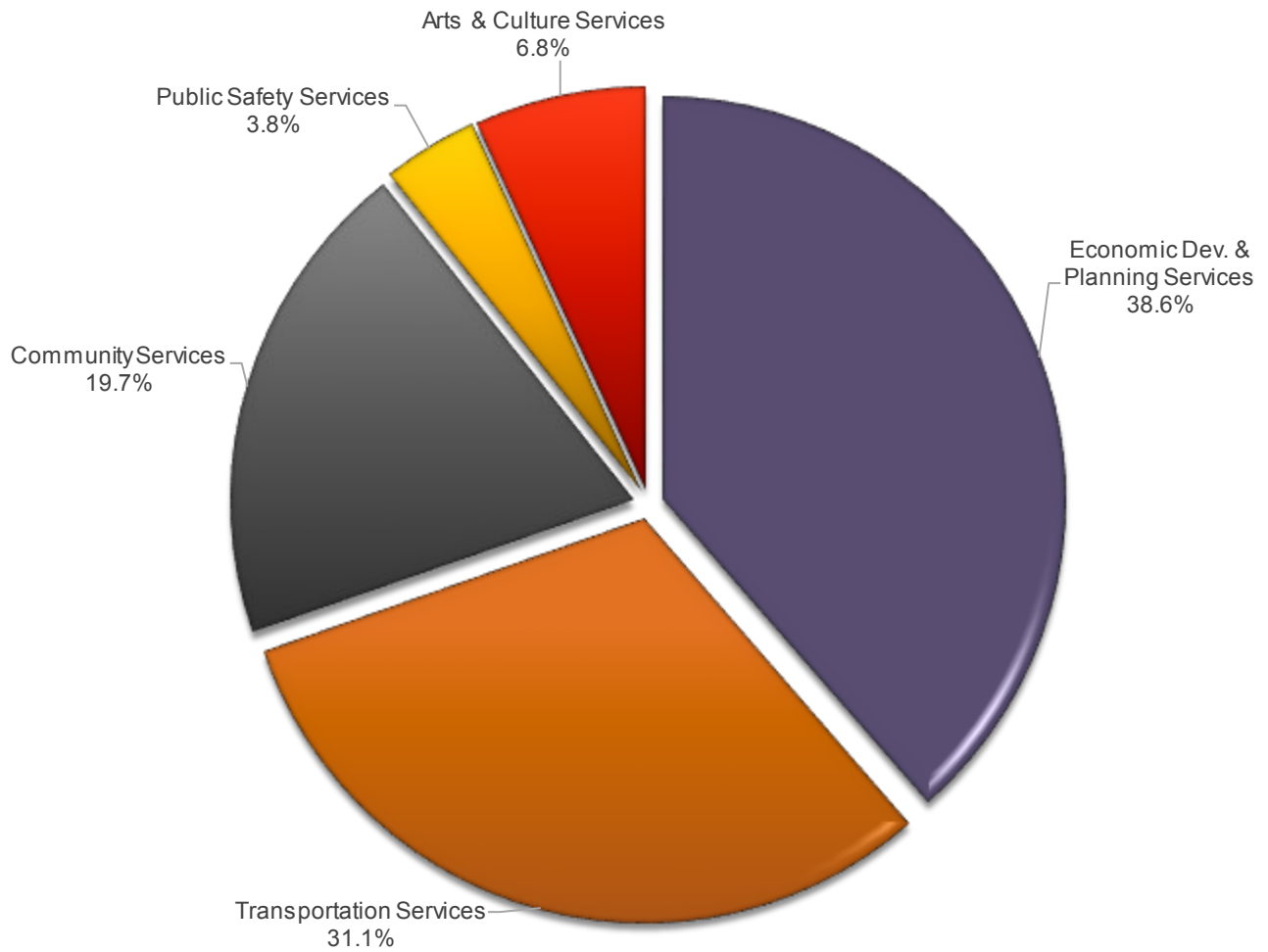
Other Agency Funding:

Regional Airport Grant Matches/Capital Impr.	\$ 0	\$ 7,546	\$ 0	\$ 0	\$ 41,248	\$ 0
Emergency Mgmt COWS Siren Repl. / Upgrade	0	0	0	10,000	10,000	10,000
Friends of L&N Depot Capital Improvements	0	0	0	0	50,000	50,000
Comm. Action—Public Transit Enhancements	0	0	80,000	0	0	0
					\$	
Subtotal	<u>\$ 0</u>	<u>\$ 7,546</u>	<u>\$ 80,000</u>	<u>\$ 10,000</u>	<u>101,248</u>	<u>\$ 60,000</u>
Total General Fund	<u>\$ 1,274,908</u>	<u>\$ 1,269,551</u>	<u>\$ 1,364,242</u>	<u>\$ 1,416,955</u>	<u>\$ 1,636,396</u>	<u>\$ 1,571,008</u>

Agency funding totals approximately 2.1% of FY2019 General Fund expenditures

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AGENCY FUNDING



Economic Dev. & Planning Services	\$ 606,000	38.6%
Transportation Services	488,610	31.1%
Community Services	308,873	19.7%
Public Safety Services	60,000	3.8%
Arts & Culture Services	107,525	6.8%
Total	\$ 1,571,008	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.

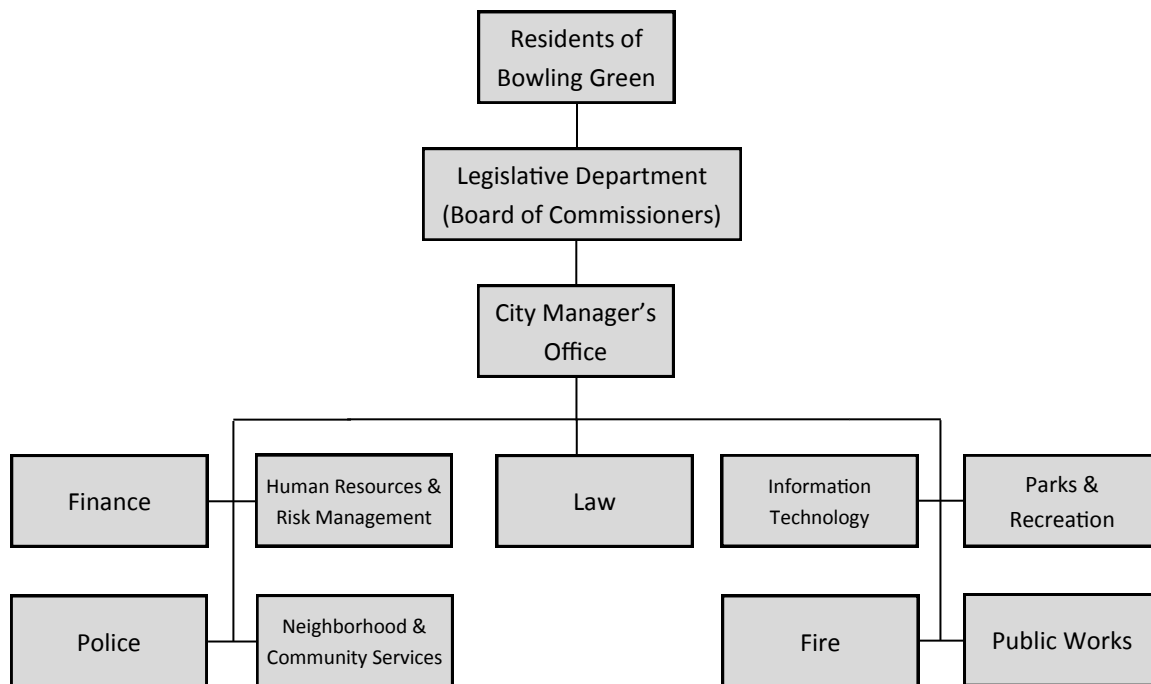
Department Budget Summary

EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019
Personnel	\$ 124,408	\$ 130,946	\$ 135,205
Contractual Services	19,779	24,242	25,200
Supplies & Materials	2,096	2,100	2,100
TOTAL EXPENSES	\$ 146,283	\$ 157,288	\$ 162,505
REVENUE:			
Non-Program General Funds	\$ 146,283	\$ 157,288	\$ 162,505
TOTAL REVENUE	\$ 146,283	\$ 157,288	\$ 162,505

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

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

Scope The government for the City of Bowling Green is comprised of a City Manager, who oversees and manages the day-to-day functions and operations of the City, and a Board of Commissioners to serve as the legislative arm of the City. Made up of four Commissioners and a Mayor, the Board of Commissioners make public policy and focus the direction for the City as Bowling Green advances into the twenty-first century.



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LEGISLATIVE DEPARTMENT SUMMARY *, continued*

Accomplishments

- 26 Board of Commissioners meetings, work sessions and special call meetings held
- 55 Ordinances considered
- 274 Municipal Orders and/or Resolutions considered
- 48 Appointments made to various City boards, commissions, and agencies

Goals

Board of Commissioners:

- Grow revenues without increasing taxes
- Maintain and improve current level of services
- Develop and sustain an aggressive street overlay program
- Continue focus on stormwater mitigation
- Enhance community walk-ability
- Implement Parks Master Plan

Performance Measures

Performance Measures	Actual FY16	Actual FY17*	Estimated FY18	Proposed FY19*
Overall quality of life in Bowling Green at excellent or good rating	At National Average	N/A	At or Above National Average	N/A
Strong Neighborhoods at excellent or good rating	At National Average	N/A	At or Above National Average	N/A
Economic Growth/Development at excellent or good rating	At National Average	N/A	At or Above National Average	N/A

** The Actual FY17 and Approved FY19 results are listed as N/A or not applicable since the data is provided on a biennial survey.*

LEGISLATIVE DEPARTMENT SUMMARY *, continued*

Budgetary Changes and Impact

Recommendation	Impact/Explanation
Board of Commissioners	
Increase to local meeting costs and dues—memberships—fees accounts	\$ 958 No budgetary impact expected
Pay Adjustment	4,259 FY2019 DLG cost of living adjustment and fringe benefit changes
TOTAL IMPACT	\$ 5,217

Departmental Budget by Division

EXPENSES:	ADOPTED BUDGET		APPROVED		% Difference
	ACTUAL FY2017	FY2018	BUDGET FY2019	FY18-FY19 Change	
Board of Commissioners	\$ 146,283	\$ 157,288	\$ 162,505	\$ 5,217	3.3%
TOTAL EXPENSES	\$ 146,283	\$ 157,288	\$ 162,505	\$ 5,217	3.3%
REVENUE:					
Local Taxes	\$ 146,283	\$ 157,288	\$ 162,505	\$ 5,217	3.3%
TOTAL REVENUE	\$ 146,283	\$ 157,288	\$ 162,505	\$ 5,217	3.3%

Position Detail

Title	Grade	FY2018 Budgeted		FY2019 Budgeted		FY18—FY19 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

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CITY MANAGER'S OFFICE SUMMARY

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

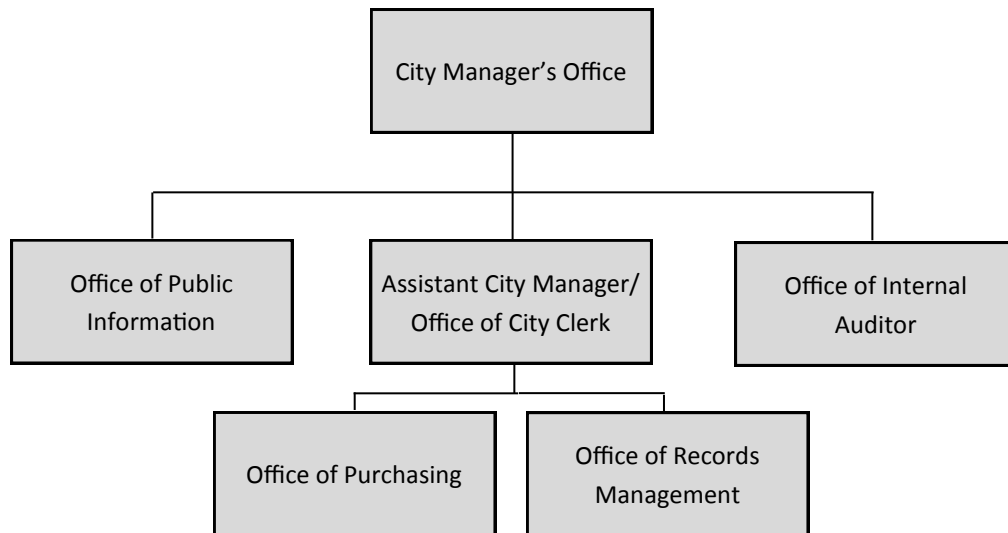
Department Budget Summary

	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019
EXPENSES:			
Personnel	\$ 789,249	\$ 889,481	\$ 901,242
Contractual Services	149,490	188,480	196,125
Supplies & Materials	15,609	17,340	15,435
Assets	31,583	0	0
Contingency & Other	0	3,000	990
TOTAL EXPENSES	\$ 985,931	\$ 1,098,301	\$ 1,113,792
REVENUE:			
Non-Program General Funds	\$ 751,883	\$ 975,301	\$ 990,292
Program Revenue General Funds	234,048	123,000	123,500
TOTAL REVENUE	\$ 985,931	\$ 1,098,301	\$ 1,113,792

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

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

Scope The City Manager and staff oversee and monitor the Strategic Plan, City budget, provide policy recommendations to the Board of Commissioners, manage the finances and bids for capital improvement projects and keep the public informed of City news, oversee the operation of the City's government access cable channel, maintain City records, provide checks and balances for all departments and more.



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CITY MANAGER'S OFFICE SUMMARY *, continued*

Accomplishments

- \$189,000 was collected from seven online auctions of surplus and confiscated items through govdeals.com during FY2017
- The pool of potential bidders for City projects increased 20% from FY2016 to FY2017 to ensure competition and achieve the best price and value for purchases greater than \$20,000
- Captured a minimum of \$1.4 million in personnel and non-personnel under-spending by the end of FY2017 through fiscal management of the budget, which was applied to future capital projects and other needs
- Completed the sixth annual Internal Services Survey to rate the services received by employees during FY2017
- The City's FY2018 Budget Document received the sixth consecutive Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA)
- Completed and distributed the 28th supplemental update to the City's Code of Ordinances covering amendments to sixteen (16) chapters; and completed an overhaul to the design and appearance of the code book and reprinting of all chapters
- Prepared materials and layout, provided photography, printed and distributed the 2017/2018 Annual Report and Calendar
- Continued work with the Communications team and Public Information staff to increase social media presence with Facebook, Twitter and Wordpress; produced multiple videos for Channel 4 and social media
- Completed Parks Maintenance follow-up audit, citywide TimeClock audit, and Building and Inspection audit
- The vacancy for the newly created position of Records Management Coordinator was filled in June of 2017

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
- 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 Records Management:

- Maintain the integrity and sustainability of the City's official records as prescribed by law and policy
- Operate the records retention facility to preserve and protect records based on the life of each record series

Office of Procurement:

- 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 and maintaining equipment; programming is currently being outsourced to Harris Visual which attributes for the smaller number of videos

Performance Measures

Performance Measures	Actual FY16	Actual FY17	Estimated FY18	Proposed FY19
Direct Audit Hours- 70% of auditor time dedicated to direct audit related work	68.4%	71.8%	70.0%	>70.0%
Administer Records Management and Excellent Customer Service—maximum of 3 working days to complete open records request	1.6	1.6	1.5	<3.0
Purchase Order Approval by Central Purchasing—maximum of 3 working days to final approval of POs by Central Purchasing	0.2	0.1	0.1	<3.0
BG TV Channel 4 Programming—minimum of 35 programs produced per year	53 Programs	38 Programs	6 programs	>6
Informed Citizenry—obtain excellent or good ranking by at least 70% surveyed	76.0%	N/A	>70.0%	N/A

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CITY MANAGER'S OFFICE SUMMARY , continued

Budgetary Changes and Impact

Recommendation		Impact/Explanation
City Manager's Office		
Reduction to vehicle maintenance fee accounts; increase to local meeting and travel costs accounts	\$ 395	Minimal increase recommended
Assistant City Manger/City Clerk		
Reduction to printing, vehicle maintenance fee, assets under \$5,000, and contingency accounts; increase to dues-memberships-fees, employee committee/special event, books/publications, and advertising accounts	4,440	Additional funds for legal publications and employee committee activities
Internal Auditor		
Reduction to travel costs and special education accounts; increase to professional services and local mileage reimbursement accounts	975	Increase due to external audit fee
Records Management		
Reduction to professional services, equipment repairs, and printing accounts; increase to operating supplies and other purchased services account	(2,850)	No impact on performance is expected
Purchasing		
Reduction to professional services, facility rental, and supply accounts	(1,580)	No impact on performance is expected
Public Information		
Reduction to advertising, travel costs, special education, and assets under \$5,000 accounts; increase to professional services, equipment rental and employee committee/special event accounts	2,350	Increase to cover cost of Channel 4 programming
Pay Adjustment	11,761	FY2019 cost of living adjustment, step increase, and fringe benefit changes
TOTAL IMPACT	\$ 15,491	

Departmental Budget by Division

EXPENSES:	ADOPTED BUDGET		APPROVED BUDGET		% Difference
	ACTUAL FY2017	FY2018	FY2019	FY18-FY19 Change	
City Manager's Office	\$ 288,594	\$ 284,539	\$ 289,570	\$ 5,031	1.8%
Assistant City Manger/City Clerk	251,053	258,693	274,318	15,625	6.0%
Internal Auditor	172,911	184,336	190,562	6,226	3.4%
Records Management	4,888	91,623	86,360	(5,263)	-5.7%
Purchasing	84,961	92,862	95,562	2,700	2.9%
Public Information	183,524	186,248	177,420	(8,828)	-4.7%
TOTAL EXPENSES	\$ 985,931	\$ 1,098,301	\$ 1,113,792	\$ 15,491	1.4%
REVENUE:					
Local Taxes	\$ 751,883	\$ 975,301	\$ 990,292	\$ 14,991	1.5%
Fees	2,673	3,000	3,500	500	16.7%
Miscellaneous	231,375	120,000	120,000	0	0.0%
Total Revenue:	\$ 985,931	\$ 1,098,301	\$ 1,113,792	\$ 15,491	1.4%

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CITY MANAGER'S OFFICE SUMMARY *, continued*

Position Detail

Title	Grade	FY2018 Budgeted		FY2019 Budgeted		FY18—FY19 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
Procurement Manager	124	1	1.0	1	1.0	0	0.0
Records Management Coordinator	119	1	0.0	1	1.0	0	0.0
Total Positions & FTE		9	8.8	9	8.8	0	0.0

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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.

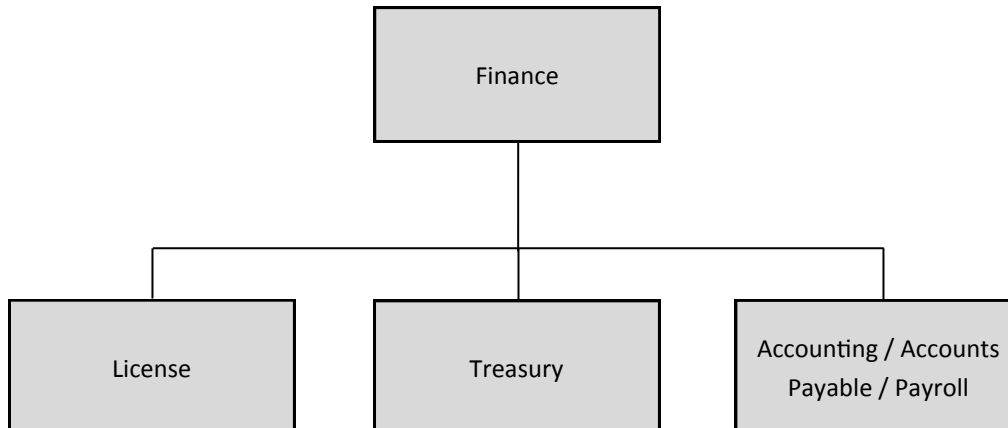
Department Budget Summary

EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019
Personnel	\$ 1,325,068	\$ 1,448,326	\$ 1,432,425
Contractual Services	39,032	44,605	45,255
Supplies & Materials	10,913	9,660	7,585
Assets	0	0	25,000
TOTAL EXPENSES	\$ 1,375,013	\$ 1,502,591	\$ 1,510,265
REVENUE:			
Non-Program General Funds	\$ 1,125,452	\$ 1,261,091	\$ 1,223,765
Program Revenue General Funds	249,561	241,500	286,500
TOTAL REVENUE	\$ 1,375,013	\$ 1,502,591	\$ 1,510,265

Positions	Total Budgeted Full-Time Positions	17	17	16
	Total Budgeted Part-Time Positions	5	5	5

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

Scope The Finance Department is responsible for the proper collection and disbursement of City funds and provides a wide range of financial reporting. The Department is composed of the following divisions: Administration, Accounting/Accounts Payable/Payroll, Treasury, and License. Core operational services include cash receipting, licensing, payroll, accounts payable, and accounts receivable. The Department is also responsible for accounting and financial reporting including the development of the comprehensive annual financial report, popular annual financial report, monthly financial reporting, and assisting with the development of the annual citywide operating budget.



FINANCE DEPARTMENT SUMMARY *, continued*

Accomplishments

- Collected approximately \$1,527,500 in additional occupational fees through collections from field inspections, payments of accounts avoiding pending litigations, and audits of withholding reconciliations, net profit returns, transient accounts, and 1099 statements
- The above figure includes approximately \$595,000 of additional net profit revenue ongoing for length of a contract generated from a single site visit by the City Business License Inspector
- Awarded the Governmental Finance Officers Association’s (GFOA) Certificate of Excellence in Financial Reporting for the FY2016 Comprehensive Annual Financial Report (CAFR) for the eleventh consecutive year
- Awarded the GFOA’s Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for FY2016, which is the fifth consecutive year
- Finance Department staff assisted with the preparation of the FY2018 budget document, which was awarded the GFOA Distinguished Budget Award for the sixth consecutive year
- Calculated and coordinated the 2016 Taxable Increment Financing (TIF) distributions per adopted inter-local revenue sharing agreement and provided preliminary withholding figures for State figure comparison
- Usage of the miscellaneous billing payment portal increased by 18% over the prior year; this portal allows customers to pay property taxes, parking tickets, and other miscellaneous bills online
- Completed first phase of supplier update review where over 900 suppliers were contacted to provide updated Form W9s, sign up for electronic banking, and create an account to access the City’s online Supplier Portal
- Decentralized internal processing of procurement card transactions was redesigned from a bi-weekly to a weekly process to better handle the increasing volume and post transactions to the general ledger quicker

Goals

Chief Financial Officer:

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

Treasury:

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

License:

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

Accounting/Accounts Payable/Payroll:

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

Performance Measure

Performance Measures	Actual FY16	Actual FY17	Estimated FY18	Proposed FY19
Percent of property taxes collected within six months of due date	99.2%	98.2%	98.8%	98.5%
Reduction in number of unpaid prior year property tax bills totaling over \$1,000 (revised measurement focus)	N/A	24.3%	26.5%	25.0%
Percent of withholding fees collected within 45 days of due date	97.5%	97.0%	97.5%	98.0%
City revenues collected through additional efforts of License staff	\$770,000	\$790,000	\$1,527,500	\$805,000
Total number of payments processed by the Payroll Division	19,597	20,835	20,000	20,000
Percent of vendor payments paid by ACH (vs. paper check)	60.0%	61.2%	63.0%	64.0%
Procurement card transactions as percent of total AP transactions	25.4%	26.4%	28.0%	30.0%

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FINANCE DEPARTMENT SUMMARY *, continued*

Budgetary Changes and Impact

Recommendation	Impact/Explanation
Chief Financial Officer	
No changes recommended	\$ 0 No change in budget is recommended
Treasury	
Reduction to advertising and assets under \$5,000 accounts; increase to postage, advertising, dues—memberships—fees, and special education accounts	0 No change in budget is recommended
License	
Reduction to vehicle maintenance fee, travel costs, and assets under \$5,000 accounts; increase to printing, supply, and assets over \$5,000 accounts	23,575 Increase due to CIP vehicle replacement
Accounting/AP/Payroll	
Reduction to assets under \$5,000 and uniform accounts; increase to travel costs, special education, and supply accounts	0 No change in budget is recommended
Pay Adjustment	(15,901) FY2019 cost of living adjustment, step increase, fringe benefit changes, and removed vacant Senior Staff Accountant position
TOTAL IMPACT	\$ 7,674

Departmental Budget by Division

EXPENSES:	ADOPTED BUDGET		APPROVED BUDGET		% Difference
	ACTUAL FY2017	FY2018	FY2019	FY18-FY19 Change	
Chief Financial Officer	\$ 247,629	\$ 260,779	\$ 262,635	\$ 1,856	0.7%
Treasury	361,924	368,880	380,776	11,896	3.2%
License	366,044	385,372	427,057	41,685	10.8%
Accounting/AP/Payroll	399,416	487,560	439,797	(47,763)	-9.8%
TOTAL EXPENSES	\$ 1,375,013	\$ 1,502,591	\$ 1,510,265	\$ 7,674	0.5%
REVENUE:					
Local Taxes	\$ 1,125,452	\$ 1,261,091	\$ 1,206,770	\$ (54,321)	-4.3%
Licenses/Permits	18,210	18,000	18,000	0	0.0%
Fees	217,152	210,000	250,000	40,000	19.0%
Transfers-In	0	0	16,995	16,995	N/A
Miscellaneous	14,199	13,500	18,500	5,000	37.0%
TOTAL REVENUE	\$ 1,375,013	\$ 1,502,591	\$ 1,510,265	\$ 7,674	0.5%

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FINANCE DEPARTMENT SUMMARY *, continued*

Position Detail

Title	Grade	FY2018 Budgeted		FY2019 Budgeted		FY18—FY19 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Assistant Chief Financial Officer	130	2	2.0	2	2.0	0	0.0
Business License Inspector	116	1	1.0	1	1.0	0	0.0
Business Tax Auditor	119	1	1.0	1	1.0	0	0.0
Chief Accountant	125	1	1.0	1	1.0	0	0.0
Chief Financial Officer	DH6	1	1.0	1	1.0	0	0.0
Financial Specialist	115	6	6.0	6	6.0	0	0.0
Occupation License Manager	122	1	1.0	1	1.0	0	0.0
Office Assistant II	71	4	2.5	4	2.5	0	0.0
Sr Accounting Technician	111	1	0.875	1	0.875	0	0.0
Sr Staff Accountant	122	1	1.0	0	0.0	-1	-1.0
Staff Accountant	117	2	2.0	2	2.0	0	0.0
Total Positions & FTE		22	20.37	21	19.37	-1	-1.0

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.

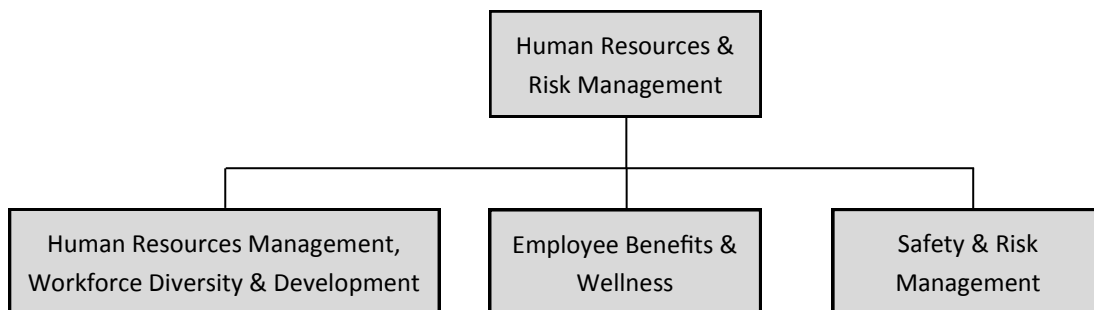
Department Budget Summary

EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019
Personnel	\$ 599,846	\$ 804,934	\$ 803,688
Contractual Services	8,448,001	9,296,133	9,164,807
Supplies & Materials	143,950	160,562	177,362
Assets	78,762	186,000	63,365
Contingency & Other	0	150,000	150,000
TOTAL EXPENSES	\$ 9,270,559	\$ 10,597,629	\$ 10,359,222
REVENUE:			
Non-Program General Funds	\$ 876,807	\$ 1,075,428	\$ 1,060,197
Internal Services/Enterprise Funds	8,393,752	9,522,201	9,299,025
TOTAL REVENUE	\$ 9,270,559	\$ 10,597,629	\$ 10,359,222

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

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

Scope The Department of Human Resources and Risk Management has four primary programs, which include human resources management, benefits and employee wellness, safety and risk management, and employee development. The Department is responsible for: advertising, recruiting and processing applications for City positions; administering all tests for employment and promotional testing process for promotions to sworn positions; revising and interpreting personnel and safety policies and rules; classification/compensation/performance evaluation program management; self-funded medical and dental benefits plan and other benefits; management of self-funded workers' compensation program and municipal liability and property insurance programs and respective claims; and administering employee education assistance program, various safety/employee health and wellness programs, and supervisor and safety training programs.



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Accomplishments

- Maintained the City's workers' compensation experience modifier as the lowest of the 370+ cities/entities insured by KLCIS
- Over 2,300 employment applications were submitted and processed, 20% by minorities; 220 volunteer applications received
- Continued to expand public safety recruitment efforts and expenditures utilizing different resources including websites, internet commercials, radio, and print materials
- Began administering police officer and dispatcher suitability indicator tests in-house, providing more flexibility for applicant scheduling
- Staffed and provided various reports for the Workforce Recruitment & Outreach Committee and subcommittee
- Updated promotional testing procedures for Police and Fire, transitioning Police to the use of assessment centers
- Conducted 97 quarterly departmental employee benefits meetings
- City Care Center, employee health center, hours were expanded due to demand and having shifted selected occupational medicine services to the center including all mandatory annual fire physicals
- New employee medical benefits plan was implemented effective January 1, 2018
- Staff recovered over \$190,000 in property losses through insurers and direct recovery
- Performed analysis and background work needed for property & casualty broker to bid different insurance deductible plans
- 173 employees attended a total of 57 WKU-instructed employee and supervisor development classes
- Nine employees graduated from the Supervisor Certification Program offered through a regional training consortium

Goals

Human Resources Management:

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

Employee Benefits & Wellness:

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

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 FY16	Actual FY17	Estimated FY18	Proposed FY19
Percentage of employees rating overall HR&RM services as excellent or good	96.8%	94.0%	95.0%	95.0%
Percentage of employees rating timeliness of all HR&RM services as excellent or good	96.2%	94.3%	95.0%	95.0%
Number of grievances filed with HR&RM Department	1	0	0	1
Workers' Compensation Experience Modification Factor	0.68	0.62	0.57	0.57
Number of non-preventable recordable injuries /100 FTE	3.6	4.1	4.1	4.1

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HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation	Impact/Explanation
<p>Human Resources Management Reduction to advertising accounts; increase to dues—memberships—fees account</p>	<p>\$ (3,630) No impact on performance is expected</p>
<p>Employee Benefits & Wellness Reduction to insurance premium and construction accounts; increase to administrative services, professional services, paid claims, travel, special education, local mileage, and supply accounts</p>	<p>(134,966) Decrease third party health insurance premiums resulting from increased deductible</p>
<p>Safety & Risk Management Reduction to administrative services, vehicle maintenance fee, insurance premiums, paid claims, special education, and assets over \$5,000 accounts; increase to professional services, equipment repairs, travel costs, and assets under \$5,000 accounts</p>	<p>(102,915) Decrease due to prior year CIP funding for the purchase of safety equipment for Parks and Recreation employees</p>
<p>Employee Development Reduction to administrative services account; increase to special education account</p>	<p>(500) No impact on performance is expected</p>
<p>Workforce Diversity Reduction to travel account; increase to advertising account</p>	<p>4,850 Additional budget will cover expanded recruiting efforts</p>
<p>Pay Adjustment</p>	<p>(1,246) FY2019 cost of living adjustment, step increase, fringe benefit changes, and prior mid-year reorganization</p>
<p>TOTAL IMPACT</p>	<p>\$ (238,407)</p>

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT SUMMARY, *continued*

Departmental Budget by Division

EXPENSES:	ADOPTED BUDGET		APPROVED	FY18-FY19 Change	% Difference
	ACTUAL FY2017	FY2018	BUDGET FY2019		
Human Resources Management	\$ 524,489	\$ 601,751	\$ 568,008	\$ (33,743)	-5.6%
Employee Benefits & Wellness	6,911,596	7,756,811	7,626,745	(130,066)	-1.7%
Safety & Risk Management	1,741,549	2,055,945	1,981,997	(73,948)	-3.6%
Employee Development	48,843	117,472	111,972	(5,500)	-4.7%
Workforce Diversity	44,082	65,650	70,500	4,850	7.4%
TOTAL EXPENSES	\$ 9,270,559	\$ 10,597,629	\$ 10,359,222	\$ (238,407)	-2.2%

REVENUE:

Local Taxes	\$ 876,807	\$ 1,075,428	\$ 1,060,197	\$ (15,231)	-1.4%
Miscellaneous	5,866,597	6,663,120	7,025,811	362,691	5.4%
Transfers-In	1,950,000	1,050,000	1,120,000	70,000	6.7%
Use of Reserves	577,155	1,809,081	1,153,214	(655,867)	-36.3%
TOTAL REVENUE	\$ 9,270,559	\$ 10,597,629	\$ 10,359,222	\$ (238,407)	-2.2%

Position Detail

Title	Grade	FY2018 Budgeted		FY2019 Budgeted		FY18—FY19 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	0	0.0	1	1.0	+1	+1.0
Benefits Manager	125	1	1.0	1	1.0	0	0
Human Resources Coordinator	121	1	1.0	1	1.0	0	0
Human Resources Director	DH1	1	0.9	1	0.9	0	0
Human Resources Specialist	117	1	1.0	0	0.0	-1	-1.0
Intern (assigned to any department)	71	4	1.84	4	1.84	0	0
Office Associate	111	1	1.0	2	2.0	+1	+1.0
Office Associate Sr	113	1	1.0	0	0.0	-1	-1.0
Safety / Risk Manager	125	1	1.0	1	1.0	0	0
Total Positions & FTE		11	8.74	11	8.74	0	0.0

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LAW DEPARTMENT SUMMARY

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

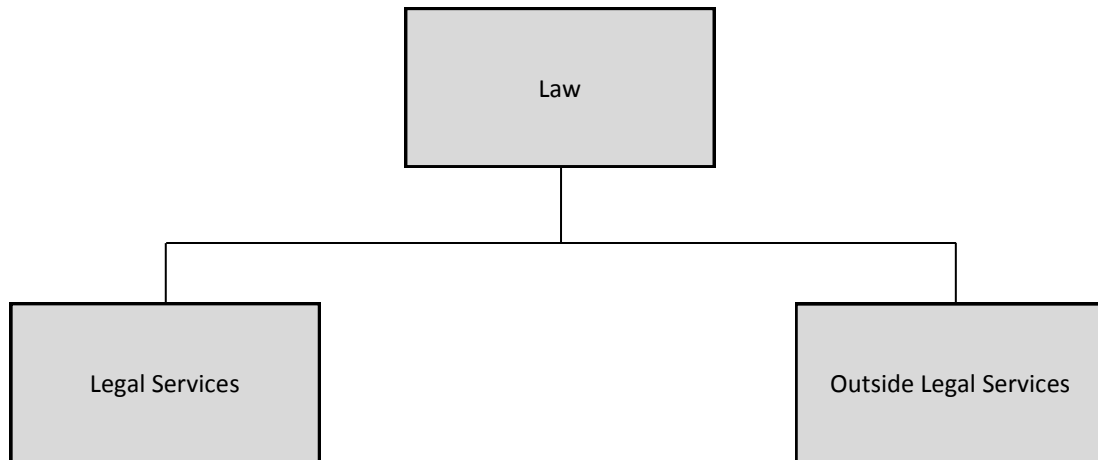
Department Budget Summary

EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019
Personnel	\$ 249,857	\$ 259,363	\$ 272,514
Contractual Services	67,450	101,985	81,985
Supplies & Materials	14,448	16,340	16,660
Assets	0	20,000	20,000
TOTAL EXPENSES	\$ 331,755	\$ 397,688	\$ 391,159
REVENUE:			
Non-Program General Funds	\$ 279,354	\$ 337,688	\$ 336,159
Program Revenue General Funds	52,401	60,000	55,000
TOTAL REVENUE	\$ 331,755	\$ 397,688	\$ 391,159

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

Contacts City Attorney: Gene Harmon email: Gene.Harmon@bgky.org
1017 College Street, Bowling Green KY 42101

Scope The City Law Department provides legal services to the City, legal advice to the Board of Commissioners and staff, and manages litigation involving the City. The Department is responsible for providing preventative legal advice, such as drafting or reviewing contracts, ordinances, municipal orders and similar legal documents, providing training on topics such as open records and open meetings laws, researching and providing legal opinions on specific issues and working with the City's Risk Manager. The Law Department assists with the collection of City debt including pursuing actions to collect delinquent property taxes, occupational withholdings and code enforcement penalties which also includes the drafting of necessary liens.



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LAW DEPARTMENT SUMMARY *, continued*

Accomplishments

- Collected \$56,000 in delinquent taxes
- Collected \$60,700 in code enforcement charges
- Drafted and filed 19 bank foreclosure answers
- Completed property acquisition for Sidewalk Program projects including: Warren Way (24 parcels), Logan Way (13 parcels), Hogle Drive (4 parcels) and South Sunrise Drive (18 parcels)
- Completed property acquisition for Stormwater/Drainage projects including: 5th Ave East (1 parcel), Paddock Way (2 parcels) and Robin Road (4 parcels)
- Completed inspection and maintenance agreements for Stormwater mitigation for 20 parcels
- Drafted and filed 221 Code Enforcement & Nuisance Board (CENB) liens and lien releases
- Reviewed 267 contracts/agreements
- Assisted with preparation of the panhandling and solicitation regulations ordinance
- Settled three litigation actions
- Accomplished parking lot exchange
- Resolution of Robinson Ave/CSX issue
- Completed Smallhouse Rd, Phase I, post-acquisition issues
- Resolved Block 6 TIF litigation
- Provided on-going case assistance
- Continued Cable Franchise Ordinance renewal negotiations

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 FY16	Actual FY17	Estimated FY18	Proposed FY19
Percentage of employees rating contract review services as excellent or good	96.0%	91.0%	95.0%	95.0%
Percentage of employees rating all other legal services as excellent or good	96.0%	94.0%	95.0%	95.0%

LAW DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

Recommendation	Impact/Explanation
Legal Services	
Increase to books/publications account	\$ 320 No impact in service is anticipated
Outside Legal Services	
Reduction to professional services account	(20,000) No impact in service is anticipated
Pay Adjustment	13,151 FY2019 cost of living adjustment, step increase, and fringe benefit changes
TOTAL IMPACT	\$ (6,529)

Departmental Budget by Division

EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019	FY18-FY19 Change	% Difference
Legal Services	\$ 294,928	\$ 327,688	\$ 341,159	\$ 13,471	4.1%
Outside Legal Services	46,827	70,000	50,000	(20,000)	-28.6%
TOTAL EXPENSES	\$ 331,755	\$ 397,688	\$ 391,159	\$ (6,529)	-1.6%
REVENUE:					
Local Taxes	\$ 279,354	\$ 337,688	\$ 336,159	\$ (1,529)	-0.5%
Miscellaneous	52,401	60,000	55,000	(5,000)	-8.3%
TOTAL REVENUE	\$ 331,755	\$ 397,688	\$ 391,159	\$ (6,529)	-1.6%

Position Detail

Title	Grade	FY2018 Budgeted		FY2019 Budgeted		FY18—FY19 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

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INFORMATION TECHNOLOGY DEPARTMENT SUMMARY

Mission The Information Technology (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 the information technology current. The Department strives to provide solutions that are appropriate, timely, and delivered with the highest level of professionalism.

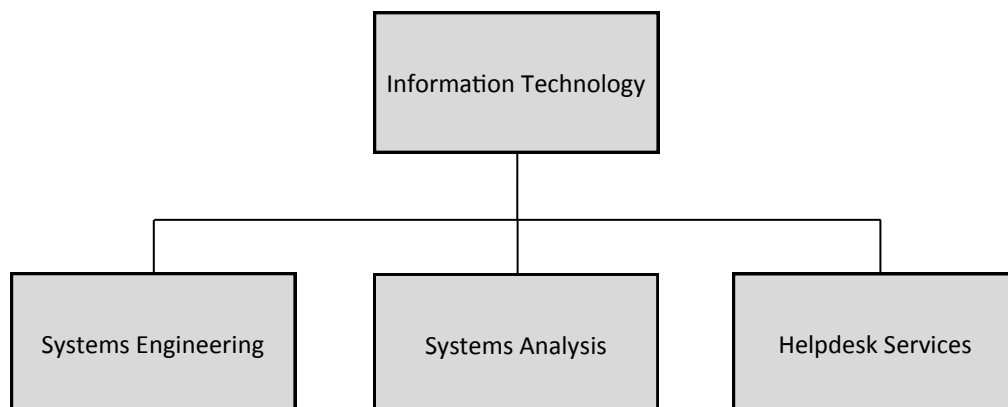
Department Budget Summary

EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019
Personnel	\$ 837,988	\$ 944,528	\$ 993,415
Contractual Services	854,479	1,009,845	1,010,855
Supplies & Materials	217,339	504,750	260,300
Assets	191,483	310,000	640,000
TOTAL EXPENSES	\$ 2,101,289	\$ 2,769,123	\$ 2,904,570
REVENUE:			
Non-Program General Funds	\$ 2,097,159	\$ 2,765,123	\$ 2,900,570
Program Revenue General Funds	4,130	4,000	4,000
TOTAL REVENUE	\$ 2,101,289	\$ 2,769,123	\$ 2,904,570

Positions	Total Budgeted Full-Time Positions	9	10	10
	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

Scope The Information Technology Department offers applications covering many different functions. Some of the applications used are as follows: Financials, Payroll and Attendance, Accounts Receivable, Revenue Collections, Public Safety, Human Resource Management, AutoCAD, Land Management, Fleet Management, Golf Systems, Cemetery Management and Parks & Rec Management, Online Forms Processing, and the City’s Website and Intranet. The Department offers all trained City employees the following office products: Microsoft Office 2010, e-mail, calendar management and document management. Other software is distributed based on specialized needs of the individual’s responsibilities.



Accomplishments

- Fire Alert system was implemented
- Enterprise Content Management (replacement of document management software and forms processing) project began and will be placed in production this Spring
- All smart phones were upgraded to iPhone 7
- Replaced copiers and printers for final year of two-year plan
- Replaced the indoor secured wireless network
- Implemented a new e-mail Spam filter system
- Upgraded our VOIP phone system
- Expanded the BGGuest WIFI network
- Added GIS and user online portal for the Pontem cemetery software
- Added new System Analyst position to assist with Web and Business applications
- Replaced a number of Cisco switches as part of the first year of a two-year plan

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 FY16	Actual FY17	Estimated FY18	Proposed FY19
Survey Rating of Network Services (1 low to 4 high)	3.19	3.04	3.08	3.25
Survey Rating of Application Services (1 low to 4 high)	3.10	3.10	3.10	3.25
Survey Rating of Desktop Services/Helpdesk (1 low to 4 high)	3.16	3.21	3.24	3.25
Survey Rating Cell Phone Services (1 low to 4 high)	3.34	3.31	3.33	3.25
Survey Rating of Office Phone Services (1 low to 4 high)	3.23	3.21	3.22	3.25
Survey Rating of Overall IT Services (1 low to 4 high)	3.21	3.23	3.23	3.25
Survey Rating of Web Services (1 low to 4 high)	3.24	3.27	3.28	3.25
Helpdesk staff ticket closings (% of total tickets)	51.5%	52.0%	50.0%	55.0%

INFORMATION TECHNOLOGY DEPARTMENT SUMMARY *, continued*

Budgetary Changes and Impact

Recommendation	Impact/Explanation
IT Operations	
Reduction to professional services, vehicle maintenance fee, postage, special education, and assets under \$5,000 accounts; increase to software maintenance, telephone costs, and assets over \$5,000 accounts	\$ 86,560 Increase in funding is due to CIP projects, including Microsoft Exchange Server upgrade and SAN replacement
Pay Adjustment	48,887 FY2019 cost of living adjustment, step increase, and fringe benefit changes
TOTAL IMPACT	\$ 135,447

Departmental Budget by Division

EXPENSES:	ADOPTED BUDGET		APPROVED BUDGET		FY18-FY19 Change	% Difference
	ACTUAL FY2017	FY2018	FY2019			
IT Operations	\$ 2,101,289	\$ 2,769,123	\$ 2,904,570		\$ 135,447	4.9%
TOTAL EXPENSES	\$ 2,101,289	\$ 2,769,123	\$ 2,904,570		\$ 135,447	4.9%
REVENUE:						
Local Taxes	\$ 1,297,159	\$ 2,315,123	\$ 2,450,570		\$ 135,447	5.9%
Miscellaneous	4,130	4,000	4,000		0	0.0%
Transfers-In	800,000	450,000	450,000		0	0.0%
TOTAL REVENUE	\$ 2,101,289	\$ 2,769,123	\$ 2,904,570		\$ 135,447	4.9%

Position Detail

Title	Grade	FY2018 Budgeted		FY2019 Budgeted		FY18—FY19 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	2	2.0	2	2.0	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		10	10.0	10	10.0	0	0.0

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ADMINISTRATIVE SERVICES

This program encompasses several administrative type expenditures and funds the City's central services account where office supplies such as postage and paper are procured. VOIP & Cell Service provides for a City government telephone system and cellular service needs.

Budgetary Changes and Impact

Recommendation	Impact/Explanation
Planning & Zoning This account was discontinued in FY2018 and funding moved to another account	\$ 0 No impact to budget
WIOA Administration Program expires 6/30/2018	(11,160) Fiscal Agent services expire 6/30/2018
Central Services	0 No impact to budget
VOIP & Cell Service	(7,300) No impact to services is expected
TOTAL IMPACT	\$ (18,460)

Departmental Budget by Division

EXPENSES:	ADOPTED BUDGET		APPROVED BUDGET		FY18-FY19 Change	% Difference
	ACTUAL FY2017	FY2018	FY2019			
Planning & Zoning	\$ 467,000	\$ 0	\$ 0		\$ 0	0.0%
WIOA Administration	220	11,160	0		(11,160)	-100.0%
Central Services	187,199	224,000	224,000		0	0.0%
VOIP & Cell Service	108,387	115,580	108,280		(7,300)	-6.3%
TOTAL EXPENSES	\$ 762,806	\$ 350,740	\$ 332,280		\$ (18,460)	-5.3%
REVENUE:						
Local taxes	\$ 644,692	\$ 0	\$ 0		\$ 0	0.0%
Miscellaneous	118,114	350,740	332,280		(18,460)	-5.3%
TOTAL REVENUE	\$ 762,806	\$ 350,740	\$ 332,280		\$ (18,460)	-5.3%

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POLICE DEPARTMENT SUMMARY

Mission The members of the Bowling Green Police Department (BGPD), 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, the department shall adhere to the following principles: **Service**, committed to quality service and are responsive to the needs of our citizens through problem-solving partnerships. **Integrity**, foster the highest performance standards, ethical conduct, and truthfulness. **Respect**, value the dignity of every individual and understand ethnic and cultural diversity. The BGPD upholds the principles of the constitution of the United States and the laws of the Commonwealth of Kentucky.

Department Budget Summary

EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019
Personnel	\$ 12,188,357	\$ 13,209,707	\$ 13,891,911
Contractual Services	1,425,657	2,045,847	1,605,250
Supplies & Materials	654,829	670,340	863,719
Subsidies & Assistance	15,873	5,000	5,000
Assets	513,513	504,995	387,265
Contingency & Other	1,587	4,000	4,000
TOTAL EXPENSES	\$ 14,799,816	\$ 16,439,889	\$ 16,757,145
REVENUE:			
Non-Program General Funds	\$ 12,319,142	\$ 14,009,021	\$ 14,151,618
Program General Funds	533,305	351,000	338,000
Special Revenue Funds	1,474,153	1,551,782	1,675,685
Capital Project Funds	473,216	528,086	591,842
TOTAL REVENUE	\$ 14,799,816	\$ 16,439,889	\$ 16,757,145

Positions	Total Budgeted Full-Time Positions	151	157	159
	Total Budgeted Part-Time Positions	22	24	24

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

Scope Bowling Green Police Department is a law enforcement agency that is focused on ensuring Bowling Green continues to be one of the best cities in the nation. Department staff work with residents, visitors, and businesses through a number of community based initiatives designed to support the departmental mission. BGPD works hard each day to ensure laws are enforced, standards upheld, and community expectations met. The Department is one of only two agencies in the Commonwealth of Kentucky that has been continuously accredited by the Kentucky Association of Chiefs of Police since the accreditation program began in 1993. BGPD's job is to maintain order, create safe and secure neighborhoods, and promote driver safety.

See page 119 for the Police Department organizational chart.

POLICE DEPARTMENT SUMMARY , continued

Accomplishments

- Replaced Police Explorer Program with “Pathfinders;” to include a revamped curriculum to begin January 2018
- Established Ti System scenarios for sworn personnel to enhance use-of-force decision making skills
- Restructured Dispatch Pre-Academy Training—currently (9) dispatch recruits have completed or are currently engaged in the training
- Developed and implemented a BGPD CTO (Communications Training Officer) course
- Hosted the State CIT (Crisis Intervention Teams) Conference
- Completed the re-build of the Police Headquarter’s reception area
- Completed redesign of Communications 911 Center
- Received approval of Kentucky 911 Services Board grant for Nexgen 911 Phone System
- Developed UAV Pilot Program
- Equipped Criminal Investigations Division Forensic Lab with new equipment
- Assisted with 146 indictments
- Professional Standards Division has two certified sergeants as CIT instructors and Kentucky Law Enforcement Commission instructor certification to teach a Department of Criminal Justice Training class (Diminishable Skills)

Goals

Administration:

- Establish a basic academy for new officers

Professional Standards:

- Successfully complete year 1 of the new “Pathfinder” program to introduce policing, safety, and the BGPD principles to youth in the community

Special Operations:

- Complete Locker Room/Bathroom Renovation Project
- Begin Bulk Evidence Storage Building Project

Communications:

- Continue to focus on various improvements in Dispatch division’s environment, training policies, and practices

Investigations:

- Deploy UAV Pilot Program to allow the agency to enhance search and rescue, intelligence gathering, and crime/collision scene assessment

Patrol:

- Seek to purchase and deploy new technology to enhance capabilities of recreating collisions and crime scenes with more efficiency and accuracy during critical investigations

Performance Measures

Performance Measures	Actual FY16	Actual FY17	Estimated FY18	Proposed FY19
Total average time from receipt of top priority police telephone call to arrival on scene (in seconds)	345	358	373	< 355
Number of injury producing traffic collisions	585	586	581	< 575
Number of complaints made against sworn personnel during reporting period	6	2	2	0
Number of complaints against sworn personnel sustained during reporting period (regardless of when initiated)	4	1	0	0

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POLICE DEPARTMENT SUMMARY *, continued*

Budgetary Changes and Impact

Recommendation	Impact/Explanation
<p>Administration Reduction to vehicle maintenance fee, medical services, professional services, equipment repairs, public safety supplies, and assets under \$5,000 accounts; increase to postage, telephone costs, rental facilities, dues-memberships-fees, special education, printing, other purchased services, safety items, and books/publications accounts</p>	\$ 22,265 Increase is due to CIP vehicle replacement
<p>Professional Standards Reduction to vehicle maintenance fee, equipment rental, special education, books/publications, public safety supplies, and utilities accounts; increase to professional services, travel costs, maintenance supplies, uniforms, assets under \$5,000, and assets over \$5,000 accounts</p>	(32,744) Decrease is result of relocating training costs to appropriate divisions
<p>Special Operations Reduction to utilities and public safety supplies accounts; increase to equipment repairs, vehicle maintenance fee, special education, uniforms, special event, and assets under \$5,000 accounts</p>	55,765 Increase is due to current year CIP for replacement of vehicles
<p>Communications Reduction to professional services accounts; increase to equipment repairs, software maintenance, assets under \$5,000, and assets over \$5,000 accounts</p>	(169,539) Decrease due to prior year CIP replacement of the 911 telephone system
<p>Investigations Reduction to professional services, travel, and public safety supplies accounts; increase to telephone costs, equipment repairs, travel costs, special education, assets under \$5,000, and assets over \$5,000 accounts</p>	138,935 Increase due to CIP purchase of replacement vehicles and equipment
<p>Patrol Operations Reduction to professional services, public safety supplies, assets under \$5,000, and assets over \$5,000 accounts; increase to vehicle maintenance fee, special education, uniforms, and improvements other than building accounts</p>	(379,630) Decrease is result of prior year CIP for replacement vehicles and equipment
<p>Pay Adjustment</p>	682,204 FY2019 cost of living adjustment, step increase, fringe benefit changes, and addition of two FTE positions
TOTAL IMPACT	\$ 317,256

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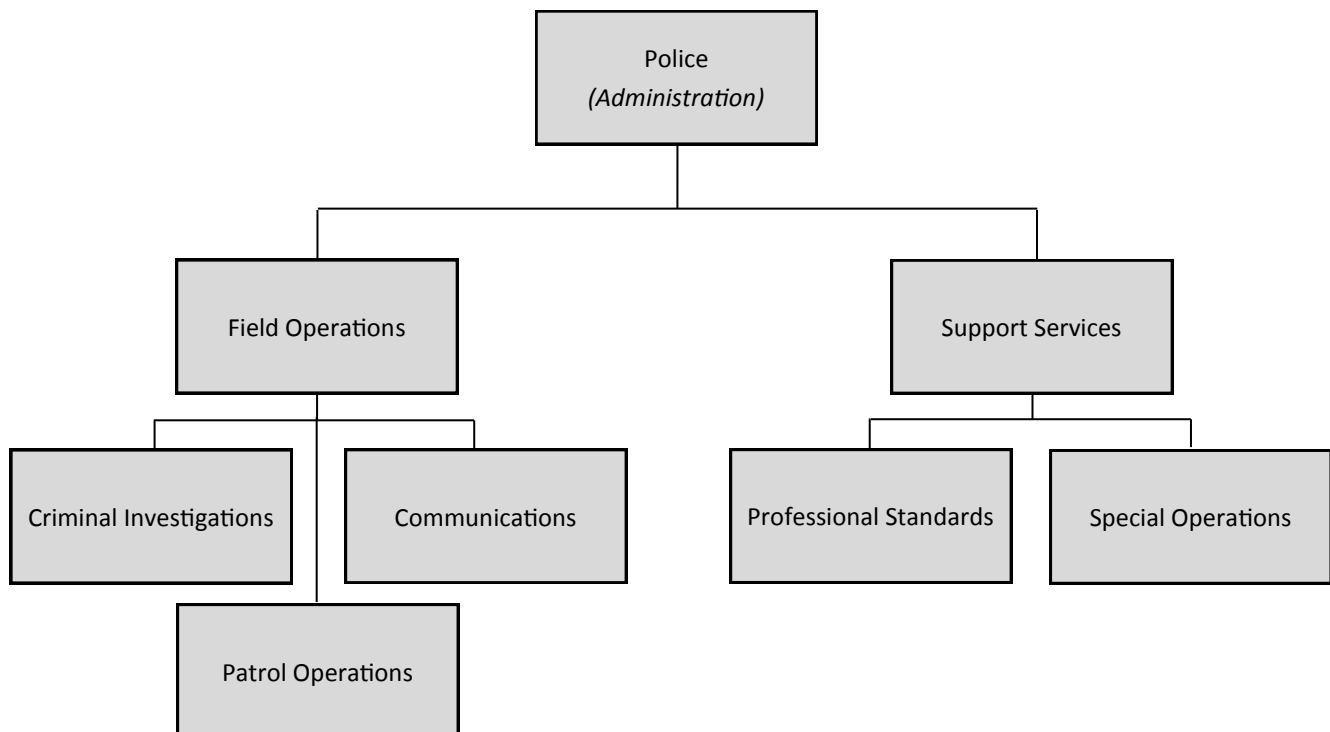
POLICE DEPARTMENT SUMMARY *, continued*

Departmental Budget by Division

EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019	FY18-FY19 Change	% Difference
Administration	\$ 1,327,623	\$ 1,445,797	\$ 1,528,991	\$ 83,194	5.8%
Professional Standards	752,819	769,203	763,359	(5,844)	-0.8%
Special Operations	1,054,954	1,074,159	1,164,587	90,428	8.4%
Communications	1,627,830	2,737,177	2,592,398	(144,779)	-5.3%
Investigations	1,820,220	1,880,344	2,099,801	219,457	11.7%
Patrol Operations	8,216,370	8,533,209	8,608,009	74,800	0.9%
TOTAL EXPENSES	\$ 14,799,816	\$ 16,439,889	\$ 16,757,145	\$ 317,256	1.9%

REVENUE:

Local Taxes	\$ 12,319,142	\$ 14,009,021	\$ 14,151,618	\$ 142,597	1.1%
Licenses/Permits	404,622	280,000	265,000	(15,000)	-5.4%
Grants	1,210,322	1,130,654	1,264,266	133,612	11.8%
Fees	196,957	173,000	158,000	(15,000)	-8.7%
Miscellaneous	174,070	196,150	202,900	6,750	3.4%
Transfers-In	494,703	651,064	715,361	64,297	9.9%
TOTAL REVENUE	\$ 14,799,816	\$ 16,439,889	\$ 16,757,145	\$ 317,256	1.9%



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POLICE DEPARTMENT SUMMARY *, continued*

Position Detail

Title	Grade	FY2018 Budgeted		FY2019 Budgeted		FY18—FY19 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Admin Services Supervisor	118	1	1.0	1	1.0	0	0.0
Adv Comm Dispatcher	116	9	9.0	8	8.0	-1	-1.0
Adv Police Officer	FP1	24	24.0	18	18.0	-6	-6.0
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	12	12.0	13	13.0	+1	+1.0
Communications Supervisor	120	6	6.0	6	6.0	0	0.0
Deputy Police Chief	FP5	2	2.0	2	2.0	0	0.0
Executive Assistant	118	1	1.0	1	1.0	0	0.0
GIS Mapping Assistant	81	1	0.5	1	0.5	0	0.0
Master Police Officer	FP1	31	31.0	36	36.0	+5	+5.0
Office Associate	111	4	4.0	4	4.0	0	0.0
Office Associate Sr	113	3	3.0	3	3.0	0	0.0
Police Cadet	71	12	6.0	12	6.0	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	35	35.0	38	38.0	+3	+3.0
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		181	165.83	183	167.83	+2	+2.0

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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.

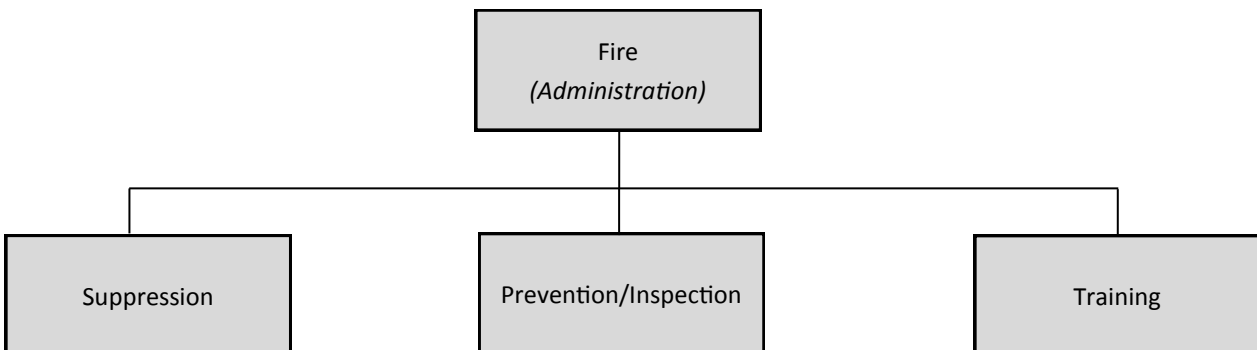
Department Budget Summary

EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019
Personnel	\$ 11,713,352	\$ 12,072,196	\$ 12,757,870
Contractual Services	721,885	850,211	4,007,485
Supplies & Materials	761,964	552,350	542,504
Assets	314,567	4,781,300	248,530
TOTAL EXPENSES	\$ 13,511,768	\$ 18,256,057	\$ 17,556,389
REVENUE:			
Non-Program General Funds	\$ 10,301,152	\$ 12,347,701	\$ 11,260,678
Program General Funds	21,000	21,000	21,000
Special Revenue Funds	2,866,816	5,887,356	3,124,711
Capital Project Funds	322,800	0	3,150,000
TOTAL REVENUE	\$ 13,511,768	\$ 18,256,057	\$ 17,556,389

Positions	Total Budgeted Full-Time Positions	123	123	132
	Total Budgeted Part-Time Positions	0	6	2

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

Scope The Bowling Green Fire Department (BGFDD) is a fully paid department that achieved national accreditation in 2008 and reaccreditation in 2014 through the Commission on Fire Accreditation International, also known as the Center for Public Safety Excellence. This accreditation gives the BGFDD a rare achievement within the fire service in that only 234 fire departments in the United States and Canada have this distinction. The Department operates from six stations and one office administrative building. The department has the following divisions: administration, suppression, prevention/inspection and training.



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FIRE DEPARTMENT SUMMARY *, continued*

Accomplishments

- Implemented the re-accreditation process
- Completed promotion of two (2) Assistant Chiefs
- 13 personnel completed the Aircraft Rescue and Firefighting (ARFF) Certification
- Completed 2,356 inspections
- Instructed 606 public education classes with 15,051 contacts
- Purchased alarm notification system for all stations
- Completed fire apparatus specifications and request for proposals for five new trucks
- Completed purchase of second set of Personal Protective Clothing (PPC) for personnel
- Designed and implemented five (5) levels of leadership training

Goals

Improve operational efficiency and effectiveness:

- Improve effectiveness through the use of technology
- Improve data management through implementation of software that simplifies and maximizes performance
- Maintain and/or improve response times
- Ensure fiscal responsibility by evaluating the Department's use of funds and resources

Improve firefighter health and safety:

- Develop and implement strategies to reduce the risk of cancer
- Evaluate ways to improve fire ground communications
- Develop a strategy to confront firefighter mental health risk
- Enhance firefighter safety and security

Enhance employee development:

- Implement a professional development program
- Enhance annual continuing education

Ensure Fire Department resources meet the future needs of the City of Bowling Green:

- Maintain and/or improve the physical and functional condition of facilities and equipment
- Evaluate department performance and city growth to ensure resources are available for future service demands

Create a fire safe community:

- Identify opportunities to increase fire safety education
- Evaluate processes to ensure compliance with standards, statutes, ordinances, and regulations related to fire safety
- Evaluate and improve pre-incident planning process
- Improve fire investigation resources

Enhance the marketing of the Fire Department:

- Maintain accreditation status
- Maintain ISO Class 2 or better
- Identify and evaluate methods of improving internal department communications
- Identify and implement methods to recruit and retain employees

Performance Measures

Performance Measures	Actual FY16	Actual FY17	Estimated FY18	Proposed FY19
Overall unit response time (311) in minutes	8:34	8:15	8:05	8:00
Hours of training per sworn personnel	229	239	240	240
Number of public education classes conducted	583	606	620	625
Number of fire inspections completed	2,846	2,356	2,800	2,900
Number of fire re-inspections completed	381	314	350	325

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FIRE DEPARTMENT SUMMARY , continued

Budgetary Changes and Impact

Recommendation	Impact/Explanation
Administration	
Reduction to equipment repairs and telephone costs accounts; increase to professional services, assets under \$5,000, and assets over \$5,000 accounts	\$ 80,080 Additional budget provided for CIP purchase of replacement vehicles
Suppression	
Reduction to supplies, public safety supplies, safety items, and assets over \$5,000 accounts; increase to professional services, telephone costs, and assets under \$5,000 accounts	(3,275,940) Decrease is due to prior year CIP funding for three fire trucks, SCBA replacement, and purchase of additional turnout gear
Prevention/Inspection	
Reduction to supplies account; increase to telephone costs, assets under \$5,000, and assets over \$5,000 accounts	31,600 Increase for CIP purchase of replacement vehicles
Training	
Reduction to professional services, special education, and assets under \$5,000 accounts; increase to telephone costs, dues–memberships–fees, travel, supplies, uniforms, and assets over \$5,000 accounts	6,174 Increase for CIP purchase of replacement vehicles
Repairs & Facilities Maintenance	
Reduction to vehicle maintenance fee, purchase of land, maintenance supplies, and assets under \$5,000 accounts; increase to professional services, utilities, equipment repairs, facility repairs, construction, assets under \$5,000 accounts	1,772,744 Additional funding provided for CIP to construct a new fire station
Pay Adjustment	685,674 FY2019 cost of living adjustment, step increase, fringe benefit changes, and half year’s cost of nine new FT positions added during FY2019
TOTAL IMPACT	\$ (699,668)

Departmental Budget by Division

EXPENSES:	ADOPTED BUDGET		APPROVED		% Difference
	ACTUAL FY2017	FY2018	BUDGET FY2019	FY18-FY19 Change	
Administration	\$ 1,202,238	\$ 1,236,947	\$ 1,437,938	\$ 200,991	16.2%
Suppression	10,554,397	13,970,151	11,228,519	(2,741,632)	-19.6%
Prevention/Inspection	501,987	502,125	551,466	49,341	9.8%
Training	323,267	316,553	335,441	18,888	6.0%
Repairs & Facilities Maintenance	929,879	2,230,281	4,003,025	1,772,744	79.5%
TOTAL EXPENSES	\$ 13,511,768	\$ 18,256,057	\$ 17,556,389	\$ (699,668)	-3.8%
REVENUE:					
Local Taxes	\$ 12,533,138	\$ 14,532,701	\$ 13,560,678	\$ (972,023)	-6.7%
Bond/Note/Lease Proceeds	0	3,050,000	0	(3,050,000)	-100.0%
Grants	614,017	630,178	696,992	66,814	10.6%
Fees	21,000	21,000	21,000	0	0.0%
Miscellaneous	14,326	14,200	19,200	5,000	35.2%
Transfers-In	329,287	7,978	3,258,519	3,250,541	40743.8%
TOTAL REVENUE:	\$ 13,511,768	\$ 18,256,057	\$ 17,556,389	\$ (699,668)	-3.8%

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FIRE DEPARTMENT SUMMARY, *continued*

Position Detail

Title	Grade	FY2018 Budgeted		FY2019 Budgeted		FY18—FY19 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
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	1	1.0	0	0.0
Fire Prevention / Education Spec	FP1	1	1.0	1	1.0	0	0.0
Fire Project Coordinator	81	0	0.0	2	0.65	+2	+0.65
Firefighter	FP1	11	11.0	24	24.0	+13	+13.0
Firefighter / EMT	FP1	20	20.0	19	19.0	-1	-1.0
Firefighter / EMT II	FP1	23	23.0	20	20.0	-3	-3.0
Firefighter -R	82	6	3.46	0	0.0	-6	-3.46
Office Associate	111	1	1.0	1	1.0	0	0.0
Office Associate Sr	113	1	1.0	1	1.0	0	0.0
Total Positions & FTE		129	126.46	134	132.65	+5	+6.19

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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/or interest earnings accumulated on plan investments.

Budgetary Changes and Impact		
Recommendation		Impact/Explanation
Police & Fire Retirees		
Reduction to other contributions and retiree payments accounts	\$ (157,500)	General Fund contribution eliminated based on actuarial findings; no budgetary impact is expected
TOTAL IMPACT	\$ (157,500)	

Departmental Budget by Division					
EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019	FY18-FY19 Change	% Difference
Police & Fire Retirees	\$ 1,058,122	\$ 1,015,500	\$ 858,000	\$ (157,500)	-15.5%
TOTAL EXPENSES	\$ 1,058,122	\$ 1,015,500	\$ 858,000	\$ (157,500)	-15.5%
REVENUE:					
Local Taxes	\$ 203,245	\$ 162,500	\$ 25,000	\$ (137,500)	-84.6%
Miscellaneous	816,421	691,000	450,000	(241,000)	-34.9%
Use of Reserves	38,456	162,000	383,000	221,000	136.4%
TOTAL REVENUE	\$ 1,058,122	\$ 1,015,500	\$ 858,000	\$ (157,500)	-15.5%

PUBLIC WORKS DEPARTMENT SUMMARY

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

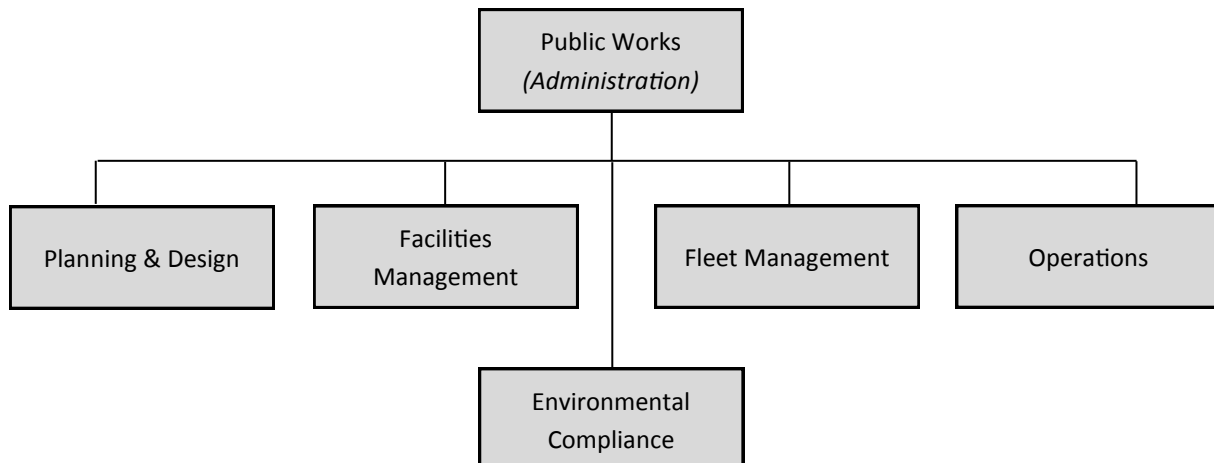
Department Budget Summary

EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019
Personnel	\$ 3,616,811	\$ 3,901,586	\$ 4,302,780
Contractual Services	9,010,885	9,892,550	11,938,870
Supplies & Materials	1,268,418	1,402,265	1,485,775
Assets	1,421,047	501,000	455,000
Contingency	0	1,957	19,174
TOTAL EXPENSES	\$ 15,317,161	\$ 15,699,358	\$ 18,201,599
REVENUE:			
Non-Program General Funds	\$ 8,091,470	\$ 8,049,292	\$ 9,981,418
Program General Funds	54,144	22,000	23,500
Special Revenue Funds	2,222,471	2,828,500	2,449,800
Capital Project Funds	2,990,856	2,790,856	3,763,971
Internal Service Funds	1,958,220	2,008,710	1,982,910
TOTAL REVENUE	\$ 15,317,161	\$ 15,699,358	\$ 18,201,599

Positions	Total Budgeted Full-Time Positions	57	58	61
	Total Budgeted Part-Time Positions	0	2	2

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

Scope The Department of Public Works is an organization dedicated to maintaining the 264 miles of City streets, 40 miles of storm sewers, 688 stormwater injection wells and sinkholes, 120 miles of sidewalk, 27 traffic signals, and 419 City vehicles and major pieces of equipment. The Department is an American Public Works Association accredited organization and the Fleet Division is ASE certified. The Department is comprised of the following divisions: Facility Management, Fleet, Operations, Planning and Design, and Environmental Compliance.



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PUBLIC WORKS DEPARTMENT SUMMARY *, continued*

Accomplishments

- Completed leaf season and provided snow and ice removal during two back-to-back snow events without vehicle accidents or lost time injuries
- 78 equipment units were placed in service and 1,396 work orders completed
- Completed citywide assessment and inventory of all Class V injection wells, program has mapped 688 wells
- Conducted streamside field days for Bowling Green Junior High School, Jody Richards Elementary, and Home School groups on ecology, stream biology, and sustainability; approximately 500 kids attended
- Received Division of Water Mini-Watershed Grant to improve the outdoor classroom/ streamside field day area at Preston Miller Park – Jennings Creek
- Received EPA Brownfields Assessment grant funding and co-sponsored and provided staff for two Household Hazardous Waste Disposal Days, which is an opportunity for residents to properly dispose of household hazardous wastes for free
- Completed 175 GIS requests for maps, data and/or technical support
- Installed new A/C units in the Public Works building; completed renovations for the Police buildings reception and Records Retention areas, and completed the installation of new windows at City Hall
- Paved 23.12 miles of streets during FY2017 and replaced 74 ADA ramps
- Completed Smallhouse Road widening Phase I construction project and Phase II design
- Designs completed for drainage improvements at Robin Rd., Paddock Way, and Industrial Drive
- Completed construction of multi-use trails at Lovers Lane Soccer Complex
- Completed Cherry Drive Realignment at 10th Ave. and design of turn lanes at Emmett Ave. and Creason St.
- Completed 1,095 street cut inspections and 21 subdivision reviews
- Completed repair of 5 major sinkholes under the sinkhole repair contract

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 residents of Bowling Green
- Deliver quality projects on time and within budget

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 FY16	Actual FY17	Estimated FY18	Proposed FY19
Planning and Design: Response time – Average time to review non-commercial building permits (days)	3.3	4.99	4.7	< 5 Work Days
Fleet: Response time – Average time to complete a Preventative Maintenance work orders (hours)	2.25	2.25	2.25	< 3 Hours
Facilities: Response time - Average time from assignment to completion of a non-emergency work orders (hours)	6.0	5.0	4.75	< 3 Hour
Operations: Response time - Average time from date of receiving a service request to date of completion (days)	2.15	2.98	2.15	< 3 Work Days
Environmental Compliance: Percentage – Average time to review commercial building permits (days)	5.0	5.0	4.0	< 15 Work Days

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PUBLIC WORKS DEPARTMENT SUMMARY *, continued*

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Administration		
Reduction to equipment repairs, vehicle maintenance fee, uniforms, and safety items accounts; increase to professional services, telephone costs, and travel accounts	\$ 12,885	Increase for American Public Works Association Reaccreditation
Planning & Design		
Reduction to professional services, equipment repair, vehicle maintenance fee, books/publications, uniforms, and assets over \$5,000 accounts; increase to construction, travel, telephone, and assets under \$5,000 accounts	1,920,630	Additional funding provided for CIP projects for Shive Lane improvements, downtown streetscape and enhancements, and localized residential traffic improvements
Operations Management		
Reduction to vehicle maintenance fee, equipment rental, road work, and assets over \$5,000 accounts; increase to professional services, utilities, land repairs, telephone costs, printing, travel, other purchased services, supplies, safety items, and uniforms accounts	(368,255)	Decrease due to prior year annual street resurfacing (overlay) program budget
Fleet Management		
Reduction to utilities, facility repairs, telephone costs, dues—memberships—fees, books/publication, and automotive supplies accounts; increase to professional services, custodial services, software maintenance, postage, and contingency accounts	48,557	Increase is due to CIP purchase of replacement vehicle and new generator maintenance service program
Facilities Management		
Reduction to facility repairs, other improvements, dues—memberships—fees, supplies, and assets over \$5,000 accounts; increase to professional services, utilities, custodial services, construction, telephone costs, travel, assets under \$5,000, uniforms, and safety items accounts	403,120	Additional funding related to CIP project to construct an on-site Police storage facility
Environmental Compliance		
Reduction to facilities repairs, equipment repairs, equipment rental, postage, printing, travel, books/publications, and assets over \$5,000 accounts; increase to professional services, utilities, vehicle maintenance fee, other improvements, telephone costs, dues—memberships—fees, advertising, travel, supplies, safety items, and uniforms accounts	84,110	Increase due to CIP project for storm sewer mapping
Pay Adjustment	401,194	FY2019 cost of living adjustment, step increase, fringe benefit changes, and three new FT positions
TOTAL IMPACT	\$ 2,502,241	

PUBLIC WORKS DEPARTMENT SUMMARY , continued

Departmental Budget by Division

EXPENSES:	ADOPTED BUDGET		APPROVED BUDGET		% Difference
	ACTUAL FY2017	FY2018	FY2019	FY18-FY19 Change	
Administration	\$ 260,558	\$ 386,001	\$ 417,439	\$ 31,438	8.1%
Planning & Design	3,484,062	3,903,044	5,862,085	1,959,041	50.2%
Operations Management	6,769,458	6,264,744	6,015,381	(249,363)	-4.0%
Fleet Management	1,935,290	1,908,710	2,007,910	99,200	5.2%
Facilities Management	2,429,035	2,608,568	3,098,441	489,873	18.8%
Environmental Compliance	438,758	628,291	800,343	172,052	27.4%
TOTAL EXPENSES	\$ 15,317,161	\$ 15,699,358	\$ 18,201,599	\$ 2,502,241	15.9%
REVENUE:					
Local Taxes	\$ 8,262,317	\$ 8,234,292	\$ 10,166,418	\$ 1,932,126	23.5%
Licenses/Permits	750	1,000	19,500	18,500	1850.0%
Grants	1,273,301	1,240,000	1,209,500	(30,500)	-2.5%
Charges for Services	1,979,846	2,027,710	1,983,410	(44,300)	-2.2%
Miscellaneous	10,091	55,500	101,050	45,550	82.1%
Transfers-In	3,790,856	4,140,856	4,721,721	580,865	14.0%
TOTAL REVENUE:	\$ 15,317,161	\$ 15,699,358	\$ 18,201,599	\$ 2,502,241	15.9%

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PUBLIC WORKS DEPARTMENT SUMMARY *, continued*

Position Detail

Title	Grade	FY2018 Budgeted		FY2019 Budgeted		FY18—FY19 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	115	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 II	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
Environmental Technician	121	0	0.0	1	1.0	+1	+1.0
Equipment Technician	112	1	1.0	2	2.0	+1	+1.0
Equipment Technician I	80	1	0.5	1	0.5	0	0.0
Equipment Technician—Master	116	2	2.0	2	2.0	0	0.0
Equipment Technician Certified	114	2	2.0	1	1.0	-1	-1.0
Facilities Coordinator	123	0	0.0	1	1.0	+1	+1.0
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
Laborer II	110	3	3.0	6	6.0	+3	+3.0
Laborer	76	1	0.164	1	0.164	0	0.0
Office Associate	111	3	3.0	3	3.0	0	0.0
Operations Division Manager	124	1	1.0	1	1.0	0	0.0
Operations Technician I	110	9	9.0	7	7.0	-2	-2.0
Operations Technician II	112	8	8.0	8	8.0	0	0.0
Operations Technician III	114	6	6.0	6	6.0	0	0.0
Public Works Director	DH4	1	1.0	1	1.0	0	0.0
Public Works Inspector	123	1	1.0	1	1.0	0	0.0
Public Works Technician	121	3	3.0	3	3.0	0	0.0
Total Positions & FTE		60	58.664	63	61.664	+3	+3.0

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PUBLIC TRANSIT

The Public Transit program is responsible for contributing funds to the local public transportation agency, 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
<p>Airport Board This account was discontinued in the FY2018 budget, funding was moved to another account</p>	<p>\$ 0 No impact to budget</p>
<p>Public Transit Increase to agency appropriations account</p>	<p>87,855 3% increase in City appropriations over FY2018 amended budget for transit operating services to meet Federal funding 50/50 match requirement</p>
TOTAL IMPACT	\$ 87,855

Departmental Budget by Division					
EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019	FY18-FY19 Change	% Difference
Airport Board	\$ 58,195	\$ 0	\$ 0	\$ 0	0.0%
Public Transit	1,392,114	1,675,560	1,763,415	87,855	5.2%
TOTAL EXPENSES	\$ 1,450,309	\$ 1,675,560	\$ 1,763,415	\$ 87,855	5.2%
REVENUE:					
Local Taxes	\$ 390,775	\$ 342,560	\$ 430,415	\$ 87,855	25.6%
Grants	1,059,534	1,333,000	1,333,000	0	0.0%
TOTAL REVENUE	\$ 1,450,309	\$ 1,675,560	\$ 1,763,415	\$ 87,855	5.2%

PARKS & RECREATION DEPARTMENT SUMMARY

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

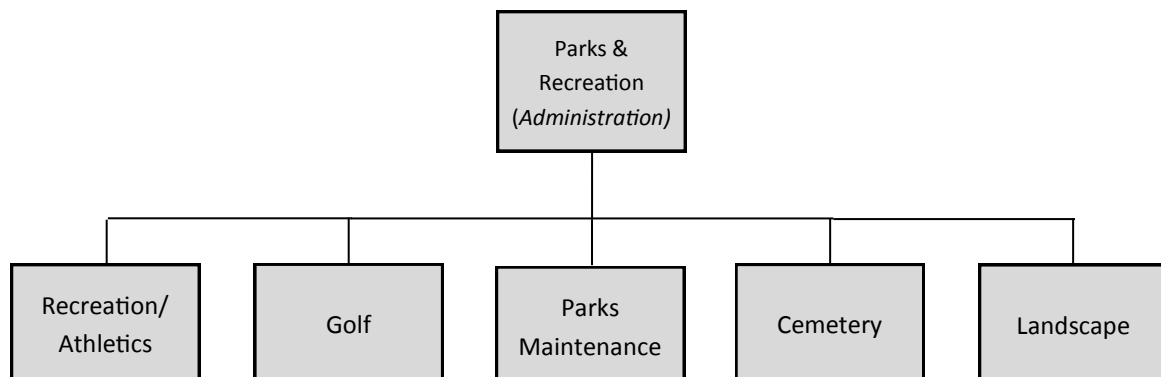
Department Budget Summary

EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019
Personnel	\$ 4,699,409	\$ 5,398,743	\$ 5,542,699
Contractual Services	3,848,363	3,875,621	3,720,285
Supplies & Materials	1,000,860	1,192,030	1,428,990
Assets	573,817	401,625	183,025
Contingency	150	150	150
TOTAL EXPENSES	\$ 10,122,599	\$ 10,868,169	\$ 10,875,149
REVENUE:			
Non-Program General Funds	\$ 2,126,985	\$ 4,413,375	\$ 4,112,601
Program General Funds	2,300,703	2,376,645	2,331,905
Special Revenue Funds	1,918,301	1,926,000	1,942,000
Capital Project Funds	3,776,610	2,152,149	2,488,643
TOTAL REVENUE	\$ 10,122,599	\$ 10,868,169	\$ 10,875,149

Positions	Total Budgeted Full-Time Positions	55	55	55
	Total Budgeted Part-Time Positions	254	256	256

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

Scope The Parks and Recreation Department strives to offer a system of conveniently located neighborhood and community parks, attractive modern facilities, and family-oriented activities that are affordable and accessible to all users. The total number of City parks is 28, which encompasses an area of 970.4 acres; Lee Square is the smallest at 0.25 acres, while Hobson Grove is the largest at 225 acres. Selected park features include: 3 community centers, 3 golf courses, 4 disc golf courses, 11 ball fields, 15 soccer fields, 17 tennis courts, 6 outdoor volleyball courts, and 23 playgrounds.



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PARKS & RECREATION DEPARTMENT SUMMARY *continued*

Accomplishments

- BGPR Lovers Lane Complex new bathroom/plaza and walking/running path construction was completed
- Fountain Square Park Improvements were completed
- Special Populations introduced a full array of programs for individuals with physical disabilities, including wheelchair basketball
- BG Community Center final Phase (III) of renovations in staff areas was completed
- BGPR online registration process continued to increase with many programs now only offering online registration
- BGPR was awarded the “Safety Department of the Year” for safety performance in 2017
- Construction of an additional parking lot at Kereiakes Park was completed
- New playgrounds were installed at Kereiakes and Pedigo parks
- Offered a “Learn to Swim” program for the Parker-Bennett Community Center
- RSA bathroom and admission center construction projects began and are nearing completion
- RiverWalk Park ornamental lights were replaced
- Covington Woods Shelter #2 was replaced

Goals

Administration:

- Continue to research how to further implement/offer programs through Web-Trac
- Strive for BGPR overtime total to be less than \$60,000

Parks Maintenance:

- Introduce improved work order computer system
- Review opportunities to outsource lawn care of potential park sites

Fitness:

- Increase programming through additional aerobics classes
- Enhance Silver Sneaker programming

Special Populations:

- Continue development of physical disabilities programming

Athletics:

- Diversify usage on baseball fields with alternative uses
- Enhance youth lacrosse program

FO Moxley Community Center:

- Continue facilitating day-time programming

Parker-Bennett Community Center:

- Offer a “Visiting Community Center” program

Cemetery:

- Modernize operations through computer software and processes

Landscape:

- Reassign labor force as necessary with added responsibilities and expectation associated with Fountain Square Park
- Continue implementation of strategic tree planting at golf courses

Aquatics:

- Make necessary adjustments to daily business needs associated with new facilities (bathrooms and admissions)
- Offer a “Swim for Life” program for PBCC youth in August

Golf:

- Review and initiate new operations/uses of The Golf Course at RiverView
- Introduce a Disc Golf option at The Golf Course at RiverView

Performance Measures

Performance Measures	Actual FY16	Actual FY17	Estimated FY18	Proposed FY19
Total participation	1,074,634	1,237,877	1,300,000	1,350,000
Total revenues	\$2,416,698	\$2,249,736	\$2,300,000	\$2,400,000
Number of 9 hole rounds played	98,200	99,000	110,000	90,000
Russell Sims Aquatic Center participation	77,000	80,652	85,000	80,000

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PARKS & RECREATION DEPARTMENT SUMMARY , continued

Budgetary Changes and Impact

Recommendation	Impact/Explanation
Administration	
Reduction to vehicle maintenance fee, advertising, printing, and supplies accounts; increase to professional services, dues—memberships—fees, and travel accounts	\$ 8,395 Increase provided for architectural services for upcoming construction projects
Maintenance	
Reduction to facility repairs, equipment repairs, vehicle maintenance fee, construction, assets under \$5,000, and assets over \$5,000 accounts; increase to professional services, utilities, other improvements, telephone costs, special education, supply, and uniforms accounts	363,220 Increase in funding is a result of CIP projects at Parker Bennett and RiverWalk Park
Recreation/Athletics	
Reduction to administrative services, professional services, facility repairs, construction, telephone costs, fuel, consumable items, safety items, uniform accounts, other resale items, and assets over \$5,000; increase to utilities, equipment and facility rentals, vehicle maintenance fee, other improvements, supplies, and concession items accounts	(375,035) Decrease in funding is due to prior year CIP projects at Russell Sims Aquatic Center and Lampkin Park
Golf	
Reduction to equipment repairs, operating leases, construction, other improvements, dues—memberships—fees, operating supplies, fuel, golf resale items, and assets over \$5,000 accounts; increase to professional services, utilities, land and facility repairs, vehicle maintenance fee, telephone costs, printing, laundry, maintenance supplies, assets under \$5,000, uniforms, and safety items accounts	(133,791) Decrease in funding is due to prior year CIP project for CrossWinds ProShop improvements
Cemetery	
Reduction to professional services, facility repairs, telephone costs, printing, and dues—memberships—fees accounts; increase to administrative services, utilities, vehicle maintenance fee, fuel, books/publications, and assets over \$5,000 accounts	625 Minimal increase recommended
Landscape	
Reduction to custodial services, facility repairs, other improvements, travel, safety items, and accounts; increase to vehicle maintenance fee, maintenance supplies, assets under \$5,000, uniforms, and assets over \$5,000 accounts	(390) No impact to services is anticipated
Pay Adjustment	143,956 FY2019 cost of living adjustment, step increase, and fringe benefit changes
TOTAL IMPACT	\$ 6,980

PARKS & RECREATION DEPARTMENT SUMMARY *, continued*

Departmental Budget by Division

EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019	FY18-FY19 Change	% Difference
Administration	\$ 550,005	\$ 577,771	\$ 610,707	\$ 32,936	5.7%
Maintenance	3,716,763	3,836,265	4,214,876	378,611	9.9%
Recreation/Athletics	1,929,754	2,957,232	2,627,656	(329,576)	-11.1%
Golf	2,185,083	2,054,029	1,954,576	(99,453)	-4.8%
Cemetery	1,116,603	768,235	773,124	4,889	0.6%
Landscape	624,391	674,637	694,210	19,573	2.9%
TOTAL EXPENSES	\$ 10,122,599	\$ 10,868,169	\$ 10,875,149	\$ 6,980	0.1%
REVENUE:					
Local Taxes	\$ 3,406,607	\$ 5,708,575	\$ 5,232,819	\$ (475,756)	-8.3%
Fees	5,775	7,000	3,000	(4,000)	-57.1%
Charges for Services	312,488	266,750	284,075	17,325	6.5%
Miscellaneous	113,896	55,325	51,675	(3,650)	-6.6%
Parks & Rec Fees	870,213	912,370	904,905	(7,465)	-0.8%
Golf Fees	1,069,722	1,167,950	1,088,250	(79,700)	-6.8%
Transfers-In	4,343,898	2,559,301	3,099,893	540,592	21.1%
Use of Reserves	0	190,898	210,532	19,634	10.3%
TOTAL REVENUE	\$ 10,122,599	\$ 10,868,169	\$ 10,875,149	\$ 6,980	0.1%

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PARKS AND RECREATION DEPARTMENT SUMMARY , continued

Position Detail

Title	Grade	FY2018 Budgeted		FY2019 Budgeted		FY18—FY19 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Manager II	120	1	1.0	1	1.0	0	0.0
Aerobics Instructors	81	8	1.21	8	0.93	0	-0.28
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 Staff Assistant I	70	85	14.78	85	14.8	0	+0.02
Athletic Staff Assistant II	71	11	3.77	11	3.77	0	0.0
Athletics Staff Assistant Sr	76	2	0.84	2	0.84	0	0.0
Athletic Supervisor	118	1	1.0	1	1.0	0	0.0
Carpenter	117	1	1.0	1	1.0	0	0.0
Cemetery Division Manager	120	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	5	5.0	5	5.0	0	0.0
Crew Supervisor II	118	1	1.0	1	1.0	0	0.0
Custodian	108	4	4.0	4	4.0	0	0.0
Equipment Mechanic Sr	115	1	1.0	1	1.0	0	0.0
Fitness / Wellness Supervisor	118	1	1.0	1	1.0	0	0.0
Fitness Coordinator	114	1	1.0	1	1.0	0	0.0
Golf Maintenance Supervisor	120	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	76	12	7.99	12	7.99	0	0.0
Heavy Equipment Operator	113	2	2.0	2	2.0	0	0.0
Irrigation/Spray Technician	112	2	2.0	2	2.0	0	0.0
Laborer	76	17	10.91	17	10.91	0	0.0
Landscape Gardener	110	3	3.0	3	3.0	0	0.0
Landscape Helper	76	4	2.97	4	2.97	0	0.0
Landscape Manager	123	1	1.0	1	1.0	0	0.0
<i>Positions continued on next page</i>							

PARKS AND RECREATION DEPARTMENT SUMMARY , continued

Position Detail								
Title	Grade	FY2018 Budgeted		FY2019 Budgeted		FY18—FY19 Variance		
		Positions	FTE	Positions	FTE	Positions	FTE	
Lifeguard	73	38	7.83	38	7.83	0	0.0	
Office Assistant II	71	4	3.13	4	3.13	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	DH2	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 / Golf Maint Superintendent	125	1	1.0	1	1.0	0	0.0	
Pool Manager	78	1	0.45	1	0.45	0	0.0	
Recreation Division Manager	125	1	1.0	1	1.0	0	0.0	
Recreation Staff Assistant I	70	23	8.24	23	8.26	0	+0.02	
Recreation Staff Assistant II	72	15	7.19	15	7.11	0	-0.08	
Recreation Staff Assistant Sr	76	5	3.64	5	3.0	0	-0.64	
Referee/Umpire	82	24	2.31	24	2.31	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		311	133.3	311	132.34	0	-0.96	

OTHER PARKS

This program was discontinued with the FY2018 budget adoption and funds moved under Agency Services.

Budgetary Changes and Impact	
Recommendation	Impact/Explanation
<p>Operation P.R.I.D.E. This account was discontinued in FY2018 and funding moved to another account</p>	<p>\$ 0 No impact to budget</p>
<p>Hobson House Commission This account is being discontinued in FY2018 and funding moved to another account</p>	<p>0 No impact to budget</p>
TOTAL IMPACT	\$ 0

Departmental Budget by Division					
EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019	FY18-FY19 Change	% Difference
Operation P.R.I.D.E.	\$ 33,440	\$ 0	\$ 0	\$ 0	0.0%
Hobson House Commission	54,220	0	0	0	0.0%
TOTAL EXPENSES	\$ 87,660	\$ 0	\$ 0	\$ 0	0.0%
REVENUE:					
Local Taxes	\$ 87,660	\$ 0	\$ 0	\$ 0	0.0%
TOTAL REVENUE	\$ 87,660	\$ 0	\$ 0	\$ 0	0.0%

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.

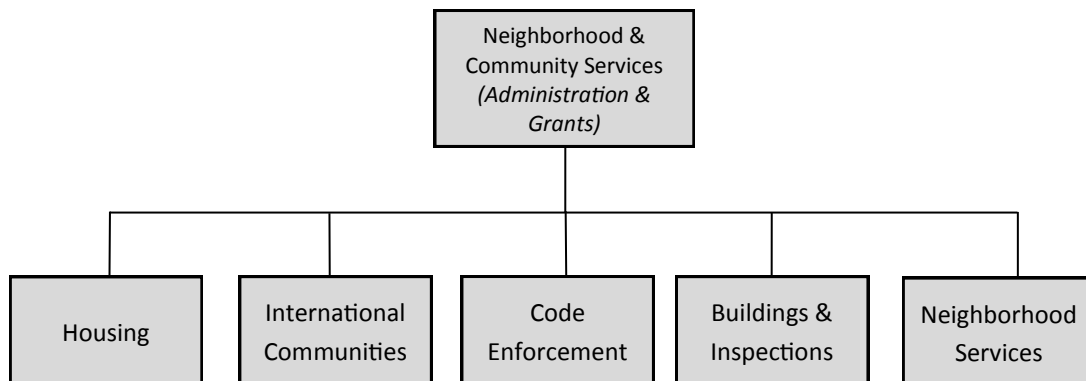
Department Budget Summary

EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019
Personnel	\$ 1,763,467	\$ 1,811,817	\$ 1,904,460
Contractual Services	937,098	1,098,040	1,185,014
Supplies & Materials	58,466	37,648	36,065
Subsidies & Assistance	2,854,098	2,919,075	2,999,275
Assets	157,634	56,000	0
Contingency	0	30,519	23,200
TOTAL EXPENSES	\$ 5,770,763	\$ 5,953,099	\$ 6,148,014
REVENUE:			
Non-Program General Funds	\$ 950,358	\$ 83,792	\$ 994,780
Program General Funds	1,152,123	949,500	1,065,500
Special Revenue Funds	3,518,683	3,675,000	3,837,734
Capital Project Funds	149,599	1,244,807	250,000
TOTAL REVENUE	\$ 5,770,763	\$ 5,953,099	\$ 6,148,014

Positions	Total Budgeted Full-Time Positions	26	26	26
	Total Budgeted Part-Time Positions	0	0	0

Contacts Neighborhood & Community Services Director: Brent Childers email: Brent.Childers@bgky.org
707 E Main Avenue, Bowling Green KY 42101

Scope The purpose of Neighborhood and Community Services (NCS) is to provide personalized customer service for the education, enforcement and information to all residents of our community. Services are delivered through public investments, building enforcement, housing opportunities, property maintenance and community support in order to enhance the overall quality of life and sustain the character of the community. NCS strives to build positive relationships with local organizations, community leaders and the residents to ensure that services are delivered effectively. NCS must ensure effective communication internally, with its partners and to the public to ensure services are delivered consistently. NCS is part of the team that works toward creating a safe and attractive community where people want to live, work and play.



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Accomplishments

- Housing Division received its 13th consecutive High Performer status from HUD
- Successfully completed Fiscal Agent duties for Workforce Development funding
- Started the implementation of the second Neighborhood Improvement Program Area
- Held third annual Academy for New Americans and 6th annual Over 50 Citizen’s Academy
- Successfully permitted over \$200 million in construction projects in calendar year 2017
- Implemented the Departmental Disaster Preparedness & Recovery Plan
- Implemented new BGGov2Go process for civic engagement

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 resident participation

Neighborhood Services:

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

International Communities:

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

Housing Assistance:

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

Building & Inspections:

- Ensure quality and safety of private and public construction within the city while providing prompt and courteous service
- Educate contractors and the public of the purpose for building codes and explain the codes

Code Enforcement:

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

Performance Measures

Performance Measures	Actual FY16	Actual FY17	Estimated FY18	Proposed FY19
Percent of Housing Choice Vouchers available/utilized	101.3%	98.1%	99.0%	100.0%
Rate of voluntary code enforcement compliance	97.0%	98.6%	97.9%	95.0%
Amount of code enforcement expenditures per resident	\$9.26	\$9.35	\$8.32	\$9.50
Percentage of Commercial Plan Reviews completed within 15 work days	85.0%	86.0%	82.0%	85.0%
Number of building and electrical permits issued	1,599	2,825	3,670	1,750
Number of neighborhood meetings conducted	76	69	44	75
Number of International outreach activities	120	115	116	125
Number of customer service calls answered	2,358	2,451	2,962	2,300

Budgetary Changes and Impact

Recommendation		Impact/Explanation
Administration & Grants		
Reduction to professional services, equipment rental, printing, and travel accounts; increase to administrative services, postage, printing, other purchased services, advertising, supplies, and other contributions accounts	\$ 3,430	Minimal increase recommended
Neighborhood Services		
Reduction to vehicle maintenance fee, postage, and assets under \$5,000 accounts; increase to printing, special event, and local meeting costs accounts	0	No change in budget is recommended
International Communities		
Reduction to special education account; increase to professional services, printing, local meetings, dues—memberships—fees, special event, travel, supplies, and other contributions	2,000	Additional funding provided for language access line services
Housing Assistance		
Reduction to administrative services, equipment repairs, advertising, travel, special education, books/publications, uniforms, contingency, and portable tenant payments accounts; increase to professional services, software maintenance, construction, dues-memberships-fees, printing, other purchased services, supplies, other contributions, utility assistance payments, and landlord payments accounts	153,275	CDBG funding increase provided for CIP project for Neighborhood Improvements Program and increased HUD funding for the Housing Choice Voucher Program
Buildings & Inspections		
Reduction to professional services, vehicle maintenance fee, assets under \$5,000, and assets over \$5,000 accounts; increase to telephone costs, special education, and supplies accounts	(31,040)	Decrease is due to prior year CIP purchase of replacement vehicles
Code Enforcement		
Reduction to vehicle maintenance fee, advertising, travel, public safety supplies, assets under \$5,000, books/publications, safety items, and assets over \$5,000 accounts; increase to land repairs, telephone costs, supplies, and uniform accounts	(25,393)	Decrease is due to the purchase of a new vehicle during FY18
Pay Adjustment	92,643	FY2019 cost of living adjustment, step increase, and fringe benefit changes
TOTAL IMPACT	\$ 194,915	

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT SUMMARY, *continued*

Departmental Budget by Division

EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET	APPROVED BUDGET	FY18-FY19 Change	% Difference
		FY2018	FY2019		
Administration & Grants	\$ 579,957	\$ 479,744	\$ 506,023	\$ 26,279	5.5%
Neighborhood Services	230,705	213,102	220,770	7,668	3.6%
International Communities	83,713	113,307	119,259	5,952	5.3%
Housing Assistance	3,535,697	3,798,000	3,960,769	162,769	4.3%
Buildings & Inspections	580,944	619,771	600,312	(19,459)	-3.1%
Code Enforcement	759,747	729,175	740,881	11,706	1.6%
TOTAL EXPENSES	\$ 5,770,763	\$ 5,953,099	\$ 6,148,014	\$ 194,915	3.3%
REVENUE:					
Local Taxes	\$ 950,358	\$ 83,792	\$ 994,780	\$ 910,988	1,087.2%
Licenses/Permits	997,605	840,000	930,000	90,000	10.7%
Grants	3,442,569	3,590,000	3,741,984	151,984	4.2%
Fees	40,268	39,000	43,000	4,000	10.3%
Miscellaneous	167,620	155,500	157,250	1,750	1.1%
Transfers-In	172,343	1,244,807	281,000	(963,807)	-77.4%
TOTAL REVENUE	\$ 5,770,763	\$ 5,953,099	\$ 6,148,014	\$ 194,915	3.3%

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NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT SUMMARY, *continued*

Position Detail

Title	Grade	FY2018 Budgeted		FY2019 Budgeted		FY18—FY19 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	119	0	0.0	1	1.0	+1	+1.0
Building Inspector Sr	119	1	1.0	0	0.0	-1	-1.0
Building Services Manager	124	1	1.0	1	1.0	0	0.0
Citizen Information & Asst. (CIA) Specialist	115	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
Code Enforcement (CE) Support Specialist	116	1	1.0	1	1.0	0	0.0
Electrical Inspector	119	1	1.0	0	0.0	-1	-1.0
Electrical / Building Inspector	121	0	0.0	2	2.0	+2	+2.0
Grants Coordinator	123	1	1.0	1	1.0	0	0.0
Housing Division Assistant	113	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
International Communities Coordinator	121	1	1.0	1	1.0	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
Plan Reviewer	121	1	1.0	0	0.0	-1	-1.0
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

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AGENCY SERVICES

The Agency Services program provides funding assistance to other government affiliated agencies, local non-profits and charities, such as BG/WC Drug Task Force, BG/WC Humane Society, BG/WC Welfare Center, Human Rights Commission, Operation P.R.I.D.E. Inc., United Way of Southern Kentucky, City-County Planning Commission, BG Area Economic Development Authority, Hobson House Commission and BG/WC Regional Airport. Funding is determined on an annual basis and is recommended by the City Manager and approved by the Board of Commissioners.

Budgetary Changes and Impact	
Recommendation	Impact/Explanation
Public Safety Services No change in budget recommended	\$ 0 No change in budget is recommended
Community Services Increase appropriation accounts	523 Small increases recommended for United Way pledge and Human Rights Commission
Economic Development & Planning Services Increase appropriation account	14,000 Increase recommended for the Planning Commission
Transportation Services No change in budget recommended	0 No change in budget is recommended
Arts & Culture Services Increase appropriation accounts	51,675 2 nd year of commitment for Friends of L&N Depot capital improvements and increase in funding for Hobson House Commission
TOTAL IMPACT	\$ 66,198

Departmental Budget by Division					
EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019	FY18-FY19 Change	% Difference
Public Safety Services	\$ 0	\$ 60,000	\$ 60,000	\$ 0	0.0%
Community Services	156,507	308,350	308,873	523	0.2%
Economic Dev. & Planning Svcs.	0	592,000	606,000	14,000	2.4%
Transportation Services	0	58,195	58,195	0	0.0%
Arts & Culture Services	0	55,850	107,525	51,675	92.5%
TOTAL EXPENSES	\$ 156,507	\$ 1,074,395	\$ 1,140,593	\$ 66,198	6.2%
REVENUE:					
Local Taxes	\$ 156,507	\$ 1,074,395	\$ 1,140,593	\$ 66,198	6.2%
TOTAL REVENUE	\$ 156,507	\$ 1,074,395	\$ 1,140,593	\$ 66,198	6.2%

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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 BUDGET		
	ACTUAL FY2017	FY2018	FY2019	FY18-FY19 Change	% Difference
2010 Aerial Platform & Pumper Lease	\$ 150,849	\$ 151,000	\$ 151,000	\$ 0	0.0%
Hartland Pro Shop Lease	61,115	63,000	63,000	0	0.0%
2012A & B GO Bonds	496,323	1,096,000	1,093,000	(3,000)	-0.3%
2013A Police Headquarters Bonds	1,014,200	434,500	0	(434,500)	-100.0%
2007A GO Bonds	561,000	562,000	563,000	1,000	0.2%
2009 Refinancing GO Bonds	1,748,580	1,749,000	1,749,000	0	0.0%
2012 WKU Bonds	2,743,605	2,816,500	2,895,000	78,500	2.8%
2018 Fire Trucks Lease	0	0	415,000	415,000	N/A
2004 Depot Lease	67,687	65,000	62,000	(3,000)	-4.6%
2016C GO Bonds (Ballpark TIF & Fire Stations)	977,238	979,000	1,916,000	937,000	95.7%
2005 Lapsley Lease	674,947	0	0	0	0.0%
2007 Pumper & Quint	115,589	113,500	0	(113,500)	-100.0%
WCWD Russellville Road Loan	404	47,000	23,000	(24,000)	-51.1%
2008B GO Bonds (Fire Stations)	319,763	318,000	0	(318,000)	-100.0%
2007B & C GO Bonds (ITA)	1,903,566	225,000	0	(225,000)	-100.0%
2008A GO Bonds (Ballpark TIF)	617,875	615,000	0	(615,000)	-100.0%
2015A GO Bonds (refinancing of 2007A GO Bonds)	323,038	321,500	324,000	2,500	0.8%
2016A & B GO Bonds (ITA)	1,547,554	1,996,000	1,832,000	(164,000)	-8.2%
TOTAL EXPENSES	\$ 13,323,333	\$ 11,552,000	\$ 11,086,000	\$ (466,000)	-4.0%
REVENUE:					
Local Contributions	\$ 5,068,538	\$ 3,927,000	\$ 3,811,000	\$ (116,000)	-3.0%
Transfers-in	8,254,795	7,625,000	7,275,000	(350,000)	-4.6%
TOTAL REVENUE	\$ 13,323,333	\$ 11,552,000	\$ 11,086,000	\$ (466,000)	-4.0%

INTERGOVERNMENTAL

The Intergovernmental program consists of appropriations to local agencies for the appropriate share of tax revenue based on the City Code of Ordinances.

Budgetary Changes and Impact	
Recommendation	Impact/Explanation
Convention Center Reduction to professional services, facility repairs, other improvements, assets under \$5,000, and interest payments accounts; increase to operating leases, insurance premiums, assets over \$5,000, and principal payments accounts	\$ (38,645) Reduction in planned capital improvement projects compared to FY2018
Humane Society This account was discontinued in FY2018 budget; funding was moved to another account	0 No impact to budget
TIF Distribution Decrease to other contributions account	(180,000) Decrease to capture impact of block changes in 2015 and 2016
CERS Unfunded Liability New CERS level dollar unfunded liability account	1,000,000 New account to pre-fund future CERS level-dollar amortization payment to Kentucky Retirement Systems required by SB151
Pay Adjustment	131 FY2019 cost of living adjustment and step increase
TOTAL IMPACT	\$ 781,486

Departmental Budget by Division					
EXPENSES:	ADOPTED BUDGET		APPROVED		% Difference
	ACTUAL FY2017	FY2018	BUDGET FY2019	FY18-FY19 Change	
Convention Center	\$ 1,555,990	\$ 1,380,383	\$ 1,341,869	\$ (38,514)	-2.8%
Humane Society	92,300	0	0	0	0.0%
TIF Distribution	1,112,881	1,280,000	1,100,000	(180,000)	-14.1%
CERS Unfunded Liability	0	0	1,000,000	1,000,000	N/A
TOTAL EXPENSES	\$ 2,761,171	\$ 2,660,383	\$ 3,441,869	\$ 781,486	29.4%
REVENUE:					
Local Taxes	\$ 1,112,881	\$ 1,280,000	\$ 2,100,000	\$ 820,000	64.1%
Convention Center Local Taxes	701,561	686,550	600,000	(86,550)	-12.6%
Convention Center Miscellaneous	171,617	298,100	310,750	12,650	4.2%
Convention Center Transfers-In	685,112	395,733	431,119	35,386	8.9%
TOTAL REVENUE	\$ 2,671,171	\$ 2,660,383	\$ 3,441,869	\$ 781,486	29.4%

Position Detail							
Title	Grade	FY2018 Budgeted		FY2019 Budgeted		FY18—FY19 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Human Resources Dir. (CCC CEO)	DH1	1	0.1	1	0.1	0	0.0
Total Positions & FTE		1	0.1	1	0.1	0	0.0

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CONTINGENCY

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

Budgetary Changes and Impact	
Recommendation	Impact/Explanation
Contingency Decrease in funding recommended	\$ (30,120) No impact anticipated
TOTAL IMPACT	\$ (30,120)

Departmental Budget by Division					
EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019	FY18-FY19 Change	% Difference
Contingency	\$ 0	\$ 755,120	\$ 725,000	\$ (30,120)	-4.0%
TOTAL EXPENSES	\$ 0	\$ 755,120	\$ 725,000	\$ (30,120)	-4.0%
REVENUE:					
Local Taxes	\$ 0	\$ 755,120	\$ 725,000	\$ (30,120)	-4.0%
TOTAL REVENUE	\$ 0	\$ 755,120	\$ 725,000	\$ (30,120)	-4.0%

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	\$ 13,200	Increase in funds is from the Hartland Taxing District to the Golf program
Transfers-Out to Special Revenue Funds		
Increase in transfer-out to special revenue funds	(248,918)	Decrease is due to removal of the prior addition of \$350,000 to the Liquid Fuel Tax Fund for the street resurfacing (overlay) program
Transfers-Out to Capital Project Funds		
Increase in transfer-out to capital project funds	3,371,400	Increase in funding will provide for capital construction projects and equipment replacement, including construction of a new fire station
Transfers-Out to Debt Service Funds		
Decrease in transfer-out to debt service fund accounts	(350,000)	Decrease in funding is due to the retirement of debt
Transfers-Out to Enterprise Fund		
Increase in transfer-out to enterprise fund accounts	35,550	Increase is due to the Hartland Taxing District to the Convention Center
Transfers-Out to Internal Service Funds		
Increase to transfer out-to internal service fund accounts	70,000	Increase in funding provided by the Workers' Comp Fund to the Health Care Trust Fund
Transfers-Out to Trust Funds		
Decrease to transfer out-to trust fund accounts	0	No change in budget is recommended
TOTAL IMPACT	\$ 2,891,232	

Departmental Budget by Division					
EXPENSES:	ACTUAL FY2017	ADOPTED BUDGET FY2018	APPROVED BUDGET FY2019	FY18-FY19 Change	% Difference
Transfers-Out to General Fund	\$ 567,288	\$ 598,050	\$ 611,250	\$ 13,200	2.2%
Transfers-Out to Special Revenue Funds	827,974	1,480,956	1,232,038	(248,918)	-16.8%
Transfers-Out to Capital Project Funds	9,442,700	7,297,800	10,669,200	3,271,400	44.8%
Transfers-Out to Debt Service Funds	8,254,794	7,625,000	7,275,000	(350,000)	-4.6%
Transfers-Out to Enterprise Fund	1,309,622	1,295,200	1,330,750	35,550	2.7%
Transfers-Out to Internal Service Funds	700,000	950,000	1,020,000	70,000	7.4%
Transfers-Out to Trust Funds	1,250,000	100,000	100,000	0	0.0%
TOTAL EXPENSES	\$ 22,352,378	\$ 19,347,006	\$ 22,238,238	\$ 2,891,232	14.9%
REVENUE:					
Local Taxes	\$ 22,352,378	\$ 19,347,006	\$ 22,238,238	\$ 2,891,232	14.9%
TOTAL REVENUE	\$ 22,352,378	\$ 19,347,006	\$ 22,238,238	\$ 2,891,232	14.9%

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GLOSSARY AND ACRONYMS

Glossary of Terms

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

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

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

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

BALANCED BUDGET: A budget where total revenues equal total expenditures and may include non-recurring resources, one-time expenses, and/or use of reserves.

BOND: 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: 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: 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: Formal change of budgeted appropriations requiring two readings by the Board of Commissioners.

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

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

BUDGET MESSAGE: A general discussion of the budget which provides the Board of Commissioners and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and

recommendations of the City Manager.

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

CAPITAL: Category of expenditures for capital acquisitions that include:

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

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

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

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

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

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

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

Glossary of Terms, *continued*

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

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: 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: Major administrative or operational unit 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: 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: 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: 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: 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): 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: 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. Golf and Aquatics programs are included with General Fund reporting effective FY2015.

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

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

HOUSING CHOICE VOUCHERS: 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.

Glossary of Terms, *continued*

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 other governments, on a cost-reimbursement basis.

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

LAMPKIN PARK TRUST FUND: 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: Special revenue fund used to account for revenues and expenditures applicable to government landfill closure and post-closure care.

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

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

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

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

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

POLICE/FIRE PENSION FUND: Closed trust and agency fund used to account for the accumulation of resources to be used for retirement annuity payments. Resources are contributed 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 Convention Center fund is the City's only proprietary fund (where user charges and fees typically cover the cost of the services provided) within the City.

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.

STRUCTURALLY BALANCED BUDGET: A balanced budget where recurring operating revenues are equal to recurring operating expenditures and supports financial sustainability for multiple years into the future.

SWORN PERSONNEL: In order to be designated as such, public safety personnel (Police and Fire) must take an oath of office, to qualify for CERS hazardous retirement, and complete state training requirements to receive incentive pay.

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.

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Glossary of Terms, *continued*

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: An internal service fund used to account for the accumulation of resources for the purpose of funding workers' compensation costs for City employees.

Acronyms / Abbreviations

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

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Acronyms / Abbreviations, *continued*

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

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Fiscal Year 2018/2019 Budget

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Budget Team

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All department budget contacts listed above should be acknowledged for their effort and cooperation during the budget process. A special thanks is also extended to Laura Harris, the City's Graphic Designer, for designing the Budget Document cover page and the presentation headers and footers. Special recognition is also extended to Erin Ballou for her assistance with preparing this document.

