

Annual Operating Budget Fiscal Year 2017/2018

July 1, 2017



CITY OF BOWLING GREEN

FISCAL YEAR 2017/2018 OPERATING BUDGET

Mayor

Bruce Wilkerson

Commissioners

Joe W. Denning

Brian “Slim” Nash

Sue Parrigin

Rick Williams

City Manager

Kevin D. DeFebbo

Budget Team

Katie Schaller-Ward

Jeff Meisel

Michael Grubbs

Erin Ballou

BUDGET ORDINANCE

ORDINANCE NO. BG2017 – 24

ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018, 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 2018.

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, 2017 and ending June 30, 2018, 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, 2017 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, 2017 and ending June 30, 2018.

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, 2017 and ending June 30, 2018.

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 All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.

BG2017-24

BUDGET ORDINANCE, *continued*

(Ordinance No. BG2017 – 24)

6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 6, 2017, and given final reading on June 20, 2017, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: June 20, 2017

APPROVED: Bruce Wilkerson
Mayor, Chairman of Board of Commissioners

ATTEST: Katrina Shadden Ward
City Clerk

SPONSORED BY: Kevin D. DeFebbo, City Manager, 05/30/2017, 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 FY2017/2018
Exhibit No. 1

| | General Fund | Special Revenue | Capital Projects | Debt Service | Enterprise Funds | Trust Funds | Internal Service | Total |
|-----------------------------------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|----------------------|----------------------|
| RESOURCES IN: | | | | | | | | |
| Taxes | \$15,021,000 | \$2,933,250 | \$0 | \$25,000 | \$686,550 | \$0 | \$0 | \$18,665,800 |
| Occupational Fees | 49,335,000 | 2,808,000 | 0 | 0 | 0 | 0 | 0 | 52,143,000 |
| License & Permits | 1,139,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,139,000 |
| Intergovernmental | 52,000 | 7,923,832 | 0 | 0 | 0 | 0 | 0 | 7,975,832 |
| Fees | 344,000 | 109,000 | 0 | 2,816,500 | 0 | 0 | 0 | 3,269,500 |
| Charges for Services | 269,000 | 0 | 0 | 0 | 0 | 18,750 | 2,006,710 | 2,294,460 |
| Parks & Recreation | 2,080,320 | 0 | 0 | 0 | 0 | 0 | 0 | 2,080,320 |
| Miscellaneous | 673,630 | 347,850 | 0 | 1,375,500 | 361,100 | 699,000 | 6,665,120 | 10,122,200 |
| Revenues: | \$68,913,950 | \$14,121,932 | \$0 | \$4,217,000 | \$1,047,650 | \$717,750 | \$8,671,830 | \$97,690,112 |
| Note/Bond Proceeds | 0 | 3,050,000 | 0 | 0 | 0 | 0 | 0 | 3,050,000 |
| Transfers In | 598,050 | 1,480,956 | 7,297,800 | 7,625,000 | 1,295,200 | 0 | 1,050,000 | 19,347,006 |
| Other Resources: | \$598,050 | \$4,530,956 | \$7,297,800 | \$7,625,000 | \$1,295,200 | \$0 | \$1,050,000 | \$22,397,006 |
| RESOURCES IN: | \$69,512,000 | \$18,652,888 | \$7,297,800 | \$11,842,000 | \$2,342,850 | \$717,750 | \$9,721,830 | \$120,087,118 |
| RESOURCES OUT: | | | | | | | | |
| General Government | \$6,612,599 | \$11,160 | \$827,400 | \$0 | \$0 | \$0 | \$9,422,201 | \$16,873,360 |
| Public Safety | 26,403,124 | 7,795,322 | 660,000 | 0 | 0 | 853,000 | 0 | 35,711,446 |
| Public Works | 7,571,013 | 4,019,195 | 3,876,000 | 0 | 0 | 0 | 1,908,710 | 17,374,918 |
| Parks & Recreation | 8,829,169 | 0 | 2,039,000 | 0 | 0 | 0 | 0 | 10,868,169 |
| Neighborhood & Community Services | 2,123,324 | 3,773,775 | 56,000 | 0 | 0 | 0 | 0 | 5,953,099 |
| Community Services | 1,074,395 | 0 | 0 | 0 | 0 | 0 | 0 | 1,074,395 |
| Debt Service | 0 | 0 | 0 | 11,327,000 | 749,000 | 0 | 0 | 12,076,000 |
| Intergovernmental | 1,280,000 | 0 | 0 | 225,000 | 631,383 | 0 | 0 | 2,136,383 |
| Contingency | 655,120 | 0 | 0 | 0 | 0 | 0 | 100,000 | 755,120 |
| Expenditures: | \$54,548,744 | \$15,599,452 | \$7,458,400 | \$11,552,000 | \$1,380,383 | \$853,000 | \$11,430,911 | \$102,822,890 |
| Transfers Out | 14,963,256 | 3,983,750 | 0 | 0 | 300,000 | 0 | 100,000 | 19,347,006 |
| RESOURCES OUT: | \$69,512,000 | \$19,583,202 | \$7,458,400 | \$11,552,000 | \$1,680,383 | \$853,000 | \$11,530,911 | \$122,169,896 |
| RESERVES UTILIZED: | \$0 | (\$930,314) | (\$160,600) | \$290,000 | \$662,467 | (\$135,250) | (\$1,809,081) | (\$2,082,778) |

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, 2016

A handwritten signature in black ink, reading "Jeffrey R. Erwin".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the fifth consecutive Distinguished Budget Presentation Award to the City of Bowling Green, Kentucky for its annual budget for the fiscal year beginning July 1, 2016. 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 168,436. The city limits occupy a land area of over 39.28 square miles, has a current population estimated at over 65,230 and serves as the retail, educational, medical, commercial, and social hub for South-Central Kentucky and Northern Tennessee. The labor market area, which measures employable workers that are 18 years and older, is measured at approximately 488,000 for the area encompassing a sixty minute drive from the city. According to a September 2016 article in *FiveThirtyEight*, Bowling Green was ranked the third metro area with the fastest-growing rate of new startups for 2014.

Bowling Green is home to several significant companies including the General Motors Corvette Assembly Plant, Fruit of the Loom/Russell Athletics, Houchens Industries, Holley Performance Products and Camping World. The state’s third largest public university, Western Kentucky University, is also situated in Bowling Green and has approximately 20,100 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. The WKU football program defended its Conference USA Championship title in 2016 for its second year.

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 456 full-time and up to 290 part-time employees.

Bowling Green has been nationally recognized on many occasions, most recently in April of 2017, the financial news website *24/7 Wall Street* named Bowling Green as Kentucky’s fastest growing city for the five-year period between July 2011 and July 2016, and *College Values Online* ranked the City as one of the “50 Best Small College Towns in America” in 2015.

| <u>Employer</u> | <u>Employees</u> | <u>Rank</u> | <u>% of Total Employment</u> |
|----------------------------------|------------------|-------------|------------------------------|
| Western Kentucky University | 4,646 | 1 | 6.28% |
| The Medical Center at BG | 2,222 | 2 | 3.00% |
| BG Metalforming LLC | 1,498 | 3 | 2.02% |
| Union Underwear Company LLC | 1,410 | 4 | 1.91% |
| Warren County Board of Education | 1,031 | 5 | 1.39% |
| Sun Products Corporation | 994 | 6 | 1.34% |
| General Motors Corporation | 950 | 7 | 1.28% |
| Graves-Gilbert Clinic PSC | 794 | 8 | 1.07% |
| Houchens Food Group Inc. | 720 | 9 | 0.97% |
| City of Bowling Green | 661 | 10 | 0.89% |
| Total | 14,926 | | 20.17% |

| <u>Year</u> | <u>Population</u> | <u>Personal Income</u> | <u>Per Capita Personal Income</u> | <u>Median Age</u> | <u>School Enrollment</u> | <u>Percentage of Workforce Unemployed</u> |
|-------------|-------------------|------------------------|-----------------------------------|-------------------|--------------------------|---|
| 2007 | 52,000 | \$ 2,941,885,397 | 29,737 | 29 | 16,502 | 4.6% |
| 2008 | 54,000 | \$ 3,051,745,000 | 29,849 | 29 | 16,251 | 4.6% |
| 2009 | 55,000 | \$ 3,195,505,000 | 30,802 | 29 | 16,107 | 8.0% |
| 2010 | 58,067 | \$ 3,410,173,000 | 31,993 | 29 | 17,917 | 9.9% |
| 2011 | 59,482 | \$ 3,438,236,000 | 31,640 | 28 | 18,157 | 9.0% |
| 2012 | 60,600 | \$ 3,359,422,000 | 29,426 | 28 | 18,128 | 7.9% |
| 2013 | 61,488 | \$ 3,699,388,000 | 32,025 | 28 | 18,957 | 7.2% |
| 2014 | 62,479 | \$ 3,921,515,000 | 33,486 | 27 | 18,981 | 6.8% |
| 2015 | 63,616 | \$ 4,005,280,000 | 33,837 | 28 | 19,180 | 5.0% |
| 2016 | 65,234 | \$ 4,138,310,000 | 34,354 | 28 | 20,682 | 4.7% |

Source: City of Bowling Green Comprehensive Annual Financial Report, 2016

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COMMUNITY PROFILE AND DEMOGRAPHICS, *continued*

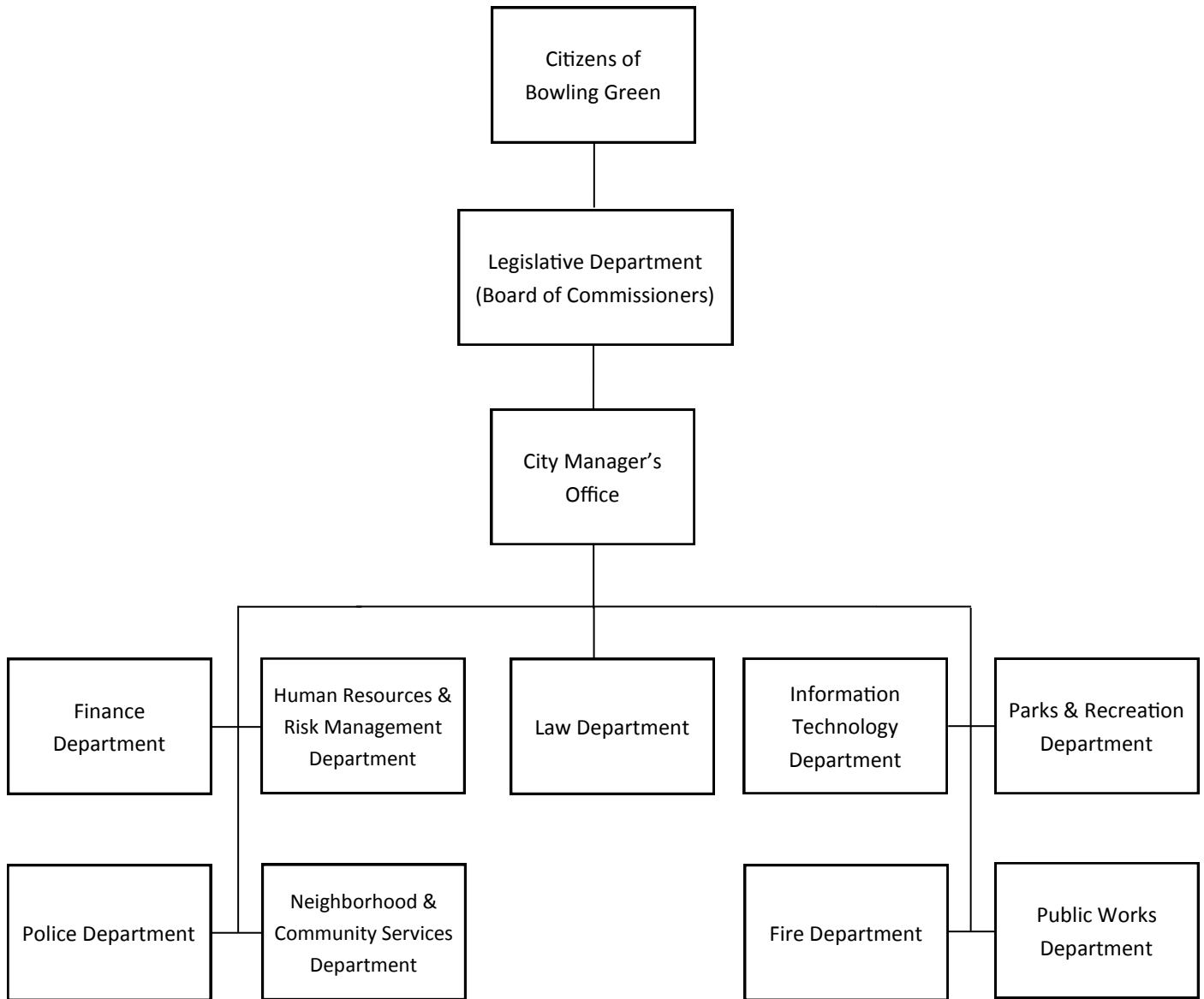
| People Quick Facts | Bowling Green | Kentucky |
|---|---------------|-----------|
| Population, 2016 estimate | 65,234 | 4,436,974 |
| Population, 2010 | 58,067 | 4,339,367 |
| Population, percent change, April 1, 2010 to July 1, 2016 | 10.8% | 2.2% |
| Persons under 5 years, percent, 2010 | 6.1% | 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, 2011-2015 | 27.6 | 38.5 |
| Foreign born persons, percent, 2011-2015 | 13.9% | 3.4% |
| Language other than English spoken at home, percent age 5+, 2011-2015 | 17.1% | 5.1% |
| High school graduate or higher, percent of persons age 25+, 2011-2015 | 84.8% | 84.2% |
| Bachelor's degree or higher, percent of persons age 25+, 2011-2015 | 27.1% | 22.3% |
| Mean travel time to work (minutes), workers age 16+, 2011-2015 | 16.4 | 23.0 |
| Housing units, 2011-2015 | 25,638 | 1,944,495 |
| Owner-occupied housing unit rate, 2011-2015 | 38.6% | 67.2% |
| Median value of owner-occupied housing units, 2011-2015 | \$141,300 | \$123,200 |
| Households, 2011-2015 | 23,215 | 1,708,499 |
| Average household size, 2011-2015 | 2.37 | 2.50 |
| Median income in the past 12 months (2015 dollars), 2011-2015 | \$19,472 | \$24,063 |
| Median household income, 2011-2015 | \$35,604 | \$43,740 |
| Persons below poverty level, 2011-2015 | 28.1% | 18.5% |

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



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CITY ORGANIZATIONAL CHART



STRATEGIC PLAN SUMMARY

STRATEGIC PLAN 2017 - 2022 - 2032

Bowling Green: Vision 2032

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 2022

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

Top Priorities 2017/2018

- 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 2017/2018

- Smallhouse Road Improvements—Phase II Completion
- Downtown Improvements Development Plan Preparation
- Shake Rag Park Development

Management Agenda 2017/2018

- Continue Developing a Diversified Workforce
- Develop Plan to Reorganize Facilities Management Functions
- Meet Needs of Growing Community

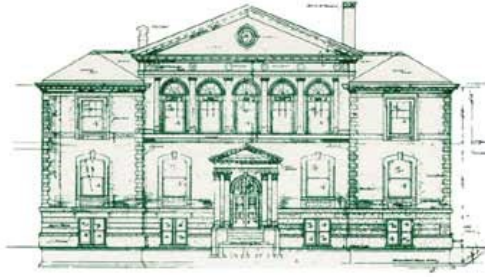
BUDGET MESSAGE

BUDGET MESSAGE

DEBORAH JENKINS, CFE, CICA
Internal Auditor

MARILYN PARRIGIN
Purchasing Agent

KIM LANCASTER
*Executive Assistant/
Public Information Officer*



KEVIN D. DeFEBBO
City Manager

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

ASHLEY JACKSON, CMC, CKMC
Assistant City Clerk

LAURA HARRIS
*Graphic Designer/
Broadcast Coordinator*

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

2017/2018 Budget Message

TO: HONORABLE BOARD OF COMMISSIONERS

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

DATE: May 10, 2017

This is written to present the *City Manager's Fiscal Year 2017/2018 Budget Recommendation*.

BUDGET OVERVIEW

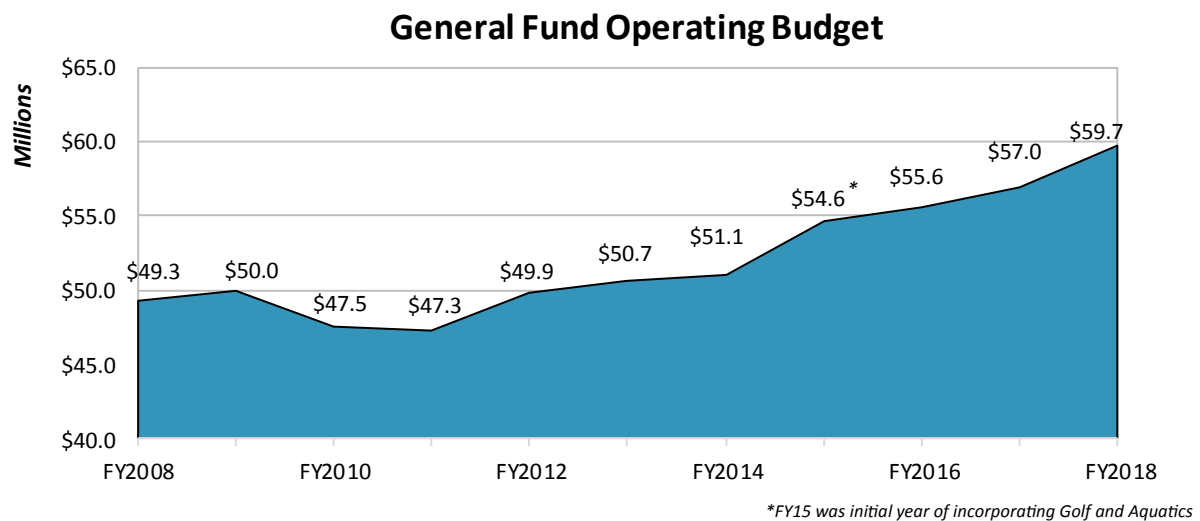
All Funds. The proposed Fiscal Year 2018 revenue budget for all funds totals about \$120.1 million and the expenditure budget for all funds totals approximately \$122.2 million. This is an 8.2% increase in revenues and a 6.0% increase in expenditures compared to the FY2017 adopted budget. This budget uses reserves from past years to complete prioritized capital projects. A more detailed explanation of the change in revenues from last year to this year can be found under the General Fund section below. Excluding the capital project expenditures in all funds, the proposed operating budget for FY2018 is up 2.9% (\$2.7 million) compared to the FY2017 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 FY2018 General Fund revenue budget totals \$69,512,000 and reflects an increase of 6.8% over the FY2017 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 (+8%), net profit fees (+8%) and property taxes (+6%). These proposed numbers reflect current year levels, future expectations, and incorporate preliminary growth estimates for real estate property from the Warren County PVA office.

BUDGET MESSAGE, *continued*

The proposed FY2018 budget maintains the General Fund minimum reserve fund balance at 25% of the adopted revenue budget. 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 refinancing opportunities. The actual reserve dollars are accounted for as Committed Fund Balance and are adjusted accordingly after the annual budget is adopted. For FY2018, the 25% will equate to reserves of approximately \$17,378,000 million in the General Fund.

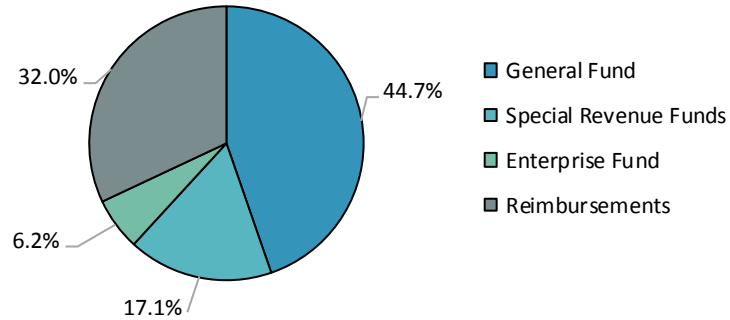
The General Fund expenditure budget totals \$69,512,000 and reflects an increase of 6.8% over the FY2017 adopted budget. This growth is primarily found in the proposed capital budget to invest in specific one-time purchases for equipment and improvement projects. The FY2018 General Fund operating budget at \$59.7 million, excluding new and future capital project expenditures, reflects an increase of 4.7% or \$2.7 million compared to the FY2017 adopted operating budget. This increase is attributable to cost of living and step adjustments, personnel additions and other adjustments, increases in CERS rates, and anticipated utility rate and inflationary increases. A complete summary of these facts can be found in **Appendix B**.



Debt Service. Total debt service for all funds in FY2018 will be approximately \$12.1 million, of which approximately \$3.9 million will be reimbursed by outside agencies, bringing the net debt service total to almost \$8.2 million. The outside agencies include WKU (100% of Diddle Arena GO Bonds) and Warren County (50% of ITA GO Bonds and Depot debt). The General Fund is ultimately responsible for \$5.4 million of the total debt service, which represents 7.7% of the General Fund budget. The remaining debt service is funded by Special Revenue funds and the Convention Center Enterprise Fund.

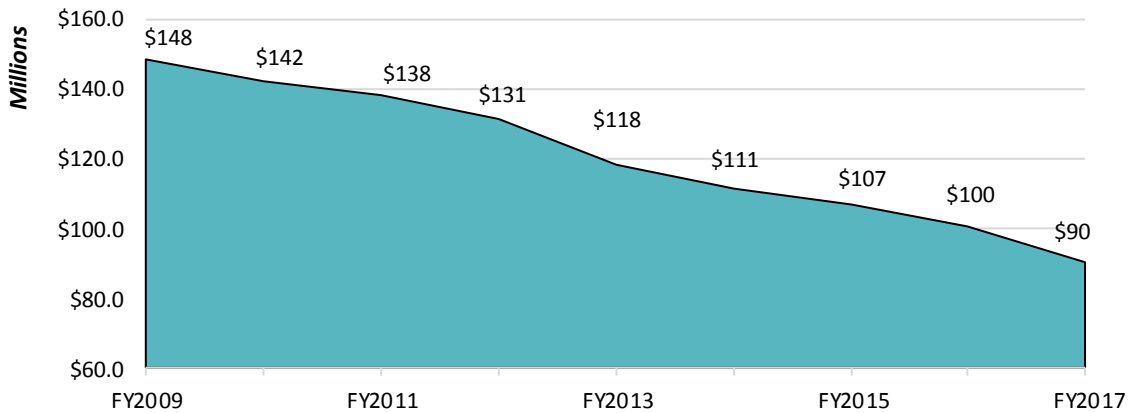
BUDGET MESSAGE, *continued*

Debt Service Funding



Since 2015, the City has achieved approximately \$6.0 million in debt service savings through 2038 by refinancing four General Obligation (GO) bond issues (2007A, 2007B & C, 2008A and 2008B). 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. The City is also planning an early payoff of the Lapsley Lane Operations Center note that was issued in 2005. The early retirement of this note will save approximately \$42,000 in interest costs through July 2025. Over the past eight years, the City's total outstanding debt has decreased by \$58.0 million (39%) from the high of \$148.0 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. Future opportunities to save money on existing debt service will continue to be carefully monitored as debt becomes callable and eligible for refinancing or early redemption.

Outstanding Debt History



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

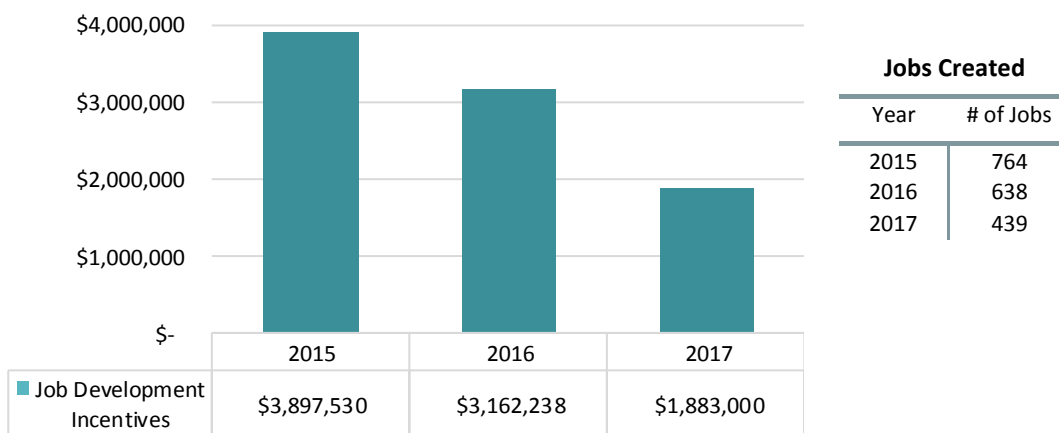
INVESTING IN THE FUTURE

The FY2018 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 this City’s ability to thrive and grow. Since 2006, the City has incentivized the creation of over 3,300 new jobs by providing over \$14.0 million in projected incentives for 49 companies. In FY2017 alone, the City helped to create 439 future jobs by providing a withholdings tax credit of approximately \$1.9 million over the next ten years through the Job Development Incentive Program (JDIP). The FY2018 budget includes special funding for workforce development programs through the Bowling Green Area Chamber of Commerce and continues the partnership with Warren County to cover the annual debt service obligation of the Transpark bonds. This partnership allows the Inter-modal Transportation Authority (ITA) to continue to utilize approximately \$1.0 million in surplus wage assessment taxes to fund additional infrastructure in the Transpark, which will hopefully delay the need to issue additional debt.

Job Development Incentives



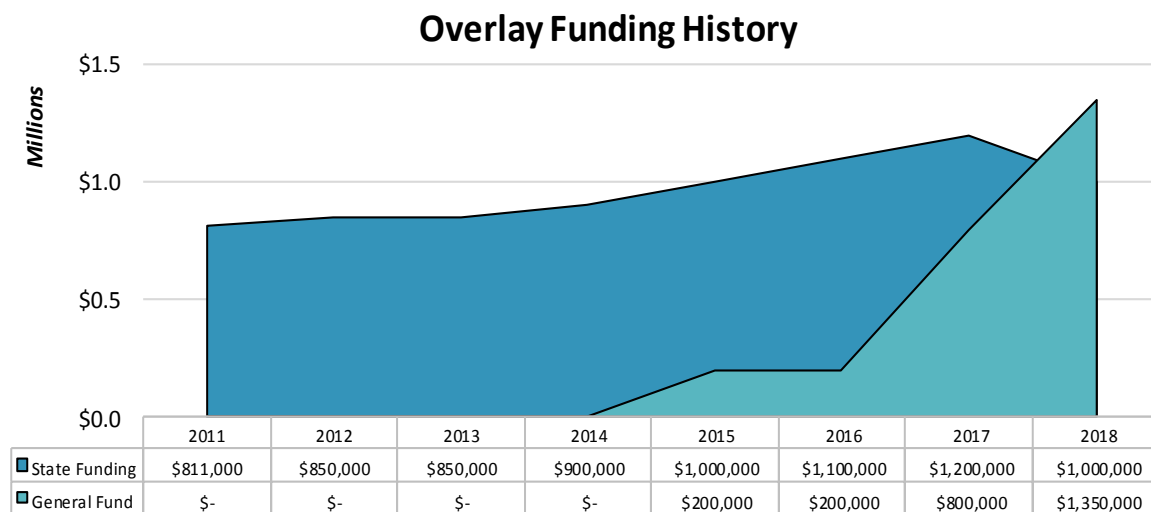
Developing Stronger Neighborhoods. In the fourth year of the Neighborhood Improvement Program (NIP), approximately 80% of the annual Community Development Block Grant (CDBG) allocation and \$200,000 of local tax revenues is recommended to implement improvements in targeted sections of the *BG Reinvestment Area* (Census tracts 101, 102, 103, 104, 105 and 112). Previously identified projects are nearing completion in the first targeted area, Census Block Group 105.2. The next selected target area encompasses the city limits of Census Tract 112, and over a three-year period an investment of approximately \$2.4 million in improvements is being proposed. The improvements will address pedestrian safety, park enhancements, transit stop improvements, new housing opportunities and other neighborhood projects.



BUDGET MESSAGE, *continued*

Improving Traffic Flow. Progress continues on the Smallhouse Road corridor improvement project Phase I, while Phase II is under design to extend from the intersections of Highland Way to Ridgecrest Way. The budget includes the second year of funding for Phase II in the amount of \$1.25 million, which is approximately half of the total amount needed to complete the project. When completed, over \$6.1 million of local tax dollars will have been invested to improve Smallhouse Road from Campbell Lane to Ridgecrest Way.

Sustaining Aggressive Overlay Program. For the fifth consecutive year, the FY2018 budget proposes to increase the annual street resurfacing (overlay) project through the direct allocation of up to \$2.35 million using both Liquid Fuel Tax (LFT) and General Fund monies. This is an increase of 17.5% (\$350,000) over the FY2017 adopted budget, and is likely the first time that the use of City tax dollars will exceed State funding for overlay. As the Public Works Department continues to address the quality of road surface conditions throughout the city, the total paving/resurfacing budget has progressively increased 190% over the past seven years, from a low of \$811,000 in FY2011.



Thriving Downtown. The revitalization of the centerpiece of downtown Bowling Green, Fountain Square Park, is currently underway with capital maintenance work to begin in early July 2017. The FY2018 budget includes \$1.2 million to begin setting funding aside for downtown revitalization to create safer pedestrian walkways, improved streets and alleyways, and an inviting connection between Fountain Square and Circus Square parks. Additionally, the City has partnered with the Bowling Green Area Convention and Visitor's Bureau to assist with the implementation of a continuous, cohesive and consistent wayfinding system to improve the navigation of visitors to the downtown area and throughout Bowling Green.

Enhancing Community Walk-ability. The FY2018 budget proposes to continue funding \$500,000 for new sidewalk projects to create a more walkable City, which is a top priority of the Board of Commissioners. Additionally, the Neighborhood Improvement Program for Census Tract 112 includes the construction of sidewalks on Lee Drive, Crewdson Drive, Old Barren River Road, North Sunrise Drive and connecting Oakwood Street to West 12th Avenue. Since 2008, the City has invested over \$5.8 million in new sidewalks, with 14.3 miles of new sidewalk constructed or pending. This budget also provides funding for improvements to existing sidewalks, including the addition of ADA compliant ramps.

BUDGET MESSAGE, *continued*

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 61 projects were identified at the onset of this program and more than 20 projects have been completed or are pending construction. A total of \$4.25 million in local tax dollars has been invested in this on-going program since its inception.

Implementing Parks Development Plan. The Shake Rag Park development has been selected as a major project on the FY2018 Board of Commissioners Strategic Plan Goals. \$250,000 is budgeted for park development at the corner of 3rd Avenue and College Street, where some remedial work has already been completed. This project will include trees, green space, walkways, a shelter, benches and an art wall. A total of over \$1.4 million of funding for other projects identified in the Parks Master Plan has also been included in this budget, such as an additional \$600,000 investment in upgrading the Russell Sims Aquatic Center, playground replacement at Covington Woods and Lampkin parks, multi-use court refurbishment at Lampkin Park, a new shelter at Pedigo Park, and additional parking at Pedigo and Kereiakes parks.

NEW AND CONTINUED INITIATIVES

Meeting the Needs of a Growing Community. Bowling Green's continuous growth as a regional hub will continue to put pressure on the area's roadways. While State roads are not maintained by the City, our staff works with regional planners to improve the necessary capacity and interconnectivity through all modes of transportation in the city. Funds continue to be set aside to accumulate in a Future Roads fund so that the next major road project can be undertaken without dependence on bonding.

Focusing on Community Involvement. An initiative for FY2018 is the Citizenship Scholarship program targeted to low-moderate income Bowling Green residents to help offset the filing fees required to become citizens. Reimbursement would occur after citizenship is attained. Citizenship solidifies a resident's ability to secure greater employment opportunities, including becoming a police officer or firefighter with the City. Citizenship also provides increased opportunities to participate in democratic events within the community.

Diversifying the Workforce. Efforts continue toward the diversification of the City's workforce and additional funding has been dedicated in the FY2018 budget to achieve this goal.

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 second 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.

Increasing Safety. Public and employee safety are addressed in the FY2018 budget with the recommendation to replace older surveillance cameras at several City facilities and purchase more cameras at various park locations to add to the City's network of internal cameras. Also as part of this budget, the 911 telephone system will be replaced at a cost of \$435,000; the Fire Department will initiate replacement of three aerial and rescue trucks at

BUDGET MESSAGE, *continued*

a cost of over \$3 million and spend \$415,000 to replace and upgrade firefighters' breathing apparatus and turnout gear; and \$156,000 in workers' compensation premium savings will be used to fund equipment to improve employee safety in pesticide application and vehicle maintenance. Funds are also included for land purchase for long-range planning of new/relocated fire stations in underserved areas of Bowling Green. Most of the new positions recommended in this budget are for additional patrol officers and 911 communications personnel.

Improving Technology. The budget includes over \$850,000 to continue to upgrade and maintain the City's information technology equipment and software, including the indoor wireless system; and to purchase new or upgraded software for Voice Over IP, Police and Fire forensics and evidence, Cemetery operations, and Parks work orders. This budget also includes \$250,000 to work with BGMU on a pilot project to extract energy efficiencies from street lights in one or more corridors. Conversion of city street lights to LED lighting could save 50% in power consumption and maintenance, but has a significant upfront cost.

PERSONNEL SERVICES

The proposed FY2018 budget includes several recommendations regarding employee wages and the workforce complement. The total impact of these recommendations to the General Fund next year will be approximately \$1.64 million.

Employee Wages. The DLG-established cost of living adjustment (COLA) was 2.1% based on the increase in the Consumer Price Index for 2016. The proposed budget includes a 2.1% COLA and a performance increase for eligible full-time employees. The pay schedule for part-time and seasonal employees would be increased by at least \$0.40/hour, with the grades starting at less than \$14/hour increasing by \$0.50/hour. The pay for hard-to-fill seasonal laborer and greenskeeper positions will be increased \$1.25/hour. These adjustments will provide an average 5.32% COLA in order to better compete for part-time and seasonal workers. The total cost of providing the COLA in all funds is approximately \$716,670 for FY2018; the cost to the General Fund will be approximately \$694,100, including wage-related fringe.

Employees hired or promoted prior to July 1, 2017 will be eligible for a merit increase in FY2018. 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 | 1.28% |
| General Schedule Employees | 1.21% |
| Public Safety (Sworn) Schedule Employees | 1.35% |
| Firefighters and Police Officers at one year (grade FP1) | 1.64% |

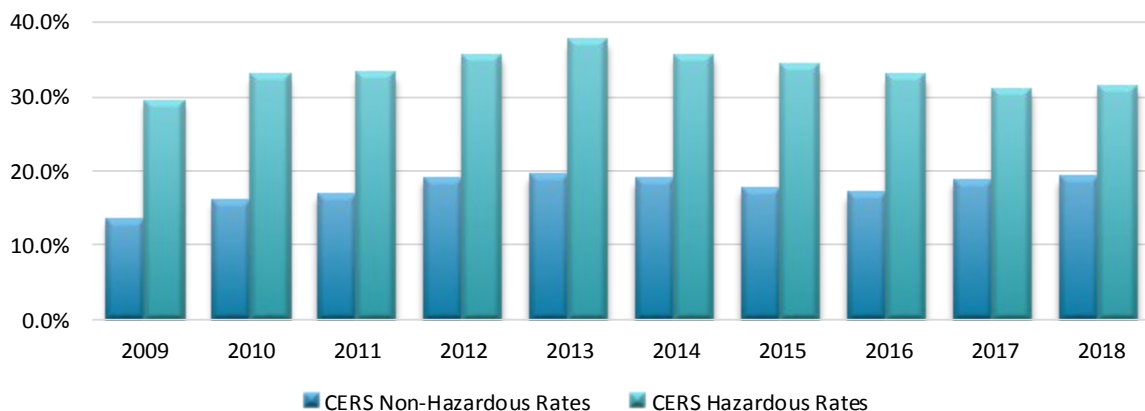
BUDGET MESSAGE, *continued*

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). This is a \$0.05 increase from the previous years. Across all departments, the merit increase will cost the General Fund approximately \$322,180 including wage-related fringe and about \$332,430 for all funds.

Other Personnel Adjustments. The proposed FY2018 budget also includes several other recommendations regarding pay and benefits:

- The budget proposal includes a total of twelve upgrades, eight of which involve adjusting an employee's classification and pay grade due to having assumed a more difficult degree of responsibility in their role in the City. Four involve maintenance or office personnel in pay grades 111-116. A one grade increase is recommended for the Parks & Recreation Director, recognizing that the department head absorbed the duties of the vacated Golf Division Manager nearly five years ago. In addition, the four Parks and Recreation custodians, the lowest paid full-time positions with the City, have also been adjusted from pay grade 107 to 108 to improve the starting pay rate. The proposed changes are listed in Appendix D. The total cost for the upgrades, including wage-related fringe, is \$35,870.
- Police personnel working on C Shift are paid a shift differential. The amounts were based on the mid-point of the pay grades when shift differential pay was established in 2005. The figures have not been updated since, but have been for FY2018. This change will cost about \$22,750 including wage-related fringe.
- The County Employee Retirement System (CERS) mandated rates will increase for hazardous-duty employees, from 31.06% in FY2017 to 31.55% for FY2018 (+1.58%). The new rate for non-hazardous employees also reflects an increase from 18.68% to 19.18% (+2.68%).

CERS 10 Year Rate History



Position Budgeting. The FY2018 budget recommends the addition of eight full-time positions at a total first-year cost of approximately \$583,900 including fringe, hiring costs, uniforms, equipment, training, etc. The following positions are recommended for funding:

- two additional Police Officers (two were also added in FY2017, the first since the recession);

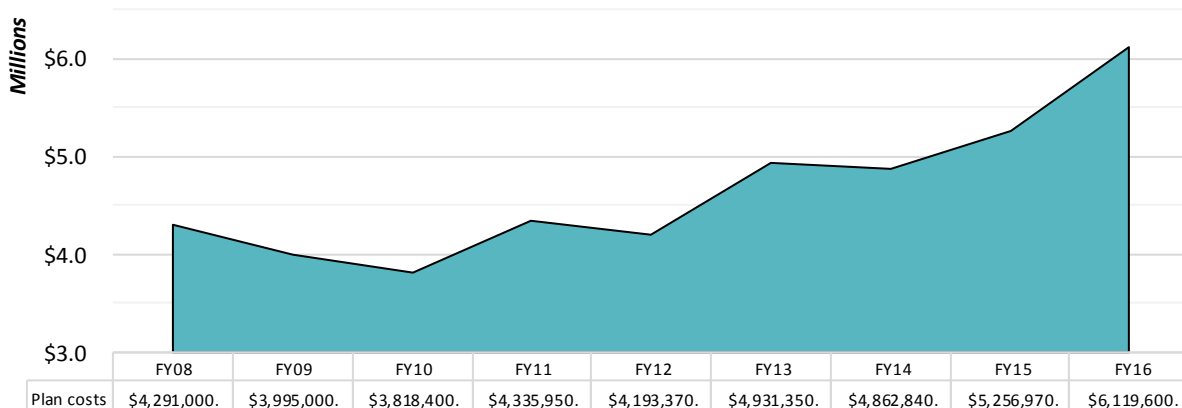
BUDGET MESSAGE, *continued*

- three additional Communications Dispatchers and a Supervisor position to help provide improved coverage at the 24/7 911 Communications Center;
- a Laborer II position in Public Works Operations to help with basic services including snow removal, the second year of a three-year plan to increase staffing at Operations back to at least its pre-recession level. The budget also includes an additional snow plow to increase snow-removal capacity; and,
- a System Analyst position is recommended in Information Technology due to the additional software and upgrades implemented or forthcoming. The last position was added in FY2008.

While eight additional full-time positions are recommended, the full-time complement will still be less than the high mark in FY2009. While there are no new part-time positions recommended in FY2018, there were twelve part-time positions added during FY2017: six part-time Firefighters for airport service, two Police Cadets, one Laborer, one Fleet Mechanic I and two Recreational Staff Assistant I positions. The proposed changes are listed in **Appendix D**.

Employee Health Benefits. Several 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 to take on some additional claims risk while significantly reducing the insurance premiums. Overall, FY2017 health plan costs are tracking within budgeted expenditures but are up 12% over last year. Employee premiums, along with the first changes to the prescription co-pays in at least ten years, were raised effective January 1, 2017 to help adjust for this increase in costs. The City Care Center, an on-site health clinic that opened in mid-January 2016, appears to be helping achieve some modest savings although there were initial build-out and equipment costs to be recouped. The current trend indicates that changes will have to occur in plan design, deductibles and/or out of pocket limits in order to balance expenses and revenues to the Health Care Trust Fund. 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 expenditures.

Health Insurance Plan Costs



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 36 long-time retired police officers and firefighters and their beneficiaries. The July 1, 2016 actuarial report reflected a market

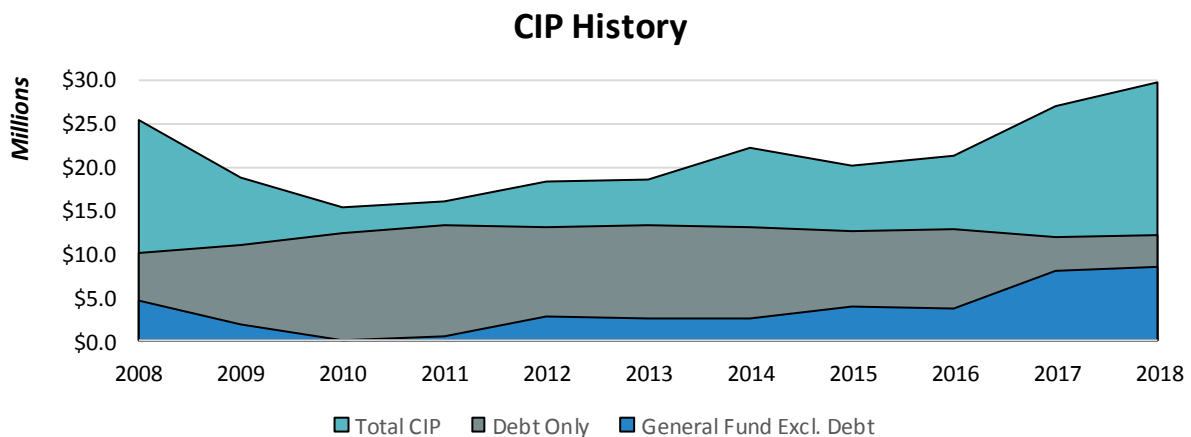
BUDGET MESSAGE, *continued*

value of \$7.2 million and indicated a funding level of 98.5%, assuming no annual cost of living adjustments. Based on the results of this report, the City is proposing to contribute \$141,000 to the P&F Fund in FY2018. The City will also continue to pay all of the Fund's administrative expenses totaling approximately \$21,500 in order to maintain a low unfunded liability level.

CAPITAL IMPROVEMENT PROGRAM

The proposed FY2018 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 \$29.7 million, including all funds and debt for the coming year. This is \$771,000 (2.7%) more than the FY2017 program approved in the multi-year CIP plan following adoption of the FY2017 budget, and once again does not recommend any new General Fund debt.

For the fourth consecutive year, the proposed FY2018 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 FY2018 operating revenues or money previously set aside for capital projects. Next year's capital budget consists of 59% new projects and 41% for payments on existing debt. This will be the second 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. Furthermore, an improved local economy producing increases in revenue growth has allowed for additional capital spending.



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

AGENCY APPROPRIATION

A total of \$1,372,735 is being allocated for contract agencies and another \$14,340 for the City's United Way contribution, which is based on a dollar for dollar match of employee pledges. The FY2018 recommended budget proposes to provide a 3% increase to the five agencies that requested increases over the respective FY2017

BUDGET MESSAGE, *continued*

allocations.

Additionally, \$10,000 has been set aside in the budget for Emergency Management Services to continue the upgrade, replacement and/or installation of warning sirens throughout the city. Finally, since over \$43,350 of unspent funds are 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 FY2017 will be carried forward for use during FY2018.

With the FY2018 budget, agency funding continues to comprise 2.0% of the proposed General Fund expenses. A complete list of the contract agencies is contained in **Appendix F**.

FINAL THOUGHTS

There are two narratives reflected in this year's budget. The first narrative is the story of the City's proposed spending plan as seen through the numbers. It all starts with the revenues taxpayers provide to operate the City. Thanks to sustainable growth and a reduced operating cost footprint, this will be the 15th consecutive year without a tax increase.

Every dollar in this budget comes from either new revenue growth or from the funds saved in past years to pay for projects scheduled to be undertaken this coming year. In addition, no unallocated fund balance will be used to cover any services, equipment or projects.

Especially noteworthy is the ever increasing percentage of new revenues derived from the hundreds of new jobs the City has incentivized over the last decade or so. Our investment, contributions and job development incentives are starting to create dividends to our bottom line revenues in addition to new job opportunities.

This projected plan will allow us to:

- pay our bills;
- retain 25% of annual budgeted revenues as a minimum reserve balance in the General Fund;
- continue the strategy of incrementally saving for the cost of future capital projects and equipment;
- increase investment in infrastructure, particularly street paving and road improvements, including increasing the paving budget by 17.5%, from \$2 million in FY2017 to \$2.35 million in FY2018;
- undertake the development of a future roads improvement plan;
- continue our three-year strategy of improving snow removal capability, adding another driver with truck and snow equipment;
- make continued progress on implementing the Parks Master Plan;
- provide a much needed increase in emergency communications and patrol officer staffing;
- continue our plan to decrease debt as opportunities arise;
- acquire much needed heavy equipment and vehicles for Public Works and Parks and Recreation

BUDGET MESSAGE, *continued*

departments;

- finance the planned replacement of large firefighting trucks in the Fire Improvement Fund using insurance premium tax revenues dedicated for such purposes with no impact on General Fund; and,
- provide the 2.1% DLG COLA to full-time employees and a larger increase for part-time and seasonal employees.

Once again the numbers show that we are living within our means and using these means to provide the services and investments rightly demanded by our residents.

The budget recommendation, however, is about more than just numbers and things provided. An equally important narrative is how this budget works to fulfill the City's vision of its own role and purpose.

What we do to fulfill this vision can be found in the letter to our residents at the beginning of the annual report. For the last eleven years, we have purposefully announced to our residents that we seek to:

- provide the best City services at the lowest appropriate cost;
- make sustained investment in our public infrastructure;
- partner with the private sector to help develop the economic infrastructure needed to create new jobs and to compete economically so as to protect our way of life; and, finally,
- be a city government that seeks to always improve the quality of life for all residents.

Although the spending decisions applied to these goals may change from one budget year to another, our overall vision and commitment to our residents remain constant.

The same process applies to the FY2018 budget. For example, in terms of the goal of “partnering with the private sector to create jobs and to compete economically,” the City has budgeted funds to:

- continue to pay one half of the debt for the ITA bonds;
- continue allowing the ITA to utilize revenues reserved for debt service to help offset the cost of needed Transpark infrastructure;
- continue to provide approximately \$35,000 to support the cost of the Workforce Coordinator position at the Chamber of Commerce;
- continue to provide fiscal agent services to the South Central Kentucky Workforce Development Board to assist with developing a skilled workforce to fill the new jobs being incentivized and recruited into the region; and,
- continue to provide JDIP incentives to help incentivize the creation of new jobs in the years to come.

All good organizations must evolve in response to the changes they face. In less than a decade, the City has had to respond budgetarily to a host of different and unique challenges that varied almost yearly. For example, fiscal years 2006-2008 were marked by a period of expanding occupational revenues and significant capital improvement as well as a tax rate cut from 2.0 to 1.85%. This was followed by a significant recession that lasted from 2009 to 2012 resulting in less revenues, a reduction of the workforce including lay-offs, and little capital

BUDGET MESSAGE, *continued*

investment. As a result of that recession, we have redefined the operational cost footprint of the whole organization. We believe that we have achieved this balance over the last two years as our revenues have stabilized and our basic cost footprint has become more predictable.

This brings us to today and the budget plan for 2017/2018 as we start preparing for the next evolution of our community: growth.

As the fastest growing city in the Commonwealth, there is little doubt that growth will create increasing demands on our organization. How we meet these new demands, live within our means and remain true to our vision and compact with our residents will be our primary focus for the foreseeable future.

We believe this budget recommendation meets both the demands of today while planning for tomorrow.

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

BUDGET MESSAGE, *continued*

ADDENDUM TO BUDGET MESSAGE

The *City Manager's Fiscal Year 2017/2018 Budget Recommendation* was presented to the Board of Commissioners on May 16, 2017 at a regular meeting. Following the presentation, a majority of the Board of Commissioners requested an increase in agency funding for the BG/WC Welfare Center of \$19,880 for a total allocation amount of \$50,000, since the Welfare Center lost funding through the Community Development Block Grant (CDBG) program with approval of the Year 14 Annual Action Plan. As a result of this increase, total costs by type for Subsidies/Assistance and Other/Miscellaneous and by function for Community (Agency) Services and Contingency have been adjusted from the original recommendation. In order to provide an accurate account of the adopted budget, the updated adjustments related to this change have been made throughout the rest of this document.

With the above change, the total amount of agency appropriations being allocated for contract agencies reported on page 17 of the Budget Message will be \$1,392,615 versus the original recommended total amount of \$1,372,735. Agency funding will still comprise 2.0% of the General Fund expenses.

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;

SELECTED FINANCIAL POLICIES, *continued*

2. 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.
3. 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.
4. The City will keep outstanding debt within the limits of the Kentucky Revised Statutes and any other applicable law.
5. 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.
6. 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.
7. 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.
8. The City is committed to full and completed primary and secondary market financial disclosure in accordance with disclosure requirements.
9. 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 Agent.
 - B. The Purchasing Agent classifies the item or property surplus and secures a written determination from the City Manager.
 - C. Surplus property may only be disposed of in one of the following manners:
 1. Transferred to another governmental agency with or without compensation.
 2. Sold at public auction.
 3. Sold by sealed bid in accordance with KRS 45A.365.
 4. If no bids are received, the item or property may be disposed of as deemed appropriate by the department and the Purchasing Agent.
6. Controlled assets are defined as those assets with a life of two (2) years or more and a value less than \$5,000, and as having special legal, safety and/or heightened risk of theft characteristics that require them to be tracked; such as handguns, items acquired through grant contracts and electronic equipment.

FUND STRUCTURE

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

Fund Descriptions:

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

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

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

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

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

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

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 other and which 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: 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 2017

Fiscal Year 2017/2018 Budget Planning Schedule

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

Schedule of Events

- ◆ Jan. 20—Meeting to be held to distribute budget materials for departmental budget staff.
- ◆ Jan. 23—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 13th.
- ◆ Jan. 24-25—Two 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. 27—Board of Commissioners (BOC) and City Manager to meet in a special work session at the Hyatt Place Hotel to discuss broad goals and objectives for the new budget year and beyond, and set priorities for FY2018.
- ◆ Jan. 31—FY2017 2nd quarter performance measurement (PM) data entry to be complete.

FEBRUARY 2017

Fiscal Year 2017/2018 Budget Planning Schedule

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|---|-------------------------------|--------------------------------------|---|--|-------------------------------------|
| | | Begin City Fleet Evaluation → | 1 SM Strategic Goal Planning Session | 2 Budget Maintenance Initialized | 3 <i>Budget entry/edit can begin</i> | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 Position Budg. Initialized (Phase 2—Testing) | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 New Position/Reclass. Requests Due | 25 IT Related Requests Due ← |
| 26 | 27 PB Testing Complete; Update Pos. hrs & add OT | 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 6th.
- ◆ Feb. 1—Senior Management (SM) staff will meet at the Sloan Convention Center to discuss the outcomes from the BOC Strategic Goal Planning Session.
- ◆ Feb. 2—ACM to initialize Budg. Maint. for departments to begin entering/editing budget data (rev./exp.) in NWS “Live”.
- ◆ Feb. 13—Payroll, HR and ACM will update and apply any benefit/tax rate changes for FY2018 and begin testing position calculations in Position Budgeting (PB Phase 2).
- ◆ Feb. 24—All new position and reclassification/upgrade request forms are due to the HR Director by close of business for evaluation, cost determination and recommendation to the City Manager. **Copies of the completed forms should also be included in the final department budget packets.**
- ◆ Feb. 24—All departments’ computer hardware and/or software requests for the FY2018 budget are due to the Chief Information Officer by close of business. IT will work with each department to evaluate and prioritize the requests. The request form can be found in DM by accessing Doc. #283606.
- ◆ Feb. 27—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 10th.

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MARCH 2017

Fiscal Year 2017/2018 Budget Planning Schedule

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

Schedule of Events

- ◆ Mar. 1—Each DH to present proposed FY2018 CIP and NEPS/Supplemental requests to SM staff for group discussion to establish priorities for funding based on BOC goals/objectives.
- ◆ Mar. 2—ACM to distribute budget request forms to qualified contract agencies for FY2018 funding consideration.
- ◆ Mar. 3—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.
- ◆ Mar. 6—Fleet Manager to provide a list of prioritized vehicle/equipment replacement recommendations with estimated replacement costs to each appropriate DH, with a complete list to be provided to the ACM.
- ◆ Mar. 10—PB Phase 3 initial entry, calculations and promoting to be complete. The personnel figures will exclude any FY2018 pay adjustments, with the exception of any required changes to taxes and benefits.
- ◆ Mar. 13—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. 17—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. 20-24—Meetings will be held with each DH and the BT to review and discuss each department’s budget request/recommendation in detail.
- ◆ Mar. 27-31—Employee committee meetings to be scheduled. Committee representatives will have the opportunity to present and discuss budget related issues with the City Manager, and receive a budget planning progress report.
- ◆ Mar. 27-Apr. 28—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 2017

Fiscal Year 2017/2018 Budget Planning Schedule

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

Schedule of Events

- ◆ Apr. 1-28—Multiple BT meetings to be scheduled for deliberations about revenue projections, department requests, personnel adjustments, capital projects and agency funding.
- ◆ Apr. 5—All contract agency budget request forms are due to the ACM by 4:00 p.m. for consideration of funding in the FY2018 budget.
- ◆ Apr. 24-May 1—HR and ACM to complete PB Phase 4-Test by adding FY2018 pay adjustments, new positions/reclassifications, etc. to Position Budgeting in NWS Test environment for recalculation and promoting into Budget Maintenance.
- ◆ April 28—1) Chief Financial Officer (CFO) to provide the final revenue projections and multi-year financing plan to the City Manager; and 2) Budget Team deliberation to be complete.
- ◆ April 30— FY2017 3rd quarter PM data entry to be complete.

MAY 2017

Fiscal Year 2017/2018 Budget Planning Schedule

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|---|---|---|----------------------------------|---|-----|-----|
| | 1 Final PB Entry Deadline for NWS Test | 2 | 3 | 4 | 5 | 6 |
| Preparation of Budget Doc. and Presentation Materials | | | | | | |
| 7 | 8 | 9 | 10 Agenda Deadline @ Noon | 11 FY2018 Budget Recommendation Distribution to BOC | 12 | 13 |
| 14 | 15 | 16 Budget Presentation @ BOC Meeting | 17 | 18 | 19 | 20 |
| Update/Finalize Budget Reporting | | | | | | |
| 21 | 22 Finalize PB Entry Deadline for NWS Live | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 Holiday | 30 | 31 Agenda Deadline @ Noon | | | |

Schedule of Events

- ◆ May 1—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.
- ◆ May 1-9—BT to update final budget recommendations and prepare FY2018 Budget document and presentation materials for agenda deadline and distribution to BOC.
- ◆ May 10—FY2018 Budget document to be completed and copies provided to the City Clerk’s office for agenda filing and preparation.
- ◆ May 11—FY2018 Budget Recommendation to be distributed to the BOC with the agenda for the May 16th meeting.
- ◆ May 16—The Executive Budget Recommendation, including FY2018 capital improvement projects and agency funding recommendations, to be presented by the City Manager, ACM, CFO and HR Director at the BOC meeting.
- ◆ May 17-22—ACM to update FY2018 budget reporting pursuant to presentation discussion and as directed by the BOC, and complete PB Phase 4-Live entry of all FY2018 pay adjustments in NWS Live environment and any other updates/revisions required for final budget reporting.
- ◆ May 31—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 6th BOC meeting.

JUNE 2017

Fiscal Year 2017/2018 Budget Planning Schedule

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|----------------------------------|-----|--------------------------|---------------------------|---|--------------------------------------|-----|
| | | | | 1 Employee Committee Nominations Begin | 2 | 3 |
| 4 | 5 | 6 BOC Meeting @ 4:30 pm | 7 | Prepare Agency Appropriation Agreements | | 10 |
| 11 | 12 | 13 | 14 Agenda Deadline @ Noon | 15 | 16 | 17 |
| Prepare Internal Services Survey | | | | | | |
| 18 | 19 | 20 BOC Meeting @ 4:30 pm | 21 | 22 | 23 Adopt FY2018 Budget in NWS | 24 |
| 25 | 26 | 27 | 28 | 29 Empl. Comm. Membership List Due | 30 FY2017 Carry Forward Requests Due | |

Schedule of Events

- ◆ Jun. 1-29—Departments are to obtain nominations and establish employee committees for FY2018 and provide the list of members to the ACM and HR Director.
- ◆ Jun. 6—First reading of FY2018 Budget Ordinance to be held at the BOC regular meeting.
- ◆ Jun. 7-9—ACM and City Attorney to prepare the Agency Appropriation Agreements to correspond with recommended funding levels.
- ◆ Jun. 14—Municipal Order, with Agency Appropriation Agreements attached, to be filed with the City Clerk’s office to meet the agenda deadline.
- ◆ Jun. 12-16—ACM to prepare the FY2017 Internal Services Employee Survey questionnaire to be distributed to employees on July 1st.
- ◆ Jun. 20—Second reading of FY2018 Budget Ordinance and consideration of Agency Appropriation Agreements to occur at the BOC regular meeting.
- ◆ Jun. 23—Formally adopt the FY2018 Budget in NWS to finalize the implementation of the new budget before July 1st.
- ◆ Jun. 30—Each department to submit a list of any remaining FY2017 approved one-time or capital project expenditures which could not be completed during the fiscal year to the ACM and Assistant CFOs.

JULY 2017

Fiscal Year 2017/2018 Budget Planning Schedule

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

Schedule of Events

- ◆ Jul. 1—ACM to distribute the FY2017 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. 7—Departments to submit timeline for completion of FY2018 approved capital improvement projects (CIP) to ACM and PA (Purchasing Agent).
- ◆ Jul. 14—All departmental CIP proposals for the next three (3) fiscal years (FY2019, FY2020 & FY2021) are to be submitted to the ACM and PA by close of business.
- ◆ Jul. 17-31—PA to organize requests and prepare a preliminary multi-year CIP spreadsheet for discussion at the August SM monthly meeting.
- ◆ Jul. 31—The FY2017 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, FY2017 4th quarter PM data entry is also extended to August 31st.

AUGUST 2017

Fiscal Year 2017/2018 Budget Planning Schedule

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|-----|---|---|--|------------------------------------|-----|
| | | 1 Compile Internal Serv. Survey Results | 2 SM Monthly Mtg.—Review Out-year CIPs & Survey Results | 3 Preparation of Multi-year CIP Report Continues | | 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 FY2017 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. 2—DHs to present proposed capital improvement projects for the next three (3) fiscal years to the SM staff for discussion and consideration in the multi-year capital program. If time permits, SM will also review the preliminary results of the FY2017 Internal Services Employee Survey.
- ◆ Aug. 3-Sept. 1—Preparation of the multi-year capital program draft report continues.
- ◆ Aug. 31—FY2017 4th quarter PM data entry to be complete.
- ◆ Sometime during the last week of August or by mid-September (between Aug. 31th to Sept. 22nd), 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 2017

Fiscal Year 2017/2018 Budget Planning Schedule

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----------------------------------|--------------|-----|--|-----|---|-----|
| | | | | | 1 | 2 |
| 3 | 4 Holiday | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 Multi-year CIP Draft Report Due to CM | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| Finalize FY2018—FY2021 CIP Report | | | | | | |
| 24 | 25 | 26 | 27 Agenda Deadline @ Noon | 28 | 29 | 30 |

Schedule of Events

- ◆ Sept. 15—A draft of the multi-year CIP report is due to the City Manager (CM) for review prior to submission for BOC consideration.
- ◆ Sept. 18-22—Update and finalize the multi-year CIP report for consideration by BOC at next regular meeting.
- ◆ Sept. 27—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 mid-September (between Aug. 31th to Sept. 22nd), 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 2017

Fiscal Year 2017/2018 Budget Planning Schedule

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|-----|------------------------------------|-----|-----|-----|-----|
| 1 | 2 | 3 BOC Meeting @ 4:30 pm | 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

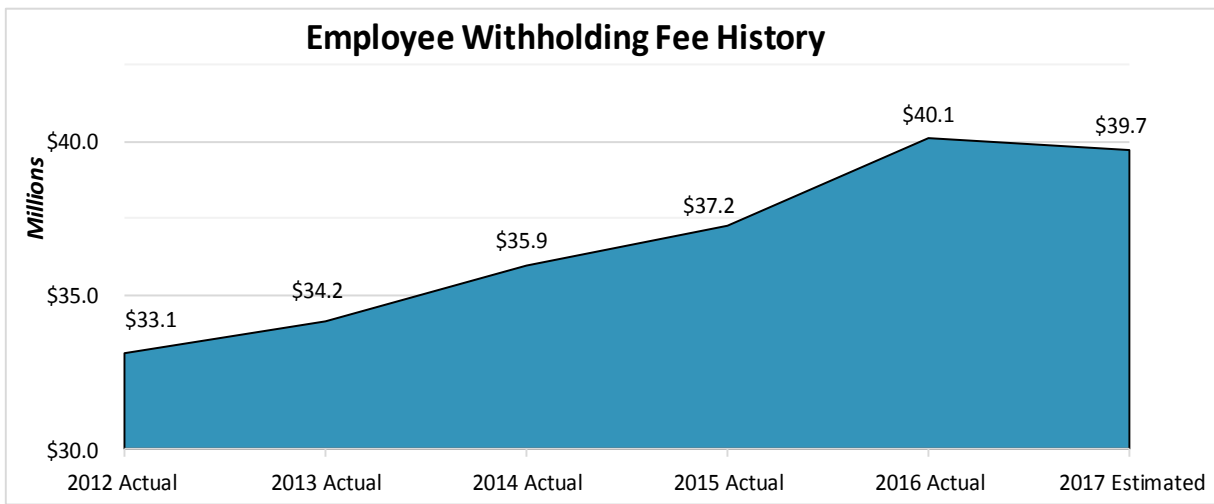
- ◆ Oct. 3—FY2018-FY2021 Capital Improvement Plan to be presented for approval at the BOC regular meeting.
- ◆ Oct. 31—FY2018 1st quarter PM data entry to be complete.

MAJOR REVENUE SOURCES

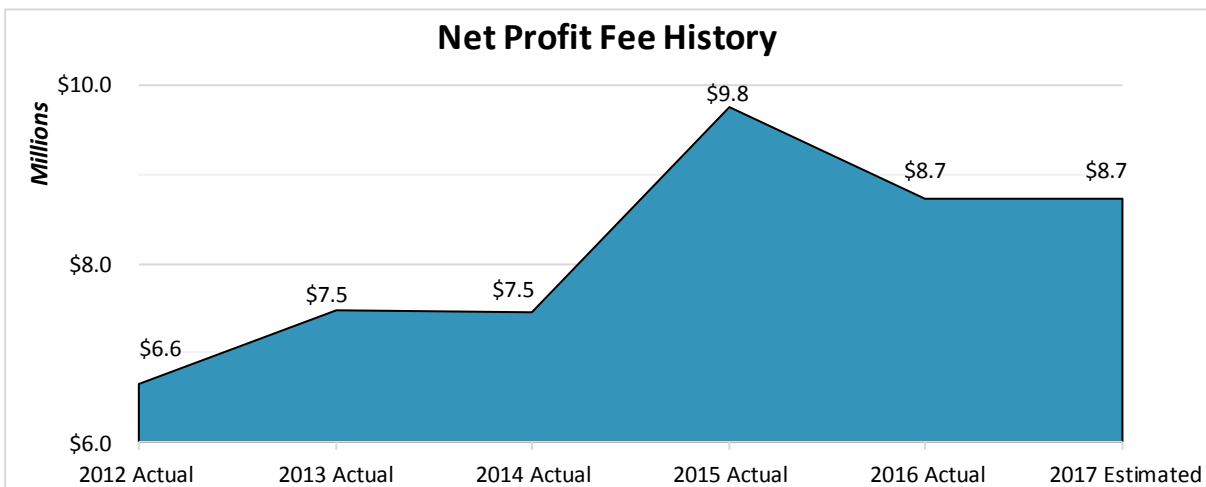
MAJOR REVENUE SOURCES—ALL FUNDS

Occupational fees are the City’s largest and most important revenue source and are budgeted to total \$52,143,000 in FY2018. 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.

- **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 \$39,700,000 for FY2017.



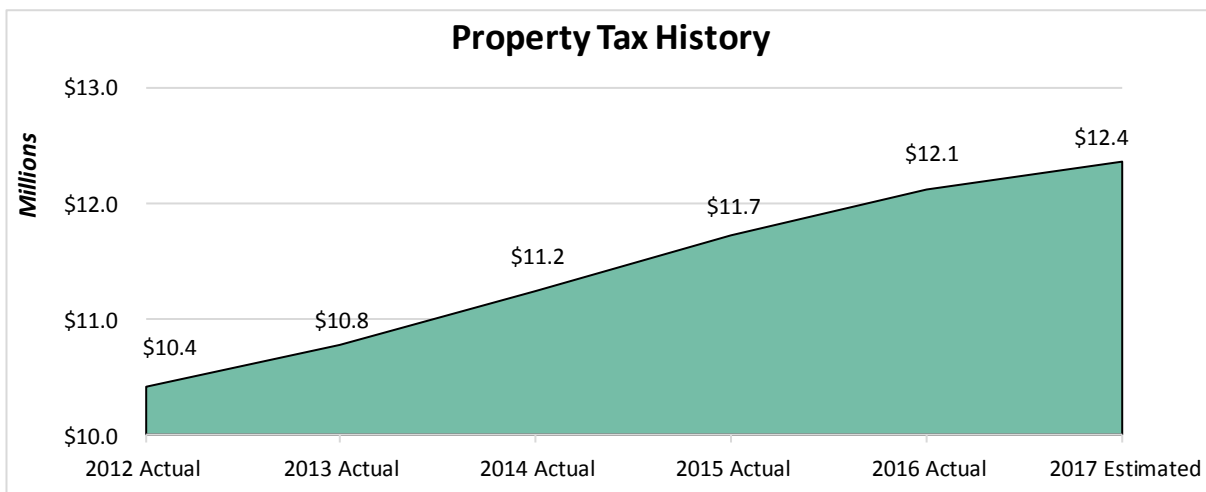
- **Net profit fees** are assessed to local business at the rate of 1.85% of net income earned within the city limits of Bowling Green. The net profit fees are filed with the City annually based on each businesses’ normal tax year. Over \$8,700,000 is expected to be collected for the fiscal year ending June 30, 2017.



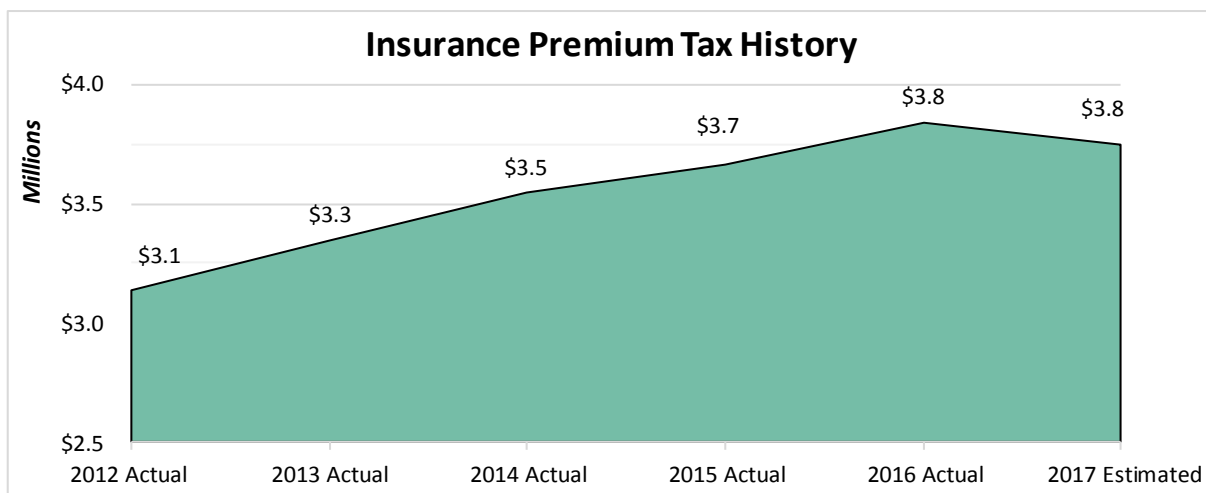
MAJOR REVENUE SOURCES—ALL FUNDS , *continued*

Taxes are the City's second largest source of revenue and are budgeted to total \$18,665,800 during FY2018. Taxes are comprised of property taxes, insurance premium taxes and franchise taxes.

- Property taxes** include payments for real and personal property taxes, motor vehicle and boat taxes, franchise taxes, and payments in lieu of taxes. Real property taxes are based on the current property assessment at the rate of \$0.206 per \$100 and tangible personal property is taxed at \$0.260 per \$100. The taxes are collected by the City and posted in the General Fund and Enterprise Fund. Property taxes are expected to generate approximately \$12,365,000 for the fiscal year ending June 30, 2017. Approximately 98.5% of property taxes are collected within six months of the due date. The property tax budget is based on the tax roll provided to the City by the Warren County Property Valuation Administrator (PVA).

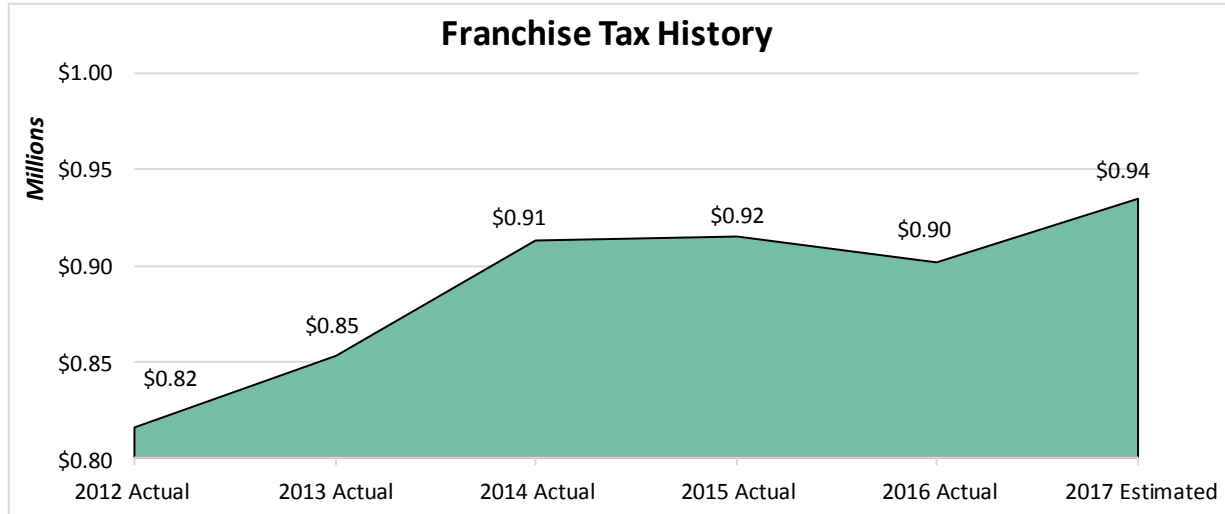


- Insurance premium taxes** are collected by insurance companies on insurance policies held inside the city limits and remitted to the City on a quarterly basis. The current rates are 7% for fire and inland marine insurance, 5.5% on multi-line policies, and 2% on casualty, liability, vehicle, health and life insurance. Insurance premium taxes are deposited into the General Fund and the Fire Improvement Fund. For FY2017, these revenues are projected to produce \$3,750,000. 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.

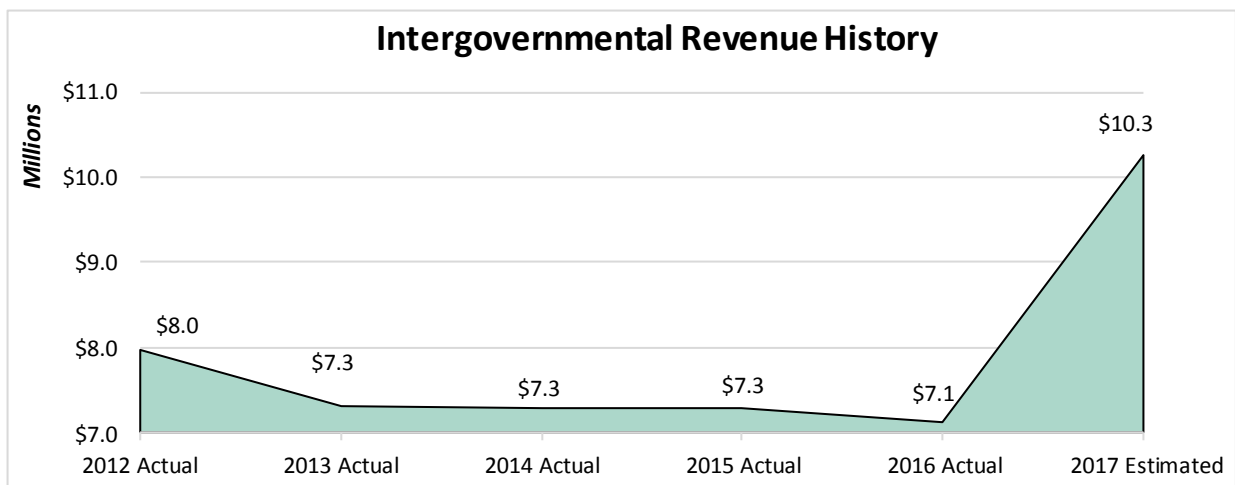


MAJOR REVENUE SOURCES—ALL FUNDS, *continued*

- 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 \$935,000 during FY2017.

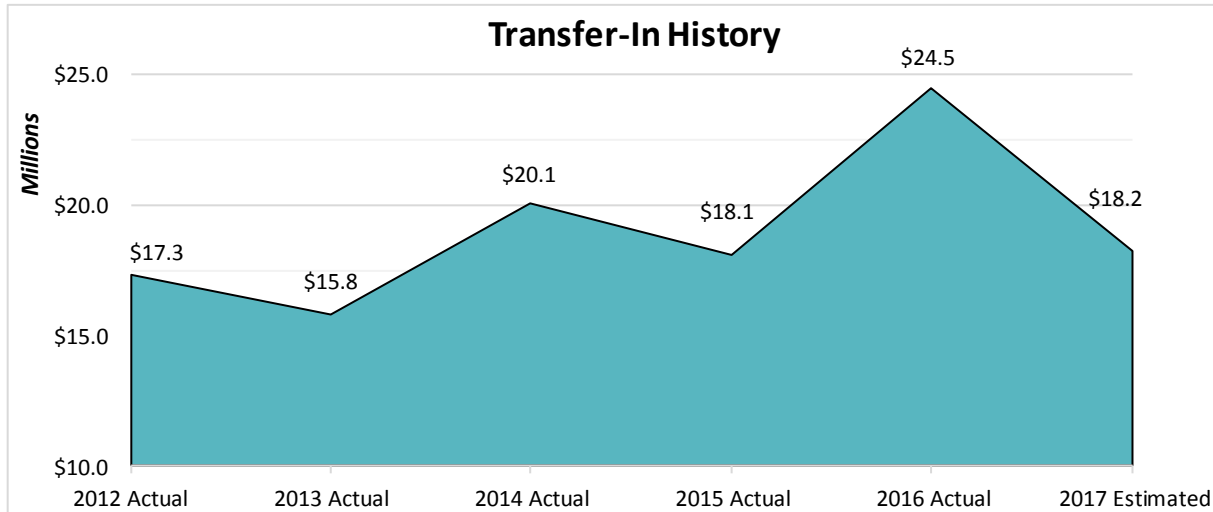


Intergovernmental revenue includes grant proceeds received from federal, state and local governmental entities. This source of revenue can be deposited into any City fund, but is primarily accounted for in special revenue funds. The intergovernmental budget is determined by estimating grant proceeds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



MAJOR REVENUE SOURCES—ALL FUNDS, *continued*

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



APPENDIX A

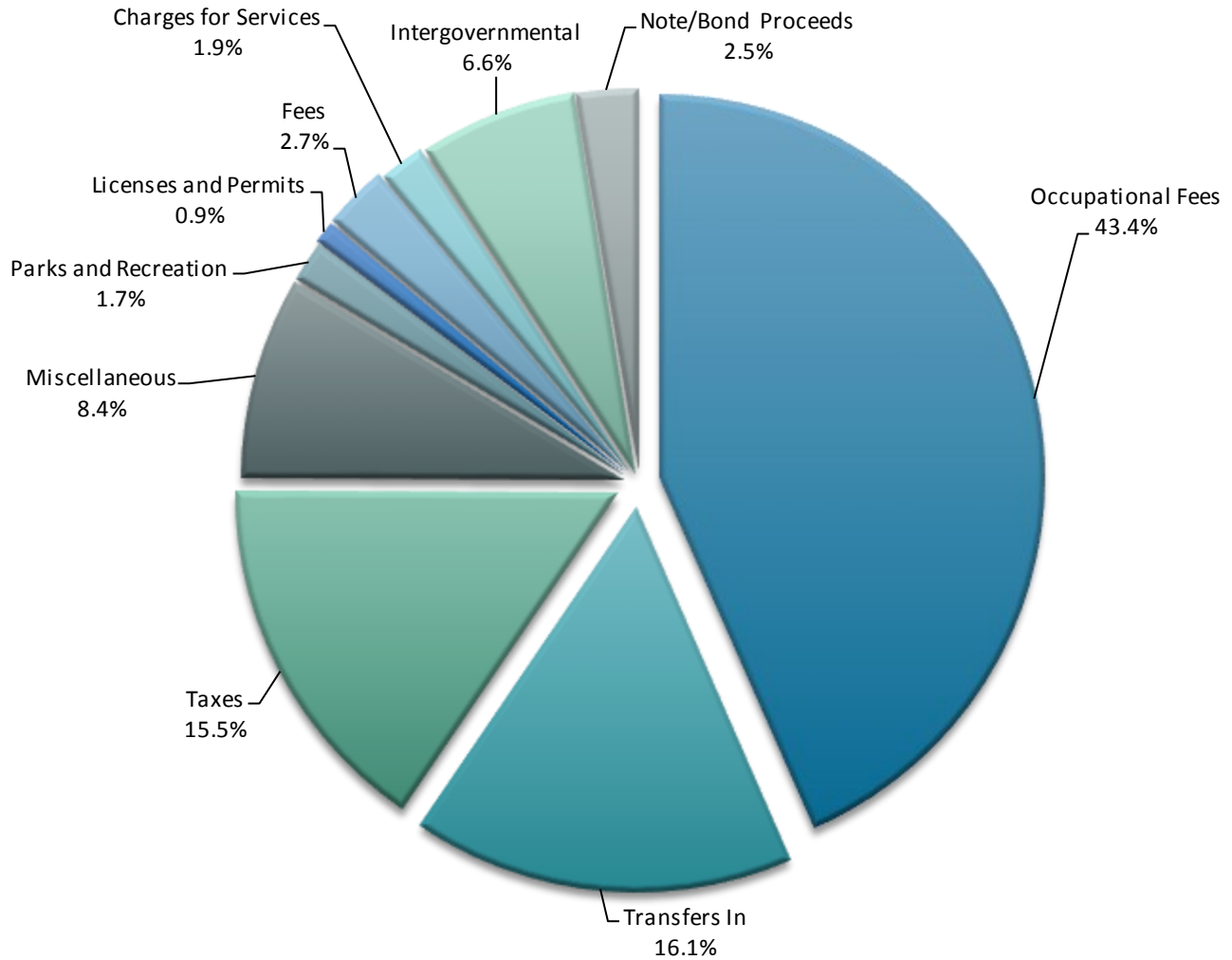
ALL FUNDS

ANNUAL OPERATING BUDGET FOR ALL FUNDS AND CATEGORIES

| | General Fund | Special Revenue | Capital Projects | Debt Service | Enterprise Funds | Trust Funds | Internal Service | Total |
|--------------------------------------|-------------------|----------------------|---------------------|-----------------|---------------------|----------------|---------------------|------------------------|
| RESOURCES IN: | | | | | | | | |
| Taxes | \$ 15,021,000 | \$ 2,933,250 | \$ 0 | \$ 25,000 | \$ 686,550 | \$ 0 | \$ 0 | \$ 18,665,800 |
| Occupational Fees | 49,335,000 | 2,808,000 | 0 | 0 | 0 | 0 | 0 | 52,143,000 |
| License & Permits | 1,139,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,139,000 |
| Intergovernmental Fees | 52,000 344,000 | 7,923,832 109,000 | 0 | 0 2,816,500 | 0 | 0 | 0 | 7,975,832 3,269,500 |
| Charges for Services | 269,000 | 0 | 0 | 0 | 0 | 18,750 | 2,006,710 | 2,294,460 |
| Parks & Recreation | 2,080,320 | 0 | 0 | 0 | 0 | 0 | 0 | 2,080,320 |
| Miscellaneous | 673,630 | 347,850 | 0 | 1,375,500 | 361,100 | 699,000 | 6,665,120 | 10,122,200 |
| Revenues: | \$ 68,913,950 | \$ 14,121,932 | \$ 0 | \$ 4,217,000 | \$ 1,047,650 | \$ 717,750 | \$ 8,671,830 | \$ 97,690,112 |
| Note/Bond Proceeds | 0 | 3,050,000 | 0 | 0 | 0 | 0 | 0 | 3,050,000 |
| Transfers In | 598,050 | 1,480,956 | 7,297,800 | 7,625,000 | 1,295,200 | 0 | 1,050,000 | 19,347,006 |
| Other Resources: | \$ 598,050 | \$ 4,530,956 | \$ 7,297,800 | \$ 7,625,000 | \$ 1,295,200 | \$ 0 | \$ 1,050,000 | \$ 22,397,006 |
| RESOURCES IN: | \$ 69,512,000 | \$ 18,652,888 | \$ 7,297,800 | \$ 11,842,000 | \$ 2,342,850 | \$ 717,750 | \$ 9,721,830 | \$ 120,087,118 |
| RESOURCES OUT: | | | | | | | | |
| General Government | \$ 6,612,599 | \$ 11,160 | \$ 827,400 | \$ 0 | \$ 0 | \$ 0 | \$ 9,422,201 | \$ 16,873,360 |
| Public Safety | 26,403,124 | 7,795,322 | 660,000 | 0 | 0 | 853,000 | 0 | 35,711,446 |
| Public Works | 7,571,013 | 4,019,195 | 3,876,000 | 0 | 0 | 0 | 1,908,710 | 17,374,918 |
| Parks & Recreation | 8,829,169 | 0 | 2,039,000 | 0 | 0 | 0 | 0 | 10,868,169 |
| Neighborhood & Community Services | 2,123,324 | 3,773,775 | 56,000 | 0 | 0 | 0 | 0 | 5,953,099 |
| Community (Agency) Services | 1,074,395 | 0 | 0 | 0 | 0 | 0 | 0 | 1,074,395 |
| Debt Service | 0 | 0 | 0 | 11,327,000 | 749,000 | 0 | 0 | 12,076,000 |
| Intergovernmental | 1,280,000 | 0 | 0 | 225,000 | 631,383 | 0 | 0 | 2,136,383 |
| Contingency | 655,120 | 0 | 0 | 0 | 0 | 0 | 100,000 | 755,120 |
| Expenditures: | \$ 54,548,744 | \$ 15,599,452 | \$ 7,458,400 | \$ 11,552,000 | \$ 1,380,383 | \$ 853,000 | \$ 11,430,911 | \$ 102,822,890 |
| Transfers Out | 14,963,256 | 3,983,750 | 0 | 0 | 300,000 | 0 | 100,000 | 19,347,006 |
| RESOURCES OUT: | \$ 69,512,000 | \$ 19,583,202 | \$ 7,458,400 | \$ 11,552,000 | \$ 1,680,383 | \$ 853,000 | \$ 11,530,911 | \$ 122,169,896 |
| RESERVES UTILIZED: | \$ 0 | \$ (930,314) | \$ (160,600) | \$ 290,000 | \$ 662,467 | \$ (135,250) | \$ (1,809,081) | \$ (2,082,778) |

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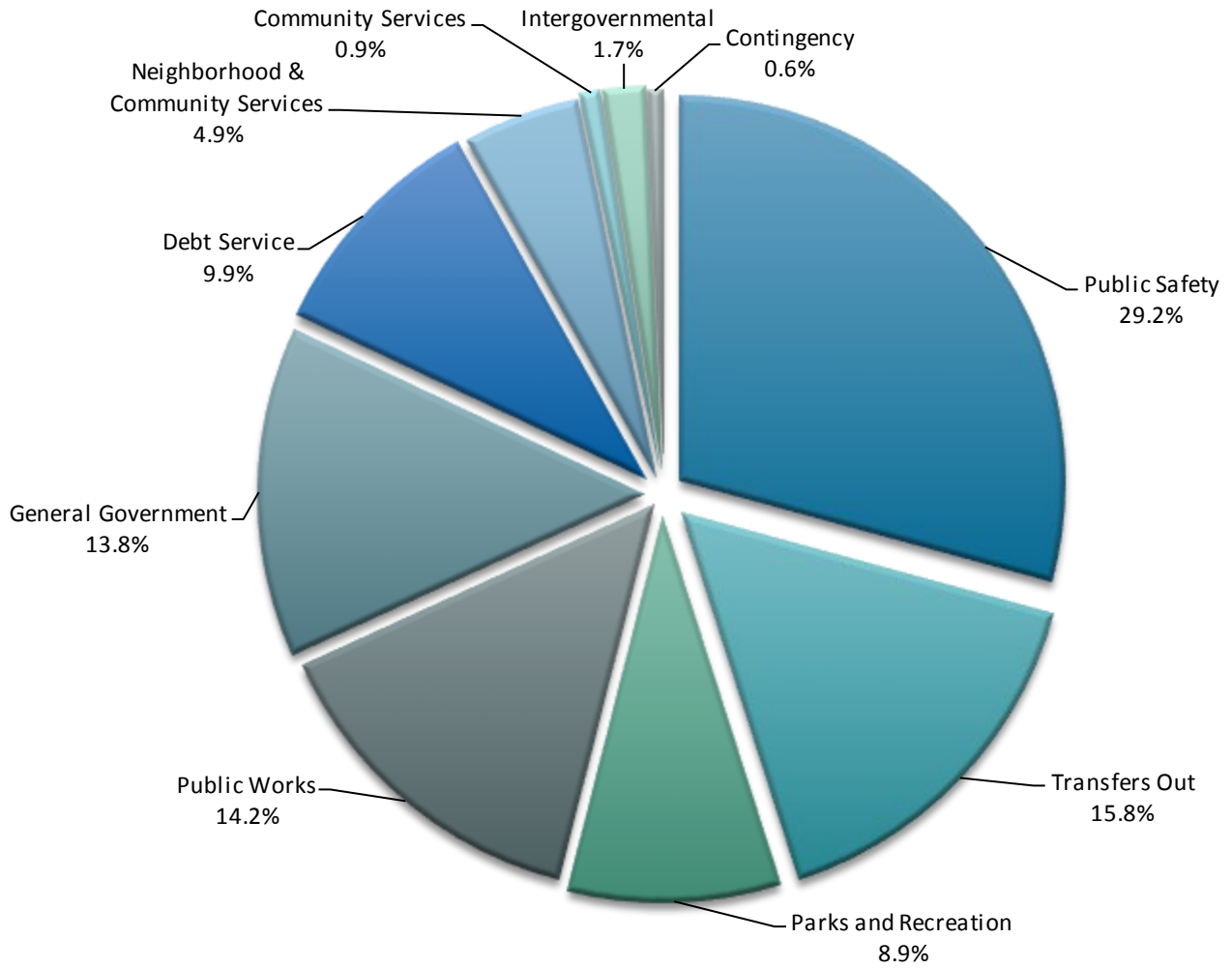
FY2018 RESOURCES — ALL FUNDS



| | | |
|----------------------|-----------------------|---------------|
| Occupational Fees | \$ 52,143,000 | 43.4% |
| Transfers In | 19,347,006 | 16.1% |
| Taxes | 18,665,800 | 15.5% |
| Miscellaneous | 10,122,200 | 8.4% |
| Parks and Recreation | 2,080,320 | 1.7% |
| Licenses and Permits | 1,139,000 | 0.9% |
| Fees | 3,269,500 | 2.7% |
| Charges for Services | 2,294,460 | 1.9% |
| Intergovernmental | 7,975,832 | 6.6% |
| Note/Bond Proceeds | 3,050,000 | 2.5% |
| Total | \$ 120,087,118 | 100.0% |

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FY2018 EXPENDITURES — BY FUNCTION



| | | |
|-----------------------------------|-----------------------|---------------|
| Public Safety | \$35,711,446 | 29.2% |
| Transfers Out | 19,347,006 | 15.8% |
| Parks and Recreation | 10,868,169 | 8.9% |
| Public Works | 17,374,918 | 14.2% |
| General Government | 16,873,360 | 13.8% |
| Debt Service | 12,076,000 | 9.9% |
| Neighborhood & Community Services | 5,953,099 | 4.9% |
| Community (Agency) Services | 1,074,395 | 0.9% |
| Intergovernmental | 2,136,383 | 1.7% |
| Contingency | 755,120 | 0.6% |
| Total | \$ 122,169,896 | 100.0% |

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REVENUE AND EXPENDITURE BUDGET HISTORY

ALL FUNDS HISTORY

| | Actual 2014 | Actual 2015 | Actual 2016 | Org. Budget 2017 | Adj. Budget 2017 | Approved 2018 |
|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Occupational Fees | \$ 43,390,479 | \$ 46,991,203 | \$ 48,823,597 | \$ 48,470,000 | \$ 48,470,000 | \$ 52,143,000 |
| Taxes | 16,201,298 | 16,850,204 | 17,501,633 | 17,656,550 | 17,656,550 | 18,665,800 |
| Transfers In | 20,059,130 | 18,078,246 | 24,517,191 | 18,092,262 | 18,222,262 | 19,347,006 |
| Miscellaneous | 10,907,678 | 10,519,432 | 10,215,837 | 10,019,190 | 10,298,669 | 10,122,200 |
| Intergovernmental | 7,291,189 | 7,291,468 | 7,105,371 | 7,995,844 | 10,254,108 | 7,975,832 |
| Fees | 2,926,167 | 2,982,429 | 3,074,877 | 3,173,500 | 3,173,500 | 3,269,500 |
| Parks and Recreation | 2,037,628 | 1,918,822 | 2,125,465 | 2,115,090 | 2,115,090 | 2,080,320 |
| Charges for Services | 2,278,474 | 2,286,148 | 2,327,071 | 2,265,470 | 2,265,470 | 2,294,460 |
| Licenses and Permits | 831,690 | 1,077,911 | 1,538,588 | 1,210,000 | 1,210,000 | 1,139,000 |
| Bond, Note, Lease Proceeds | 3,595,000 | 9,705,130 | 42,457,619 | 0 | 0 | 3,050,000 |
| Revenue Total | \$ 109,518,733 | \$ 117,700,993 | \$ 159,687,249 | \$ 110,997,906 | \$ 113,665,649 | \$ 120,087,118 |
| Personnel Services | \$36,379,124 | \$36,976,730 | 37,391,316 | \$40,166,740 | 40,506,109 | 41,739,170 |
| Contractual Services | 21,778,861 | 24,674,803 | 22,818,064 | 31,281,916 | 45,771,987 | 30,427,589 |
| Supplies | 3,524,247 | 4,288,187 | 4,207,023 | 4,570,592 | 5,130,358 | 4,637,435 |
| Subsidies/Assistance | 5,687,858 | 5,089,125 | 5,695,161 | 5,695,817 | 6,423,916 | 5,987,030 |
| Property/Assets | 1,302,762 | 1,725,706 | 1,980,161 | 2,885,325 | 3,931,956 | 6,935,920 |
| Debt Service | 22,730,331 | 27,195,379 | 55,343,722 | 11,858,800 | 11,858,800 | 12,076,000 |
| Other | 20,002,559 | 18,014,394 | 24,456,527 | 18,793,458 | 19,017,842 | 20,366,752 |
| Expenditure Total | \$ 111,405,742 | \$ 117,964,324 | \$ 151,891,974 | \$ 115,252,648 | \$ 132,640,968 | \$ 122,169,896 |

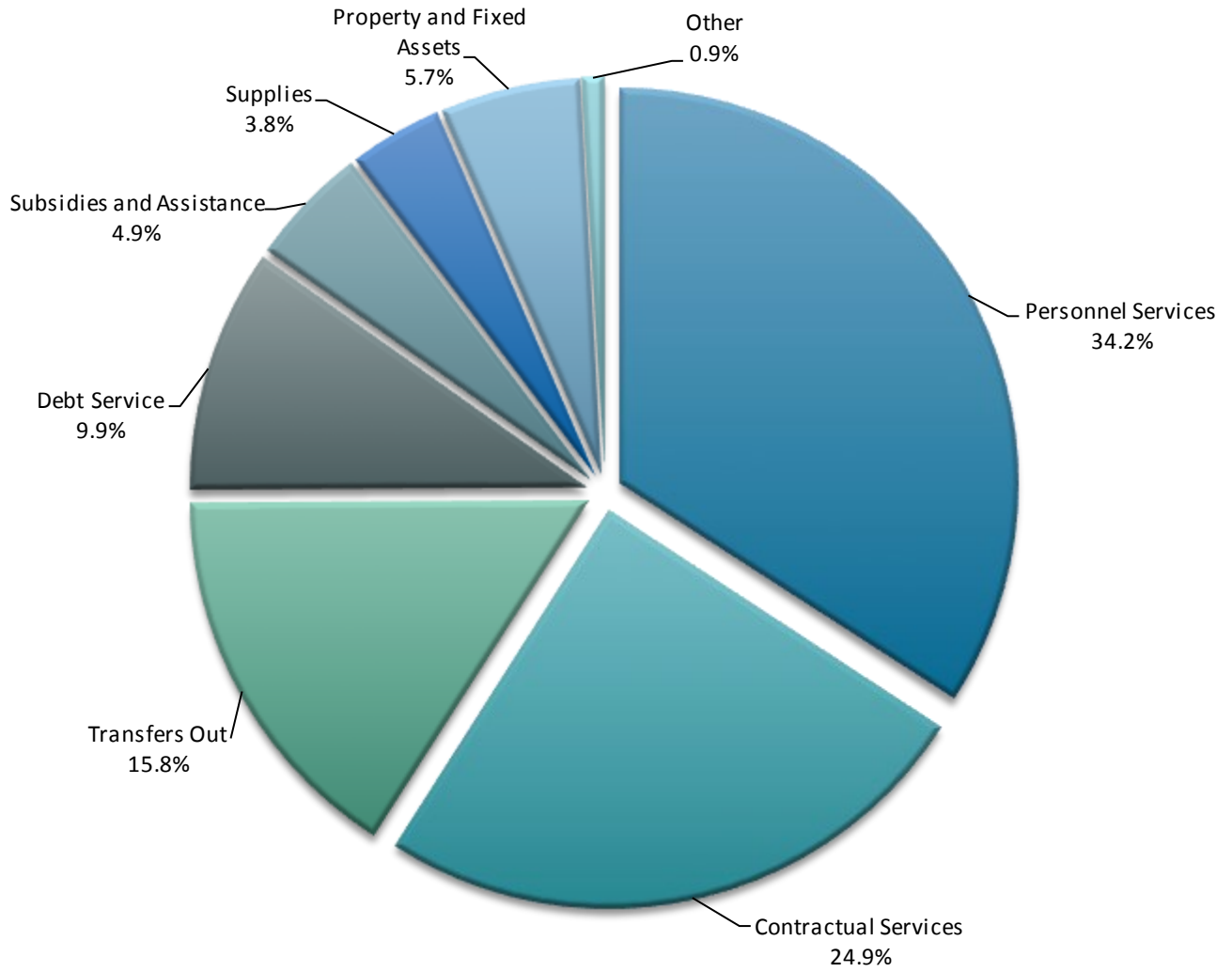
GENERAL FUND HISTORY

| | Actual 2014 | Actual 2015* | Actual 2016 | Org. Budget 2017 | Adj. Budget 2017 | Approved 2018 |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Occupational Fees | \$ 41,075,490 | \$ 44,409,484 | \$ 46,046,281 | \$ 45,723,000 | \$ 45,723,000 | \$ 49,335,000 |
| Taxes | 13,235,850 | 13,719,659 | 14,014,936 | 14,180,000 | 14,180,000 | 15,021,000 |
| Transfers In | 0 | 620,129 | 564,379 | 577,650 | 607,650 | 598,050 |
| Miscellaneous | 550,997 | 403,215 | 755,387 | 586,360 | 598,010 | 673,630 |
| Intergovernmental | 122,881 | 127,696 | 153,655 | 89,900 | 178,996 | 52,000 |
| Fees | 323,355 | 308,350 | 323,782 | 324,500 | 324,500 | 344,000 |
| Parks and Recreation | 348,223 | 1,918,822 | 2,125,466 | 2,115,090 | 2,115,090 | 2,080,320 |
| Charges for Services | 262,652 | 251,890 | 272,562 | 266,500 | 266,500 | 269,000 |
| Licenses and Permits | 831,690 | 1,077,912 | 1,538,588 | 1,210,000 | 1,210,000 | 1,139,000 |
| Bond, Note, Lease Proceeds | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue Total | \$ 56,751,138 | \$ 62,837,157 | \$ 65,795,036 | \$ 65,073,000 | \$ 65,203,746 | \$ 69,512,000 |
| Personnel Services | \$32,351,284 | \$34,032,656 | 34,442,195 | \$36,770,090 | 37,113,399 | 38,298,570 |
| Contractual Services | 7,377,627 | 7,989,756 | 8,910,126 | 9,461,584 | 11,512,817 | 10,021,924 |
| Supplies | 1,238,653 | 2,037,594 | 2,069,314 | 2,478,647 | 2,571,232 | 2,532,905 |
| Subsidies/Assistance | 2,013,372 | 1,890,169 | 2,561,307 | 2,374,242 | 2,760,058 | 2,900,455 |
| Property/Assets | 87,404 | 273,990 | 511,059 | 280,825 | 521,304 | 132,620 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Other (Transfers Out & Misc) | 15,361,798 | 13,287,922 | 18,553,119 | 13,707,612 | 13,957,523 | 15,625,526 |
| Expenditure Total | \$ 58,430,138 | \$ 59,512,087 | \$ 67,047,120 | \$ 65,073,000 | \$ 68,436,333 | \$ 69,512,000 |

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

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FY2018 EXPENDITURES — BY TYPE



| | | |
|---------------------------|-----------------------|---------------|
| Personnel Services | \$ 41,739,170 | 34.2% |
| Contractual Services | 30,427,589 | 24.9% |
| Transfers Out | 19,347,006 | 15.8% |
| Debt Service | 12,076,000 | 9.9% |
| Subsidies and Assistance | 5,987,030 | 4.9% |
| Supplies | 4,637,435 | 3.8% |
| Property and Fixed Assets | 6,935,920 | 5.7% |
| Other | 1,019,746 | 0.9% |
| Total | \$ 122,169,896 | 100.0% |

APPROVED BUDGET AND ESTIMATED FUND BALANCES

| Description | General Fund | | Non-major Governmental Funds | | Governmental Funds Total | |
|---|---------------------------|---------------------------|------------------------------|---------------------------|---------------------------|---------------------------|
| | FY2017 <u>Estimate</u> | FY2018 <u>Approved</u> | FY2017 <u>Estimate*</u> | FY2018 <u>Approved</u> | FY2017 <u>Estimate</u> | FY2018 <u>Approved</u> |
| Reserves Available: | | | | | | |
| Beginning Fund Balance | \$ 21,285,212 | \$ 25,143,217 | \$ 27,070,145 | \$ 12,112,120 | \$ 48,355,357 | \$ 37,255,337 |
| Resources In: | | | | | | |
| Revenues: | | | | | | |
| Taxes | 14,575,000 | 15,021,000 | 2,852,000 | 2,958,250 | 17,427,000 | 17,979,250 |
| Occupational Fees | 48,700,000 | 49,335,000 | 2,747,000 | 2,808,000 | 51,447,000 | 52,143,000 |
| Licenses & Permits | 1,100,000 | 1,139,000 | 0 | 0 | 1,100,000 | 1,139,000 |
| Intergovernmental Grants | 124,000 | 52,000 | 10,075,112 | 7,923,832 | 10,199,112 | 7,975,832 |
| Charges for Services (includes Cemetery) | 605,000 | 613,000 | 4,829,320 | 4,932,210 | 5,434,320 | 5,545,210 |
| Parks & Recreation | 2,000,000 | 2,080,320 | 0 | 0 | 2,000,000 | 2,080,320 |
| Miscellaneous | 620,000 | 673,630 | 8,640,159 | 8,388,470 | 9,260,159 | 9,062,100 |
| Total Revenues | 67,724,000 | 68,913,950 | 29,143,591 | 27,010,762 | 96,867,591 | 95,924,712 |
| Other Sources: | | | | | | |
| Transfer from Other Funds | 607,650 | 598,050 | 16,274,762 | 17,453,756 | 16,882,412 | 18,051,806 |
| Note/Bond/Lease Proceeds | 0 | 0 | 0 | 3,050,000 | 0 | 3,050,000 |
| Total Other Sources | 607,650 | 598,050 | 16,274,762 | 20,503,756 | 16,882,412 | 21,101,806 |
| Total Resources In | \$ 68,331,650 | \$ 69,512,000 | \$ 45,418,353 | \$ 47,514,518 | \$ 113,750,003 | \$ 117,026,518 |
| Resource Uses: | | | | | | |
| Expenditures: | | | | | | |
| Personnel & Benefit Service Cost | \$ 35,665,975 | \$ 38,298,570 | \$ 2,479,668 | \$ 2,573,057 | \$ 38,145,643 | \$ 40,871,627 |
| Contractual Services | 9,404,338 | 10,021,924 | 32,711,106 | 20,088,875 | 42,115,444 | 30,110,799 |
| Supplies | 2,243,855 | 2,532,905 | 2,424,476 | 2,054,480 | 4,668,331 | 4,587,385 |
| Subsidies & Assistance | 2,740,058 | 2,900,455 | 3,663,858 | 3,086,575 | 6,403,916 | 5,987,030 |
| Property & Fixed Assets | 500,269 | 132,620 | 3,270,652 | 6,628,300 | 3,770,921 | 6,760,920 |
| Miscellaneous | 0 | 662,270 | 183,318 | 282,476 | 183,318 | 944,746 |
| Debt Service—Principal | 0 | 0 | 8,080,800 | 8,558,900 | 8,080,800 | 8,558,900 |
| Debt Service—Interest | 0 | 0 | 3,055,500 | 2,768,100 | 3,055,500 | 2,768,100 |
| Total Expenditures | 50,554,495 | 54,548,744 | 55,869,378 | 46,040,763 | 106,423,873 | 100,589,507 |
| Other Uses: | | | | | | |
| Transfers Out | 13,919,150 | 14,963,256 | 4,507,000 | 4,083,750 | 18,426,150 | 19,047,006 |
| Total Other Uses | 13,919,150 | 14,963,256 | 4,507,000 | 4,083,750 | 18,426,150 | 19,047,006 |
| Total Resource Uses | \$ 64,473,645 | \$ 69,512,000 | \$ 60,376,378 | \$ 50,124,513 | \$ 124,850,023 | \$ 119,636,513 |
| Use of Reserves | 3,858,005 | 0 | (14,958,025) | (2,609,995) | (11,100,020) | (2,609,995) |
| Estimated Ending Fund Balance (before designated reserves) | \$ 25,143,217 | \$ 25,143,217 | \$ 12,112,120 | \$ 9,502,125 | \$ 37,255,337 | \$ 34,645,342 |

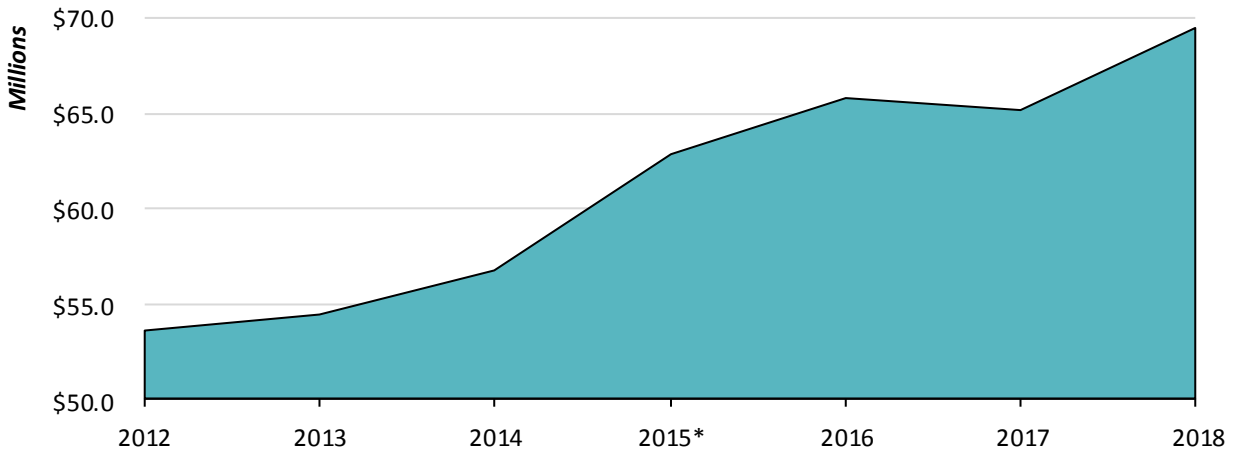
* The use of fund balance reflected in the FY2017 estimate of non-major governmental funds is a result of the payoff of numerous carryovers from prior years and several projects funded with cash reserves.

APPENDIX B

GENERAL FUND

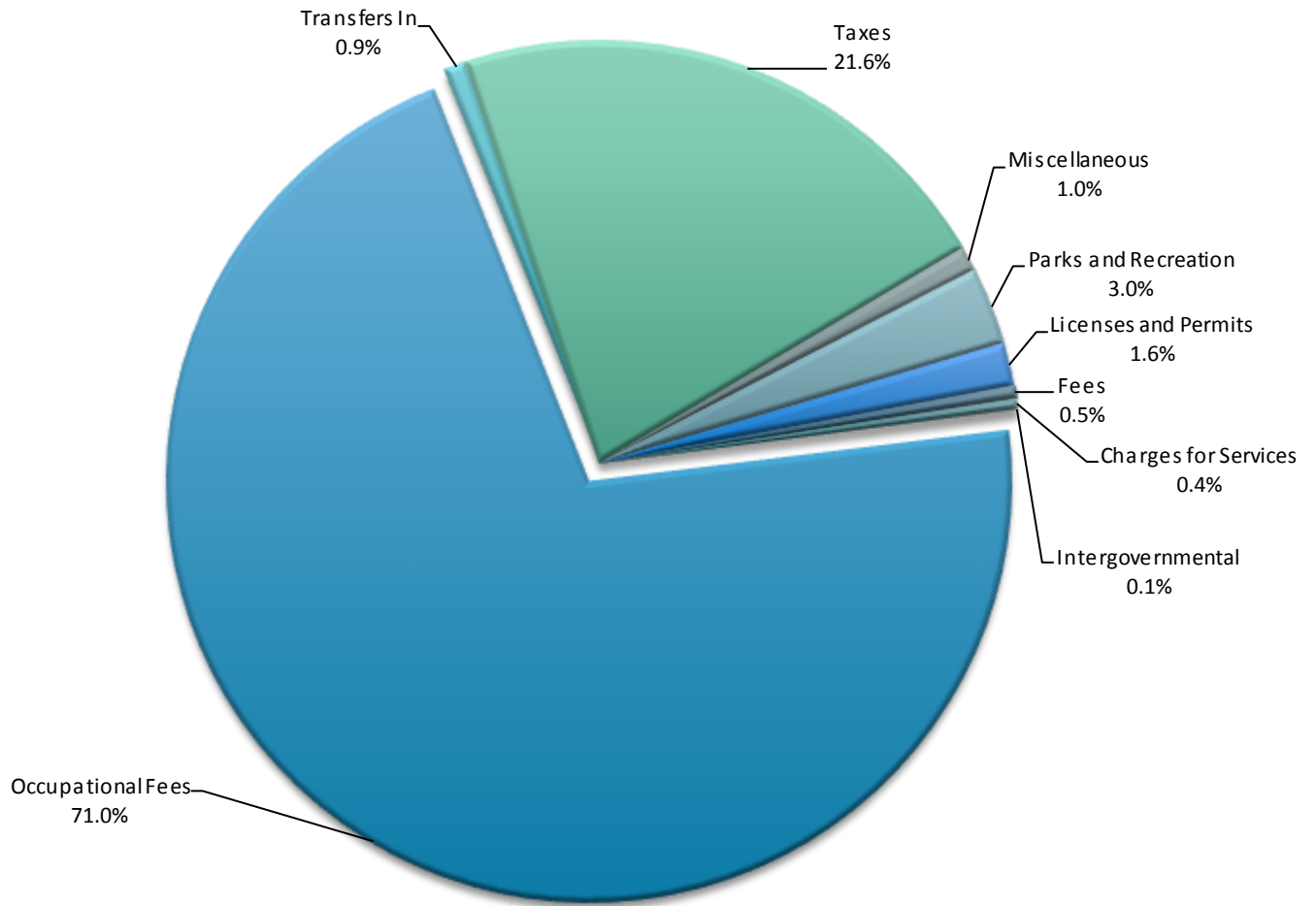
GENERAL FUND REVENUE HISTORY — BY CATEGORY

| Revenue Category | Actual 2012 | Actual 2013 | Actual 2014 | Actual 2015* | Actual 2016 | Original 2017 | Adjusted 2017 | Approved 2018 |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Occupational Fees | \$ 37,422,262 | \$ 39,379,063 | \$ 41,075,490 | \$ 44,409,484 | \$ 46,046,281 | \$ 45,723,000 | \$ 45,723,000 | \$ 49,335,000 |
| Taxes | 12,309,261 | 12,688,005 | 13,235,850 | 13,719,659 | 14,014,936 | 14,180,000 | 14,180,000 | 15,021,000 |
| Transfers In | 1,292,467 | 30,000 | 0 | 620,129 | 564,379 | 577,650 | 607,650 | 598,050 |
| Miscellaneous | 555,846 | 340,587 | 550,997 | 403,215 | 755,387 | 586,360 | 598,010 | 673,630 |
| Intergovernmental Grants | 166,941 | 139,131 | 122,881 | 127,696 | 153,655 | 89,900 | 178,996 | 52,000 |
| Fees | 309,746 | 315,766 | 323,355 | 308,350 | 323,782 | 324,500 | 324,500 | 344,000 |
| Parks & Recreation | 355,234 | 345,954 | 348,223 | 1,918,822 | 2,125,466 | 2,115,090 | 2,115,090 | 2,080,320 |
| Charges for Services | 249,920 | 271,572 | 262,652 | 251,890 | 272,562 | 266,500 | 266,500 | 269,000 |
| Licenses & Permits | 972,197 | 938,737 | 831,690 | 1,077,912 | 1,538,588 | 1,210,000 | 1,210,000 | 1,139,000 |
| Total: | \$ 53,633,874 | \$ 54,448,815 | \$ 56,751,138 | \$ 62,837,157 | \$ 65,795,036 | \$ 65,073,000 | \$ 65,203,746 | \$ 69,512,000 |



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

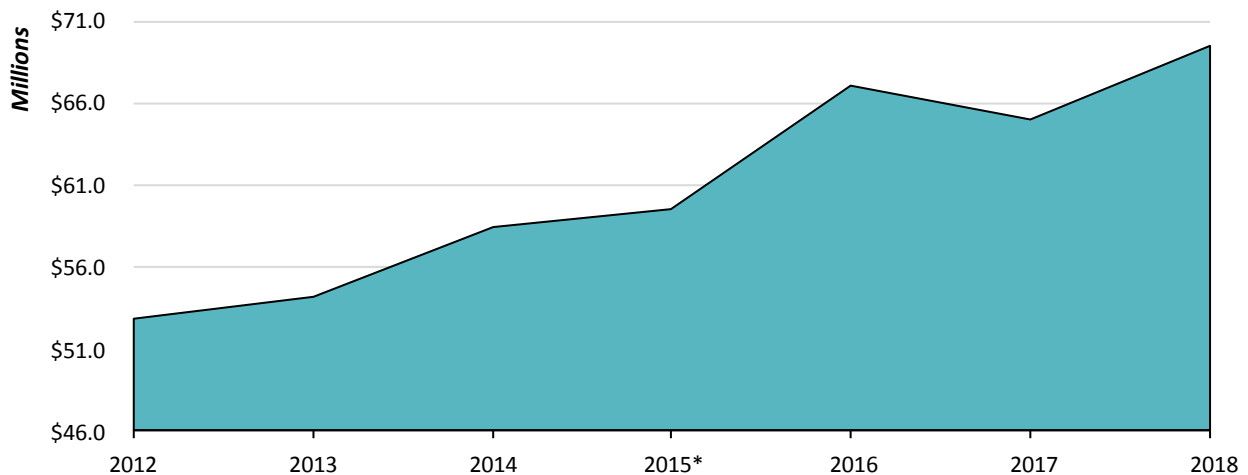
FY2018 RESOURCES — GENERAL FUND



| | | |
|----------------------|----------------------|---------------|
| Occupational Fees | \$ 49,335,000 | 71.0% |
| Transfers In | 598,050 | 0.9% |
| Taxes | 15,021,000 | 21.6% |
| Miscellaneous | 673,630 | 1.0% |
| Parks and Recreation | 2,080,320 | 3.0% |
| Licenses and Permits | 1,139,000 | 1.6% |
| Fees | 344,000 | 0.5% |
| Charges for Services | 269,000 | 0.4% |
| Intergovernmental | 52,000 | 0.1% |
| Total | \$ 69,512,000 | 100.0% |

GENERAL FUND EXPENDITURE HISTORY — BY DEPARTMENT

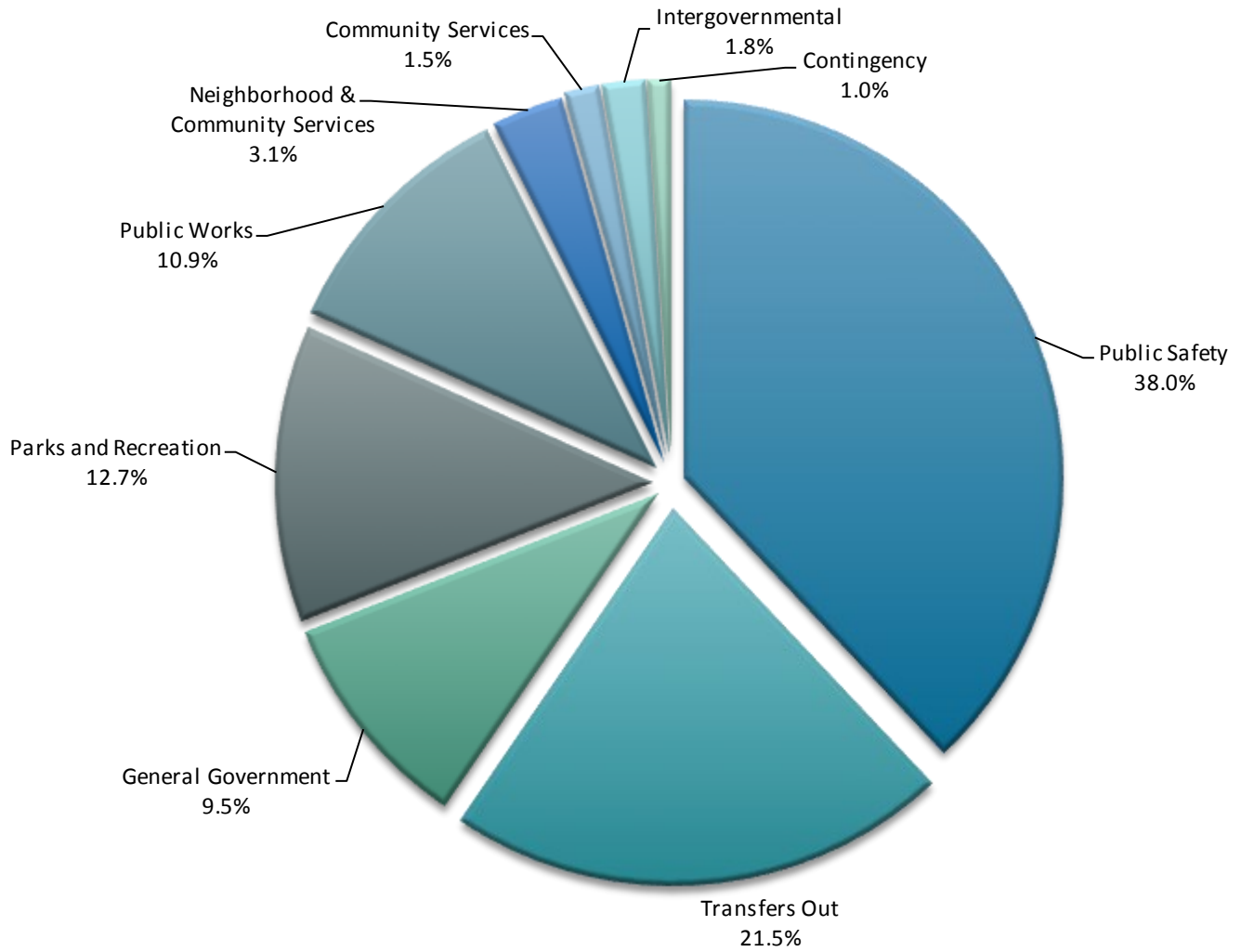
| Department | Actual 2012 | Actual 2013 | Actual 2014 | Actual 2015* | Actual 2016 | Org. Budget 2017 | Adj. Budget 2017 | Approved 2018 |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Government | | | | | | | | |
| Legislative | \$ 144,519 | \$ 146,461 | \$ 139,422 | \$ 141,255 | \$ 150,181 | \$ 150,842 | \$ 151,307 | \$ 157,288 |
| Executive | 847,516 | 842,556 | 906,854 | 895,454 | 1,021,192 | 1,097,057 | 1,212,762 | 1,098,301 |
| Finance | 1,336,721 | 1,332,652 | 1,360,950 | 1,315,125 | 1,341,209 | 1,458,246 | 1,473,768 | 1,502,591 |
| Human Resources | 1,373,087 | 742,198 | 772,284 | 732,081 | 895,868 | 1,126,580 | 1,136,379 | 1,175,428 |
| Law | 327,394 | 276,415 | 295,281 | 473,833 | 270,806 | 351,538 | 551,538 | 397,688 |
| Information Tech | 1,526,619 | 1,524,607 | 1,529,847 | 1,608,850 | 1,587,694 | 1,737,058 | 1,750,955 | 1,941,723 |
| Adm Services | 844,352 | 884,984 | 789,409 | 686,951 | 788,124 | 803,500 | 832,125 | 339,580 |
| Public Safety | | | | | | | | |
| Police | 11,485,241 | 12,175,698 | 12,164,207 | 12,286,131 | 12,523,395 | 13,214,287 | 13,365,628 | 14,074,059 |
| Fire | 10,666,660 | 11,006,154 | 11,262,355 | 11,584,465 | 11,763,386 | 11,846,777 | 12,003,554 | 12,166,565 |
| Other Public Safety | 400,000 | 400,000 | 419,627 | 414,355 | 422,662 | 204,000 | 204,000 | 162,500 |
| Public Works | | | | | | | | |
| Public Works | 5,555,747 | 5,580,350 | 5,381,356 | 5,753,981 | 6,896,871 | 7,198,699 | 8,313,514 | 7,228,453 |
| Transportation | 259,770 | 279,537 | 293,610 | 293,610 | 309,266 | 310,775 | 434,125 | 342,560 |
| Parks & Recreation | | | | | | | | |
| Parks | 3,899,104 | 4,362,742 | 4,254,064 | 4,052,749 | 3,843,749 | 4,796,219 | 4,942,613 | 5,137,899 |
| Aquatics | | | | 573,651 | 711,780 | 556,573 | 570,015 | 709,369 |
| Golf | | | | 1,744,064 | 1,537,335 | 1,659,257 | 1,704,027 | 1,611,029 |
| Other Parks | 1,350,653 | 1,370,630 | 1,337,637 | 1,271,505 | 1,241,723 | 1,371,010 | 1,864,285 | 1,370,872 |
| Neighb. & Comm. Serv. | 1,478,355 | 1,456,210 | 1,427,597 | 1,785,740 | 1,945,005 | 2,221,413 | 2,644,280 | 2,123,324 |
| Comm. (Agency) Services | 347,977 | 262,380 | 651,917 | 146,240 | 152,095 | 166,507 | 234,817 | 1,074,395 |
| Intergovernmental | 215,035 | 160,946 | 87,000 | 467,048 | 1,094,942 | 1,102,300 | 1,102,300 | 1,280,000 |
| Contingency | 0 | 0 | 0 | 0 | 0 | 500,000 | 613,979 | 655,120 |
| Transfers Out | 10,820,622 | 11,321,072 | 15,356,721 | 13,284,999 | 18,549,837 | 13,200,362 | 13,330,362 | 14,963,256 |
| Total: | \$ 52,879,372 | \$ 54,125,592 | \$ 58,430,138 | \$ 59,512,087 | \$ 67,047,120 | \$ 65,073,000 | \$ 68,436,333 | \$ 69,512,000 |



* 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



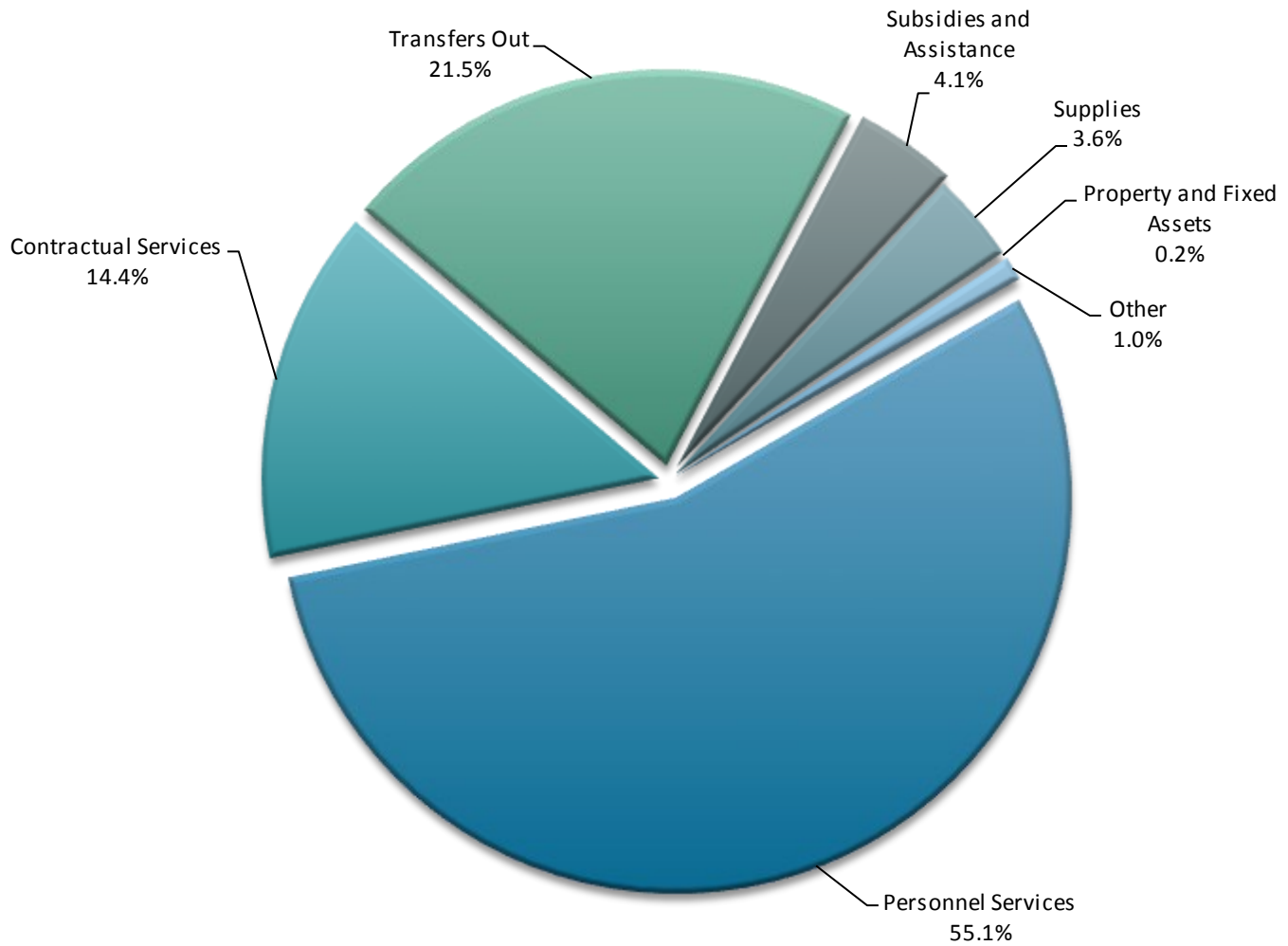
| | | |
|-----------------------------------|----------------------|---------------|
| Public Safety | \$ 26,403,124 | 38.0% |
| Transfers Out | 14,963,256 | 21.5% |
| General Government | 6,612,599 | 9.5% |
| Parks and Recreation | 8,829,169 | 12.7% |
| Public Works | 7,571,013 | 10.9% |
| Neighborhood & Community Services | 2,123,324 | 3.1% |
| Community (Agency) Services | 1,074,395 | 1.5% |
| Intergovernmental | 1,280,000 | 1.8% |
| Contingency | 655,120 | 1.0% |
| Total | \$ 69,512,000 | 100.0% |

APPROVED BUDGET AND ESTIMATED FUND BALANCES

| | FY2017 | FY2017 | FY2017 | FY2018 |
|---|----------------------|----------------------|----------------------|----------------------|
| | Orig. Budget | Adj. Budget | Estimate | Approved |
| Reserves Available: | | | | |
| Beginning Total Fund Balance (Estimated) | \$ 21,285,212 | | \$ 21,285,212 | \$ 25,143,217 |
| Minimum Reserve Retention (25% of Revenues) | (16,268,250) | | (16,268,250) | (17,378,000) |
| Total Reserves Available for Current Year | \$ 5,016,962 | | \$ 5,016,962 | \$ 7,765,217 |
| Resources In: | | | | |
| Revenues: | | | | |
| Property Taxes (vehicles, franchise, in lieu of) | \$ 11,699,000 | \$ 11,699,000 | \$ 11,950,000 | \$ 12,370,000 |
| Other Taxes (ins. prem., franchise, & misc) | 2,481,000 | 2,481,000 | 2,625,000 | 2,651,000 |
| Occupational Fees | 36,908,000 | 36,908,000 | 39,400,000 | 39,805,000 |
| Service Enhancement Occupational Fees | 8,815,000 | 8,815,000 | 9,300,000 | 9,530,000 |
| Licenses & Permits (building, plan rev., electrical) | 1,210,000 | 1,210,000 | 1,100,000 | 1,139,000 |
| Intergovernmental Grants | 89,900 | 178,996 | 124,000 | 52,000 |
| Charges for Services (includes Cemetery) | 591,000 | 591,000 | 605,000 | 613,000 |
| Parks & Recreation | 2,115,090 | 2,115,090 | 2,000,000 | 2,080,320 |
| Miscellaneous | 586,360 | 598,010 | 620,000 | 673,630 |
| Total Revenues | 64,495,350 | 64,596,096 | 67,724,000 | 68,913,950 |
| Other Sources: | | | | |
| Transfer from Other Funds | 577,650 | 607,650 | 607,650 | 598,050 |
| Note/Bond/Lease Proceeds | 0 | 0 | 0 | 0 |
| Total Other Sources | 577,650 | 607,650 | 607,650 | 598,050 |
| Total Resources In | \$ 65,073,000 | \$ 65,203,746 | \$ 68,331,650 | \$ 69,512,000 |
| Resources Available for Year | \$ 70,089,962 | \$ 65,203,746 | \$ 73,348,612 | \$ 77,277,217 |
| Resource Uses: | | | | |
| Expenditures: | | | | |
| Personnel & Benefit Service Cost | \$ 35,887,970 | \$ 37,118,909 | \$ 35,665,975 | \$ 37,282,293 |
| FY17 COLA (2.0%) --- FY18 COLA (2.1%) | 582,125 | 0 | 0 | 694,095 |
| STEP | 299,995 | 0 | 0 | 322,182 |
| Contractual | 8,509,584 | 11,702,328 | 9,404,338 | 8,326,924 |
| Supplies | 2,373,647 | 2,588,963 | 2,243,855 | 2,487,905 |
| Subsidies & Assistance | 2,374,242 | 2,635,058 | 2,740,058 | 2,900,455 |
| Property & Fixed Assets | 80,825 | 500,269 | 500,269 | 82,620 |
| Miscellaneous | 507,250 | 560,444 | 0 | 662,270 |
| Transfers Out | 6,380,462 | 6,510,462 | 6,999,250 | 6,938,256 |
| Total Expenditures | \$ 56,996,100 | \$ 61,616,433 | \$ 57,553,745 | \$ 59,697,000 |
| Other Uses: | | | | |
| Other One-time Capital Items | 1,257,000 | | | 1,790,000 |
| Cash Purchase of Vehicles/Equipment | 1,364,900 | 1,364,900 | 1,364,900 | 1,225,000 |
| Stormwater Program | 500,000 | 500,000 | 500,000 | 500,000 |
| Downtown Development Fund | 0 | 0 | 0 | 1,200,000 |
| Future Road Projects Fund | 0 | 0 | 0 | 100,000 |
| Technology Fund | 200,000 | 200,000 | 200,000 | 450,000 |
| Smallhouse Road Construction Fund | 1,150,000 | 1,150,000 | 1,150,000 | 1,250,000 |
| Municipal Facilities Fund | 0 | 0 | 0 | 100,000 |
| Sidewalk Program | 500,000 | 500,000 | 500,000 | 500,000 |
| Parks Improvement Fund | 2,305,000 | 2,305,000 | 2,405,000 | 1,350,000 |
| Liquid Fuel Tax Fund for street paving | 800,000 | 800,000 | 800,000 | 1,350,000 |
| Total Other Uses | \$ 8,076,900 | \$ 6,819,900 | \$ 6,919,900 | \$ 9,815,000 |
| Total Resource Uses Total Resource Uses | \$ 65,073,000 | \$ 68,436,333 | \$ 64,473,645 | \$ 69,512,000 |
| <i>Use of Reserves Use of Reserves Use of Reserves</i> | <i>0</i> | <i>(3,232,587)</i> | <i>3,858,005</i> | <i>0</i> |
| Estimated Ending Fund Balance (before designated reserves) | \$ 21,285,212 | | \$ 25,143,217 | \$ 25,143,217 |

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EXPENDITURES — BY TYPE



| | | |
|---------------------------|----------------------|---------------|
| Personnel Services | \$ 38,298,570 | 55.1% |
| Contractual Services | 10,021,924 | 14.4% |
| Transfers Out | 14,963,256 | 21.5% |
| Subsidies and Assistance | 2,900,455 | 4.1% |
| Supplies | 2,532,905 | 3.6% |
| Property and Fixed Assets | 132,620 | 0.2% |
| Other | 662,270 | 1.0% |
| Total | \$ 69,512,000 | 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 | 86,005,000 | |
| Notes and Capital Leases Payable | 793,960 | |
| Less: Non Tax-supported Debt | <u>0</u> | |
| Total Net Debt Applicable to Limit | | (86,798,960) |
| Legal Debt Margin | | <u>\$ 476,898,619</u> |

The City is subject to a legal debt margin of \$476,898,619, 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 |
|--------------|----------------------|---------------------|-------------------|----------------------|----------------------|----------------------|------------------------------|-----------------------|---------------------------------------|
| 2018 | \$ 2,971,768 | \$ 1,284,952 | \$ 804,666 | \$ 2,816,155 | \$ 1,997,298 | \$ 1,450,563 | \$ 741,500 | \$ 12,066,902 | \$ 8,200,098 |
| 2019 | 2,741,045 | 1,167,905 | | 2,894,805 | 2,090,898 | 1,456,688 | 739,625 | 11,090,966 | 7,150,711 |
| 2020 | 2,538,604 | 1,122,999 | | 2,984,255 | 2,515,540 | 1,455,088 | | 10,616,486 | 6,374,460 |
| 2021 | 1,972,128 | 606,349 | | 3,068,205 | 2,512,460 | 1,450,488 | | 9,609,630 | 5,285,194 |
| 2022 | 1,966,250 | 457,100 | | 3,005,705 | 2,513,122 | 1,454,888 | | 9,397,065 | 5,134,798 |
| 2023 | 1,961,895 | 461,600 | | 2,807,330 | 2,502,577 | 1,450,888 | | 9,184,290 | 5,125,671 |
| 2024 | 1,956,065 | 462,000 | | 2,822,975 | 1,305,773 | 1,453,088 | | 7,999,901 | 4,524,039 |
| 2025 | 875,038 | 461,800 | | 2,833,475 | | 1,453,888 | | 5,624,201 | 2,790,725 |
| 2026 | 876,569 | 456,000 | | 2,861,756 | | 1,453,288 | | 5,647,613 | 2,785,856 |
| 2027 | 869,463 | 459,800 | | | | 1,456,288 | | 2,785,551 | 2,785,550 |
| 2028 | 815,025 | 462,800 | | | | 1,452,688 | | 2,730,513 | 2,730,513 |
| 2029 | 867,150 | | | | | 1,452,688 | | 2,319,838 | 2,319,838 |
| 2030 | 865,950 | | | | | 1,448,888 | | 2,314,838 | 2,314,838 |
| 2031 | 862,250 | | | | | 1,454,113 | | 2,316,363 | 2,316,363 |
| 2032 | 862,875 | | | | | 1,455,813 | | 2,318,688 | 2,318,688 |
| 2033 | 862,750 | | | | | 1,455,013 | | 2,317,763 | 2,317,763 |
| 2034 | | | | | | 1,452,413 | | 1,452,413 | 1,452,413 |
| 2035 | | | | | | 1,450,363 | | 1,450,363 | 1,450,363 |
| 2036 | | | | | | 1,452,263 | | 1,452,263 | 1,452,263 |
| 2037 | | | | | | 1,449,863 | | 1,449,863 | 1,449,863 |
| 2038 | | | | | | 1,450,663 | | 1,450,663 | 1,450,663 |
| TOTAL | \$ 23,864,825 | \$ 7,403,305 | \$ 804,666 | \$ 26,094,661 | \$ 15,437,668 | \$ 30,509,923 | \$ 1,481,125 | \$ 105,596,173 | \$ 71,730,670 |

The above debt service requirements include interest payments.

OUTSTANDING DEBT AT 6/30/17 — 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 | \$ 2,040,000 |
| General Obligation Bond, Series 2008A | Ballpark stadium construction | 24,835,000 | 3.5% - 5.0% | June 1, 2038 | 590,000 |
| General Obligation Bond, Series 2008B | Fire House construction | 6,585,000 | 3.5% - 4.75% | June 1, 2028 | 305,000 |
| General Obligation Bond, Series 2009 | Refinancing of GO Series 1995, 1998A, and 2000 | 15,740,000 | 3.0% - 4.5% | June 1, 2020 | 4,700,000 |
| General Obligation Bond, Series 2010/11 | Refinancing of GO Series 2002B&C | 29,580,000 | 0.5% - 3.75% | June 1, 2026 | 21,910,000 |
| General Obligation Bond, Series 2012A | Refinancing of GO Series 2004A | 6,320,000 | 2.0% - 3.0% | June 1, 2024 | 5,925,000 |
| General Obligation Bond, Series 2012B | Refinancing of GO Series 2004B | 1,400,000 | 1.0% - 3.3% | June 1, 2024 | 970,000 |
| General Obligation Bond, Series 2013A | Refinancing of GO Series 2002A & 2004A | 4,200,000 | 2.00% | December 1, 2017 | 430,000 |
| General Obligation Bond, Series 2015 | Refinancing of portion of GO Series 2007A | 9,245,000 | 2.25%-3.0% | December 1, 2032 | 9,120,000 |
| General Obligation Bond, Series 2016A | Refinancing of portion of GO Series 2007B | 12,040,000 | 2.05% | June 2024 | 10,840,000 |
| General Obligation Bond, Series 2016B | Refinancing of GO Series 2007C | 3,260,000 | 3.09% | June 2024 | 3,260,000 |
| General Obligation Bond, Series 2016C | Refinancing portion of GO Series 2008A&B | 24,545,000 | 3.0% - 4.0% | June 2038 | <u>24,455,000</u> |
| | | | | | <u>\$ 84,545,000</u> |
| Notes and Lease Purchase Agreements | | | | | |
| US Bank | Depot project | 1,000,000 | 5.649% | June 7, 2018 | 117,488 |
| Chase Equipment Leasing | 2008 Fire Pumper and Quint | 1,019,193 | 3.97% | August 1, 2018 | 111,173 |
| Chase Equipment Leasing | 2010 fire Aerial & Pumper Trucks | 1,309,391 | 2.66% | October 1, 2020 | <u>565,299</u> |
| | | | | | <u>793,960</u> |
| Total Notes Payable and Capital Leases | | | | | |
| | | | | | <u>\$ 85,338,960</u> |
| Total Long-Term Governmental Debt | | | | | |
| General Obligation Bonds | | | | | |
| General Obligation Bond, Series 2013C | Refinancing of GF Series 2003 | \$ 3,595,000 | 2.00% | December 1, 2018 | \$ 1,460,000 |
| | | | | | <u>\$ 1,460,000</u> |
| Total Long-Term Business Type Liabilities | | | | | |
| | | | | | <u>\$ 1,460,000</u> |

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ALL OUTSTANDING DEBT— FISCAL YEAR 2017 ESTIMATED ACTIVITY

| <i>Bonds</i> | Outstanding at 6/30/16 | Debt Issued FY17 | Principal Payments | Interest Payments | Total Expenditures | Debt Retired under Refinancing | Outstanding at 6/30/17 |
|---|---------------------------|---------------------|-----------------------|----------------------|-----------------------|--------------------------------------|---------------------------|
| 2007A GO Bonds | \$ 2,510,000 | \$ - | \$ 470,000 | \$ 100,400 | \$ 570,400 | \$ - | \$ 2,040,000 |
| 2008B GO Bonds | 600,000 | - | 295,000 | 24,763 | 319,763 | - | 305,000 |
| 2009 GO Refunding Bonds | 6,195,000 | - | 1,495,000 | 253,580 | 1,748,580 | - | 4,700,000 |
| 2012A & B GO Refunding Bonds | 7,210,000 | - | 315,000 | 181,323 | 496,323 | - | 6,895,000 |
| 2013A GO Refunding Bonds | 1,420,000 | - | 990,000 | 24,200 | 1,014,200 | - | 430,000 |
| 2015 GO Refunding Bonds | 9,185,000 | - | 65,000 | 258,038 | 323,038 | - | 9,120,000 |
| 2016C GO Refunding Bonds | 3,745,000 | - | - | 143,150 | 143,150 | - | 3,745,000 |
| Subtotal Governmental Bonds | 30,865,000 | - | 3,630,000 | 985,454 | 4,615,454 | - | 27,235,000 |
| 2010&11 WKU Refinancing Bonds | 23,825,000 | - | 1,915,000 | 828,605 | 2,743,605 | - | 21,910,000 |
| Subtotal WKU Bonds | 23,825,000 | - | 1,915,000 | 828,605 | 2,743,605 | - | 21,910,000 |
| 2007B & C GO Bonds | 1,415,000 | - | 1,415,000 | 28,566 | 1,443,566 | - | - |
| 2016A & B GO Refunding Bonds | 15,300,000 | - | 1,200,000 | 347,554 | 1,547,554 | - | 14,100,000 |
| Subtotal ITA Bonds | 16,715,000 | - | 2,615,000 | 376,120 | 2,991,120 | - | 14,100,000 |
| 2008A GO Bonds | 1,160,000 | - | 570,000 | 47,875 | 617,875 | - | 590,000 |
| 2016C GO Refunding Bonds | 20,800,000 | - | 90,000 | 744,088 | 834,088 | - | 20,710,000 |
| Subtotal TIF | 21,960,000 | - | 660,000 | 791,963 | 1,451,963 | - | 21,300,000 |
| Total Governmental Bonds | \$ 93,365,000 | - | \$ 8,820,000 | \$ 2,982,142 | \$ 11,802,142 | - | \$ 84,545,000 |
| 2013C Refunding Bonds | 2,145,000 | - | 685,000 | 30,600 | 715,600 | - | 1,460,000 |
| Convention Center Enterprise Total | 2,145,000 | - | 685,000 | 30,600 | 715,600 | - | 1,460,000 |
| Total Proprietary Bonds | \$ 2,145,000 | - | \$ 685,000 | \$ 30,600 | \$ 715,600 | - | \$ 1,460,000 |
| Leases | | | | | | | |
| 2004 Depot Refinancing | 176,232 | - | 58,744 | 8,970 | 67,714 | - | 117,488 |
| 2005 Lapsley Lease | 661,159 | - | - | 13,788 | 13,788 | (661,159) | - |
| 2007 Pumper & Quint Lease | 220,181 | - | 109,008 | 6,581 | 115,589 | - | 111,173 |
| 2010 Fire Aerial & Pumper Trucks | 697,593 | - | 132,294 | 18,556 | 150,849 | - | 565,299 |
| Total Governmental Leases | \$ 1,755,165 | \$ - | \$ 300,046 | \$ 47,895 | \$ 347,940 | \$ (661,159) | \$ 793,960 |

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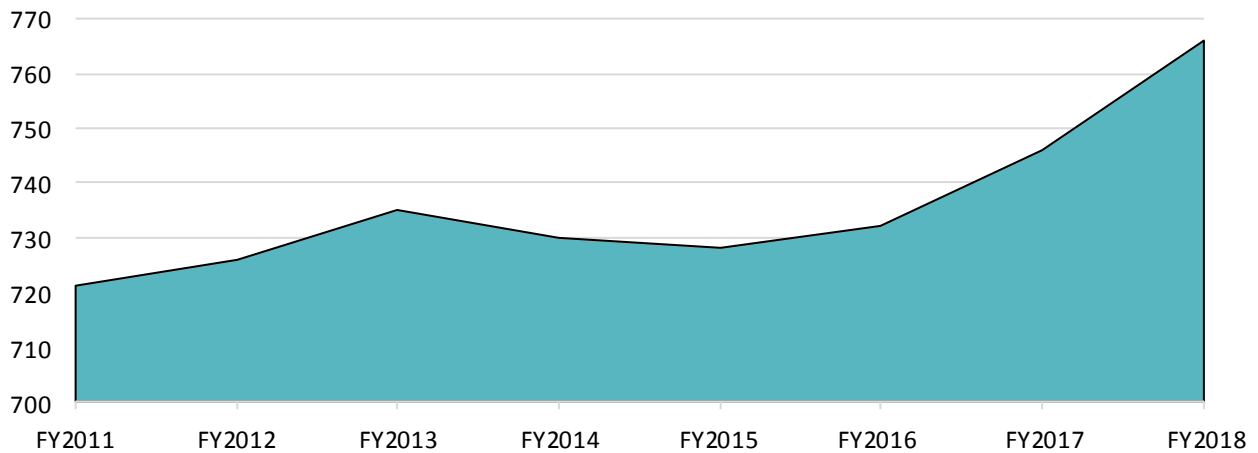
APPENDIX D

PERSONNEL

POSITIONS ALLOCATED BY DEPARTMENT

| Department | FY2011 | | FY2012 | | FY2013 | | FY2014 | | FY2015 | | FY2016 | | FY2017 | | FY2018 | |
|--------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 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 | 7 | 1 | 8 | - | 8 | - | 8 | - | 9 | - | 9 | - |
| Finance | 18 | 5 | 18 | 5 | 18 | 5 | 18 | 5 | 17 | 5 | 17 | 5 | 17 | 5 | 17 | 5 |
| Human Resources | 6 | 4 | 6 | 4 | 6 | 5 | 6 | 5 | 6 | 5 | 6 | 5 | 7 | 4 | 7 | 4 |
| Legal | 2 | - | 2 | - | 2 | - | 2 | - | 2 | - | 2 | - | 2 | - | 2 | - |
| Information Tech | 9 | - | 9 | - | 9 | - | 9 | - | 9 | - | 9 | - | 9 | - | 10 | - |
| Police | 151 | 28 | 151 | 25 | 151 | 25 | 151 | 22 | 148 | 22 | 149 | 22 | 151 | 22 | 157 | 24 |
| Fire | 124 | - | 124 | - | 123 | - | 123 | - | 123 | - | 123 | - | 123 | - | 123 | 6 |
| Public Works | 52 | - | 53 | - | 54 | - | 53 | - | 55 | 1 | 55 | 1 | 57 | - | 58 | 2 |
| Parks & Recreation | 60 | 226 | 60 | 232 | 60 | 241 | 58 | 242 | 57 | 239 | 56 | 243 | 55 | 254 | 55 | 256 |
| Neighb. & Comm. Services | 22 | 1 | 23 | 1 | 23 | - | 23 | - | 26 | - | 26 | - | 26 | - | 26 | - |
| Subtotals | 451 | 270 | 453 | 273 | 453 | 282 | 451 | 279 | 451 | 277 | 451 | 281 | 456 | 290 | 464 | 302 |
| Totals | 721 | | 726 | | 735 | | 730 | | 728 | | 732 | | 746 | | 766 | |

Total Position History



NEW POSITIONS ADDED BY DEPARTMENT

| Department | FY2011 | | FY2012 | | FY2013 | | FY2014 | | FY2015 | | FY2016 | | FY2017 | | FY2018 | |
|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 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 | |
| Fire | | | | | | | | | | | | | | 6* | | |
| Public Works | | | 1 | | | | | | 1 | 1 | | | 2 | 2* | 1 | |
| Parks & Recreation | | 1 | | 10 | | 10 | | 2+1* | 1 | 3* | | 1 | | 11+2* | | |
| Neighb. & Comm. Services | | | 2 | | | | | | 1 | | | | | | | |
| | | | | | | | | | | | | | | | | |
| Total | 0 | 1 | 3 | 10 | 1 | 11 | 1 | 4 | 3 | 4 | 2 | 1 | 5 | 23 | 8 | 0 |

* mid-year addition

FY2018 Additions:

IT—1 FT System Analyst

Police—2 FT Police Officers, 3 FT Communications Dispatchers and 1 FT Communications Supervisor

PW—1 FT Laborer II

DISCONTINUED POSITIONS BY DEPARTMENT

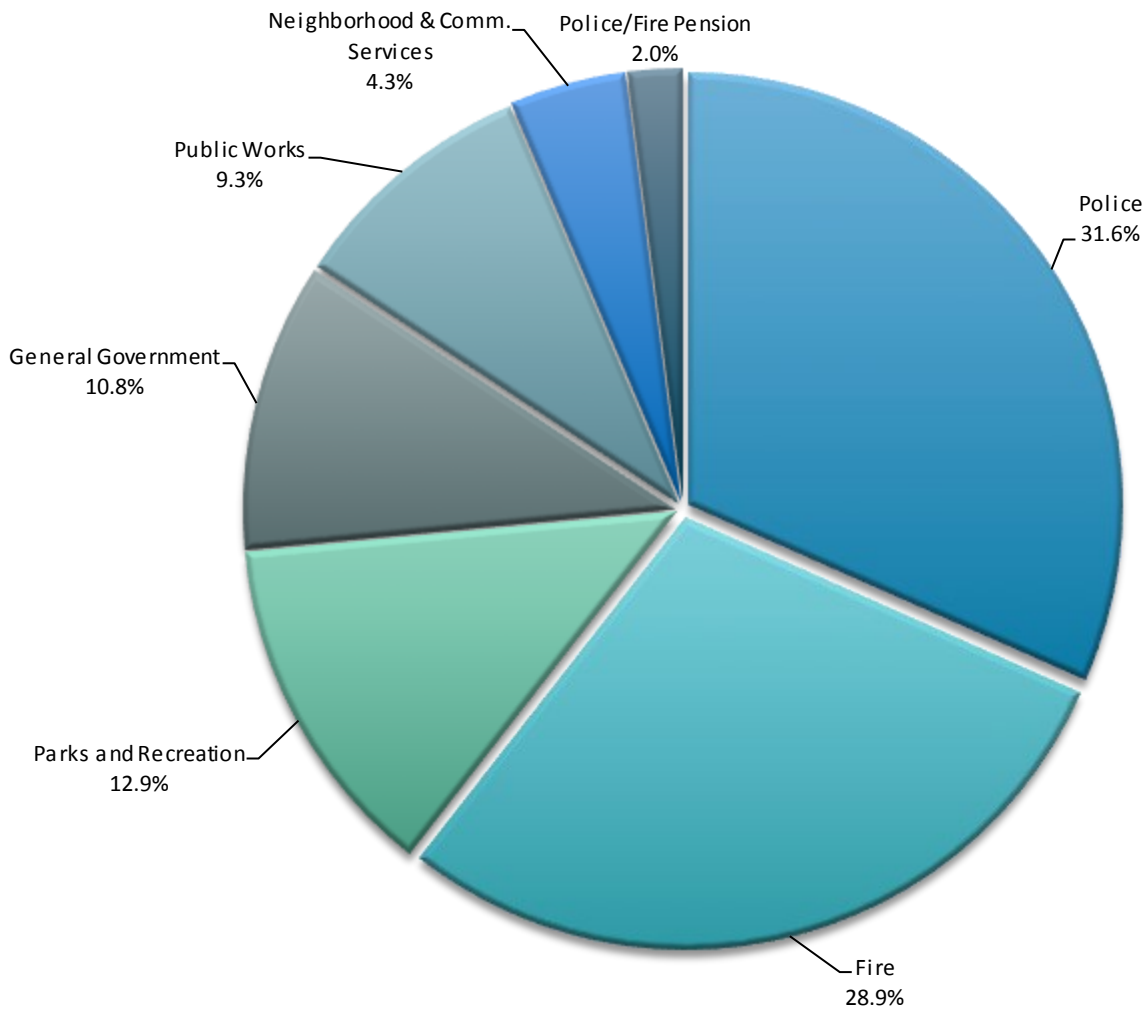
| Department | FY2011 | | FY2012 | | FY2013 | | FY2014 | | FY2015 | | FY2016 | | FY2017 | | FY2018 | | Total | Total |
|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Full-Time | Part-Time | Full-Time | Part-Time | Full-Time | Part-Time | Full-Time | Part-Time | Full-Time | Part-Time | Full-Time | Part-Time | Full-Time | Part-Time | Full-Time | Part-Time | by Dept | by Dept |
| Legislative | | | | | | | | | | | | | | | | | 0 | 0 |
| City Manager (Exec) | | | | | | | 1 | | | | | | | | | | 1 | 0 |
| Citizen Info & Asst. | 2 | | | | | | | | | | | | | | | | 2 | 2 |
| Finance | | 1 | | | | | | | 1 | | | | | | | | 2 | 1 |
| Human Resources | | | | | | | | | | | | | 1 | | | | 1 | 0 |
| Legal | | | | | | | | | | | | | | | | | 0 | 0 |
| Information Tech | | | | | | | | | | | | | | | | | 0 | 0 |
| Police | | | | 3 | | | 4 | | | | | | | | | | 7 | 0 |
| Fire | | | | | | | | | | | | | | | | | 0 | 0 |
| Public Works | 7 | 12 | | | | | 1 | | | | | | 1 | | | | 21 | 8 |
| Parks & Recreation | 1 | 3 | | 4 | | | 2 | 1 | 2 | 4 | 1 | | 1 | | | | 19 | 7 |
| Neighb. & Comm. Services | 2 | 2 | 1 | | | 1 | | | | | | | | | | | 6 | 3 |
| Total | 12 | 18 | 1 | 7 | 0 | 1 | 3 | 6 | 3 | 4 | 1 | 0 | 1 | 2 | 0 | 0 | 59 | 21 |

APPROVED PERSONNEL CHANGES

| Department/Division | Position No. | Current Position Title | Current FTE | Current Grade | Approved Position Title | Approved FTE | Approved Grade |
|--------------------------|--|-------------------------------------|-------------|---------------|---------------------------------------|--------------|----------------|
| City Manager (Exec) | 12-006 | Purchasing Agent | 1.0 | 122 | Procurement Manager | 1.0 | 124 |
| Police | 21-114 | Office Associate Senior | 1.0 | 113 | Property Custodian | 1.0 | 113 |
| | 21-116 | Property Custodian | 1.0 | 113 | Office Associate | 1.0 | 111 |
| Fire | 22-010 | Administrative Assistant | 1.0 | 115 | Office Associate Senior | 1.0 | 113 |
| Public Works | 31-020 | GIS Technician | 1.0 | 114 | Public Works Technician | 1.0 | 121 |
| | 35-001 | Building Maintenance Mechanic | 1.0 | 114 | Building Maintenance Mechanic | 1.0 | 115 |
| | 35-003 | Laborer | 0.164 | 74 | Laborer | 0.164 | 76 |
| Parks & Recreation | 41-001 | Parks & Recreation Director | 1.0 | DH1 | Parks & Recreation Director | 1.0 | DH2 |
| | 41-008 | Parks Maintenance Supervisor | 1.0 | 116 | Crew Supervisor I | 1.0 | 117 |
| | 41-018 022, 023 025, 033 41-035 | Laborer | 4.242 | 74 | Laborer | 4.242 | 76 |
| | 43-030 43-032 43-037 43-047 43-048 43-053 | Laborer | 3.86 | 74 | Laborer | 3.86 | 76 |
| | 44-005 44-006 44-023 44-024 | Custodian | 4.0 | 107 | Custodian | 4.0 | 108 |
| | 45-006 45-011 012, 013 014, 015 016, 017 018, 019 45-043 45-044 45-046 | Laborer | 7.98 | 74 | Greenskeeper I | 7.99 | 76 |
| | 46-004 46-009 46-010 | Laborer | 2.13 | 74 | Laborer | 2.13 | 76 |
| | 48-005 48-006 | Laborer | 0.67 | 74 | Laborer | 0.67 | 76 |
| Neighb. & Comm. Services | 51-022 | Office Associate | 1.0 | 111 | Housing Division Assistant | 1.0 | 113 |
| | 51-025 | Code Enforcement Support Specialist | 1.0 | 115 | Code Enforcement Support Specialist | 1.0 | 116 |
| | 51-033 | Community Services Specialist | 1.0 | 118 | International Communities Coordinator | 1.0 | 121 |

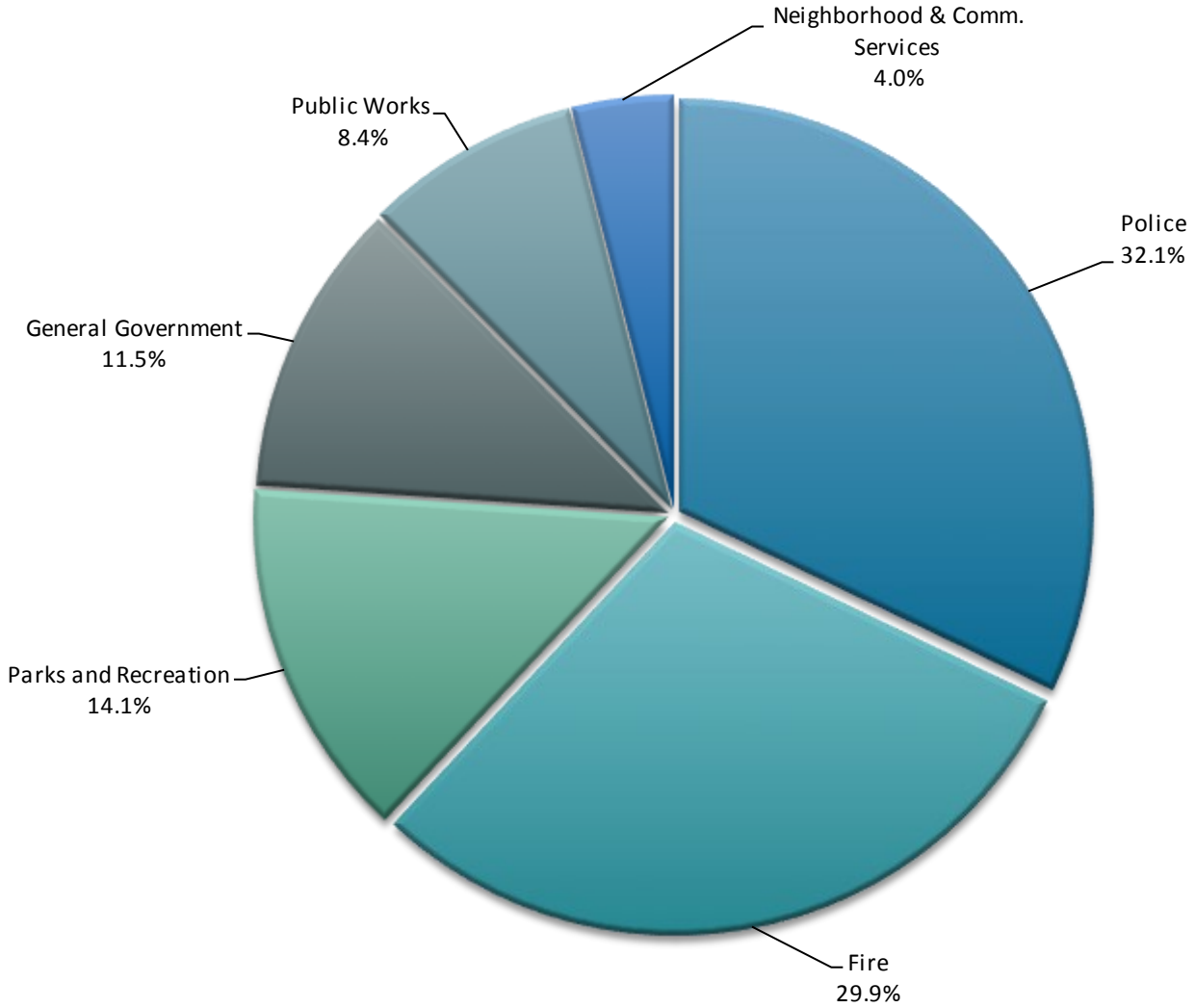
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PERSONNEL SERVICE EXPENDITURES — ALL FUNDS



| | | |
|-------------------------------|----------------------|---------------|
| Police | \$ 13,209,707 | 31.6% |
| Fire | 12,072,196 | 28.9% |
| Parks and Recreation | 5,398,743 | 12.9% |
| General Government | 4,492,121 | 10.8% |
| Public Works | 3,901,586 | 9.3% |
| Neighborhood & Comm. Services | 1,811,817 | 4.3% |
| Police/Fire Pension | 853,000 | 2.0% |
| Total | \$ 41,739,170 | 100.0% |

PERSONNEL SERVICE EXPENDITURES — GENERAL FUND



| | | |
|-------------------------------|----------------------|---------------|
| Police | \$ 12,300,797 | 32.1% |
| Fire | 11,433,316 | 29.9% |
| Parks and Recreation | 5,398,743 | 14.1% |
| General Government | 4,418,970 | 11.5% |
| Public Works | 3,225,768 | 8.4% |
| Neighborhood & Comm. Services | 1,520,976 | 4.0% |
| Total | \$ 38,298,570 | 100.0% |

APPENDIX E

CAPITAL IMPROVEMENT PROGRAM (CIP)

CAPITAL IMPROVEMENT PLAN — FUND ALLOCATION REPORT

| PROJECT TITLE | GENERAL FUND | SPECIAL REVENUES / CAPITAL PROJECTS | ENTERPRISE / INTERNAL SERVICE FUNDS | FINANCED PROJECTS | TOTAL | ON-GOING EXPENSES |
|---|--------------|-------------------------------------|-------------------------------------|---------------------|---------------------|-------------------|
| SLOAN CONVENTION CENTER | | | | | | |
| Lighting and Fixture Upgrade | \$ 0 | \$ 0 | \$ 75,000 | \$ 0 | \$ 75,000 | \$ 0 |
| Ceiling Replacement | | | 65,000 | | 65,000 | |
| Industrial Dishwasher Replacement | | | 110,000 | | 110,000 | |
| Electronic Sign Replacement | | | 45,000 | | 45,000 | |
| Total Convention Center: | \$ 0 | \$ 0 | \$ 295,000 | \$ 0 | \$ 295,000 | \$ 0 |
| HUMAN RESOURCES & RISK MANAGEMENT | | | | | | |
| Turf Maintenance Enclosed Spray Rigs | | | 116,000 | | 116,000 | |
| Vehicle Exhaust Ventilation System | | | 40,000 | | 40,000 | |
| Total Human Resources & Risk Management | \$ 0 | \$ 0 | \$ 156,000 | \$ 0 | \$ 156,000 | \$ 0 |
| INFORMATION TECHNOLOGY | | | | | | |
| Voice Over Internet Protocol Software Renewal | | 55,000 | | | 55,000 | |
| Copier Replacement Year 2 of 2 | | 80,000 | | | 80,000 | |
| Server Replacement/Upgrade | | 50,000 | | | 50,000 | |
| Indoor Wireless Replacement | | 80,000 | | | 80,000 | |
| Switch Replacement Year 1 of 2 | | 260,000 | | | 260,000 | |
| Surveillance Camera Replacement Project Year 1 of 2 | | 120,000 | | | 120,000 | |
| UPS Battery Replacement | | 30,000 | | | 30,000 | |
| Parks Pontem Software Upgrade | | 40,400 | | | 40,400 | 3,100 |
| Parks Workorder Software | | 35,000 | | | 35,000 | 3,400 |
| Dispatch - EMS Interface | | 57,000 | | | 57,000 | 7,200 |
| Total Information Technology: | \$ 0 | \$ 807,400 | \$ 0 | \$ 0 | \$ 807,400 | \$ 13,700 |
| POLICE | | | | | | |
| 911 Telephone System Replacement | | 435,000 | | | 435,000 | |
| Vehicle/Equipment Replacement | | 660,400 | | | 660,000 | |
| Total Police: | \$ 0 | \$ 1,095,000 | \$ 0 | \$ 0 | \$ 1,095,000 | \$ 0 |
| FIRE | | | | | | |
| 2005 Rescue Engine Replacement | | | | 650,000 | 650,000 | |
| 2003 Aerial Apparatus Replacement | | | | 1,200,000 | 1,200,000 | |
| 2007 Aerial Apparatus Replacement | | | | 1,200,000 | 1,200,000 | |
| Self Contained Breathing Apparatus Replacement | | 286,000 | | | 286,000 | |
| Second Set Turnout Gear Project | | 129,500 | | | 129,500 | * |
| Fire Stations 1 & 2 Driveway Pad Replacement | | 175,000 | | | 175,000 | |
| Future Stations Land Acquisition | | 1,400,000 | | | 1,400,000 | * |
| Extrication Equipment Replacement Year 1 of 4 | | 35,000 | | | 35,000 | |
| Total Fire: | \$ 0 | \$ 2,025,500 | \$ 0 | \$ 3,050,000 | \$ 5,075,500 | \$ 0 |
| PUBLIC WORKS | | | | | | |
| Street Resurfacing | 1,350,000 | 1,000,000 | | | 2,350,000 | |
| Sidewalk Reconstruction Program | | 100,000 | | | 100,000 | |
| Stormwater Mitigation Program | 500,000 | | | | 500,000 | |
| Sidewalk Improvement Program | 500,000 | | | | 500,000 | 1,000 |
| Smallhouse Rd Loc. Improv. Phase II Year 2 | 1,250,000 | | | | 1,250,000 | 2,500 |

Continued on next page

CAPITAL IMPROVEMENT PLAN — FUND ALLOCATION REPORT, *continued*

| PROJECT TITLE | GENERAL FUND | SPECIAL REVENUES / CAPITAL PROJECTS | ENTERPRISE / INTERNAL SERVICE FUNDS | FINANCED PROJECTS | TOTAL | ON-GOING EXPENSES* |
|---|---------------------|-------------------------------------|-------------------------------------|---------------------|----------------------|--------------------|
| PUBLIC WORKS, <i>continued</i> | | | | | | |
| Equipment/Vehicle Replacement | 426,000 | | | | 426,000 | |
| Police Air Conditioning Unit Replacement | 50,000 | | | | 50,000 | |
| Police Bathroom Renovation | 150,000 | | | | 150,000 | |
| Downtown Improvements Project Year 1 of 2 | 1,200,000 | | | | 1,200,000 | |
| Hobson House Structural & Other Improv. Year 1 of 2 | 100,000 | | | | 100,000 | |
| Street Light Energy Savings Pilot Project | 250,000 | | | | 250,000 | |
| Total Public Works: | \$ 5,776,000 | \$ 1,100,000 | \$ 0 | \$ 0 | \$ 6,876,000 | \$ 3,500 |
| PARKS & RECREATION | | | | | | |
| Equipment/Vehicle Replacement | 389,000 | | | | 389,000 | |
| Video Surveillance at Various Parks Year 3 of 5 | 45,000 | | | | 45,000 | 500 |
| Shake Rag Park Development | 250,000 | | | | 250,000 | 3,000 |
| RSA Admissions Relo. & Bathroom Expans. Year 2 of 2 | 500,000 | | | | 500,000 | |
| Covington Woods Playground Equip Replacement | 150,000 | | | | 150,000 | 500 |
| Lampkin Park Playground Equip Replacement | 135,000 | | | | 135,000 | 500 |
| Pedigo Park Shelter and Parking Lot Renovation | 150,000 | | | | 150,000 | 10,000 |
| CrossWinds Pro Shop Redesign | | 300,000 | | | 300,000 | 5,000 |
| Lampkin Park Multi-Use Court Refurbishment | 450,000 | | | | 450,000 | 15,000 |
| RSA Pool Bottom Repair/Repainting Project | 100,000 | | | | 100,000 | |
| BGCC Gym Floor Sanding/Refinishing | 30,000 | | | | 30,000 | |
| RiverWalk Ornamental Lights Replacement | 35,000 | | | | 35,000 | |
| Kereiakes Park Parking Lot Addition | 75,000 | | | | 75,000 | 10,000 |
| Landscape Facility Roof Replacement | 45,000 | | | | 45,000 | |
| Total Parks & Recreation: | \$ 2,354,000 | \$ 300,000 | \$ 0 | \$ 0 | \$ 2,654,000 | \$ 44,500 |
| NEIGHBORHOOD & COMMUNITY SERVICES | | | | | | |
| BG Reinvestment Neighb. Improv. Prog. | 200,000 | 425,000 | | | 625,000 | * |
| Vehicle/Equipment Replacement | 56,000 | | | | 56,000 | |
| Total Neighborhood & Community Services: | \$ 256,000 | \$ 425,000 | \$ 0 | \$ 0 | \$ 681,000 | \$ 0 |
| SUBTOTAL | \$ 8,386,000 | \$ 5,752,900 | \$ 451,000 | \$ 3,050,000 | \$ 17,639,900 | \$ 61,700 |

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

CAPITAL IMPROVEMENT PLAN — FUND ALLOCATION REPORT, *continued*

| PROJECT TITLE | GENERAL FUND | SPECIAL REVENUES / CAPITAL PROJECTS | ENTERPRISE / INTERNAL SERVICE FUNDS | FINANCED PROJECTS | TOTAL |
|--|----------------------|-------------------------------------|-------------------------------------|---------------------|---------------------------------|
| DEBT SERVICE | | | | | |
| CrossWinds Pro Shop Lease 1993 | \$ 63,000 | \$ 0 | \$ 0 | \$ 0 | \$ 63,000 |
| Depot Renovation Refinancing Lease 2004 <i>(50% Reimbursement from Warren County)</i> | 32,500 | 32,500 <i>(32,500)</i> | | | 65,000 <i>(32,500)</i> |
| WC Water Dist Special Assmt - Russellville Rd | 47,000 | | | | 47,000 |
| GO Bond Issue Series 2007A | 562,000 | | | | 562,000 |
| Pumper 4 / Quint 2 Financing 2008 | | 113,500 | | | 113,500 |
| Ballpark Bond Issue Series 2008A | 615,000 | | | | 615,000 |
| Fire Station Construction/Expansion Bonds 2008B | | 318,000 | | | 318,000 |
| 2009 GO Refunding Bonds <i>(Reimbursement from Warren County for 20% of Soccer Complex portion of debt)</i> | 613,000 | 1,136,000 <i>(19,500)</i> | | | 1,749,000 <i>(19,500)</i> |
| Fire Aerial & Pumper 2010 | | 151,000 | | | 151,000 |
| WKU Project 2010/2011 Bond (2002 Bonds Refinanced) <i>(100% Reimbursement from WKU)</i> | | 2,816,500 <i>(2,816,500)</i> | | | 2,816,500 <i>(2,816,500)</i> |
| GO Bond (Refinancing 2004 Issue) Series 2012A & B | 1,096,000 | | | | 1,096,000 |
| GO Bond (Refin. 2002A & 2004A) Series 2013A & B | 206,000 | 228,500 | | | 434,500 |
| GO Bond (Refin. 2003) Series 2013C Conv. Ctr. | | | 749,000 | | 749,000 |
| GO Bond (Refinancing 2007A) Series 2015 | 321,500 | | | | 321,500 |
| GO Bond (Refinancing 2007B & C) Series 2016A & B <i>(50% Reimbursement from Warren County)</i> | 998,000 | 998,000 <i>(998,000)</i> | | | 1,996,000 <i>(998,000)</i> |
| GO Bond (Refinancing 2008A & B) Series 2016C | 835,500 | 143,500 | | | 979,000 |
| Total Debt Service: | \$ 5,389,500 | \$ 2,071,000 | \$ 749,000 | \$ 0 | \$ 8,209,500 |
| GRAND TOTAL | \$ 13,775,500 | \$ 7,823,900 | \$ 1,200,000 | \$ 3,050,000 | \$ 25,849,400 |
| Total Debt Service: w/o Reimbursements | \$ 5,389,500 | \$ 5,937,500 | \$ 749,000 | \$ 0 | \$ 12,076,000 |
| GRAND TOTAL w/o Reimbursements | \$ 13,775,500 | \$ 11,690,400 | \$ 1,200,000 | \$ 3,050,000 | \$ 29,715,900 |

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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 FY2018 Capital Improvement Program began in February. The estimated cost of requested projects and equipment always exceeds available resources, thus projects must be prioritized, and alternate sources of revenue sought.

The total Capital Improvement Program, including all funds and debt service, is \$29,715,900. Excluding debt service, the proposed capital budget is \$17,639,900, of which \$8,386,000 is allocated in the General Fund. Total debt service payments for FY2018 are budgeted at \$12,076,000 with \$5,389,500 coming from General Fund revenues, including the \$1.45 million for the Ballpark bond issue and \$998,000 for the City's share of the ITA debt. Reimbursements from WKU and Warren County will reduce the actual debt service paid by the City to \$8,209,500. No new General Fund debt is proposed in FY2018, however new debt would be issued to procure three new fire trucks using \$3,050,000 in Fire Improvement Fund revenues.

The size of the capital budget dropped 20-25% per year from FY2007 to FY2010. The FY2017 CIP recommendation reflected a significant increase in total and General Fund-supported capital spending compared to prior years. The FY2018 recommendation represents a modest increase, with General Fund spending up 3.8% compared to FY2017. The following chart compares the total proposed capital budget with those adopted each of the last eleven fiscal years; debt service; General Fund projects excluding debt; and debt as a percentage of the CIP. FY2018 will be the first year since FY2008 in which new capital represents about 60% of the total CIP budget.

| FISCAL YEAR | TOTAL CIP | DEBT ONLY | GENERAL FUND EXCL DEBT | DEBT AS % OF CIP |
|-------------|-----------|-----------|------------------------|------------------|
| 2008 | \$25.5 M | \$10.1 M | \$4.4 M | 39.6% |
| 2009 | \$18.8 M | \$11.1 M | \$1.8 M | 59.0% |
| 2010 | \$15.4 M | \$12.4 M | \$0 | 80.5% |
| 2011 | \$16.1 M | \$13.3 M | \$525,000 | 82.7% |
| 2012 | \$18.3 M | \$13.2 M | \$2.7 M | 72.0% |
| 2013 | \$19.1 M | \$13.3 M | \$2.7 M | 69.8% |
| 2014 | \$22.3 M | \$13.2 M | \$2.5 M | 59.2% |
| 2015 | \$20.2 M | \$12.7 M | \$3.9 M | 62.6% |
| 2016 | \$21.2 M | \$12.9 M | \$3.7 M | 60.9% |
| 2017 | \$28.9 M | \$12.6 M | \$8.1 M | 43.6% |
| 2018 | \$29.7 M | \$12.1 M | \$8.4 M | 40.6% |

(in millions)

CAPITAL IMPROVEMENT PROGRAM, *continued*

The following provides a brief description of all projects and equipment included in the FY2018 Capital Improvement Program.

SLOAN CONVENTION CENTER: \$295,000 *(Paid from Convention Center Enterprise Fund)*

Lighting Upgrade - \$75,000: Lighting systems and fixtures will be upgraded in the convention center ballrooms and meeting rooms.

Ceiling Replacement - \$65,000: The ceiling grid in the kitchen is rusting and needs to be replaced. The ceiling tiles will also be replaced as well as in the side prefunction areas and hallway leading to the back meeting rooms.

Industrial Dishwasher Replacement - \$110,000: The convention center kitchen equipment was installed in 1995. The dishwasher has had operational issues and one motor recently required an emergency repair. A replacement dishwasher will be bid out.

Electronic Sign Replacement - \$45,000: The electronic sign/message board at the intersection of Scottsville Road and Wilkinson Trace was installed in 2009. There have been issues with the clarity of some graphics and messages on the board. Improvements in the industry produce electronic signs with more features and that are easier to read.

HUMAN RESOURCES & RISK MANAGEMENT: \$156,000 *(Paid from Workers' Compensation Fund)*

Turf Maintenance Enclosed Spray Rigs - \$116,000: Two air-conditioned pesticide spray rigs will be purchased for use at the golf courses and parks with soccer fields. The addition of the Preston Miller soccer fields will increase the need for this equipment as well as the time spent in pesticide application. Safety features will help protect employees applying pesticides, and use of the spray rigs will cut operation time.

Vehicle Exhaust Ventilation System - \$40,000: Engine combustion produces carbon monoxide and other toxins. Engine exhaust removal systems will be installed at the fire truck bay and two other bays at Fleet Management to protect employee health. System installation will also allow employees to keep bay doors closed in the winter time, saving the City heating cost and providing a more comfortable work environment.

INFORMATION TECHNOLOGY: \$807,400

Voice Over Internet Protocol (VOIP) Software Renewal - \$55,000: The VOIP license must be renewed in order to upgrade the VOIP phone system software.

Copier Replacement (Year 2) - \$80,000: This is the second year of a two-year program to replace several copiers.

Server Replacement/Upgrade (Multi-Year) - \$50,000: Servers are being replaced over several years due to age and software upgrades. Server replacement is prioritized as age and projects dictate.

Indoor Wireless Replacement - \$80,000: The current indoor wireless network is primarily for business functions. System replacement is necessary due to age, support issues, and new technology. Replacement will increase speed and efficiency and provide a supported product.

Switch Replacement (Year 1 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. The total cost of \$385,000 will be spread over two years.

Surveillance Camera Replacement (Year 1 of 2) - \$120,000: 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 totaling \$165,000 will replace older cameras with newer ones with the latest technology and image quality. Two additional DVR

CAPITAL IMPROVEMENT PROGRAM, *continued*

devices will be added to help maintain the desired 30-day recording storage period.

UPS Battery Replacement - \$30,000: Some of the batteries in the computer room's uninterrupted power source (UPS) no longer work or carry their original charge, and should be replaced. Battery power can be critical in the event of a generator failure or transfer switch failure in allowing sufficient time to perform any needed orderly shutdown of servers.

Parks Pontem Software Upgrade - \$40,400: The Cemetery Division's Pontem software will be upgraded to include a GIS mapping feature and map creation services, and an online search option. A manual system is currently used to track plot locations.

Parks Work Order Software - \$35,000: Parks and Recreation needs more functionality in its work order system. Under review are the existing system as well as others that the City utilizes. If none of these will adequately provide the necessary features, a module could be added to the department's current software.

Dispatch – EMS Interface - \$57,000: The Fire Department has requested a direct interface between the City's Dispatch software and EMS (element management system), which would enhance the efficiency of data entry and reduce the number of first responder calls where Fire is dispatched but not needed. The projected cost includes the interface, networking equipment, and BGMU upfront costs including fiber.

POLICE: \$1,095,000

911 Telephone System Replacement - \$435,000: The 911 telephone system will be upgraded to support "next generation" technology. The project includes a twelve-station upgrade including the Alternate 911 Center. Grant funds could potentially help defray costs.

Vehicle/Equipment Replacement - \$660,000: Patrol vehicles are on a seven-year replacement cycle, although with consistent preventive maintenance, some vehicles can last ten years. Budget constraints caused vehicle replacement to be put in abeyance in FY2011 and FY2012. The FY2018 budget is for 17 vehicles: replacement of 12 cruisers and three criminal investigations units; and adding two new vehicles for new police officer positions added in the FY2017 budget. The base cost of a patrol vehicle is around \$28,500; police equipment and outfitting add approximately \$12,000 per vehicle.

FIRE: \$5,075,500 (paid from Fire Improvement Fund)

2005 Rescue Engine Replacement - \$650,000: Rescue 5 is the oldest rescue truck. Because of its location at the Northside Station, it sees more travel due to emergency responses to the Transpark and interstate accidents. This large purchase will be financed. The old truck will be kept in reserve.

2003 Aerial Apparatus Replacement - \$1,200,000: Truck 1 housed at Headquarters has a 95 foot ladder/platform. It is the oldest front line apparatus in the department's fleet. This large purchase will be financed. The old truck will be traded.

2007 Aerial Apparatus Replacement - \$1,200,000: Quint 2 is a 75 foot ladder truck located at Airport Station. This large purchase will be financed. The old truck will serve as the department's primary reserve aerial.

Self-Contained Breathing Apparatus (SCBA) Replacement - \$286,000: The department maintains 44 front line SCBA for use by the on-shift personnel. The equipment was purchased in 2008 and 2009. The value of maintaining standardized units is a significant life safety consideration. Each SCBA comes with two new replacement cylinders. The department has 85 cylinders that will expire by 2018 and will need to be replaced, which makes FY2018 an optimum time to replace SCBA.

Turnout Gear - \$129,500: 50 additional sets of turnout gear will be purchased to provide each member with two sets. Thus, after a significant fire event, dirty contaminated gear can be properly cleaned and firefighters will have a set of clean, dry, appropriately sized gear to wear. Wearing contaminated gear can subject firefighters to potentially harmful and toxic materials. The current annual operating budget is sufficient to provide the

CAPITAL IMPROVEMENT PROGRAM, *continued*

additional sets of gear and to continue future replacement.

Fire Stations 1 & 2 Driveway Pad Replacement - \$175,000: The front and rear driveway pads from road entry to the buildings need extensive repair at Headquarters and Airport stations. Both stations have a combination of concrete and blacktop for the driveway surface. The blacktop surface is insufficient to hold the weight of fire apparatus over long periods of time and is falling due to wear. Blacktop will be replaced with concrete.

Future Stations Land Acquisition - \$1,400,000: Continued city growth in the areas of Lovers Lane, Russellville Road and Louisville Road create concerns for future fire and rescue response times which will be above National Fire Protection Agency (NFPA) standards. Consideration should be given to purchasing land for future fire stations in these areas. The Northside Station crews and equipment could potentially be moved to a new Louisville Road station.

Extrication Equipment (Year 1 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 will range from six to ten years old by 2018. 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.

PUBLIC WORKS: \$6,876,000

Street Resurfacing (Overlay Project) - \$2,350,000: 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 \$1,350,000 in local tax dollars will be used to resurface approximately 23.5 miles of roadway, given standard road conditions and recent resurfacing contracts. This is the fifth consecutive year that the City has increased the program budget, and is a 69% increase in use of local tax dollars compared to the FY2017 budget.

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. The candidate project for FY2018 is along Butler Way between Collegeview Drive and Durbin Estates providing an improved connection between the new Collegeview sidewalk and Dishman-McGinnis Elementary School.

Stormwater Mitigation Program - \$500,000: The City has allocated \$4.25 million in local tax revenues to mitigate stormwater problems since the May 2010 flooding in Bowling Green. At the start of the program, the Public Works Department identified over sixty potential large scale drainage improvement projects of varying size and scope throughout the city that will take a number of years to fully implement. This budget commits another \$500,000 to help address the backlog. Progress with this program plus work performed in-house has reduced the list to approximately 40 remaining projects. Project prioritization is scheduled to occur in July. Projects can range from deepening an existing basin, to constructing a new retention basin from scratch, to any number of smaller projects. Costs depend greatly upon the conditions such as rock, level of protection desired (75 or 100-year storm), and market conditions for bids. Work is being completed on the Canton Avenue basin. Seven other projects will be bid soon.

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, 14.3 miles of new sidewalk have been constructed or are pending. The FY2018 budget commits \$500,000 of local tax revenues to the program, bringing the total program investment to over \$5.9 million.

Smallhouse Road Localized Improvements – Phase II (Year 2) - \$1,250,000: The multi-phase Smallhouse Road improvement project will address traffic conditions between Campbell Lane and Ridgecrest Way. Phase I to Highland Way cost approximately \$3,250,000. Phase II focuses on the stretch from Highland Way to Ridgecrest Way. The current Phase II estimate is over \$2.8 million, with funding spread out over three budget years. Final property acquisition, utility relocation, and construction are being funded in FY2018 and FY2019.

Equipment/Vehicle Replacement - \$426,000: An additional truck with snow plow and salter will be purchased at

CAPITAL IMPROVEMENT PROGRAM, *continued*

\$125,000. Six vehicles and pieces of equipment will be replaced: two 2001 vehicles at \$27,000 and \$30,000; a 2000 tractor at \$39,000 and a 2001 tractor with side mount mower at \$49,000; a tandem 14-foot dump truck at \$125,000; and a ¾ ton crew cab 4x4 pickup truck at \$31,000.

Police Air Conditioning Unit Replacement - \$50,000: Most of the air conditioning units at Police Headquarters have been replaced over time, however the oldest unit is 21 years old and requires periodic and expensive maintenance.

Police Bathroom Renovation - \$150,000: The three sets of restrooms in Police Headquarters are part of the original 1997 construction and are outdated and in poor repair.

Downtown Improvements Project (Year 1 of 2) - \$1,200,000: Public improvements will be made to the downtown area between Chestnut Street, Center Street, 10th Avenue and 7th Avenue 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. Funding and work will take place over two years, starting with project design, and is expected to cost approximately \$2 million.

Hobson House Structural & Other Improvements (Year 1 of 2) - \$100,000: An assessment of the structural condition of Hobson House is underway, with work on the foundation and brick façade anticipated. Repairs may be completed over time, thus the anticipation that the total project of \$175,000 can be funded over two budget cycles.

Street Light Energy Savings (LEDs) Pilot Project - \$250,000: Conversion of city street lights to LED lighting could save at least 50% in power consumption and maintenance. The cost to design and convert the street lights in BGMU's service area could be \$6 million, but the annual savings could potentially pay that off in less than eight years. The budget includes funds to start a pilot project in one or more corridors.

PARKS & RECREATION: \$2,654,000

Equipment/Vehicle Replacement - \$389,000: Sixteen different pieces of equipment will be purchased or replaced in this budget. This includes four vehicles totaling \$130,000: a 2000 extended cab truck; and three passenger vans to replace old Community Action buses that have over 220,000 miles. A 2004 16-foot enclosed trailer will be replaced for \$10,000. Seven mowers, tractors and utility vehicles used in maintenance at parks, cemeteries and golf courses will be replaced at a total cost of \$119,000. Four pieces of specialized turf maintenance equipment used at golf courses and the soccer complex will be purchased or replaced at a total cost of \$130,000.

Video Surveillance at Various Parks Locations (Year 3 of 5) - \$45,000: Unfortunately, it is necessary to expend tax dollars on cameras, recording equipment and fiber to help deter or identify vandalism, theft and crime in City parks. Cameras are already present at several locations; however a multi-year project was implemented in FY2016 to install over 40 cameras in numerous locations, including shelters, parking lots and outside of buildings and restrooms. FY2016 addressed Fountain Square, Circus Square, RiverWalk and Covington Woods parks. FY2017 funded numerous cameras at Lovers Lane Soccer Complex and Kereiakes Park. FY2018 funds will address H. P. Thomas Park, Preston Miller sand volleyball courts, and Weldon Peete Park.

Shake Rag Park Development - \$250,000: The City purchased property at the corner of 3rd Avenue and College Street, adjacent to the Kummer-Little Community Center. Initial clean up including removal of asphalt and underground tanks occurred in FY2017. The property will become a 0.7 acre passive park with trees, green space, walkways, a shelter, benches and an art wall along the alley connecting 2nd and 3rd avenues.

Russell Sims Aquatic (RSA) Center Admissions Relocation & Bathroom Expansion (Year 2 of 2) - \$500,000: The design of the aquatic center admissions and bathroom facility has led to issues with congestion, inadequate traffic flow, customer service issues and a decrease in security and safety. The first phase of the project began in FY2017 with funding to relocate the admissions function to the Shelter #1 location at an estimated cost of \$400,000. The second phase will be to expand the bathrooms and concessions functions to the area vacated by admissions. Total investment over two years will be \$900,000.

CAPITAL IMPROVEMENT PROGRAM, *continued*

Covington Woods Playground Equipment Replacement - \$150,000: The 1987 playgrounds will be replaced with two larger systems for ages 2-5 and 5-12 year olds that will accommodate greater numbers and offer more playground features.

Lampkin Park Playground Equipment Replacement - \$135,000: The 1988-1989 playgrounds will be replaced with two larger systems for ages 2-5 and 5-12 year olds that will accommodate greater numbers and offer more playground features. This will be latest of several major improvements made to Lampkin Park.

Pedigo Park Shelter & Parking Lot Renovation - \$150,000: Pedigo Park has a small shelter, one picnic table and a six-space parking lot. A new four-table shelter will be constructed and the parking lot expanded to handle 12-16 vehicles.

CrossWinds Pro Shop Redesign - \$300,000: The restrooms and vending area at the CrossWinds Pro Shop are small and customer flow is impeded. Vacant office space is under-utilized. Office space will be combined with the vending room, some of the current patio space will be incorporated, and the restrooms will be expanded. Hartland Tax District funds transferred from the Convention Center Corporation will fund this project.

Lampkin Park Multi-Use Court Refurbishment - \$450,000: The park has one asphalt Futsal court and three under-utilized asphalt volleyball courts. The courts are cracking and peeling, presenting a safety hazard. They will be replaced with two artificial turf Futsal courts. Lighting will be replaced at a cost of \$125,000.

Russell Sims Aquatic (RSA) Center Pool Bottom Repair/Repainting - \$100,000: Water, chlorine and the sun deteriorate paint in the pool, even with use of a specialized paint that provides additional protection. The pool has several cracks that require repair, and the pool bottom will be repainted for just the third time since the center opened in 2000.

BGCC Gym Floor Sanding/Refinishing - \$30,000: It is recommended that wooden gym floors be sanded and refinished every ten years. The basketball court floor at Bowling Green Community Center was last refinished in 2005. The courts are used year-round for a variety of recreational play and community programs and special events. The floor will be sanded, painted, and sealed.

RiverWalk Ornamental Lights Replacement - \$35,000: The colored ornamental lights along the RiverWalk were installed in 2003 at the expense of a local resident. Several of the lights no longer function and are no longer produced. The current globes cannot be retrofitted with new lights. Replacement will feature a similar globe with LED lighting and will continue a light show with additional features. The cost includes new globes, lighting system, and computer hardware.

Kereiakes Park Parking Lot Addition - \$75,000: Kereiakes is the City's most heavily-used park, and sufficient parking has been a continual problem. The vacant house at the entrance will be removed and replaced with a parking lot of approximately 25 spaces.

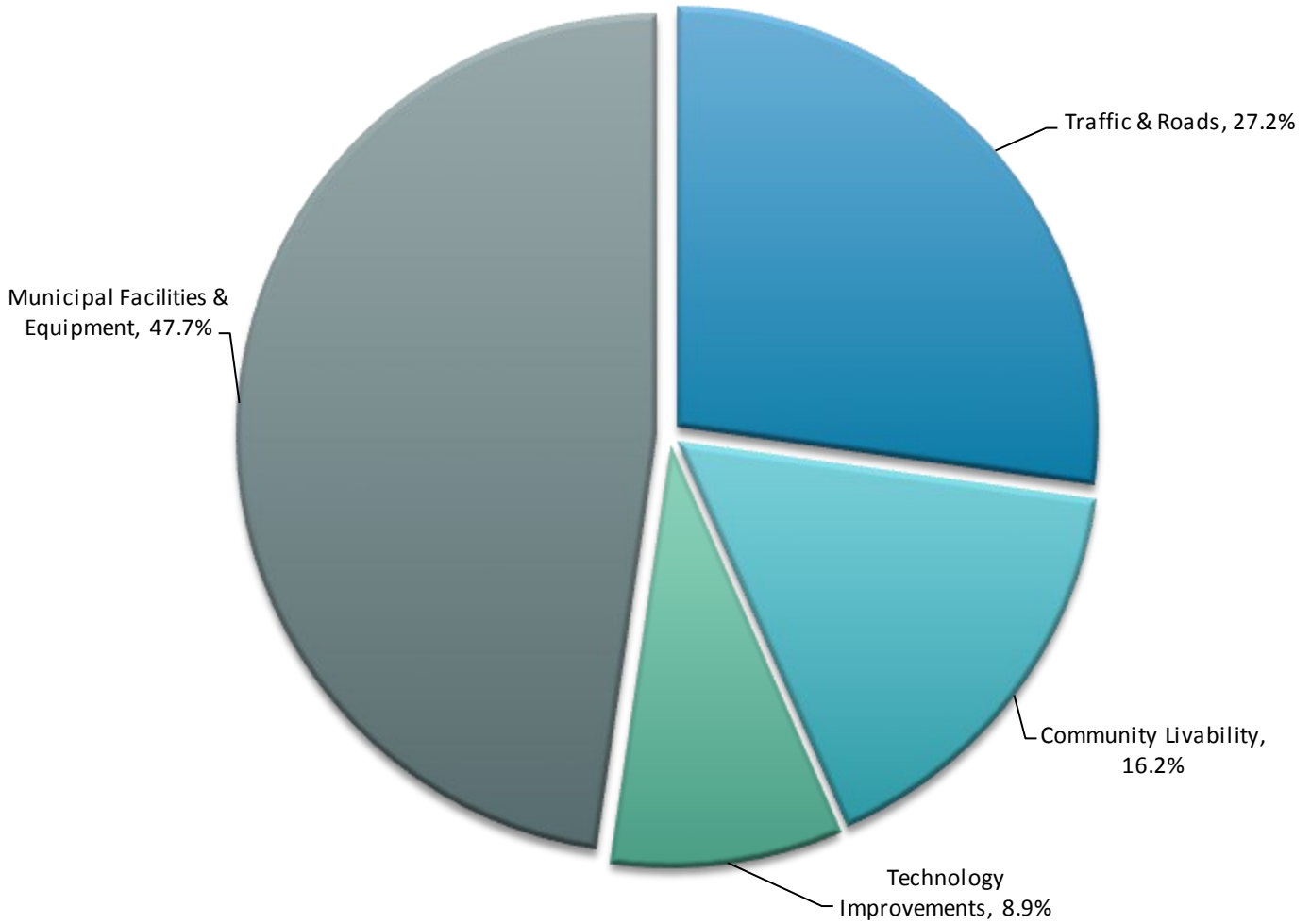
Landscape Facility Roof Replacement - \$45,000: Completed in 2001, the Kaz Abe facility has a shingled roof that has developed leaks and requires regular repairs.

NEIGHBORHOOD & COMMUNITY SERVICES: \$681,000

Bowling Green Reinvestment Area - Neighborhood Improvement Program - \$625,000: A strategy to combine federal CDBG with local tax dollars was initiated in FY2015 to make significant neighborhood improvements. The Reinvestment Area is the section of the city west of the US 31W Bypass. The first neighborhood to be impacted was the census tract between Chestnut Street and the Bypass and Fairview Avenue to 14th Avenue. Funds were combined for three years to make a meaningful impact. The next neighborhood is roughly Old Barren River Road to Old Morgantown Road, Normalview Drive west to the city limits. Three years of funding will be utilized for neighborhood improvement projects, which can be streets, sidewalks, parks improvements, as well as other property and safety projects. Priorities will be established with neighborhood input.

Vehicle/Equipment Replacement - \$56,000: Two Chevy Blazers will be replaced, purchased in 2001 and 2003.

CAPITAL BUDGET — ALL FUNDS



| | | |
|----------------------------------|----------------------|---------------|
| Traffic & Roads | \$ 4,800,000 | 27.2% |
| Community Livability | 2,860,000 | 16.2% |
| Technology Improvements | 1,572,400 | 8.9% |
| Municipal Facilities & Equipment | 8,407,500 | 47.7% |
| Total | \$ 17,639,900 | 100.0% |

APPENDIX F

AGENCIES

AGENCY FUNDING — SUMMARY

| City Created/Contract Agencies | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Adopted | FY2018 Requested | FY2018 Approved |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| BG/WC Drug Task Force | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| BG/WC Humane Society | 87,000 | 87,000 | 89,610 | 92,300 | 99,300 | 95,070 |
| BG/WC Regional Airport | 56,500 | 56,500 | 56,500 | 58,195 | 58,192 | 58,195 |
| BG/WC Welfare Center ⁽¹⁾ | 44,601 | 49,448 | 29,240 | 29,240 | 54,240 | 50,000 |
| Central Region ICC ⁽²⁾ | 45,000 | 45,000 | 45,000 | 45,000 | 0 | 0 |
| Community Action--Public Transit | 237,110 | 237,110 | 245,220 | 252,580 | 425,406 | 342,560 |
| Economic Development Authority | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| Hobson House Commission | 52,640 | 52,640 | 52,640 | 54,220 | 59,300 | 55,850 |
| Human Rights Commission | 59,935 | 59,935 | 61,735 | 63,590 | 66,000 | 65,500 |
| BG-WC Operation P.R.I.D.E. | 24,440 | 24,440 | 28,940 | 33,440 | 33,440 | 33,440 |
| City/County Planning Commission | 471,770 | 471,770 | 467,000 | 467,000 | 467,000 | 467,000 |
| Southern Kentucky 2-1-1 | 0 | 0 | 0 | 0 | 50,000 | 50,000 |
| WC Regional Jail Inmate Mowing (Pride) ⁽³⁾ | 9,661 | 9,000 | 0 | 0 | 0 | 0 |
| | <u>\$ 1,258,657</u> | <u>\$ 1,262,843</u> | <u>\$ 1,245,885</u> | <u>\$ 1,270,565</u> | <u>\$ 1,487,878</u> | <u>\$ 1,392,615</u> |
| United Way of Southern Kentucky ⁽⁴⁾ | 12,235 | 12,065 | 16,120 | 13,677 | 14,340 | 14,340 |
| Total | <u>\$ 1,270,982</u> | <u>\$ 1,274,908</u> | <u>\$ 1,262,005</u> | <u>\$ 1,284,242</u> | <u>\$ 1,502,218</u> | <u>\$ 1,406,955</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

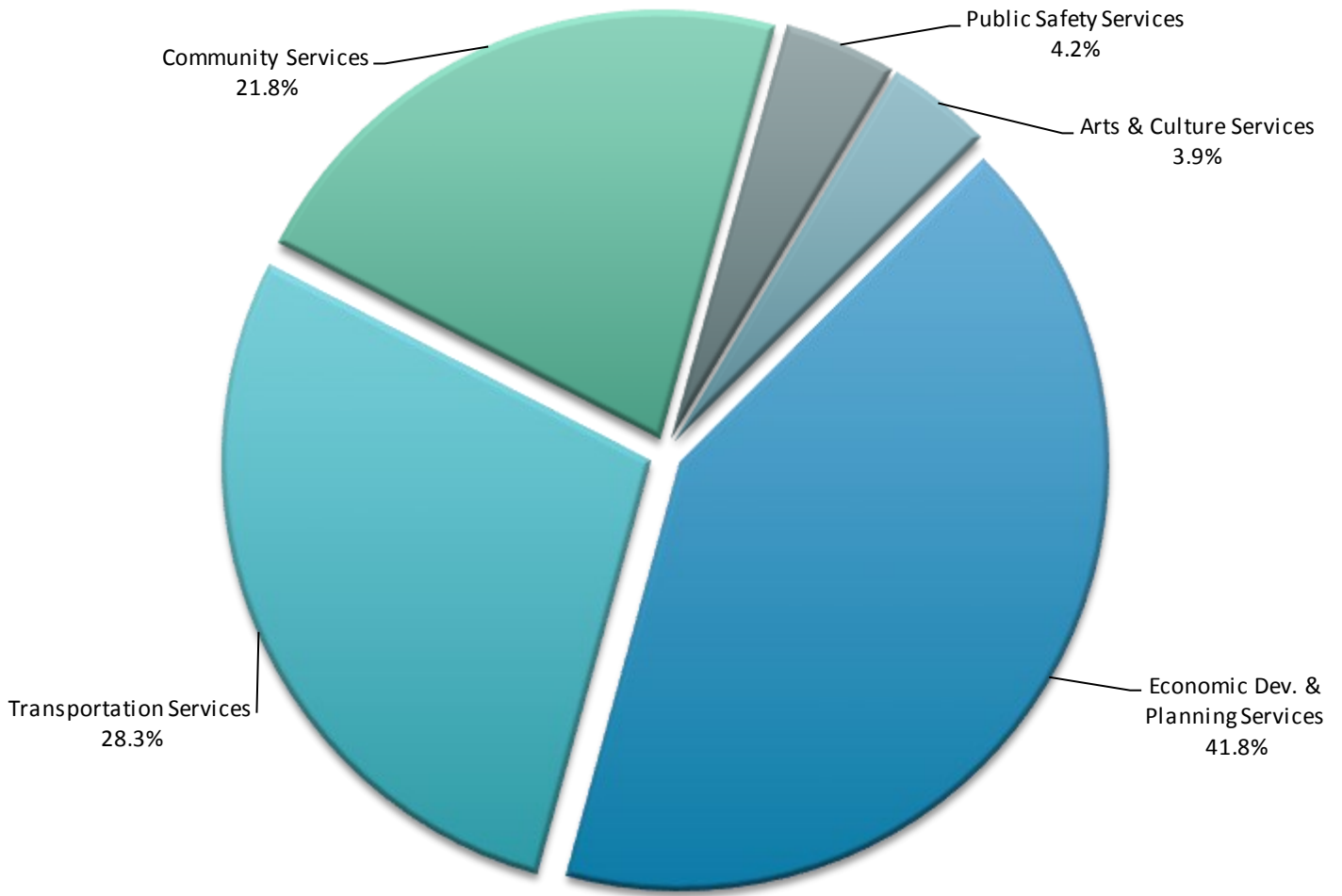
⁽⁴⁾ United Way funding is based on City employee pledges

Other Agency Funding:

| | | | | | | |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Regional Airport Grant Matches/Capital Impr. | \$ 45,625 | \$ 0 | \$ 7,546 | \$ 0 | \$ 31,850 | \$ 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 | 358,193 | 0 |
| African American Museum of BG Assoc | 35,000 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | <u>\$ 80,625</u> | <u>\$ 0</u> | <u>\$ 7,546</u> | <u>\$ 10,000</u> | <u>\$ 400,043</u> | <u>\$ 10,000</u> |
| Total General Fund | <u>\$ 1,351,607</u> | <u>\$ 1,274,908</u> | <u>\$ 1,269,551</u> | <u>\$ 1,294,242</u> | <u>\$ 1,902,261</u> | <u>\$ 1,416,955</u> |

Agency funding totals approximately 2.0% of FY2018 General Fund expenditures

AGENCY FUNDING



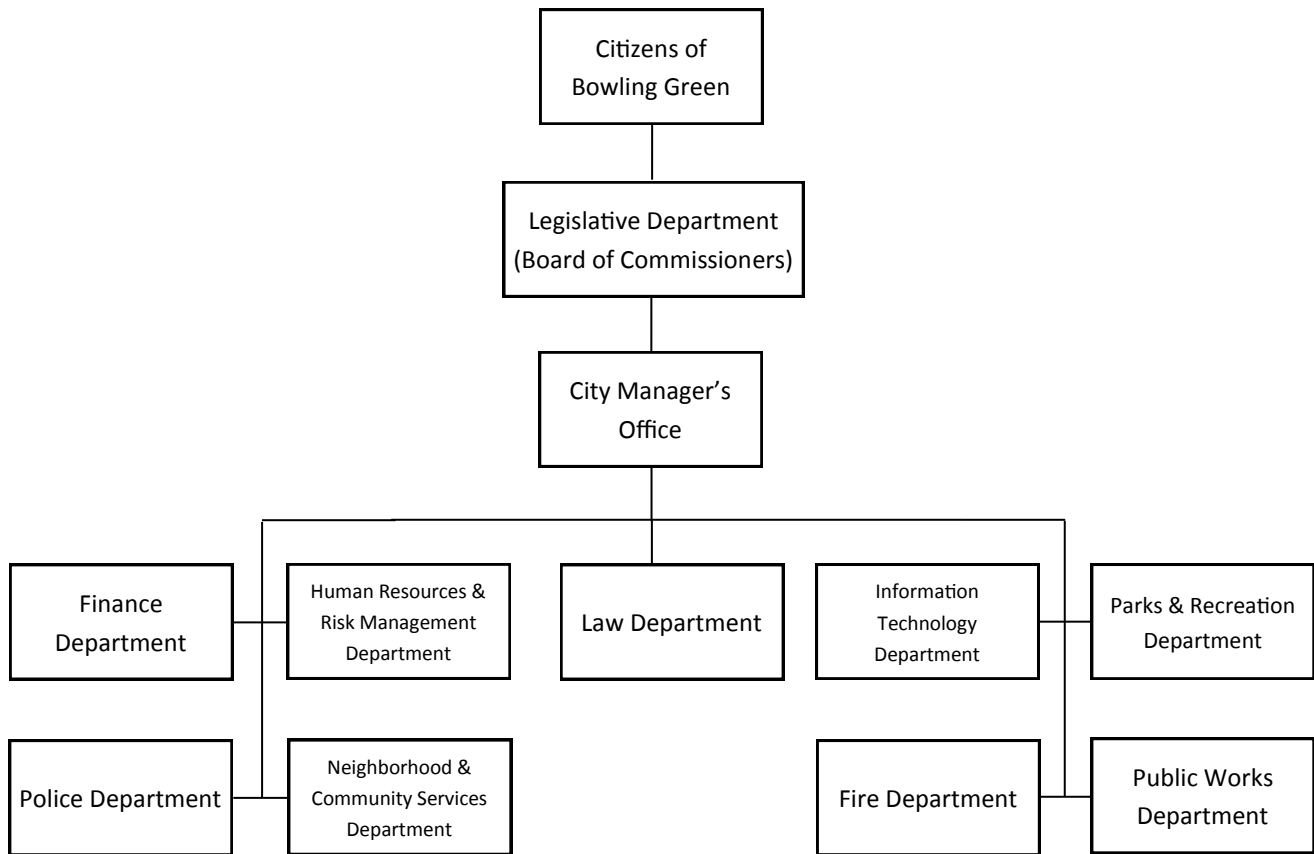
| | | |
|-----------------------------------|---------------------|---------------|
| Economic Dev. & Planning Services | \$ 592,000 | 41.8% |
| Transportation Services | 400,755 | 28.3% |
| Community Services | 308,354 | 21.8% |
| Public Safety Services | 60,000 | 4.2% |
| Arts & Culture Services | 55,850 | 3.9% |
| Total | \$ 1,416,955 | 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 | | | |
| | | ADOPTED BUDGET | APPROVED BUDGET |
| EXPENSES: | ACTUAL FY2016 | FY2017 | FY2018 |
| Personnel | \$ 121,028 | \$ 123,167 | \$ 130,946 |
| Contractual Services | 19,021 | 25,575 | 24,242 |
| Supplies & Materials | 10,132 | 2,100 | 2,100 |
| TOTAL EXPENSES | \$ 150,181 | \$ 150,842 | \$ 157,288 |
| REVENUE: | | | |
| Non-Program General Funds | \$ 150,181 | \$ 150,842 | \$ 157,288 |
| TOTAL REVENUE | \$ 150,181 | \$ 150,842 | \$ 157,288 |
| Positions | Total Budgeted Full-Time Positions | 0 | 0 |
| | Total Budgeted Part-Time Positions | 5 | 5 |
| Contacts | Executive Assistant: Kim Lancaster email: Kim.Lancaster@bgky.org 1001 College Street, Bowling Green KY 42101 | | |



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LEGISLATIVE DEPARTMENT SUMMARY, *continued*

Accomplishments

- 23 Board of Commissioners meetings, work sessions and special call meetings held
- 47 Ordinances considered
- 234 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 overlay program
- Continue focus on stormwater mitigation
- Enhance community walk-ability
- Implement Parks Master Plan

Performance Measures

| Performance Measures | Actual FY15* | Actual FY16 | Estimated FY17* | Proposed FY18 |
|--|--------------|------------------------|-----------------|------------------------------|
| Overall quality of life in Bowling Green at excellent or good rating | N/A | AT NATIONAL AVERAGE | N/A | AT OR ABOVE NATIONAL AVERAGE |
| Strong Neighborhoods at excellent or good rating | N/A | AT NATIONAL AVERAGE | N/A | AT OR ABOVE NATIONAL AVERAGE |
| Economic Growth/Development at excellent or good rating | N/A | ABOVE NATIONAL AVERAGE | N/A | AT OR ABOVE NATIONAL AVERAGE |

* The Actual FY15 and Estimated FY17 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 | | |
| Reduction to special event and dues—memberships—fees accounts | \$ (1,333) | No budgetary impact expected |
| Pay Adjustment | 7,779 | FY2018 DLG cost of living adjustment and fringe benefit changes |
| TOTAL IMPACT | \$ 6,446 | |

Departmental Budget by Division

| EXPENSES: | ACTUAL FY2016 | ADOPTED BUDGET FY2017 | APPROVED BUDGET FY2018 | FY17-FY18 Change | % Difference |
|-----------------------|------------------------|-----------------------|------------------------|------------------|--------------|
| | Board of Commissioners | \$ 150,181 | \$ 150,842 | \$ 157,288 | \$ 6,446 |
| TOTAL EXPENSES | \$ 150,181 | \$ 150,842 | \$ 157,288 | \$ 6,446 | 4.3% |
| REVENUE: | | | | | |
| Local Taxes | \$ 150,181 | \$ 150,842 | \$ 157,288 | \$ 6,446 | 4.3% |
| TOTAL REVENUE | \$ 150,181 | \$ 150,842 | \$ 157,288 | \$ 6,446 | 4.3% |

Position Detail

| Title | Grade | FY2017 Budgeted | | FY2018 Budgeted | | FY17—FY18 Variance | |
|----------------------------------|-------|-----------------|------------|-----------------|------------|--------------------|------------|
| | | Positions | FTE | Positions | FTE | Positions | FTE |
| City Commissioner | - | 4 | - | 4 | - | 0 | 0.0 |
| Exec Asst/Public Info Officer | 122 | 1 | 0.2 | 1 | 0.2 | 0 | 0.0 |
| Mayor | - | 1 | - | 1 | - | 0 | 0.0 |
| Total Positions & FTE | | 6 | 0.2 | 6 | 0.2 | 0 | 0.0 |

CITY MANAGER’S OFFICE SUMMARY

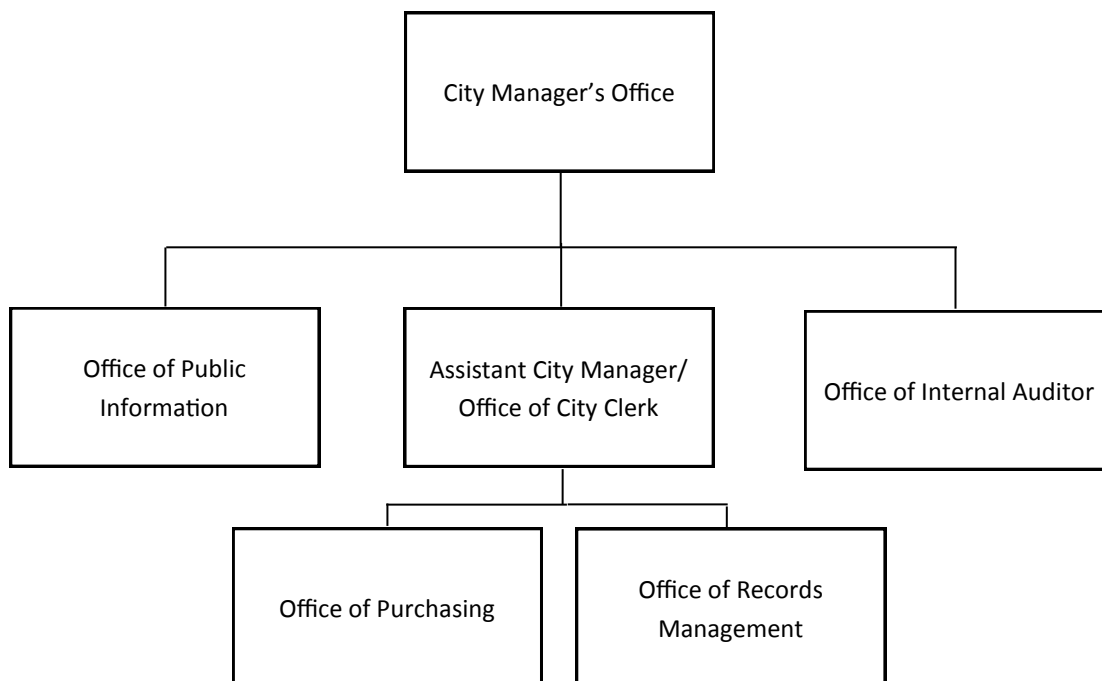
Mission The City Manager’s Office leads the efforts of municipal government to accomplish the vision, goals and objectives of the Board of Commissioners. Working with all City departments, the City Manager and staff provide leadership and direction to department heads and other staff to develop action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

Department Budget Summary

| | ACTUAL FY2016 | ADOPTED BUDGET FY2017 | APPROVED BUDGET FY2018 |
|-------------------------------|---------------------|--------------------------|---------------------------|
| EXPENSES: | | | |
| Personnel | \$ 750,083 | \$ 854,517 | \$ 889,481 |
| Contractual Services | 176,211 | 198,215 | 188,480 |
| Supplies & Materials | 84,704 | 29,025 | 17,340 |
| Assets | 10,194 | 12,200 | 0 |
| Contingency & Other | 0 | 3,100 | 3,000 |
| TOTAL EXPENSES | \$ 1,021,192 | \$ 1,097,057 | \$ 1,098,301 |
| REVENUE: | | | |
| Non-Program General Funds | \$ 901,500 | \$ 993,557 | \$ 975,301 |
| Program Revenue General Funds | 119,692 | 103,500 | 123,000 |
| TOTAL REVENUE | \$ 1,021,192 | \$ 1,097,057 | \$ 1,098,301 |

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

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



CITY MANAGER’S OFFICE SUMMARY, *continued*

Accomplishments

- \$114,000 was collected from seven online auctions of surplus and confiscated items through govdeals.com during FY2016
- The pool of potential bidders for City projects increased 17% from the end of FY2015 to the end of FY2016 to ensure competition and to achieve the best price and value for purchases greater than \$20,000
- Captured over \$1.6 million in personnel and non-personnel under-spending by the end of FY2016 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 FY2016
- The City’s FY2017 Budget Document received the fifth consecutive Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA)
- Completed and distributed the 27th supplemental update to the City’s Code of Ordinances covering amendments to eight (8) chapters; and initiated 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 2015/2016 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 and Recreation Sports Contract audit, Purchasing Office follow-up audit, and Fleet Mechanic Efficiency audit

Goals

City Manager:

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

Assistant City Manager/Office of City Clerk:

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

Office of Internal Auditor:

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

Office of Purchasing:

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

Public Information:

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

Performance Measures

| Performance Measures | Actual FY15 | Actual FY16 | Estimated FY17 | Proposed FY18 |
|---|-------------|-------------|----------------|---------------|
| Direct Audit Hours- 70% of auditor time dedicated to direct audit related work | 68.4% | 68.4% | 71.0% | >70.0% |
| Administer Records Management and Excellent Customer Service—maximum of 3 working days to complete open records request | 1.5 | 1.6 | 2.0 | <3.0 |
| Purchase Order Approval by Central Purchasing—maximum of 3 working days to final approval of POs by Central Purchasing | 0.29 | 0.16 | 0.50 | <3.0 |
| BG TV Channel 4 Programming—minimum of 35 programs produced per year | 45 Programs | 53 Programs | >35 programs | >35 |
| Informed Citizenry—obtain excellent or good ranking by at least 70% surveyed | N/A | 76.0% | N/A | >70.0% |

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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 and dues—memberships—fees accounts; increase to local meeting account | \$ (5,805) | Removed ICMA Center for Performance Analytics dues |
| Assistant City Manger/City Clerk | | |
| Reduction to professional services, vehicle maintenance fee, postage, and contingency accounts; increase to printing, dues-memberships-fees, travel costs, supplies, assets under \$5,000, and books/publication accounts | 710 | Additional funds to cover increased budget printing costs |
| Internal Auditor | | |
| Increase to professional services and dues-memberships-fees accounts | 4,675 | Increase due to external audit fee |
| Records Management | | |
| Reduction to professional services and assets under \$5,000 accounts; increase to equipment repairs, dues-memberships-fees, and printing accounts | (14,100) | No impact on performance is expected |
| Purchasing | | |
| Reduction to assets under \$5,000 account | (10,000) | No impact on performance is expected |
| Public Information | | |
| Reduction to assets under \$5,000 account; increase to professional services account | (9,200) | No impact on performance is expected |
| Pay Adjustment | 34,964 | FY2018 cost of living adjustment, step increase, fringe benefit changes, and one upgrade |
| TOTAL IMPACT | \$ 1,244 | |

Departmental Budget by Division

| EXPENSES: | ADOPTED | | APPROVED | FY17-FY18 | |
|----------------------------------|---------------------|---------------------|---------------------|-----------------|--------------|
| | ACTUAL FY2016 | BUDGET FY2017 | BUDGET FY2018 | Change | % Difference |
| City Manager's Office | \$ 268,690 | \$ 281,343 | \$ 284,539 | \$ 3,196 | 1.1% |
| Assistant City Manger/City Clerk | 237,921 | 250,060 | 258,693 | 8,633 | 3.5% |
| Internal Auditor | 165,591 | 176,514 | 184,336 | 7,822 | 4.4% |
| Records Management | 0 | 103,369 | 91,623 | (11,746) | -11.4% |
| Purchasing | 81,675 | 96,308 | 92,862 | (3,446) | -3.6% |
| Public Information | 267,315 | 189,463 | 186,248 | (3,215) | -1.7% |
| TOTAL EXPENSES | \$ 1,021,192 | \$ 1,097,057 | \$ 1,098,301 | \$ 1,244 | 0.1% |
| REVENUE: | | | | | |
| Local Taxes | \$ 901,500 | \$ 993,557 | \$ 975,301 | \$ (18,256) | -1.8% |
| Fees | 3,013 | 3,500 | 3,000 | (500) | -14.3% |
| Miscellaneous | 116,679 | 100,000 | 120,000 | 20,000 | 20.0% |
| Total Revenue: | \$ 1,021,192 | \$ 1,097,057 | \$ 1,098,301 | \$ 1,244 | 0.1% |

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CITY MANAGER'S OFFICE SUMMARY, *continued*

Position Detail

| Title | Grade | FY2017 Budgeted | | FY2018 Budgeted | | FY17—FY18 Variance | |
|----------------------------------|-------|-----------------|------------|-----------------|------------|--------------------|------------|
| | | Positions | FTE | Positions | FTE | Positions | FTE |
| Asst City Clerk | 117 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Asst City Manager/City Clerk | DH3 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Broadcast Specialist | 113 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| City Manager | - | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Exec Asst/Public Info Officer | 122 | 1 | 0.8 | 1 | 0.8 | 0 | 0.0 |
| Graphic Designer/Broadcast Coord | 118 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Internal Auditor | 126 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Purchasing Agent | 122 | 1 | 1.0 | 0 | 0.0 | -1 | -1.0 |
| Procurement Manager | 124 | 0 | 0.0 | 1 | 1.0 | +1 | +1.0 |
| 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 |

FINANCE DEPARTMENT SUMMARY

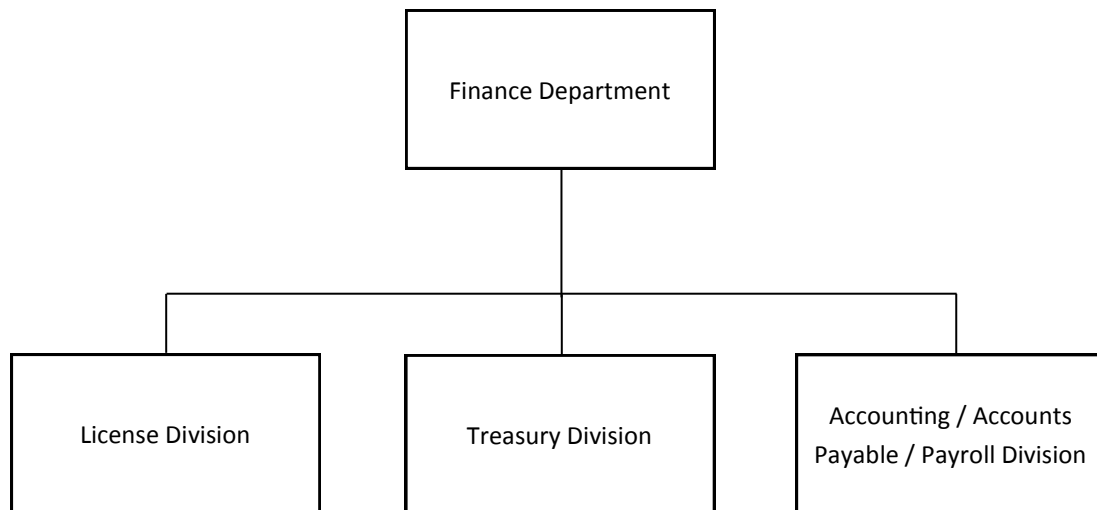
Mission The Finance Department strives to provide excellent customer service to meet the needs of citizens and all City departments; provide timely and accurate financial information to ensure good decision-making; and perform duties in an ethical manner with the utmost integrity.

Department Budget Summary

| EXPENSES: | ACTUAL FY2016 | ADOPTED BUDGET | APPROVED BUDGET |
|-------------------------------|---------------------|---------------------|---------------------|
| | | FY2017 | FY2018 |
| Personnel | \$ 1,239,515 | \$ 1,406,096 | \$ 1,448,326 |
| Contractual Services | 91,821 | 44,820 | 44,605 |
| Supplies & Materials | 9,874 | 7,330 | 9,660 |
| TOTAL EXPENSES | \$ 1,341,210 | \$ 1,458,246 | \$ 1,502,591 |
| REVENUE: | | | |
| Non-Program General Funds | \$ 1,101,357 | \$ 1,225,746 | \$ 1,261,091 |
| Program Revenue General Funds | 239,853 | 232,500 | 241,500 |
| TOTAL REVENUE | \$ 1,341,210 | \$ 1,458,246 | \$ 1,502,591 |

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

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



FINANCE DEPARTMENT SUMMARY, *continued*

Accomplishments

- Collected approximately \$790,000 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
- Awarded the Governmental Finance Officers Association’s (GFOA) Certificate of Excellence in Financial Reporting for the FY2015 Comprehensive Annual Financial Report (CAFR) for the tenth consecutive year
- Awarded the GFOA’s Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for FY2015, which is the fourth consecutive year
- Finance Department staff assisted with the preparation of the FY2017 budget document, which was awarded the GFOA Distinguished Budget Award for the fifth consecutive year
- Calculated and coordinated the 2015 Taxable Increment Financing (TIF) distributions per adopted inter-local revenue sharing agreement and provided preliminary withholding figures for State figure comparison
- Introduced new miscellaneous billing online payment portal to allow customers to pay property taxes, parking tickets, and other miscellaneous bills conveniently
- Conducted training to brief all traveling employees on updated policies and program details; over 200 full-time employees, or about 1/3 of the workforce, attended a training session
- Completed revisions to Chapter 11 and Chapter 18 of the City’s Code of Ordinances
- Completed updates to the Financial Policies and Procedures manual

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 FY15 | Actual FY16 | Estimated FY17 | Proposed FY18 |
|---|-------------|-------------|----------------|---------------|
| Percent of property taxes collected within six months of due date | 99.0% | 99.2% | 98.7% | 98.5% |
| Reduction in number of unpaid prior year property tax bills totaling over \$1,000 (revised measurement focus) | Unavailable | Unavailable | 13.6% | 15.0% |
| Percent of withholding fees collected within 45 days of due date | 97.2% | 97.5% | 98.0% | 97.5% |
| City revenues collected through additional efforts of License staff | \$817,400 | \$770,000 | \$790,000 | \$775,000 |
| Total number of payments processed by the Payroll Division | 19,465 | 19,597 | 20,000 | 20,000 |
| Percent of vendor payments paid by ACH (vs. paper check) | 58.1% | 60.0% | 62.0% | 64.0% |
| Procurement card transactions as percent of total AP transactions | 23.2% | 25.4% | 26.0% | 27.0% |

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FINANCE DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

| Recommendation | Impact/Explanation |
|--|--|
| Chief Financial Officer | |
| Reduction to dues—memberships—fees account; increase to administrative services account | \$ 0 No change in budget is recommended |
| Treasury | |
| Reduction to advertising account; increase to assets under \$5,000 account | 600 No budgetary impact is expected |
| License | |
| Reduction to vehicle maintenance fee and printing accounts; increase to travel, supplies, assets under \$5,000, and uniform accounts | 1,515 No budgetary impact is expected |
| Accounting/AP/Payroll | |
| Reduction to dues—memberships—fees, special education, and uniform accounts; increase to supplies and assets under \$5,000 accounts | 0 No change in budget is recommended |
| Pay Adjustment | 42,230 FY2018 cost of living adjustment, step increase, and fringe benefit changes |
| TOTAL IMPACT | \$ 44,345 |

Departmental Budget by Division

| EXPENSES: | ACTUAL FY2016 | ADOPTED BUDGET FY2017 | APPROVED BUDGET FY2018 | FY17-FY18 Change | % Difference |
|-------------------------|---------------------|-----------------------|------------------------|------------------|--------------|
| Chief Financial Officer | \$ 238,093 | \$ 249,701 | \$ 260,779 | \$ 11,078 | 4.4% |
| Treasury | 225,440 | 355,696 | 368,880 | 13,184 | 3.7% |
| License | 349,754 | 372,452 | 385,372 | 12,920 | 3.5% |
| Accounting/AP/Payroll | 527,923 | 480,397 | 487,560 | 7,163 | 1.5% |
| TOTAL EXPENSES | \$ 1,341,210 | \$ 1,458,246 | \$ 1,502,591 | \$ 44,345 | 3.0% |
| REVENUE: | | | | | |
| Local Taxes | \$ 1,101,357 | \$ 1,225,746 | \$ 1,261,091 | \$ 35,345 | 2.9% |
| Licenses/Permits | 17,220 | 19,000 | 18,000 | (1,000) | -5.3% |
| Fees | 209,194 | 200,000 | 210,000 | 10,000 | 5.0% |
| Miscellaneous | 13,439 | 13,500 | 13,500 | 0 | 0.0% |
| TOTAL REVENUE | \$ 1,341,210 | \$ 1,458,246 | \$ 1,502,591 | \$ 44,345 | 3.0% |

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FINANCE DEPARTMENT SUMMARY, *continued*

Position Detail

| Title | Grade | FY2017 Budgeted | | FY2018 Budgeted | | FY17—FY18 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 | 0.0 | 1 | 1.0 | 0 | 0.0 |
| Chief Financial Officer | DH6 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Financial Specialist | 115 | 6 | 6.0 | 6 | 6.0 | 0 | 0.0 |
| Intern | 71 | 1 | 0.375 | 0 | 0.0 | -1 | -0.375 |
| Occupation License Manager | 122 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Office Assistant II | 71 | 3 | 2.0 | 4 | 2.5 | +1 | +0.5 |
| Sr Accounting Technician | 111 | 1 | 0.875 | 1 | 0.875 | 0 | 0.0 |
| Sr Staff Accountant | 122 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Staff Accountant | 117 | 2 | 3.0 | 2 | 2.0 | 0 | 0.0 |
| Total Positions & FTE | | 22 | 20.25 | 22 | 20.37 | 0 | +0.125 |

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT SUMMARY

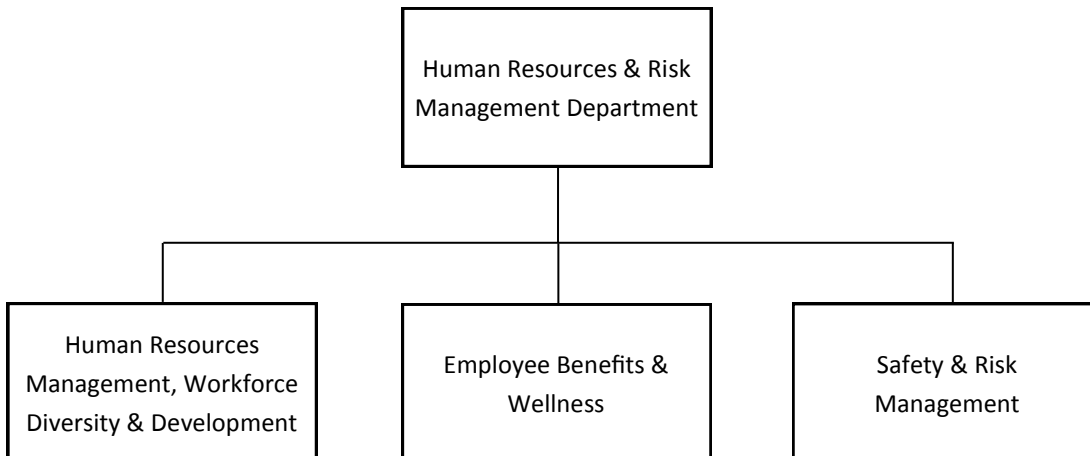
Mission The Department of Human Resources and Risk Management seeks to develop and administer innovative programs for personnel management that are fair, equitable, based solely on merit, and in compliance with applicable laws and regulations. We will constantly work toward fostering an atmosphere of 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 FY2016 | ADOPTED BUDGET | APPROVED BUDGET |
|------------------------------------|---------------------|---------------------|----------------------|
| | | FY2017 | FY2018 |
| Personnel | \$ 576,217 | \$ 762,416 | \$ 804,934 |
| Contractual Services | 7,858,350 | 8,644,880 | 9,296,133 |
| Supplies & Materials | 161,571 | 154,790 | 160,562 |
| Assets | 8,208 | 79,000 | 186,000 |
| Contingency & Other | 0 | 150,000 | 150,000 |
| TOTAL EXPENSES | \$ 8,604,346 | \$ 9,791,086 | \$ 10,597,629 |
| REVENUE: | | | |
| Non-Program General Funds | \$ 473,369 | \$ 1,300,881 | \$ 1,075,428 |
| Internal Services/Enterprise Funds | 8,130,977 | 8,490,205 | 9,522,201 |
| TOTAL REVENUE | \$ 8,604,346 | \$ 9,791,086 | \$ 10,597,629 |

| Positions | | | |
|-------------------------------------|---|---|---|
| Total Budgeted Full-Time Positions | 6 | 7 | 7 |
| Total Budgeted Part-Time Positions* | 5 | 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



HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT SUMMARY, *continued*

Accomplishments

- The City’s workers’ compensation experience modifier is the lowest of the 376 cities/entities insured by KLCIS
- Almost 2,200 employment applications were submitted and processed, with 20% by minorities; almost 300 volunteer applications were received
- Continued to expand recruitment efforts and expenditures utilizing different resources, websites, and radio
- 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 77 quarterly departmental employee benefits meetings
- City Care Center employee health center opened in early 2016; physician appointment utilization averaged over 90% by year end; began shifting selected occupational medicine services to the center at mid-year
- Staff recovered approximately \$134,000 in property losses through insurers and direct recovery, and collected nearly \$1,900 using police accident reports to determine damage to City property
- Negotiated a commission reduction with the City’s insurance agent that saved approximately \$36,000 in FY2017 workers’ compensation, property and casualty insurance premiums
- 260 employees attended a total of 37 WKU-instructed employee and supervisor development classes
- 20 employees graduated from the City’s year-long Team Bowling Green leadership development program; nine also graduated from the Supervisor Certification and three from the Group Leader Certification programs 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 wellness program that will encourage and help employees manage health

Safety & Risk Management:

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

Employee Development:

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

Workforce Diversity:

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

Performance Measures

| Performance Measures | Actual FY15 | Actual FY16 | Estimated FY17 | Proposed FY18 |
|--|-------------|-------------|----------------|---------------|
| Percentage of employees rating overall HR&RM services as excellent or good | 96.3% | 96.8% | 97.0% | 97.0% |
| Percentage of employees rating timeliness of all HR&RM services as excellent or good | 96.3% | 96.2% | 96.5% | 96.5% |
| Number of grievances filed with HR&RM Department | 1 | 1 | 0 | 1 |
| Worker’s Compensation Experience Modification Factor | 0.58 | 0.68 | 0.62 | 0.57 |
| Number of non-preventable recordable injuries /100 FTE | 3.3 | 3.6 | 4.4 | 4.5 |

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HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

| Recommendation | | Impact/Explanation |
|---|-------------------|---|
| <p>Human Resources Management Reduction to administrative services, special event, and book/publication accounts; increase to professional services, advertising, printing, travel, special education, and supplies accounts</p> | \$ 12,170 | Additional funding provided for promotional and entry-level police and fire testing costs |
| <p>Employee Benefits & Wellness Reduction to administrative services and insurance premium accounts; increase to professional services, construction, paid claims, travel, special education, local mileage, supplies, and assets under \$5,000 accounts</p> | 679,458 | Increase will cover additional costs for medical, RX, dental and vision paid claims for self-funded insurance program |
| <p>Safety & Risk Management Reduction to administrative services, professional services, vehicle maintenance fee, insurance premiums, paid claims, special education, and safety items accounts; increase to equipment repairs, dues—memberships—fees, special event, travel, assets under \$5,000, and assets over \$5,000 accounts</p> | 44,745 | Increase will provide additional funding for the purchase of safety equipment for parks and recreation employees |
| <p>Employee Development Reduction to supplies and consumable items accounts; increase to administrative services and special education accounts</p> | 5,902 | Additional funding allocated for biennial Team Bowling Green costs |
| <p>Workforce Diversity Reduction to professional services, travel, and consumable items accounts; increase to advertising and supplies accounts</p> | 21,750 | Additional budget will cover expanded recruiting efforts |
| Pay Adjustment | 42,518 | FY2018 cost of living adjustment, step increase, and fringe benefit changes |
| TOTAL IMPACT | \$ 806,543 | |

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT SUMMARY, *continued*

Departmental Budget by Division

| EXPENSES: | ADOPTED | | APPROVED | FY17-FY18 | |
|------------------------------|---------------------|---------------------|----------------------|-------------------|--------------|
| | ACTUAL FY2016 | BUDGET FY2017 | BUDGET FY2018 | Change | % Difference |
| Human Resources Management | \$ 517,837 | \$ 612,255 | \$ 601,751 | \$ (10,504) | -1.7% |
| Employee Benefits & Wellness | 6,222,374 | 7,024,387 | 7,756,811 | 732,424 | 10.4% |
| Safety & Risk Management | 1,747,863 | 1,968,974 | 2,055,945 | 86,971 | 4.4% |
| Employee Development | 73,168 | 141,570 | 117,472 | (24,098) | -17.0% |
| Workforce Diversity | 43,104 | 43,900 | 65,650 | 21,750 | 49.5% |
| TOTAL EXPENSES | \$ 8,604,346 | \$ 9,791,086 | \$ 10,597,629 | \$ 806,543 | 8.2% |
| REVENUE: | | | | | |
| Local Taxes | \$ 473,369 | \$ 1,300,881 | \$ 1,075,428 | \$ (225,453) | -17.3% |
| Miscellaneous | 5,592,166 | 6,311,730 | 6,663,120 | 351,390 | 5.6% |
| Transfers-In | 1,745,000 | 950,000 | 1,050,000 | 100,000 | 10.5% |
| Use of Reserves | 793,811 | 1,228,475 | 1,809,081 | 580,606 | 47.3% |
| TOTAL REVENUE | \$ 8,604,346 | \$ 9,791,086 | \$ 10,597,629 | \$ 806,543 | 8.2% |

Position Detail

| Title | Grade | FY2017 Budgeted | | FY2018 Budgeted | | FY17—FY18 Variance | |
|-------------------------------------|-------|-----------------|-------------|-----------------|-------------|--------------------|------------|
| | | Positions | FTE | Positions | FTE | Positions | FTE |
| Benefits Manager | 125 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Human Resources Coordinator | 121 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Human Resources Director | DH1 | 1 | 0.9 | 1 | 0.9 | 0 | 0.0 |
| Human Resources Specialist | 117 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Intern (assigned to any department) | 71 | 4 | 1.84 | 4 | 1.84 | 0 | 0.0 |
| Office Associate | 111 | 2 | 2.0 | 1 | 1.0 | -1 | -1.0 |
| Office Associate Sr | 113 | 0 | 0.0 | 1 | 1.0 | +1 | +1.0 |
| Safety / Risk Manager | 125 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Total Positions & FTE | | 11 | 8.74 | 11 | 8.74 | 0 | 0.0 |

LAW DEPARTMENT SUMMARY

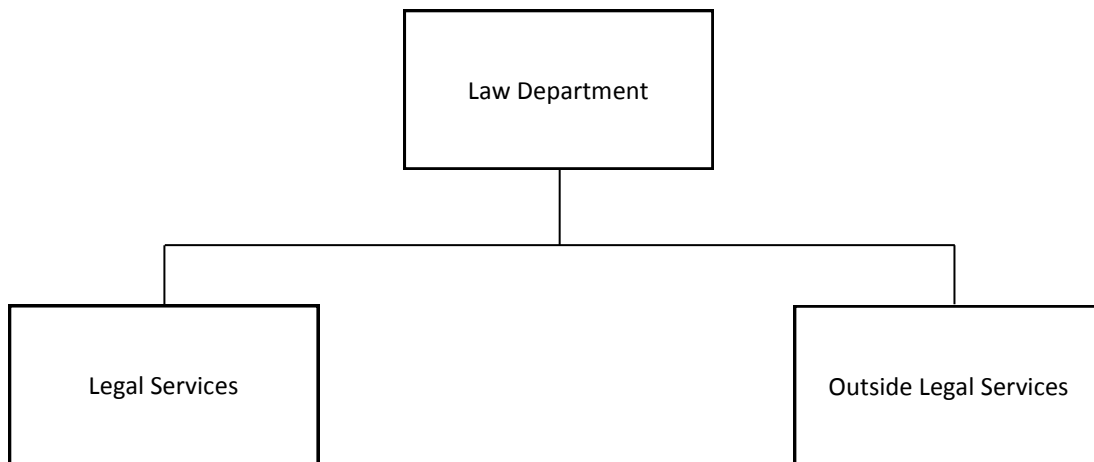
Mission The Bowling Green Law Department provides effective legal representation to the City on all aspects of law in a timely and effective manner in order to actively contribute to the accomplishment of the City's goals. This responsibility will be met by consulting regularly with City officials, being 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: | ADOPTED BUDGET | | APPROVED BUDGET |
|-------------------------------|-------------------|-------------------|-------------------|
| | ACTUAL FY2016 | FY2017 | FY2018 |
| Personnel | \$ 240,003 | \$ 249,198 | \$ 259,363 |
| Contractual Services | 19,443 | 76,525 | 101,985 |
| Supplies & Materials | 11,359 | 15,815 | 16,340 |
| Assets | 0 | 10,000 | 20,000 |
| TOTAL EXPENSES | \$ 270,805 | \$ 351,538 | \$ 397,688 |
| REVENUE: | | | |
| Non-Program General Funds | \$ 213,595 | \$ 311,538 | \$ 337,688 |
| Program Revenue General Funds | 57,210 | 40,000 | 60,000 |
| TOTAL REVENUE | \$ 270,805 | \$ 351,538 | \$ 397,688 |

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

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



LAW DEPARTMENT SUMMARY, *continued*

Accomplishments

- Collected \$105,685 in delinquent taxes during 2016
- Collected \$6,903 in code enforcement charges
- Drafted and filed 20 bank foreclosure answers
- Completed negotiations and property acquisition for Smallhouse Road Widening project, Phase I
- Completed property acquisition for Sidewalk projects including: Kenton St, Cypress Wood Way, 14th Ave E and High Street
- Drafted and filed 221 CENB liens and lien releases
- Assisted with Workforce/Fiscal Agent program
- Resolution of US Department of Justice complaint
- Assisted and monitored personnel complaints and legal issues
- Took lead in amendment to TIF District area, drafted development plan, and amended Revenue Sharing Agreement
- Drafted revised Park policies
- Drafted code enforcement revisions to Chapter 27 of the Code of Ordinances, assisted with development of notification program, drafted new forms and findings pursuant to HB422 changes
- Drafted Cable Franchise Ordinance for new franchise (still in negotiations)
- Reviewed 192 contracts/agreements in

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 FY15 | Actual FY16 | Estimated FY17 | Proposed FY18 |
|--|-------------|-------------|----------------|---------------|
| Percentage of employees rating contract review services as excellent or good | 97.0% | 96.0% | 96.0% | 95.0% |
| Percentage of employees rating all other legal services as excellent or good | 95.0% | 96.0% | 96.0% | 95.0% |

LAW DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

| Recommendation | | Impact/Explanation |
|--|------------------|---|
| Legal Services | | |
| Increase to dues—membership—fees, special education, books/publications, and purchase of land accounts | \$ 10,985 | Additional funding requested for potential land acquisitions pursuant to tax and CENB foreclosure actions |
| Outside Legal Services | | |
| Increase to professional services account | 25,000 | Increase in funding to contract outside legal services related to foreclosure actions |
| Pay Adjustment | 10,165 | FY2018 cost of living adjustment, step increase, and fringe benefit changes |
| TOTAL IMPACT | \$ 46,150 | |

Departmental Budget by Division

| EXPENSES: | ADOPTED | | APPROVED | FY17-FY18 | |
|------------------------|-------------------|-------------------|-------------------|------------------|--------------|
| | ACTUAL FY2016 | BUDGET FY2017 | BUDGET FY2018 | Change | % Difference |
| Legal Services | \$ 267,122 | \$ 306,538 | \$ 327,688 | \$ 21,150 | 6.9% |
| Outside Legal Services | 3,683 | 45,000 | 70,000 | 25,000 | 55.6% |
| TOTAL EXPENSES | \$ 270,805 | \$ 351,538 | \$ 397,688 | \$ 46,150 | 13.1% |
| REVENUE: | | | | | |
| Local Taxes | \$ 213,595 | \$ 311,538 | \$ 337,688 | \$ 26,150 | 8.4% |
| Miscellaneous | 57,210 | 40,000 | 60,000 | 20,000 | 50.0% |
| TOTAL REVENUE | \$ 270,805 | \$ 351,538 | \$ 397,688 | \$ 46,150 | 13.1% |

Position Detail

| Title | Grade | FY2017 Budgeted | | FY2018 Budgeted | | FY17—FY18 Variance | |
|----------------------------------|-------|-----------------|------------|-----------------|------------|--------------------|------------|
| | | Positions | FTE | Positions | FTE | Positions | FTE |
| City Attorney | DH6 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Paralegal | 120 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Total Positions & FTE | | 2 | 2.0 | 2 | 2.0 | 0 | 0.0 |

INFORMATION TECHNOLOGY DEPARTMENT SUMMARY

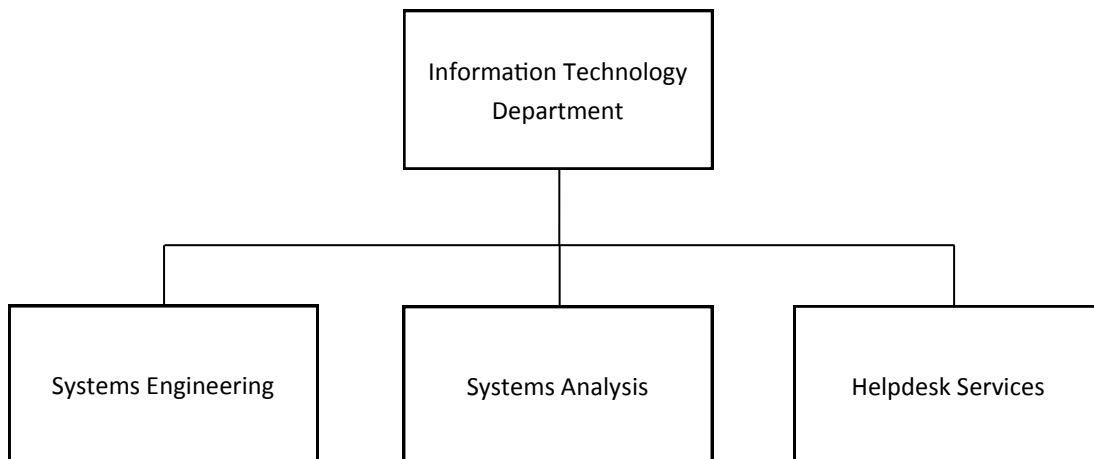
Mission The IT Department provides quality technical support for the City's information systems network by offering state-of-the-art communication capabilities, appropriate hardware and software, a full range of user training curriculums, and users' involvement in the development of long-range goals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

Department Budget Summary

| EXPENSES: | ADOPTED BUDGET | | |
|-------------------------------|---------------------|---------------------|---------------------------|
| | ACTUAL FY2016 | FY2017 | APPROVED BUDGET FY2018 |
| Personnel | \$ 802,937 | \$ 838,083 | \$ 944,728 |
| Contractual Services | 833,201 | 996,650 | 1,009,845 |
| Supplies & Materials | 470,644 | 284,325 | 504,750 |
| Assets | 192,767 | 78,000 | 310,000 |
| TOTAL EXPENSES | \$ 2,299,549 | \$ 2,197,058 | \$ 2,769,123 |
| REVENUE: | | | |
| Non-Program General Funds | \$2,295,537 | \$ 2,194,558 | \$ 2,765,123 |
| Program Revenue General Funds | 4,012 | 2,500 | 4,000 |
| TOTAL REVENUE | \$ 2,299,549 | \$ 2,197,058 | \$ 2,769,123 |

| | | | | |
|------------------|------------------------------------|---|---|----|
| Positions | Total Budgeted Full-Time Positions | 9 | 9 | 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



INFORMATION TECHNOLOGY DEPARTMENT SUMMARY, *continued*

Accomplishments

- Migrated property tax software functions to New World with substantial savings over other options
- Completed major browser-based upgrade to Fleet software
- All Smart phones were upgraded to iPhone 6S
- Replaced copiers and printers as part of Phase 1 of a 2-year plan
- Implemented a new backup system to backup and restore files faster
- Implemented Webtrac for participants to signup and pay for Parks activities online
- Implemented eMisc Billing allowing customers to pay property tax and other fees online
- Expanded the BGGuest WIFI network
- Added more surveillance cameras and upgraded the recording devices for longer recording times
- Conducted a new series of security awareness training for employees and conducted phishing tests

Goals

Systems Engineering:

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

Systems Analysis:

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

Helpdesk Services:

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

Performance Measures

| Performance Measures | Actual FY14 | Actual FY16 | Estimated FY17 | Proposed FY18 |
|--|-------------|-------------|----------------|---------------|
| Survey Rating of Network Services (1 low to 4 high) | 3.14 | 3.19 | 3.20 | 3.25 |
| Survey Rating of Application Services (1 low to 4 high) | 3.17 | 3.10 | 3.12 | 3.25 |
| Survey Rating of Desktop Services/Helpdesk (1 low to 4 high) | 3.20 | 3.16 | 3.18 | 3.25 |
| Survey Rating Cell Phone Service (1 low to 4 high) | 3.22 | 3.34 | 3.30 | 3.25 |
| Survey Rating of Office Phone Service (1 low to 4 high) | 3.28 | 3.23 | 3.20 | 3.25 |
| Survey Rating of Overall IT Service (1 low to 4 high) | 3.26 | 3.21 | 3.22 | 3.25 |
| Survey Rating of Web Services (1 low to 4 high) | 3.27 | 3.24 | 3.25 | 3.25 |
| Helpdesk staff ticket closings (% of total tickets) | 47.0% | 51.5% | 57% | 55.0% |

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INFORMATION TECHNOLOGY DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

| Recommendation | | Impact/Explanation |
|---|-------------------|---|
| IT Operations | | |
| Reduction to professional services, equipment repairs, vehicle maintenance fee, construction, telephone costs, special education, and supplies accounts; increase to software maintenance, assets under \$5,000, and assets over \$5,000 accounts | \$ 465,620 | Increase in funding is due to CIP projects, including switch, surveillance cameras and indoor wireless network Replacements |
| Pay Adjustment | 106,445 | FY2018 cost of living adjustment, step increase, fringe benefit changes, and one new FT position |
| TOTAL IMPACT | \$ 572,065 | |

Departmental Budget by Division

| EXPENSES: | ADOPTED | APPROVED | FY17-FY18 | | |
|-----------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| | ACTUAL FY2016 | BUDGET FY2017 | BUDGET FY2018 | Change | % Difference |
| IT Operations | \$ 2,299,549 | \$ 2,197,058 | \$ 2,769,123 | \$ 572,065 | 26.0% |
| TOTAL EXPENSES | \$ 2,299,549 | \$ 2,197,058 | \$ 2,769,123 | \$ 572,065 | 26.0% |
| REVENUE: | | | | | |
| Local Taxes | \$ 920,537 | \$ 1,994,558 | \$ 2,315,123 | \$ 320,565 | 16.1% |
| Miscellaneous | 4,012 | 2,500 | 4,000 | 1,500 | 60.0% |
| Transfers-In | 1,375,000 | 200,000 | 450,000 | 250,000 | 125.0% |
| TOTAL REVENUE | \$ 2,299,549 | \$ 2,197,058 | \$ 2,769,123 | \$ 572,065 | 26.0% |

Position Detail

| Title | Grade | FY2017 Budgeted | | FY2018 Budgeted | | FY17—FY18 Variance | |
|----------------------------------|-------|-----------------|------------|-----------------|-------------|--------------------|-------------|
| | | Positions | FTE | Positions | FTE | Positions | FTE |
| Chief Information Officer | DH2 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Help Desk Specialist | 118 | 2 | 2.0 | 2 | 2.0 | 0 | 0.0 |
| System Analyst | 122 | 1 | 1.0 | 2 | 2.0 | +1 | +1.0 |
| System Analyst Sr | 125 | 3 | 3.0 | 3 | 3.0 | 0 | 0.0 |
| System Engineer | 126 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| System Engineer Sr | 128 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Total Positions & FTE | | 9 | 9.0 | 10 | 10.0 | +1 | +1.0 |

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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. The City also acts as the fiscal agent for the South Central Workforce Development Board and incurs minimal expenses.

Budgetary Changes and Impact

| Recommendation | Impact/Explanation |
|---|--|
| Planning & Zoning | |
| This account is being discontinued and funding moved to another account | \$ (467,000) No impact to budget |
| WIOA Administration | |
| New program initiated during FY2017 | 11,160 Funding will cover fiscal agent costs associated with the South Central Workforce Development Board |
| Central Services | |
| Reduction to professional services, equipment rental, equipment repairs, postage, and supplies accounts; increase to administrative services and dues—memberships—fees accounts | 11,480 Additional funding will cover increased costs related to new ePay online payment functionality |
| VOIP & Cell Service | |
| Reduction to professional services and telephone costs accounts; increase to assets under \$5,000 account | (8,400) No impact to services is expected |
| TOTAL IMPACT | \$ (452,760) |

Departmental Budget by Division

| EXPENSES: | ADOPTED | | APPROVED | FY17-FY18 | |
|-----------------------|-------------------|-------------------|-------------------|---------------------|---------------|
| | ACTUAL FY2016 | BUDGET FY2017 | BUDGET FY2018 | Change | % Difference |
| Planning & Zoning | \$ 467,000 | \$ 467,000 | \$ 0 | \$ (467,000) | -100.0% |
| WIOA Administration | 0 | 0 | 11,160 | 11,160 | N/A |
| Central Services | 220,803 | 212,520 | 224,000 | 11,480 | 5.4% |
| VOIP & Cell Service | 100,321 | 123,980 | 115,580 | (8,400) | -6.8% |
| TOTAL EXPENSES | \$ 788,124 | \$ 803,500 | \$ 350,740 | \$ (452,760) | -56.3% |
| REVENUE: | | | | | |
| Local taxes | \$ 492,055 | \$ 493,730 | \$ 14,835 | \$ (478,895) | -97.0% |
| Miscellaneous | 296,069 | 309,770 | 335,905 | 26,135 | 7.8% |
| TOTAL REVENUE | \$ 788,124 | \$ 803,500 | \$ 350,740 | \$ (452,760) | -56.3% |

POLICE DEPARTMENT SUMMARY

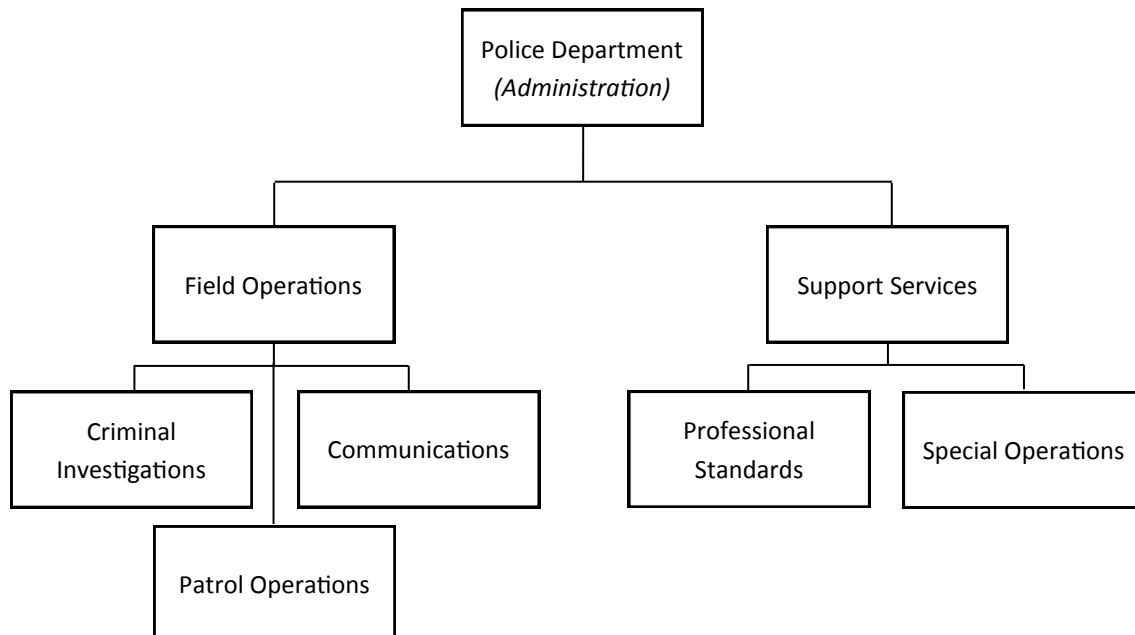
Mission The members of the Bowling Green Police Department, in partnership with the community and on behalf of the City, commit ourselves to maintaining order, creating safe and secure neighborhoods and promoting driver safety. In doing so, the department shall adhere to the following principles: **Service**, 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 BGD upholds the principles of the constitution of the United States and the laws of the Commonwealth of Kentucky.

Department Budget Summary

| EXPENSES: | ADOPTED BUDGET | | |
|---------------------------|----------------------|----------------------|---------------------------|
| | ACTUAL FY2016 | FY2017 | APPROVED BUDGET FY2018 |
| Personnel | \$ 11,619,494 | \$ 12,398,951 | \$ 13,209,707 |
| Contractual Services | 1,406,749 | 1,572,007 | 2,045,847 |
| Supplies & Materials | 698,388 | 864,750 | 670,340 |
| Subsidies & Assistance | 9,707 | 5,000 | 5,000 |
| Assets | 510,281 | 376,000 | 504,995 |
| Contingency & Other | 3,192 | 4,000 | 4,000 |
| TOTAL EXPENSES | \$ 14,247,811 | \$ 15,220,708 | \$ 16,439,889 |
| REVENUE: | | | |
| Non-Program General Funds | \$ 11,282,510 | \$ 12,370,445 | \$ 14,009,021 |
| Program General Funds | 396,573 | 354,500 | 351,000 |
| Special Revenue Funds | 1,556,422 | 2,146,349 | 1,551,782 |
| Capital Project Funds | 1,012,306 | 349,414 | 528,086 |
| TOTAL REVENUE | \$ 14,247,811 | \$ 15,220,708 | \$ 16,439,889 |

| Positions | FY2016 | FY2017 | FY2018 |
|------------------------------------|--------|--------|--------|
| Total Budgeted Full-Time Positions | 149 | 151 | 157 |
| Total Budgeted Part-Time Positions | 22 | 22 | 24 |

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



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POLICE DEPARTMENT SUMMARY, *continued*

Accomplishments

- BGPD became the first agency in the state to with a KACP accredited 911 Center
- BGPD became the first agency in the state to achieve accreditation of both the 911 Center and the full agency simultaneously
- The 911 Center LINK/NCIC files and procedures were audited resulting in a 0% error rate
- Completion of the build-out and transitioned to the new \$7.0 million digital public safety radio system
- Adopted a new promotional testing process with assistance from Human Resources
- Purchased and installed the Ti Training System, a use-of-force decision making training system, to enhance force decision making skills
- Completed the last phase of a three-year project to replace and upgrade all tasers
- Completed the Body Worn Camera Project; body worn cameras have been assigned to all first responders in the Bowling Green Police Department
- Completed of the Patrol Rifle Replacement Project; all sworn officers transitioned to a new Smith & Wesson MP15 rifle
- Deployed the first mobile forensics unit vehicle for use at major crime scenes and serious/fatal collisions
- Renovated the gun vault to provide additional access accountability, effective storage, and a more usable gunsmith workstation

Goals

Administration:

- Seek approval of operating policies for the Bowling Green/Warren County Radio Agency by the Board of Commissioners and Fiscal Court

Professional Standards:

- Achieve certification for all patrol officers in Crisis Intervention Training
- Revise all pre and post-Academy training for new Dispatchers

Special Operations:

- Renovate the reception area of the Bowling Green Police Department

Communications:

- Replace the 911 Telephone System in Dispatch
- Focus on various improvements in Dispatch's environment, training policies and practices

Investigations:

- Deploy iPads in Criminal Investigations for field use
- Seek to purchase, equip, and deploy a new BGPD/BGFD Mobile Command Post

Patrol:

- Investigate the viability of an Unmanned Aerial Vehicle (UAV) for BGPD and research policies for use and operation

Performance Measures

| Performance Measures | Actual FY15 | Actual FY16 | Estimated FY17 | Proposed FY18 |
|---|-------------|-------------|----------------|---------------|
| Total average time from receipt of top priority police telephone call to arrival on scene (in seconds) | 307 | 345 | 358 | < 300 |
| Number of injury producing traffic accidents | 556 | 585 | 515 | < 550 |
| Number of complaints made against sworn personnel during reporting period | 7 | 6 | 4 | 0 |
| Number of complaints against sworn personnel sustained during reporting period (regardless of when initiated) | 3 | 4 | 3 | 0 |

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POLICE DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

| Recommendation | Impact/Explanation |
|--|--|
| <p>Administration Reduction to vehicle maintenance fee account; increase to professional services, equipment repairs, telephone costs, printing, dues-memberships-fees, special event, supplies, assets under \$5,000, and books/publications accounts</p> | <p>\$ 57,555 Increase is due to offering City issued cell phones to all patrol officers and implementing an online civilian reporting process</p> |
| <p>Professional Standards Reduction to equipment repairs, assets under \$5,000, and books/publications accounts; increase to professional services, vehicle maintenance fee, dues—memberships—fees, special education, public safety supplies, and assets over \$5,000 accounts</p> | <p>(6,470) Decrease related to prior year CIP purchases, no impact to services expected</p> |
| <p>Special Operations Reduction to professional services, vehicle maintenance fee, uniforms, and assets over \$5,000; increase to administrative services, facility repairs, public safety supplies, and assets under \$5,000 accounts</p> | <p>(19,565) Decrease is due to prior year CIP purchases</p> |
| <p>Communications Reduction to public safety supplies account; increase to professional services, equipment repairs, vehicle maintenance fee, travel, special education, and assets under \$5,000 accounts</p> | <p>383,195 Additional funding is provided for CIP replacement of the 911 telephone system</p> |
| <p>Investigations Reduction to vehicle maintenance fee and books/publications accounts; increase to professional services, telephone costs, dues-memberships-fees, travel, public safety supplies, assets under \$5,000, and assets over \$5,000 accounts</p> | <p>108,935 Increase due to CIP purchase of replacement vehicles and equipment</p> |
| <p>Patrol Operations Reduction to vehicle maintenance fee and assets under \$5,000 accounts; increase to professional services, telephone costs, dues-memberships-fees, public safety supplies, uniforms, and assets over \$5,000 accounts</p> | <p>(115,225) Decrease is result of prior year CIP for body worn cameras and accessories</p> |
| <p>Pay Adjustment</p> | <p>810,756 FY2018 cost of living adjustment, step increase, fringe benefit changes, six new FT positions, and two PT positions added during FY2017</p> |
| <p>TOTAL IMPACT</p> | <p>\$ 1,219,181</p> |

POLICE DEPARTMENT SUMMARY, *continued*

Departmental Budget by Division

| EXPENSES: | ADOPTED | | APPROVED | FY17-FY18 | |
|------------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| | ACTUAL FY2016 | BUDGET FY2017 | BUDGET FY2018 | Change | % Difference |
| Administration | \$ 1,215,958 | \$ 1,355,516 | \$ 1,445,797 | \$ 90,281 | 6.7% |
| Professional Standards | 668,965 | 758,811 | 769,203 | 10,392 | 1.4% |
| Special Operations | 1,048,985 | 1,081,452 | 1,074,159 | (7,293) | -0.7% |
| Communications | 1,620,969 | 2,013,862 | 2,737,177 | 723,315 | 35.9% |
| Investigations | 1,798,129 | 1,724,518 | 1,880,344 | 155,826 | 9.0% |
| Patrol Operations | 7,894,805 | 8,286,549 | 8,533,209 | 246,660 | 3.0% |
| TOTAL EXPENSES | \$ 14,247,811 | \$ 15,220,708 | \$ 16,439,889 | \$ 1,219,181 | 8.0% |
| REVENUE: | | | | | |
| Local Taxes | \$ 11,282,510 | \$ 12,369,958 | \$ 14,009,021 | \$ 1,639,063 | 13.3% |
| Licenses/Permits | 257,285 | 250,000 | 280,000 | 30,000 | 12.0% |
| Grants | 1,036,191 | 1,134,330 | 1,130,654 | (3,676) | -0.3% |
| Fees | 157,416 | 167,000 | 173,000 | 6,000 | 3.6% |
| Miscellaneous | 236,281 | 579,700 | 196,150 | (383,550) | -66.2% |
| Transfers-In | 1,278,128 | 719,720 | 651,064 | (68,656) | -9.5% |
| TOTAL REVENUE | \$ 14,247,811 | \$ 15,220,708 | \$ 16,439,889 | \$ 1,219,181 | 8.0% |

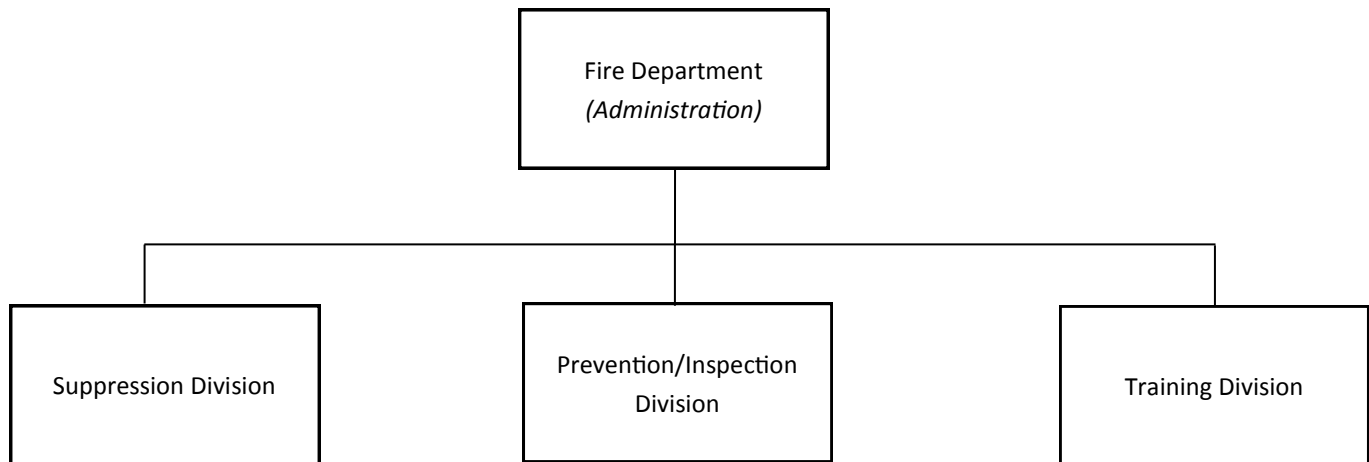
POLICE DEPARTMENT SUMMARY, *continued*

Position Detail

| Title | Grade | FY2017 Budgeted | | FY2018 Budgeted | | FY17—FY18 Variance | |
|----------------------------------|-------|-----------------|---------------|-----------------|---------------|--------------------|-------------|
| | | Positions | FTE | Positions | FTE | Positions | FTE |
| Admin Services Supervisor | 118 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Adv Comm Dispatcher | 116 | 10 | 10.0 | 9 | 9.0 | -1 | -1.0 |
| Adv Police Officer | FP1 | 23 | 23.0 | 24 | 24.0 | +1 | +1.0 |
| Assistant Police Chief | FP4 | 4 | 4.0 | 4 | 4.0 | 0 | 0.0 |
| Comm Dispatch Assistant | 79 | 1 | 0.5 | 1 | 0.5 | 0 | 0.0 |
| Communications Ctr Manager | 125 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Communications Dispatcher | 116 | 8 | 8.0 | 12 | 12.0 | +4 | +4.0 |
| Communications Supervisor | 120 | 5 | 5.0 | 6 | 6.0 | +1 | +1.0 |
| Deputy Police Chief | FP5 | 2 | 2.0 | 2 | 2.0 | 0 | 0.0 |
| Executive Assistant | 118 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| GIS Mapping Assistant | 81 | 1 | 0.5 | 1 | 0.5 | 0 | 0.0 |
| Master Police Officer | FP1 | 31 | 31.0 | 31 | 31.0 | 0 | 0.0 |
| Office Associate | 111 | 3 | 3.0 | 4 | 4.0 | +1 | +1.0 |
| Office Associate Sr | 113 | 4 | 4.0 | 3 | 3.0 | -1 | -1.0 |
| Police Cadet | 71 | 10 | 5.0 | 12 | 6.0 | +2 | +1.0 |
| 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 | 34 | 34.0 | 35 | 35.0 | +1 | +1.0 |
| 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 | | 173 | 158.83 | 179 | 163.83 | +8 | +7.0 |

FIRE DEPARTMENT SUMMARY

| | | | |
|----------------------------------|---|-----------------------|------------------------|
| Mission | The Fire Department’s vision is professional improvement through innovation and efficiency. The mission of the Fire Department is to protect lives, property and environment by providing a high level of professional fire and rescue services to the Bowling Green community. | | |
| Department Budget Summary | | | |
| | | ADOPTED BUDGET | APPROVED BUDGET |
| EXPENSES: | ACTUAL FY2016 | FY2017 | FY2018 |
| Personnel | \$ 11,574,926 | \$ 11,814,359 | \$ 12,072,196 |
| Contractual Services | 675,981 | 701,031 | 850,211 |
| Supplies & Materials | 307,436 | 406,115 | 552,350 |
| Assets | 134,670 | 406,000 | 4,781,300 |
| TOTAL EXPENSES | \$ 12,693,013 | \$ 13,327,505 | \$ 18,256,057 |
| REVENUE: | | | |
| Non-Program General Funds | \$ 10,031,576 | \$ 10,556,551 | \$ 12,347,701 |
| Program General Funds | 18,500 | 21,000 | 21,000 |
| Special Revenue Funds | 2,642,937 | 2,749,954 | 5,887,356 |
| TOTAL REVENUE | \$ 12,693,013 | \$ 13,327,505 | \$ 18,256,057 |
| Positions | Total Budgeted Full-Time Positions | 123 | 123 |
| | Total Budgeted Part-Time Positions | 0 | 6 |
| Contacts | Fire Chief: Jason Colson email: Jason.Colson@bgky.org 625 E 6th Avenue, Bowling Green KY 42101 | | |



FIRE DEPARTMENT SUMMARY, *continued*

Accomplishments

- Completed annual accreditation compliance review
- Promoted the new Fire Chief
- Purchased 114 portable radios for the Suppression division
- Fire Officer I training was conducted for 15 new recruits
- Purchased an alarm notification system for all stations
- Technical Rescue Program was developed and implemented
- 21,289 public education contacts were accomplished
- Developed a Cancer Prevention Program
- *5 Dysfunctions of a Team* leadership training was completed
- Three Captains on shift were assigned to training
- Integrated TimeClock employee payroll recordkeeping system

Goals

Administration:

- Re-accreditation completion
- ISO survey Public Protection Classification improvement
- Research additional station location options

Prevention:

- Increase public education programs, open houses, media presentations, and PSAs
- Integrate quality assurance measures for Fire Inspection Program
- Installation of interview facility for fire investigations

Training:

- Career development program implementation
- Health and wellness program improvement
- Technical rescue advanced technician training

Suppression:

- Provide a professional response to emergency incidents in accordance with NFPA standards
- Preplanning program enhancement and expansion
- Pre-emption traffic control system upgrades

Facilities & Logistics

- Continue process of apparatus replacement
- Install concrete apparatus parking pads at two stations
- Implement cancer prevention measures into departmental practice
- Procure NFPA compliant self-contained breathing apparatus

Performance Measures

| Performance Measures | Actual FY15 | Actual FY16 | Estimated FY17 | Proposed FY18 |
|--|-------------|-------------|----------------|---------------|
| Overall unit response time (311) in minutes | 8:33 | 8:34 | 8:42 | 8:00 |
| Hours of training per sworn personnel | 226 | 229 | 230 | 240 |
| Number of public education classes conducted | 216 | 583 | 600 | 625 |
| Number of fire inspections completed | 2,540 | 2,846 | 2,800 | 2,900 |
| Number of fire re-inspections completed | 570 | 381 | 350 | 325 |

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FIRE DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

| Recommendation | | Impact/Explanation |
|--|---------------------|---|
| Administration | | |
| Reduction to printing, dues—memberships—fees, and travel accounts; increase to professional services and telephone costs accounts | \$ 7,630 | Additional budget covers five-year reaccreditation costs |
| Suppression | | |
| Reduction to assets under \$5,000 account; increase to safety items and assets over \$5,000 accounts | 3,495,300 | Additional budget provides CIP funding for three new fire trucks, SCBA replacement, and purchase of additional turnout gear |
| Prevention/Inspection | | |
| Reduction to special education account; increase to printing account | (13,500) | No budgetary impact is expected |
| Training | | |
| Reduction to facility repairs, travel, assets under \$5,000, and assets over \$5,000 accounts; increase to professional services, dues—memberships—fees, special education, and supplies accounts | (50,146) | Decrease is due to prior year CIP |
| Repairs & Facilities Maintenance | | |
| Reduction to facility repairs, automotive supplies, and assets over \$5,000 accounts; increase to professional services, utilities, equipment repairs, construction, custodial services, maintenance supplies, assets under \$5,000, and purchase of land accounts | 1,231,431 | Additional funding provided for CIP to purchase land and replace driveway pads at two stations |
| Pay Adjustment | 257,837 | FY2018 cost of living adjustment, step increase, fringe benefit changes, and six PT positions added during FY2017 |
| TOTAL IMPACT | \$ 4,928,552 | |

Departmental Budget by Division

| EXPENSES: | ADOPTED | | APPROVED | FY17-FY18 | |
|----------------------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| | ACTUAL FY2016 | BUDGET FY2017 | BUDGET FY2018 | Change | % Difference |
| Administration | \$ 1,036,634 | \$ 1,216,659 | \$ 1,236,947 | \$ 20,288 | 1.7% |
| Suppression | 10,119,108 | 10,239,929 | 13,970,151 | 3,730,222 | 36.4% |
| Prevention/Inspection | 565,986 | 505,307 | 502,125 | (3,182) | -0.6% |
| Training | 323,860 | 366,760 | 316,553 | (50,207) | -13.7% |
| Repairs & Facilities Maintenance | 647,425 | 998,850 | 2,230,281 | 1,231,431 | 123.3% |
| TOTAL EXPENSES | \$ 12,693,013 | \$ 13,327,505 | \$ 18,256,057 | \$ 4,928,552 | 37.0% |
| REVENUE: | | | | | |
| Local Taxes | \$ 12,172,001 | \$ 12,656,551 | \$ 14,532,701 | \$ 1,876,150 | 14.8% |
| Bond/Note/Lease Proceeds | 0 | 0 | 3,050,000 | 3,050,000 | N/A |
| Grants | 482,915 | 627,798 | 630,178 | 2,380 | 0.4% |
| Fees | 18,500 | 21,000 | 21,000 | 0 | 0.0% |
| Miscellaneous | 14,381 | 14,250 | 14,200 | (50) | -0.4% |
| Transfers-In | 5,216 | 7,906 | 7,978 | 72 | 0.9% |
| TOTAL REVENUE: | \$ 12,693,013 | \$ 13,327,505 | \$ 18,256,057 | \$ 4,928,552 | 37.0% |

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FIRE DEPARTMENT SUMMARY, *continued*

Position Detail

| Title | Grade | FY2017 Budgeted | | FY2018 Budgeted | | FY17—FY18 Variance | |
|------------------------------------|-------|-----------------|--------------|-----------------|---------------|--------------------|--------------|
| | | Positions | FTE | Positions | FTE | Positions | FTE |
| Administrative Assistant | 115 | 1 | 1.0 | 0 | 0.0 | -1 | -1.0 |
| Assistant Fire Chief / Prevention | FP4 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Assistant Fire Chief / Suppression | FP4 | 3 | 3.0 | 3 | 3.0 | 0 | 0.0 |
| Assistant Fire Chief / Training | FP4 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Company Commander / EMT | FP3 | 29 | 29.0 | 29 | 29.0 | 0 | 0.0 |
| Deputy Fire Chief | FP5 | 2 | 2.0 | 2 | 2.0 | 0 | 0.0 |
| Fire Apparatus Operator | FP2 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Fire Apparatus Operator / EMT | FP2 | 27 | 27.0 | 27 | 27.0 | 0 | 0.0 |
| Fire Chief | DH5 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Fire Code Inspector II | 118 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Fire Prevention / Education Spec | FP1 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Firefighter | FP1 | 6 | 6.0 | 11 | 11.0 | +5 | +5.0 |
| Firefighter / EMT | FP1 | 18 | 18.0 | 20 | 20.0 | +2 | +2.0 |
| Firefighter / EMT II | FP1 | 30 | 30.0 | 23 | 23.0 | -7 | -7.0 |
| Firefighter—I | 82 | 0 | 0.0 | 6 | 3.46 | +6 | +3.46 |
| Office Associate | 111 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Office Associate Sr | 113 | 0 | 0.0 | 1.0 | 1.0 | +1 | 1.0 |
| Total Positions & FTE | | 123 | 123.0 | 129 | 126.46 | +6 | +3.46 |

OTHER PUBLIC SAFETY

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

Budgetary Changes and Impact

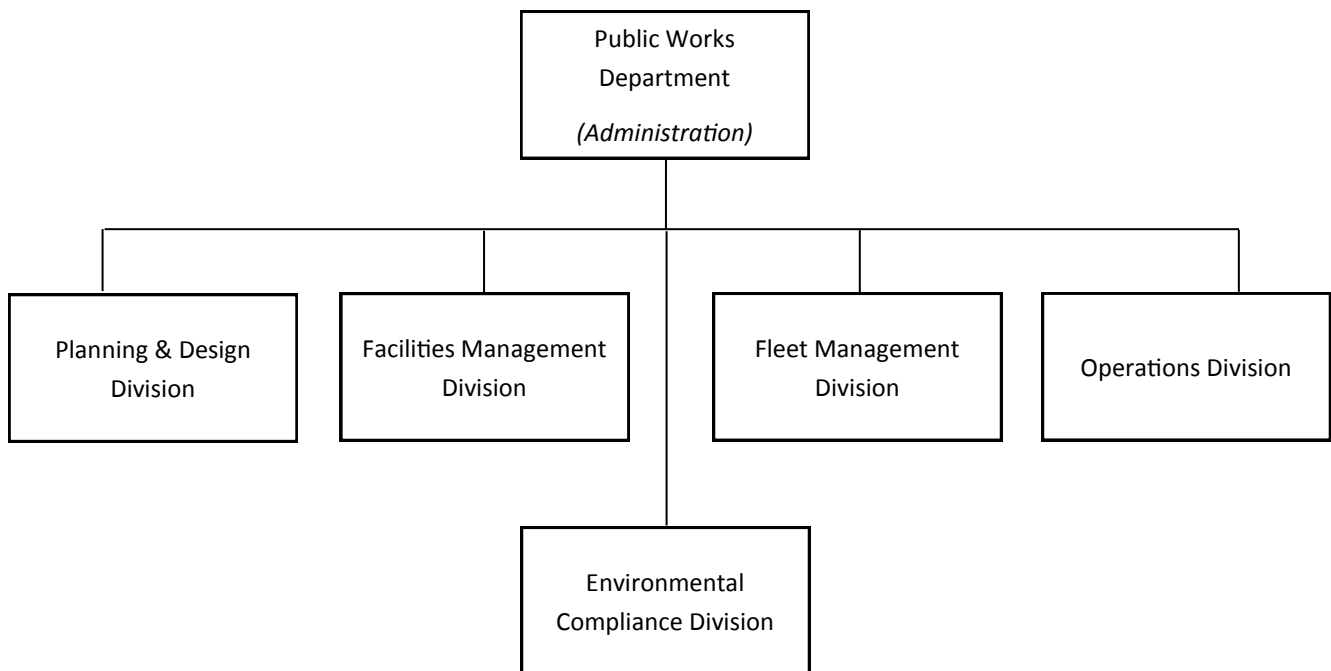
| Recommendation | | Impact/Explanation |
|--|--------------------|--|
| Police & Fire Retirees | | |
| Reduction to other contributions and retiree payments accounts | \$ (87,500) | General Fund contribution reduced based on actuarial findings; no budgetary impact is expected |
| TOTAL IMPACT | \$ (87,500) | |

Departmental Budget by Division

| EXPENSES: | ADOPTED | | | APPROVED | | FY17-FY18 | |
|------------------------|---------------------|---------------------|---------------------|--------------------|--------------|-----------|--|
| | ACTUAL FY2016 | BUDGET FY2017 | BUDGET FY2018 | Change | % Difference | | |
| Police & Fire Retirees | \$ 1,313,933 | \$ 1,103,000 | \$ 1,015,500 | \$ (87,500) | -7.9% | | |
| TOTAL EXPENSES | \$ 1,313,933 | \$ 1,103,000 | \$ 1,015,500 | \$ (87,500) | -7.9% | | |
| REVENUE: | | | | | | | |
| Local Taxes | \$ 422,662 | \$ 204,000 | \$ 162,500 | \$ (41,500) | -20.5% | | |
| Miscellaneous | 759,901 | 807,500 | 691,000 | (116,500) | -14.4% | | |
| Use of Reserves | 131,370 | 91,500 | 162,000 | 70,500 | 77.0% | | |
| TOTAL REVENUE | \$ 1,313,933 | \$ 1,103,000 | \$ 1,015,500 | \$ (87,500) | -7.9% | | |

PUBLIC WORKS DEPARTMENT SUMMARY

| | | | | |
|----------------------------------|---|----------------------------------|-----------------------------------|----|
| Mission | Safely, efficiently and professionally enhance the quality of life for residents of Bowling Green. | | | |
| Department Budget Summary | | | | |
| | ACTUAL FY2016 | ADOPTED BUDGET FY2017 | APPROVED BUDGET FY2018 | |
| EXPENSES: | | | | |
| Personnel | \$ 3,392,640 | \$ 3,751,330 | \$ 3,901,586 | |
| Contractual Services | 6,746,553 | 7,937,605 | 9,892,550 | |
| Supplies & Materials | 1,322,052 | 1,412,430 | 1,402,265 | |
| Assets | 765,904 | 1,143,500 | 501,000 | |
| Contingency | 0 | 37,804 | 1,957 | |
| TOTAL EXPENSES | \$ 12,227,149 | \$ 14,282,669 | \$ 15,699,358 | |
| REVENUE: | | | | |
| Non-Program General Funds | \$ 3,209,212 | \$ 7,331,864 | \$ 8,049,292 | |
| Program General Funds | 23,192 | 20,500 | 22,000 | |
| Special Revenue Funds | 1,444,241 | 2,320,500 | 2,828,500 | |
| Capital Project Funds | 5,519,062 | 2,624,985 | 2,790,856 | |
| Internal Service Funds | 2,031,442 | 1,984,820 | 2,008,710 | |
| TOTAL REVENUE | \$ 12,227,149 | \$ 14,282,669 | \$ 15,699,358 | |
| Positions | Total Budgeted Full-Time Positions | 55 | 57 | 58 |
| | Total Budgeted Part-Time Positions | 1 | 0 | 2 |
| Contacts | Public Works Director: Greg Meredith email: Greg.Meredith@bgky.org | | | |
| | 1011 College Street, Bowling Green KY 42101 | | | |



PUBLIC WORKS DEPARTMENT SUMMARY, *continued*

Accomplishments

- Operations added one FTE in FY2017 to increase efficiency in snow removal and other various maintenance activities; Division also purchased a knuckleboom truck to more efficiently remove tree debris from streets and to provide other various tree removal and ROW maintenance activities
- Fleet up-fitted 62 vehicles/equipment units which included 17 police cruises, three medium duty, 22 light duty vehicles, 19 light equipment and one heavy equipment; the Division also 2,136 completed work-orders and 8,706 hours of direct labor billed to 10,041 technician work hours, resulting in an 85% production rate
- Environmental Compliance won a Kentucky Division of Water mini-grant for the streamside outdoor classroom; held training for 96 contractors on erosion prevention and sediment control; ran Leachate Land Application Program in-house saving \$42,162; conducted two Household Hazardous Waste days serving over 1,300 vehicles; conducted stream educational events for over 700 students; and reviewed 155 permits
- Facilities completed renovations for the City Care Center; replaced the HVAC units in City Hall, City Hall Annex and Fire Station #1; completed City Hall exterior painting; and oversaw the completion of the Police building carpet replacement and painting project
- Planning & Design paved 9.9 miles of streets during FY2016; replaced 59 non-compliant handicap ramps with the overlay contract; and began the Smallhouse Road widening Phase I construction project
- Administration completed the mid-term report for the Department's third re-accreditation

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 FY15 | Actual FY16 | Estimated FY17 | Proposed FY18 |
|---|-------------|-------------|----------------|----------------|
| Planning and Design: Response time – Average time to review non-commercial building permits | 4.27 Days | 3.32 | 3.0 | < 5 Work Days |
| Fleet: Response time – Average time to complete a Preventative Maintenance work orders | 2.27 Hours | 2.25 | 2.25 | < 3 Hours |
| Facilities: Response time - Average time from assignment to completion of a non-emergency work orders | 6.0 Hours | 6.0 | 5.0 | < 3 Hours |
| Operations: Response time - Average time from date of receiving a service request to date of completion | 2.44 Days | 2.15 | 2.0 | < 3 Work Days |
| Environmental Compliance: Percentage – Average time to review commercial building permits | 9.87 Days | 5.03 | 5.0 | < 15 Work Days |

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PUBLIC WORKS DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

| Recommendation | | Impact/Explanation |
|---|---------------------|---|
| <p>Administration Reduction to vehicle maintenance fee account; increase to telephone costs, travel, dues—memberships—fees, and uniform accounts</p> | \$ 8,955 | Moved GIS expenditures from Planning & Design; no impact on performance is expected |
| <p>Planning & Design Reduction to professional services, software maintenance, vehicle maintenance fee, travel, dues—memberships—fees, uniforms, safety items, assets over \$5,000, and purchase of land accounts; increase to construction and telephone accounts</p> | 1,117,550 | Additional funding provided for CIP project for improvements to the downtown area |
| <p>Operations Management Reduction to land repairs and assets over \$5,000 accounts; increase to professional services, facility repairs, equipment rental, vehicle maintenance fee, road work, telephone costs, advertising, printing, travel, special education, supplies, assets under \$5,000, safety items, and uniforms accounts</p> | 207,740 | Additional funding is provided to increase the annual street resurfacing (overlay) program budget |
| <p>Fleet Management Reduction to facility repairs, construction, travel, fuel, safety items, assets over \$5,000, and contingency accounts; increase to equipment repairs, special education, automotive supplies, and uniforms accounts</p> | (117,272) | Decrease is due to projected decline in fuel prices and prior year CIP project |
| <p>Facilities Management Reduction to facility repairs, utilities, safety items, and assets over \$5,000 accounts; increase to custodial services, vehicle maintenance fee, other improvements, and supplies accounts</p> | 24,485 | Additional funding related to CIP pilot project to upgrade street lighting to LED |
| <p>Environmental Compliance Reduction to assets over \$5,000 account; increase to professional services, utilities, vehicle maintenance fee, telephone costs, dues—memberships—fees, advertising, travel, supplies, safety items, books/publications, and assets under \$5,000 accounts</p> | 24,975 | Increase due to landfill monitoring and leachate removal |
| Pay Adjustment | 150,256 | FY2018 cost of living adjustment, step increase, fringe benefit changes, one new FT position, two upgrades and two PT positions added during FY2017 |
| TOTAL IMPACT | \$ 1,416,689 | |

PUBLIC WORKS DEPARTMENT SUMMARY, *continued*

Departmental Budget by Division

| EXPENSES: | ACTUAL FY2016 | ADOPTED BUDGET FY2017 | APPROVED BUDGET FY2018 | FY17-FY18 Change | % Difference |
|--------------------------|--------------------------|----------------------------------|-----------------------------------|-----------------------------|---------------------|
| Administration | \$ 196,224 | \$ 265,858 | \$ 386,001 | \$ 120,143 | 45.2% |
| Planning & Design | 2,101,963 | 2,856,638 | 3,903,044 | 1,046,406 | 36.6% |
| Operations Management | 5,055,574 | 5,977,993 | 6,264,744 | 286,751 | 4.8% |
| Fleet Management | 1,820,191 | 2,010,820 | 1,908,710 | (102,110) | -5.1% |
| Facilities Management | 2,614,469 | 2,573,894 | 2,608,568 | 34,674 | 1.3% |
| Environmental Compliance | 438,728 | 597,466 | 628,291 | 30,825 | 5.2% |
| TOTAL EXPENSES | \$ 12,227,149 | \$ 14,282,669 | \$ 15,699,358 | \$ 1,416,689 | 9.9% |
| REVENUE: | | | | | |
| Local Taxes | \$ 3,378,886 | \$ 7,531,864 | \$ 8,234,292 | \$ 702,428 | 7.5% |
| Licenses/Permits | 500 | 1,000 | 1,000 | 0 | 0.0% |
| Grants | 1,188,195 | 1,270,000 | 1,240,000 | (30,000) | -2.4% |
| Charges for Services | 2,050,595 | 1,999,820 | 2,027,710 | 27,890 | 1.4% |
| Miscellaneous | 115,109 | 55,000 | 55,500 | 500 | 0.9% |
| Transfers-In | 5,493,864 | 3,424,985 | 4,140,856 | 715,871 | 20.9% |
| TOTAL REVENUE: | \$ 12,227,149 | \$ 14,282,669 | \$ 15,699,358 | \$ 1,416,689 | 9.9% |

PUBLIC WORKS DEPARTMENT SUMMARY, *continued*

Position Detail

| Title | Grade | FY2017 Budgeted | | FY2018 Budgeted | | FY17—FY18 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 | 124 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Crew Leader | 115 | 3 | 3.0 | 3 | 3.0 | 0 | 0.0 |
| Crew Supervisor II | 118 | 2 | 2.0 | 2 | 2.0 | 0 | 0.0 |
| Environmental Compliance Coordinator | 122 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Environmental Manager | 125 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Equipment Technician | 112 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Equipment Technician I | 80 | 0 | 0.0 | 1 | 0.5 | +1 | +0.5 |
| Equipment Technician—Master | 116 | 3 | 3.0 | 2 | 2.0 | -1 | -1.0 |
| Equipment Technician Certified | 114 | 1 | 1.0 | 2 | 2.0 | +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 |
| GIS Technician | 114 | 1 | 1.0 | 0 | 0.0 | -1 | -1.0 |
| Laborer II | 110 | 4 | 4.0 | 3 | 3.0 | -1 | -1.0 |
| Laborer | 76 | 0 | 0.0 | 1 | 0.164 | +1 | +0.164 |
| 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 | 8 | 8.0 | 9 | 9.0 | +1 | +1.0 |
| Operations Technician II | 112 | 8 | 8.0 | 8 | 8.0 | 0 | 0.0 |
| Operations Technician III | 114 | 5 | 5.0 | 6 | 6.0 | +1 | +1.0 |
| Public Works Director | DH4 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Public Works Inspector | 123 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Public Works Technician | 121 | 2 | 2.0 | 3 | 3.0 | +1 | +1.0 |
| Total Positions & FTE | | 57 | 57.0 | 60 | 58.664 | +3 | +1.664 |

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TRANSPORTATION

The Transportation 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 |
|---|------------------|--|
| Airport Board | | |
| This account is being discontinued and funding moved to another account | \$ (58,195) | No impact to budget |
| Public Transit | | |
| Increase to agency appropriations account | 89,980 | Increase represents an additional transit route added mid-year and provides for a 3% increase in City appropriations |
| TOTAL IMPACT | \$ 31,785 | |

Departmental Budget by Division

| EXPENSES: | ADOPTED BUDGET | | | FY17-FY18 | |
|-----------------------|---------------------|---------------------|------------------------|------------------|--------------|
| | ACTUAL FY2016 | FY2017 | APPROVED BUDGET FY2018 | Change | % Difference |
| Airport Board | \$ 64,046 | \$ 58,195 | \$ 0 | \$ (58,195) | -100.0% |
| Public Transit | 1,451,645 | 1,585,580 | 1,675,560 | 89,980 | 5.7% |
| TOTAL EXPENSES | \$ 1,515,691 | \$ 1,643,775 | \$ 1,675,560 | \$ 31,785 | 1.9% |
| REVENUE: | | | | | |
| Local Taxes | \$ 309,266 | \$ 310,775 | \$ 342,560 | \$ 31,785 | 10.2% |
| Grants | 1,206,425 | 1,333,000 | 1,333,000 | 0 | 0.0% |
| TOTAL REVENUE | \$ 1,515,691 | \$ 1,643,775 | \$ 1,675,560 | \$ 31,785 | 1.9% |

PARKS & RECREATION DEPARTMENT SUMMARY

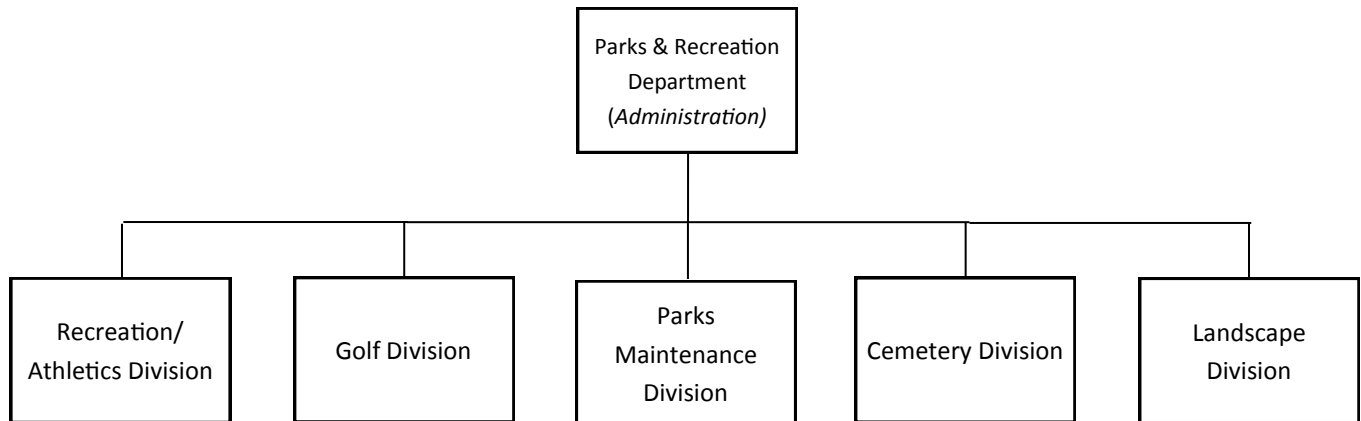
Mission The Parks and Recreation Department’s mission is to offer a comprehensive variety of excellent recreational programs and facilities that promote wellness and enhance quality of life in our diverse community and represent our commitment to a safe and sustainable future.

Department Budget Summary

| EXPENSES: | ACTUAL FY2016 | ADOPTED BUDGET FY2017 | APPROVED BUDGET FY2018 |
|---------------------------|---------------------|--------------------------|---------------------------|
| | Personnel | \$ 4,531,645 | \$ 5,287,065 |
| Contractual Services | 2,292,641 | 7,100,315 | 3,875,621 |
| Supplies & Materials | 1,030,697 | 1,215,144 | 1,192,030 |
| Assets | 271,556 | 626,625 | 401,625 |
| Contingency | 90 | 150 | 150 |
| TOTAL EXPENSES | \$ 8,126,629 | \$ 14,229,299 | \$ 10,868,169 |
| REVENUE: | | | |
| Non-Program General Funds | \$ 564,379 | \$ 4,034,501 | \$ 4,413,375 |
| Program General Funds | 2,604,360 | 2,414,040 | 2,376,645 |
| Special Revenue Funds | 1,851,461 | 1,881,650 | 1,926,000 |
| Capital Project Funds | 3,106,429 | 5,899,108 | 2,152,149 |
| TOTAL REVENUE | \$ 8,126,629 | \$ 14,229,299 | \$ 10,868,169 |

| Positions | Total Budgeted Full-Time Positions | 56 | 55 | 55 |
|-----------|------------------------------------|-----|-----|-----|
| | Total Budgeted Part-Time Positions | 243 | 254 | 256 |

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



PARKS & RECREATION DEPARTMENT SUMMARY, *continued*

Accomplishments

- BGPR Cemetery Division’s new maintenance facility was completed
- Major stormwater/lake project at CrossWinds Golf Course was undertaken
- BGPR Phase II renovations of Moxley Community Center were completed, including the community room
- Landscape Division oversaw the renovation and installation of new holiday lights at Fountain Square Park
- BGPR introduced online registration process through Web-Trac software
- Increased participation was realized at PBCC Before School program and Fitness Center
- Moxley Center increased day-time programming with Mommy and Me exercising/social time, badminton, and pickleball
- BGPR renovated Reservoir Hill Park through a partnership with Neighborhood & Community Services
- Special Populations increased programming for physical disabilities in partnership with Cardinal Rehab and Louisville Metro Parks
- BGPR introduced “auto-pay” option at Cemetery, Fitness, and Moxley Community Center
- Landscape Division oversaw renovations and maintenance for City Hall landscaping project
- Along with Public Works, BGPR began construction of Shake Rag Park

Goals

Administration:

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

Parks Maintenance:

- Continue to improve and build upon work order system
- Oversee installation of security gates, 911 phone boxes and improved lighting at specified parks

Fitness:

- Add additional programming with added space in community room
- Further develop membership drive to be held in January 2018
- Enhance aerobics programming

Special Populations:

- Continue development of physical disabilities programming

Athletics:

- Program and oversee renovations of Lampkin Park turf area
- Examine best design to meet needs of updating score-boxes/restrooms at Lampkin Park baseball fields
- Oversee the maintenance and oversight of Hart Indoor Training Facility

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:

- Oversee Fountain Square improvements
- Implement a strategic tree planting at golf courses

Aquatics:

- Oversee renovation of new admissions at Russell Sims Aquatic Center
- Offer a “Swim for Life” program for PBCC youth in August

Golf:

- Offer regular special events through volunteer coordinator position
- Offer a regular “foot” golf option at The Golf Course at RiverView
- Examine opportunities for future addition of CrossWinds restroom facility near Golf Maintenance Shop

Performance Measures

| Performance Measures | Actual FY14 | Actual FY16 | Estimated FY17 | Proposed FY18 |
|---|-------------|-------------|----------------|---------------|
| Total participation | 1,137,073 | 1,074,634 | 1,125,000 | 1,225,000 |
| Total revenues | \$2,166,247 | \$2,416,698 | \$2,350,000 | \$2,450,000 |
| Number of 9 hole rounds played | 89,573 | 98,200 | 100,000 | 110,000 |
| Russell Sims Aquatic Center participation | 74,130 | 77,000 | 75,000 | 80,000 |

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PARKS & RECREATION DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

| Recommendation | Impact/Explanation |
|--|--|
| <p>Administration Reduction to professional services, vehicle maintenance fee, advertising, travel, and supplies accounts; increase to administrative services, telephone costs, dues—memberships—fees, and books/publications accounts</p> | <p>\$ (16,586) No budgetary impact is expected</p> |
| <p>Maintenance Reduction to professional services, construction, other improvements, fuel, assets under \$5,000, safety items, and assets over \$5,000 accounts; increase to utilities, facility repairs, rental equipment, vehicle maintenance fee, telephone costs, and supply accounts</p> | <p>(4,346,847) Reduction due to prior year CIP funding</p> |
| <p>Recreation/Athletics Reduction to telephone costs, advertising, printing, dues—memberships—fees, special education, maintenance supplies, fuel, assets under \$5,000, consumable items, and uniform accounts; increase to administrative services, professional services, utilities, facility repairs, vehicle maintenance fee, construction, travel, operating supplies, concession items, and assets over \$5,000 accounts</p> | <p>699,646 Increase in funding is a result of CIP projects at Russell Sims Aquatic Center and Lampkin Park</p> |
| <p>Golf Reduction to vehicle maintenance fee, dues—memberships—fees, special education, laundry, maintenance supplies, fuel, assets under \$5,000, golf resale items, and assets over \$5,000 accounts; increase to professional services, utilities, equipment repairs, facility rental, construction, telephone costs, printing, operating supplies, uniforms, safety items, and concession items accounts</p> | <p>223,174 Additional funding is included for the CrossWinds ProShop capital project</p> |
| <p>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</p> | <p>72,330 Increase in funding for CIP equipment replacements</p> |
| <p>Landscape Reduction to professional services, vehicle maintenance fee, other improvements, telephone costs, travel, and assets over \$5,000 accounts; increase to utilities, land repairs, facility repairs, and consumable items accounts</p> | <p>(104,525) Decrease in budgeted funds is due to prior year CIP for improvements to Fountain Square Park</p> |
| <p>Pay Adjustment</p> | <p>111,678 FY2018 cost of living adjustment, step increase, fringe benefit changes, six FT upgrades, 29 PT upgrades, and two PT positions added and one FT upgrade during FY2017</p> |
| <p>TOTAL IMPACT</p> | <p>\$ (3,361,130)</p> |

PARKS & RECREATION DEPARTMENT SUMMARY, *continued*

Departmental Budget by Division

| EXPENSES: | ADOPTED | | APPROVED | FY17-FY18 | |
|-----------------------|---------------------|----------------------|----------------------|-----------------------|---------------|
| | ACTUAL FY2016 | BUDGET FY2017 | BUDGET FY2018 | Change | % Difference |
| Administration | \$ 653,560 | \$ 571,985 | \$ 577,771 | \$ 5,786 | 1.0% |
| Maintenance | 2,737,534 | 8,159,220 | 3,836,265 | (4,322,955) | -53.0% |
| Recreation/Athletics | 1,966,043 | 2,173,487 | 2,957,232 | 783,745 | 36.1% |
| Golf | 1,537,335 | 1,878,257 | 2,054,029 | 175,772 | 9.4% |
| Cemetery | 623,570 | 680,635 | 768,235 | 87,600 | 12.9% |
| Landscape | 608,587 | 765,715 | 674,637 | (91,078) | -11.9% |
| TOTAL EXPENSES | \$ 8,126,629 | \$ 14,229,299 | \$ 10,868,169 | \$ (3,361,130) | -23.6% |
| REVENUE: | | | | | |
| Local Taxes | \$ 784,480 | \$ 5,297,851 | \$ 5,708,575 | \$ 410,724 | 7.8% |
| Fees | 5,944 | 5,000 | 7,000 | 2,000 | 40.0% |
| Charges for Services | 276,477 | 285,150 | 266,750 | (18,400) | -6.5% |
| Miscellaneous | 250,829 | 49,450 | 55,325 | 5,875 | 11.9% |
| Parks & Rec Fees | 958,949 | 902,190 | 912,370 | 10,180 | 1.1% |
| Golf Fees | 1,166,517 | 1,212,900 | 1,167,950 | (44,950) | -3.7% |
| Transfers-In | 4,683,433 | 3,615,323 | 2,559,301 | (1,056,022) | -29.2% |
| Use of Reserves | 0 | 2,861,435 | 190,898 | (2,670,537) | -93.3% |
| TOTAL REVENUE | \$ 8,126,629 | \$ 14,229,299 | \$ 10,868,169 | \$ (3,361,130) | -23.6% |

PARKS AND RECREATION DEPARTMENT SUMMARY, *continued*

Position Detail

| Title | Grade | FY2017 Budgeted | | FY2018 Budgeted | | FY17—FY18 Variance | |
|---|-------|-----------------|-------|-----------------|-------|--------------------|-------|
| | | Positions | FTE | Positions | FTE | Positions | FTE |
| Administrative Manager | 117 | 1 | 1.0 | 0 | 0.0 | -1 | -1.0 |
| Administrative Manager II | 120 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Aerobics Instructors | 81 | 8 | 0.93 | 8 | 1.21 | 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 | 84 | 14.27 | 85 | 14.78 | +1 | +0.51 |
| Athletic Staff Assistant II | 71 | 12 | 4.27 | 11 | 3.77 | -1 | -0.5 |
| 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 | 0 | 0.0 | 1 | 1.0 | +1 | +1.0 |
| Community Center Coordinator | 114 | 2 | 2.0 | 2 | 2.0 | 0 | 0.0 |
| Community Center Supervisor | 117 | 2 | 2.0 | 2 | 2.0 | 0 | 0.0 |
| Crew Supervisor I | 117 | 4 | 4.0 | 5 | 5.0 | +1 | +1.0 |
| 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 | 0 | 0.0 | 12 | 7.99 | +12 | +7.99 |
| 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 | 29 | 18.89 | 17 | 10.91 | -12 | -7.98 |
| 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 | FY2017 Budgeted | | FY2018 Budgeted | | FY17—FY18 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 Maintenance Supervisor | 116 | 1 | 1.0 | 0 | 0.0 | -1 | -1.0 |
| 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 | 21 | 8.24 | 23 | 8.24 | +2 | 0.0 |
| Recreation Staff Assistant II | 72 | 15 | 7.19 | 15 | 7.19 | 0 | 0.0 |
| Recreation Staff Assistant Sr | 76 | 5 | 3.08 | 5 | 3.64 | 0 | +0.56 |
| Referee | 82 | 14 | 1.18 | 0 | 0.0 | -14 | -1.18 |
| Referee/Umpire | 82 | 10 | 0.88 | 24 | 2.31 | +14 | +1.43 |
| 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 | | 309 | 132.19 | 311 | 134.3 | +2 | +1.11 |

OTHER PARKS

This program will be discontinued with the FY2018 budget adoption and funds moved under Community (Agency) Services.

Budgetary Changes and Impact

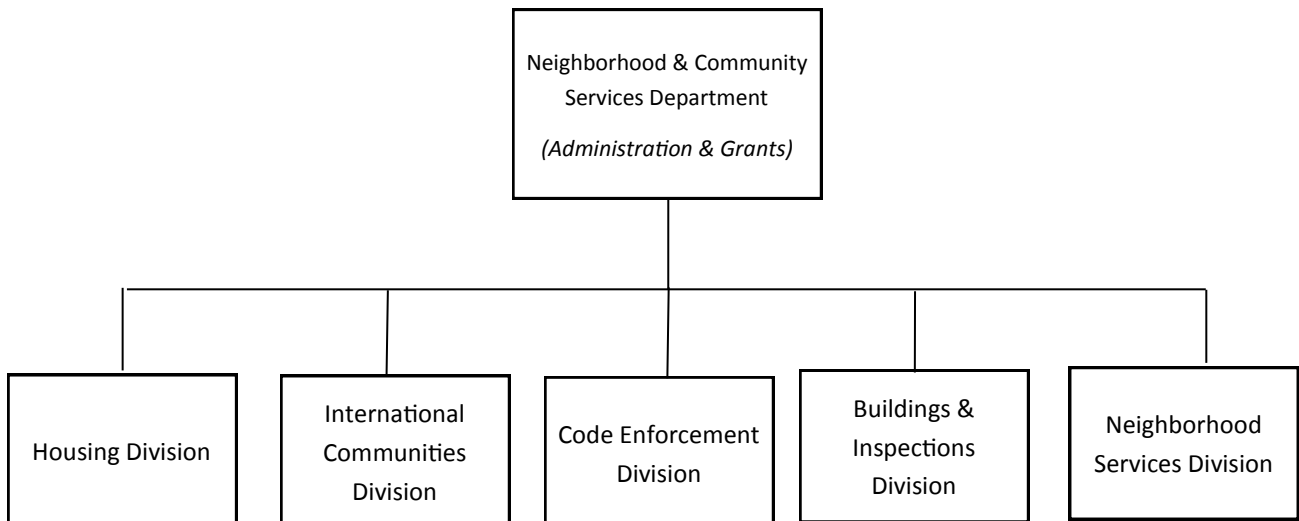
| Recommendation | Impact/Explanation |
|---|---------------------------------|
| Operation P.R.I.D.E. This account is being discontinued and funding moved to another account | \$ (33,440) No impact to budget |
| Hobson House Commission This account is being discontinued and funding moved to another account | (54,220) No impact to budget |
| TOTAL IMPACT | \$ (87,660) |

Departmental Budget by Division

| | ACTUAL FY2016 | ADOPTED BUDGET FY2017 | APPROVED BUDGET FY2018 | FY17-FY18 Change | % Difference |
|-------------------------|------------------|--------------------------|---------------------------|---------------------|----------------|
| EXPENSES: | | | | | |
| Operation P.R.I.D.E. | \$ 28,940 | \$ 33,440 | \$ 0 | \$ (33,440) | -100.0% |
| Hobson House Commission | 52,640 | 54,220 | 0 | (54,220) | -100.0% |
| TOTAL EXPENSES | \$ 81,580 | \$ 87,660 | \$ 0 | \$ (87,660) | -100.0% |
| REVENUE: | | | | | |
| Local Taxes | \$ 81,580 | \$ 87,660 | \$ 0 | \$ (87,660) | -100.0% |
| TOTAL REVENUE | \$ 81,580 | \$ 87,660 | \$ 0 | \$ (87,660) | 100.0% |

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 | | | |
| | | ADOPTED BUDGET | APPROVED BUDGET |
| EXPENSES: | ACTUAL FY2016 | FY2017 | FY2018 |
| Personnel | \$ 1,638,086 | \$ 1,768,516 | \$ 1,811,817 |
| Contractual Services | 671,406 | 1,265,153 | 1,098,040 |
| Supplies & Materials | 45,115 | 34,718 | 37,648 |
| Subsidies & Assistance | 2,745,570 | 2,914,075 | 2,919,075 |
| Assets | 59,750 | 154,000 | 56,000 |
| Contingency | 0 | 16,042 | 30,519 |
| TOTAL EXPENSES | \$ 5,159,927 | \$ 6,152,504 | \$ 5,953,099 |
| REVENUE: | | | |
| Non-Program General Funds | \$ 29,542 | \$ 1,349,721 | \$ 83,792 |
| Program General Funds | 1,392,402 | 1,040,640 | 949,500 |
| Special Revenue Funds | 3,422,040 | 3,654,316 | 3,675,000 |
| Capital Project Funds | 315,943 | 107,827 | 1,244,807 |
| TOTAL REVENUE | \$ 5,159,927 | \$ 6,152,504 | \$ 5,953,099 |
| Positions | Total Budgeted Full-Time Positions | 26 | 26 |
| | Total Budgeted Part-Time Positions | 0 | 0 |
| Contacts | Neighborhood & Community Services Director: Brent Childers | | email: Brent.Childers@bgky.org |
| | 1017 College Street, Bowling Green KY 42101 | | |



NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT SUMMARY, *continued*

Accomplishments

- Housing Division received 12th consecutive High Performer status from HUD
- Successfully implemented Fiscal Agent process for Workforce Development funding
- Implemented first-ever Neighborhood Improvement Program Area
- Held first annual Academy for New Americans and 5th annual Over 50 Citizen’s Academy
- Successfully permitted over \$400 million in construction projects, more than previous two years combined
- Held three Disaster Preparedness trainings
- Started 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 people can get timely and accurate information, request a City service, and/or mobilize quality resources for a neighborhood endeavor

International Communities:

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

Housing Assistance:

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

Buildings & Inspections:

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

Code Enforcement:

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

Performance Measures

| Performance Measures | Actual FY15 | Actual FY16 | Estimated FY17 | Proposed FY18 |
|---|-------------|-------------|----------------|---------------|
| Percent of Housing Choice Vouchers available/utilized | 96.4% | 101.3% | 97.3% | 100.0% |
| Rate of voluntary code enforcement compliance | 98.0% | 97.0% | 98.0% | 95.0% |
| Amount of code enforcement expenditures per resident | \$9.42 | \$9.26 | \$9.81 | \$9.50 |
| Average number of days from commercial permit application to issuance | 26 | 36 | 38 | 21 |
| Number of building and electrical permits issued | 1,830 | 1,599 | 2,240 | 1,750 |
| Number of neighborhood meetings conducted | 54 | 76 | 70 | 75 |
| Number of international outreach activities | 128 | 120 | 120 | 125 |
| Number of customer service calls answered | 2,421 | 2,358 | 2,400 | 2,300 |

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NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT SUMMARY, *continued*

Budgetary Changes and Impact

| Recommendation | | Impact/Explanation |
|---|---------------------|---|
| <p>Administration & Grants Reduction to administrative services, equipment rental, advertising, printing, travel, and special education accounts; increase to professional services and postage accounts</p> | <p>\$ (169,624)</p> | <p>Relocated agency appropriations for economic development to another program budget; no impact to budget</p> |
| <p>Neighborhood Services Reduction to vehicle maintenance fee and assets over \$5,000 accounts; increase to special event and assets under \$5,000 accounts</p> | <p>(35,875)</p> | <p>Reduction in funding is due to a prior year CIP purchase</p> |
| <p>International Communities Reduction to special education account; increase to professional services, printing, local meetings, dues—memberships—fees, special event, travel, supplies, and other contributions</p> | <p>18,500</p> | <p>Additional funding provided for the relocation of language access line expenses from the Police budget and implementation of a new citizenship</p> |
| <p>Housing Assistance Reduction to professional services, software maintenance, dues-memberships-fees, utility assistance payments, and landlord payments accounts; increase to administrative services, equipment repairs, construction, postage, advertising, printing, travel, special education, supplies, uniforms, other contributions, portable tenant payments, and contingency accounts</p> | <p>(1,797)</p> | <p>No budgetary impact is expected</p> |
| <p>Buildings & Inspections Reduction to vehicle maintenance fee, supplies, and safety items accounts; increase to telephone costs, dues—memberships—fees, travel, special education, assets under \$5,000, and assets over \$5,000 accounts</p> | <p>12,090</p> | <p>No budgetary impact is expected</p> |
| <p>Code Enforcement Reduction to vehicle maintenance fee, local meetings, travel, special education, and assets over \$5,000 accounts; increase to land repairs, printing, supplies, assets under \$5,000, and uniform accounts</p> | <p>(66,000)</p> | <p>Decrease is due to the purchase of new vehicles during FY17</p> |
| <p>Pay Adjustment</p> | <p>43,301</p> | <p>FY2018 cost of living adjustment, step increase, fringe benefit changes, and three upgrades</p> |
| <p>TOTAL IMPACT</p> | <p>\$ (199,405)</p> | |

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT SUMMARY, *continued*

Departmental Budget by Division

| EXPENSES: | ACTUAL FY2016 | ADOPTED | APPROVED | FY17-FY18 | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | | BUDGET FY2017 | BUDGET FY2018 | Change | % Difference |
| Administration & Grants | \$ 557,512 | \$ 640,107 | \$ 479,744 | \$ (160,363) | -25.1% |
| Neighborhood Services | 294,875 | 243,810 | 213,102 | (30,708) | -12.6% |
| International Communities | 0 | 86,503 | 113,307 | 26,804 | 31.0% |
| Housing Assistance | 3,089,383 | 3,797,916 | 3,798,000 | 84 | 0.0% |
| Buildings & Inspections | 550,092 | 602,512 | 619,771 | 17,259 | 2.9% |
| Code Enforcement | 668,065 | 781,656 | 729,175 | (52,481) | -6.7% |
| TOTAL EXPENSES | \$ 5,159,927 | \$ 6,152,504 | \$ 5,953,099 | \$ (199,405) | -3.2% |
| REVENUE: | | | | | |
| Local Taxes | \$ 29,542 | \$ 1,349,721 | \$ 83,792 | \$ (1,265,929) | -93.8% |
| Licenses/Permits | 1,263,582 | 940,000 | 840,000 | (100,000) | -10.6% |
| Grants | 3,134,661 | 3,577,316 | 3,590,000 | 12,684 | 0.4% |
| Fees | 32,830 | 33,000 | 39,000 | 6,000 | 18.2% |
| Miscellaneous | 399,312 | 144,640 | 155,500 | 10,860 | 7.5% |
| Transfers-In | 300,000 | 107,827 | 1,244,807 | 1,136,980 | 1054.4% |
| TOTAL REVENUE | \$ 5,159,927 | \$ 6,152,504 | \$ 5,953,099 | \$ (199,405) | -3.2% |

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT SUMMARY, *continued*

Position Detail

| Title | Grade | FY2017 Budgeted | | FY2018 Budgeted | | FY17—FY18 Variance | |
|--|-------|-----------------|-------------|-----------------|-------------|--------------------|------------|
| | | Positions | FTE | Positions | FTE | Positions | FTE |
| Administrative Assistant | 115 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Animal Control Officer | 117 | 2 | 2.0 | 2 | 2.0 | 0 | 0.0 |
| Building Inspector Sr | 119 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Building Services Manager | 124 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Citizen Information & Asst. (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 |
| Community Services Specialist | 118 | 1 | 1.0 | 0 | 0.0 | -1 | -1.0 |
| Electrical Inspector | 119 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Grants Coordinator | 123 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Housing Division Assistant | 113 | 0 | 0.0 | 1 | 1.0 | +1 | +1.0 |
| 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 | 0 | 0.0 | 1 | 1.0 | +1 | +1.0 |
| Neighborhood & Comm Srvs Director | DH1 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Neighborhood Services Coordinator | 121 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Office Associate | 111 | 1 | 1.0 | 0 | 0.0 | -1 | -1.0 |
| Plan Reviewer | 121 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Plan Review II | 123 | 1 | 1.0 | 1 | 1.0 | 0 | 0.0 |
| Total Positions & FTE | | 26 | 26.0 | 26 | 26.0 | 0 | 0.0 |

COMMUNITY (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 | | |
| Budget was previously found in Community Services accounts | \$ 60,000 | Funding has been moved from another account |
| Community Services | | |
| Increase to agency appropriations accounts, as some budget was previously found in Other Parks | 141,843 | Funding has been moved from another account |
| Economic Development & Planning Services | | |
| Budget was previously found in Administrative Services and Neighborhood & Community Services accounts | 592,000 | Funding has been moved from another account |
| Transportation Services | | |
| Budget was previously found in Transportation accounts | 58,195 | Funding has been moved from another account |
| Arts & Culture Services | | |
| Budget was previously found in Other Parks accounts | 55,850 | Funding has been moved from another account |
| TOTAL IMPACT | \$ 907,888 | |

Departmental Budget by Division

| EXPENSES: | ADOPTED | | APPROVED | FY17-FY18 | |
|---------------------------------|-------------------|-------------------|---------------------|-------------------|---------------|
| | ACTUAL FY2016 | BUDGET FY2017 | BUDGET FY2018 | Change | % Difference |
| Public Safety Services | \$ 0 | \$ 0 | \$ 60,000 | \$ 60,000 | N/A |
| Community Services | 152,095 | 166,507 | 308,350 | 141,843 | 85.2% |
| Economic Dev. & Planning Srvcs. | 0 | 0 | 592,000 | 592,000 | N/A |
| Transportation Services | 0 | 0 | 58,195 | 58,195 | N/A |
| Arts & Culture Services | 0 | 0 | 55,850 | 55,850 | N/A |
| TOTAL EXPENSES | \$ 152,095 | \$ 166,507 | \$ 1,074,395 | \$ 907,888 | 545.3% |
| REVENUE: | | | | | |
| Local Taxes | \$ 152,095 | \$ 166,507 | \$ 1,074,395 | \$ 907,888 | 545.3% |
| TOTAL REVENUE | \$ 152,095 | \$ 166,507 | \$ 1,074,395 | \$ 907,888 | 545.3% |

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 | FY17-FY18 | |
|---------------------------------------|----------------------|----------------------|----------------------|--------------------|--------------|
| | ACTUAL FY2016 | FY2017 | BUDGET FY2018 | Change | % Difference |
| John Deere Equipment Lease | \$ 8,345 | \$ 0 | \$ 0 | \$ 0 | 0.0% |
| 2010 Aerial Platform & Pumper Lease | 150,849 | 151,000 | 151,000 | 0 | 0.0% |
| Hartland Pro Shop Lease | 63,946 | 61,500 | 63,000 | 1,500 | 2.4% |
| 2012A & B GO Bonds | 369,023 | 497,000 | 1,096,000 | 599,000 | 120.5% |
| 2013A Police Headquarters Bonds | 1,136,100 | 1,014,500 | 434,500 | (580,000) | -57.2% |
| 2007A GO Bonds | 559,400 | 570,500 | 562,000 | (8,500) | -1.5% |
| 2009 Refinancing GO Bonds | 1,938,380 | 1,749,000 | 1,749,000 | 0 | 0.0% |
| 2012 WKU Bonds | 2,647,980 | 2,744,000 | 2,816,500 | 72,500 | 2.6% |
| 2004 Depot Lease | 70,744 | 68,000 | 65,000 | (3,000) | -4.4% |
| 2016C GO Bonds ¹ | 27,126,928 | 978,000 | 979,000 | 1,000 | 0.1% |
| 2005 Lapsley Lease | 80,180 | 87,500 | 0 | (87,500) | N/A |
| 2007 Pumper & Quint | 117,754 | 116,000 | 113,500 | (2,500) | -2.2% |
| WCWD Russellville Road Loan | 2,668 | 47,500 | 47,000 | (500) | -1.1% |
| 2008B GO Bonds - Fire | 450,584 | 319,000 | 318,000 | (1,000) | -0.3% |
| 2007B & C GO Bonds - ITA ² | 3,372,882 | 1,903,300 | 225,000 | (1,678,300) | -88.2% |
| 2008A GO Bonds - Ballpark (TIF) | 1,358,051 | 618,000 | 615,000 | (3,000) | -0.5% |
| 2015A GO Bonds | 324,394 | 323,500 | 321,500 | (2,000) | -0.6% |
| 2016A & B GO Bonds ³ | 15,587,135 | 348,000 | 1,996,000 | 1,648,000 | 473.6% |
| TOTAL EXPENSES | \$ 55,365,343 | \$ 11,596,300 | \$ 11,552,000 | \$ (44,300) | -0.4% |
| REVENUE: | | | | | |
| Local Contributions | \$ 4,646,578 | \$ 3,869,650 | \$ 3,927,000 | \$ 57,350 | 1.5% |
| Transfers-in | 8,175,000 | 7,726,650 | 7,625,000 | (101,650) | -1.3% |
| Use of Reserves | 86,146 | 0 | 0 | 0 | 0.0% |
| Bond Premiums | 2,085,795 | 0 | 0 | 0 | 0.0% |
| Refunding Bond Proceeds | 40,371,824 | 0 | 0 | 0 | 0.0% |
| TOTAL REVENUE | \$ 55,365,343 | \$ 11,596,300 | \$ 11,552,000 | \$ (44,300) | -0.4% |

¹ The large expenditure shown in FY2016 is due to the refinancing of a portion of 2008A&B GO Bonds.

² The FY2016 expenditure includes early retirement of debt.

³ The expenditure totaling \$15,587,135 in FY2016 is a result of the refinancing of a portion of the 2007B&C GO Bonds.

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 | \$ (603,850) | Decrease is due to prior year capital improvements to the roof and parking lot |
| Humane Society | | |
| This account is being discontinued and funding moved to another account | (92,300) | No impact to budget |
| TIF Distribution | | |
| Increase to other contributions account | 270,000 | Additional budget will cover anticipated increase in TIF distributions |
| Pay Adjustment | 501 | FY2018 cost of living adjustment, step increase, and fringe benefit changes |
| TOTAL IMPACT | \$ (425,649) | |

Departmental Budget by Division

| EXPENSES: | ADOPTED | APPROVED | FY17-FY18 | | |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| | ACTUAL FY2016 | BUDGET FY2017 | BUDGET FY2018 | Change | % Difference |
| Convention Center | \$ 935,205 | \$ 1,983,732 | \$ 1,380,383 | \$ (603,349) | -30.4% |
| Humane Society | 89,610 | 92,300 | 0 | (92,300) | -100.0% |
| TIF Distribution | 1,005,332 | 1,010,000 | 1,280,000 | 270,000 | 26.7% |
| TOTAL EXPENSES | \$ 2,030,147 | \$ 3,086,032 | \$ 2,660,383 | \$ (425,649) | -13.8% |
| REVENUE: | | | | | |
| Local Taxes | \$ 1,094,942 | \$ 1,102,300 | \$ 1,280,000 | \$ 177,700 | 16.1% |
| Convention Center Local Taxes | 673,582 | 624,550 | 686,550 | 62,000 | 9.9% |
| Convention Center Miscellaneous | 261,623 | 246,000 | 298,100 | 52,100 | 21.2% |
| Convention Center Transfers-In | 0 | 1,113,182 | 395,733 | (717,449) | -64.5% |
| TOTAL REVENUE | \$ 2,030,147 | \$ 3,086,032 | \$ 2,660,383 | \$ (425,649) | -13.8% |

Position Detail

| Title | Grade | FY2017 Budgeted | | FY2018 Budgeted | | FY17—FY18 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 | | |
| Additional funding recommended | \$ 255,120 | Increase in contingency will provide additional flexibility in the General Fund and Fleet Maintenance Fund |
| TOTAL IMPACT | \$ 255,120 | |

Departmental Budget by Division

| EXPENSES: | ACTUAL FY2016 | ADOPTED | APPROVED | FY17-FY18 | |
|-----------------------|---------------|-------------------|-------------------|-------------------|--------------|
| | | BUDGET FY2017 | BUDGET FY2018 | Change | % Difference |
| Contingency | \$ 0 | \$ 500,000 | \$ 755,120 | \$ 255,120 | 51.0% |
| TOTAL EXPENSES | \$ 0 | \$ 500,000 | \$ 755,120 | \$ 255,120 | 51.0% |
| REVENUE: | | | | | |
| Local Taxes | \$ 0 | \$ 500,000 | \$ 755,120 | \$ 255,120 | 51.0% |
| TOTAL REVENUE | \$ 0 | \$ 500,000 | \$ 755,120 | \$ 255,120 | 51.0% |

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 | \$ 20,400 | 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 | 326,144 | Increase provides an additional \$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 | 977,900 | Increase in funding will provide for capital construction projects and equipment replacement |
| Transfers-Out, to Debt Service Funds | | |
| Decrease in transfer-out to debt service fund accounts | (101,650) | Decrease in funding is due to the retirement of debt |
| Transfers-Out, to Enterprise Fund | | |
| Increase in transfer-out to enterprise fund accounts | 16,850 | 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 | 250,000 | Increase in funding provided by General Fund to Property & Casualty Insurance Fund |
| Transfers-Out, to Trust Funds | | |
| Decrease to transfer out-to trust fund accounts | (150,000) | Decrease in funding to the Heath Care Trust Fund |
| TOTAL IMPACT | \$ 1,339,644 | |

Departmental Budget by Division

| EXPENSES: | ACTUAL FY2016 | ADOPTED | APPROVED | FY17-FY18 | |
|--|----------------------|----------------------|----------------------|---------------------|--------------|
| | | BUDGET FY2017 | BUDGET FY2018 | Change | % Difference |
| Transfers-Out, to General Fund | \$ 564,379 | \$ 577,650 | \$ 598,050 | \$ 20,400 | 3.5% |
| Transfers-Out, to Special Revenue Funds | 319,247 | 1,154,812 | 1,480,956 | 326,144 | 28.2% |
| Transfers-Out, to Capital Project Funds | 12,362,533 | 6,319,900 | 7,297,800 | 977,900 | 15.5% |
| Transfers-Out, to Debt Service Funds | 8,175,004 | 7,726,650 | 7,625,000 | (101,650) | -1.3% |
| Transfers-Out, to Enterprise Fund | 1,287,082 | 1,278,350 | 1,295,200 | 16,850 | 1.3% |
| Transfers-Out, to Internal Service Funds | 1,745,000 | 700,000 | 950,000 | 250,000 | 35.7% |
| Transfers-Out, to Trust Funds | 0 | 250,000 | 100,000 | (150,000) | -60.0% |
| TOTAL EXPENSES | \$ 24,453,245 | \$ 18,007,362 | \$ 19,347,006 | \$ 1,339,644 | 7.4% |
| REVENUE: | | | | | |
| Local Taxes | \$ 24,453,245 | \$ 18,007,362 | \$ 19,347,006 | \$ 1,339,520 | 7.4% |
| TOTAL REVENUE | \$ 24,453,245 | \$ 18,007,362 | \$ 19,347,006 | \$ 1,339,644 | 7.4% |

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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.

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.

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.

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Glossary of Terms, *continued*

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

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

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

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

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

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

EMPLOYEE HEALTH CARE TRUST FUND: 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.

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

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

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

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

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

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

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

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.

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.

Glossary of Terms, *continued*

TRANSFER: An appropriation to or from another fund. A transfer is the movement of money from one fund to another 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 |
| Adj. | Adjusted | Div. | Division |
| Admin | Administrative | DLG | Kentucky Department for Local Government |
| Adv | Advanced | DM | Document Management |
| AP | Accounts Payable | Doc. | Document |
| Assmt. | Assessment | DOJ | US Department of Justice |
| Assoc | Association | EFT | Electronic Funds Transfer |
| 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 | Est. | Estimate |
| BG/WC | Bowling Green/Warren County | EVT | Emergency Vehicle Training |
| BGAEDA | Bowling Green Area Economic Development Authority | EXCL | Excluding |
| BGCC | Bowling Green Community Center (or F.O. Moxely Center) | Exec | Executive |
| BGFD | Bowling Green Fire Department | Exp. | Expenses or Expenditures |
| BGPD | Bowling Green Police Department | FB | Fund Balance |
| BGPR | Bowling Green Parks and Recreation | FDIC | Federal Deposit Insurance Corporation |
| Blvd | Boulevard | FEMA | Federal Emergency Management Association |
| BMP | Best Management Practices | FT | Full-Time |
| BOC | Board of Commissioners | FTE | Full-Time Equivalent |
| BRADD | Barren River Area Development District | FY | Fiscal Year |
| BRRHHD | Barren River Regional Health Department | GF | General Fund |
| BT | Budget Team | GFOA | Government Finance Officers Association |
| Budg. | Budget | GIS | Geographic Information Systems |
| CAFR | Comprehensive Annual Financial Report | GM | General Motors |
| CASKY | Community Action of Southern Kentucky | GO | General Obligation |
| CC | Company Commander | HB | House Bill |
| CCC | Convention Center Corporation or City Care Center | HR | Human Resources |
| CDBG | Community Development Block Grant | HR&RM | Human Resources and Risk Management |
| CENB | Code Enforcement and Nuisance Board | HRA | Health Reimbursement Account |
| CERS | County Employee Retirement System | Hrs. | Hours |
| CFO | Chief Financial Officer | HUD | US Department of Housing and Urban Development |
| CH | City Hall | HVAC | Heating, Ventilating and Air Conditioning |
| CIA | Citizen Information and Assistance | ICC | Innovation & Commercialization Center |
| CIP | Capital Improvement Program | ICMA | International City/County Management Association |
| CM | City Manager | Improv. | Improvement |
| COLA | Cost of Living Adjustment | Info | Information |
| Comm. | Community or Committee | Ins. | Insurance |
| Comp. | Compensation | IRB | Industrial Revenue Bond |
| Conv. | Convention | IRS | Internal Revenue Service |
| Coord | Coordinator | ISO | Insurance Services Office |
| COWS | Community Outdoor Warning System | IT | Information Technology |
| Ctr. | Center | ITA | Inter-modal Transportation Authority |
| | | JDIP | Job Development Incentive Program |

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Acronyms / Abbreviations, *continued*

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

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Fiscal Year 2017/2018 Budget

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