

CITY OF BOWLING GREEN ANNUAL OPERATING BUDGET 2021/2022 July 1, 2021



Covington Woods Park



CITY OF BOWLING GREEN

FISCAL YEAR 2021/2022 OPERATING BUDGET

Mayor

Todd Alcott

Commissioners

Carlos Bailey

Dana Beasley-Brown

Melinda Hill

Sue Parrigin

City Manager

Jeffery B. Meisel

Budget Team

Katie Schaller-Ward

Erin Hulsey

Erin Ballou

Sean Weeks

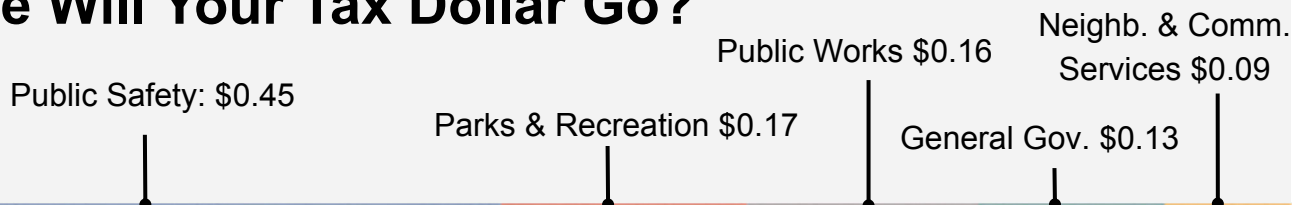
FY2022 BUDGET IN BRIEF

This brief covers a snapshot of the City's annual budget for Fiscal Year 2022. Key points covered in this page include highlights of Approved revenue, expenditures, and how the Bowling Green resident's tax dollar will be invested in FY2022.

Government At-A-Glance

<p>Upgraded Credit Rating</p> <p>Aa1</p> 	<p>Capital Improvement Projects</p> <p>\$20.6 Million</p> 	<p>Employee Wage Cost of Living Adjustment</p> <p>1.4%</p> 	<p>New Positions Created</p> <p>7</p> 	<p>Vehicles & Equipment to be Purchased</p> <p>\$1,247,055</p> 
<p>General Fund Budget</p> <p>\$75,633,000</p>	<p>Agencies Assisted</p> <p>10</p> 	<p>Total City Employees</p> <p>801</p> 	<p>Miles of Street to be Paved</p> <p>18</p> 	<p>All Funds Budget</p> <p>\$122,710,381</p>

Where Will Your Tax Dollar Go?



City of Bowling Green FY2022 General Fund Expenditure Budget—\$75.6 M

BUDGET ORDINANCE

ORDINANCE NO. BG2021 - 24

ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022, 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 2022.

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, 2021 and ending June 30, 2022, 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, 2021 for goods not yet provided or services not yet rendered are hereby re-appropriated in conformance with generally accepted accounting principles for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022.

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, 2021 and ending June 30, 2022.

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.

BG2021-24

BUDGET ORDINANCE, *continued*

(Ordinance No. BG2021 - 24)

6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 1, 2021, and given final reading on June 15, 2021, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: June 15, 2021

APPROVED: 
Mayor, Chairman of Board of Commissioners

ATTEST: 
City Clerk

SPONSORED BY: Jeffery B. Meisel, City Manager

BUDGET ORDINANCE, *continued*

City of Bowling Green, Kentucky
Annual Operating Budget for All Funds and Categories of Government
Estimated Resources In and Resources Out FY2021/2022
Exhibit No. 1

	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Trust Funds	Internal Service	Total
RESOURCES IN:								
Taxes	\$18,795,150	\$3,139,000	\$0	\$18,000	\$385,000	\$0	\$0	\$22,337,150
Occupational Fees	51,562,250	2,794,500	0	0	0	0	0	54,356,750
License & Permits	1,184,000	0	0	0	0	0	0	1,184,000
Intergovernmental	0	8,323,167	0	0	0	0	0	8,323,167
Fees	441,000	129,000	0	3,006,000	0	0	0	3,576,000
Charges for Services	280,500	0	0	0	0	19,500	10,830,392	11,130,392
Parks & Recreation	1,980,355	0	0	0	0	0	0	1,980,355
Miscellaneous	597,268	591,415	3,500	733,000	191,500	224,500	199,000	2,540,183
Revenues:	\$74,840,523	\$14,977,082	\$3,500	\$3,757,000	\$576,500	\$244,000	\$11,029,392	\$105,427,997
Transfers In	792,477	1,305,535	7,166,758	6,397,500	100,000	0	1,150,000	16,912,270
Other Resources:	\$792,477	\$1,305,535	\$7,166,758	\$6,397,500	\$100,000	\$0	\$1,150,000	\$16,912,270
RESOURCES IN:	\$75,633,000	\$16,282,617	\$7,170,258	\$10,154,500	\$676,500	\$244,000	\$12,179,392	\$122,340,267
RESOURCES OUT:								
General Government	\$7,708,851	\$0	\$795,000	\$0	\$0	\$0	\$9,687,064	\$18,190,915
Public Safety	33,440,120	3,284,944	807,055	0	0	731,000	0	38,263,119
Public Works	7,731,133	2,695,535	3,714,000	0	0	0	2,080,976	16,221,644
Parks & Recreation	8,768,361	0	2,233,000	0	0	0	0	11,001,361
Neighborhood & Community Services	2,724,162	5,169,613	53,000	0	0	0	0	7,946,775
Agency Services	1,166,353	0	0	0	0	0	0	1,166,353
Debt Service	0	0	0	10,133,500	0	0	0	10,133,500
Intergovernmental	1,450,000	0	0	0	599,444	0	0	2,049,444
Contingency	825,000	0	0	0	0	0	0	825,000
Expenditures:	\$63,813,980	\$11,150,092	\$7,602,055	\$10,133,500	\$599,444	\$731,000	\$11,768,040	\$105,798,111
Transfers Out	11,819,020	4,893,250	0	0	0	0	200,000	16,912,270
RESOURCES OUT:	\$75,633,000	\$16,043,342	\$7,602,055	\$10,133,500	\$599,444	\$731,000	\$11,968,040	\$122,710,381
RESERVES UTILIZED:	\$0	\$239,275	(\$431,797)	\$21,000	\$77,056	(\$487,000)	\$211,352	(\$370,114)

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, 2020

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the ninth consecutive Distinguished Budget Presentation Award to the City of Bowling Green, Kentucky for its annual budget for the fiscal year beginning July 1, 2020. 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.

TABLE OF CONTENTS

Introductory Section

Community Profile and Demographics	1
Community Survey Results	4
Spotlight on City Government	5
City Organizational Chart	6
City Boards and Commissions	7
City Government Facts and Statistics	8
Spotlight on City Public Works Department	9
Strategic Plan Summary	12
Strategic Plan Process	14
Strategic Plan Goals & Priorities	15
Budget Message	17

Selected Financial Policies

Budget Management	37
Debt and Debt Service	37
Investments	38
Fund Balance	41
Capital Assets	41
Fund Structure	43

Budget Process & Timeline

Budget Process	45
Budget Timeline	46

Major Revenue Sources—All Funds

Appendix A—All Funds

Estimated Resources In and Resources Out FY2021/2022	54
FY2022 Resources by Type Chart	55
FY2022 Expenditures by Function Chart	55
FY2022 Expenditures by Type Chart	56
Revenue, Expenditure, and Fund Balance History, All Funds	57
Revenue, Expenditure, and Fund Balance History, General Fund	58
Revenue, Expenditure, and Fund Balance History, Other Major Governmental Funds	59
Revenue, Expenditure, and Fund Balance History, Non-Major Funds	60

Appendix B—General Fund

Revenue History by Category	62
FY2022 Resources by Type Chart	63
Expenditure History by Department	64
FY2022 Expenditures by Function Chart	65
Estimated Fund Balance, General Fund Only	66
FY2022 Expenditures by Type Chart	67

TABLE OF CONTENTS, *continued*

Appendix C—Debt	68
Legal Debt Limit	69
Future Debt Service Requirements by Fund	70
All Outstanding Debt Overview	72
Debt Activity for Period Ending 6/30/2021	73
Appendix D—Personnel	74
Position History by Department	75
New Position History by Department	76
Discontinued Position History by Department	77
Approved Personnel Changes	78
FY2022 Personnel Expenditures by Department—All Funds	80
FY2022 Personnel Expenditures by Department—General Fund	81
Appendix E—Capital Improvement Program (CIP)	82
Capital Improvement Program (CIP) Overview	83
Capital Improvement Multi-Year Program	84
Capital Improvement Program (CIP) Allocation Report	85
Multi-Year CIP—Information Technology	88
Multi-Year CIP—Police	91
Multi-Year CIP—Fire	93
Multi-Year CIP—Public Works	96
Multi-Year CIP—Parks and Recreation	108
Multi-Year CIP—Neighborhood & Community Services	114
Single Year CIP—Information Technology	115
Single Year CIP—Fire	115
Single Year CIP—Public Works	115
Single Year CIP—Parks and Recreation	116
Single Year CIP—Neighborhood & Community Services	116
FY2022 Capital Improvement Plan Budget	117
Appendix F—Agency Funding	118
Agency Funding History	119
FY2022 Agency Funding Chart	120
Appendix G—Department Summaries	121
Legislative	122
City Manager's Office	125
Finance	130
Human Resources & Risk Management	135
Law	140
Information Technology	143
Administrative Services	147
Police	148
Fire	154

TABLE OF CONTENTS, *continued*

Appendix G—Department Summaries, *continued*

Other Public Safety	160
Public Works	161
Public Transit	167
Parks & Recreation	168
Neighborhood & Community Services	175
Agency Services	181
Debt Service	182
Intergovernmental	183
Contingency	184
Other Financing Uses	185
Glossary	187
Acronyms / Abbreviations	191
Recognition of Budget Team and Departmental Contacts	193

City of Bowling Green Public Documents: *Links to Strategic Plan, Financial Reports, and other documents are available on our website.*

Citizen Surveys	www.bgky.org/government/citizen-surveys
Comprehensive Annual Financial Report	www.bgky.org/finance/archive
Financial Policies	www.bgky.org/files/qWRqdi92.pdf
Monthly Financial Bulletins	www.bgky.org/finance/financial-bulletins
Multi-Year Capital Improvement Program	www.bgky.org/reports/capital-improvements-program
Parks & Recreation Master Plan	www.bgky.org/assets/files/9utoeom7.pdf
Strategic Plan	www.bgky.org/files/tOiHUELY.pdf

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 179,240. The City limits occupy a land area of over 40.75 square miles, has a current population estimated at over 70,500 and serves as the retail, educational, medical, commercial, and social hub for South-Central Kentucky and Northern Tennessee. The labor market for the area encompassing a radius of sixty (60) minutes from the city includes approximately 502,500 employable workers 18 years and older.

Bowling Green is home to several significant companies including the General Motors Corvette Assembly Plant, Fruit of the Loom, Houchens Industries, Holley Performance Products and Camping World. The State’s third largest public university, Western Kentucky University, is also situated in Bowling Green and has approximately 17,500 students in a wide range of academic programs. The University’s athletic teams are dubbed the “Hilltoppers.”

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 for, among other things, 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 495 full-time and up to 306 part-time employees.

Bowling Green has been nationally recognized on many occasions and recent accolades include being listed by *Livability* magazine as number 39 of the Top 100 Places to Live, the only Kentucky city named. The Bowling Green Area Chamber of Commerce has been awarded “Outstanding E-News Communication” and “Outstanding Social Media” from the Kentucky Chamber of Commerce Executives (KCCE) in 2021 and was recognized by *Site Selection* magazine as winning the prestigious Mac Conway Award, naming the city among the Top 20 economic development organizations in the nation. Additionally, *Site Selection* announced in 2020 that Bowling Green was ranked 6th in high-performing metros among communities with populations less than 200,000, making this the eighth consecutive year Bowling Green has ranked as a top tier-2 metropolitan area nationwide. *Global Trade* magazine ranked Bowling Green as 2nd for manufacturing in the United States and *Forbes.com* listed Bowling Green as the Best Small Place for Business and Careers and runner-up for the best place to retire in 2020.

Bowling Green’s Top 10 Employers

Employer	Employees	Rank	% of Total Employment
Commonwealth Health Corporation	3,077	1	4.70%
Western Kentucky University	2,974	2	4.55%
BG Metalforming LLC	1,238	3	1.89%
General Motors Corporation	1,100	4	1.68%
Warren County Board of Education	1,068	5	1.63%
Houchens Food Group	1,055	6	1.61%
Graves-Gilbert Clinic PSC	982	7	1.50%
Henkel Corporation	930	8	1.42%
Kentucky State Treasurer	901	9	1.22%
Kobe Aluminum Automotive	969	10	1.06%
Total	13,921		21.26%

Economic Indicators, Past 10 Years

Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Percentage of Workforce Unemployed
2011	58,000	\$ 3,438,236,000	31,640	28	18,157	9.0%
2012	59,000	\$ 3,359,422,000	29,426	28	18,128	7.9%
2013	60,600	\$ 3,699,388,000	32,025	28	18,957	7.2%
2014	61,500	\$ 3,921,515,000	33,486	27	18,981	6.8%
2015	62,500	\$ 4,005,280,000	33,837	28	19,180	5.0%
2016	63,600	\$ 4,138,310,000	34,354	28	20,682	4.7%
2017	65,250	\$ 4,418,499,000	35,966	27	20,814	4.1%
2018	67,100	\$ 4,582,488,000	36,505	28	21,037	4.0%
2019	68,400	\$ 4,761,667,000	36,957	27	21,607	3.9%
2020	70,550	\$ 4,993,967,000	38,045	27	21,470	6.2%

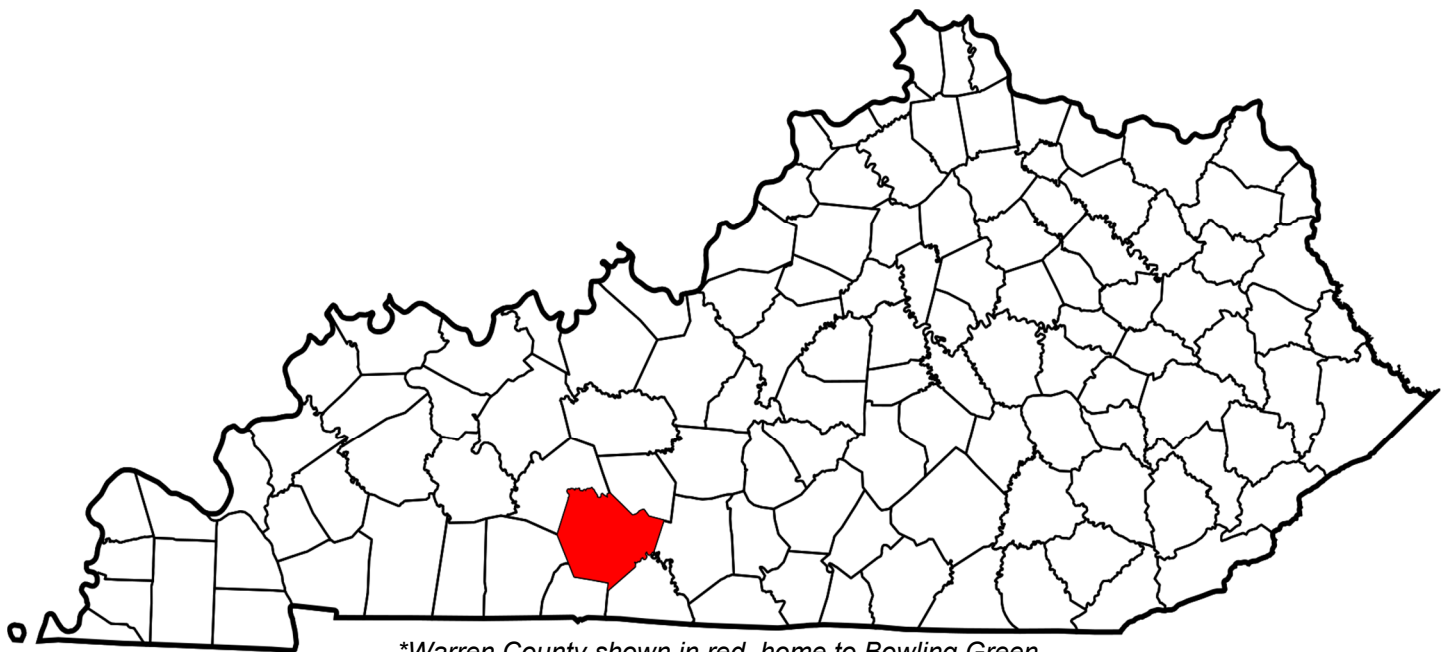
Source: City of Bowling Green Comprehensive Annual Financial Report, 2020

COMMUNITY PROFILE AND DEMOGRAPHICS, *continued*

People Quick Facts

	Bowling Green	Kentucky
Population, 2019 estimate	70,543	4,467,673
Population, 2010	59,407	4,339,333
Population, percent change, April 1, 2010 to July 1, 2019	18.7%	3.0%
Persons under 5 years, percent	5.8%	6.1%
Persons under 18 years, percent	20.7%	22.4%
Persons 65 years and over, percent	11.0%	16.8%
White persons, percent	74.8%	87.5%
Black persons, percent	12.8%	8.5%
American Indian and Alaska Native persons, percent	0.2%	0.3%
Asian persons, percent	4.9%	1.6%
Native Hawaiian and Other Pacific Islander, percent	0.6%	0.1%
Persons reporting two or more races, percent	3.9%	2.0%
Persons of Hispanic or Latino origin, percent	7.8%	3.9%
Foreign born persons, percent, 2015-2019	12.8%	3.9%
Language other than English spoken at home, percent age 5+, 2015-2019	16.2%	5.6%
High school graduate or higher, percent of persons age 25+, 2015-2019	85.4%	85.4%
Bachelor's degree or higher, percent of persons age 25+, 2015-2019	32.6%	24.2%
Mean travel time to work (minutes), workers age 16+, 2015-2019	18.1	23.6
Owner-occupied housing unit rate, 2015-2019	38.8%	67.2%
Median value of owner-occupied housing units, 2015-2019	\$161,000	\$141,000
Households, 2015-2019	25,305	1,734,618
Average household size, 2015-2019	2.38	2.49
Per capita income in the past 12 months (2019 dollars), 2015-2019	\$24,083	\$28,178
Median household income, 2015-2019	\$42,216	\$50,589
Persons in poverty, percent	24.4%	16.3%

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



**Warren County shown in red, home to Bowling Green*

COMMUNITY SURVEY RESULTS

Performance Measure - Resident Survey	2008	2010	2012	2014	2016	2018*
Quality of Code Enforcement as rated Excellent & Good	53%	50%	51%	47%	60%	47%
Quality of Fire Services as rated Excellent & Good	94%	93%	89%	93%	93%	96%
Quality of Fire Prevention and Education as rated Excellent & Good	73%	79%	75%	68%	85%	83%
Quality of all City Government Services as rated Excellent & Good	77%	74%	73%	69%	83%	77%
Quality of Snow Removal as rated Excellent & Good	68%	63%	70%	56%	60%	70%
Quality of Street Cleaning Services as rated Excellent & Good	63%	62%	57%	55%	65%	62%
Quality of Street Repair Services as rated Excellent & Good	44%	41%	34%	36%	46%	48%
Quality of Traffic Flow on Major Streets as rated Excellent & Good	22%	28%	28%	37%	39%	29%
Variety of Housing Options as rated Excellent & Good	68%	66%	60%	59%	66%	61%
Availability of Affordable Quality Housing as rated Excellent & Good	48%	55%	45%	52%	53%	44%
Quality of Recreation Centers or Facilities as rated Excellent & Good	70%	76%	66%	65%	77%	84%
Quality of Parks as rated Excellent & Good	87%	87%	84%	79%	90%	87%
Recreational Opportunities as rated Excellent & Good	65%	66%	63%	64%	81%	72%
Safety in Business/Downtown during day as rated Very Safe & Somewhat Safe	89%	94%	89%	90%	96%	91%
Safety in Neighborhood during day as rated Very Safe & Somewhat Safe	94%	93%	94%	94%	97%	92%
Quality of Police Department Services as rated Excellent & Good	77%	76%	74%	76%	83%	80%
Quality of Crime Prevention as rated Excellent & Good	64%	65%	61%	61%	76%	75%
Quality of Traffic Enforcement as rated Excellent & Good	63%	62%	61%	60%	64%	62%
Ease of Travel by Car in BG as rated Excellent & Good	44%	43%	46%	63%	62%	60%
Ease of Travel by Public Transportation in BG as rated Excellent & Good	24%	31%	28%	30%	22%	30%
Ease of Travel by Bicycle in BG as rated Excellent & Good	32%	40%	37%	36%	27%	39%
Ease of Walking in BG as rated Excellent & Good	49%	43%	47%	49%	50%	50%
Quality of Sidewalk Maintenance as rated Excellent & Good	61%	51%	58%	45%	53%	57%
Availability of Paths and Walking Trails as rated Excellent & Good	39%	45%	39%	50%	46%	60%
Quality of Bus or Transit Services as rated Excellent & Good	41%	38%	51%	39%	45%	45%

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

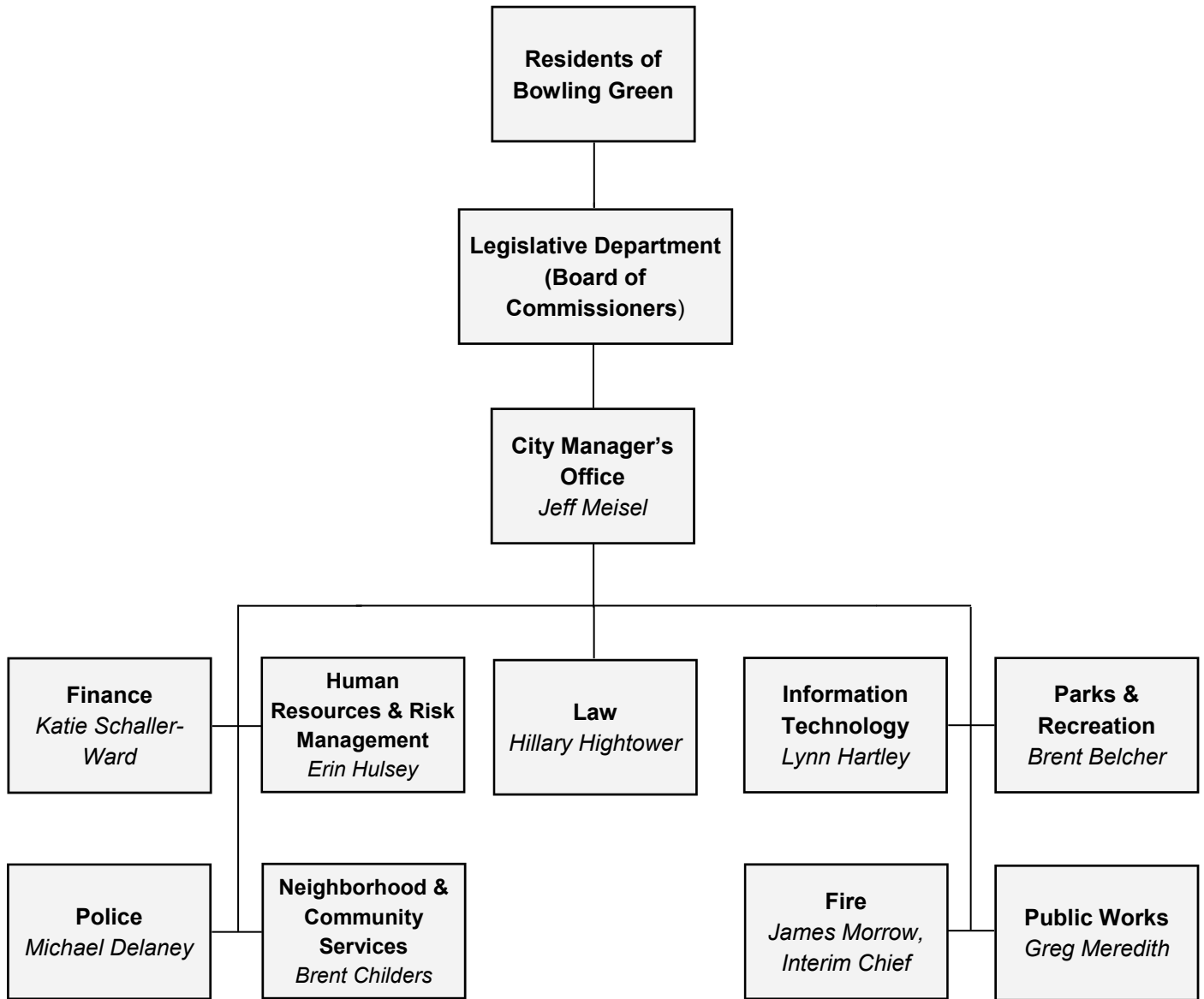
Overall, ratings of the dimensions of community livability were strong and similar to other communities across the nation. Ratings for facets within Community Characteristics related to Education and Enrichment tended to be higher than the national benchmark. Within the pillar of Governance, aspects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

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

* Due to COVID-19 impacts, the 2020 survey was placed on hold.

SPOTLIGHT ON CITY GOVERNMENT

CITY ORGANIZATIONAL CHART



The respective Senior Manager of each department is noted.

CITY BOARDS AND COMMISSIONS

Name	Meeting Day	Time
Board of Adjustments (City-County)	Monthly-2 nd Thursday	5:00 p.m.
Bowling Green/Warren County Regional Airport Board	Monthly-2 nd Tuesday	4:00 p.m.
Barren River Area Agency Council on Aging	Quarterly-3 rd Wednesday	10:00 a.m.
Barren River Health District Board	Quarterly – dates set by Chairman and Director (January, April, July, October)	
Bowling Green Area Convention and Visitors Bureau	Monthly-2 nd Monday	4:00 p.m.
Bowling Green Audit Committee	Quarterly-2 nd Monday	3:30 p.m.
Bowling Green Municipal Utilities Board	Monthly-2 nd Monday	4:30 p.m.
Bowling Green-Warren County Drug Task Force	As needed	7:00 p.m.
Building Code Board of Appeal	As needed	
Code Enforcement and Nuisance Board	Monthly-4 th Tuesday	5:00 p.m.
Contractors Licensing Board	Monthly-1 st Wednesday	5:00 p.m.
Convention Center Committee	1 st Tuesday of March, June, September	3:30 p.m.
Urban Growth Design Review Board	Monthly-3 rd Wednesday	5:00 p.m.
Local Emergency Planning Committee	Quarterly – no set schedule	
Board of Ethics	Monthly-4 th Tuesday	4:00 p.m.
Historic Preservation Board	Monthly-4 th Thursday	5:00 p.m.
Hobson House Commission	Monthly-3 rd Tuesday	12:00 p.m.
Housing Authority of Bowling Green	Monthly-3 rd Wednesday	4:00 p.m.
Human Rights Commission	Monthly-3 rd Tuesday	12:00 p.m.
Inter-Modal Transportation Authority, Inc.	Bi-monthly-3 rd Wednesday	8:30 a.m.
Job Development Incentive Program	Monthly-3 rd Tuesday	4:00 p.m.
Board of Park Commissioners	Monthly-2 nd Monday	4:30 p.m.
Police and Firefighters Retirement Fund Board of Trustees	Quarterly-3 rd Wednesday of February, May, August, November	3:30 p.m.
Planning Commission	Monthly – 1 st & 3 rd Thursdays	6:00 p.m.
Property Tax Appeals (Local Board of)	Annually – June	
Public Safety Mobile Radio Communications System	Monthly – 1 st Thursday	10:00 a.m.
Tree Advisory Board (BG Community)	Monthly – 4 th Monday	4:30 p.m.
University District Review Committee	Monthly-1 st Monday	5:00 p.m.
Warren County Downtown Economic Development Authority, Inc.	Monthly-4 th Thursday	3:00 p.m.
Workforce Outreach and Recruitment Committee	Quarterly-4 th Thursday	4:00 p.m.

CITY GOVERNMENT FACTS AND STATISTICS

70,543

Population

3rd

*Largest City in the
State*

21

Parks

69,474

*Police 911 Service
Calls*

4,385

Police Traffic Stops

9,640

*Feet of New Sidewalk
Constructed*

12,149

*Fire Assisted
Responses*

1,461

*Building & Electrical
Permits Issued*

22,691

*Property Tax Bills
Distributed*

538

Potholes Repaired

11,479

*Trees, Plants, and
Shrubs Planted*

1,947

Animal Control Calls

86,383

*Rounds of Golf Played
at City Golf Courses*

11,993

*Building & Code
Inspections Completed*

3,746

Job Applicants

SPOTLIGHT ON PUBLIC WORKS DEPARTMENT

HISTORY

From the “Board of Public Works” at the turn of the last century to present day Department, Public Works has played a major role in building the very foundation of our amazing city. Later, in 1941, the Public Works Department was tasked with overseeing the newly created “Board of Parks and Playgrounds”, now the Parks and Recreation Department. The Public Works Department of today is a dynamic and diverse team of professionals tasked with designing, building, and maintaining the roads, sidewalks, and greenways residents and visitors travel to work, school, or shop. Those tasks along with maintaining all City equipment and vehicles and ensuring environmental compliance are the core functions. The Public Works Department’s mission is to safely, efficiently and professionally enhance the quality of life for residents of Bowling Green. Additionally, the Bowling Green Public Works Department is the only American Public Works Association (APWA) accredited public works in Kentucky. The APWA accreditation program recognizes public works agencies that go beyond the requirements of the management practices established nationally in the public works industry.



SERVICES OFFERED

Administration: Public Works Administration provides office support to the Public Works Director, division managers, and departmental employees. Administration staff aid the residents of Bowling Green by answering questions, relaying information, and directing visitors/calls to the appropriate staff. Geographic Information System (GIS) staff maintains the City’s GIS and provides support for work functions, project initiatives and decision making in all City departments.



Fleet: The Fleet Management Division is responsible for the acquisition and upkeep of approximately 500 City vehicles and equipment. This Division is staffed with Automotive Service Excellence (ASE) certified technicians that perform a broad range of repairs and maintenance on the City’s diverse fleet.

Operations: The Operations Division, the largest division in the Public Works Department, is divided into three crews: concrete, street maintenance, and traffic control crews. The Division also consists of nine maintenance programs: administration, weed and alley, leaf removal, storm drainage, street maintenance and overlay, snow removal, sidewalk maintenance, sign/traffic control and provisional services.

Facilities Management: Facilities Management Division is responsible for monitoring daily operations and ongoing functions within its assigned eight City buildings ranging from City Hall to the Police Department. Facilities work ranges from general building maintenance such as performing minor repairs, stocking supplies, keeping the grounds tidied, to managing building renovations and new construction.

Planning and Design: Planning and Design Division has merged with the Field Engineering Division and currently has eight employees. The Division provides infrastructure and capital improvement planning, administration, design, and project management for City projects. Also, the Division performs review and approval of permit applications and review of subdivision and development plans for compliance with access, drainage, infrastructure, and traffic management regulations.

Environmental Compliance: The Environmental Compliance Division manages a series of state and federal programs relating to stormwater runoff, injection wells, closed landfill management, recycling, facility operation, and waste streams. Primary



SPOTLIGHT ON PUBLIC WORKS DEPARTMENT, *continued*

goals are to ensure abidance of environmental regulations and ordinances in the city and to educate the public, through various programs, by informing residents and developers about the value of protecting the landscape and waterways from unnecessary pollutants.

MAJOR PROGRAMS

Sidewalk Reconstruction Program - This annual program focusses on improving the condition of existing sidewalks and/or curb and gutter to reduce liability and provide for a safe transportation alternative for residents.

Sidewalk Improvement Program – This annual program adds sidewalks to areas where none exist. This program was initiated to foster a “walkable” community in 2008 and since that time approximately 17 miles of new sidewalks have been built. Candidate projects are received through resident requests and scored annually based on a set of objective criteria.

Overlay Program - The City maintains approximately 554 paved lane miles of street network, which grows annually with each street maintenance acceptance approved by the Board of Commissioners. Street conditions are surveyed over a 3-year cycle and the amount of lane miles paved each year varies based upon budget availability.

Stormwater Mitigation Program – This program addresses flooding that impacts private property or public infrastructure. The intent is to improve the capacity of stormwater conveyance in the most needful areas throughout the city, improving drainage flow, safety and potentially reducing damage to residences and businesses.



Keep It Clean Bowling Green – This program educates the public on water quality and how individuals can have a positive impact on local waterways that flow into the cave systems.

Erosion Prevention Sediment Control – The EPSC program requires all contractors who disturb more than 750 square feet of soil for construction to complete a six hour training course. Almost 1,000 contractors have been trained to date.

NEW PROGRAM

Greenways Expansion Program – Since the early 2000's the City has been investing in expanding greenways as part of capital improvement projects and grant funding. This annual program has been established to further expand, improve and enhance the existing greenway network by identifying, prioritizing and closing critical gaps in the multiuse path network. Priority is given to those segments that connect schools and parks to greenways.

FY2021 CAPITAL PURCHASES

In FY2021, Public Works continued to focus on its annual programs to improve streets and sidewalks. About 18 miles of city streets were repaved and 60 handicap ramps were upgraded. The sidewalk rehabilitation program repaired 178 trip hazards and 15,000 linear feet of sidewalk. There were also three roundabouts installed throughout the city.

Other FY2021 Capital Projects include:

- Construct privacy fence at Fleet Management Division
- Purchase and install two 30 ton condensing air units at the Police Department



SPOTLIGHT ON PUBLIC WORKS DEPARTMENT, *continued*

- Renovate the Police Department community room (new carpet, paint and room technology)
- Assist Police Department in the design and construction of a new evidence storage facility
- Purchase of new street sweeper for Operations



FY2022 CAPITAL PROPOSALS

Recommended capital projects for the Public Works Department in FY2022 total \$5,979,000, and include:

- \$1,500,000 for annual resurfacing of City streets
- \$100,000 for annual sidewalk reconstruction throughout the City
- \$500,000 for annual sidewalk improvement program
- \$400,000 for greenways expansion program
- \$500,000 for stormwater mitigation program
- \$1,000,000 for Phase III of downtown streetscape project
- \$750,000 for Ashley Circle widening/intersection improvements
- \$75,000 for roundabout design along Westen Ave.
- \$250,000 for intersection spot improvements
- \$100,000 for street realignment at Highland Way and Emmett Dr.
- \$30,000 for guardrail replacement at Riverview Dr.
- \$40,000 to design improvements to pedestrian bridge at College St.
- \$125,000 for landscaping improvements at Wilkinson Trace Convention Center entry
- \$50,000 for bathroom renovations design at Convention Center
- \$40,000 for City Care Center HVAC improvements
- \$324,000 for replacement of City vehicles and equipment for the Public Works Department
- \$75,000 for City Hall Annex window replacement and installation

2020 Public Works Department Statistics	
538	Potholes Repaired
9,640	Feet of New Sidewalk Constructed
25	Miles of Streets and Alleys Repaved
1,071	Tons of Leaves Picked Up and Recycled
279	Tons of Waste Removed from Streets by Sweeper
495	City-owned Vehicles/Equipment Maintained
96,100	Square Feet of Buildings Maintained
1,623	Work Orders Completed by Operations Division
34	Stormwater Illicit Discharge Responses
1,014	Service Requests Completed by Planning and Design
757	Development Plan Reviews Completed
984	Fleet Repair Work Orders Completed
403	Street Cut Permits Issued
300	GIS Service Requests Completed
219	EPSC Site Inspections Completed

STRATEGIC PLAN SUMMARY

STRATEGIC PLAN 2021 - 2026 - 2036

Bowling Green: Vision 2036

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 2026

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

Top Priorities 2021/2022

- 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
- Address homelessness

Major Projects 2021/2022

- Continue to expand greenways
- Construct Transpark Fire Station
- Develop and enhance Riverfront Park area
- Seek land opportunities for future growth
- Support Beautifl-65

Management Agenda 2021/2022

- Enhance community trust through education and activities
- Become employer of choice in southcentral Kentucky
- Meet needs of growing community with expanded public safety, improved infrastructure, and enhanced quality of life
- Support Gateways for Growth recommendations
- Pursue Parks and Recreation development and expansion opportunities

STRATEGIC PLAN PROCESS

The current City of Bowling Green Strategic Plan was created in 2007. Each year since, the Board of Commissioners meets to define, discuss, and set strategic plan goals, priorities, major projects and management agenda items for the upcoming year. Senior Management then works to implement the strategic plan through annual budgetary requests, which may be for operating and/or capital costs. In addition, the budgetary requests are supplemented by performance measurements in each department that support the strategic plan and identify progress made toward achieving or maintaining the goals, priorities, major projects and management agenda items.

Other tools used in the strategic plan process are:

Citizen Surveys—a biennial citizen survey based on sound statistical sampling has been used in past years to gather widespread resident and business owner satisfaction, quality perceptions, and other information. This survey has been paused until a decision is made on its continuation.

Master Planning—the Parks Master Plan is used as a guide for Parks and Recreation Department Capital Improvement Plan projects.

Multi-Year Financing Planning—the five-year financial plan is updated and reviewed during the Board of Commissioners annual strategic planning session. Revenues and expenditures are forecast for the next budget year and the next four fiscal years based on prior year trends, and upcoming obligations. This multi-year plan offers various scenarios to maximize decision making capabilities and to garner input from elected officials to prioritize project funding.

Capital Improvement Planning—a multi-year Capital Improvement Plan (CIP) is developed in accordance with the goals and objectives established at the annual elected official/staff retreat. The capital improvement projects are evaluated on the criteria stated on page 83 in Appendix E Capital Improvement Plan.

Fleet Replacement Planning—Vehicle and large equipment replacement models are utilized by the Fleet Manager to make recommendations during the budget process.

In March of 2021, the Kentucky League of Cities was contracted to assist with the development of a new Strategic Plan to be used in future budget years.

STRATEGIC PLAN GOALS & PRIORITIES

The Board of Commissioners is dedicated to continuing to improve the quality of life for all Bowling Green residents. The goals and priorities identified on this and the following page are linked to FY2022 capital improvement projects and performance measurements throughout this document to identify budgeted outcomes and actual results.

Strategic Plan Goal	Goal Statement
More Jobs, Diverse Economy	Creating more jobs and diversifying the community's economy is important to the City. Officials have committed to retaining current businesses while adding new, developing and priming the Transpark for success, retaining and attracting more young professionals, creating diverse job opportunities, and increasing personal income.
	Management Agenda Item 2021/2022: Support Gateways for Growth Recommendations
	See Pages: 18, 23, 28, 33, 132, 176, 178
Improved Traffic Flow	Traffic flow is among the chief concerns for the City. To improve traffic flow, the City has focused on improving traffic patterns, maintaining quality streets, reducing traffic accidents, creating more pedestrian-friendly communities, and reducing congestion on major thoroughfares.
	Management Agenda Item 2021/2022: Meet Needs of Growing Community
	See pages: 23, 103-104, 115, 162
Thriving Downtown & Riverfront	The Downtown area of Bowling Green reaches from the Riverfront to Western Kentucky University and presents many opportunities for growth. To return the downtown area back to the heart of the community, officials plan to increase downtown investments, bring more jobs downtown through commercial development, create more owner-occupied housing units, create more retail choices, and increase entertainment options.
	Major Project 2021/2022: Develop and Enhance Riverfront Park Area
	See pages: 24, 29, 102, 105, 108, 171
Sustainable City Government	A Sustainable City Government is a government that is well diversified and one that lives within its means. Bowling Green works to achieve this by: maintaining adequate and appropriate revenues and resources; providing resources to support current services, infrastructure, and facilities; creating a more diverse workforce; ensuring residents are well informed; delivering core services in a cost-effective manner; and by maintaining a top-quality City workforce.
	Management Agenda Items 2021/2022: Meet Needs of Growing Community, Become Employer of Choice in Southcentral Kentucky
	See pages: 20-22, 115-116, 126-127, 131-132, 137, 150, 163, 177
Strong Neighborhoods	Community starts with neighbors and the City has identified the following objectives to build strong neighborhoods: enhancing code enforcement, improving connectivity and walkability, improving neighborhood infrastructure, increasing homeownership, partnering with affordable housing organizations, and strengthening neighborhood associations.
	Management Agenda Items 2021/2022: Support Gateways for Growth Recommendations, Enhance Community Trust Through Education and Activities
	See pages: 23, 114, 116, 156, 169, 176, 177
Enhanced Public Transportation	A growing City must provide public transportation to its residents and the City has made enhancing the current transportation system a top priority by expanding, redirecting or adding transit routes, upgrading the fleet, and working with partners to design a public transit model to serve more residents.
	Management Agenda Item 2021/2022: Support Gateways for Growth Recommendations
	See pages: 24, 167
Modernized Infrastructure	Technology impacts nearly every facet of the community and City government, and it is consistently evolving. The City is committed to modernizing its technological infrastructure, such as but not limited to expanding or enhancing communication and utility fiber networks for its residents and businesses, including the City's internal infrastructure.
	Management Agenda Item 2021/2022: Meet Needs of Growing Community
	See pages: 28, 88-90, 92, 115

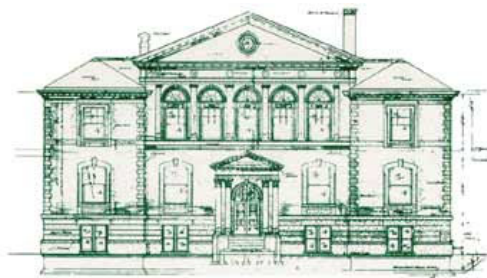
STRATEGIC PLAN GOALS & PRIORITIES, *continued*

Strategic Plan Priority	Priority Statement
Grow Revenues Without Increasing Taxes	<p>City officials are dedicated to maintaining low property, business, and occupational taxes for City residents; however, a growing City requires growing revenues to sustain services. The City does this by reviewing existing revenue sources and identifying opportunities for new or expanded resources.</p> <p>See pages: 18-22, 28, 130, 132</p>
Maintain & Improve Current Level of Services	<p>A motto of the City of Bowling Green in recent years has been to 'live within our means' and this has been achieved by maintaining and improving the level of services provided while operating within budgeted guidelines. All City Departments strive to do more with less each year, while continuing to offer a wide array of programs and services to the public.</p> <p>Management Agenda Item 2021/2022: Meet Needs of Growing Community; Major Project 2021/2022: Construct Transpark Fire Station, Seek Land Opportunities for Future Growth</p> <p>See pages: 28-29, 91, 93-95, 101, 106-107, 109, 115-116, 127, 132, 141, 145, 150, 156, 163, 170, 177</p>
Develop and Sustain an Aggressive Overlay Program	<p>In FY2015, the City began to increase funding levels for the Street Overlay Program, which identifies and prioritizes city streets for paving based on condition and other factors, and to develop a more robust and aggressive program in order to resurface more miles of roadway in any given year. This was added as a top priority on the Strategic Plan in FY2016.</p> <p>Management Agenda Item 2021/2022: Meet Needs of Growing Community</p> <p>See pages: 24, 96, 162</p>
Continue Focus on Stormwater Mitigation	<p>Bowling Green is home to a large karst network and as a result stormwater is an ever-present issue. To combat potential flooding and other adverse impacts due to stormwater, the City developed a Stormwater Mitigation Program and has dedicated funding of the Program since 2010. Potential projects are identified and prioritized by staff annually.</p> <p>Management Agenda Item 2021/2022: Meet Needs of Growing Community</p> <p>See pages: 26, 100, 162</p>
Enhance Community Walk-ability	<p>Enhancing the local community by adding new and connecting existing walkable spaces has been a priority of City officials since FY2008. A Sidewalk Improvement Program was created in 2010 to identify and prioritize projects. The City dedicates funding annually to create new sidewalks where none have existed previously, as well as replace and repair existing sidewalks to eliminate trip hazards and improve ADA compliance.</p> <p>Major Projects 2021/2022: Continue to Expand Greenways</p> <p>See pages: 25-26, 97-99, 162</p>
Implement Parks Master Plan	<p>In 2015, the Parks and Recreation Department completed an updated Parks Master Plan that identifies multiple projects to enhance the quality of life in the community and provide more public recreational offerings. The proposal includes both improvements to existing parks and facilities, and the addition of new parks and facilities in areas lacking such services. City staff prioritizes these projects and supplements with other complimentary improvements.</p> <p>Management Agenda Items 2021/2022: Enhance and Develop Riverfront Park Area, Pursue Parks and Recreation Development and Expansion Opportunities</p> <p>See pages: 26-27, 110-113, 169, 170-171</p>
Address Homelessness	<p>Partner with federal, state, non-profit, and private organizations to seek ways in which the community can better collaborate available resources to address homelessness.</p> <p>See pages: 29, 35, 114, 177-178</p>

BUDGET MESSAGE

KATIE SCHALLER-WARD
Assistant City Manager/
Chief Financial Officer

ERIN HULSEY
Human Resources Director



ERIN BALLOU, CMA, CPFO
Assistant Chief Financial Officer

SEAN WEEKS, CPFO
Assistant Chief Financial Officer

CITY OF BOWLING GREEN B U D G E T T E A M

JEFF MEISEL, CPA, MPA, ICMA-CM
City Manager

2021/2022 Budget Message

TO: HONORABLE BOARD OF COMMISSIONERS

FROM: Jeff Meisel, City Manager
Katie Schaller-Ward, Assistant City Manager/CFO
Erin Hulsey, Human Resources Director
Erin Ballou, Assistant Chief Financial Officer
Sean Weeks, Assistant Chief Financial Officer

DATE: May 13, 2021

This is written to present the *City Manager's Fiscal Year 2021/2022 Budget Recommendation*.

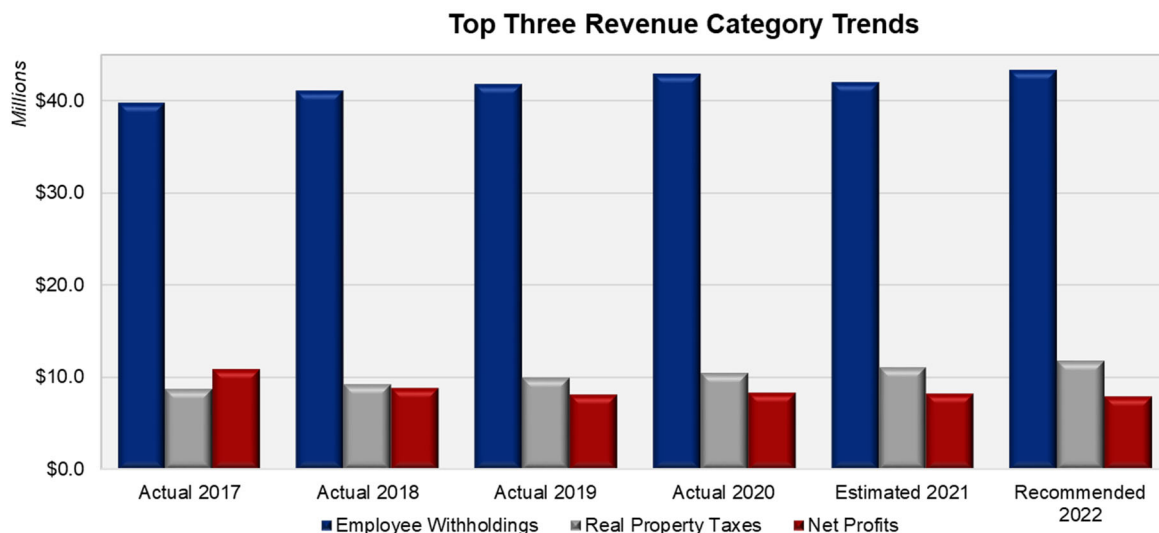
BUDGET OVERVIEW

All Funds. The proposed Fiscal Year 2022 revenue budget for all funds totals nearly \$122.4 million and the expenditure budget for all funds totals approximately \$122.7 million. This is a 10.9% increase in revenues and a 7.4% increase in expenditures compared to the FY2021 adopted budget. As in past years, this budget uses reserves in some funds to complete prioritized capital projects, which funds had been saved for this purpose. A more detailed explanation of the change in revenues from last year to this year can be found under the General Fund section below. Excluding capital project expenditures in all funds, the proposed operating budget for FY2022 is up 10.0% (\$10.0 million) compared to the FY2021 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 FY2022 General Fund revenue budget totals \$75.6 million and reflects an increase of 13.0% compared to the FY2021 adopted budget. This significant rise in revenues for FY2022 is a direct reflection of the decline the global coronavirus (COVID-19)

BUDGET MESSAGE, *continued*

pandemic had on FY2021 revenue budget projections, which were more conservative than in past years to account for the economic uncertainty. There are no proposed tax increases included in this recommendation. The most significant components of the revenue budget and the respective changes over the prior year adopted budget are employee withholding fees (+20.7%) and property taxes (+6.4%). The top three revenues of the City for the General Fund are employee withholdings at 57.2% of budget, property taxes (specifically real) at 15.5%, and net profits at 10.5%. Due to the reopening of local businesses and a recovering economy, specific analysis was conducted in order to curate the best approach for each category.

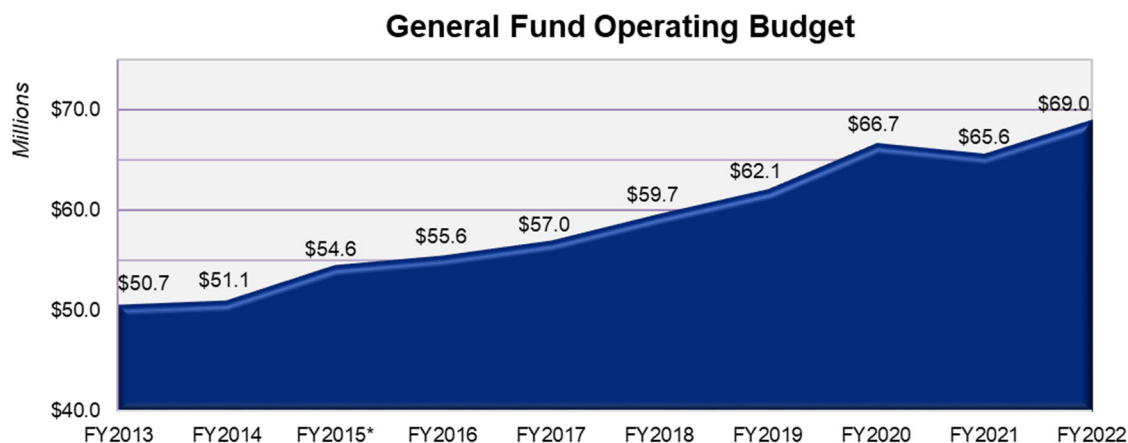


Budgeting for FY2021 withholdings was difficult last year with limited information available (two week shutdown) in order to project how revenues would react. Multiple scenarios were conducted with a conservative option selected. As of March 31, 2021, actual collections have outperformed budget estimates by 20.4%. Based on this performance and by applying the five-year actual average growth percentage to the projected FY2021 finish, revenues are estimated to return back to pre-pandemic levels. This allows the reinstatement of prior year (FY2021) budget cuts and factors in historical five-year growth rates for each withholding category as the City and community reopen and recover from COVID-19.

Real property taxes over the past five years have grown an average of +6.1% with the high being in FY2019 (+7.4%) and the low being in FY2017 (+4.6%). Joining this data with the first recap assessment information provided by the Warren County PVA, a growth rate of +5.0% over the projected FY2021 finish was determined to be an appropriate budgetary figure. This is also +7.5% growth over the FY2021 budgeted amount.

Historically for net profits, odd years have greater revenue than in even years; however, there is growth when comparing each odd and even year. FY2022 is an even year, but due to COVID-19 many of those ripple effects on the profits of businesses from the calendar year 2021, reporting April 2022, will continue to be felt and thus the budget for net profits has no growth or change compared to the FY2021 adopted budget. The FY2021 budget was reduced -12.7% compared to the FY2020 budget due to the prospective effects of COVID-19.

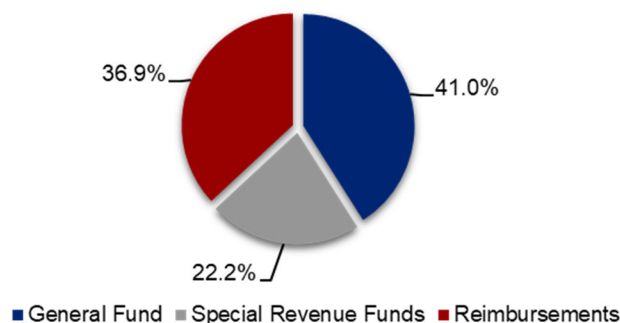
As has been done for the past several years, a balanced General Fund budget is being recommended. The FY2022 General Fund operating budget stands at about \$69.0 million, excluding new and future capital project expenditures, which reflects a change of +5.2% or \$3.4 million compared to the FY2021 adopted operating budget. This change is primarily contributable to an increase in personnel costs, which is described in more detail below. Also, since the revenue projections are more positive going into FY2022, the City is able to once again invest in capital projects using operating revenues at an increased level compared to FY2021. A complete summary of these facts can be found in **Appendix B**.



Fund Balance. The City maintains a minimum reserve fund balance policy in the General Fund based on 25% of budgeted General Fund revenues. The City began FY2021 with \$16.7 million set aside as the minimum reserve in the General Fund of the \$33.6 million fund balance. For FY2022, the 25% will equate to reserves of approximately \$18.9 million, which resides in the Committed Fund Balance account. The established minimum reserve counteracts the potential volatility of the City's largest revenue source, employee withholding fees that can be adversely affected by downturns in the economy and subsequent decreases in employment levels, which the City experienced from the impacts of COVID-19 in the prior year. The reserve balance also presents a stronger financial outlook to maintain the recently improved credit rating of Aa1 from Moody's and the current credit rating of AA from Standard & Poor's for future financing or refinancing opportunities. The actual reserve dollars are adjusted accordingly after the annual budget is adopted.

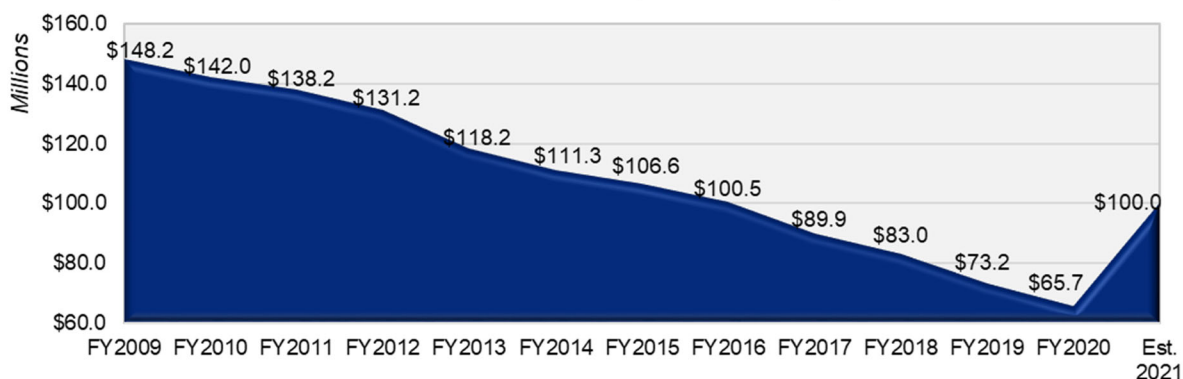
Debt Service. Total debt service for all funds in FY2022 is approximately \$10.1 million, of which \$3.7 million will be reimbursed by outside agencies, bringing the net debt service total to approximately \$6.4 million. The outside agencies include WKU (100% of Diddle Arena GO Bonds) and Warren County (50% of ITA GO Bonds). The General Fund is ultimately responsible for \$4.2 million of the total debt service, which represents 5.5% of the General Fund budget, and reflects a decrease in debt service of -6.4% or \$281,000 compared to the FY2021 adopted budget. The remaining debt service is funded by Special Revenue funds.

Debt Service Funding



Over the past several years, the City's total outstanding debt has decreased by \$48.2 million (-32.5%) from the high of \$148.2 million in 2009. This includes the debt payoff in FY2020 of the 2009 GO Refunding Bonds that were funded by the General Fund, Fire Improvement Fund, and Job Development Incentive Fund, and the issuance of \$43.8 million of new GO Bonds for the expansion of the Kentucky Transpark in 2021, the total debt outstanding at June 30, 2021 is estimated to be \$100.0 million.

Outstanding Debt History



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

In response to the COVID-19 pandemic, U.S. Congress passed two historic pieces of legislation, the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act (ARPA). Signed into law by President Trump on March 27, 2020, the CARES Act provided funding to local governments to prevent, prepare for, and respond to the coronavirus. Through this legislation, the City received funding during FY2020 and FY2021 from numerous Federal agencies including \$716,869 of Community Development Block Grant Coronavirus (CDBG-CV) funding from the U.S. Department of Housing and Urban Development, \$98,376 of Coronavirus Emergency Supplemental Funding (CESF) from the U.S. Department of Justice, \$3,415,865 in CARES Act Section 5307 Small Urban Areas funding from the Federal Transit Administration (FTA), and \$6,506,705 of Coronavirus Relief Funds from the U.S. Department of Treasury through the Kentucky Department for Local Government. The City utilized CDBG-CV funding for rent, mortgage, and utility assistance for local residents impacted by the pandemic. CESF funds were utilized by the Bowling Green Police Department to purchase personal protective equipment and supplies to prevent, prepare for, and respond to the coronavirus. FTA CARES Act 5307 funds were utilized to purchase protective shields

BUDGET MESSAGE, *continued*

for transit bus drivers, disinfecting systems and supplies for transit buses, and operational costs for the public transit system. CARES funding was utilized for front line, public facing safety personnel expenses that included City police officer and firefighter payroll costs.

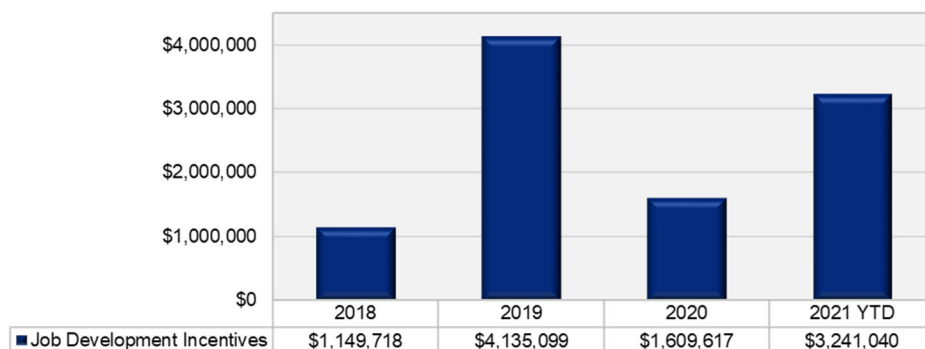
The American Rescue Plan Act (ARPA) was signed into law by President Biden on March 11, 2021. ARPA aims to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. Thus far, the City has been awarded \$411,820 of ARPA Section 5307 Small Urban Areas funding for local public transit operations. While the City anticipates receipt of additional funding through ARPA, no other funding has been received to date. As the City waits for additional guidance by the U.S. Treasury on how ARPA funds can be utilized, the FY2022 budget does not contemplate this one-time revenue source.

INVESTING IN THE FUTURE

As we continue to emerge from the impacts of COVID-19, the FY2022 budget includes several elements that reflect the Strategic Plan Goals and the identified Top Priorities for the coming year and beyond as established by the Board of Commissioners.

Incentivizing Job Development. Job creation and diversification of the local economy with varying types of available industry are key components of Bowling Green's ability to thrive and grow. Since January 2007, the City has incentivized the creation of over 5,900 new jobs by providing almost \$25.5 million in projected incentives for 79 different company projects. To date during FY2021, the City helped to create 404 future jobs by providing a withholdings tax credit of approximately \$3.2 million over the next ten years through the Job Development Incentive Program (JDIP). A new partnership with the Central Region Innovation and Commercialization Center (CRICC) is also in the works to facilitate the creation, recruitment, growth, and retention of technology sector companies in Bowling Green. The FY2022 budget also includes special funding for workforce development through the Bowling Green Area Chamber of Commerce and continues the partnership with Warren County to cover 50% of the annual debt service obligation of the previously issued Transpark GO bonds. This partnership allows the Inter-modal Transportation Authority (ITA) to continue to utilize approximately \$2.1 million in surplus wage assessment taxes established prior to 2018 to fund additional infrastructure in the Transpark. In 2019 and 2020, the ITA acquired approximately 300 additional acres of land adjacent to the existing Transpark for an expansion project, for which infrastructure development was financed in FY2021. The City and County have once again agreed to cover debt service on the new \$43.8 million bond issue for 25 years, but with wage assessments, land sales and utility revenue sharing to be applied towards debt service going forward.

Job Development Incentives



JDIP

Fiscal	# of
2018	297
2019	814
2020	422
2021 YTD	404

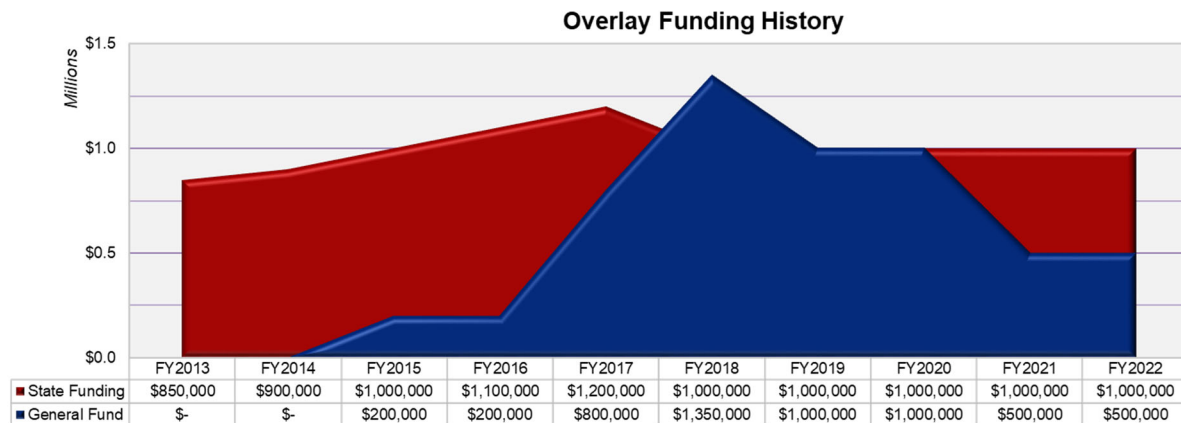
Developing Stronger Neighborhoods. In the eighth year of the Neighborhood Improvement Program (NIP), approximately 80% of the annual Community Development Block Grant (CDBG) allocation and \$400,000 of local tax revenues are recommended to implement improvements in targeted sections of the *BG Reinvestment Area* (Census Tracts 101, 102, 103, 104, 105 and 112). The fourth targeted area selected encompasses Census Block Group 102.1, which is E. 8th Avenue to the Barren River and provides for a total investment over a two-year period of approximately \$1.5 million in improvements. The improvements will include neighborhood stabilization through affordable housing, property improvements, and preservation. Pedestrian facility improvements are also included which entails sidewalks, crosswalks, and trash cans. Neighborhood identity enhancements and historic preservation will take place through historical signage, street signs, and pedestrian lighting. Additionally, during FY2022 the community will see the construction of 2,300 feet of new sidewalk along Johnson Street and Dennis Drive in the NIP's third targeted area, Census Block Groups 103.3 and 103.4. Also in these Census Groups, 103.3 and 103.4, a budget of \$740,000 for acquisition and rehabilitation of new affordable housing opportunities will be allocated for two (2) new transitional housing units, four (4) affordable rental units, and four (4) affordable homeownership units. The City is currently wrapping up an exterior property improvements program to remove blighting influences and improve curb appeal in the NIP's second focus area, Census Tract 112. This program will then transition into Census Block Groups 103.3 and 103.4 with work expected to begin in FY2022.

Improving Traffic Flow. As the City finishes improvements on Smallhouse Road with extension of the multi-use path to Broadway Avenue and completes the expansion of Shive Lane to Middle Bridge Road, attention will turn to intersection improvements at Ashley Circle and Scottsville Road. The existing intersections with Ashley Circle and Scottsville Road, at Wilkinson Trace and Ashley Street, were originally constructed about 50 years ago. Since that time, development and traffic on both sides of Ashley Circle have continued to grow. This multi-year capital road project is envisioned to reduce congestion by providing additional storage and space for vehicles making left turns onto Scottsville Road. FY2022 funding of \$750,000 will be used for project design, preliminary property acquisition and possible utility relocation for both intersections. Funds for construction will be budgeted in future years based on final designs. This project is estimated to cost in excess of \$3.0 million and take about three years to complete.

Other proposed projects in the FY2022 budget to improve traffic flow and further enhance vehicular movements around town consist of spot improvements to prohibit left turns on Creason Street from University Boulevard, construct a mini-roundabout at High Street and Main Avenue, repair the concrete intersection at Double Springs Boulevard and Beauty Avenue, relocate a traffic signal cabinet at Main Avenue and Chestnut Street, replace entrance pavement at Hogle Drive and U.S. 31W Bypass, and construct a right turn lane on Gary Farms Boulevard at Westpark Drive. These spot improvements are to be designed in-house and will address safety and functionality at the intersections for an estimated construction amount of \$250,000 using Liquid Fuel Tax (LFT) funds. Another set of roundabouts to improve traffic flow will be considered with design costs only included in the FY2022 budget for Westen Avenue at Rockingham Avenue, Patrick Way, and Highland Way. If this project is selected to proceed, construction costs will be funded in FY2023. And, finally, Municipal Order No. 2020-191 committed the City to set aside \$100,000 of LFT funds in the FY2022 budget to assist with construction of the realignment of Highland Way at Nashville Road with Emmett Avenue.

BUDGET MESSAGE, *continued*

Sustaining Aggressive Overlay Program. The FY2022 budget proposes to maintain the annual street resurfacing (overlay) project through the direct allocation of \$1.5 million using both Liquid Fuel Tax (LFT) and General Fund money, which would resurface approximately 18 miles of street based on recent unit pricing. The total lane miles to be resurfaced varies from year to year and depends largely on the cost of asphalt as well as existing conditions.



Enhancing Public Transportation. The transit program will see significant changes over the coming months with the creation of a new Transit Management contract model. In FY2021, the City elected to hire a management firm to oversee the aspects of the transit system and make recommendations regarding service enhancements and route optimization. The City selected RATP-Dev to serve in this capacity, while the operations of the transit system will continue to be provided by Community Action of Southern Kentucky. This setup will continue to give the City greater oversight and management of the transit system and provide continuity of service delivery. Although this enhancement comes with a larger price tag, CARES and ARPA Acts funding will assist with operational costs over the next few years. FY2022 funding will focus on developing this new method of transit delivery and evaluating the structural components on the system, including the completion of a transit services development plan study. The study aims to enhance efficiency and improve performance of the transit service in Bowling Green.

Thriving Downtown and Riverfront. Phase I of the Downtown Streetscape Improvement Project was completed in the fall of 2019. This first phase comprised of improvements surrounding the downtown square, addressed both Capital and Morris alleys, and enhanced the connection between Fountain Square and Circus Square parks. This phase also included enhancements to the streetscapes of College and State streets from Spring Alley to 10th Avenue including designated bike lanes and intersection improvements. Phase II continues streetscape improvements on College and State streets from Spring Alley to 6th Avenue, improvements on Main Avenue on either side of College and State streets, as well as a short piece of 8th Avenue between College and State streets. This phase is currently underway and is expected to be completed in FY2022. To date the City has committed over \$6.0 million on downtown improvements. The FY2022 budget sets money aside in anticipation of future phases and utilizes the City's 20% distribution of the Downtown Tax Increment Financing (TIF) District funds. Other private commercial and residential investments also continue to advance in the downtown area.

The riverfront was identified as a Major Project in FY2019 at the request of property owners, other interested residents, and in the interest of riverfront park expansion. In efforts to address this project, the City developed a plan to make enhancements and to promote development and new investment along one of the older entrance corridors to downtown Bowling Green, formerly Old Louisville Road (renamed River Street). The approved Plan focuses on the rebranding of the area and further development of existing park properties, accompanied by aesthetic improvements along the roadway related to fencing, lighting, and landscaping. The successful implementation of this Plan requires a partnership among the City, Warren County, Commonwealth of Kentucky, and area property owners and developers and will take several years to complete. Previously funded projects include capital maintenance to the rock wall at RiverWalk Park, clearing of the fence line along River Street, and construction of a greenways connector under the River Street Bridge. The two maintenance projects have been completed. The greenways connector project has been on hold as it is dependent upon completion of an erosion mitigation project of the River Street Bridge by the Kentucky Transportation Cabinet, as the two projects must be completed simultaneously. Both projects are currently scheduled for completion in FY2022.

In FY2020, the City received pre-application approval from the National Park Service of a \$750,000 Land and Water Conservation Fund Outdoor Recreation Legacy Partnership Program grant for funds to begin Phase I of a master plan to redevelop the riverfront area. During FY2021, the City completed environmental and regulatory reviews for the project and expects to receive full application approval in the Summer of 2021. The City will be responsible for a grant match in the amount of \$1.5 million, which was included in the FY2021 budget. Phase I of the development plans include installation of a boat ramp and other site furnishings on the old inert landfill site. Since the development of the riverfront park area is a Major Project of the Board of Commissioners, another \$1.0 million has been placed in the FY2022 budget to begin saving for future phases of development to be determined.

Enhancing Community Walk-ability. The FY2022 budget returns direct funding for new sidewalk projects after not receiving funding in FY2021. In addition, the second year of funding will continue for the greenways construction/expansion program that will continue to develop a more walkable city, a Top Priority of the Board of Commissioners and a continued Major Project for this year. Since the inception of the new sidewalks program, the City has invested \$7.4 million with 17.1 miles of new sidewalk constructed or pending, which equates to an average of approximately 1.25 miles of new sidewalk constructed each year. The greenways program adds another \$400,000 to close critical gaps in the multi-use path network within and around the City. The initial funding started at \$275,000 in FY2021 and the first selected greenways projects will be constructed during FY2022. Similar to the sidewalk program, greenways candidate projects are evaluated each year against a set criteria with neighborhood input. On the following page, a map shows the current greenway system and highlights the need for connectivity. Funding is also proposed in the FY2022 budget to inspect and design capital maintenance improvements for the College Street Pedestrian Bridge, which was originally constructed in 1915 and continues to serve as part of the City's greenways network since the 1990's.

Illustrates Existing Greenways



As traditionally done, this budget provides funding for improvements to existing sidewalks, including the addition of ADA-compliant ramps. The Neighborhood Improvement Program funded by CDBG also provides resources for new sidewalk construction as previously mentioned. In addition, during FY2021 using federal Transportation Alternatives Program (TAP) grant funds from the Kentucky Transportation Cabinet, the City completed the Moss Middle and Jennings Creek Elementary schools half mile greenways path. During FY2022, the City anticipates the completion of the West End Greenway and ADA Sidewalk Improvements Projects with TAP grant funds. The West End Greenway will install an approximately two mile greenways path connecting the West End neighborhood to downtown, while the ADA Sidewalk Improvements Project will rehabilitate and replace sidewalk at over 1,000 individual locations along State rights-of-way within the city limits.

Continuing Focus on Stormwater Mitigation. This budget continues the efforts that began in 2010 to address stormwater problem-areas throughout the city, which is also considered a Top Priority. The FY2022 budget restores funding at \$500,000 to address remaining projects to help mitigate flooding issues. A total of 60 projects were identified at the onset, more than 20 projects from that original list have been completed and an additional 30+ projects have been identified and are now included in the program. Some of the projects have been added as a result of flooding events this Spring and will be evaluated and prioritized in the coming weeks. Including the FY2022 allotment, local tax dollars totaling over \$5.95 million have been invested in this on-going program since its inception. Additionally, at least 23 smaller-scale projects supporting stormwater mitigation have been completed using in-house labor and materials.

Implementing Parks Development Plan. The implementation of the Parks Master Plan has been identified as a Top Priority of the Board of Commissioners since 2016 and funding for related parks and recreation capital projects is identified in the FY2022 budget. These projects are estimated at \$1,925,000, with over \$870,000 provided by the Parks Development Fund and another \$1.0 million

dedicated by the General Fund for future phases of the riverfront park development. The most notable projects slated in the budget include the second year of funding for irrigation improvements at both the Hobson Golf Course and CrossWinds Golf Course, the second year of funding for sealing and resurfacing the roads in Fairview Cemetery, replacing three additional HVAC room units at Bowling Green Community Center, improving parking lots at Lampkin and Pedigo parks, adding grass tees at Hobson Driving Range, installing a guardrail at Lovers Lane Soccer Complex, and rehabilitating one of the tennis courts at Roland Bland Park to accommodate pickleball and soccer as well as adding additional playground features.

NEW AND CONTINUED INITIATIVES

Meeting the Needs of a Growing Community. The FY2022 budget recommendation proposes to restore funding to pre-pandemic levels to allow the City to meet the demands of a growing community, to provide services at the same level as before or improved, and to invest in the future. One significant investment, also identified as a Major Project by the Board of Commissioners, is planning for the construction of a new Fire Station at the Kentucky Transpark. Land has already been donated for this purpose from the ITA and \$300,000 of Fire Improvement Funds are included in the FY2022 budget to begin design work on the fire station as well as for a revitalized Northside Station No. 5 and expanded public safety training facility.

Focusing on Community Involvement. As the pandemic loosens its hold on the community, this budget proposes to continue supporting multiple community involvement opportunities for residents to learn about and participate in their local government. Opportunities include serving on boards and commissions and participating in the various academies, including: Citizen Police Academy, Academy for New Americans, Over 50 Citizen's Academy, Junior Police Academy and Pathfinders Program, Fire summer camp program, Bowling Green Coalition of Neighborhoods (BGCAN), and BGGov2Go events. The City will also continue to implement the strategies and recommendations of the Gateways for Growth strategic plan by leveraging local partnerships and organizational collaboration. The plan will assist the community in creating an environment for the successful integration of immigrants and refugees. Additionally, the Board of Commissioners and Senior Management staff, with community participants, have begun participating in a new Strategic Planning process that will be developed during FY2022 with outcomes to be incorporated in the FY2023 budgeting process.

Enhancing Services. To maintain and improve current level of services, funds are proposed in the FY2022 budget to provide for more contracted services, such as to assist with mowing of various areas to allow Public Works and Parks department employees to focus on other priorities. Other service enhancements proposed in this budget are related to additional personnel, which is described in more detail below. The FY2022 proposed budget also includes funds to conduct Diversity, Equity and Inclusion (DE&I) training for all City employees. The City has an excellent program, Cultural Competency that is taught in-house by the International Communities Coordinator to all new employees; however, this is a training subject that has the best returns when participants are exposed to the material on a more frequent basis. To advance the City to the next level of a diverse and inclusive working environment, the City is partnering with Dr. Martha Sales to create unique training opportunities for all employees in FY2022.

Increasing Safety. The second year of funding has been included to develop a first responder peer support team comprised of about 30 employees from Fire, Police, and Dispatch. The City will also seek alternative program resources to help fund the training and pursue expansion with community support. The City also continues to invest in upgraded and newer equipment for both Police and Fire departments, such as taser and in-car camera replacements, new portable radios, fire personnel escape systems, a firefighting foam trailer, and additional self-contained breathing apparatus (SCBA). The FY2022 budget also anticipates the use of a fully operational new Fire Station No. 7 located on Lovers Lane.

Improving Technology. The FY2022 budget recommends an upgrade to the core switches in the City's main data center. The overall speed of the network is always being challenged by additional programs and equipment generating more traffic. This project, along with continuing to invest in the multi-year replacement cycle for servers and other network equipment, will help address network reliability. Additionally, two other recommended technology based purchases will be conducted with a multi-year funding strategy to include replacement of copiers and phone handsets. The first year will focus on replacement of the more heavily used or broken down equipment. The final technology investment slated in FY2022 will be to address aging access points on the BGGuest network and enhance its overall coverage.

Enhancing Tourism and Economic Development Efforts. The Board of Commissioners informally expressed support for the "Beautifl-65" project currently underway by Operation P.R.I.D.E. through money raised by private donors. The City is being asked to help contribute funding of up to \$150,000 annually for the long-term maintenance of the project along with the County; funds have been set aside in the FY2022 budget for this purpose. Additionally, funds are being allocated to direct more focus on the downtown economic development activities through the creation of a new position in the NCS Department. This position will work towards bringing additional activity in the downtown area through events, marketing, and development of new opportunities, including the possibility of an entertainment district in downtown and other projects that grow the quality of life in Bowling Green.

PERSONNEL SERVICES

The proposed FY2022 budget includes recommendations regarding employee wages, pension adjustments, workforce complement, and other personnel changes. The total impact of these recommendations and obligations next year will be approximately \$2.7 million for the General Fund and \$3.0 million for all funds.

Employee Wages. The Department for Local Government (DLG) established cost of living adjustment (COLA) was 1.4% based on the increase in the All-Items Consumer Price Index for 2020 and the proposed budget includes a 1.4% COLA for eligible full-time employees. The pay schedule for part-time and seasonal employees will be increased by \$0.15/hour, which equates to an average COLA of 1.4%. The cost of providing the COLA in the General Fund will be \$520,800, including wage-related fringe, and \$540,000 for all funds in FY2022.

In light of the impacts from COVID-19, the merit increase was suspended for one year during the preparation of the FY2021 budget. With the return to more normal times, a merit increase is once again being recommended for FY2022. Full-time employees hired or promoted prior to January 1, 2021 and part-time and seasonal employees who have worked at least a year would be eligible for a merit increase. Across all departments, the merit increase is estimated to cost the General Fund approximately \$459,160, including wage-related fringe and \$473,630 for all funds.

Position Additions/Changes. The FY2022 budget recommends the addition of seven full-time positions at a total first-year cost of approximately \$769,800 including fringe, hiring costs, uniforms, equipment, training, etc. The following positions recommended for funding include:

Police Department: Recommendations include one Police Captain, one Detective (Police Officer assignment), and three Police Officers. These additional positions are part of a six-year staffing plan created by retired Chief Hawkins and supported by Chief Delaney. The first year of the plan was implemented in FY2020 when five additional positions were added. In FY2021, the City applied for Community Oriented Policing Services (COPS) grant funds to assist with funding for the second year of police officer additions, but was denied. Therefore, the City froze adding new positions during FY2021. FY2022 proposes to implement the second year of the six-year staffing plan. The City will determine on a year by year basis whether or not to continue with the recommendations in the staffing plan.

Neighborhood and Community Services Department: The first proposed new position is a Housing Support Specialist in the Housing Division. Over the past four years, the City has been allocated 84 additional vouchers for housing, a 14% increase for a total of 695 housing vouchers to manage. In addition, HUD continues to increase regulations, which creates more administrative burdens for the Housing Division. This position will be paid for with revenues through HUD designated for administrative expenses.

The second position recommended in this Department is a Downtown Development Coordinator. This new position will provide marketing, event coordination, liaison services to connect property owners to potential tenants, and oversight of a proposed arts and entertainment district, as well as general assistance with revitalization efforts in the downtown business district.

With the addition of the seven positions identified above, the full-time complement will be 495 and the part time complement will remain at 306.

Eighty (80) full-time positions are being recommended for reclassification in next year's budget. The majority of these upgrades are a result of establishing a \$15/hour minimum starting grade for the General Classification/Pay Schedule. The total impact across all funds for this recommended change amounts to approximately \$225,100.

The proposed changes are listed in **Appendix D**.

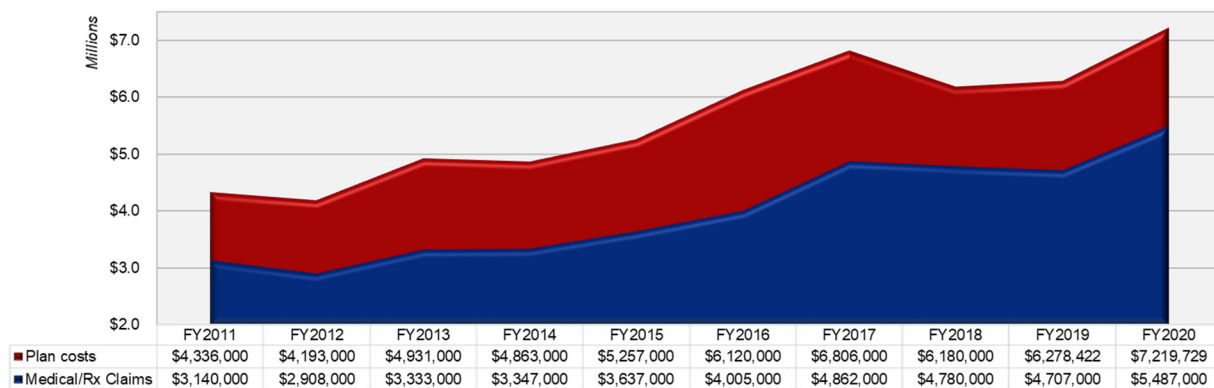
BUDGET MESSAGE, *continued*

Employee Health Benefits. The City is in the second year of using a Referenced Based Pricing (RBP) plan as one of the two options for health insurance. Since implementation, this plan has saved the City \$300,356. The average rate of inflation for the City Health Plan has been 4.4% since 2009; in 2020, the plan spend decreased overall by 5% and was led by a reduction of 12% in medical claims. This reduction is a combination of savings from the RBP and also potentially from deferred care during the COVID-19 pandemic. The concern over a future increase in claims due to this deferred care is the reason the stop loss carrier is implementing a 10% increase in fees.

In January 2020, the City switched to a different Prescription Benefits Manager (PBM), TrueRx. This PBM recommended the City move members to a closed formulary to increase the value of rebates received from prescriptions. The rebates are released on a deferred schedule of nine months after the close of a quarter. Rebates received for the first two quarters of 2020 total \$146,226, which is estimated to result in an annual total rebate of approximately \$292,250 at current trends. This is a savings of \$236,000 over the previous PBM.

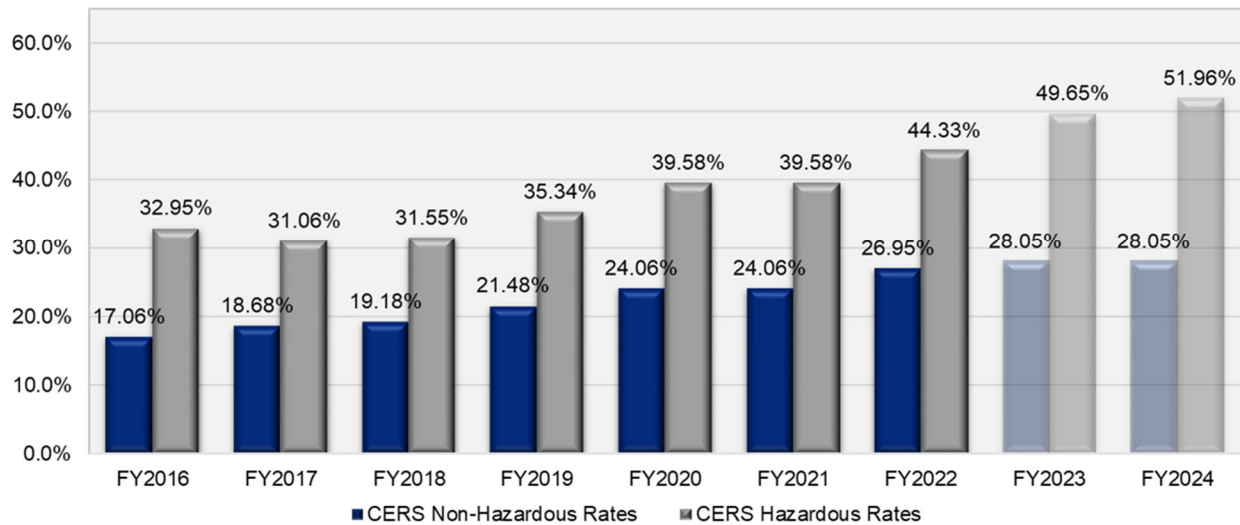
While the City is realizing savings in medical claims and an increase in prescription rebates, the expected costs of prescriptions, mostly due to specialty drugs, is expected to continue increasing. In addition, the City is taking a conservative budgetary approach due to the possibility of increased medical claims in the future from deferred care. Therefore, premiums for medical plans to both the City and the employees will remain the same. The City will continue to spread the fixed administrative costs for the Health Care fund over the entire year that started in FY2020, by adding an additional amount of City paid premiums to each position eligible for such benefits and included in the budget. These fixed costs include stop loss coverage, administrative fees to MedBen, CareHere and Sherrill Morgan, labor and supply costs to the City Care Center, and operating funds throughout the year for wellness programs and incentives. The budgetary impact is approximately \$1.65 million at the same charge-off rate of \$3,300 per position used in the FY2020 and FY2021 budgets.

Health Insurance Plan Costs



Retirement. During the 2018 Kentucky General Assembly Session, House Bill (HB) 362 was enacted which provides for the phase-in of proposed rate hikes to be capped at no more than a 12% per year increase over the prior fiscal year for a 10-year period. Based on that legislation, the County Employee Retirement System (CERS) mandated rates will increase 12% for hazardous-duty employees from 39.58% in FY2021 to 44.33% in FY2022 and for non-hazardous employees from 24.06% to 26.95%. The budgetary impact from the 12% rate hike on all funds is estimated at nearly \$1.1 million, before a cost of living or a merit increase. Actual rates without the 12% cap stand at 28.05% for non-hazardous and 51.96% for hazardous.

CERS Rate History and Projected Increases



The above chart reflects how rates are projected to grow over the next few years. At the 12% cap per year, non-hazardous rates are set to reach 28.05% by FY2023 and hazardous rates are set to reach 51.96% by FY2024. House Bill 249 from the 2020 Kentucky General Assembly required the actuarially accrued liability contribution paid by each employer in CERS to be reset beginning with the 2019 actuarial valuation and to be amortized over a closed period of 20 years. Any future increases in contribution rates after June 30, 2021 shall use the FY2020 rates as the base rates for calculation of future increases in the rates. House Bill 484, also known as “free CERS” and also enacted in 2020, requires the administration of CERS to be transferred from the Kentucky Retirement Systems (KRS) Board of Trustees to a newly established CERS Board of Trustees, effective April 1, 2021. KRS is now known as the Kentucky Public Pension Authority (KPPA) and continues to oversee the administration and operation of the personnel and accounting systems for CERS, Kentucky Employees Retirement Systems (KERS) and State Police Retirement Systems (SPRS).

Although the City makes all required pension contributions for CERS as those are due, an unfunded liability for all future retiree pension payments is reported in the City’s Comprehensive Annual Financial Report. For FY2020, the City’s Net Pension Liability (NPL) totaled more than \$99.3 million and reflects all future estimated funds needed to sustain current and future retiree pension costs. For reference, the NPL for Louisville and Owensboro was \$1.2 billion and \$83.2 million, respectively. The NPL is calculated as part of an annual actuarial valuation overseen by the governing body, KPPA. The CERS rate increases described in the paragraph above are one tool used to mitigate this unfunded liability and to ensure the pension system remains viable.

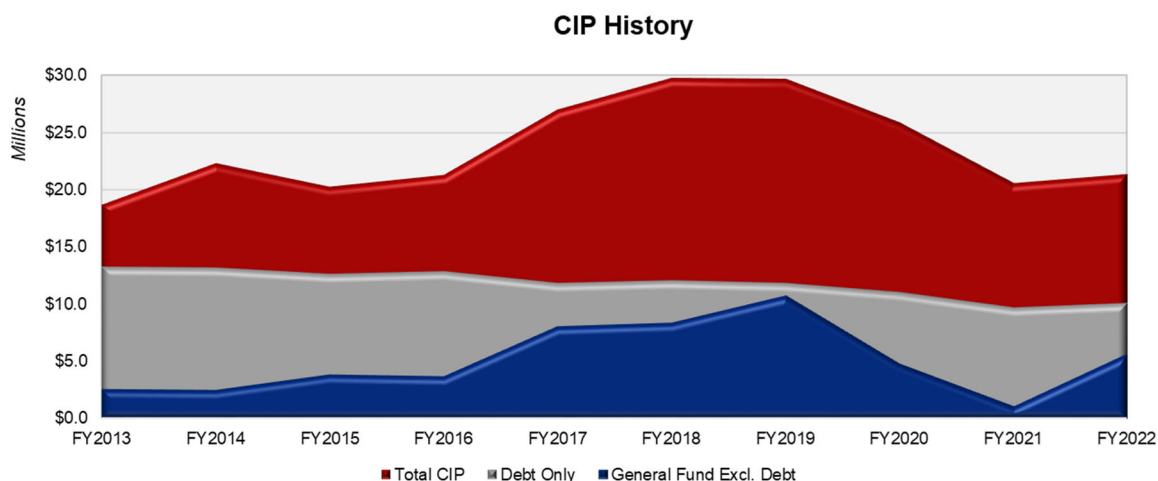
Closed Police and Firefighters Retirement Fund. The City is committed to the solvency of the Police and Firefighters Retirement Fund (P&F Fund). This is a closed defined benefit plan currently composed of 27 long-time retired police officers and firefighters or their beneficiaries. The July 1, 2020 actuarial valuation report reflected a market value of \$6.2 million and indicated a funding level of 110.81%, assuming a 1.0% annual cost of living adjustment; a COLA of 0% would have resulted in a 117.66% funding level. Based on the results of this report, there was no City contribution required for FY2021. Thus, the City is not proposing to contribute to the P&F Fund during FY2022. During FY2021, the City moved administration of the monthly distribution checks in-house, which reduced administrative expenses, saving approximately \$8,000 a year, which helps to maintain a low unfunded liability level and monitor the fund closely.

CAPITAL IMPROVEMENT PROGRAM

The proposed FY2022 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 just under \$21.4 million, including all funds and debt for the coming year. This is -5.5% or \$1.25 million less than the FY2021 program that totaled \$22.6 million and was approved in the multi-year CIP plan following adoption of the FY2021 budget; however, the FY2022 General Fund supported portion of the CIP is +74.8% or over \$4.25 million more than the approved multi-year plan amount for FY2021. No new General Fund debt is recommended. As previously mentioned, a new GO Bond issue related to infrastructure development for the expansion of the Kentucky Transpark supported by non-General Fund resources was completed during 2021.

For the eighth consecutive year, the proposed FY2022 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 FY2022 operating revenues or money previously set aside for capital projects. Next year's capital budget consists of 52.6% new projects and 47.4% for payments on existing debt. This will be the sixth 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 any significant new debt obligations since FY2008.

Focusing on the City's strategic priorities, the FY2022 budget provides just over \$3.1 million for Traffic & Roads, almost \$4.7 million for Community Livability projects, just under \$2.5 million for Municipal Facilities & Equipment, and nearly \$928,000 for Technology Improvements. On-going expenses from the recommended purchases and capital projects are expected to exceed \$151,000, and projects in the planning phase where on-going expenses are anticipated but are unknown at this time.



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

AGENCY APPROPRIATIONS

A total of just about \$1.1 million is being allocated for eligible agencies and another \$2,763 for the City's United Way contribution, which is based on a dollar-for-dollar match of employee pledges that did not receive any other City benefits. The FY2022 recommended budget proposes to provide a 3.0% increase to three agencies that requested more funding, the Humane Society, Human Rights Commission and Hobson House Commission. The previous funding level for the Economic Development Authority is also recommended to be restored to \$125,000. Also, since Operation P.R.I.D.E. is no longer contracting for the Louisville Road right-of-way mowing, a decrease of \$9,000 was provided.

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. This budget allocates \$53,750 to the BG-WC Regional Airport as the City's required match (2.5%) of any federal funds received for the reconstruction of the terminal apron.

With the FY2022 budget, agency funding comprises 1.5% of the proposed General Fund expenses. A complete list of the contract agencies is contained in **Appendix F**.

FINAL THOUGHTS

What a year it has been! The Spring of 2020 seems like it was years ago for many of us, but this same time last year we were trying to navigate a storm that we had never experienced before. Fortunately, we are on the other side of that storm and have weathered it fairly well given the current circumstances. The City entered FY2021 with great caution, not knowing the potential financial damage or how long the pandemic would linger. Today, we can declare that we made prudent decisions on FY2021 revenue projections, and we "played the hand we were dealt". Fortunately, the 20% reductions projected in occupational tax revenues did not come to reality, and the local economy held its ground. As we near the end of FY2021, actual revenues are stable and essentially level with pre-pandemic revenue, excluding any stimulus monies.

As you can see, the FY2022 budget that has been presented in the preceding pages is somewhat of a reconciliation budget. It represents a reconciliation of where we left off before the pandemic that resulted in temporary business closures to where we are today, along with some conservative optimism for the future. As always, we predict our revenues first and then determine what we can afford with those revenues while focusing on the priorities determined to be important to the majority of the residents that we serve.

Bowling Green now encompasses over 40 square miles, has a population approaching 75,000, and serves as a daily and weekend hub for well over 100,000 people. Our organization is a service organization approaching 500 full-time employees in which half of those individuals serve to keep our community as safe as possible and to protect our property and assets. We do not manufacture any products, but we exist to provide the basic services needed and demanded at the local

government level. Our greatest resource to provide and meet the demand for these services is our human capital - our employees. The City employees set out each day to do all they can to make Bowling Green a better place to live, work, and play. We use technology and equipment to the greatest extent possible, but it still costs real money and taxpayer dollars to operate the third largest city in Kentucky.

The FY2022 budget that is before you will continue to provide the necessary funding without any tax increases or debt issuance. It is a budget that will honor the goals and priorities that the Board of Commissioners have set, which represent the needs and requests of their constituents. In addition, the FY2022 budget will allow us to continue to improve the City of Bowling Green and maintain the momentum that we have accumulated over the last 15+ years. It is a balanced budget that honors our existing commitments, as well as continues investments in capital improvements, and many other things a growing community needs in order to grow and thrive. We ask for your approval and support to allow us to continue to provide the highest possible level of service at the lowest possible price.

As always, the budget team is ready and willing to assist the Board of Commissioners in its consideration and deliberation of this recommendation.

BUDGET MESSAGE ADDENDUM

The *City Manager's Fiscal Year 2021/2022 Budget Recommendation* was presented to the Board of Commissioners on May 18, 2021 at a regular meeting. During that presentation, there were no proposed revisions discussed or suggested changes requested by the Board of Commissioners. The ordinance to adopt the *FY2022 Annual Operating Budget* was presented at the June 1, 2021 Board of Commissioners regular meeting. At this meeting, there was discussion and consensus reached regarding the addition of another Top Priority to "Address Homelessness" in the Strategic Plan Summary found on page 13 this document. As a result of this addition, there was also an addition made to page 16 to provide a priority statement to support the new Top Priority. These changes do not impact the final budget recommendation; therefore, there were no amendments made to the budget recommendation prior to its adoption on June 15, 2021.

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 by Municipal Order No. 2020-4 by the Board of Commissioners on January 7, 2020.

BUDGET MANAGEMENT

For Fiscal Year 2022, the City's budget is in compliance with the below policy statements.

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/CFO 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 Assistant City Manager/CFO 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/CFO. The Assistant Chief Financial Officer and Assistant City Manager/CFO 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 City Manager and Assistant City Manager/CFO.
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

For Fiscal Year 2022, the City's debt management and debt service is in compliance with the below policy statements.

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

SELECTED FINANCIAL POLICIES, *continued*

Debt and Debt Service, continued

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

INVESTMENTS

For Fiscal Year 2022, the City's investment practices are in compliance with the below policy statements.

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 the daily cash flow demands of the City and conforming to all State statutes and City regulations governing the investment of public funds. This investment policy applies to all financial assets held directly by the City and are accounted for in the City's annual financial report. Financial assets of the City held and invested by trustees or fiscal agents are excluded from these policies; however, such assets shall be invested in accordance with State laws applicable to the investment of local government funds and in accordance with the City's primary investment objectives.
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

Investments, continued

3. The City of Bowling Green's primary investment objectives, in order of priority, are as follows:
 - A. *Safety*. Safety of principal is the foremost objective of the City's investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
 - B. *Liquidity*. The City's investment portfolio shall remain sufficiently liquid to enable the City 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 throughout the budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.
4. Management responsibility for the City's investment program is hereby delegated to the Assistant City Manager/CFO. The Assistant City Manager/CFO shall have the authority, subject to the disapproval of the City Manager, to establish additional specific written procedures for the operation of the investment program which are consistent with this investment policy. The procedures shall include explicit delegation of authority, if any, to persons responsible for investment transactions. The Assistant City Manager/CFO, or designee, shall maintain all records related to the City's investment.
5. The actions of the Assistant City Manager/CFO as manager of the City's funds shall be evaluated using the "prudent person" standard that states, "investments shall be made with judgment and care under prevailing circumstances which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their capital and the probable income to be derived." The Assistant City Manager/CFO, acting in accordance with written procedures and exercising due diligence, shall be relieved of personal responsibility for an individual security's performance, provided that deviations from expectations are reported in a timely fashion to the governing body and appropriate action is taken to control adverse developments.
6. 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, provided that delivery of these obligations subject to repurchase agreements is taken either directly or through an authorized custodian.
 - 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, including but not limited to:
 1. United States Treasury
 2. Export-Import Bank of the United States
 3. Farmers Home Administration
 4. Government National Mortgage Corporation
 5. Merchant Marine Bonds
 - C. Obligations of any corporation of the United States government, including but not limited to:
 1. Federal Home Loan Mortgage Corporation
 2. Federal Farm Credit Banks
 3. Bank for Cooperatives
 4. Federal Intermediate Credit Banks
 5. Federal Land Banks
 6. Federal Home Loan Banks
 7. Federal National Mortgage Association
 8. Tennessee Valley Authority

SELECTED FINANCIAL POLICIES, *continued*

Investments, continued

- D. Certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution having a physical presence in Kentucky which are insured by the Federal Deposit Insurance Corporation or similar entity or which are collateralized, to the extent uninsured, by any obligations, including surety bonds, permitted by KRS 41.240(4).
- E. Commercial paper rated in the highest category by a competent rating agency, which is an agency certified or approved by a national entity that engages in such a process as further defined in KRS 66.480(11).
- F. Bonds or certificates of indebtedness of the Commonwealth of Kentucky or of its cities, counties, agencies and instrumentalities.
- G. Securities issued by a state or local government, or any instrumentality of agency thereof, in the United States, and rated in one (1) of the three (3) highest categories by a competent rating agency.
- H. Shares of mutual funds and exchange traded funds, each of which shall have the following characteristics:
 - 1. The mutual fund shall be an open-end diversified investment company registered under the Federal Investment Company Act of 1940, as amended;
 - 2. The management company of the investment company shall have been in operation for at least five (5) years; and,
 - 3. All of the securities in the mutual fund shall be eligible investments pursuant to this Section.
- I. Individual equity securities if the funds being invested are managed by a professional investment manager regulated by a federal regulatory agency. The individual equity securities shall be included within the Standard and Poor's 500 Index, and a single sector shall not exceed twenty-five percent (25%) of the equity allocation.
- J. Individual high-quality corporate bonds that are managed by a professional investment manager that:
 - 1. Are issued, assumed or guaranteed by a solvent institution created and existing under the laws of the United States;
 - 2. Have a standard maturity of no more than ten (10) years; and,
 - 3. Are rated in three (3) highest rating categories by at least two (2) competent credit rating agencies.
- 7. The City recognizes that some level of risk is inherent in any investment transaction. Losses may be incurred due to issuer default, market price changes, or closing investments prior to maturity due to unanticipated cash flow needs. Diversification of the 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.
- 8. The Assistant City Manager/CFO shall evaluate the financial capacity and credit worthiness of financial institutions and broker/dealers prior to the placement of the City's investments. The Assistant City Manager/CFO shall periodically review the financial condition and registrations of financial institutions and broker/dealers and, based on the review, make any recommendations regarding investment policy or program changes determined to be necessary.
- 9. It is the policy of the City to diversify investment portfolios within the restrictions of State and Federal law, limiting investments in securities to twenty percent (20%) of total investment with no more than five percent (5%) of total investment in a single issuer absent exceptions provided in KRS 66.480(2)(d). The City is also restricted from investing forty percent (40%) of allowed securities investment total in mutual funds and exchange traded funds, individual equity securities and individual high-quality corporate bonds pursuant to KRS 66.480 (2)(b). As of January 2020, any investment held that does not meet these guidelines shall be exempted from the requirements of this policy until maturity or liquidation of such monies, at which time such monies will be reinvested only as provided herein.

SELECTED FINANCIAL POLICIES, *continued*

Investments, continued

10. It is also the policy of the City to require that 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. The right of collateral substitution is permissible subject to approval by Assistant City Manager/CFO.
11. New City investment accounts shall be established by the Assistant City Manager/CFO and require two signatures, which may include the City Manager, Assistant City Manager/CFO, and Assistant Chief Financial Officer supervising the Revenue Division. In cases of joint accounts with other governmental agencies, only one City official signature will be required.

FUND BALANCE

For Fiscal Year 2022, the City's fund balance accounting is in compliance with the below policy statements.

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
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 require 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.

CAPITAL ASSETS

For Fiscal Year 2022, the City's capital asset program is in compliance with the below policy statements.

1. The Finance Department shall maintain a General Capital 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 capital 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 at the time the City takes ownership.

SELECTED FINANCIAL POLICIES, *continued*

Capital Assets, continued

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 according to the Governmental Accounting Standards Board (GASB), Statement 34.
4. Assets of any City Enterprise Fund shall be maintained and accounted for separately within the Enterprise Fund. All general capital assets will be tracked in the General Government Asset Fund.
5. 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 capital assets in the general ledger by the Finance Department.
6. No item or property belonging to the City shall be disposed of by any department unless the following steps are taken:
 - A. The department shall submit a request for disposal of the item or property to the Procurement Manager. The request shall include a complete description of the item or property, the asset tag number (if applicable), condition and location of the item, the reason for the disposal of the item or property, and recommended method of disposal.
 - B. All items or property determined to be surplus may only be disposed of in one (1) of the following manners:
 1. Transferred to another governmental agency with or without compensation, by written request from the Department Head and approved by the Procurement Manager and City Manager.
 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 in which the item or property is located and the Procurement Manager.
7. Surplus/obsolete items will be made available to City departments to utilize if needed. If the item is utilized, the Procurement Manager will notify the appropriate staff in the Finance Department to transfer accountability for the asset to the new department within the financial software. If the item is not utilized, the Procurement Manager will prepare the item for auction.
8. Function of government classifications shall be based upon the department responsible for the maintenance and safekeeping of each asset.
9. 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. Departments may track such assets within the City's financial software or manually outside the system.

BUDGETED 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 Grant/ Development	TIF Ballpark Debt Service		Health Insurance
Information Technology	Fire Improvement	Future Road Projects			
Law	Landfill Closure	Radio System Improv.			
Administrative Services	Parks Development	Stormwater Improv.			
Police	Public Safety Radio	Municipal Facilities			
Fire	Police Improvement	Parks Improvement			
Public Works	Job Dev. Incentive	Downtown Development			
Public Transit	Lampkin Park	Smallhouse Road Const.			
Parks & Recreation	Housing	Fire Capital Projects			
Golf	TIF District	Police Capital Projects			
Aquatics	ITA Bond Fund	Riverfront Development			
Neighborhood & Comm. Services	American Rescue Plan Act				
Agency Services					

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

Fund Descriptions (all appropriated in budget):

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.

- The major funds for WKU and ITA Debt Service track revenues and expenditures related to those specific debt issuances.

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 Fund (not shown above)—used to maintain the City's Cemetery Perpetual Fund and Police and Firefighter's Pension Fund. These Funds report assets held in trustee capacity for others and cannot be used to support other City programs.

BUDGET PROCESS & TIMELINE

BUDGET PROCESS

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

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

- The **modified accrual basis of budgeting** is the basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect the taxes levied and revenue earned. City funds that are accounted for using the modified accrual basis are the general funds, special revenue funds, and the capital project funds. This is also utilized in the audited financial statements.
- 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). This is also utilized in the audited financial statements.

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/CFO 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 TIMELINE

January

- Budget Kickoff meeting with departmental budget staff
- Board of Commissioners Strategic Goal Planning session

February

- City fleet evaluation
- Departments prepare operating and capital budget proposals
- Technology related budget requests due
- Changes to insurance coverage due

March

- Fleet replacement recommendations due
- Departmental operating and capital budget proposals due
- New position and existing position reclassification requests due
- Department meetings with Budget Team
- Budget Team deliberation begins

April

- Agency budget requests due
- Multi-Year Financing Plan due
- Budget Team deliberation ends

May

- Preparation of Budget Document and Presentation materials
- Budget recommendation presented publicly to Board of Commissioners

June

- First and second readings of Budget, approval by Board of Commissioners
- Budget officially adopted in financial software for upcoming year
- June 30 Fiscal Year End

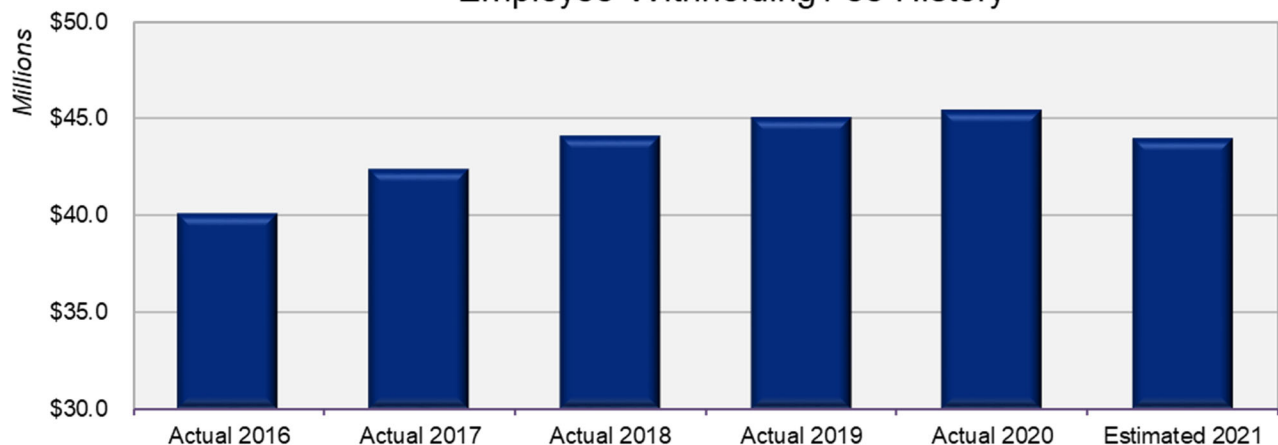
MAJOR REVENUE SOURCES

MAJOR REVENUE SOURCES — ALL FUNDS

Occupational fees are the City's largest and most important revenue source and are budgeted to total \$54,356,750 in FY2022. 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 86.0% of occupational fees are collected within 45 days of the due date. The budget for occupational fees is typically determined by staff analysis of past collection trends and the current local economy. Due to COVID-19 and a recovering economy, continued deep analysis was needed to determine the proper projected revenue as was conducted for FY2021. Scenario analysis using up-to-date occupational returns impacted by COVID-19 closures, the City's most current actual revenue position versus budget over a nine month period, and a five year growth trend was used to craft the City's largest revenue driver. Impacts were two fold, the analysis substantiated a reinstatement of the reduced budget set in FY2021 that takes into account the current cumulative growth when comparing actuals to budget and also reflects historical five-year growth rates for each revenue category that should allow for recovery as the community reopens and recovers from COVID-19.

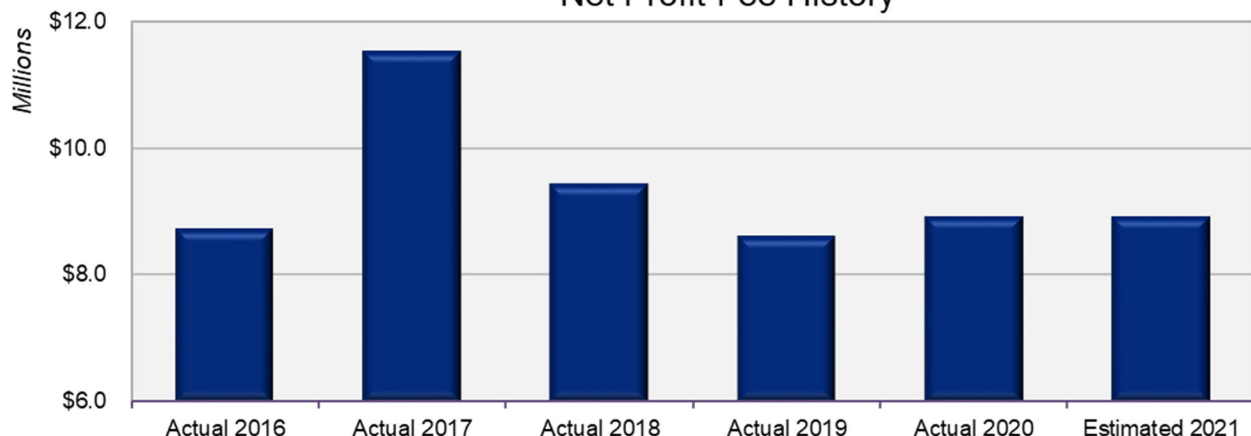
- **Employee withholding fees** are withheld from employee gross wages earned within the city limits at the rate of 1.85%. Withholding fees are remitted to the City by local businesses on a monthly or quarterly basis. This revenue source is estimated to generate approximately \$43,964,000 for FY2021.

Employee Withholding Fee History



- **Net profit fees** are assessed to local businesses at the rate of 1.85% of net income earned within the city limits of Bowling Green. The net profit fees are filed with the City annually based on each business' normal tax year with a typical due date of April 15th. Due to COVID-19, the due date has been extended to May 17th, which may affect timing of collections. Roughly \$8,930,000 is expected to be collected for the fiscal year ending June 30, 2021.

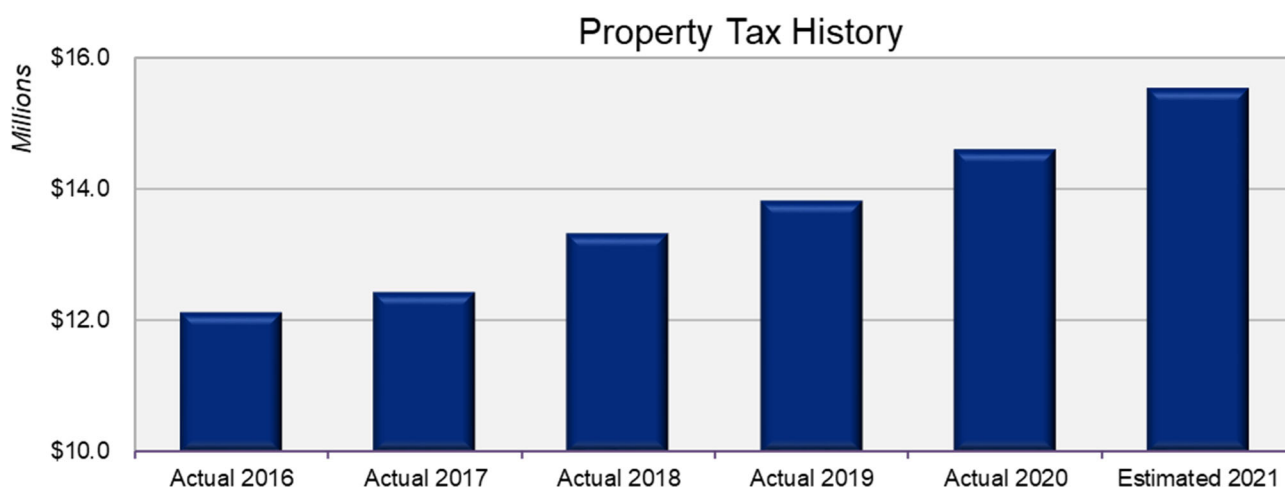
Net Profit Fee History



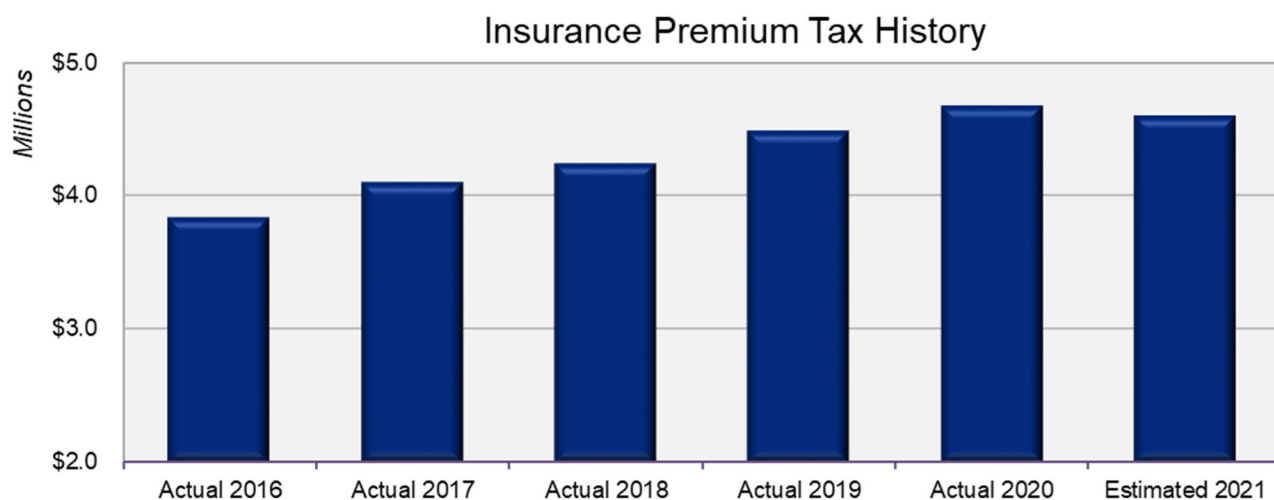
MAJOR REVENUE SOURCES — ALL FUNDS, *continued*

Taxes are the City's second largest source of revenue and are budgeted to total nearly \$22,337,000 during FY2022. Taxes are comprised of property taxes, insurance premium taxes and franchise taxes. Transient room taxes are also included and represent 1% of the total room rental fee generated within the city limits.

- **Property taxes** include payments for real and personal property taxes, motor vehicle and boat taxes, franchise taxes, and payments in-lieu-of taxes. Real property taxes are based on the current property assessment at the rate of \$0.205 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, Parks Development Fund, Job Development Incentive Fund, and the ITA Debt Service Fund. Property taxes are expected to generate approximately \$15,413,000 for the fiscal year ending June 30, 2021. Approximately 97.0% 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).

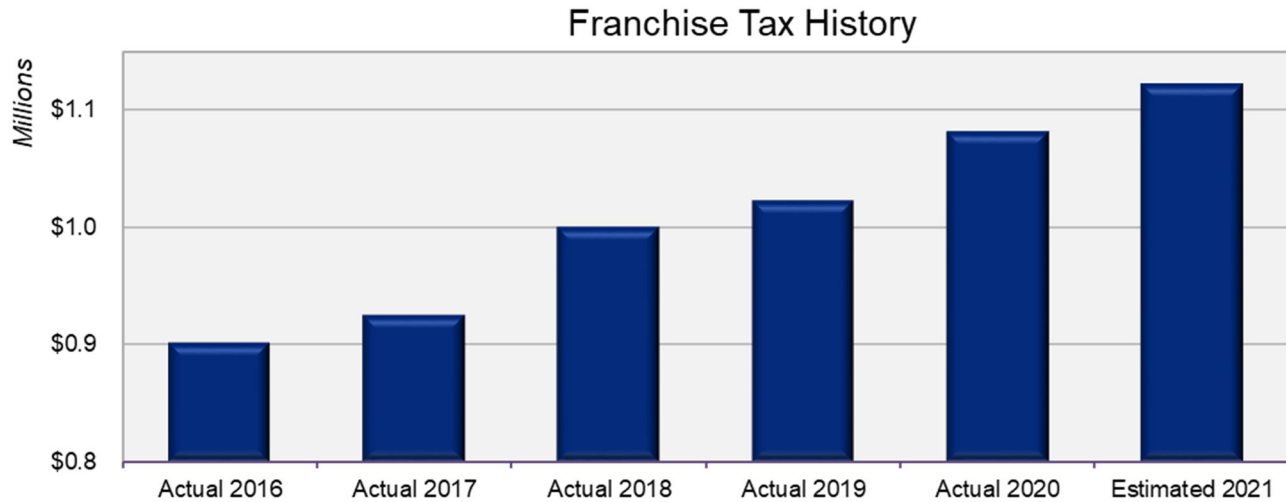


- **Insurance premium taxes** are collected by insurance companies on insurance policies held inside the city limits and remitted to the City on a quarterly basis. The current rates are 7% for fire and inland marine insurance, 5.5% on multi-line policies, and 2% on casualty, liability, vehicle, health and life insurance. Insurance premium taxes are deposited into the General Fund and the Fire Improvement Fund. For FY2021, these revenues are projected to produce \$4,598,000. The insurance premium tax budget is normally developed in the same manner as the budget for occupational fees. Past trends and current factors are considered by staff. FY2021 was a strong year for insurance premium taxes with minimal current impacts shown from COVID-19.

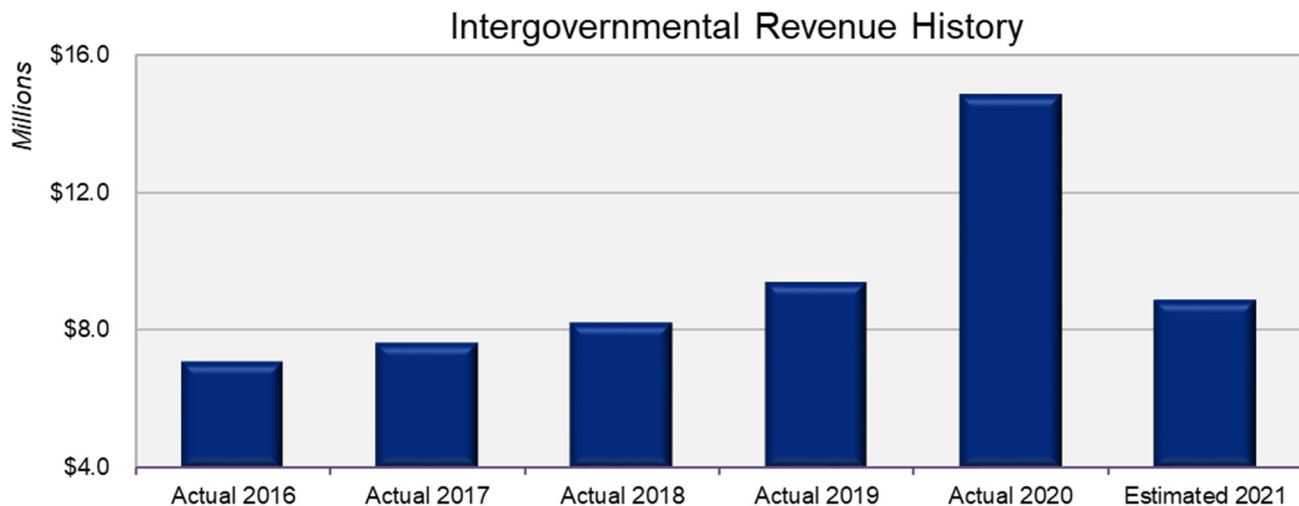


MAJOR REVENUE SOURCES — ALL FUNDS, *continued*

- **Franchise Taxes** are collected from telecommunication, banking and natural gas companies and are deposited into the General Fund and Liquid Fuel Tax Fund. The budget for franchise fees is determined by contracts held with each industry. This revenue source is expected to produce approximately \$1,122,000 during FY2021.

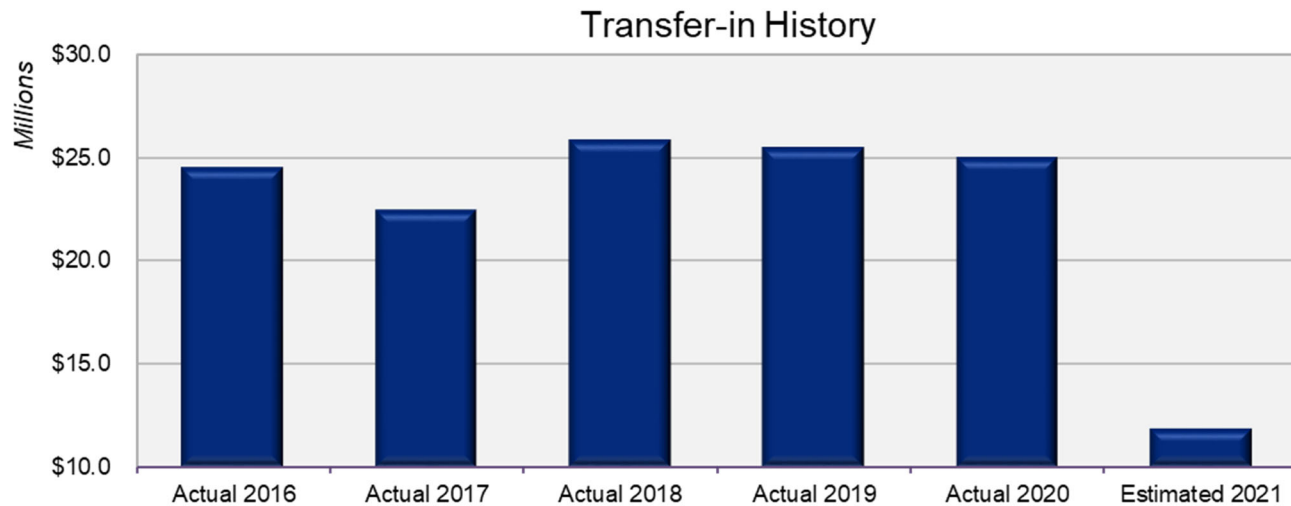


Intergovernmental revenue includes grant proceeds received from federal, state and local governmental entities. This source of revenue can be deposited into any City fund, but is primarily accounted for in special revenue funds. The intergovernmental budget is determined by estimating grant proceeds based on past awards and current pending awards. This source of revenue can have significant changes from year to year. FY2020 had a large influx of revenue from COVID-19 related grant funds from multiple sources to assist during the pandemic. FY2021 revenue collections for this category are expected to total over \$8,897,000.

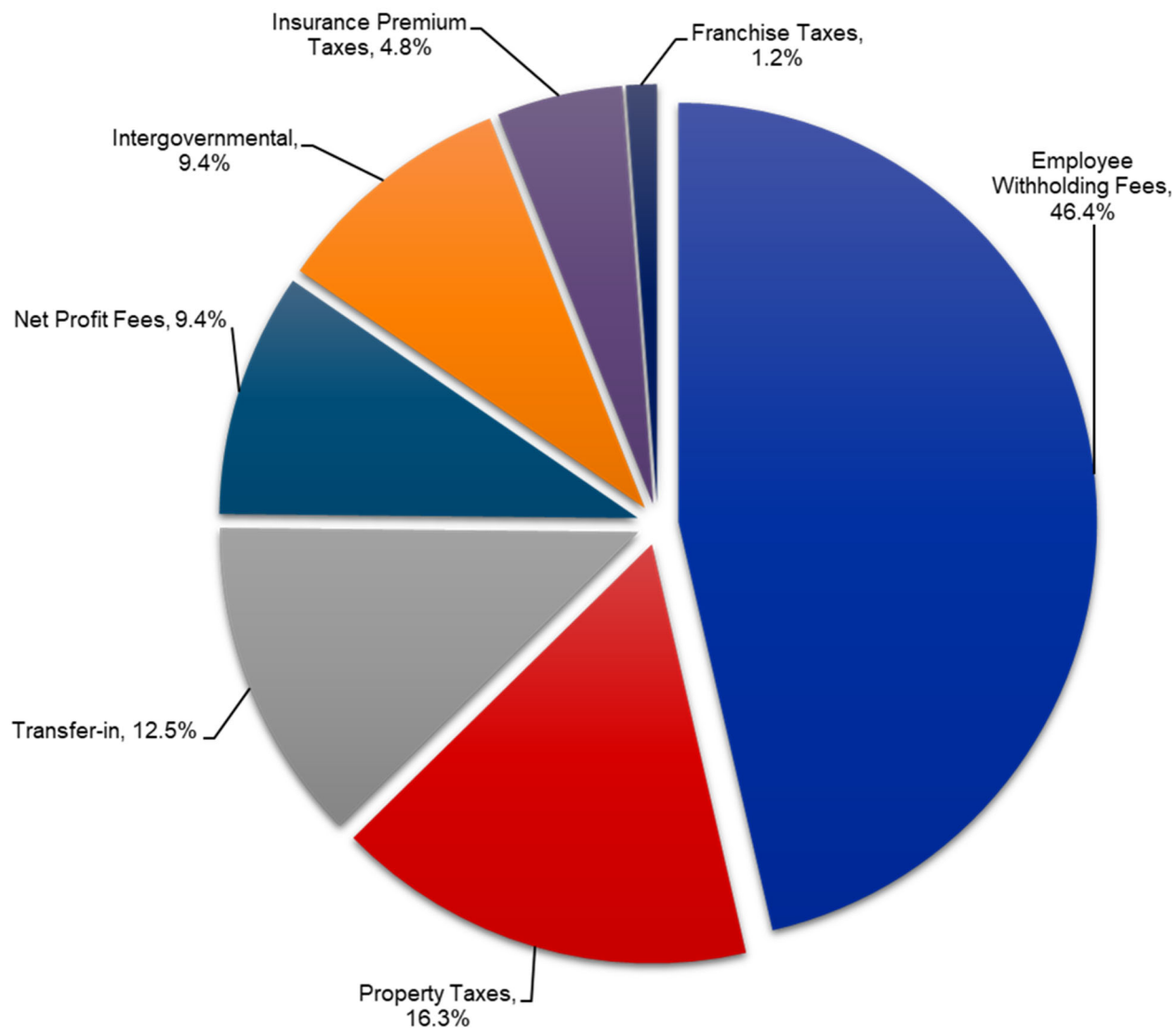


MAJOR REVENUE SOURCES — ALL FUNDS, *continued*

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. The estimated total for transfer-in revenue during FY2021 is \$11,881,000. This is a significant decrease compared to prior years and is the result of decreased funding available in the General Fund for capital projects during the year.



MAJOR REVENUE SOURCES — ALL FUNDS, Estimated FY2021



Estimated FY2021 Revenue Collections		
Employee Withholding Fees	\$ 43,964,000	46.4%
Net Profit Fees	8,930,000	9.4%
Property Taxes	15,413,000	16.3%
Insurance Premium Taxes	4,598,000	4.8%
Franchise Taxes	1,122,000	1.2%
Intergovernmental	8,897,035	9.4%
Transfer-in	11,881,861	12.5%
Total	\$ 94,804,896	100.0%

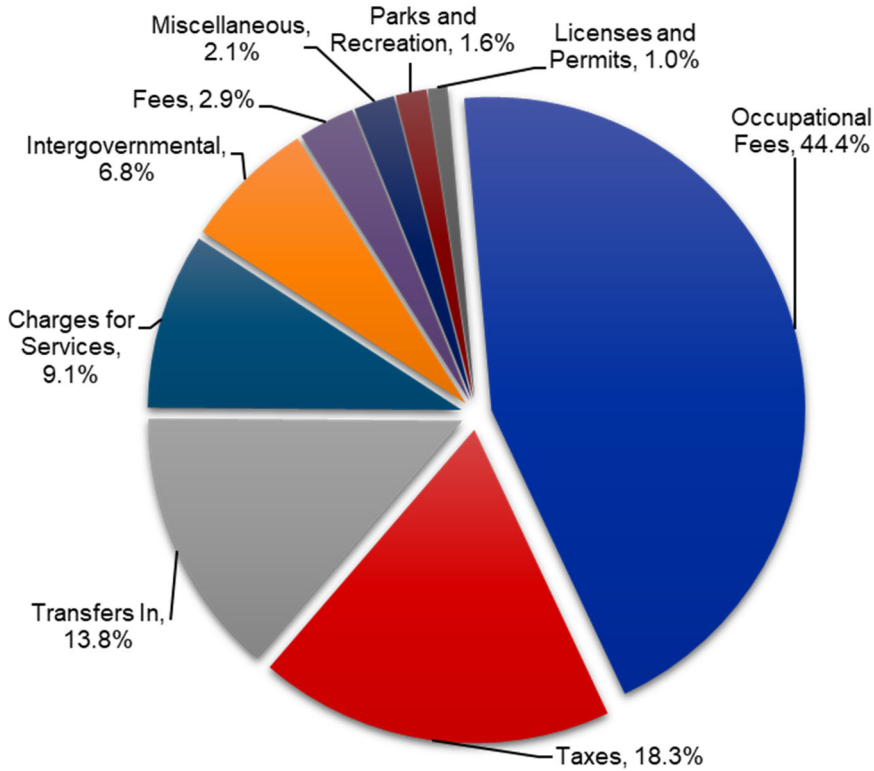
APPENDIX A

ALL FUNDS

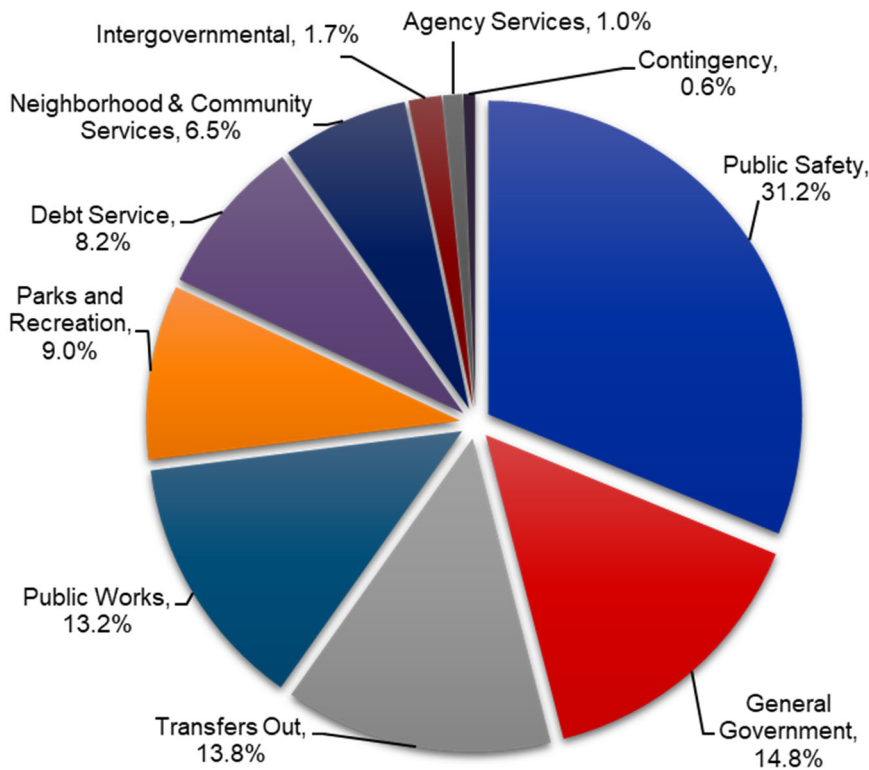
ANNUAL OPERATING BUDGET FOR ALL FUNDS AND CATEGORIES

	Governmental Funds				Proprietary Funds		Fiduciary/ Permanent Funds	All Funds Total
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Internal Service	Trust Funds	
Beginning Fund Balances	\$ 33,641,524	\$ 15,679,201	\$ 17,748,286	\$ 5,779,817	\$ 16,620,122	\$ 6,341,028	\$ 7,232,773	\$ 103,042,751
Revenues								
Taxes	\$ 18,795,150	\$ 3,139,000	\$ 0	\$ 18,000	\$ 385,000	\$ 0	\$ 0	\$ 22,337,150
Occupational Fees	51,562,250	2,794,500	0	0	0	0	0	54,356,750
License & Permits	1,184,000	0	0	0	0	0	0	1,184,000
Intergovernmental	0	8,323,167	0	0	0	0	0	8,323,167
Fees	441,000	129,000	0	3,006,000	0	0	0	3,576,000
Charges for Services	280,500	0	0	0	0	10,830,392	19,500	11,130,392
Parks & Recreation	1,980,355	0	0	0	0	0	0	1,980,355
Miscellaneous	597,268	591,415	3,500	733,000	191,500	199,000	224,500	2,540,183
Total Revenues	74,840,523	14,977,082	3,500	3,757,000	576,500	11,029,392	244,000	105,427,997
Other Financing Sources								
Transfers In	792,477	1,305,535	7,166,758	6,397,500	100,000	1,150,000	0	16,912,270
Total Financing Sources	792,447	1,305,535	7,166,758	6,397,500	100,000	1,150,000	0	16,912,270
Total Available Resources	\$ 75,633,000	\$ 16,282,617	\$ 7,170,258	\$ 10,154,500	\$ 676,500	\$ 12,179,392	\$ 244,000	\$ 122,340,267
Expenditures								
General Government	7,708,851	0	795,000	0	0	9,687,064	0	18,190,915
Public Safety	33,440,120	3,284,944	807,055	0	0	0	731,000	38,263,119
Public Works	7,731,133	2,695,535	3,714,000	0	0	2,080,976	0	16,221,644
Parks & Recreation	8,768,361	0	2,233,000	0	0	0	0	11,001,361
Neighborhood & Community Services	2,724,162	5,169,613	53,000	0	0	0	0	7,946,775
Agency Services	1,166,353	0	0	0	0	0	0	1,166,353
Debt Service	0	0	0	10,133,500	0	0	0	10,133,500
Intergovernmental	1,450,000	0	0	0	599,444	0	0	2,049,444
Contingency	825,000	0	0	0	0	0	0	825,000
Total Expenditures	63,813,980	11,150,092	7,602,055	10,133,500	599,444	11,768,040	731,000	105,798,111
Other Financing Uses								
Transfers Out	11,819,020	4,893,250	0	0	0	200,000	0	16,912,270
Total Other Financing Uses	11,819,020	4,893,250	0	0	0	200,000	0	16,912,270
Total Expenditures & Other Uses	\$ 75,633,000	\$ 16,043,342	\$ 7,602,055	\$ 10,133,500	\$ 599,444	\$ 11,968,040	\$ 731,000	\$ 122,710,381
Net Increase (Decrease) in Fund Balances	\$ 0	\$ 239,275	(\$ 431,797)	\$ 21,000	\$ 77,056	\$ 211,352	(\$ 487,000)	(\$ 370,114)
Ending Fund Balances	\$ 33,641,524	\$ 15,918,476	\$ 17,316,489	\$ 5,800,817	\$ 16,697,178	\$ 6,552,380	\$ 6,745,773	\$ 102,672,637

FY2022 RESOURCES BY TYPE & EXPENDITURES BY FUNCTION

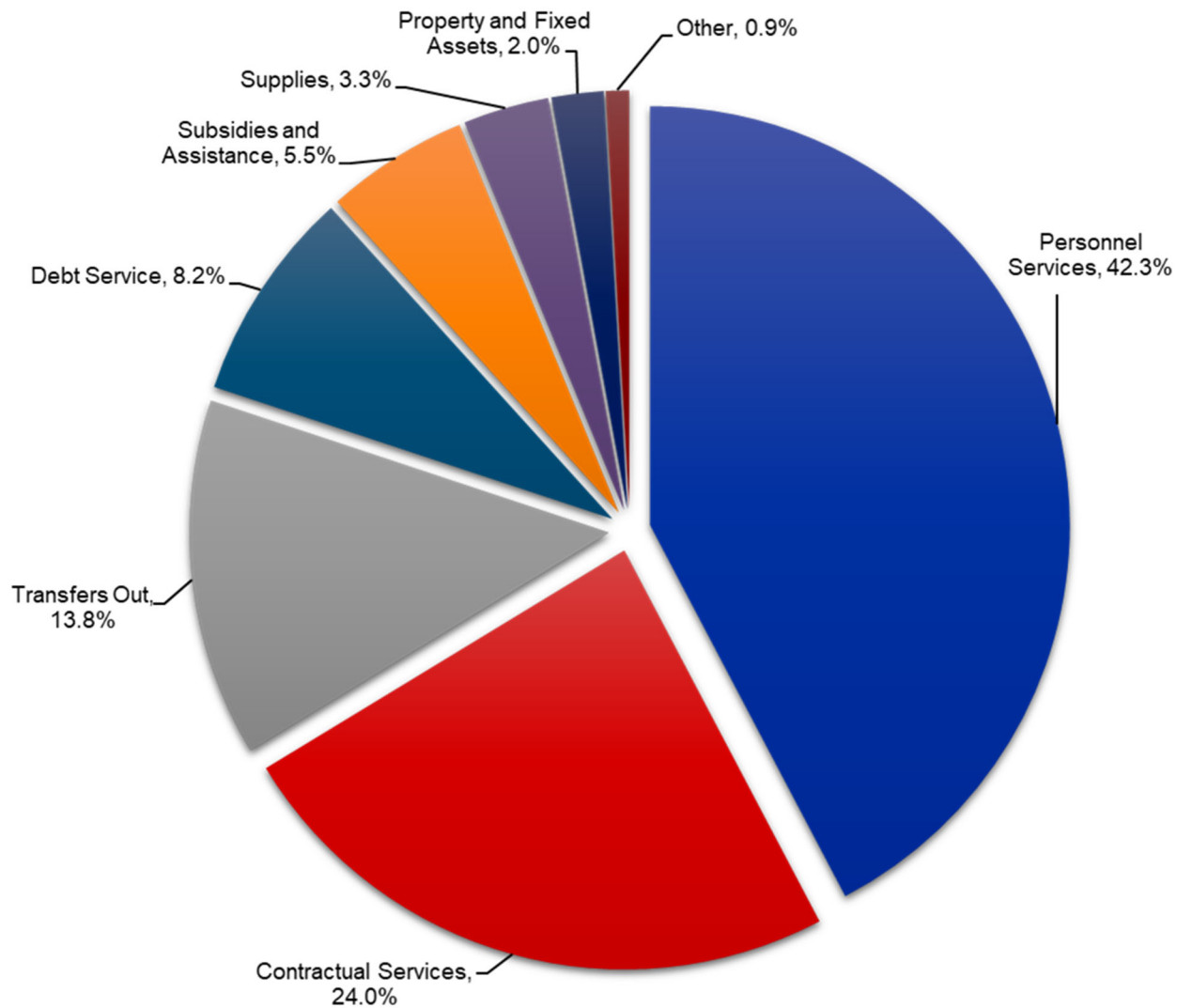


Resources by Type		
Occupational Fees	\$ 54,356,750	44.4%
Taxes	22,337,150	18.3%
Transfers In	16,912,270	13.8%
Charges for Services	11,130,392	9.1%
Intergovernmental	8,323,167	6.8%
Fees	3,576,000	2.9%
Miscellaneous	2,540,183	2.1%
Parks and Recreation	1,980,355	1.6%
Licenses and Permits	1,184,000	1.0%
Total	\$ 122,340,267	100.0%



Expenditures by Function		
Public Safety	\$ 38,263,119	31.2%
General Government	18,190,195	14.8%
Transfers Out	16,912,270	13.8%
Public Works	16,221,644	13.2%
Parks and Recreation	11,001,361	9.0%
Debt Service	10,133,500	8.2%
Neighborhood & Community Services	7,946,775	6.5%
Intergovernmental	2,049,444	1.7%
Agency Services	1,166,353	1.0%
Contingency	825,000	0.6%
Total	\$ 122,710,381	100.0%

FY2022 EXPENDITURES BY TYPE



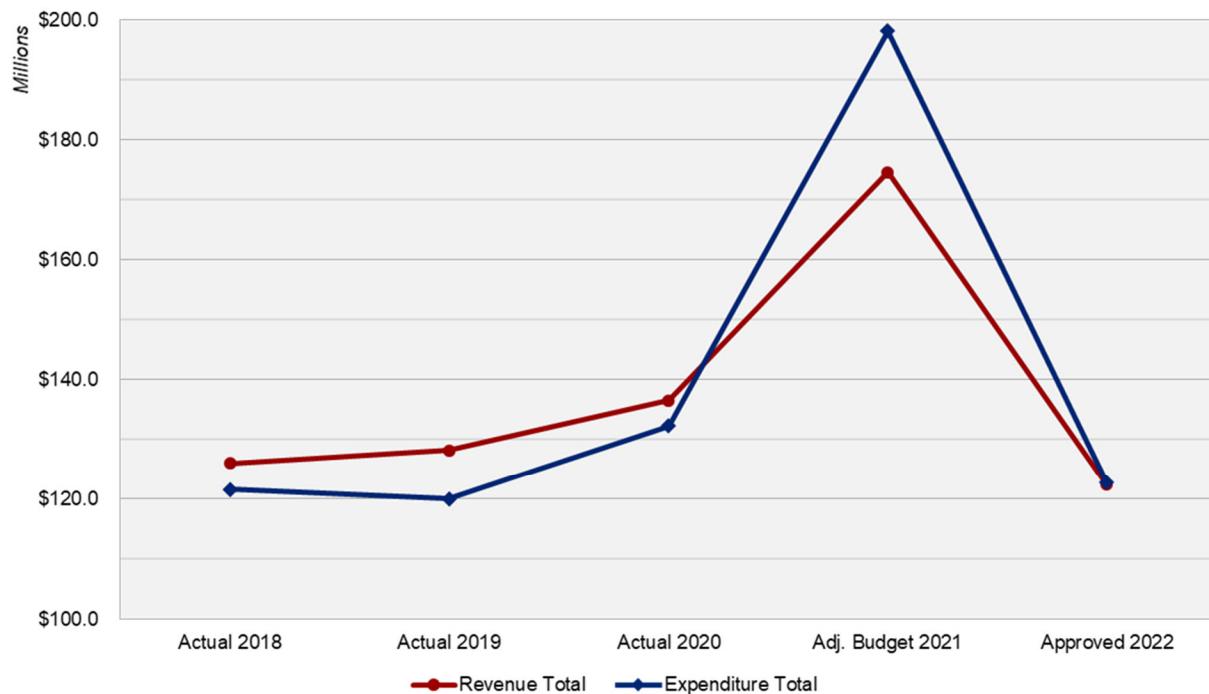
Personnel Services	\$ 51,894,151	42.3%
Contractual Services	29,392,217	24.0%
Transfers Out	16,912,270	13.8%
Debt Service	10,133,500	8.2%
Subsidies and Assistance	6,744,523	5.5%
Supplies	4,086,490	3.3%
Property and Fixed Assets	2,461,450	2.0%
Other	1,085,780	0.9%
Total	\$ 122,710,381	100.0%

REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

ALL FUNDS

ALL FUNDS HISTORY

Fiscal Year	Actual 2018	Actual 2019	Actual 2020	Org. Budget 2021	Adj. Budget 2021	Approved 2022
Beginning Fund Balance*	\$ 90,198,658	\$ 94,583,956	\$ 102,732,725	\$ 106,926,411		\$ 103,042,751
Occupational Fees	53,488,756	53,636,444	54,608,120	47,266,500	47,266,500	54,356,750
Taxes	19,207,153	19,985,005	20,954,365	21,142,650	21,142,650	22,337,150
Transfers In	22,259,604	25,396,743	23,446,105	11,880,861	14,902,199	16,912,270
Miscellaneous	4,444,916	4,757,609	4,700,430	3,076,216	8,233,722	2,540,183
Intergovernmental	8,241,093	9,409,907	14,840,738	8,897,035	20,324,529	8,323,167
Fees	3,281,871	3,343,284	3,475,251	3,712,500	3,712,500	3,576,000
Parks and Recreation	1,995,776	1,968,355	1,418,598	1,933,460	1,933,460	1,980,355
Charges for Services	8,146,257	8,375,445	10,423,044	11,219,705	11,219,705	11,130,392
Licenses and Permits	1,357,713	1,292,469	1,093,718	1,213,500	1,213,500	1,184,000
Bonds, Note, Lease Proceeds	3,531,021	0	1,531,518	0	44,655,468	0
Revenue Total	125,954,160	128,165,261	136,491,887	110,342,427	174,604,233	122,340,267
Personnel Services	39,806,340	42,253,559	46,369,593	48,931,599	50,697,547	51,894,151
Contractual Services	31,873,841	28,795,358	35,451,853	31,755,393	100,767,095	29,392,217
Supplies	3,985,302	4,447,817	4,392,878	3,782,750	4,997,257	4,086,490
Subsidies/Assistance	6,280,758	5,730,957	6,327,789	6,074,509	10,009,295	6,744,523
Property/Assets	5,185,536	1,864,173	5,160,066	1,112,010	3,438,468	2,461,450
Debt Service	12,102,183	11,461,343	11,146,660	9,705,000	11,472,743	10,133,500
Other (Transfers Out & Misc.)	22,334,902	25,463,285	23,449,362	12,864,826	16,840,682	17,998,050
Expenditure Total	121,568,862	120,016,492	132,298,201	114,226,087	198,223,087	122,710,381
Net Increase (Decrease) in Fund Balance	\$ 4,385,298	\$ 8,148,769	\$ 4,193,686	(\$ 3,883,660)	(\$ 23,618,854)	(\$ 370,114)
Ending Fund Balance	\$ 94,583,956	\$ 102,732,725	\$ 106,926,411	\$ 103,042,751		\$ 102,672,637



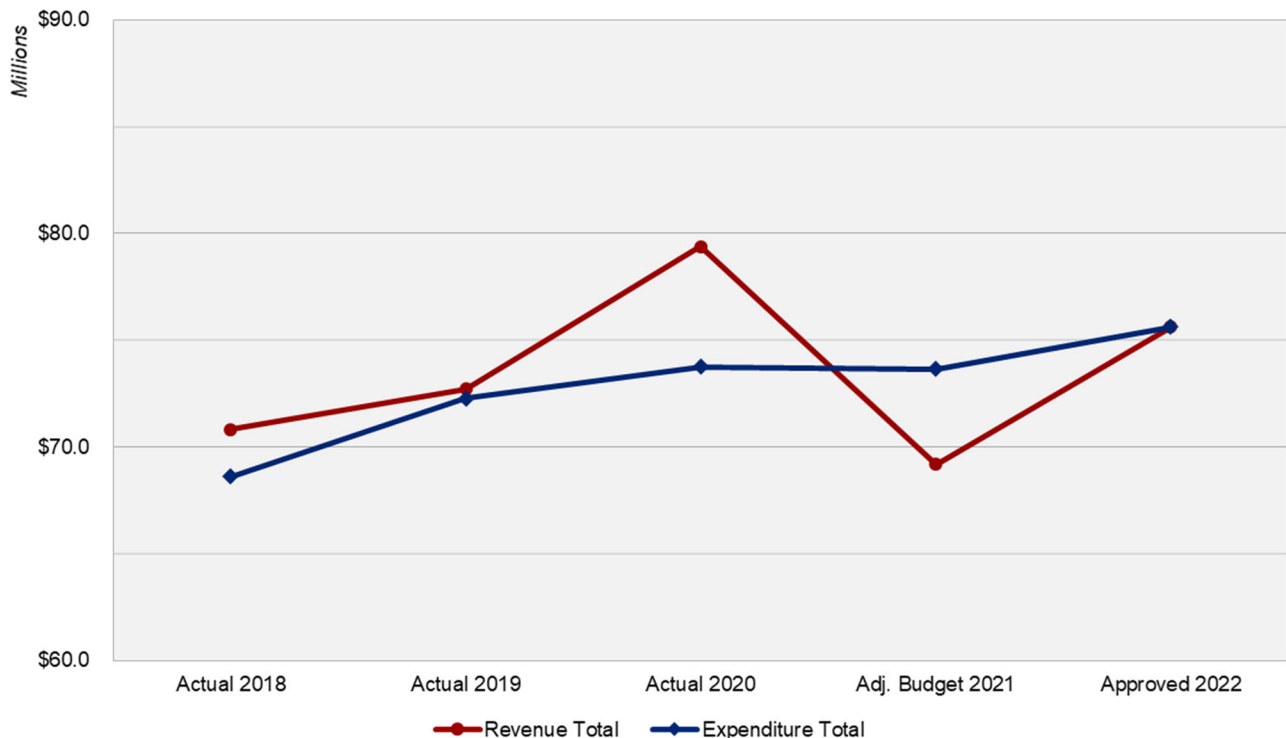
REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

GENERAL FUND

GENERAL FUND HISTORY

Fiscal Year	Actual 2018	Actual 2019	Actual 2020	Org. Budget 2021	Adj. Budget 2021	Approved 2022
Beginning Fund Balance	\$ 25,370,515	\$ 27,576,068	\$ 27,998,185	\$ 33,641,524		\$ 33,641,524
Occupational Fees	50,247,947	50,278,605	51,692,850	44,203,500	44,203,500	51,562,250
Taxes	15,461,872	16,384,315	17,348,068	17,751,150	17,751,150	18,795,150
Transfers In	568,923	536,521	614,399	524,666	524,666	792,477
Miscellaneous	440,215	932,000	764,631	548,324	556,756	597,268
Intergovernmental	68,048	669,385	5,766,540	0	2,251,156	0
Fees	387,635	367,367	409,187	453,900	453,900	441,000
Parks and Recreation	1,995,776	1,968,355	1,418,598	1,933,460	1,933,460	1,980,355
Charges for Services	289,489	278,486	282,404	287,500	287,500	280,500
Licenses and Permits	1,357,713	1,292,469	1,093,718	1,213,500	1,213,500	1,184,000
Revenue Total	70,817,618	72,707,503	79,390,395	66,916,000	69,175,588	75,633,000
Personnel Services	36,632,745	38,914,202	42,801,049	45,213,953	46,962,183	47,897,827
Contractual Services	9,028,143	8,849,771	8,595,636	9,302,357	10,418,276	9,683,055
Supplies	2,042,653	1,904,636	1,934,711	2,318,830	2,661,817	2,492,885
Subsidies/Assistance	2,899,843	2,687,493	3,246,937	2,724,209	3,353,987	2,681,353
Property/Assets	128,268	176,983	224,546	40,000	164,029	232,880
Other (Transfers Out & Misc.)	17,880,413	19,752,301	16,944,177	7,316,651	10,079,237	12,645,000
Expenditure Total	68,612,065	72,285,386	73,747,056	66,916,000	73,639,529	75,633,000
Net Increase (Decrease) in Fund Balance	\$ 2,205,553	\$ 422,117	\$ 5,643,339*	\$ 0	(\$ 4,463,941)	\$ 0
Ending Fund Balance	\$ 27,576,068	\$ 27,998,185	\$ 33,641,524	\$ 33,641,524		\$ 33,641,524

* FY2020 General Fund ending fund balance increased by 20.2% over the FY2019 ending fund balance due to the receipt of Coronavirus Relief Funds in the amount of \$4,918,471 from the U.S. Department of Treasury through the Kentucky Department of Local Government.



REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

OTHER MAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUND HISTORY

Fiscal Year	Actual 2018	Actual 2019	Actual 2020	Org. Budget 2021	Adj. Budget 2021	Approved 2022
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0
Transfers In	5,005,644	4,880,139	4,858,403	3,173,000	3,173,000	3,012,500
Revenue Total	5,005,644	4,880,139	4,858,403	3,173,000	3,173,000	3,012,500
Debt Service	5,005,644	4,880,139	4,858,403	3,173,000	3,173,000	3,012,500
Expenditure Total	5,005,644	4,880,139	4,858,403	3,173,000	3,173,000	3,012,500
Net Increase (Decrease) in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

WKU DEBT SERVICE FUND HISTORY

Fiscal Year	Actual 2018	Actual 2019	Actual 2020	Org. Budget 2021	Adj. Budget 2021	Approved 2022
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0
Fees	2,816,155	2,894,805	2,979,508	3,069,000	3,069,000	3,006,000
Revenue Total	2,816,155	2,894,805	2,979,508	3,069,000	3,069,000	3,006,000
Debt Service	2,816,155	2,894,805	2,979,508	3,069,000	3,069,000	3,006,000
Expenditure Total	2,816,155	2,894,805	2,979,508	3,069,000	3,069,000	3,006,000
Net Increase (Decrease) in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ITA DEBT SERVICE FUND HISTORY

Fiscal Year	Actual 2018	Actual 2019	Actual 2020	Org. Budget 2021	Adj. Budget 2021	Approved 2022
Beginning Fund Balance	\$ 1,595,429	\$ 1,622,695	\$ 1,587,739	\$ 1,754,929		\$ 1,771,929
Taxes	0	10,747	14,702	14,000	14,000	18,000
Miscellaneous	1,973,536	1,282,722	1,261,649	1,009,000	2,655,049	730,000
Transfers In	1,110,500	916,000	1,017,500	1,006,000	1,006,000	1,930,000
Bond Proceeds	0	0	0	0	44,655,468	0
Revenue Total	3,084,036	2,209,469	2,293,851	2,029,000	48,330,517	2,678,000
Contractuals	0	0	0	0	44,220,825	0
Subsidies & Assistance	223,264	0	0	0	0	0
Debt Service	2,833,506	2,244,425	2,126,661	2,012,000	3,779,743	2,660,000
Other	0				312,949	
Expenditure Total	3,056,770	2,244,425	2,126,661	2,012,000	48,313,517	2,660,000
Net Increase (Decrease) in Fund Balance	\$ 27,266	(\$ 34,956)	\$ 167,190*	\$ 17,000	\$ 17,000	\$ 18,000
Ending Fund Balance	\$ 1,622,695	\$ 1,587,739	\$ 1,754,929	\$ 1,771,929		\$ 1,789,929

* ITA Debt Service Fund ending fund balance increased by 10.5% in FY2020 due to land sale proceeds at the Kentucky Transpark.

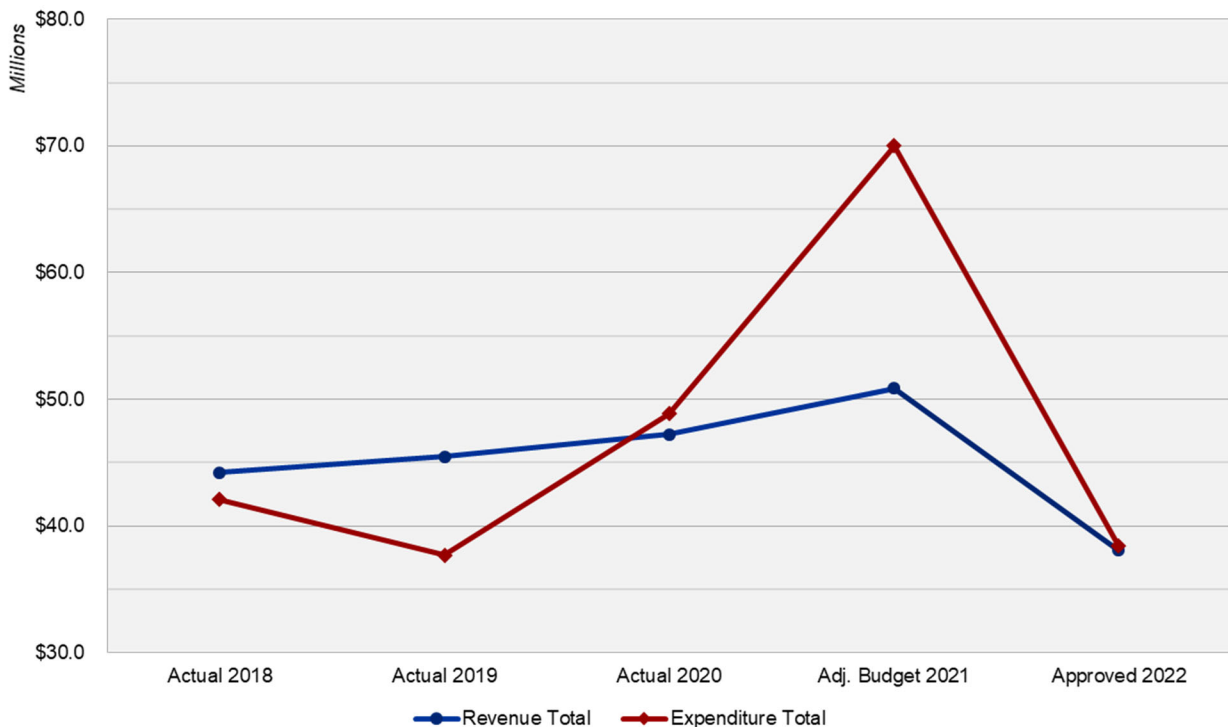
REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

NONMAJOR FUNDS

NONMAJOR FUND HISTORY

Fiscal Year	Actual 2018	Actual 2019	Actual 2020	Org. Budget 2021	Adj. Budget 2021	Approved 2022
Beginning Fund Balance	\$ 63,232,764	\$ 65,385,193	\$ 73,146,801	\$ 71,529,958		\$ 67,629,298
Occupational Fees	3,240,809	3,357,840	2,915,270	3,063,000	3,063,000	2,794,500
Taxes	3,745,281	3,589,942	3,591,595	3,377,500	3,377,500	3,524,000
Transfers In	15,574,537	19,064,083	17,228,803	7,177,195	10,198,533	11,177,293
Miscellaneous	2,031,166	2,542,888	2,674,148	1,518,892	5,021,917	1,212,915
Intergovernmental	8,173,045	8,740,523	9,074,199	8,897,035	18,073,374	8,323,167
Fees	78,081	81,111	86,556	189,600	189,600	129,000
Charges for Services	7,856,768	8,096,957	10,140,639	10,932,205	10,932,205	10,849,892
Bonds, Note, Lease Proceeds	3,531,021	0	1,531,518	0	0	0
Revenue Total	44,230,708	45,473,344	47,242,728	35,155,427	50,856,129	38,010,767
Personnel Services	3,173,596	3,339,357	3,568,544	3,717,646	3,735,364	3,996,324
Contractual Services	22,845,697	19,945,587	26,856,216	22,453,036	46,127,995	19,709,162
Supplies	1,942,649	2,543,181	2,458,167	1,463,920	2,335,440	1,593,605
Subsidies/Assistance	3,157,652	3,043,464	3,080,852	3,350,300	6,655,308	4,063,170
Property/Assets	5,057,268	1,687,191	4,935,520	1,072,010	3,274,439	2,228,570
Debt Service	1,446,878	1,441,974	1,455,087	1,451,000	1,451,000	1,455,000
Other (Transfers Out & Misc.)	4,454,539	5,710,982	6,505,185	5,548,175	6,448,495	5,353,050
Expenditure Total	42,078,279	37,711,736	48,859,571	39,056,087	70,028,041	38,398,881
Net Increase (Decrease) in Fund Balance	\$ 2,152,429	\$ 7,761,608*	(\$ 1,616,843)	(\$ 3,900,660)	(\$ 19,171,912)	(\$ 388,114)
Ending Fund Balance	\$ 65,385,193	\$ 73,146,801	\$ 71,529,958	\$ 67,629,298		\$ 67,241,184

* Nonmajor Funds ending fund balance increased by 11.9% in FY2019 due to the prefunding of capital project funds through transfer-in revenue for future projects.

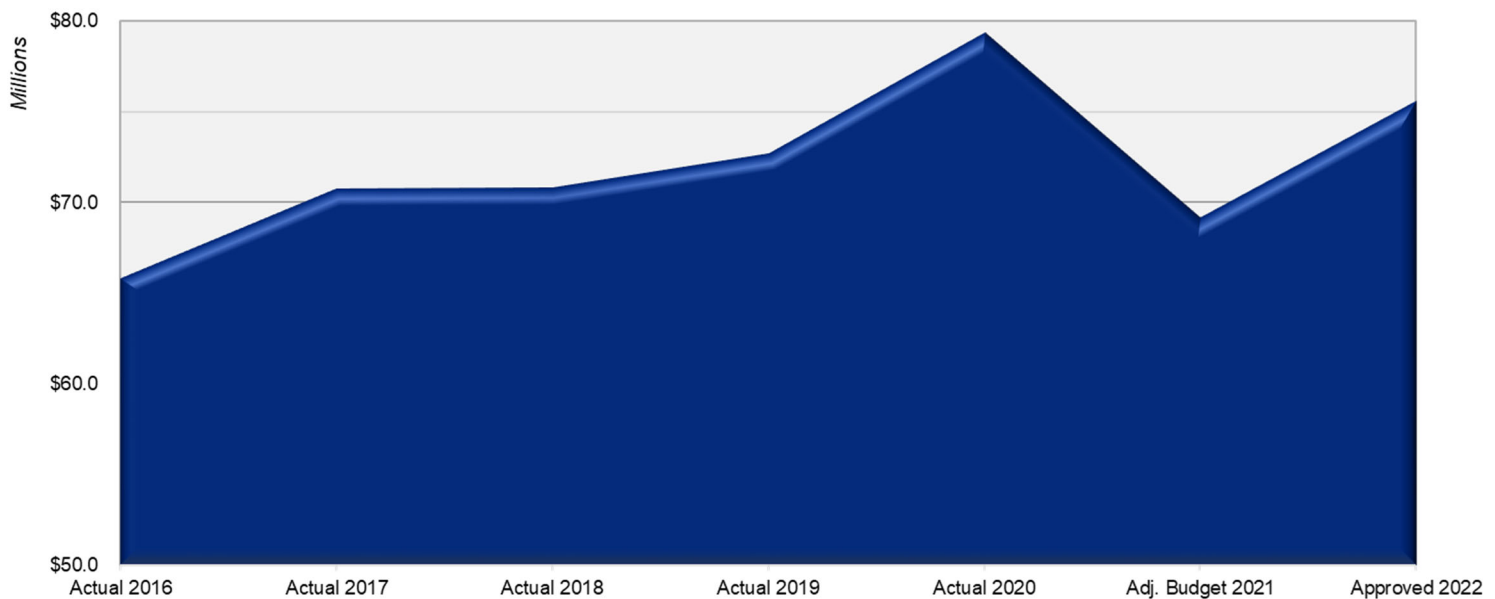


APPENDIX B

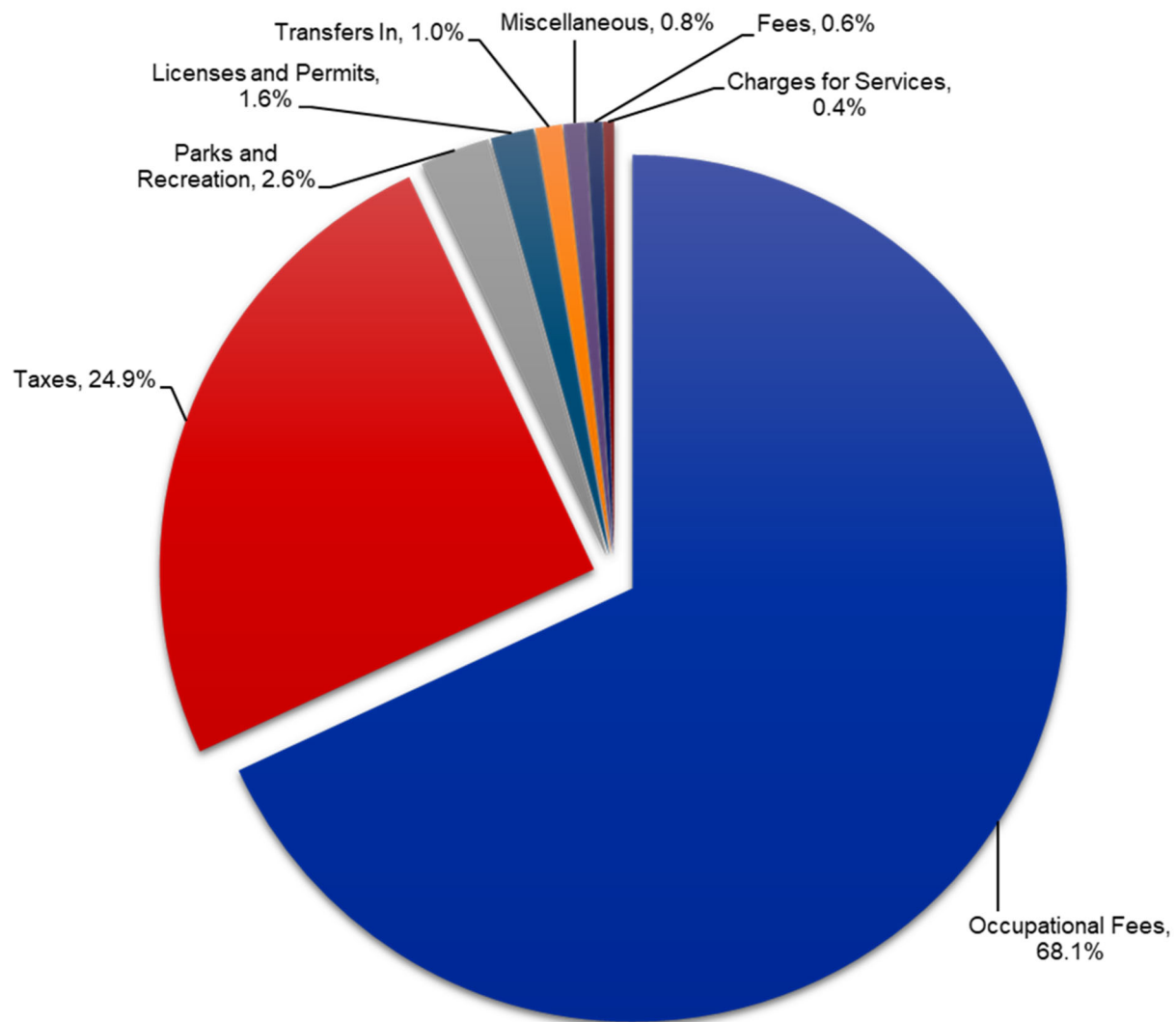
GENERAL FUND

GENERAL FUND REVENUE HISTORY BY CATEGORY

Revenue Category	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Org. Budget 2021	Adj. Budget 2021	Approved 2022
Occupational Fees	\$ 46,046,281	\$ 50,998,586	\$ 50,247,947	\$ 50,278,605	\$ 51,692,850	\$ 44,203,500	\$ 44,203,500	\$ 51,562,250
Taxes	14,014,936	14,521,886	15,461,872	16,384,315	17,348,068	17,751,150	17,751,150	18,795,150
Transfers In	564,379	567,288	568,923	536,521	614,399	524,666	524,666	792,477
Miscellaneous	755,387	543,736	440,215	932,000	764,631	548,324	556,756	597,268
Intergovernmental Grants	153,655	130,798	68,048	669,385	5,766,540	0	2,251,156	0
Fees	323,782	359,925	387,635	367,367	409,187	453,900	453,900	441,000
Parks & Recreation	2,125,466	1,939,935	1,995,776	1,968,355	1,418,598	1,933,460	1,933,460	1,980,355
Charges for Services	272,562	305,666	289,489	278,486	282,404	287,500	287,500	280,500
Licenses & Permits	1,538,588	1,421,187	1,357,713	1,292,469	1,093,718	1,213,500	1,213,500	1,184,000
Total:	\$ 65,795,036	\$ 70,789,007	\$ 70,817,618	\$ 72,707,503	\$ 79,390,395	\$ 66,916,000	\$ 69,175,588	\$ 75,633,000



FY2022 GENERAL FUND RESOURCES BY TYPE

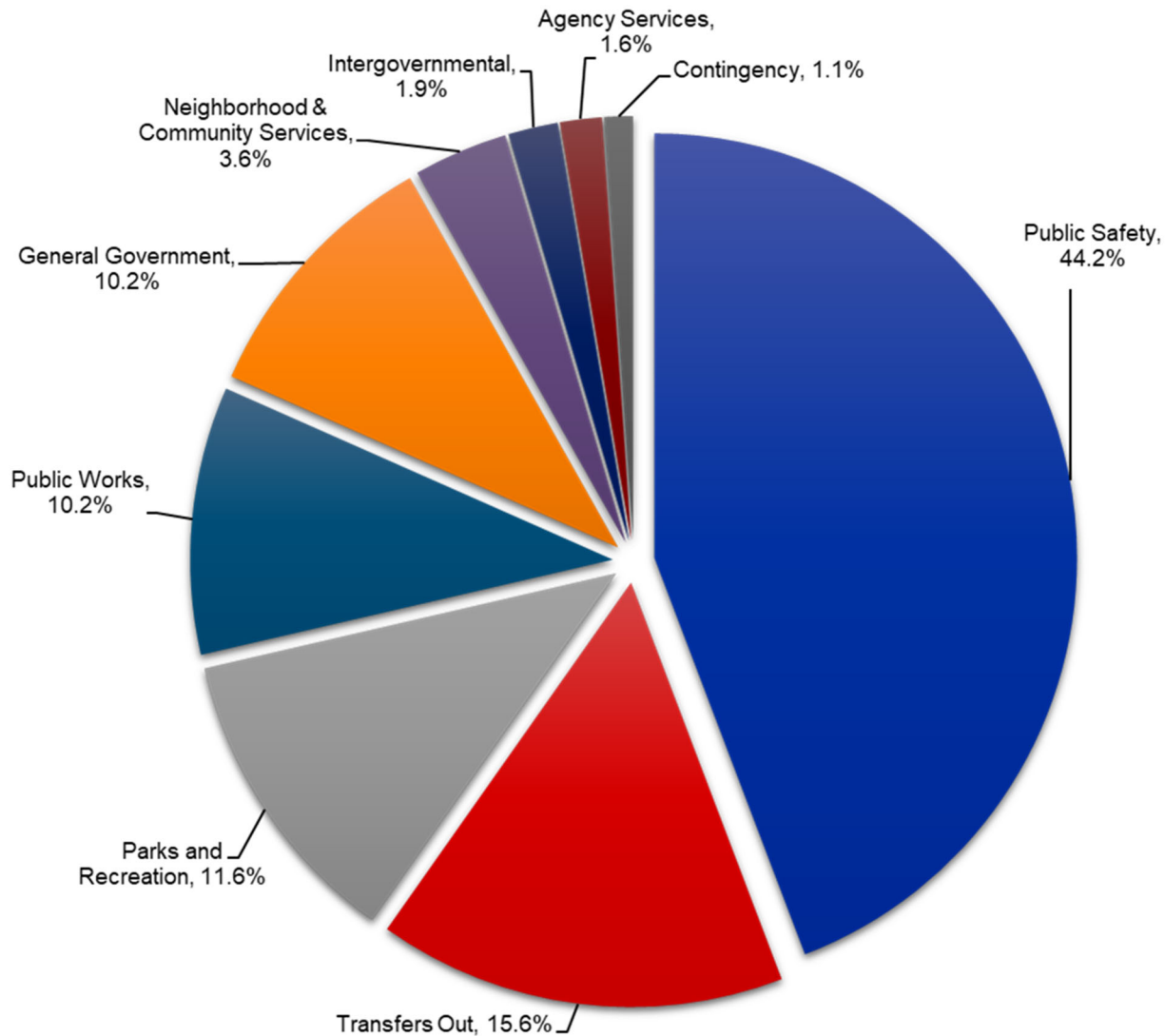


Occupational Fees	\$ 51,562,250	68.1%
Taxes	18,795,150	24.9%
Parks and Recreation	1,980,355	2.6%
Licenses and Permits	1,184,000	1.6%
Miscellaneous	792,477	1.0%
Transfers In	597,268	0.8%
Fees	441,000	0.6%
Charges for Services	280,500	0.4%
Total	\$ 75,633,000	100.0%

GENERAL FUND EXPENDITURE HISTORY BY DEPARTMENT

Department	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Org. Budget 2021	Adj. Budget 2021	Approved 2022
<u>General Government</u>								
Legislative	\$ 150,181	\$ 146,283	\$ 155,654	\$ 166,604	\$ 199,918	\$ 202,758	\$ 227,058	\$ 210,915
Executive	1,021,192	965,931	1,067,210	1,032,920	1,014,505	988,865	1,062,865	1,042,217
Finance	1,341,209	1,375,013	1,364,308	1,420,856	1,760,044	1,790,465	1,801,511	1,839,679
Human Resources	895,868	876,807	823,776	942,690	939,563	1,202,043	1,173,531	1,285,125
Law	270,806	331,755	396,419	348,778	398,318	406,780	487,504	396,329
Information Tech	1,587,694	1,679,570	1,921,795	1,980,908	2,179,480	2,285,704	2,426,704	2,477,921
Adm. Services	788,124	762,586	326,451	332,363	333,867	352,775	353,535	456,665
<u>Public Safety</u>								
Police	12,523,395	13,019,487	13,214,641	14,321,557	15,809,569	16,855,100	18,603,281	18,171,950
Fire	11,763,386	11,751,545	12,294,866	13,011,850	14,171,805	14,548,469	14,653,976	15,252,170
Other Public Safety	422,662	203,245	22,462	22,207	21,557	24,000	24,000	16,000
<u>Public Works</u>								
Public Transit	309,266	390,775	417,880	0	450,415	0	10,000	0
<u>Parks & Recreation</u>								
Parks	5,085,472	6,020,554	5,594,525	5,412,561	5,490,626	6,345,206	6,518,865	6,517,606
Aquatics	711,780	551,182	700,321	568,653	324,091	415,949	411,474	517,928
Golf	1,537,335	1,310,112	1,381,517	1,354,468	1,428,952	1,675,116	1,658,751	1,732,827
<u>Neighb. & Comm. Serv.</u>								
	1,945,005	1,982,021	2,096,923	2,097,312	2,400,901	2,396,718	2,954,778	2,724,162
<u>Agency Services</u>								
	152,095	156,507	1,195,523	1,189,044	1,212,148	1,109,209	1,624,887	1,166,353
<u>Intergovernmental</u>								
	1,094,942	1,205,181	964,291	1,264,911	1,420,298	1,550,000	1,550,000	1,450,000
<u>Contingency</u>								
	0	0	0	0		725,000	1,036,062	825,000
<u>Transfers Out</u>								
	18,549,837	17,404,892	17,878,435	19,748,463	16,940,916	6,590,926	9,042,756	11,819,020
Total:	\$ 67,047,120	\$ 66,703,704	\$ 68,612,065	\$ 72,285,386	\$ 73,772,432	\$ 66,916,000	\$ 73,639,529	\$ 75,633,000

FY2022 GENERAL FUND EXPENDITURES BY FUNCTION

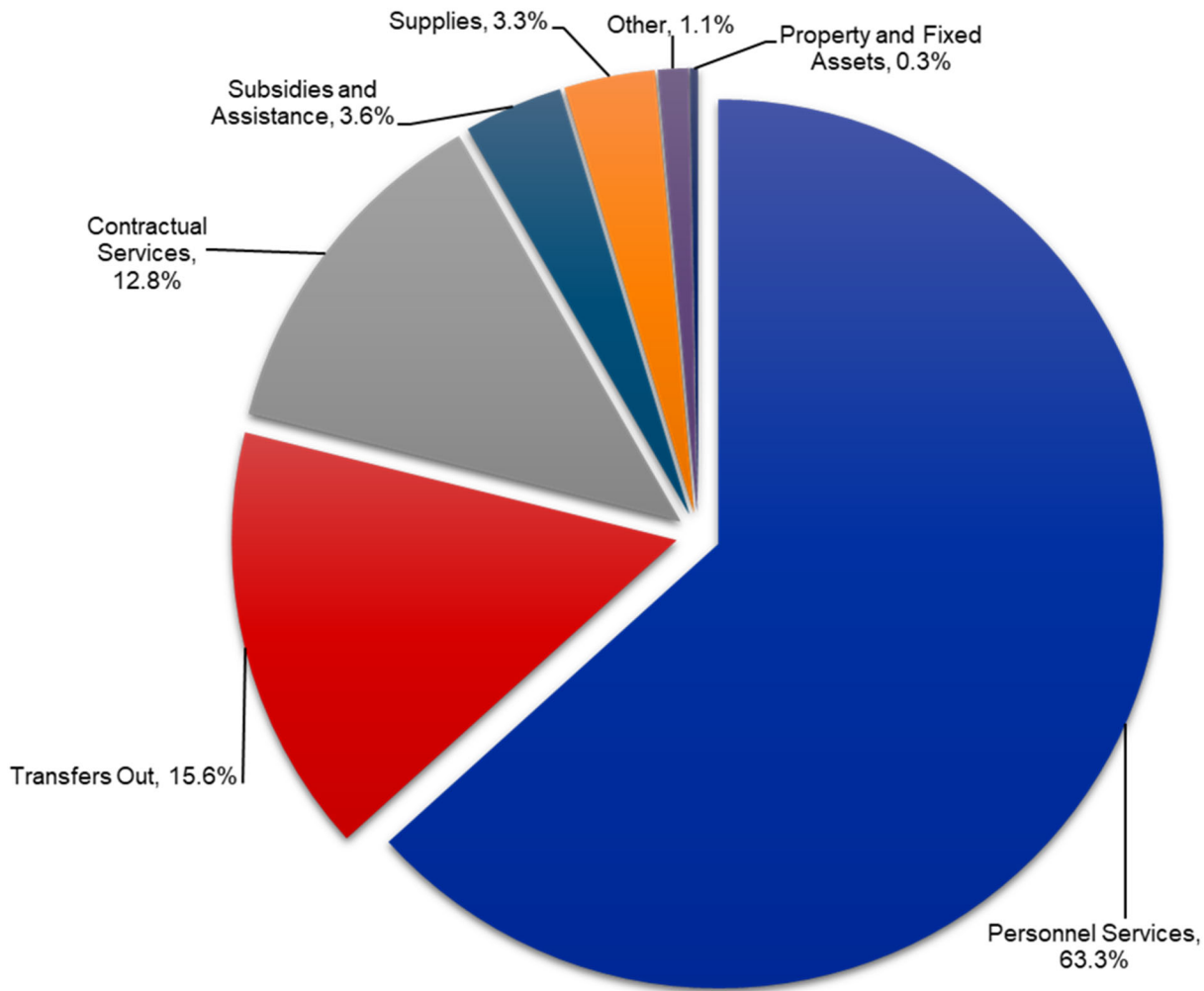


Public Safety	\$ 33,440,120	44.2%
Transfer Out	11,819,020	15.6%
Parks and Recreation	8,768,361	11.6%
Public Works	7,731,133	10.2%
General Government	7,708,851	10.2%
Neighborhood & Community Services	2,724,162	3.6%
Intergovernmental	1,450,000	1.9%
Agency Services	1,166,353	1.6%
Contingency	825,000	1.1%
Total	\$ 75,633,000	100.0%

APPROVED BUDGET AND ESTIMATED FUND BALANCES

GENERAL FUND ONLY	FY2021 Orig. Budget	FY2021 Adj. Budget	FY2021 Estimate	FY2022 Approved
Reserves Available:				
Beginning Total Fund Balance (Estimated)	\$ 33,641,524		\$ 33,641,524	\$ 34,291,346
Minimum Reserve Retention (25% of Revenues)	(16,729,000)		(16,729,000)	(18,908,250)
Total Reserves Available for Current Year	16,912,524		16,912,524	15,383,096
Resources In:				
Revenues:				
Property Taxes (vehicles, franchise, in lieu of)	\$ 14,475,000	\$ 14,475,000	\$ 14,700,000	\$ 15,399,000
Other Taxes (ins. prem., franchise, & misc.)	3,276,150	3,276,150	3,100,000	3,396,150
Occupational Fees	35,395,500	35,395,500	40,375,000	41,390,250
Service Enhancement Occupational Fees	8,808,000	8,808,000	9,819,000	10,172,000
Licenses & Permits (building, plan rev., electrical)	1,213,500	1,213,500	1,374,000	1,184,000
Intergovernmental Grants	0	2,251,156	2,101,583	0
Charges for Services (includes Cemetery)	741,400	741,400	700,000	721,500
Parks & Recreation	1,933,460	1,933,460	1,400,000	1,980,355
Miscellaneous	548,324	556,756	556,756	597,268
Total Revenues	66,391,334	68,650,922	74,126,339	74,840,523
Other Sources:				
Transfer from Other Funds	524,666	524,666	262,333	792,477
Total Other Sources	524,666	524,666	262,333	792,477
Total Resources In	66,916,000	69,175,588	74,388,672	75,633,000
Resources Available for Year	\$ 83,828,524	\$ 69,175,588	\$ 91,301,196	\$ 91,016,096
Resource Uses:				
Expenditures:				
Personnel & Benefit Service Cost	44,407,872	46,962,183	44,000,000	46,917,830
FY21 COLA (2.3%) --- FY22 COLA (1.4%)	806,081	0	0	520,837
STEP	0	0	0	459,160
Contractual	8,997,357	10,418,276	8,983,000	9,400,175
Supplies	2,318,830	2,661,817	1,998,000	2,492,885
Subsidies & Assistance	2,724,209	3,353,987	3,352,000	2,681,353
Property & Fixed Assets	40,000	164,029	164,000	232,880
Miscellaneous	725,725	1,036,481	2,200,000	825,980
Transfers Out	5,602,076	8,053,906	8,053,000	5,908,535
Total Expenditures	65,622,150	72,650,679	68,750,000	69,439,635
Other Uses:				
Other One-time Capital Items	305,000	0	0	282,880
Cash Purchase of Vehicles/Equipment	0	0	1,000,000	900,000
Stormwater Program	200,000	200,000	200,000	500,000
Greenways Expansion Program	150,000	150,000	150,000	400,000
Technology Fund	0	0	1,000,000	500,000
Downtown Development Fund	0	0	0	725,000
Sidewalk Improvement Program	0	0	0	500,000
Riverfront Park Development Fund	0	0	0	1,000,000
Future Roads Fund	0	0	2,000,000	750,000
Future Public Safety Radio System Repl. Fund	138,850	138,850	138,850	135,485
Liquid Fuel Tax Fund for Street Paving	500,000	500,000	500,000	500,000
Total Other Uses	1,293,850	988,850	4,988,850	6,193,365
Total Resource Uses Total Resource Uses	\$ 66,916,000	\$ 73,639,529	\$ 73,738,850	\$ 75,633,000
<i>Use of Reserves</i>	0	(4,463,941)	649,822	0
Estimated Ending Fund Balance (before designated reserves)	\$ 33,641,524		\$ 34,291,346	\$ 34,291,346

FY2022 GENERAL FUND EXPENDITURES BY TYPE



Personnel Services	\$ 47,897,827	63.3%
Transfers Out	11,819,020	15.6%
Contractual Services	9,683,055	12.8%
Subsidies and Assistance	2,681,353	3.6%
Supplies	2,492,885	3.3%
Other	825,980	1.1%
Property and Fixed Assets	232,880	0.3%
Total	\$ 75,633,000	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.

Legal Debt Margin Calculation		
Assessed Value (est.)		\$ 7,060,379,804
Debt Limit (10% of assessed value)		706,037,980
Debt Applicable to Limit:		
General Obligation Bonds	93,955,000	
Notes and Capital Leases Payable	3,970,596	
Less: Non Tax-supported Debt	<u>0</u>	
Total Net Debt Applicable to Limit		<u>(97,925,596)</u>
Legal Debt Margin		<u>\$ 608,112,384</u>

The City is subject to a legal debt margin of \$608,112,384, which is well above current debt levels.

In January 2021, Moody's Investors Service assigned Aa1 rating to the City's \$43.8 million General Obligation Bonds, Series 2021A and 2021B and also upgraded the City's credit rating to Aa1 from 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. The upgrade to Aa1 reflects the City's sizeable and growing tax base benefitting from the institutional presence of Western Kentucky University as well as an expanding local economy, historically strong and stable revenue and liquidity position.

In August 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; and 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.

The City's ratings, denoted in bold blue lettering and by an asterisk (*), in relation to all ratings from Moody's and Standard & Poor's is shown below.

Quality of	Moody's	Standard &
Best Quality	Aaa	AAA
High Quality	Aa1* Aa2	AA+ AA*
Upper Medium	A1 A2	A+ A
Lower Medium	Baa1 Baa2 Baa3	BBB+ BBB BBB-

FUTURE DEBT SERVICE REQUIREMENTS BY FUND

Fiscal Year	<u>Total—All Debt Service Funds</u>			<u>Debt Service Fund</u>		
	Principal	Interest	Total	Principal	Interest	Total
2022	7,509,374	3,164,356	10,673,729	2,469,374	1,086,491	3,555,865
2023	7,447,360	2,983,025	10,430,385	2,542,360	1,000,149	3,542,510
2024	7,705,553	2,721,975	10,427,528	2,615,553	903,327	3,518,880
2025	5,424,430	2,476,635	7,901,065	1,609,430	809,222	2,418,652
2026	5,638,539	2,265,089	7,903,627	1,653,539	741,045	2,394,583
2027	3,653,043	2,039,772	5,692,815	1,698,043	672,434	2,370,477
2028	3,791,887	1,909,005	5,700,893	1,756,887	600,518	2,357,405
2029	3,048,610	1,364,271	4,412,881	923,610	113,593	1,037,203
2030	3,146,800	1,287,321	4,434,122	946,800	89,203	1,036,003
2031	3,505,000	1,174,419	4,679,419	800,000	62,250	862,250
2032	3,650,000	1,064,269	4,714,269	825,000	37,875	862,875
2033	3,785,000	963,294	4,748,294	850,000	12,750	862,750
2034	3,055,000	867,294	3,922,294			
2035	3,165,000	793,094	3,958,094			
2036	3,280,000	716,344	3,996,344			
2037	3,410,000	623,744	4,033,744			
2038	3,535,000	537,744	4,072,744			
2039	2,210,000	448,681	2,658,681			
2040	2,295,000	403,631	2,698,631			
2041	2,385,000	356,831	2,741,831			
2042	2,475,000	308,231	2,783,231			
2043	2,565,000	257,831	2,822,831			
2044	2,660,000	205,581	2,865,581			
2045	2,760,000	151,381	2,911,381			
2046	2,860,000	93,394	2,953,394			
2047	2,965,000	31,503	2,996,503			
TOTAL	\$ 97,925,596	\$ 29,208,714	\$ 127,134,310	\$ 18,690,596	\$ 6,128,857	\$ 24,819,453

FUTURE DEBT SERVICE REQUIREMENTS BY FUND, *continued*

Fiscal Year	<u>WKU Debt Service Fund</u>			<u>ITA Debt Service Fund</u>			<u>TIF Ballpark Debt Service Fund</u>		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	2,525,000	480,705	3,005,705	1,715,000	942,272	2,657,272	800,000	654,888	1,454,888
2023	2,415,000	392,330	2,807,330	1,670,000	959,658	2,629,658	820,000	630,888	1,450,888
2024	2,520,000	302,975	2,822,975	1,715,000	917,586	2,632,586	855,000	598,088	1,453,088
2025	2,625,000	208,475	2,833,475	300,000	895,050	1,195,050	890,000	563,888	1,453,888
2026	2,755,000	106,756	2,861,756	305,000	889,000	1,194,000	925,000	528,288	1,453,288
2027				990,000	876,050	1,866,050	965,000	491,288	1,456,288
2028				1,035,000	855,800	1,890,800	1,000,000	452,688	1,452,688
2029				1,085,000	837,991	1,922,991	1,040,000	412,688	1,452,688
2030				1,130,000	819,231	1,949,231	1,070,000	378,888	1,448,888
2031				1,595,000	768,056	2,363,056	1,110,000	344,114	1,454,114
2032				1,680,000	715,581	2,395,581	1,145,000	310,814	1,455,814
2033				1,745,000	685,531	2,430,531	1,190,000	265,014	1,455,014
2034				1,820,000	649,881	2,469,881	1,235,000	217,414	1,452,414
2035				1,895,000	612,731	2,507,731	1,270,000	180,364	1,450,364
2036				1,970,000	574,081	2,544,081	1,310,000	142,264	1,452,264
2037				2,050,000	533,881	2,583,881	1,360,000	89,864	1,449,864
2038				2,130,000	492,081	2,622,081	1,405,000	45,664	1,450,664
2039				2,210,000	448,681	2,658,681			
2040				2,295,000	403,631	2,698,631			
2041				2,385,000	356,831	2,741,831			
2042				2,475,000	308,231	2,783,231			
2043				2,565,000	257,831	2,822,831			
2044				2,660,000	205,581	2,865,581			
2045				2,760,000	151,381	2,911,381			
2046				2,860,000	93,396	2,953,396			
2047				2,965,000	31,505	2,996,505			
TOTAL	\$ 12,840,000	\$ 1,491,241	\$ 14,331,241	\$ 48,005,000	\$ 15,281,529	\$ 63,286,529	\$ 18,390,000	\$ 6,307,088	\$ 24,697,088

OUTSTANDING DEBT OVERVIEW

Purpose of Issue		Original Issue	Interest Rate	Final Maturity	Amount Outstanding
General Obligation and Revenue Bonds					
General Obligation Bond, Series 2010	Refinancing of GO Series 2002B for WKU Diddle Arena renovation and other athletic and parking facilities	\$ 29,580,000	0.5% - 3.75%	June 1, 2026	\$ 12,840,000
General Obligation Bond, Series 2012A	Refinancing of GO Series 2004A for various City capital projects	6,320,000	2.0% - 3.0%	June 1, 2024	2,670,000
General Obligation Bond, Series 2012B	Refinancing of GO Series 2004B for purchase of real properties	1,400,000	1.0% - 3.3%	June 1, 2024	440,000
General Obligation Bond, Series 2015	Refinancing of portion of GO Series 2007A for various City capital projects	9,245,000	2.25% - 3.0%	December 1, 2032	8,845,000
General Obligation Bond, Series 2016A	Refinancing of portion of GO Series 2007B for tax-exempt portion of refinanced mortgage-backed bonds for the acquisition and construction of Kentucky Transpark	2,040,000	2.05%	September 1, 2023	3,930,000
General Obligation Bond, Series 2016B	Refinancing of GO Series 2007B for taxable portion of refinanced mortgage-backed bonds for the acquisition and construction of Kentucky Transpark	3,260,000	3.09%	September 1, 2023	240,000
General Obligation Bond, Series 2016C	Refinancing portion of GO Series 2008A&B	24,545,000	3.0% - 4.0%	June 1, 2038	21,155,000
General Obligation Bond, Series 2021A	Tax-exempt bonds for construction of expanded Kentucky Transpark	38,060,000	1.5% - 2.125%	September 1, 2047	38,060,000
General Obligation Bond, Series 2021B	Taxable bonds for the acquisition of property of expanded Kentucky Transpark	5,775,000	1.375% - 2.0%	September 1, 2030	5,775,000
Total General Obligation and Revenue Bonds					\$ 93,955,000
Notes and Lease Purchase Agreements					
Farmers National Bank	2018 Fire Trucks Note	3,531,163	2.99%	March 29, 2028	2,579,266
JP Morgan Chase	2019 Fire Trucks Note	1,531,518	1.95%	December 4, 2029	1,391,330
Total Notes Payable and Capital Leases					\$ 3,970,596
Total Long-Term Governmental Debt					\$ 97,925,596

DEBT ACTIVITY FOR PERIOD ENDING 6/30/2021

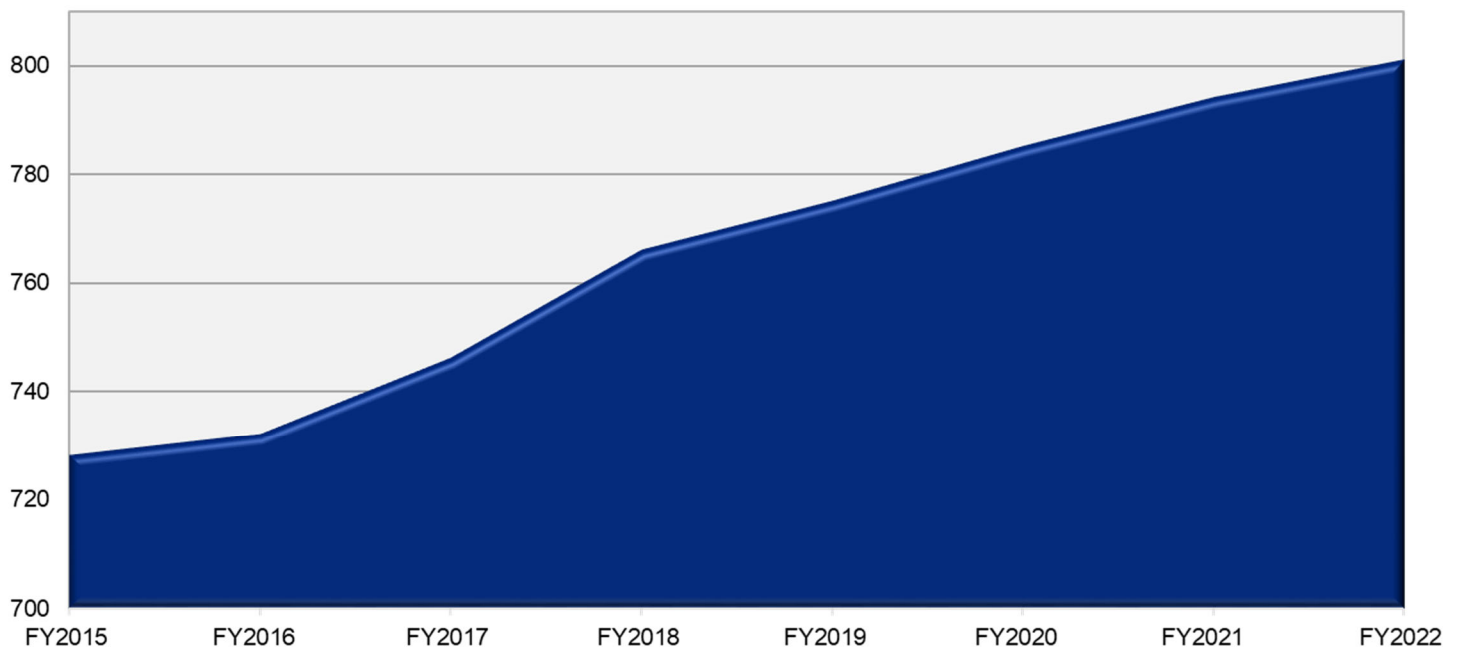
Bonds	Outstanding at 6/30/2020	Debt Issued FY2021	Principal Payments	Interest Payments	Total Expenditures	Outstanding at 6/30/2021
2007A GO Bonds	\$ 540,000	\$ 0	\$ 540,000	\$ 21,600	\$ 561,600	\$ 0
2012A & B Refunding Bonds	4,085,000	0	975,000	115,665	1,090,665	3,110,000
2015A GO Refunding Bonds	8,915,000	0	70,000	249,863	319,863	8,845,000
2016C GO Refunding Bonds	3,100,000	0	335,000	120,500	455,500	2,765,000
Subtotal Governmental Bonds	16,640,000	0	1,920,000	507,628	2,427,628	14,720,000
2010 WKU Refunding Bonds	15,340,000	0	2,500,000	568,205	3,068,205	12,840,000
Subtotal WKU Fund 402	15,340,000	0	2,500,000	568,205	3,068,205	12,840,000
2016A & B GO Refunding Bonds	7,650,000	0	3,480,000	149,414	3,629,414	4,170,000
2021A & B GO Bonds	0	43,835,000	0	0	0	43,835,000
Subtotal ITA Fund 403	7,650,000	43,835,000	3,480,000	149,414	3,629,414	48,005,000
2016C GO Refunding Bonds	19,155,000	0	765,000	685,488	1,450,488	18,390,000
Subtotal TIF Fund 404	19,155,000	0	765,000	685,488	1,450,488	18,390,000
Total Governmental Bonds	\$ 58,785,000	\$ 43,835,000	\$ 8,665,000	\$ 1,910,735	\$ 10,575,735	\$ 93,955,000
Leases & Notes						
2010 Fire Aerial & Pumper Trucks	146,942	0	149,942	3,909	150,851	0
2018 Fire Trucks Note	2,906,060	0	326,794	87,881	414,675	2,579,266
2019 Fire Trucks Note	1,531,518	0	140,188	29,865	170,053	1,391,330
Total Governmental Leases/Notes	\$ 4,584,520	\$ 0	\$ 613,924	\$ 121,655	\$ 735,579	\$ 3,970,596

APPENDIX D

PERSONNEL

POSITIONS ALLOCATED BY DEPARTMENT

Department	FY2015		FY2016		FY2017		FY2018		FY2019		FY2020		FY2021		FY2022	
	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)	8	-	8	-	9	-	9	-	9	-	8	-	8	-	8	-
Finance	17	5	17	5	17	5	17	5	16	5	18	5	18	5	18	4
Human Resources	6	5	6	5	7	4	7	4	7	4	7	4	7	4	7	4
Legal	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-
Information Tech	9	-	9	-	9	-	10	-	10	-	10	-	10	-	10	-
Police	148	22	149	22	151	22	157	24	159	24	164	24	164	24	169	24
Fire	123	-	123	-	123	-	123	6	132	2	135	3	136	2	136	2
Public Works	55	1	55	1	57	-	58	2	61	2	62	2	62	1	62	1
Parks & Recreation	57	239	56	243	55	254	55	256	55	256	55	255	55	265	55	266
Neighb. & Comm. Services	26	-	26	-	26	-	26	-	26	-	26	-	26	-	28	-
Subtotal	451	277	451	281	456	290	464	302	477	298	487	298	488	306	495	306
Total	728		732		746		766		775		785		794		801	



NEW POSITIONS ADDED BY DEPARTMENT

Department	FY2015		FY2016		FY2017		FY2018		FY2019		FY2020		FY2021		FY2022	
	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											
Finance									2*						1	
Human Resources			1*													
Legal																
Information Tech							1									
Police			1		2	2*	6		2		5				5	
Fire						6*			9	1*	3 + 1*					
Public Works	1	1			2	2*	1		3		1					
Parks & Recreation	1	3*		1		11+2*				1*	7		10+1*			
Neighb. & Comm. Services	1														2	
Total	3	4	2	1	5	23	8	0	16	2	10	7	0	11	7	1

* mid-year addition

FY2022 Additions

Added 1 FT Police Captain, 1 FT Detective, 3 FT Police Officer positions

Added 1 FT Housing Support Specialist and 1 FT Downtown Development Coordinator positions in Neighborhood & Community Services

Added 1 PT Financial Assistant position in Finance

DISCONTINUED POSITIONS BY DEPARTMENT

Department	<u>FY2015</u>		<u>FY2016</u>		<u>FY2017</u>		<u>FY2018</u>		<u>FY2019</u>		<u>FY2020</u>		<u>FY2021</u>		<u>FY2022</u>		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	1
Finance	1								1						2		4	2
Human Resources					1												1	0
Legal																	0	0
Information Tech																	0	0
Police																	0	0
Fire									4				1				5	0
Public Works					1								1				2	0
Parks & Recreation	2	4	1		1						9						17	4
Neighb. & Comm. Services																	0	0
Total	3	4	1	0	1	2	0	0	2	4	0	9	0	2	0	2	30	7

* mid-year deletion

FY2022 Deletions:

Eliminated 2 PT Office Assistant II positions in Finance

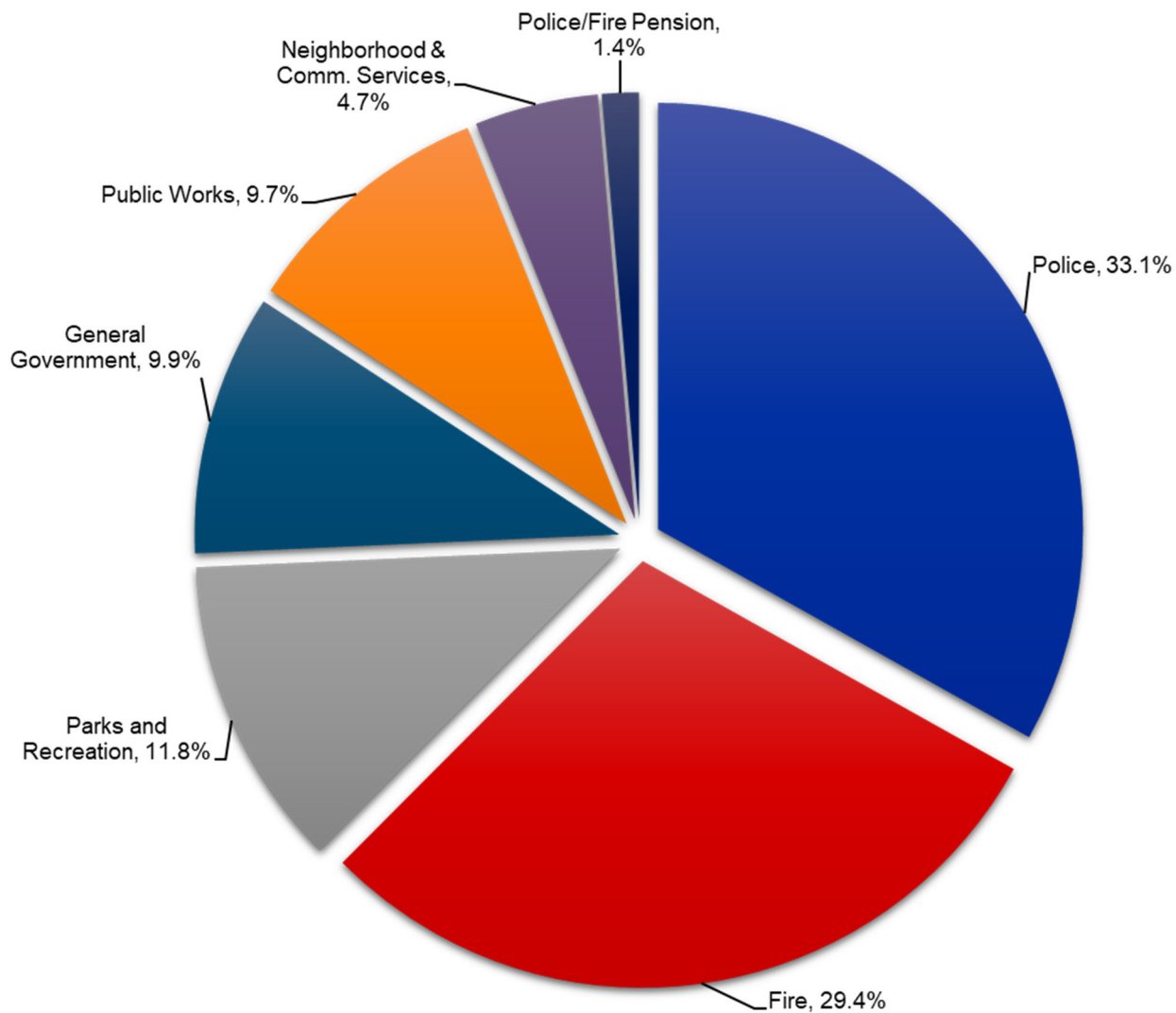
APPROVED PERSONNEL CHANGES

Department/Division	Position No.	Current Position Title	Current FTE	Current Grade	Approved Position Title	Approved FTE	Approved Grade
City Manager	12-005	Assistant City Clerk	1.0	113	Assistant City Clerk	1.0	115
	12-008	Graphic Designer/ Broadcast Coordinator	1.0	118	Graphic Designer	1.0	118
Finance	14-024	Office Assistant II	0.5	71	Office Assistant	0.625	71
Police	21-038	Communications Center Manager	1.0	125	Communications Center Manager	1.0	127
	21-096 21-098 21-105 21-106 21-107 21-150 21-179	Advanced Communications Dispatcher	7.0	116	Advanced Communications Dispatcher	7.0	117
	21-099 21-101 21-102 21-103 21-104 21-108 21-109 21-120 21-146 21-185 21-186 21-188 21-196 21-197	Communications Dispatcher	14.0	116	Communications Dispatcher	14.0	117
Public Works	33-003 33-009 33-023 33-048	Operations Technician I	4.0	110	Operations Technician I	4.0	111
	33-005 33-008 33-101 33-019 33-027 33-033 33-041	Operations Technician III	7.0	114	Operations Technician III	7.0	115
	33-006 33-011 33-014	Crew Leader	115	3.0	Crew Leader	3.0	116
	33-007 33-044	Operations Technician II	2.0	112	Signal Technician I	2.0	113
	33-012 33-013 33-015 33-021 33-024 33-025 33-045 33-046	Operations Technician II	8.0	112	Operations Technician II	8.0	113
	33-020 33-022 33-026 33-043 33-047	Laborer II	5.0	109	Operations Technician I	5.0	111

APPROVED PERSONNEL CHANGES, *continued*

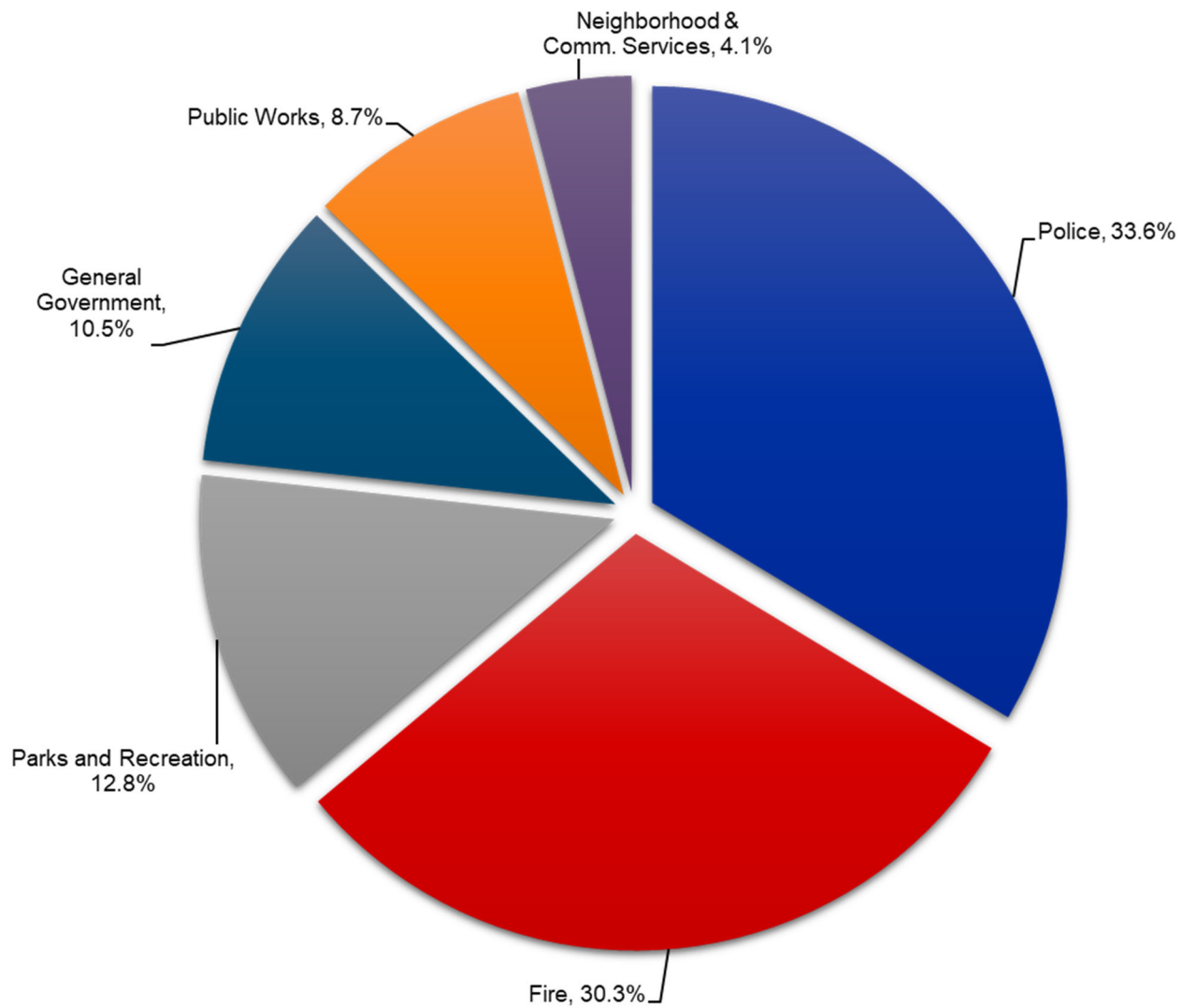
Department/Division	Position No.	Current Position Title	Current FTE	Current Grade	Approved Position Title	Approved FTE	Approved Grade
Public Works, <i>continued</i>	34-003	Equipment Technician—Certified	1.0	114	Certified Technician	1.0	114
	34-004 34-007 34-008	Equipment Technician-Master	3.0	116	Master Technician	3.0	116
	34-005	Equipment Technician	1.0	112	Service Technician	1.0	112
	34-010	Fire Equipment Mechanic	1.0	117	Fire Apparatus Technician	1.0	117
Parks & Recreation	41-007	Heavy Equipment Operator II	1.0	115	Heavy Equipment Operator II	1.0	116
	41-010 41-011 41-012 41-017 41-037 46-005 46-006	Parks Facility Maintainer I	7.0	110	Parks Facility Maintainer I	7.0	111
	41-013 41-016 41-024 46-007 46-008	Parks Facility Maintainer II	5.0	112	Parks Facility Maintainer II	5.0	113
	44-006 44-023 44-024	Custodian	3.0	108	Parks Facility Maintainer I	3.0	111
	45-007 45-036	Irrigation/Spray Technician	2.0	112	Irrigation/Spray Technician	2.0	115
	45-047 47-003 47-008	Landscape Gardener	3.0	110	Landscape Gardener	3.0	111
	46-003	Heavy Equipment Operator I	1.0	113	Heavy Equipment Operator I	1.0	114
	41-004	Crew Leader	1.0	115	Crew Leader	1.0	116
	43-016	Referee/Umpire	0.0431	83	Referee/Umpire	0.0963	83
	51-014 51-017 51-032	Housing Recert Specialist	3.0	116	Housing Recert Specialist	3.0	117
Neighborhood & Community Servicers	51-022	Housing Division Assistant	1.0	113	Housing Support Specialist	1.0	115

PERSONNEL SERVICE EXPENDITURES — ALL FUNDS



Police	\$ 17,201,480	33.1%
Fire	15,279,065	29.4%
Parks and Recreation	6,127,540	11.8%
General Government	5,120,420	9.9%
Public Works	5,038,813	9.7%
Neighborhood & Comm. Services	2,395,833	4.7%
Police/Fire Pension	731,000	1.4%
Total	\$ 51,894,151	100.0%

PERSONNEL SERVICE EXPENDITURES — GENERAL FUND



Police	\$ 16,113,681	33.6%
Fire	14,514,025	30.3%
Parks and Recreation	6,127,540	12.8%
General Government	5,023,946	10.5%
Public Works	4,178,903	8.7%
Neighborhood & Comm. Services	1,939,732	4.1%
Total	\$ 47,897,827	100.0%

APPENDIX E

CAPITAL IMPROVEMENT PROGRAM (CIP)

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 FY2022 Capital Improvement Program began in February 2021. The estimated cost of requested projects and equipment always exceeds available resources, thus projects must be prioritized, and alternate sources of revenue sought. The Capital Improvement Program budget is developed in accordance with the goals and objectives established at the annual elected official/staff retreat. A three-year plan for capital improvements is also developed and updated annually. The following criteria is then used to evaluate the merit of each improvement proposed project:

- Economic growth
- Equipment specifically included in an approved replacement schedule
- Enhancement of employee productivity and efficiency
- Neighborhood vitality
- Reduction of operating cost
- Information system technology
- Infrastructure and heritage preservation
- Improvement of public safety and reduction of risk
- Mandates by either Federal or State government

The total Capital Improvement Program, including all funds and debt service, is \$21,357,152. Excluding debt service, the Approved capital budget is \$11,223,652, of which \$5,772,880 is allocated in the General Fund. Total debt service payments for FY2022 are budgeted at \$10,133,500 with \$4,153,000 coming from General Fund revenues, including \$1,455,000 for the Ballpark bond issue and \$730,000 for the City's share of the Series 2016 ITA debt. Reimbursements from WKU and Warren County will reduce the actual debt service paid by the City to \$6,397,500.

The FY2022 recommendation represents an increase over FY2021 adopted CIP budget. General Fund spending is up primarily from a return to normal following a year impacted by COVID-19. The following chart compares the total proposed capital budget with those adopted each of the last ten fiscal years: debt service, General Fund projects excluding debt, and debt as a percentage of the CIP.

FISCAL YEAR	TOTAL CIP	DEBT ONLY	GENERAL FUND EXCL DEBT	DEBT AS % OF CIP
2013	\$19.1 M	\$13.3 M	\$2.7 M	69.8%
2014	\$22.3 M	\$13.2 M	\$2.5 M	59.2%
2015	\$20.2 M	\$12.7 M	\$3.9 M	62.6%
2016	\$21.2 M	\$12.9 M	\$3.7 M	60.9%
2017	\$28.9 M	\$12.6 M	\$8.1 M	43.6%
2018	\$29.7 M	\$12.1 M	\$8.4 M	40.6%
2019	\$29.6 M	\$11.8 M	\$10.7 M	39.9%
2020	\$25.8 M	\$11.1 M	\$4.8 M	42.9%
2021	\$20.6 M	\$9.7 M	\$1.2 M	47.2%
2022	\$21.4 M	\$10.1 M	\$5.8 M	47.2%

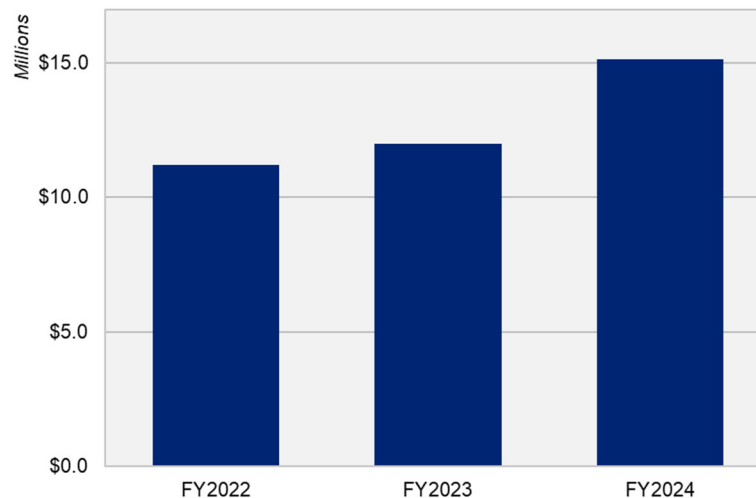
(in millions)

CAPITAL IMPROVEMENT MULTI-YEAR PROGRAM

Each year, the multi-year Capital Improvement Program is developed in the Fall following adoption of the budget and updated resulting from the Strategic Plan goals and objectives set by the Board of Commissioners. Below is a summary based on projects recommended by each department in the FY2021–FY2024 Multi-Year CIP document and this FY2022 budget. The below data contain projections only.

Category	Expenditures for Planning Years			Projected Three Year Total
	FY2022	FY2023	FY2024	
Information Technology	\$ 775,000	\$ 340,000	\$ 40,000	\$ 1,155,000
Police	659,935	474,000	474,000	1,607,935
Fire	524,000	374,000	5,809,500	6,707,500
Public Works	5,979,000	7,180,000	5,700,000	18,859,000
Parks & Recreation	2,288,000	2,930,000	2,410,000	7,628,000
Neighborhood & Community Services	997,717	700,000	700,000	2,397,717
Total Expenditures:	\$ 11,223,652	\$ 11,998,000	\$ 15,133,500	\$ 38,355,152

Summary Three Year Capital Improvement Plan



Funding Source	Funding Sources for Planning Years			Projected Three Year Total
	FY2022	FY2023	FY2024	
General Fund	\$ 5,772,880	\$ 6,155,000	\$ 4,950,000	\$ 16,887,880
Special Revenue/Capital Project Funds	5,240,772	5,843,000	4,648,000	15,858,500
Enterprise/Internal Service Funds	210,000	0	0	210,000
Bond Proceeds	0	0	5,535,000	5,535,000
Total Funding Sources:	\$ 11,223,652	\$ 11,998,000	\$ 15,133,500	\$ 38,355,152

Approval of any out-year proposed projects from the multi-year plan depends on future budget deliberations, compliance with updated strategic plan goals, prioritization with any other projects, and the availability of adequate resources. All proposed projects are re-evaluated as the budgets are prepared for each respective year.

CAPITAL IMPROVEMENT PLAN FUND ALLOCATION REPORT

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL	ON-GOING ANNUAL EXPENSES
INFORMATION TECHNOLOGY						
Server Replacement/Upgrade [†]		\$ 40,000			\$ 40,000	
Switch Upgrade		550,000			550,000	
Copier Replacement [†]		45,000			45,000	
Access Points Replacement		100,000			100,000	
Phone Handset Replacements [†]		40,000			40,000	
Total Information Technology:	\$ 0	\$ 775,000	\$ 0	\$ 0	\$ 775,000	\$ 0
POLICE						
Vehicle/Equipment Purchase [†]		507,055			507,055	84,320
In-Car Camera Replacement [†]	152,880				152,880	
Total Police:	\$ 152,880	\$ 507,055	\$ 0	\$ 0	\$ 659,935	\$ 84,320
FIRE						
Self-Contained Breathing Apparatus Purchase		57,000			57,000	500
Multiple Stations Repairs/Renovations [†]		125,000			125,000	
Garage Door Replacements [†]		42,000			42,000	
Architectural Services [†]		300,000			300,000	
Total Fire:	\$ 0	\$ 524,000	\$ 0	\$ 0	\$ 524,000	\$ 500
PUBLIC WORKS						
Street Resurfacing [†]	500,000	1,000,000			1,500,000	
Sidewalk Reconstruction Program [†]		100,000			100,000	
Sidewalk Improvement Program [†]	500,000				500,000	
Greenways Expansion Program [†]	400,000				400,000	1,000
Stormwater Mitigation Program [†]	500,000				500,000	
Vehicle/Equipment Replacement [†]	324,000				324,000	
Downtown Impro. Project, Phase III [†]	725,000	275,000			1,000,000	*
Ashley Circle Widening/Intersection Impro. [†]	750,000				750,000	
Highland Way & Emmett Ave. Realignment		100,000			100,000	1,500
Intersection Spot Improvements		250,000			250,000	
Westen Ave. Roundabouts [†]		75,000			75,000	
Riverview Drive Guardrail Replacement		30,000			30,000	
College Street Pedestrian Bridge Project Design [†]	40,000				40,000	
Convention Center Bathroom Renov. Design [†]			50,000		50,000	
Public Works, Continued on next page						

* 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.

† Denotes multi-year capital project, detailed on pages 88-114.

CAPITAL IMPROVEMENT PLAN FUND ALLOCATION REPORT, *continued*

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL	ON-GOING ANNUAL EXPENSES
PUBLIC WORKS, <i>Continued</i>						
Wilkinson Trace Entry Corridor Improvements			\$ 125,000		\$ 125,000	\$ 500
Operation Division Flooring Replacement & Painting	35,000				35,000	
Fleet Division Fence Replacement [†]			35,000		35,000	
City Care Center HVAC Installation		40,000			40,000	2,000
Exterior Painting at City Hall Annex and Public Works Admin Buildings		50,000			50,000	
City Hall Annex Window Replacement & Installation		75,000			75,000	(500)
Total Public Works:	\$ 3,774,000	\$ 1,995,000	\$ 210,000	\$ 0	\$ 5,979,000	\$ 4,500
PARKS & RECREATION						
Equipment/Vehicle Replacement & Purchase [†]	363,000				363,000	3,340
Hobson Golf Course Irrigation Improvements [†]		150,000			150,000	(1,210)
Fairview Cemetery Sealing/Resurfacing Roads [†]		250,000			250,000	
BG Community Center HVAC Replacement [†]	30,000				30,000	
CrossWinds Golf Course Irrigation Replacement [†]		150,000			150,000	
Riverfront Park Development [†]	1,000,000				1,000,000	50,000
Roland Bland Pickleball Court Rehabilitation		115,000			115,000	1,000
Hobson Driving Range Grass Tee Addition		75,000			75,000	
Lampkin Park Tennis Court Rehabilitation	25,000				25,000	
Lampkin/Pedigo Parks Parking Lot Improvements		100,000			100,000	
Lovers Lane Soccer Complex Guardrail Installation		30,000			30,000	
Total Parks & Recreation:	\$ 1,418,000	\$ 870,000	\$ 0	\$ 0	\$ 2,288,000	\$ 53,130
NEIGHBORHOOD & COMMUNITY SERVICES						
Vehicle Purchase	28,000	25,000			53,000	3,580
BG Reinvestment Neighb. Improv. Prog. [†]	400,000	544,717			944,717	
Total Neighborhood & Community Services:	\$ 428,000	\$ 569,717	\$ 0	\$ 0	\$ 997,717	\$ 3,580
SUBTOTAL	\$ 5,772,880	\$ 5,240,772	\$ 210,000	\$ 0	\$ 11,223,652	\$ 146,030

* 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.

† Denotes multi-year capital project, detailed on pages 88-114.


CAPITAL IMPROVEMENT PLAN FUND ALLOCATION REPORT , continued

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL
DEBT SERVICE					
WKU Project 2010/2011 Bond (2002 Bonds Refinanced) <i>(100% Reimbursement from WKU)</i>		\$ 3,006,000 <i>(3,006,000)</i>			\$ 3,006,000 <i>(3,006,000)</i>
GO Bond (Refinancing 2004) Series 2012A	939,000				939,000
GO Bond (Refinancing 2004) Series 2012B	159,000				159,000
GO Bond (Refinancing 2007A) Series 2015	870,000				870,000
GO Bond (Refinancing 2007B & C) Series 2016A & B, ITA <i>(50% Reimbursement from Warren County)</i>	730,000	730,000 <i>(730,000)</i>			1,460,000 <i>(730,000)</i>
GO Bond (Refinancing 2008A & B) Series 2016C, Ballpark and Fire Stations	1,455,000	457,500			1,912,500
2018 Fire Trucks Note		416,000			416,000
2019 Fire Trucks Note		171,000			171,000
GO Bond Series 2021A & B, ITA Transpark Expansion		1,200,000			1,200,000
Total Debt Service:	\$ 4,153,000	\$ 2,244,500	\$ 0	\$ 0	\$ 6,397,500
GRAND TOTAL	\$ 9,925,880	\$ 7,485,272	\$ 210,000	\$ 0	\$ 17,621,152
Total Debt Service: w/o Reimbursements	\$ 4,153,000	\$ 5,980,500	\$ 0	\$ 0	\$ 10,133,500
GRAND TOTAL w/o Reimbursements	\$ 9,925,880	\$ 11,221,272	\$ 210,000	\$ 0	\$ 21,357,152

All capital improvement projects are detailed on the following pages, multi-year projects are provided first and one-time or non-recurring projects are summarized afterward.


CAPITAL IMPROVEMENT PROGRAM — MULTI-YEAR PROJECTS

Information Technology: Server Replacement/Upgrade

FY2022 Project Description					Strategic Plan Goals
Servers are being replaced over several years due to age and software upgrades. Server replacement is prioritized based on remaining useful life of the server and scheduled projects.					Modernized Infrastructure
Impact on Operating Budget					
This project will continue to be managed by the Information Technology staff and will impact the Department's workload.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
Special Revenue/Capital Projects	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 160,000
Total	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 160,000
FY2022—FY2025 Funding					
The Technology Capital Project Fund will provide funding for this project.					
					Status of Prior Year Projects
					Since the inception of this Project in FY2016, over 29 servers have been replaced and/or upgraded with funding totaling \$280,000.


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Information Technology: Copier Replacement

FY2022 Project Description					Strategic Plan
The City's inventory of copiers includes several reaching end-of-life status. Printers are replaced on an as-needed basis, but copiers generally have more functionality and heavier usage. In FY2022, up to five multi-function copiers are recommended to be replaced depending on cost. FY2023 funding will include replacement of other smaller units.					Modernized Infrastructure
Impact on Operating Budget					
This project will continue to be managed by the Information Technology staff and will impact the Department's workload.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
Special Revenue/Capital Projects	\$ 45,000	\$ 47,000			\$ 92,000
Total	\$ 45,000	\$ 47,000			\$ 92,000
FY2022—FY2025 Funding					
The Technology Capital Project Fund will provide funding for this project.					
					Status of Prior Year Projects
					This is the first year of a two year project.


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Information Technology: Phone Handset Replacement

FY2022 Project Description					Strategic Plan Goals
Employee phone handsets are aging and necessitate replacement in order to support future software upgrades and allow additional functionality. In the first year of funding, obsolete cordless and internal Information Technology devices will be replaced. In future years, handsets will be replaced as removed from service.					Modernized Infrastructure
Impact on Operating Budget					
This project will continue to be managed by the Information Technology staff and will impact the Department's workload.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
Special Revenue/Capital Projects	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 160,000
Total	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 160,000
FY2022—FY2025 Funding					
The Technology Capital Project Fund will provide funding for this project.					
					Status of Prior Year Projects
					This is the first year of a four year project.


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Police: Vehicle Purchases

FY2022 Project Description					Strategic Plan Goals
<p>Patrol vehicles are on a seven-year replacement cycle, although with consistent preventive maintenance, some vehicles remain in service ten years. The City has budgeted vehicle replacement consistently since FY2013. The FY2022 budget will provide one new vehicle for the proposed Detective position and eleven replacement patrol vehicles. The base cost of a patrol vehicle is approximately \$29,000 with police equipment and outfitting adding an estimated \$14,505 per vehicle. The non-patrol vehicle is budgeted at \$28,500. The eleven older vehicles will be placed in the “pool” fleet for continued use as needed.</p> <p>Each out year reflects up to 12 patrol vehicle replacements/purchases.</p>					Maintain and Improve Current Level of Services
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet staff and will impact the Division’s workload. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which originate from the General Fund and are deposited to the Fleet Maintenance Internal Service fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p>					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
General Fund		\$ 84,320	\$ 84,320	\$ 84,320	\$ 252,960
Special Revenue/Capital Projects	\$ 507,055	\$ 522,060	\$ 522,060	\$ 522,060	\$ 2,073,235
Total	\$ 507,055	\$ 606,380	\$ 606,380	\$ 606,380	\$ 2,326,195
FY2022—FY2025 Funding					
<p>The Equipment Replacement Capital Project Fund is the source of funding for this project in current and future years.</p>					
					Status of Prior Year Projects
					<p>Since FY2013, the Fleet Division of the Public Works Department has replaced or added 307 vehicles and equipment and 44 components Citywide.</p>


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Police: In-Car Camera Replacement

FY2022 Project Description					Strategic Plan Goals
In-car cameras are outfitted in all patrol vehicles and many are reaching end-of-life status due to age of the equipment. The cameras manufactured in 2015 or earlier will be replaced over a two-year period, with 24 recommended to be replaced in FY2022 and the remaining 26 during FY2023.					Modernized Infrastructure
Impact on Operating Budget					
This project will be procured by the Police Department, but installation and on-going maintenance managed by the Public Works Fleet staff and will impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$ 152,880	\$ 165,620			\$ 318,500
Total	\$ 152,880	\$ 165,620			\$ 318,500
FY2022—FY2025 Funding					
The General Fund is the source of funding for this project in current and future year.					
			Status of Prior Year Projects		
			This is the first year of a two year project.		


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Fire: Multiple Station Repairs/Renovations

FY2022 Project Description					Strategic Plan Goals
<p>The Fire Department strives to maintain the physical condition of each fire station. Multiple stations are in need of care, maintenance, and updates. Funds are being requested over the next two years for multiple projects. In FY2022, the repairs and renovations for five stations and the administrative building are budgeted and include: interior painting, cell dialer replacements, kitchen and shower repairs and remodels.</p> <p>FY2023 repairs and renovations include interior painting, personal protective equipment locker replacement, and exercise room flooring replacement.</p>					Maintain and Improve Current Level of Services
Impact on Operating Budget					
This project will be managed by the Fire Department staff.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
Special Revenue/Capital Projects	\$ 125,000	\$ 75,000			\$ 200,000
Total	\$ 125,000	\$ 75,000			\$ 200,000
FY2022—FY2025 Funding					
The funding source for this project is the Fire Improvement Special Revenue Fund.					
			Status of Prior Year Projects		
			<p>FY2022 is the third year of the four year project; to-date \$253,000 has been allocated. In FY2020, the following was completed: repaired and sealed engine room floors, replaced flooring, and repaired interior and exterior damage from structural settling. In FY2021, kitchen cabinets, interior lighting, and classroom carpets were replaced.</p>		


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Fire: Fire Station Garage Door Replacements

FY2022 Project Description					Strategic Plan Goals
The garage doors of fire stations are frequently used and play a vital role in the Department's response times. An evaluation of garage doors at all stations has been completed and replacements at five stations are being recommended. During FY2021, the first doors were replaced at Headquarters. In FY2022, the replacement is scheduled for the Westside station.					Maintain and Improve Current Level of Services
Impact on Operating Budget					
This project will be managed by the Fire Department staff.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
Special Revenue/Capital Projects	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 168,000
Total	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 168,000
FY2022—FY2025 Funding					
The funding source for this project is the Fire Improvement Special Revenue Fund.					
					Status of Prior Year Projects
					FY2022 is the second year of this five year project. Life-to-date funding of the project is \$84,000 and doors have been or will be replaced at the Headquarters and Westside stations.


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Fire: Kentucky Transpark Fire Station & Station 5/Training Center Designs

FY2022 Project Description					Strategic Plan
<p>The City has experienced continued growth and development in the area of the Kentucky Transpark. This growth has expedited the need to build an additional fire station to provide adequate fire protection to the surrounding area.</p> <p>Additionally, the conceptual design of a new Public Safety Training Center is nearing completion. The design will include the construction of a new fire station/training facility for both the Police and Fire Departments and significant renovations to the existing Fire Department training center grounds.</p> <p>The two projects will be combined into one proposal for architectural services, which will be budgeted in FY2022. The construction costs for both projects will be determined after the designs are completed and will be budgeted in future years.</p>					Maintain and Improve Current Level of Services
Impact on Operating Budget					
This project will initially be managed by the Fire Department staff, with participation by Police and Public Works staff.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
Special Revenue/Capital Projects	\$ 300,000				\$ 300,000
Total	\$ 300,000				\$ 300,000
FY2022—FY2025 Funding					
The funding source for this project is initially the Fire Improvement Special Revenue Fund.					
					Status of Prior Year Projects
					FY2022 is the first year of this multi-year project.


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Public Works: Street Resurfacing (Overlay Project)

FY2022 Project Description					Strategic Plan Goals
This on-going program provides for resurfacing of streets according to priorities determined from data provided by the pavement management system. State Liquid Fuel Tax (LFT) revenues of \$1.0 million plus \$0.5 million in local tax dollars will be used to resurface approximately 18.0 miles of roadway, given standard road conditions and recent resurfacing contracts.					Develop and Sustain an Aggressive Overlay Program
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 3,500,000
Special Revenue/Capital Projects	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,000,000
Total	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 7,500,000
FY2022—FY2025 Funding					
The Kentucky Municipal Aid Program (Liquid Fuel Tax, LFT) is the source of special revenue funds, as well as \$200,000 of Gas Franchise revenue. In addition, the General Fund contributes additional funds each year to supplement the project.					
					Status of Prior Year Projects
					<p>Since FY2006, the Street Overlay Program has resulted in the resurfacing of 187 miles of roadways with funding totaling over \$21.1 million.</p> <p>In FY2021, about 18 miles were resurfaced through this Program.</p>


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Public Works: Greenways Expansion/Construction Program

FY2022 Project Description					Strategic Plan Goals
<p>The purpose of the proposed Greenways Expansion Program is to identify, prioritize and close critical gaps in the city's multiuse path network so the intended utility may be realized by residents. A prioritization system will be implemented much like the existing sidewalk prioritization model to guide where these critical investments will be made.</p> <p>The funding for this initiative will be part of a recurring, annual allotment. The second year and future year allotments will be \$400,000. Each year, a panel will evaluate candidate projects against a set of criteria to prioritize into a sequence for design and construction. Staff will work with Neighborhood and Community Services (NCS) to gather input from neighborhoods within the project areas in an effort to allow sufficient time for public comment and involvement before, during, and after the final design.</p>					Enhance Community Walk-ability
Impact on Operating Budget					
This project will be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,600,000
Total	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,600,000
FY2022—FY2025 Funding					
The primary source of funding is the General Fund, which funds are transferred to the Sidewalk Capital Project Fund.					
				Status of Prior Year Projects	
				FY2022 is the second year of this proposed program. To-date, \$675,000 of funding has been provided for this multi-year project. Two projects have recently been approved to construct 3,008 linear feet of greenways along Bryant Way and Smallhouse Road.	


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Public Works: Sidewalk Reconstruction Program

FY2022 Project Description					Strategic Plan Goals
This on-going program replaces sidewalk, 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.					Enhance Community Walk-ability
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
Special Revenue/Capital Projects	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
Total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
FY2022—FY2025 Funding					
The Kentucky Municipal Aid Program (Liquid Fuel Tax, LFT) is the source of special revenue funds.					
					Status of Prior Year Projects
					The Sidewalk Reconstruction Program has resulted in the resurfacing of over 4.5 miles of sidewalk since FY2011. A budget of \$100,000 has historically been provided.


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Public Works: Sidewalk Improvement Program

FY2022 Project Description					Strategic Plan
<p>The Sidewalk Improvement Program was initiated in FY2008 to foster a "walkable" city by providing sidewalks in areas where none exist, including both commercial and residential areas. Construction projects generally include new sidewalk, curb, gutter, and ADA compliant ramps where necessary.</p> <p>Each year a panel evaluates candidate projects against a set of criteria to prioritize them into a sequence for design and construction. Staff then works with Neighborhood and Community Services (NCS) to begin gathering input from neighborhoods within the project areas in an effort to allow sufficient time for public comment and involvement, before, during and after the final design.</p>					Enhance Community Walk-ability
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000
Total	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000
FY2022—FY2025 Funding					
The primary source of funding is the General Fund, then funds are transferred to the Sidewalk Improvement Capital Project Fund. Other funding sources will also be explored, such as Community Development Block Grant (CDBG) funds and Transportation Alternatives Program grants, to supplement additional projects when feasible.					
				Status of Prior Year Projects	
				<p>Since the program's inception in FY2008, over 17.0 miles of new sidewalk have been constructed or are pending and over \$6.9 million has been allocated from the General Fund.</p>	


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Public Works: Stormwater Mitigation Program

FY2022 Project Description					Strategic Plan Goals
<p>The City has allocated local tax revenues to mitigate stormwater problems since the May 2010 flooding in Bowling Green. The FY2022 budget commits an additional \$500,000 to address the backlog of prioritized projects. Projects range from deepening an existing basin, to constructing a new retention basin, and numerous 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.</p>					Continue Focus on Stormwater Mitigation
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload. The Public Works Operations employees also assist by addressing smaller projects throughout the year as needed.</p>					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$ 500,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,100,000
Total	\$ 500,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,100,000
FY2022—FY2025 Funding					
<p>The primary source of funding is the General Fund, which funds are transferred to the Stormwater Improvement Capital Project Fund.</p>					
			Status of Prior Year Projects		
			<p>Since this program's inception in FY2011, the City has allocated \$5.65 million in local tax revenues. A total of 60 projects were identified at that time and to-date more than 20 projects have been completed. Since that time, an additional 30+ projects have been identified and included in this program.</p> <p>In FY2021, drainage improvements at Kenton Street are underway with project design and property acquisition complete and construction anticipated to finish before the close of the fiscal year.</p>		


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Public Works: Vehicle/Equipment Replacement

FY2022 Project Description					Strategic Plan Goals
<p>Equipment and vehicle replacement is determined by considering the equipment age, mileage, maintenance history and continued serviceability. In FY2022, five vehicles are recommended for replacement in the Operations Division and two in the Facilities Management Division. Two of the older units being replaced in Operations will be transferred to Parks Maintenance and the Facilities' truck will be transferred to Fleet for continued service.</p> <p>Fiscal Years 2023, 2024 and 2025 vehicle/equipment replacements and/or additions are currently under evaluation and no specific information is available at this time. Estimated amounts have been added for those years to reflect anticipated costs in future years.</p>					Maintain and Improve Current Level of Services
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet staff and will impact the Division's workload. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which are deposited to the Fleet Maintenance Internal Service fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p>					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$ 324,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 849,000
Total	\$ 324,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 849,000
FY2022—FY2025 Funding					
<p>The General Fund is the source of funding for this project, which funds are transferred to the Equipment Replacement Capital Project Fund.</p>					
					Status of Prior Year Projects
					<p>Since FY2013, the Fleet Division of the Public Works Department has replaced or added 307 vehicles and equipment and 44 components Citywide.</p> <p>In FY2021, a new street sweeper truck was purchased for the Operations Division.</p>


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Public Works: Downtown Improvements Project, Phase III

FY2022 Project Description					Strategic Plan Goals
<p>The City has committed to make public improvements in the downtown area to create safe pedestrian amenities, cohesion between past investments, improve deteriorating public infrastructure including streets, sidewalks, trails and alleys, and all appurtenances, and provide an inviting connection between Fountain Square Park and Circus Square Park.</p> <p>A professional firm with experience in downtown urban enrichments was selected in FY2018 to develop, engineer, and design a variety of public enhancements. These enhancements create better functionality and connection between the two parks, improve pedestrian safety, and create a more useable and inviting environment for the variety of business and entertainment opportunities in downtown Bowling Green.</p> <p>The total Phase I project cost was \$4.4 million to construct improvements between 10th Avenue to Spring Alley, including the area around the downtown square, Capital Alley, Heritage Trail and Morris Alley. Phase I is now complete. Phase II cost approximately \$1.6 million and is currently in progress. This phase expands streetscape improvements on College and State Streets from Spring Alley to 6th Avenue and includes 8th Avenue between State and College Streets and one block of Main Avenue on either side of College and State Streets.</p> <p>Phase III will extend streetscape improvements in the downtown area to the riverfront or up to WKU; pre-funding began in FY2021 and continues in FY2022 with \$1.0 million.</p>					Thriving Downtown and Riverfront
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$ 725,000	\$ 1,000,000			\$ 1,725,000
Special Revenue/Capital Projects	\$ 275,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,325,000
Total	\$ 1,000,000	\$ 1,350,000	\$ 350,000	\$ 350,000	\$ 3,050,000
FY2022—FY2025 Funding					
The primary source of funding is the General Fund, then funds are transferred to the Downtown Development Capital Project Fund. Other funding is supplemented by the City's 20% distribution of Downtown TIF revenues through the TIF District Special Revenue Fund.					
			Status of Prior Year Projects		
			<p>Funding totaling \$6,100,000 has been provided in prior fiscal years for: Fountain Square Park capital improvements (\$625,000 in FY2017), Downtown Wayfinding Project (\$100,000 in FY2018), and the Downtown Improvements Project (\$4,875,000 since FY2018).</p> <p>Phase I of the Downtown Improvements Project has been fully completed at a cost of approximately \$4.4 million. Phase II is currently underway.</p> <p>Phase III will receive more funding in FY2022 and work is anticipated to begin in FY2023.</p>		


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Public Works: Ashley Circle Widening/Intersection Improvements

FY2022 Project Description					Strategic Plan
<p>The existing intersections with Ashley Circle and Scottsville Road at Wilkinson Trace and at Ashley Street were originally constructed approximately 50 years ago. Since that time, development and traffic have continued to grow which has resulted in long delays at the two signalized intersections. This project will reduce congestion by providing additional storage and space for vehicles making left turns onto Scottsville Road.</p> <p>In FY2022, funding of \$750,000 will be allocated for project design, property acquisition, and utility relocation for both intersections. Additional budget will be front-loaded for construction costs in upcoming years.</p> <p>In future years, funding will be allocated for construction of the Ashley Circle/Ashley Street intersection at an estimated cost of \$1,200,000 and then for construction of the Ashley Street/Wilkinson Trace intersection for \$950,000.</p>					Improved Traffic Flow
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload. On-going costs will be funded by the General Fund for general pavement and storm sewer maintenance.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$ 750,000				\$ 750,000
Special Revenue/Capital Projects		\$ 1,200,000	\$ 950,000		\$ 2,150,000
Total	\$ 750,000	\$ 1,200,000	\$ 950,000		\$ 2,900,000
FY2022—FY2025 Funding					
Primary source of funding is initially the General Fund and the Future Roads Capital Project Fund in subsequent years.					
					Status of Prior Year Projects
					This is the first year of the multi-year project.


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Public Works: Westen Avenue Roundabouts

FY2022 Project Description					Strategic Plan Goals
<p>The Westen Avenue Roundabouts project will fund design, property acquisition, and construction of residential roundabouts at three intersections along Westen Avenue; at the intersection with Rockingham Avenue, Patrick Way and Highland Way. Given the success of the neighborhood roundabouts completed in FY2020, other locations were evaluated within the City where traffic flow could be improved with the installation of smaller roundabouts in residential areas. The locations selected will provide better traffic flow for motorists along Westen Avenue by eliminating the need for stop signs at all three locations. In addition, the roundabouts will provide traffic calming along Westen Avenue by reducing speeds as well as providing pedestrians with a safer location to cross both roadways at all three intersections.</p> <p>In FY2022, funds will be allocated for the design and property acquisition in the amount of \$75,000.</p> <p>In future years, funds will be allocated for the construction of the roundabouts and any necessary utility relocation. This phase is expected to begin in FY2023 and require a budget of \$515,000.</p>					Improved Traffic Flow
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload. On-going costs will be funded by the General Fund for general pavement and storm sewer maintenance.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
Special Revenue/Capital Projects	\$ 75,000	\$ 515,000			\$ 590,000
Total	\$ 75,000	\$ 515,000			\$ 590,000
FY2022—FY2025 Funding					
Primary source of funding is the Future Roads Capital Project Fund.					
					Status of Prior Year Projects
					This is the first year of the multi-year project.


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Public Works: College Street Pedestrian Bridge Improvements

FY2022 Project Description					Strategic Plan
<p>The College Street Pedestrian Bridge is located downtown in Riverfront Park and was completed in 1915. This historic truss bridge serves as a pedestrian bridge on the City's Greenway network since the 1990's. In 2019, KYTC Bridge Inspection Staff performed a bridge inspection that included an arm's length inspection of all non-redundant steel tension members as well as general inspection of the deck, superstructure and substructure components. Recommended improvements and maintenance actions to various components of the structure were provided to the City.</p> <p>Funding will be allocated in FY2022 for a more comprehensive inspection, data collection, and design to determine repair needs and costs. Future year budgetary needs will be determined after the inspection and design are complete.</p>					Thriving Downtown and Riverfront
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload. On-going costs will be funded by the General Fund.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$ 40,000				\$ 40,000
Total	\$ 40,000				\$ 40,000
FY2022—FY2025 Funding					
Primary source of funding is the General Fund. Grant funding will be explored for future construction.					
					Status of Prior Year Projects
					This is the first year of the multi-year project.


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Public Works: Convention Center Bathroom Renovations

FY2022 Project Description					Strategic Plan
This project will fund the new design for six bathroom renovations that shall be completed in FY2023. The budget recommended in FY2022 will fund the design and construction administration costs through the duration of the project. Funding in future years will be determined once the design has been completed.					Maintain and Improve Current Level of Services
Impact on Operating Budget					
This project will continue to be managed by the Public Works Facilities Management Division staff and impact the Division's workload. On-going costs will be funded by the Convention Center Enterprise Fund.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
Enterprise Fund	\$ 50,000				\$ 50,000
Total	\$ 50,000				\$ 50,000
FY2022—FY2025 Funding					
Primary source of funding is the Convention Center Enterprise Fund.					
					Status of Prior Year Projects
					This is the first year of the multi-year project.


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Public Works: Fleet Management Division Fence Replacement

FY2022 Project Description					Strategic Plan
This project is to complete the fence replacement at the Fleet Management Division that was started last fiscal year with the installation of a privacy fence along Veterans Memorial Boulevard. The project was not finished due to insufficient funding. The recommended FY2022 budget will allow for the completion of the remaining 300 linear feet of fence with a six foot chain link privacy fence along Raven Avenue.					Maintain and Improve Current Level of Services
Impact on Operating Budget					
This project will continue to be managed by the Public Works Facilities Management Division staff.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
Internal Service Funds	\$ 35,000				\$ 35,000
Total	\$ 35,000				\$ 35,000
FY2022—FY2025 Funding					
Primary source of funding is the Fleet Maintenance Internal Service Fund.					
					Status of Prior Year Projects
					Funds appropriated to this project for both fiscal years total \$90,000.


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Riverfront Park Development

FY2022 Project Description					Strategic Plan Goals
<p>Last year, the City of Bowling Green requested a grant in the amount of \$750,000 from the National Park Service with a \$1.5 million local match from the City of Bowling Green for a total cost of \$2.25 million. In FY2022, the City is funding an additional \$1.0 million to pre-fund Phase II of this project. The funds will be used for improvements to the Park, such as:</p> <ul style="list-style-type: none"> • Pedestrian Bridge and Paths • Restrooms • Fishing Platforms and Enhancements • Boulder Park • Disc Golf Equipment • Parking Lot Improvements • Construction & Engineering Costs <p>The Riverfront Development Project will breathe life into distressed park areas significantly underutilized due to a lack of amenities and safety concerns arising from steep terrain, absent lighting, natural vegetation seclusion, and reported crime. The project's boat ramp will improve search and rescue efforts within the Barren River while increasing safety of first responders. Furthermore, the project compliments the revitalization of the River Street corridor led by a grass roots effort poised to remove blight, attract new private investment, and increase jobs.</p>					Thriving Downtown and Riverfront
Impact on Operating Budget					
<p>This project will be managed by the Parks and Recreation Maintenance Division staff and will impact the Division's workload. Public Works Operations Division staff may assist as necessary. On-going operational costs will be funded by the General Fund for mulch, general maintenance supplies, utilities, dirt/rock for bike track and playground repairs, and are estimated to begin as early as FY2023.</p>					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$ 1,000,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,150,000
Total	\$ 1,000,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,150,000
FY2022—FY2025 Funding					
<p>The primary source of funding is from the General Fund and Parks Improvement Capital Project Fund, from which funds were moved to the Riverfront Development Capital Project Fund.</p>					
			Status of Prior Year Projects		
			<p>FY2022 is the second year of this multi-year project, through which \$2.5 million has been funded by the City. In FY2021, initial property acquisition began.</p>		


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Vehicle/Equipment Purchase & Replacement

FY2022 Project Description					Strategic Plan Goals
<p>Replacement is determined by considering the equipment age, mileage, maintenance history and continued serviceability. In FY2022, five mowers, one turf spreader, two utility vehicles, and a skid steer will be replaced for the Cemetery and Parks/Golf Maintenance Divisions. Additionally, new equipment to be purchased includes three new mowers for Parks Maintenance and one for Golf Maintenance.</p> <p>Fiscal Years 2023, 2024 and 2025 vehicle/equipment replacements and/or additions are currently under evaluation and no specific information is available at this time. Estimated amounts have been added for those years to reflect anticipated costs in future years.</p>					Maintain and Improve Current Level of Services
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet and Parks and Recreation staff and will impact the workload of each. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which are deposited to the Fleet Maintenance Internal Service fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p>					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$ 363,000	\$ 178,340	\$ 178,340	\$ 178,340	\$ 898,020
Total	\$ 363,000	\$ 178,340	\$ 178,340	\$ 178,340	\$ 898,020
FY2022—FY2025 Funding					
<p>The primary source of funding is the General Fund, which funds are transferred to the Equipment Replacement Capital Project Fund.</p>					
					Status of Prior Year Projects
					<p>Since FY2013, the Fleet Division of the Public Works Department has replaced or added 307 vehicles and equipment 44 components Citywide.</p>


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Fairview Cemetery Sealing/Resurfacing Roads

FY2022 Project Description					Strategic Plan Goals
The roads and streets in both Fairview cemeteries have not been resurfaced or sealed since 1999. The roads are showing wear as there are main breaks in the pavement and some roots are cutting through the existing pavement. A total of 35,000 feet of roadway will be sealed and resurfaced; in FY2021 the project began with Fairview Cemetery #2 and funding in FY2022 will provide for costs at Cemetery #1 and Mt. Moriah.					Implement Parks Master Plan
Impact on Operating Budget					
This project will be managed by the Parks and Recreation Cemetery Division staff and will impact the Division's workload. Public Works Operations Division staff may assist as necessary.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
Special Revenue/Capital Projects	\$ 250,000				\$ 250,000
Total	\$ 250,000				\$ 250,000
FY2022—FY2025 Funding					
The primary source of funding is the Parks Capital Improvement Fund.					
					Status of Prior Year Projects
					The first phase of the project was funded in FY2020 and is currently underway at Fairview Cemetery #2. Total project budget for both phases is \$500,000.


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Hobson Golf Course Irrigation Improvements

FY2022 Project Description					Strategic Plan Goals
<p>With the FY2020 construction of the Hobson Driving Range and the re-opening of the Hobson 9-hole Golf Course, Hobson Golf is well suited to serve the community for many years. The Parks and Recreation Department recommends upgrading the 1969 irrigation lines, which are primarily lead piping, to modern PVC piping. A portion of the golf course irrigation was upgraded during the driving range construction; however, there are significant portions remaining along the first eight fairways and greens.</p> <p>Future years of funding will provide for the full irrigation of the Hobson Golf Course as well as Hobson baseball fields, and eventually a City of Bowling Green maintained sod farm.</p>					Implement Parks Master Plan
Impact on Operating Budget					
This project will be managed by the Parks and Recreation Maintenance Division staff and will impact the Division's workload. Public Works Operations Division staff may assist as necessary.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
Special Revenue/Capital Projects	\$ 150,000	\$ 150,000			\$ 300,000
Total	\$ 150,000	\$ 150,000			\$ 300,000
FY2022—FY2025 Funding					
The primary source of funding is the Parks Capital Improvement Fund.					
				Status of Prior Year Projects	
				<p>This is the second year of funding of the three year project. In FY2021, the initial allocation of \$150,000 provided water and began the process of updating and installing irrigation at approximately 1/3 of the course.</p>	


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: CrossWinds Golf Course Irrigation Replacement

FY2022 Project Description					Strategic Plan Goals
<p>The CrossWinds irrigation system currently in place is the original from the 1990 golf course construction. After 30 years, the wiring of the system is unreliable after an abundance of repairs and also antiquated since new systems are wireless. Leaks and repairs have become frequent and fairway irrigation is rarely used due to the threat of a major failure.</p> <p>Irrigation is supplied with water from the Barren River and City provided water is only used when the river is below the pump level. Currently, staff must hand water greens to allow any breaches to be identified, which results in overtime and loss of work time. A new system would be automated through a cell phone app and savings will be realized through more efficient staff work hours.</p>					Implement Parks Master Plan
Impact on Operating Budget					
This project will be managed by the Parks and Recreation Golf Division staff and will impact the Division's workload. Public Works Operations Division staff may assist as necessary.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
Special Revenue/Capital Projects	\$ 150,000	\$ 150,000	\$ 150,000		\$ 450,000
Total	\$ 150,000	\$ 150,000	\$ 150,000		\$ 450,000
FY2022—FY2025 Funding					
The primary source of funding is the Parks Capital Improvement Fund.					
				Status of Prior Year Projects	
				<p>This is the second year of funding in a four year project.</p> <p>In FY2021, Parks reprioritized another capital project for the Golf Course in order to lay the ground work on the irrigation upgrade.</p>	


CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: BG Community Center HVAC Replacement

FY2022 Project Description					Strategic Plan Goals
<p>The Bowling Green Parks and Recreation building and the F.O. Moxley Community Center was constructed in 1993. Rather than waiting for air conditioning/HVAC units to fail, the Parks Department has been replacing units with the most wear and tear each year. Traditionally, the department contracts daily/weekly repair services on air conditioning related issues since six units are greater than 25 years of age.</p> <p>In prior years of funding, this project has replaced air conditioning units in the fitness area and gym. In FY2022, it is recommended to replace three of the room units serving programming participants.</p>					Implement Parks Master Plan
Impact on Operating Budget					
This project will be managed by the Parks and Recreation Maintenance Division staff.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 120,000
Total	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 120,000
FY2022—FY2025 Funding					
The primary source of funding is the General Fund.					
				Status of Prior Year Projects	
				<p>This is the third year of funding in an estimated six year project. To-date, \$120,000 has been provided through this program to replace six HVAC units in various locations throughout the Parks and Recreation Department.</p>	

CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

Neighborhood & Community Services: BG Reinvestment Area, Neighborhood Improvement Program

FY2022 Project Description					Strategic Plan Goals
<p>As part of the five year Consolidated Plan approved February 18, 2014, staff identified a Local Strategy Area known as the "BG Reinvestment Area" that is comprised of seven (7) Census tracts centered in downtown and in the west end of Bowling Green. The Census tracts are 101, 102, 103, 104, 105 and the city portion of 112 and 113. A portion of this area (101, 102 & 103) previously received significant investment from 1999-2010 and was a primary focus for CDBG funds over the past several years. The other Census tracts (104, 105 & 112) have similar demographics, housing related problems and public infrastructure needs. The CDBG program will contribute approximately \$540,000 annually toward investments in this area and General Fund budget will be added to supplement the program, if feasible to do so. After selecting a new neighborhood for investment, staff will develop the priority needs of the neighborhood and individual projects will be tailored to the needs of the neighborhood. Projects could include: sidewalks, stormwater improvements, parks, street improvements, acquisition/demolition, rehab or housing improvements.</p> <p>In the Spring of 2021, a new neighborhood area focus began, Census Block Group 102.1. This area is roughly the Bypass west to Kentucky and Eighth Avenue north to Riverview. This project is in the planning phase currently and has not developed the overall plan of projects for this area. The planning process will be completed in April 2021 and funding will be utilized from FY2022 and FY2023.</p>					Strong Neighborhoods
Impact on Operating Budget					
On-going maintenance costs are anticipated to be minimal due to the types of investments. Sidewalks and park improvements are designed to be maintenance free for several years and should have no immediate impact on the budget. Maintenance for the Private Property Improvements will be handled by the property owners and not be a burden to the City.					
Future Appropriation Plan					
Funding Source	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Special Revenue/Capital Projects	\$ 544,717	\$ 540,000	\$ 540,000	\$ 540,000	\$ 2,164,717
Total	\$ 944,717	\$ 740,000	\$ 740,000	\$ 740,000	\$ 3,164,717
FY2022—FY2025 Funding					
Source of funding is the Federal Community Development Block Grant (CDBG), accounted for in a Special Revenue Fund, and the General Fund.					
			Status of Prior Year Projects		
			<p>The primary projects completed in FY2021 under the Neighborhood Improvements Program (NIP) began with the construction completion of Phases IV & V of Durbin Estates, a Habitat for Humanity affordable housing development. The project encompassed 1,000 linear feet of new infrastructure for up to 30 new affordable housing units over the next five years. Additionally, in partnership with HOTEL INC and Live the Dream Development Inc, environmental assessments were completed that resulted in the acquisition of seven properties for affordable transitional, rental, and home ownership opportunities. Finally, transitioning from neighborhood Census Tract 112 to Census Block Groups 103.3 and 103.4, an exterior property improvements program continued where five properties participated to improve curb appeal and remove blighting influences in the neighborhood.</p>		

CAPITAL IMPROVEMENT PROGRAM - SINGLE YEAR PROJECTS

The following provides a brief description of single-year projects and equipment included in the FY2022 Capital Improvement Program. Projects and equipment purchases spanning multiple years are found on pages 88-114 and the CIP Fund Allocation Report is on pages 85-87.

INFORMATION TECHNOLOGY: \$650,000	
<u>Switch Upgrade - \$550,000</u> : This project will replace the remaining three core switches in the City Hall Annex data center that control traffic to all servers and to the various citywide facilities. These switches also impact the overall speed of the City's network, which is continuously challenged by additional programs that generate more traffic along with the addition of new equipment, such as camera systems. The existing, non-core switches will remain in service, but will be upgraded through this project to increase from 10G to 40G speed levels.	Modernized Infrastructure
<u>Access Point Replacement - \$100,000</u> : The main indoor wireless system was replaced recently and the controller upgraded for the BGGuest network; however, the existing access points remained in service. This project will replace those aging access points, 60 in total, on the BGGuest network and in patrol vehicles.	Modernized Infrastructure
FIRE: \$57,000	
<u>Self-Contained Breathing Apparatus - \$57,000</u> : The addition of the new fire apparatus at the Lovers Lane Station increases the number of front line apparatus in service, which are equipped with 36 self-contained breathing apparatus (SCBA). This additional apparatus necessitates the purchase of 10 new SCBA to be used to increase the inventory to allow for 14 spare SCBA units to be in-service and available for recruit classes, outside training opportunities, and for use when units are being repaired.	Maintain & Improve Current Service Levels
PUBLIC WORKS: \$705,000	
<u>Intersection Spot Improvements - \$250,000</u> : This project will fund improvements, widening, and sidewalks to approximately six intersections. The spot improvements will address safety and functionality and will be designed in-house with construction to be contracted.	Improved Traffic Flow
<u>Highland Way & Emmett Avenue Realignment - \$100,000</u> : This project will realign the Highland Way intersection to Emmett Avenue at the location of the current traffic signal. This is the only amount provided by the City per MO2020-191. Property acquisition and the remaining construction costs will be provided by the property owner/developer.	Improved Traffic Flow
<u>Riverview Drive Guardrail Replacement - \$30,000</u> : Approximately 1,100 linear feet of new guardrail will be installed as part of this project to replace the existing guardrail along Riverview Drive. The current structure is in disrepair and has significant rust.	Sustainable City Government
<u>Wilkinson Trace Entry Corridor Improvements - \$125,000</u> : This project will fund improvements to the Wilkinson Trace entry to the Convention Center and will include removal of grass in the medians, installation of landscaping rock, and painting of the brick in the landscaping area.	Sustainable City Government
<u>Public Works Operations Flooring Replacement & Interior Painting - \$35,000</u> : This project is for interior painting and flooring replacement in the Public Works Operations office area. The existing carpet will be replaced with vinyl plank flooring for a more durable solution.	Sustainable City Government
Public Works Continued on next page	

CAPITAL IMPROVEMENT PROGRAM - SINGLE YEAR PROJECTS, *continued*

PUBLIC WORKS, CONTINUED: \$705,000

<u>City Care Center HVAC Installation - \$40,000</u> : Purchase and installation of a second variable refrigerant flow type HVAC system for the City Care Center to increase capacity and maintain temperature thresholds during extreme hot and cold conditions.	Sustainable City Government
<u>Exterior Painting at City Hall Annex & Public Works Admin Buildings - \$50,000</u> : This project is for the painting of the exterior of the City Hall Annex and Public Works Administration buildings, which is necessary due to the degradation of the existing paint on both facilities.	Sustainable City Government
<u>City Hall Annex Window Replacement & Installation - \$75,000</u> : This project is for the replacement and installation of select windows of the City Hall Annex building. Annual utility savings from added energy efficiency is expected to total \$500.	Sustainable City Government

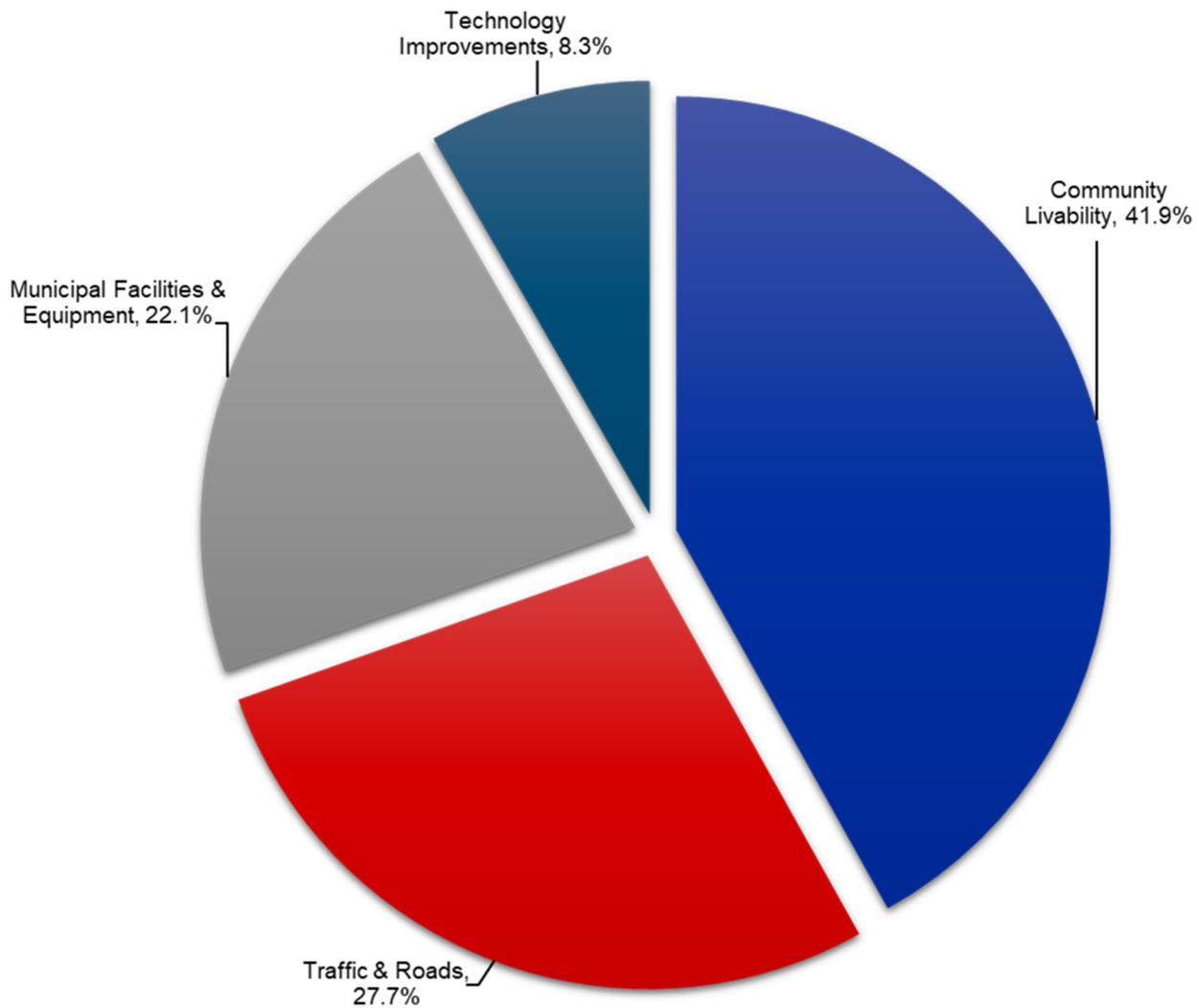
PARKS & RECREATION: \$345,000

<u>Roland Bland Pickleball Court Rehabilitation - \$115,000</u> : A Pickleball court will be retrofitted to an existing tennis court at Roland Bland Park and the additional space will be outfitted with playground additions, such as: a gaga pit, four square, hop scotch, a group playground component, and sensory addition.	Strong Neighborhoods
<u>Hobson Driving Range Grass Tee Addition - \$75,000</u> : This project will add a level of grass tees to the Hobson Driving Range and a sidewalk will also be constructed for ADA compliance.	Sustainable City Government
<u>Lampkin Park Tennis Court Rehabilitation - \$25,000</u> : The tennis courts located at Lampkin Park are currently considered in the poorest condition across all parks. This project will reseal and restripe the courts.	Sustainable City Government
<u>Lampkin and Pedigo Parks Parking Lot Improvements - \$100,000</u> : This project will resurface parking lots at both Lampkin and Pedigo Parks in addition to the service road located throughout Lampkin Park.	Sustainable City Government
<u>Lovers Lane Soccer Complex Guardrail Installation - \$30,000</u> : A guardrail will be constructed at the Lovers Lane Soccer Complex to allow greater protection to pedestrians in the park by eliminating vehicles from being parked on or near the sidewalk, which will also allow the service road to be open at all times and not blocked.	Sustainable City Government

NEIGHBORHOOD & COMMUNITY SERVICES: \$53,000

<u>Vehicle Purchase - \$53,000</u> : Two vehicles are recommended to be purchased in the Neighborhood & Community Services Department, one to replace an existing truck and another as a new addition to outfit the recommended Housing Support Specialist position.	Maintain & Improve Current Service Levels
--	---

CAPITAL IMPROVEMENT PLAN BUDGET — ALL FUNDS



Community Livability	\$ 4,699,717	41.9%
Traffic & Roads	3,110,000	27.7%
Municipal Facilities & Equipment	2,486,055	22.1%
Technology Improvements	927,880	8.3%
Total	\$ 11,223,652	100.0%

APPENDIX F

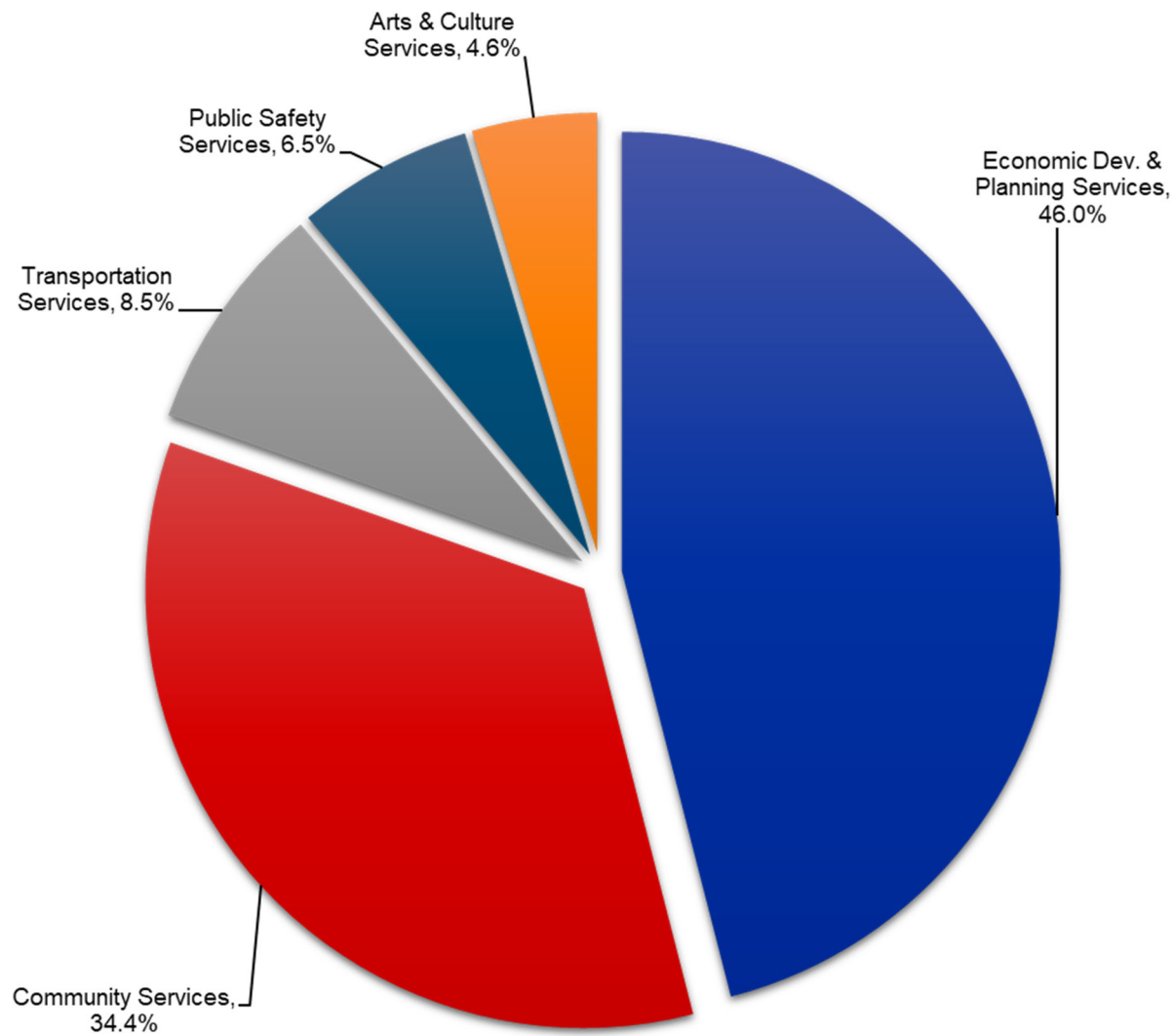
AGENCIES

AGENCY FUNDING HISTORY

Eligible Agencies	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Adopted	FY2022 Requested	FY2022 Approved
BG/WC Drug Task Force	\$ 50,000	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
BG/WC Humane Society	95,070	95,070	95,070	95,070	98,000	97,925
BG/WC Regional Airport	58,195	58,195	58,195	58,195	58,195	58,195
BG/WC Welfare Center ⁽¹⁾	58,319	61,601	50,000	50,000	50,000	50,000
Community Action--Public Transit ⁽²⁾	417,880	0	0	0	0	0
Economic Development Authority	125,000	125,000	125,000	115,000	125,000	125,000
Hobson House Commission	55,850	57,525	59,250	59,250	62,250	61,030
Human Rights Commission	65,500	66,000	75,000	75,000	78,000	77,250
BG-WC Operation P.R.I.D.E.	33,440	33,440	33,440	33,440	24,440	24,440
City/County Planning Commission	467,000	481,000	481,000	481,000	481,000	481,000
Southern Kentucky 2-1-1	0	50,000	50,000	50,000	50,000	50,000
	\$ 1,426,254	\$ 1,077,831	\$ 1,101,955	\$ 1,091,955	\$ 1,101,885	\$ 1,099,840
United Way of Southern Kentucky ⁽³⁾	14,340	14,363	3,104	3,089	2,763	2,763
Total	\$ 1,440,594	\$ 1,092,194	\$ 1,105,059	\$ 1,095,044	\$ 1,104,648	\$ 1,102,603
<p>⁽¹⁾ Welfare Center also receives excess Gas Franchise fees collected in accordance with Municipal Order No. 2008-30</p> <p>⁽²⁾ FY2020 was the last year Public Transit funding considered under the agency funding process</p> <p>⁽³⁾ United Way (UW) funding is a dollar for dollar match of the City employee pledges for contribution to UW during the calendar year</p>						
Other Agency Funding:						
Regional Airport Grant Matches/Capital Improvements	\$ 0	\$ 45,005	\$ 199,750	\$ 4,165	\$ 53,750	\$ 53,750
Emergency Mgmt COWS Siren Repl./ Upgrade	24,895	0	10,000	10,000	10,000	10,000
Beautifl-65 Project Maintenance	0	0	0	0	0	150,000
Operation Pride Cemetery Rd. Project Match	0	20,000	0	0	0	0
Friends of L&N Depot Capital Improvements	28,233	29,446	0	0	0	0
African American Museum of BG Assoc.	58,000	0	0	0	0	0
Subtotal	\$ 111,128	\$ 94,451	\$ 209,750	\$ 14,165	\$ 63,750	\$ 213,750
Total	\$ 1,551,722	\$ 1,186,645	\$ 1,314,809	\$ 1,109,209	\$ 1,168,398	\$ 1,316,353

Agency funding totals approximately 1.5% of FY2022 General Fund expenditures

FY2022 AGENCY FUNDING



Economic Dev. & Planning Services	\$ 606,000	46.0%
Community Services	452,378	34.4%
Transportation Services	111,945	8.5%
Public Safety Services	85,000	6.5%
Arts & Culture Services	61,030	4.6%
Total	\$ 1,316,353	100.0%

APPENDIX G

DEPARTMENT SUMMARIES

LEGISLATIVE DEPARTMENT

CONTACT INFORMATION

Executive Assistant/Public Information Officer: Kim Lancaster
City Hall, 1001 College Street, Bowling Green KY 42101

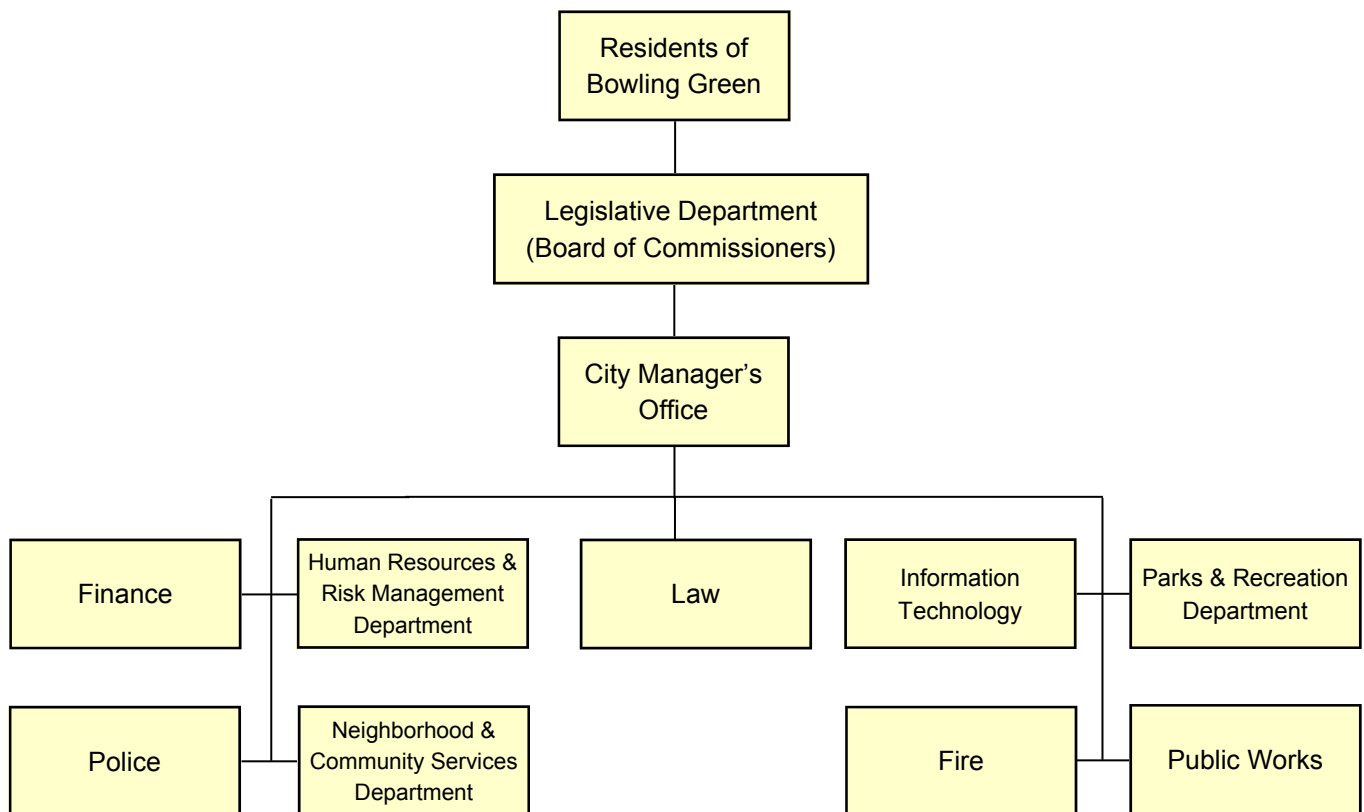
email: Kim.Lancaster@bgky.org

MISSION STATEMENT

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 SUMMARY

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



DEPARTMENT STAFFING

	FY2020	FY2021	FY2022
Board of Commissioners	5	5	5
Total Department Staff	5	5	5

LEGISLATIVE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022
EXPENSES:			
Personnel	\$ 178,137	\$ 178,458	\$ 186,615
Contractual Services	21,525	22,200	22,200
Supplies & Materials	256	2,100	2,100
TOTAL EXPENSES	\$ 199,918	\$ 202,758	\$ 210,915
REVENUE:			
Non-Program General Funds	\$ 199,918	\$ 202,758	\$ 210,915
TOTAL REVENUE	\$ 199,918	\$ 202,758	\$ 210,915

ACCOMPLISHMENTS

- 24 Board of Commissioners meetings, work sessions, and special call meetings.
- 43 Ordinances considered.
- 218 Municipal Orders and/or Resolutions considered.
- 30 appointments made to various City boards, commissions, and agencies.

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. More jobs and more diverse economy.
2. Improved traffic flow.
3. Thriving downtown and riverfront.
4. Sustainable city government.
5. Strong neighborhoods.
6. Enhanced public transportation.
7. Modernized infrastructure.

LEGISLATIVE DEPARTMENT, continued

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation	
<u>Board of Commissioners:</u>			
No change recommended	\$ 0	No Change	
Net Adjustment to Employee Pay and other benefits	8,157	FY2022 cost of living adjustment, step increase, and fringe benefit changes	
Total	\$ 8,157		

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Board of Commissioners	\$ 199,918	\$ 202,758	\$ 210,915	\$ 8,157	+4.0%
TOTAL EXPENSES	\$ 199,918	\$ 202,758	\$ 210,915	\$ 8,157	+4.0%
REVENUE:					
Local Taxes	\$ 199,918	\$ 202,758	\$ 210,915	\$ 8,157	+4.0%
TOTAL REVENUE	\$ 199,918	\$ 202,758	\$ 210,915	\$ 8,157	+4.0%

POSITION DETAIL

		FY2021 Budgeted		FY2022 Budgeted		FY21—FY22 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
City Commissioners	-	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

CONTACT INFORMATION

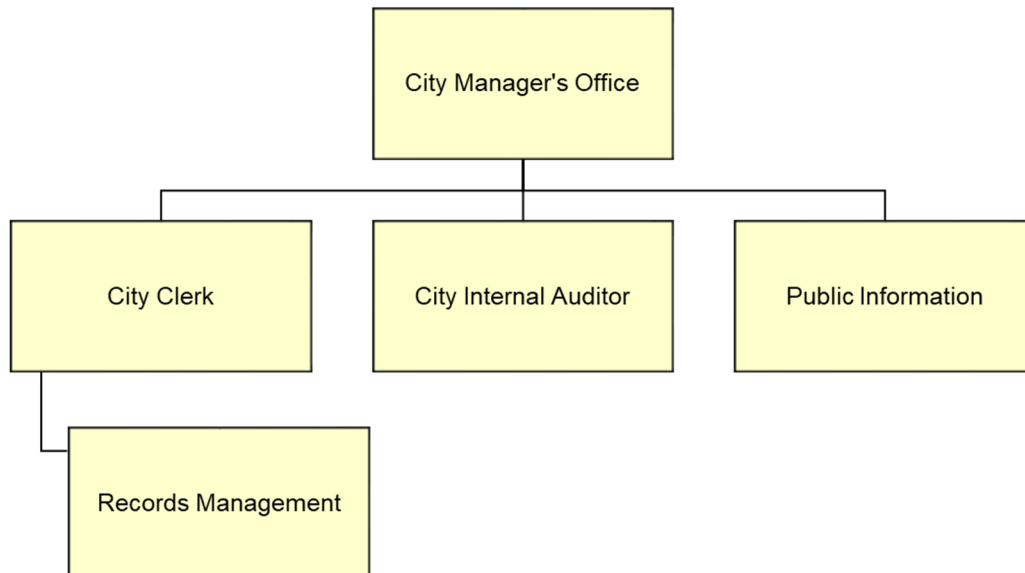
City Manager: Jeff Meisel email: Jeff.Meisel@bgky.org
City Hall, 1001 College Street, Bowling Green KY 42101

MISSION STATEMENT

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 provides leadership and direction to department heads and other staff to develop action plans and programs for the operation of the City's functions.

DEPARTMENT SUMMARY

The City Manager and staff oversee and monitor the Strategic Plan, City budget, provide policy recommendations to the Board of Commissioners, keep the public informed of City news, oversee the operation of the City's government access cable channel, and maintain City records.



DEPARTMENT STAFFING

	FY2020	FY2021	FY2022
City Manager's Office	2	2	2
City Clerk	3	3	3
City Internal Auditor	1	1	1
Public Information	2	2	2
Total Department Staff	8	8	8

CITY MANAGER'S OFFICE, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022
EXPENSES:			
Personnel	\$ 812,113	\$ 824,915	\$ 874,422
Contractual Services	196,332	154,350	158,745
Supplies & Materials	6,059	9,600	9,050
TOTAL EXPENSES	\$ 1,014,504	\$ 988,865	\$ 1,042,217
REVENUE:			
Non-Program General Funds	\$ 1,011,087	\$ 986,865	\$ 1,039,717
Program Revenue General Funds	3,417	2,000	2,500
TOTAL REVENUE	\$ 1,014,504	\$ 988,865	\$ 1,042,217

ACCOMPLISHMENTS





- The City continued to operate and provide services to residents during the COVID-19 pandemic.
- Scanned a total of 2,434 municipal orders, ordinances and resolutions from the years spanning 1966-1979.
- Completed 358 open records requests through the City Clerk's Office, which is an increase of 19.6% over the prior year.
- Created 766 files in Physical Records Tracking System through records retention, an increase of 30.0% over last year.
- Completed the judicial review of the City's Code of Ordinances and finalized the 33rd supplement to the Code of Ordinances.
- Continued routine, unannounced site visits to all City facilities and conducted 148 site visits.
- Discussed fraud awareness with 159 employees during International Fraud Awareness Week.
- Completed audits of Target Solutions administration and the Petty Cash program; conducted follow-up audits of TimeClock payroll processing, Cemetery administration, and coordinated Harris software general controls review.
- Performed ride-along reviews of: BGPD Narcotics disposal; Park Ranger duties; Barren County landfill, Glen Lily landfill, and Environmental Compliance ambient testing. Completed narrow scope review of labor lunch laws, targeted BGPD evidence, and electronics heat testing at various City locations.
- Produced, edited and aired 45 individual programs for BGTV Channel 4 and online, including content specific to COVID-19 and Census 2020 information.
- Increased followers on all social media outlets including Facebook, Twitter, Instagram and YouTube by 15% over the previous year totals.
- Developed content and layout for the 2020/2021 Annual Report and Calendar with photography from the "We are Bowling Green" photo contest.

CITY MANAGER'S OFFICE, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Accomplish the vision, goals and objectives of the Board of Commissioners.
2. Preserve the financial viability and sustainability of City government.
3. Provide quality customer service in a timely manner to the Board of Commissioners, City staff, other governmental agencies and the general public.
4. 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.
5. Maintain the integrity and sustainability of the City's official records as prescribed by law and policy.
6. Operate the records retention facility to preserve and protect records based on the life of each record series.
7. Coordinate and implement the City's public information plan to cultivate and maintain a positive public image of municipal government through multiple platforms including social media, news releases, on air interviews, and more.
8. Manage and oversee the City's government access cable channel by coordinating the schedule, maintaining equipment and creating content through a variety of programs.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2020	Estimated FY2021	Proposed FY2022	Estimated Change FY21—FY22	Linkage to City Strategic Plan
1, 2, 4	Direct Audit Hours, 70% of auditor time dedicated to direct audit related work	71.1%	70.0%	70.0%		Management Agenda
1, 3, 5, 6	Administer Records Management and Excellent Customer Service, maximum of three working days to completed open records request	1.9	1.5	1.3		Maintain & Improve Current Service Levels
1, 7, 8	BG TV Channel 4 Programming, minimum of 35 programs produced per year	62	45	65		Maintain & Improve Current Service Levels
1, 3, 7, 8	Informed Citizenry, continue to grow Facebook likes, with response rate above 75%, and response time less than an hour	12,000 likes, 80% response rate, 60 minute response time	13,800 likes, 20% response rate, 2 hour response time	15,000 likes, 80% response rate, 45 minute response time		Maintain & Improve Current Service Levels

CITY MANAGER'S OFFICE, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>City Manager's Office:</u>		
Decrease to postage and freight, printing, local meeting costs, and operating supplies accounts; increase to dues-memberships-fees and travel costs accounts	\$ 45	No impact to services
<u>City Clerk:</u>		
Decrease to professional services, advertising, special education, and operating supplies accounts; increase to dues-memberships-fees and travel costs accounts	(2,605)	Removed judicial review, will re-budget in FY2024
<u>City Internal Auditor:</u>		
Decrease local mileage reimbursement account; increase professional services, telephone costs, printing, local meeting costs, dues-memberships-fees, travel costs, special education, and operating supplies accounts	5,245	Increase for travel costs that will be reimbursable to the City and scheduled external audit service contract fee
<u>Records Management:</u>		
Decrease to assets under \$5,000 account; increase to equipment repairs account	0	No impact to services
<u>Public Information:</u>		
Increase to telephone costs and travel costs accounts	1,160	Increase for new staff outfitted with City provided cell phone
Net Adjustment to Employee Pay and other benefits	49,507	FY2022 cost of living adjustment, step increase, fringe benefit changes, and two personnel reclassifications
Total	\$ 53,352	

CITY MANAGER'S OFFICE, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
City Manager's Office	\$ 306,789	\$ 315,558	\$ 329,443	\$ 13,885	+4.4%
City Clerk	169,134	177,884	186,349	8,465	+4.8%
City Internal Auditor	199,003	201,723	214,455	12,732	+6.3%
Records Management	147,683	94,554	97,656	3,102	+3.3%
Public Information	191,895	199,146	214,314	15,168	+7.6%
TOTAL EXPENSES	\$ 1,014,504	\$ 988,865	\$ 1,042,217	\$ 53,352	+5.4%
REVENUE:					
Local Taxes	\$ 1,011,087	\$ 986,865	\$ 1,039,717	\$ 52,852	+5.4%
Fees	3,417	2,000	2,500	500	+25.0%
Grants	0	0	0	0	0.0%
TOTAL REVENUE	\$ 1,014,504	\$ 988,865	\$ 1,042,217	\$ 53,352	+5.4%

POSITION DETAIL

		FY2021 Budgeted		FY2022 Budgeted		FY21—FY22 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Assistant City Clerk	115	1	1.0	1	1.0	0	0.0
Broadcast Specialist	118	1	1.0	1	1.0	0	0.0
City Clerk	123	1	1.0	1	1.0	0	0.0
City Internal Auditor	126	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	118	1	1.0	1	1.0	0	0.0
Records Management Coordinator	119	1	1.0	1	1.0	0	0.0
Total Positions & FTE		8	7.8	8	7.8	0	0.0

FINANCE DEPARTMENT

CONTACT INFORMATION

Assistant City Manager/Chief Financial Officer: Katie Schaller-Ward
City Hall Annex, 1017 College Street, Bowling Green KY 42101

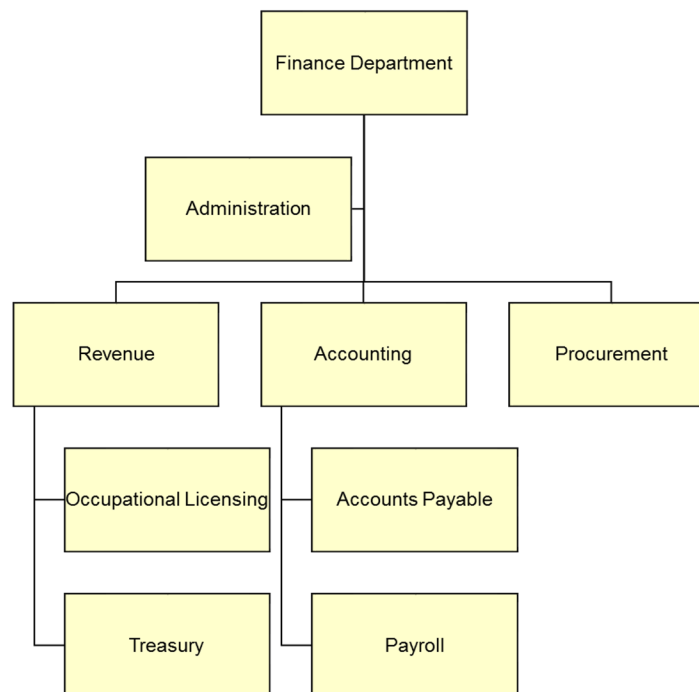
email: Katie.Schaller-Ward@bgky.org

MISSION STATEMENT

The Finance Department strives to provide excellent customer service to meet the needs of residents 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 SUMMARY

The Finance Department is responsible for the proper collection and disbursement of City funds and provides a wide range of financial reporting. The Department is composed of the following areas: Administration, Accounting, Revenue, including Treasury and Occupational Licensing, and Procurement. Core operational services include cash receipting, licensing, payroll, accounts payable, accounts receivable, project bidding and surplus disposal. The Department is also responsible for accounting and financial reporting, including the development of the Comprehensive Annual Financial Report, Popular Annual Financial Report, Annual Operating Budget, monthly financial reporting, and multi-year Capital Improvement Program.



DEPARTMENT STAFFING

	FY2020	FY2021	FY2022
Administration	2	2	2
Accounting	8	8	7
Procurement	1	1	1
Revenue	12	12	12
Total Department Staff	23	23	22

FINANCE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022
EXPENSES:			
Personnel	\$ 1,698,686	\$ 1,722,805	\$ 1,770,564
Contractual Services	51,720	58,980	61,180
Supplies & Materials	9,638	8,255	7,255
Assets	25,156	0	0
Contingency & Other	0	425	680
TOTAL EXPENSES	\$ 1,785,200	\$ 1,790,465	\$ 1,839,679
REVENUE:			
Non-Program General Funds	\$ 1,390,692	\$ 1,360,965	\$ 1,358,429
Program Revenue General Funds	394,508	429,500	481,250
TOTAL REVENUE	\$ 1,785,200	\$ 1,790,465	\$ 1,839,679

ACCOMPLISHMENTS









- Collected approximately \$982,536 in additional occupational fees through collections from field inspections, payments of accounts avoiding pending litigations, and audited withholding reconciliations, net profit returns, transient accounts, and 1099s. This is an increase of \$316,745, or 32.2%, more than FY20 additional collections.
- Through a special project reviewing non-compliant businesses within the City, an additional \$45,079 of occupational taxes and \$1,796 of property taxes was collected via staff efforts.
- Coordinated over \$3.61 million in withholding credit incentives in CY2020 through the Job Development Incentive Program over the next 10 years that is estimated to create 826 new jobs.
- Awarded the Governmental Finance Officers Association's (GFOA) Certificate of Excellence in Financial Reporting for the FY2020 Comprehensive Annual Financial Report for the fifteenth consecutive year.
- Awarded the GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for FY2020, which is the tenth consecutive year.
- Awarded the GFOA's Distinguished Budget Award for FY2021 budget document for the ninth consecutive year.
- Calculated and coordinated the 2019 Taxable Increment Financing (TIF) distributions per amended inter-local revenue sharing agreement.
- Usage of miscellaneous (eMisc) billing payment portal increased by 44.3% over the prior year, collecting \$1,749,500 from 931 invoices during the fifth year of the on-line payment option for property taxes and invoices.
- Collected approximately \$60,000 from two online auctions of surplus and confiscated items through govdeals.com, which is an increase in proceeds per auction of 13.6% compared to last year.
- The pool of potential bidders totaled 2,436 for City projects to ensure competition and achieve the best price and value for purchases greater than \$30,000.
- Conducted various financial training sessions to employees involved in purchasing and payables processes; 141 participants attended 10 different training sessions, which is an increase of 2.2% over the prior year.
- Implemented paperless decentralized invoice and procurement card processing to adapt to more employees working from home during the COVID-19 pandemic.

FINANCE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

- Promote the fiscal management and sustainability of City government.
- 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.
- 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 through reconciliation.
- Increase occupational fee 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.
- Accurately monitor, analyze, and report the City's financial position while maintaining the general ledger and preparing high quality financial reports, such as the Annual Operating Budget, Annual Financial Reports, 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.
- 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.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2020	Estimated FY2021	Proposed FY2022	Estimated Change FY21—FY22	Linkage to City Strategic Plan
1-5, 8	Percent of property taxes collected within six months of due date	96.9%	96.4%	97.0%		Sustainable City Government
1, 2, 4, 5	Reduction in number of unpaid prior year property tax bills totaling over \$1,000	36.6%	36.8%	37.0%		Sustainable City Government
1-5, 8	Percent of withholding fees collected within 45 days of due date	87.6%	82.0%	85.0%		Sustainable City Government
6, 7	City revenues collected through additional efforts of License staff	\$982,536	\$1,299,281	\$1,300,000		Grow Revenues w/o increasing taxes
1-3, 8, 9	Accounts Payable invoice days to payment	16.8	16.5	16.3		Maintain & Improve Current Service Levels
1, 2, 9	Percent of vendor payments paid by ACH (vs. paper check)	69.1%	65.0%	68.0%		Sustainable City Government
1, 2, 9, 11	Procurement card transactions as percent of total AP transactions	31.7%	28.0%	30.0%		Sustainable City Government
11, 12	Purchase Order approval by Central Purchasing—maximum of three working days to final approval	0.2	1.0	1.0		Maintain & Improve Current Service Levels

FINANCE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u>		
Decrease to postage and freight and operating supplies accounts; increase to travel costs, books-publications-subscriptions, contingency, and assets under \$5,000 accounts	\$ 220	No impact to services
<u>Revenue:</u>		
Decrease to advertising and special education accounts; increase to postage and freight, dues-memberships-fees, travel costs, and printing accounts	1,585	Increase for postage and printing due to contract with new provider
<u>Accounting:</u>		
Decrease to travel costs, assets under \$5,000, and books and publications accounts; increase to dues-memberships-fees and special education accounts	0	No change recommended
<u>Procurement:</u>		
Decrease to postage and freight, operating supplies, and assets under \$5,000 accounts	(350)	No impact to services
Net Adjustment to Employee Pay and other benefits	47,759	FY2022 cost of living adjustment, step increase, fringe benefit changes, elimination of two part-time positions, addition of one part-time position, and FTE adjustment to one PT position
Total	\$ 49,214	

FINANCE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Administration	\$ 286,539	\$ 299,025	\$ 291,679	(\$ 7,346)	-2.5%
Revenue	910,785	922,183	963,511	41,328	+4.5%
Accounting	487,991	468,468	479,766	11,298	+2.4%
Procurement	99,885	100,789	104,723	3,934	+3.9%
TOTAL EXPENSES	\$ 1,785,200	\$ 1,790,465	\$ 1,839,679	\$ 49,214	+2.7%
REVENUE:					
Local Taxes	\$ 1,390,692	\$ 1,360,965	\$ 1,358,429	(\$ 2,536)	-0.2%
Licenses/Permits	12,515	12,500	12,500	0	0.0%
Fees	275,926	295,000	295,000	0	0.0%
Transfers-In	25,597	0	0	0	0.0%
Miscellaneous	80,470	122,000	173,750	51,750	+42.4%
TOTAL REVENUE	\$ 1,785,200	\$ 1,790,465	\$ 1,839,679	\$ 49,214	+2.7%

POSITION DETAIL

		FY2021 Budgeted		FY2022 Budgeted		FY21—FY22 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	0	0.0	-1	-1.0
Assistant Chief Financial Officer	130	2	2.0	2	2.0	0	0.0
Assistant City Manager/CFO	DH3	1	1.0	1	1.0	0	0.0
Business License Inspector	117	2	2.0	2	2.0	0	0.0
Business Tax Auditor	122	1	1.0	1	1.0	0	0.0
Chief Accountant	125	1	1.0	1	1.0	0	0.0
Financial Assistant	79	0	0.0	1	0.625	+1	+0.625
Financial Specialist	115	6	6.0	6	6.0	0	0.0
Occupation License Manager	125	1	1.0	1	1.0	0	0.0
Office Assistant	71	4	2.25	2	1.125	-2	-1.125
Office Associate I	111	0	0.0	1	1.0	+1	1.0
Procurement Manager	124	1	1.0	1	1.0	0	0.0
Accounting Technician	111	1	0.875	1	0.875	0	0.0
Staff Accountant I	119	2	2.0	2	2.0	0	0.0
Total Positions & FTE		23	21.125	22	20.625	-1	-0.5

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT

CONTACT INFORMATION

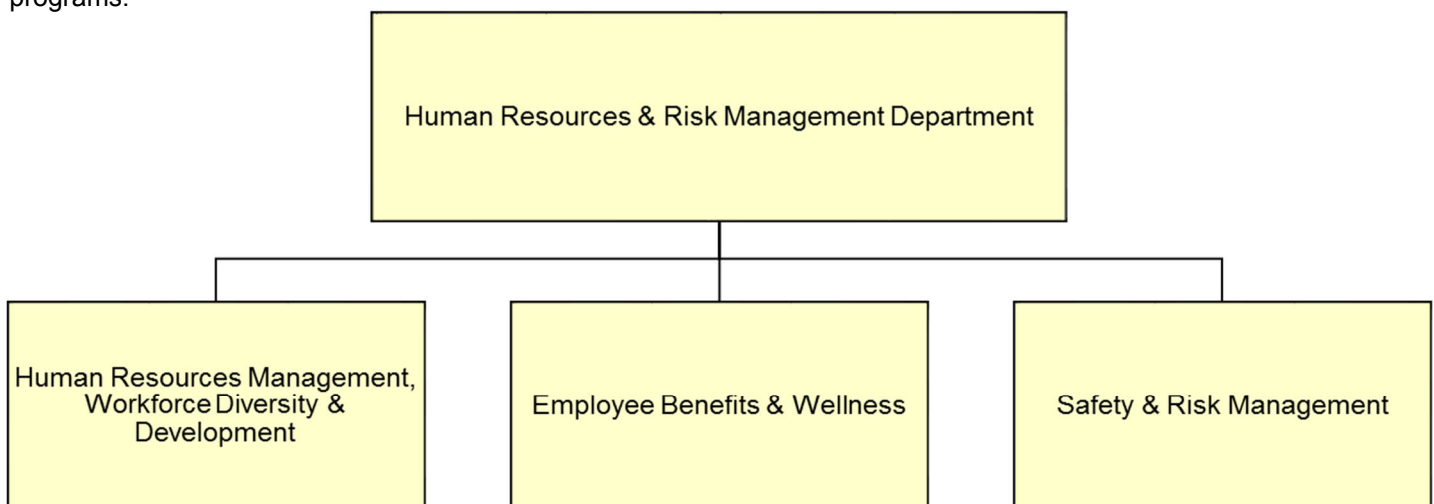
Human Resources Director: Erin Hulsey email: Erin.Hulsey@bgky.org
City Hall, 1001 College Street, Bowling Green KY 42101

MISSION STATEMENT

The Human Resources and Risk Management Department strives to recruit a workforce that is both highly qualified and diverse, and to retain our workforce by offering continued opportunities for career growth and personal development. Our comprehensive benefit programs will be strategically designed to care for the employees of the City and their families and we will commit to protecting the employees and assets of the City by providing a safe and healthy work environment.

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2020	FY2021	FY2022
HR Management, Workforce Diversity & Development <i>(includes four part-time City interns)</i>	7	7	7
Employee Benefits & Wellness	2	2	2
Safety & Risk Management	2	2	2
Total Department Staff	11	11	11

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022
EXPENSES:			
Personnel	\$ 718,603	\$ 874,029	\$ 910,674
Contractual Services	8,963,192	9,840,780	9,721,755
Supplies & Materials	155,637	166,650	184,760
Assets	35,995	25,000	25,000
Contingency & Other	0	135,000	130,000
TOTAL EXPENSES	\$ 9,873,427	\$ 11,041,459	\$ 10,972,189
REVENUE:			
Non-Program General Funds	\$ 91,764	\$ 952,043	\$ 393,642
Internal Service Funds	9,781,663	10,089,416	10,578,547
TOTAL REVENUE	\$ 9,873,427	\$ 11,041,459	\$ 10,972,189

ACCOMPLISHMENTS


- Total of 2,677 employment applications submitted and processed (18% minorities, 33% females), including 130 volunteer applications.
- 130 positions were filled; 128 new/rehire (16% minorities, 27% females); including 35 transfers and 37 promotions.
- Coordinated annual flu vaccine and health assessment events with more than 270 attendees completing vaccines and/or assessments.
- Completed the transition to a new Pharmacy Benefits Manager with projected cost savings of over \$180,000 annually.
- Added new Reference Based Pricing health plan option for employees; over 60% of employees switched to the new plan in the first year, which resulted in an estimated savings of over \$270,000.
- The City's measurement of injury frequency/severity was at 0.53, which is the lowest E-mod for the over 370 cities and entities insured by KLCIS and lower than last year's rate of 0.57. The low E-mod provided an estimated premium savings of \$202,725 in FY2020 when compared to a premium based on a 1.00 E-mod.
- Claims management activities recovered more than \$108,000 in FY2020 property losses from outside insurance agencies, the City's insurer, and individuals through personal payments or court-ordered restitution. This is an increase of 15.3% over the prior year recovery amount.
- Safety and Risk Management presented 73 live, in-house safety related courses, logging more than 340 hours of employee training and 3,386 Target Solutions assignments were completed.
- The City was recertified as a "Drug-Free Workplace" through the Department of Workers' Claims and a workers' compensation premium savings of 5.0%, or \$24,722, was awarded.

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Continue efforts to become employer of choice in Southcentral Kentucky.
2. Provide equal employment opportunity through extensive recruitment for job openings and continue to develop a diverse workforce representative of the community served.
3. Maintain a competitive benefits package and wellness programs.
4. Enhance overall employee health by encouraging employees to manage health and wellness through challenges, incentives, health coaching, and education.
5. Reduce pre and post-loss exposures through proper management and diligent oversight of claims, including workers' compensation, liability and property.
6. Assure that 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).
7. Improve employee productivity through continued enhancement of communications.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2020	Estimated FY2021	Proposed FY2022	Estimated Change FY21—FY22	Linkage to City Strategic Plan
2	Percentage of employees rating overall HR&RM services as excellent or good	89.3%	91.0%	91.0%		Sustainable City Government
2	Percentage of employees rating timeliness of all HR&RM services as excellent or good	88.7%	88.0%	90.0%		Sustainable City Government
1, 3	Number of grievances filed with HR&RM Department	1	0	0		Sustainable City Government
6, 7	Workers' Compensation Experience Modification Factor	0.57	0.53	0.61		Sustainable City Government
5, 6	Number of non-preventable recordable injuries/100 FTE	3.2	3.0	3.8		Sustainable City Government

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Human Resources Management:</u>		
Decrease to professional services and local mileage reimbursement accounts; increase to administrative services, advertising, employee committee/special event, travel costs, special education, and books-publications-subscriptions accounts	\$ 5,815	Increase due to increased employee screening costs and advertising
<u>Employee Benefits & Wellness:</u>		
Decrease to administrative services, local mileage reimbursement, medical claims, and prescription claims accounts; increase to professional services, local meeting costs, insurance premiums, operating supplies, and vision claims accounts	(297,435)	Decrease is due to declining costs for employee medical and prescription claims
<u>Safety & Risk Management:</u>		
Decrease to administrative services and assets under \$5,000 accounts; increase to professional services, insurance premiums, equipment repairs, facilities rental, operating supplies, safety items, paid claims, and special education accounts	157,105	Increase is due to rising property and casualty insurance premiums and claims
<u>Employee Development:</u>		
Increase to professional services, special education, and books-publications-subscriptions accounts	13,600	Increase due to new program for Police Officers to earn Associate degree at SKYCTC
<u>Workforce Diversity:</u>		
Decrease to advertising account; increase to professional services account	15,000	Increase for new training on diversity, equity, and inclusion for City employees
Net Adjustment to Employee Pay and other benefits	36,645	FY2022 cost of living adjustment, step increase, and fringe benefit changes
Total	(\$ 69,720)	

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Human Resources Mgmt.	\$ 537,394	\$ 593,310	\$ 611,450	\$ 18,140	+3.1%
Employee Benefits & Wellness	7,382,522	8,341,110	8,056,495	(284,615)	-3.4%
Safety & Risk Management	1,896,817	1,973,909	2,142,514	168,605	+8.5%
Employee Development	18,792	83,430	97,030	13,600	+16.3%
Workforce Diversity	37,902	49,700	64,700	15,000	+30.2%
TOTAL EXPENSES	\$ 9,873,427	\$ 11,041,459	\$ 10,972,189	(\$ 69,270)	-0.6%
REVENUE:					
Local Taxes	\$ 91,764	\$ 952,043	\$ 689,901	(\$ 262,142)	-27.5%
Charges for Services	8,143,827	8,798,190	8,876,072	77,882	+0.9%
Miscellaneous	198,839	184,751	196,000	11,249	+6.1%
Transfers-In	1,025,500	750,000	1,150,000	400,000	+53.3%
Use of Reserves	413,497	356,475	60,216	(296,259)	-83.1%
TOTAL REVENUE	\$ 9,873,427	\$ 11,041,459	\$ 10,972,189	(\$ 69,270)	-0.6%

POSITION DETAIL

		FY2021 Budgeted		FY2022 Budgeted		FY21—FY22 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Benefits Manager	125	1	1.0	1	1.0	0	0.0
Human Resources Director	DH1	1	1.0	1	1.0	0	0.0
Human Resources Manager	125	1	1.0	1	1.0	0	0.0
Intern <i>(assigned to any department)</i>	71	4	1.84	4	1.84	0	0.0
Office Associate I	111	2	2.0	0	0.0	-2	-2.0
Office Associate II	113	0	0.0	2	2.0	+2	+2.0
Safety/Risk Manager	127	1	1.0	1	1.0	0	0.0
Total Positions & FTE		11	8.84	11	8.84	0	0.0

LAW DEPARTMENT

CONTACT INFORMATION

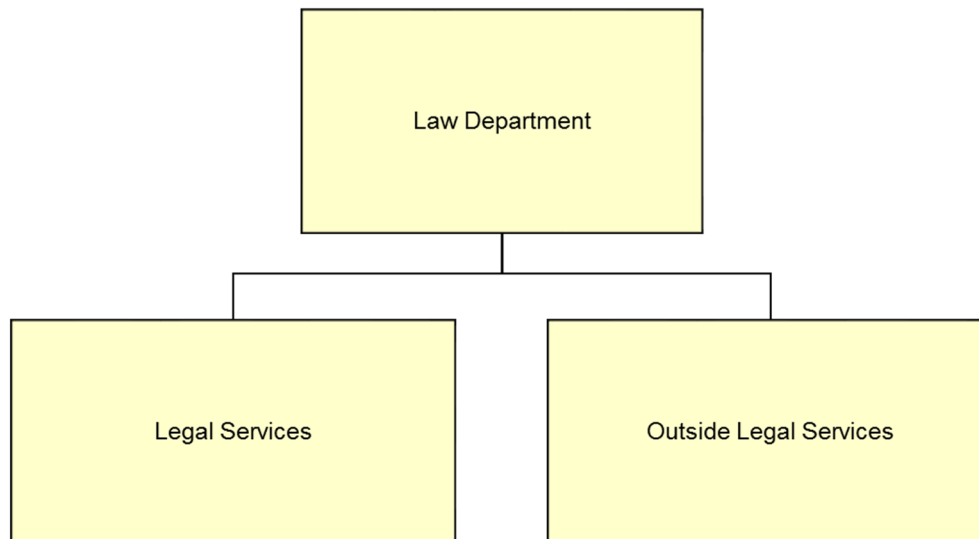
City Attorney: Hillary Hightower email: Hillary.Hightower@bgky.org
City Hall Annex, 1017 College Street, Bowling Green KY 42101

MISSION STATEMENT

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 being familiar with the City's needs.

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2020	FY2021	FY2022
Legal Services	2	2	2
Total Department Staff	2	2	2

LAW DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022
EXPENSES:			
Personnel	\$ 305,610	\$ 290,175	\$ 279,024
Contractual Services	77,749	89,615	88,760
Supplies & Materials	14,959	16,990	18,545
Assets	0	10,000	10,000
TOTAL EXPENSES	\$ 398,318	\$ 406,780	\$ 396,329
REVENUE:			
Non-Program General Funds	\$ 328,886	\$ 361,780	\$ 351,329
Program Revenue General Funds	69,432	45,000	45,000
TOTAL REVENUE	\$ 398,318	\$ 406,780	\$ 396,329

ACCOMPLISHMENTS

- Collected \$173,600 in delinquent taxes CY2020.
- Collected \$38,665 in code enforcement charges, an increase of 33.0% over the prior year; filed two liens and 65 lien releases in CY2020.
- Negotiated 21 payment plan agreements for delinquent tax and monitored compliance.
- Completed acquisition of 58% of outstanding parcels for the Community Development Block Grant funding sidewalk project.
- Completed acquisition of 87% of outstanding parcels for Phase II of Shive Lane Road Widening Project.
- Completed acquisition of 100% of parcels for Kenton Street Storm Drainage Project and FY2020 Sidewalk Project.

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Provide quality customer service in a timely manner to the Board of Commissioners and City staff.
2. Provide comprehensive legal advice to the Board of Commissioners, City Manager and City staff, including advice to prevent or reduce exposure to liability.
3. Negotiate, prepare and review all legal documents necessary for the operation of the City and its departments.
4. Efficiently assist the City in the collection of monies owed and in the enforcement of ordinances and regulations.
5. Represent the City in civil litigation, which also includes monitoring outside, private counsel.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2020	Estimated FY2021	Proposed FY2022	Estimated Change FY21—FY22	Linkage to City Strategic Plan
1-3	Percentage of employees rating contract review services as excellent or good	100.0%	95.0%	95.0%	↔	Maintain & Improve Current Service
1, 2, 4, 5	Percentage of employees rating all other legal services as excellent or good	100.0%	95.0%	95.0%	↔	Maintain & Improve Current Service Levels

LAW DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Legal Services:</u>		
Decrease to travel costs and court costs accounts; increase to dues-memberships-fees and books- publications-subscriptions accounts	\$ 700	Increase due to additional music licensing fees to cover all City facilities
<u>Outside Legal Services:</u>		
No changes recommended	0	No changes recommended
Net Adjustment to Employee Pay and other benefits	(11,151)	FY2022 cost of living adjustment, step increase, and fringe benefit changes
Total	(\$ 10,451)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Legal Services	\$ 337,626	\$ 356,780	\$ 346,329	(\$ 10,451)	-2.9%
Outside Legal Services	60,692	50,000	50,000	0	0.0%
TOTAL EXPENSES	\$ 398,318	\$ 406,780	\$ 396,329	(\$ 10,451)	-2.6%
REVENUE:					
Local Taxes	\$ 328,886	\$ 361,780	\$ 351,329	(\$10,451)	-2.9%
Miscellaneous	69,432	45,000	45,000	0	0.0%
TOTAL REVENUE	\$ 398,318	\$ 406,780	\$ 396,329	(\$ 10,451)	-2.6%

POSITION DETAIL

		FY2021 Budgeted		FY2022 Budgeted		FY21—FY22 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
City Attorney	DH3	1	1.0	1	1.0	0	0.0
Paralegal	121	1	1.0	1	1.0	0	0.0
Total Positions & FTE		2	2.0	2	2.0	0	0.0

[Quick link to Table of Contents](#)

INFORMATION TECHNOLOGY DEPARTMENT

CONTACT INFORMATION

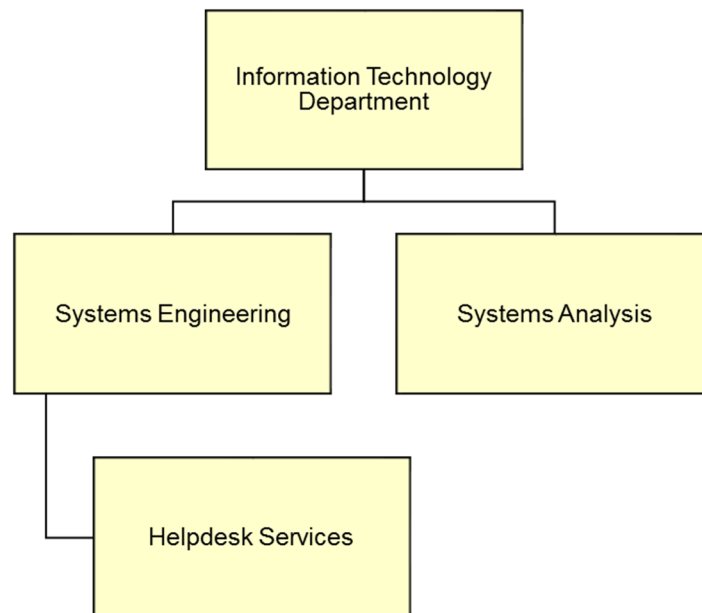
Chief Information Officer: Lynn Hartley email: Lynn.Hartley@bgky.org
City Hall Annex, 1017 College Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

The Information Technology Department offers applications covering many different functions. Some of the applications used are as follows: Financials, Payroll and Attendance, Accounts Receivable, Revenue Collections, Public Safety, Human Resource Management, AutoCAD, Land Management, Fleet Management, Golf Systems, Cemetery Management and Parks & Rec Management, Online Forms Processing, and the City's Website and Intranet. The Department offers all trained City employees the following office products: Microsoft Office 2013, e-mail, calendar management and document management. Other software is distributed based on specialized needs of the individual's responsibilities.



DEPARTMENT STAFFING

	FY2020	FY2021	FY2022
Management	1	1	1
Systems Engineering	2	3	3
Systems Analysis	5	4	4
Helpdesk Services	2	2	2
Total Department Staff	10	10	10

INFORMATION TECHNOLOGY DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022
EXPENSES:			
Personnel	\$ 1,073,038	\$ 1,079,079	\$ 1,099,121
Contractual Services	1,065,994	1,141,125	1,242,855
Supplies & Materials	893,444	121,500	295,945
Assets	357,249	40,000	635,000
TOTAL EXPENSES	\$ 3,389,725	\$ 2,381,704	\$ 3,272,921
REVENUE:			
Non-Program General Funds	\$ 2,306,548	\$ 2,373,704	\$ 2,765,421
Program Revenue General Funds	1,083,177	8,000	507,500
TOTAL REVENUE	\$ 3,389,725	\$ 2,381,704	\$ 3,272,921

ACCOMPLISHMENTS

- Completed implementation of Motorola 911 Computer Aided Dispatch software and related hardware for the Dispatch Division within the Police Department. The software will allow better mobile functionality for officers and personnel in the field. All dispatch operators have been fully trained as well as many Police Officers and Firefighters.
- Responded to COVID-19 pandemic by expediting the outfitting of 45 employees with laptops and other means to transition from an in-office setting to work from home within weeks of the onset of the pandemic.
- Equipped 11 conference and meeting rooms with the ability to host virtual meetings alongside the traditional meeting environment.
- Migrated 500 documents from the City's previous intranet website to the new document management system; dismantled the old intranet after implementation.
- Developed and implemented 17 new forms and electronic workflows within the new document management system; 3,967 forms have been successfully completed by users since inception.
- Implemented new email spam filtering system that provides a higher degree of spam detection and filters outgoing email, which is a new feature to the City.
- Completed installation of a new Uninterruptible Power System (UPS) at the Police Department and resolved outstanding electrical issues with the assistance of new staff.

INFORMATION TECHNOLOGY DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Maintain and enhance the City's infrastructure including switches, routers, firewalls, wireless equipment, and any related network equipment and systems.
2. Provide support for other City infrastructure related systems, including but not limited to VOIP and security systems.
3. Improve customer service for City employees by supporting all business applications, discussing needs and enhancement ideas, and maintaining a long-range plan for information technology systems to stay in-tune with technological advances.
4. Effectively record and manage Helpdesk calls by ensuring calls are properly prioritized and addressed in a timely manner.
5. Provide quality customer service to the Board of Commissioners, City staff, and other governmental agencies.
6. Work with Helpdesk Specialists to make changes to approach and exploit software to better serve the customers and improve communication.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2020	Estimated FY2021	Proposed FY2022	Estimated Change FY21—FY22	Linkage to City Strategic Plan
1	Survey Rating of Network Services (1 low to 4 high)	3.40	3.40	3.40	↔	Maintain & Improve Current Service Levels
3	Survey Rating of Application Services (1 low to 4 high)	3.29	3.25	3.30	↑	Maintain & Improve Current Service Levels
4, 6	Survey Rating of Desktop Services/Helpdesk (1 low to 4 high)	3.42	3.40	3.40	↔	Maintain & Improve Current Service Levels
2	Survey Rating Cell Phone Services (1 low to 4 high)	3.45	3.40	3.40	↔	Maintain & Improve Current Service Levels
5	Survey Rating of Web Services (1 low to 4 high)	3.34	3.30	3.40	↑	Maintain & Improve Current Service Levels
3	Survey Rating of Overall IT Services (1 low to 4 high)	3.43	3.40	3.40	↔	Maintain & Improve Current Service Levels
4, 6	Helpdesk staff ticket closings (% of total tickets)	40.5%	44.2%	45.0%	↑	Maintain & Improve Current Service Levels

INFORMATION TECHNOLOGY DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
IT Operations:		
Decrease to professional services and travel costs accounts; increase to equipment repairs, software maintenance, telephone costs, assets under \$5,000 and assets over \$5,000 accounts	\$ 871,175	Increase is due to CIP purchases for: server replacements and upgrades, switch upgrade, copier replacements, access points replacement, and phone handset replacements
Net Adjustment to Employee Pay and other benefits	20,042	FY2022 cost of living adjustment, step increase, fringe benefit changes, and mid year reclassifications
Total	\$ 891,217	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
IT Operations	\$ 3,389,725	\$ 2,381,704	\$ 3,272,921	\$ 891,217	+37.4%
TOTAL EXPENSES	\$ 3,389,725	\$ 2,381,704	\$ 3,272,921	\$ 891,217	+37.4%
REVENUE:					
Local Taxes	\$ 2,163,063	\$ 2,280,704	\$ 2,470,421	\$ 189,717	+8.3%
Miscellaneous	18,344	8,000	7,500	(500)	-6.3%
Transfers-In	1,064,833	0	500,000	500,000	N/A
Use of Reserves	143,485	93,000	295,000	202,000	+217.2%
TOTAL REVENUE	\$ 3,389,725	\$ 2,381,704	\$ 3,272,921	\$ 891,217	37.4%

POSITION DETAIL

		FY2021 Budgeted		FY2022 Budgeted		FY21—FY22 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Chief Information Officer	DH1	1	1.0	1	1.0	0	0.0
Help Desk Specialist	118	2	2.0	2	2.0	0	0.0
IT Manager	129	2	2.0	2	2.0	0	0.0
System Analyst I	124	2	2.0	2	2.0	0	0.0
System Analyst II	126	1	1.0	1	1.0	0	0.0
System Engineer I	124	1	1.0	1	1.0	0	0.0
System Engineer II	126	1	1.0	1	1.0	0	0.0
Total Positions & FTE		10	10.0	10	10.0	0	0.0

ADMINISTRATIVE SERVICES

This program encompasses several administrative type expenditures and funds the City's central services account where office supplies such as postal and paper are procured. Voice Over IP (VOIP) and Cell Service provides for City government telephone, communication, and cellular service needs.

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Central Services:</u>		
Decrease to postage rental equipment and dues-memberships-fees accounts; increase to administrative services, rental facilities, and postage and freight accounts	\$ 71,890	Increase due to higher PVA fee per KRS regulations and increased banking and ePay fees resulting from rising volume of online payments
<u>VOIP & Cell Service:</u>		
Increase to telephone costs accounts and assets under \$5,000 accounts	32,000	Increase due to new mobile devices and associated upgrades
Total	\$ 103,890	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Central Services	\$ 238,751	\$ 255,275	\$ 327,165	\$ 71,890	+28.2%
VOIP & Cell Service	95,116	97,500	129,500	32,000	+32.8%
TOTAL EXPENSES	\$ 333,867	\$ 352,775	\$ 456,665	\$ 103,890	+29.4%
REVENUE:					
Local Taxes	\$ 0	\$ 98,801	\$ 231,397	\$ 132,596	+134.2%
Miscellaneous	333,867	253,974	225,268	(28,706)	-11.3%
TOTAL REVENUE	\$ 333,867	\$ 352,775	\$ 456,665	\$ 103,890	+29.4%

POLICE DEPARTMENT

CONTACT INFORMATION

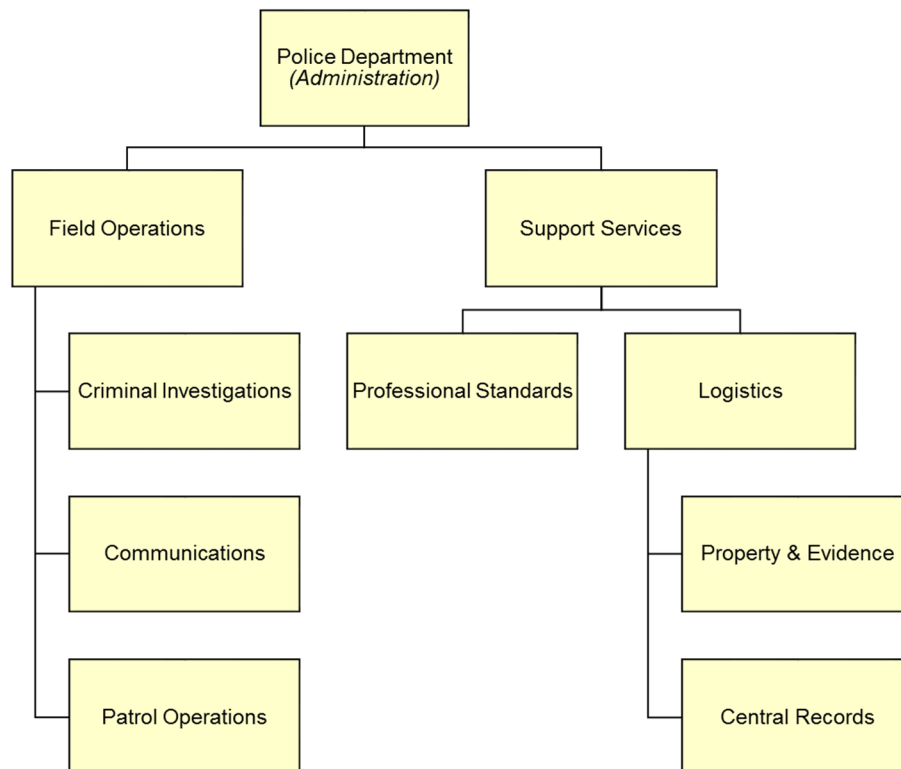
Police Chief: Michael Delaney email: Michael.Delaney@bgky.org
Bowling Green Police Headquarters, 911 Kentucky Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2020	FY2021	FY2022
Administration	6	6	6
Field Operations	144	144	149
Support Services	38	38	38
Total Department Staff	188	188	193

POLICE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022
EXPENSES:			
Personnel	\$ 14,911,471	\$ 16,010,175	\$ 17,201,480
Contractual Services	2,632,821	2,126,354	2,128,684
Supplies & Materials	572,873	570,145	668,500
Subsidies & Assistance	38,766	15,000	15,000
Assets	993,257	411,010	576,450
Contingency & Other	3,193	4,000	4,000
TOTAL EXPENSES	\$ 19,152,381	\$ 19,136,684	\$ 20,594,114
REVENUE:			
Non-Program General Funds	\$ 9,324,299	\$ 16,607,507	\$ 17,667,258
Program Revenue General Funds	5,242,875	352,948	358,710
Special Revenue Funds	1,896,887	2,032,392	2,056,147
Capital Project Funds	2,688,320	143,837	511,999
TOTAL REVENUE	\$ 19,152,381	\$ 19,136,684	\$ 20,594,114

ACCOMPLISHMENTS





- Developed, planned, and implemented the Bowling Green Law Enforcement Academy (BGLEA). The inaugural class produced 11 graduates that included two former cadets and one former intern.
- Completed construction of a new bulk storage evidence building and impound lot where evidence will be stored safely and securely. Currently, 1,757 items are on-hand in the new facility.
- Updated and improved pawn ticket entry process for Bowling Green pawn shops to an online system where all transactions are reported, which resulted in resolution of several thefts and burglaries.
- Expanded the Police Department's social media platforms to 10,000+ followers, including Facebook 13,589, Twitter 5,324, and Instagram 3,638.
- Conducted Unified Active Shooter training with officers from the Police Department, firefighters from the Fire Department, and attendees from outside agencies including the Warren County Sheriff's Office and WKU Police Department. In total, 145 participants attended.
- Facilitated 21 peaceful protests with an estimated 5,000 to 10,000 attendees that gained community trust during national civil unrest.
- Provided rapid and comprehensive response to the COVID-19 pandemic by managing online and telephone reporting, which increased by a combined 155% compared to the previous year, and by modifying employee duties and responsibilities to best address community needs.

POLICE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Maintain and develop property and facilities to meet the needs of a growing Police Department.
2. Maintain and enhance social media platforms for the BGPD for general public education and information sharing as well as a communication tool for recruiting and crime solving.
3. Continuously develop current staff and improve recruiting and retention strategies to provide the highest levels of service, integrity, and respect to the residents of Bowling Green.
4. Utilize the Professional Standards Division along with all areas of the Department to further develop and oversee the Bowling Green Law Enforcement Academy to produce successful recruit classes.
5. Monitor and review patrol fleet to meet departmental needs.
6. Continue to grow the Patrol Division complement through recruitment and retention to increase the number of Officers on each shift.
7. Continue to educate the community and local businesses through the Public Information Officer and social media platforms on crime prevention.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2020	Estimated FY2021	Proposed FY2022	Estimated Change FY21—FY22	Linkage to City Strategic Plan
6	Total average response time from receipt of top priority police call to arrival on scene (in seconds)	489.3	562.7	485.2		Maintain & Improve Current Service Levels
3	Federal/State Records Audit	Pass	Pass	Pass		Maintain & Improve Current Service Levels
3, 4	Number of sustained complaints made against sworn personnel during reporting period	2	2	0		Sustainable City Government
2, 7	Error rate reflected in Criminal Justice Information Systems, Law Information Network of Kentucky (LINK) National Crime Information Center (NCIC) Audit	0%	0%	0%		Sustainable City Government

POLICE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Administration:</u> Decrease to dues-memberships-fees and travel costs accounts; increase to local meeting costs, special education, professional services, equipment repairs, telephone costs, printing, employee committee/special event, operating supplies, and books-publications-subscriptions accounts	\$ 17,365 Increase for additional officers utilizing City provided cell phones
<u>Professional Standards:</u> Decrease to equipment repairs, city vehicle maintenance fee, facilities rental, operating supplies, and books-publications-subscriptions accounts; increase to travel costs, special education, public safety supplies, equipment rental, professional services, and telephone costs accounts	92,185 Increase is due to costs to initially equip additional Police Officer positions and rising ammunition costs
<u>Logistics:</u> Decrease to travel and special education accounts; increase to city vehicle maintenance fee, assets under \$5,000, public safety supplies, and uniform accounts	44,560 Increase is due to costs to initially equip additional Police Officer positions
<u>Communications:</u> Decrease to travel costs, uniforms, telephone costs, assets under \$5,000, assets over \$5,000, and fuel accounts; increase to software maintenance, equipment repairs, and special education accounts	(241,500) Decrease is due to prior year CIPs to replace Dispatch consoles and the Dispatch Uninterruptible Power Supply system
<u>Investigations:</u> Decrease to software maintenance, special education, public safety supplies, assets under \$5,000, and uniform accounts; increase to telephone costs, travel, dues-memberships-fees, and assets over \$5,000 and accounts	(485) No impact to services
<u>Patrol Operations:</u> Decrease to city vehicle maintenance fee, special education, and telephone costs accounts; increase to professional services, travel, and assets over \$5,000 accounts	354,000 Increase is due to the CIP to replacement 24 in-car cameras and the CIP to purchase 11 patrol vehicles
Net Adjustment to Employee Pay and other benefits	1,191,305 FY2022 cost of living adjustment, step increase, fringe benefit changes, 22 personnel reclassifications, and five new positions
Total	\$ 1,457,430

POLICE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Administration	\$ 1,672,783	\$ 1,629,533	\$ 1,706,616	\$ 77,083	+4.7%
Professional Standards	1,147,199	1,126,423	1,213,330	86,907	+7.7%
Logistics	1,228,387	1,192,054	1,382,606	190,552	+16.0%
Communications	3,721,093	3,256,594	3,159,484	(97,110)	-3.0%
Investigations	2,408,978	2,210,738	2,428,495	217,757	+9.8%
Patrol Operations	8,973,941	9,721,342	10,703,583	982,241	+10.1%
TOTAL EXPENSES	\$ 19,152,381	\$ 19,136,684	\$ 20,594,114	\$ 1,457,430	+7.6%
REVENUE:					
Local Taxes	\$ 9,324,299	\$ 16,607,507	\$ 17,667,258	\$ 1,059,751	+6.4%
Licenses/Permits	200,450	245,000	250,000	5,000	+2.0%
Grants	6,727,357	1,352,292	1,386,217	33,925	+2.5%
Fees	162,766	182,500	159,000	(23,500)	-12.9%
Miscellaneous	269,145	379,400	382,815	3,415	+0.9%
Transfers-In	2,468,364	369,985	748,824	378,839	+102.4%
TOTAL REVENUE	\$ 19,152,381	\$ 19,136,684	\$ 20,594,114	\$ 1,457,430	+7.6%

POLICE DEPARTMENT, *continued*

POSITION DETAIL

		FY2021 Budgeted		FY2022 Budgeted		FY21—FY22 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Admin Services Supervisor	118	1	1.0	1	1.0	0	0.0
Adv. Comm. Dispatcher	117	6	6.0	7	7.0	+1	+1.0
Adv. Police Officer	P1	8	8.0	11	11.0	+3	+3.0
Assistant Police Chief	P4	4	4.0	4	4.0	0	0.0
Comm. Dispatch Assistant	79	1	0.5	1	0.5	0	0.0
Communications Center Manager	127	1	1.0	1	1.0	0	0.0
Communications Dispatcher	117	15	15.0	14	14.0	-1	-1.0
Communications Supervisor	120	6	6.0	6	6.0	0	0.0
Crime Analyst	115	1	1.0	1	1.0	0	0.0
Deputy Police Chief	P5	2	2.0	2	2.0	0	0.0
Executive Assistant	120	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	P1	42	42.0	38	38.0	-4	-4.0
Office Associate I	111	5	5.0	4	4.0	-1	-1.0
Office Associate II	113	1	1.0	2	2.0	+1	+1.0
Police Cadet	71	12	6.0	12	6.0	0	0.0
Police Captain	P3	6	6.0	7	7.0	+1	+1.0
Police Chief	DH2	1	1.0	1	1.0	0	0.0
Police Officer	P1	46	46.0	51	51.0	+5	+5.0
Police Sergeant	P2	15	15.0	15	15.0	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		188	172.83	193	177.83	+5	+5.0

FIRE DEPARTMENT

CONTACT INFORMATION

Interim Fire Chief: Jim Morrow email: Jim.Morrow@bgky.org
Bowling Green Fire Headquarters, 625 E 6th Street, Bowling Green KY 42101

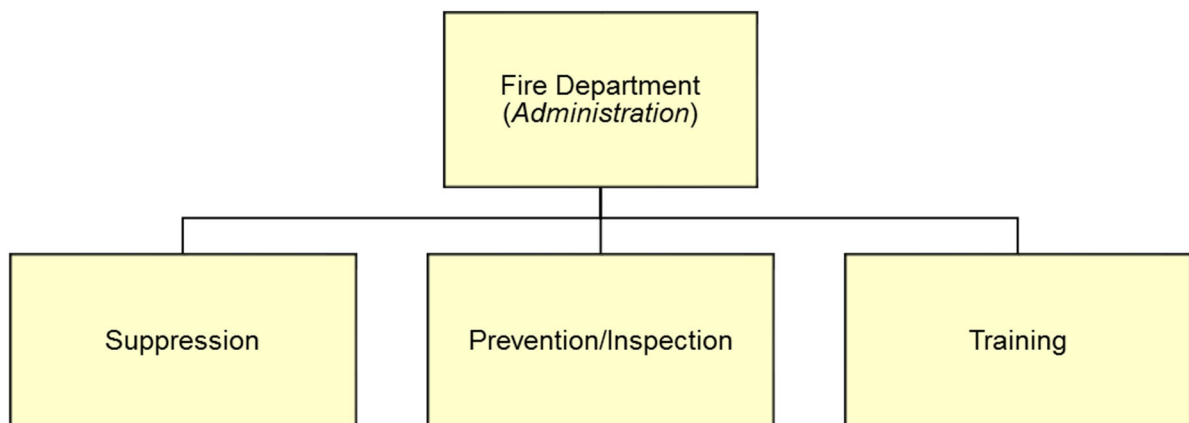
MISSION STATEMENT

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 SUMMARY

The Bowling Green Fire Department (BGFD) proudly serves over 70,000 residents covering forty square miles by providing emergency response, fire prevention, and public education services. Emergency response services include firefighting, emergency medical services, technical rescue, hazardous materials response, and aircraft rescue.

Since 2008, the BGFD has maintained accreditation status through the Center for Public Safety Excellence. The BGFD currently has an ISO Public Protection Classification rating of Class 1. The BGFD is a career fire department currently operating from seven strategically located fire stations and one administration building. The Department has the following divisions: administration, suppression, prevention, and training.



DEPARTMENT STAFFING

	FY2020	FY2021	FY2022
Administration	8	7	5
Suppression	123	123	123
Prevention/Inspection	5	5	6
Training	2	3	4
Total Department Staff	138	138	138

FIRE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022
EXPENSES:			
Personnel	\$ 14,176,322	\$ 14,553,752	\$ 15,279,065
Contractual Services	1,742,553	780,360	1,176,890
Supplies & Materials	427,055	379,845	379,450
Assets	1,956,653	51,000	86,600
TOTAL EXPENSES	\$ 18,302,583	\$ 15,764,957	\$ 16,922,005
REVENUE:			
Non-Program General Funds	\$ 12,129,060	\$ 12,666,553	\$ 13,439,032
Program Revenue General Funds	654,321	24,000	49,000
Special Revenue Funds	3,122,467	3,059,404	3,132,723
Capital Project Funds	2,396,735	15,000	301,250
TOTAL REVENUE	\$ 18,302,583	\$ 15,764,957	\$ 16,922,005

ACCOMPLISHMENTS







- Emergency response time averaged 5:23 in 2020.
- 216 certifications were attained in 16 different programs to validate that the staff possesses the required knowledge, skills, and abilities. An increase of 78.5% over last year.
- 160 candidates completed the entrance exam for Firefighter, reflecting an increase of 36.7% over the previous year. This increase is due to new recruiting efforts implemented in 2018.
- Provided peer support training, totaling 136 hours, to firefighters in the first year of the program. The training was provided externally and titled "Saving Those Who Save Others".
- Purchased property totaling 5.7 acres for a future Training Center Expansion.
- Launched a new fire extinguisher training program open to the public and a 'train the trainer' program for the commercial industry with 19 total attendees.
- Insurance Services Office (ISO) review was completed in January 2020, which resulted in the highest rating of Class 1, effective in September 2020. The department was previously rated Class 2.

FIRE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Improve operational efficiency and effectiveness.
2. Improve firefighter health and safety by developing and implementing strategies to reduce the risk of cancer, improve fire ground communications, develop strategies to confront mental health risks, and enhance safety and security.
3. Enhance employee development through a professional development program and annual continuing education.
4. Ensure Fire Department resources meet the future needs of the City of Bowling Green; such as training facilities, fire stations, and equipment.
5. Create a fire safe community by identifying opportunities to increase fire safety education, evaluating processes to ensure compliance with standards, statutes, ordinances, and regulations related to fire safety, and by evaluating and improving pre-incident planning processes.
6. Enhance marketing of the Fire Department through achievement of reaccreditation status and by maintaining an Insurance Services Office (ISO) Class 1 rating.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2020	Estimated FY2021	Proposed FY2022	Estimated Change FY21—FY22	Linkage to City Strategic Plan
1, 6	% of emergency responses where travel times are 4 minutes or under	62.4%	60.0%	65.0%		Maintain & Improve Current Service Level
1, 6	% of emergency responses where the 1 st unit arrives on scene 6 minutes, 20 seconds or under	75.0%	77.0%	78.0%		Maintain & Improve Current Service Level
2, 3	Hours of training per sworn personnel, per capita	0.41%	0.32%	0.45%		Maintain & Improve Current Service Level
5, 6	Number of fire inspections completed	2,400	120	1,100		Maintain & Improve Current Service Level
4, 5	Total property saved	\$149.6M	\$58.0M	\$100.0M		Strong Neighborhoods
5	% of fire investigations closed	100.0%	100.0%	100.0%		Maintain & Improve Current Service Level

FIRE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Administration:</u>	
Increase to telephone costs, travel costs, special education, books-publications-subscriptions, and uniform accounts	\$ 4,825 Increase for travel and materials for new Fire Chief
<u>Suppression:</u>	
Decrease equipment repairs, telephone costs, and safety items accounts; increase to maintenance supplies, public safety supplies, assets under \$5,000 and assets over \$5,000 accounts	52,350 Increase for CIP to purchase 10 additional self-contained breathing apparatus (SCBA)
<u>Prevention/Inspection:</u>	
Decrease to telephone costs, operating supplies, books-publications-subscriptions, and uniform accounts; increase to travel costs and special education accounts	(3,665) Reduction to non-essential operating costs
<u>Training:</u>	
Decrease to operating supplies account; increase to professional services, telephone costs, dues-memberships-fees, travel costs, special education, maintenance supplies, assets under \$5,000, consumable items, and uniform accounts	17,955 Increase is due to additional training and travel costs
<u>Repairs & Facilities Maintenance:</u>	
Decrease to city vehicle maintenance fee, construction, fuel, and assets over \$5,000 accounts; increase to professional services, utility, equipment repairs, facilities repairs, special education, travel costs, maintenance supplies, and assets under \$5,000 accounts	360,270 Increase is due to CIPs for training center architectural services, station garage door replacements, and station repairs and renovations
Net Adjustment to Employee Pay and other benefits	725,313 FY2022 cost of living adjustment, step increase, fringe benefit changes, and promotions for new Lovers Lane Fire Station
Total	\$ 1,157,048

FIRE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Administration	\$ 1,401,705	\$ 1,407,720	\$ 1,453,230	\$ 45,510	+3.2%
Suppression	13,939,412	12,569,366	13,306,744	737,378	+5.9%
Prevention/Inspection	633,812	573,149	556,280	(16,869)	-2.9%
Training	332,129	386,802	417,561	30,759	+8.0%
Repairs & Facilities Maintenance	1,995,525	827,920	1,188,190	360,270	+43.5%
TOTAL EXPENSES	\$ 18,302,583	\$ 15,764,957	\$ 16,922,005	\$ 1,157,048	+7.3%
REVENUE:					
Local Taxes	\$ 14,489,211	\$ 14,956,553	\$ 15,779,032	\$ 822,479	+5.5%
Bond/Note/Lease Proceeds	1,531,518	0	0	0	0.0%
Grants	1,322,876	736,956	756,263	19,307	+2.6%
Fees	14,000	21,000	21,000	0	0.0%
Miscellaneous	87,451	30,750	57,000	26,250	+85.4%
Transfers-In	857,527	19,698	308,710	289,012	+1,467.2%
TOTAL REVENUE	\$ 18,302,583	\$ 15,764,957	\$ 16,922,005	\$ 1,157,048	+7.3%

FIRE DEPARTMENT, *continued*

POSITION DETAIL

		FY2021 Budgeted		FY2022 Budgeted		FY21—FY22 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Advanced Firefighter / EMT	F2	0	0.0	20	20.0	+20	+20.0
Assistant Fire Chief / Prevention	F4	1	1.0	1	1.0	0	0.0
Assistant Fire Chief / Suppression	F4	3	3.0	0	0.0	-3	-3.0
Assistant Fire Chief / Training	F4	1	1.0	1	1.0	0	0.0
Company Commander / EMT	F3	29	29.0	0	0.0	-29	-29.0
Deputy Fire Chief	F5	2	2.0	2	2.0	0	0.0
Executive Assistant	120	1	1.0	1	1.0	0	0.0
Fire Apparatus Operator	F2	1	1.0	0	0.0	-1	-1.0
Fire Apparatus Operator / EMT	F2	27	27.0	0	0.0	-27	-27.0
Fire Battalion Chief	F4	0	0.0	3	3.0	+3	+3.0
Fire Captain / EMT	F3	0	0.0	30	30.0	+30	+30.0
Fire Chief	DH2	1	1.0	1	1.0	0	0.0
Fire Code Inspector	118	1	1.0	1	1.0	0	0.0
Fire Community Risk Reduction & Education Coordinator	116	0	0.0	1	1.0	+1	+1.0
Fire Engineer	F2	0	0.0	1	1.0	+1	+1.0
Fire Engineer / EMT	F2	0	0.0	30	30.0	+30	+30.0
Fire Investigator	F2	0	0.0	1	1.0	+1	+1.0
Fire Prevention / Education Spec	F1	1	1.0	0	0.0	-1	-1.0
Fire Project Coordinator	81	2	0.5	2	0.5	0	0.0
Firefighter	F1	16	16.0	7	7.0	-9	-9.0
Firefighter / EMT	F1	30	30.0	33	33.0	+3	+3.0
Firefighter / EMT II	F1	20	20.0	0	0.0	-20	-20.0
Office Associate I	111	2	2.0	1	1.0	-1	-1.0
Office Associate II	113	0	0.0	1	1.0	+1	+1.0
Senior Fire Investigator	F3	0	0.0	1	1.0	+1	+1.0
Total Positions & FTE		138	136.5	138	136.5	0	0.0

OTHER PUBLIC SAFETY

The Police and Fire Retirees program provides retirement benefits to members of the closed Police and Fire Pension Plan. Funding for the program is provided by annual contributions from the General Fund and/or by income cash received from investment earnings.

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Police & Fire Retirees:</u>		
Decrease to professional services and retiree annuities payments; increase to retiree disability and widow payments	\$ 33,000	Increase due to higher annuity payments
Total	\$ 33,000	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Police & Fire Retirees	\$ 746,634	\$ 714,000	\$ 747,000	\$ 33,000	+4.6%
TOTAL EXPENSES	\$ 746,634	\$ 714,000	\$ 747,000	\$ 33,000	+4.6%
REVENUE:					
Local Taxes	\$ 21,557	\$ 24,000	\$ 16,000	(\$ 8,000)	-33.3%
Miscellaneous	410,936	408,000	210,000	(198,000)	-48.5%
Use of Reserves	314,141	282,000	521,000	239,000	+84.8%
TOTAL REVENUE	\$ 746,634	\$ 714,000	\$ 747,000	\$ 33,000	+4.6%

PUBLIC WORKS DEPARTMENT

CONTACT INFORMATION

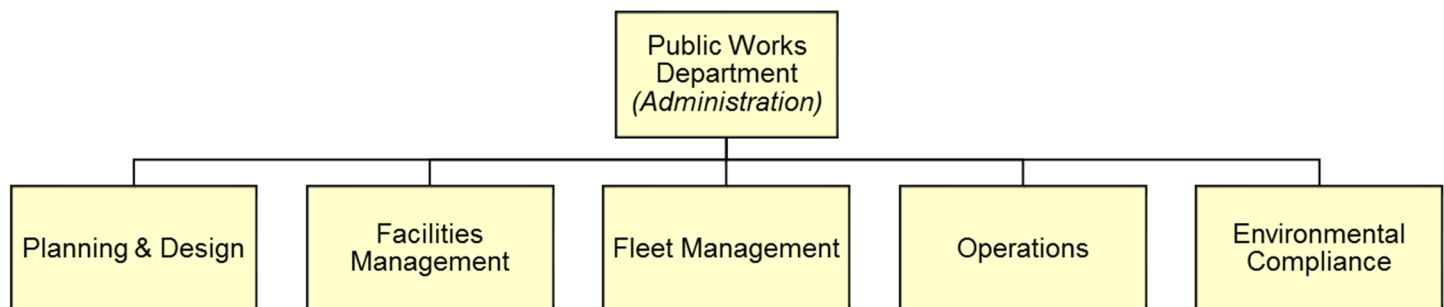
Public Works Director: Greg Meredith email: Greg.Meredith@bgky.org
Public Works Administration, 1011 College Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

The Department of Public Works is an organization dedicated to maintaining over 272 miles of City streets, 55 miles of storm sewers, 1,062 mapped stormwater injection wells and sinkholes, 226 miles of sidewalk, 22 signalized intersections, and 468 City vehicles and major pieces of equipment. The Department is an American Public Works Association (APWA) accredited organization and the Fleet Division is certified by the National Institute for Automotive Service Excellence (ASE). The Department is comprised of the following divisions: Administration, Facilities, Fleet, Operations, Planning and Design, and Environmental Compliance.



DEPARTMENT STAFFING

	FY2020	FY2021	FY2022
Administration	5	5	5
Planning & Design	8	8	8
Facilities Management	3	2	2
Fleet Management	11	11	11
Operations	34	34	34
Environmental Compliance	3	3	3
Total Department Staff	64	63	63

PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022
EXPENSES:			
Personnel	\$ 4,556,292	\$ 4,796,604	\$ 5,027,914
Contractual Services	14,268,308	10,248,590	8,548,670
Supplies & Materials	1,238,088	1,386,705	1,357,660
Assets	1,075,073	325,000	654,000
TOTAL EXPENSES	\$ 21,137,761	\$ 16,756,899	\$ 15,588,244
REVENUE:			
Non-Program General Funds	\$ 8,784,023	\$ 10,042,600	\$ 8,330,388
Program Revenue General Funds	15,500	19,500	19,500
Special Revenue Funds	2,687,492	1,841,700	1,890,450
Capital Project Funds	7,677,557	884,264	3,390,586
Internal Service Funds	1,973,189	3,968,835	1,957,320
TOTAL REVENUE	\$ 21,137,761	\$ 16,756,899	\$ 15,588,244

ACCOMPLISHMENTS








- Leaf season and snow and ice removal were completed with zero lost time injury accidents.
- The sidewalk overlay projects resulted in 1,285 feet of sidewalk replaced, which is an increase of 34.7% over last year; and 3,982 feet of sidewalk trip hazards removed.
- Over \$400,000 in parts movement was completed at the Fleet Division in FY2020 with a final inventory adjustment of \$117.62, accomplishing a net adjustment of only 0.03%.
- 1,721 work orders were completed by Fleet technicians; 8,277 hours of direct labor were billed for 10,836 technician hours worked, resulting in a 76% production rate, which is an increase over the 75% rate reported last year.
- 36 vehicles were up-fitted and 26 vehicles were decommissioned.
- 41 new Erosion Prevention & Sediment Control (EPSC) contractors were certified to manage the soil on the jobsites. This certification allows the contractors to be named on city issued permits that will disturb 750 square feet of soil or greater.
- The street overlay projects resulted in 22.5 miles paved, which is an increase of 32.4% over the prior year.
- Cartegraph software was implemented to track and document nearly 1,000 work orders in the Operations Division.
- Environmental Compliance released educational videos on clean water topics, such as Keep it Clean Bowling Green, through various media platforms including: the City, underbgky.org, Warren County, and Warren County Public Library.

PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Develop a highly functional team.
2. Create a positive image for the Department and City of Bowling Green.
3. Improve efficiency and sustainability.
4. Develop a sense of service in employees.
5. Develop leaders in the Public Works Department.
6. Improve the quality of life for the residents of Bowling Green.
7. Deliver quality projects on time and within budget.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2020	Estimated FY2021	Proposed FY2022	Estimated Change FY21—FY22	Linkage to City Strategic Plan
1-4	Planning and Design: Response time – Average time to review non-commercial building permits (days)	4.6	2.4	4.2		Maintain & Improve Current Service Level
1, 3, 4	Fleet: Response time – Average time to complete Preventative Maintenance work orders (hours)	4.4	2.5	2.5		Maintain & Improve Current Service Level
1, 3	Fleet: Technician production percentage of billable hours	76.0%	76.0%	78.0%		Sustainable City Government
1-4, 7	Facilities: Response time - Average time from assignment to completion of non-emergency work orders (hours)	2.0	2.0	2.0		Maintain & Improve Current Service Level
1-4, 6, 7	Operations: Response time - Average time from date of receiving a service request to date of completion (days)	2.25	3.5	3.5		Maintain & Improve Current Service Level
1-4, 6	Environmental Compliance: Average time to deliver comments to commercial building permit applicants (days)	3.26	4.5	5.0		Maintain & Improve Current Service Level
1-4	Environmental Compliance: Average time to deliver comments to non-commercial building permit applicants (days)	2.35	2.0	3.0		Maintain & Improve Current Service Level

PUBLIC WORKS DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u>		
Increase to professional services, dues-memberships-fees, travel costs, and special education accounts	\$ 12,575	Increase for travel costs removed in prior year
<u>Planning & Design:</u>		
Decrease to construction and equipment repairs accounts; increase to software maintenance, professional services, purchase of land, special education, telephone costs and travel costs accounts	(1,888,035)	Decrease is due to prior year CIP funding for Shive Lane improvements
<u>Operations Management:</u>		
Decrease to operating supplies, maintenance supplies, assets over \$5,000, city vehicle maintenance fee, and special education accounts; increase to professional services, construction, dues-memberships-fees, fuel, equipment rental, land repairs, travel costs, and utility accounts	433,960	Increase is due to CIP funding for Sidewalk Improvement Program that was paused in FY2021
<u>Fleet Management:</u>		
Decrease to equipment repairs, professional services, uniforms, and automotive supplies accounts; increase to administrative services and local meetings accounts	(72,470)	Decrease is due to prior year CIP for the repair of a vacuum truck hopper and decreased automotive supply costs
<u>Facilities Management:</u>		
Decrease to city vehicle maintenance fee, local mileage reimbursement, maintenance supplies, telephone costs, and uniform accounts; increase to assets over \$5,000, construction, custodial services, improvements other than building, operating supplies, professional services, facilities repairs, safety items, travel costs, and utility accounts	105,755	Increase for CIP to replace select windows at the City Hall Annex, exterior painting of City Hall Annex and Public Works Admin buildings, and HVAC installation at the City Care Center
<u>Environmental Compliance:</u>		
Decrease to city vehicle maintenance fee, postage and freight, professional services, facilities repairs, and uniform accounts; increase to assets over \$5,000, assets under \$5,000, dues-memberships-fees, travel costs, and utility accounts	8,250	Increase is for purchase of a water quality monitoring station
Net Adjustment to Employee Pay and other benefits	231,310	FY2022 cost of living adjustment, step increase, fringe benefit changes, and 29 personnel reclassifications
Total	(\$ 1,168,655)	

PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Administration	\$ 473,272	\$ 542,691	\$ 572,075	\$ 29,384	+5.4%
Planning & Design	7,976,030	6,099,304	4,246,184	(1,853,120)	-30.4%
Operations Management	6,351,691	5,047,479	5,609,633	562,154	+11.1%
Fleet Management	1,915,935	2,010,947	1,973,516	(37,431)	-1.9%
Facilities Management	3,279,492	2,516,007	2,628,009	112,002	+4.5%
Environmental Compliance	1,141,341	540,471	558,827	18,356	+3.4%
TOTAL EXPENSES	\$ 21,137,761	\$ 16,756,899	\$ 15,588,244	(\$ 1,168,655)	-7.0%
REVENUE:					
Local Taxes	\$ 8,983,965	\$ 10,242,600	\$ 8,530,388	(\$ 1,712,212)	-16.7%
Licenses/Permits	14,140	17,000	17,000	0	0.0%
Grants	1,191,301	1,087,000	1,146,000	59,000	+5.4%
Charges for Services	1,971,335	2,114,765	1,956,820	(157,945)	-7.5%
Miscellaneous	1,199,370	87,200	47,450	(39,750)	-45.6%
Transfers-In	7,777,650	1,354,764	3,890,586	2,535,822	+187.2%
Use of Reserves	0	1,853,570	0	(1,853,570)	-100.0%
TOTAL REVENUE	\$ 21,137,761	\$ 16,756,899	\$ 15,588,244	(\$ 1,168,655)	-7.0%

PUBLIC WORKS DEPARTMENT, *continued*

POSITION DETAIL

		FY2021 Budgeted		FY2022 Budgeted		FY21—FY22 Variance	
Title	Grade	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
Certified Technician	114	0	0.0	1	1.0	+1	+1.0
City Engineer	131	1	1.0	1	1.0	0	0.0
City Surveyor	125	1	1.0	1	1.0	0	0.0
Civil Engineer II	124	1	1.0	1	1.0	0	0.0
Crew Leader	116	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 Compliance Inspector	117	1	1.0	1	1.0	0	0.0
Environmental Manager	125	1	1.0	1	1.0	0	0.0
Equipment Technician	80	1	0.5	1	0.5	0	0.0
Equipment Technician	112	1	1.0	0	0.0	-1	-1.0
Equipment Technician—Certified	114	1	1.0	0	0.0	-1	-1.0
Equipment Technician—Master	116	3	3.0	0	0.0	-3	-3.0
Facilities Coordinator	123	1	0.9	1	0.9	0	0.0
Fire Apparatus Technician	117	0	0.0	1	1.0	+1	+1.0
Fire Equipment Mechanic	117	1	1.0	0	0.0	-1	-1.0
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	117	1	1.0	1	1.0	0	0.0
Laborer II	109	3	3.0	0	0.0	-3	-3.0
Master Technician	116	0	0.0	3	3.0	+3	+3.0
Office Associate I	111	3	3.0	2	2.0	-1	-1.0
Office Associate II	113	0	0.0	1	1.0	+1	+1.0
Operations Division Manager	125	1	1.0	1	1.0	0	0.0
Operations Technician I	111	9	9.0	9	9.0	0	0.0
Operations Technician II	113	8	8.0	9	9.0	+1	+1.0
Operations Technician III	115	7	7.0	7	7.0	0	0.0
Public Works Director	DH1	1	1.0	1	1.0	0	0.0
Public Works Inspector	123	1	1.0	1	1.0	0	0.0
Public Works Technician	121	3	3.0	3	3.0	0	0.0
Service Technician	112	0	0.0	1	1.0	+1	+1.0
Signal Technician I	113	0	0.0	2	2.0	+2	+2.0
Total Positions & FTE		63	62.4	63	62.4	0	0.0

PUBLIC TRANSIT

The Public Transit program contributes local funds to match the federal allocation of funding that covers the operating and management expenses of the public transit system. The City elected to contract the operation of the transit system to Community Action of Southern Kentucky and the management functions to RATP-Dev. Funds have been appropriated to meet the City's strategic plan goal to enhance public transportation.

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
Public Transit:	
Increase to assets over \$5,000 account; decrease administrative services account	(\$ 1,261,015) The decrease is due to availability of prior year funding for FY2022 and not budgeting the FY2022 Federal grant funds until received
Total	(\$ 1,261,015)

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Public Transit	\$ 1,692,703	\$ 1,894,415	\$ 633,400	(\$ 1,216,015)	-66.6%
TOTAL EXPENSES	\$ 1,692,703	\$ 1,894,415	\$ 633,400	(\$ 1,261,015)	-66.6%
REVENUE:					
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Grants	1,307,143	1,354,000	0	(1,354,000)	-100.0%
Miscellaneous	0	17,400	8,400	(9,000)	-51.7%
Fees	0	99,600	65,000	(34,600)	-34.7%
Transfers-In	385,560	423,415	560,000	136,585	+32.2%
TOTAL REVENUE	\$ 1,692,703	\$ 1,894,415	\$ 633,400	(\$ 1,261,015)	-66.6%

PARKS & RECREATION DEPARTMENT

CONTACT INFORMATION

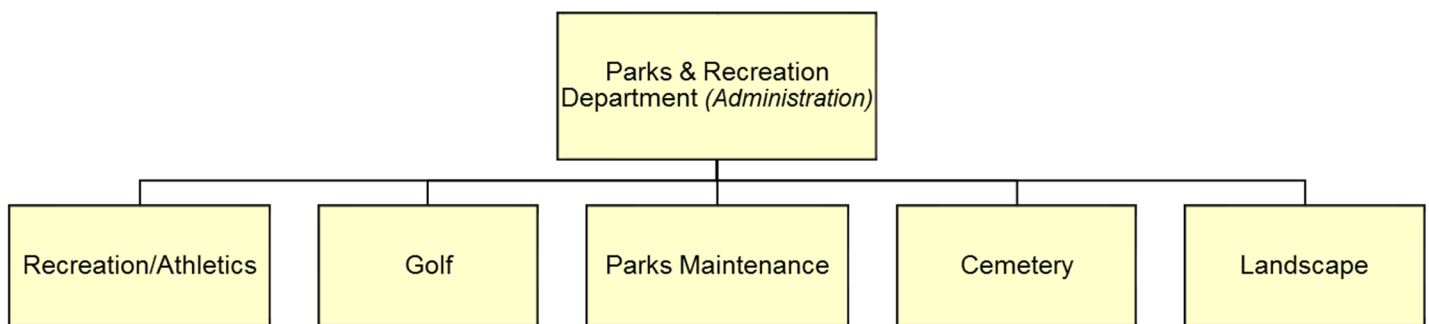
Parks & Recreation Director: Brent Belcher email: Brent.Belcher@bgky.org
Parks & Recreation Administration, 225 E 3rd Avenue, Bowling Green KY 42101

MISSION STATEMENT

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 SUMMARY

The Parks and Recreation Department strives to offer a system of conveniently located neighborhood and community parks, attractive modern facilities, and family-oriented activities that are affordable and accessible to all users. The total number of City parks and facilities is 28, which encompass an area of 970.4 acres; Lee Square is the smallest at 0.25 acre, while Hobson Grove is the largest at 225 acres. Selected park features include: 3 community centers, 3 golf courses, 4 disc golf courses, 11 ball fields, 13 Bermuda soccer fields, 17 tennis courts, 6 outdoor volleyball courts, and 23 playgrounds.



DEPARTMENT STAFFING

	FY2020	FY2021	FY2022
Administration	12	12	12
Recreation/Athletics	199	205	206
Golf	48	52	52
Parks Maintenance	28	28	28
Cemetery	13	13	13
Landscape	10	10	10
Total Department Staff	310	320	321

PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022
EXPENSES:			
Personnel	\$ 5,104,176	\$ 5,732,478	\$ 6,127,540
Contractual Services	2,839,307	3,674,863	3,420,431
Supplies & Materials	1,044,677	1,041,030	1,060,090
Assets	679,017	230,000	393,000
Contingency & Other	68	300	300
TOTAL EXPENSES	\$ 9,667,245	\$ 10,678,671	\$ 11,001,361
REVENUE:			
Non-Program General Funds	\$ 4,366,557	\$ 4,062,777	\$ 4,407,937
Program Revenue General Funds	1,813,489	2,286,060	2,317,605
Special Revenue Funds	1,846,289	1,723,500	1,848,750
Capital Project Funds	1,640,910	2,606,334	2,427,069
TOTAL REVENUE	\$ 9,667,245	\$ 10,678,671	\$ 11,001,361

ACCOMPLISHMENTS




- The redesigned Hobson Golf Course and Driving Range opened in October 2019; in the Driving Range's first year, participation totaled 8,423 golfers with new revenue topping \$52,500. Rounds played on the 9-hole golf course totaled 6,068.
- The Cemetery division Veterans Holiday Wreath Program continued to grow; with a total of 616 wreaths placed by volunteers this year, which is an increase of 366 wreaths than in the previous year.
- The Limestone turf field at Lampkin Park has continued to host events for Youth Lacrosse and for Special Olympics Soccer even during the COVID-19 pandemic with participation totaling more than 4,300 players.
- The Landscape division planted 90 additional trees as part of the "reforestation project" at the Hobson Golf Course. Through FY2020, 180 new trees had been planted as part of the project.
- Special projects, such as the Scavenger Hunt, were conceived and conducted that allowed for public use while still meeting all State regulations for groups and social distancing.
- The Parks and Recreation Department held team and departmental meetings that followed the limited groups and social distance guidelines issued by the State. Department staff reimagined and reengineered work spaces previously utilized for programming and group fitness classes into meeting spaces that could be used by other City staff when virtual meetings were not feasible.
- Park and Recreation staff renovated many public and employee office spaces, such as constructing and installing plexi-glass dividers in the City Hall Annex lobby to allow for additional protection to residents when processing payments at the office.
- Revised and implemented safety protocols in public spaces, such as regular disinfection and cleaning of park benches, playgrounds, and tables.

PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Offer a system of conveniently located neighborhood and community parks, attractive modern facilities, and family oriented activities that are affordable and accessible to all users.
2. Provide a wide range of park and recreational services that are balanced and inclusive for all residents and visitors.
3. Encourage community health through welcoming parks, facilities, and programs that are clean, safe, and consistent in delivery.
4. Collaborate and invest for a future that connects the community and embraces the City's diversity in terms of residents and resources.
5. Provide excellent customer service to customers and coworkers.
6. Maintain and develop innovative recreational programming and increase participation at park facilities and parks.
7. Provide professional development opportunities to staff.
8. Maintain all parks and cemeteries in an attractive manner.
9. Continuously improve programs through the use of evaluations and patron feedback.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2020	Estimated FY2021	Proposed FY2022	Estimated Change FY21—FY22	Linkage to City Strategic Plan
3, 6	Fitness Center/Program Participation, per capita	0.6%	0.6%	0.6%		Maintain & Improve Current Service Level
1-6, 9	Web-Trac use increase over previous year	60.0%	75.0%	80.0%		Maintain & Improve Current Service Level
8	Main-Trac work orders processed in seven days or less	60.0%	75.0%	80.0%		Maintain & Improve Current Service Level

PARKS & RECREATION DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u>		
Decrease to city vehicle maintenance fee, travel costs, operating uniforms, and purchase of land accounts; increase to special education account	(\$ 200,875)	Decrease is due to prior year CIP for the purchase of new park land in the Pascoe Boulevard area
<u>Maintenance:</u>		
Decrease to construction, dues-memberships-fees, operating supplies, facilities repairs, land repairs, telephone costs, and utilities accounts; increase to assets over \$5,000, books-publications-subscriptions, city vehicle maintenance fee, improvements other than building, maintenance supplies, professional services, and equipment repairs accounts	(348,640)	Decrease is a result of prior year CIP project to develop the riverfront park area
<u>Recreation/Athletics:</u>		
Decrease to books-publications-subscriptions, and operating supplies accounts; increase to assets under \$5,000, concession items, maintenance supplies, and travel costs accounts	20,090	Increase is due to purchase of concession items at the Russell Sims Aquatic Park, which was closed last year due to COVID-19
<u>Golf:</u>		
Decrease to advertising, concession items, fuel, professional services, equipment repairs, maintenance supplies, golf footwear, golf clubs, golf headwear, road work, travel costs, and facilities repairs accounts; increase to administrative services, dues-memberships-fees, golf balls, assets over \$5,000, operating supplies, printing, improvements other than building, safety items, special education, telephone costs, and city vehicle maintenance fee accounts	181,363	Increase is due to CIP projects for irrigation improvements at the CrossWinds and Hobson Golf Courses and addition of grass tees at the Hobson Driving Range
<u>Cemetery:</u>		
Decrease to city vehicle maintenance fee, operating supplies, facilities repairs, special education, uniform, and utilities accounts; increase to administrative services, maintenance supplies, road work, assets over \$5,000, assets under \$5,000, and telephone costs accounts	275,690	Increase is due to CIP project to resurface Fairview Cemetery roads and replace equipment
<u>Landscape:</u>		
Decrease to city vehicle maintenance fee, local meeting costs, maintenance supplies, facilities repairs, and travel costs accounts; increase to employee committee/special event, operating supplies, land repairs, safety items, and special education accounts	0	No impact to services
Net Adjustment to Employee Pay and other benefits	395,062	FY2022 cost of living adjustment, step increase, fringe benefit changes, and 22 personnel reclassifications
Total	\$ 322,690	

PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Administration	\$ 645,454	\$ 860,857	\$ 682,812	(\$ 178,045)	-20.7%
Maintenance	2,806,821	4,181,971	3,883,135	(298,836)	-7.1%
Recreation/Athletics	2,101,681	2,077,840	2,312,746	234,906	+11.3%
Golf	2,664,133	2,107,516	2,347,827	240,311	+11.4%
Cemetery	721,469	746,317	1,059,313	312,996	+41.9%
Landscape	727,687	704,170	715,528	11,358	+1.6%
TOTAL EXPENSES	\$ 9,667,245	\$ 10,678,671	\$ 11,001,361	\$ 322,690	+3.0%
REVENUE:					
Local Taxes	\$ 4,916,810	\$ 3,962,996	\$ 5,497,782	\$ 1,534,786	+38.7%
Grants	500	0	0	0	0.0%
Fees	1,862	4,000	4,000	0	0.0%
Charges for Services	291,605	289,750	279,000	(10,750)	-3.7%
Miscellaneous	116,142	66,350	55,500	(10,850)	-16.4%
Parks & Rec Fees	424,252	685,610	743,605	57,995	+8.5%
Golf Fees	994,346	1,247,850	1,236,750	(11,100)	-0.9%
Transfers-In	2,240,092	3,123,500	3,018,296	(105,204)	-3.4%
Use of Reserves	681,636	1,298,615	166,428	(1,132,187)	-87.2%
TOTAL REVENUE	\$ 9,667,245	\$ 10,678,671	\$ 11,001,361	\$ 322,690	+3.0%

PARKS & RECREATION DEPARTMENT, *continued*

POSITION DETAIL

		FY2021 Budgeted		FY2022 Budgeted		FY21—FY22 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Manager II	120	1	1.0	1	1.0	0	0.0
Aerobics Instructors	81	5	0.75	5	0.75	0	0.0
Assistant Pool Manager	75	1	0.29	1	0.29	0	0.0
Athletic Facility Coordinator	114	1	1.0	1	1.0	0	0.0
Athletic Staff Assistant I	70	89	15.63	89	14.5	0	-1.13
Athletic Staff Assistant II	71	11	3.26	11	3.26	0	0.0
Athletic Supervisor	118	1	1.0	1	1.0	0	0.0
Carpenter	117	1	1.0	1	1.0	0	0.0
Cemetery Division Manager	120	1	1.0	1	1.0	0	0.0
Community Center Coordinator	114	2	2.0	2	2.0	0	0.0
Community Center Supervisor	117	2	2.0	2	2.0	0	0.0
Crew Leader	116	1	1.0	1	1.0	0	0.0
Crew Supervisor I	117	3	3.0	3	3.0	0	0.0
Crew Supervisor II	118	2	2.0	2	2.0	0	0.0
Custodian	108	4	3.71	0	0.0	-4	-3.71
Equipment Mechanic	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	2	2.0	2	2.0	0	0.0
Greenskeeper	76	12	7.99	12	7.99	0	0.0
Heavy Equipment Operator I	114	1	1.0	1	1.0	0	0.0
Heavy Equipment Operator II	116	1	1.0	1	1.0	0	0.0
Irrigation/Spray Technician	115	2	2.0	2	2.0	0	0.0
Laborer	76	20	12.91	21	13.62	+1	+0.71
Landscape Gardener	111	3	3.0	3	3.0	0	0.0
Landscape Helper	76	5	3.88	5	3.88	0	0.0
Landscape Manager	123	1	1.0	1	1.0	0	0.0
<i>Positions continued on next page</i>							

PARKS & RECREATION DEPARTMENT, *continued*

POSITION DETAIL

		FY2021 Budgeted		FY2022 Budgeted		FY21—FY22 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Lifeguard	73	36	7.42	36	7.42	0	0.0
Office Assistant	71	3	2.25	3	2.25	0	0.0
Office Associate	111	2	2.0	0	0.0	-2	-2.0
Office Associate II	113	1	1.0	3	3.0	+2	+2.0
Park Ranger	79	6	2.75	6	2.75	0	0.0
Parks & Recreation Director	DH1	1	1.0	1	1.0	0	0.0
Parks Facility Maintainer I	111	7	7.0	10	10.0	+3	+3.0
Parks Facility Maintainer II	113	5	5.0	5	5.0	0	0.0
Parks Forester / Arborist	120	1	1.0	1	1.0	0	0.0
Parks / Golf Maint. Superintendent	125	1	1.0	1	1.0	0	0.0
Pool Manager	78	1	0.45	1	0.45	0	0.0
Recreation Division Manager	125	1	1.0	1	1.0	0	0.0
Recreation Staff Assistant I	70	27	9.13	28	9.33	+1	+0.2
Recreation Staff Assistant II	72	15	7.01	15	7.01	0	0.0
Recreation Staff Assistant III	76	5	3.0	5	3.0	0	0.0
Referee/Umpire	82	28	2.64	28	2.69	0	+0.05
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/Electrician	118	2	2.0	2	2.0	0	0.0
Total Positions & FTE		320	135.07	321	134.19	+1	-0.88

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT

CONTACT INFORMATION

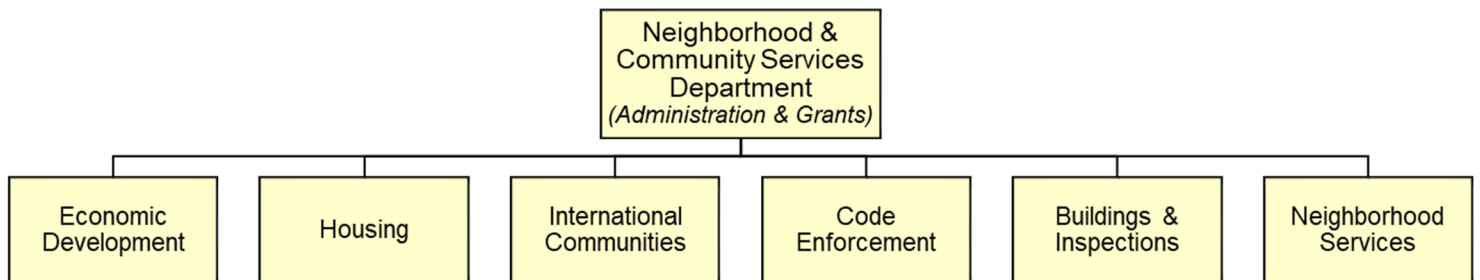
Neighborhood & Community Services Director: Brent Childers email: Brent.Childers@bgky.org
Neighborhood & Community Services, 707 E Main Avenue, Bowling Green KY 42101

MISSION STATEMENT

Work to provide affordable housing, ensure quality construction and property maintenance, and foster economic opportunity through partnerships with public and private entities.

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2020	FY2021	FY2022
Administration & Grants	3	3	3
Economic Development	0	0	1
Housing	5	5	6
International Communities	1	1	1
Code Enforcement	8	8	8
Buildings & Inspections	7	7	7
Neighborhood Services	2	2	2
Total Department Staff	26	26	28

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022
EXPENSES:			
Personnel	\$ 2,097,893	\$ 2,168,650	\$ 2,395,833
Contractual Services	1,392,767	1,199,391	1,423,037
Supplies & Materials	45,830	33,880	35,935
Subsidies & Assistance	3,251,539	3,400,300	3,963,170
Assets	0	0	53,000
Contingency & More	0	68,425	75,800
TOTAL EXPENSES	\$ 6,788,029	\$ 6,870,646	\$ 7,946,775
REVENUE:			
Non-Program General Funds	\$ 1,040,157	\$ 1,362,568	\$ 1,769,483
Program Revenue General Funds	1,143,487	1,069,900	1,024,000
Special Revenue Funds	4,080,784	4,438,178	5,113,937
Capital Project Funds	523,601	0	39,355
TOTAL REVENUE	\$ 6,788,029	\$ 6,870,646	\$ 7,946,775

ACCOMPLISHMENTS








- Housing Division received its sixteenth consecutive High Performer status from HUD.
- Surpassed 18,000 minutes of over-the-phone interpretation to Limited English Proficiency (LEP) clients, which is an increase of 3,000 minutes in one year.
- Awarded 19 citizenship scholarship applications with 16 obtaining citizenship in FY2020; to-date this program has awarded 41 scholarships with 34 obtaining citizenship.
- Received 15 grants totaling \$6,904,872, which is an increase of more than \$5,504,000 over the previous year due to the receipt of COVID-19 related grant funding.
- Responded to 1,941 animal control calls for service.
- Closed 87% of code enforcement notice-of-violation cases in 15 days or less, which is an increase of 2.0% over the prior year.
- Received grant funding for new Mainstream voucher program and leased 16 housing units in the last four months of FY2020.
- Released a Language Line application and provided 139 minutes of video interpretation.
- Trained 68 staff in cultural competency, which brings total staff participation in the training to nearly 1,100 within eight years.

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. 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.
2. Strengthen neighborhood associations and build the capacity of neighborhood groups to identify and pursue goals and to resolve problems on a neighborhood level.
3. Provide an efficient, courteous, accessible "one-stop shop" where residents can receive timely and accurate information, request a City service, and/or mobilize quality resources for a neighborhood endeavor.
4. 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.
5. Administer the Housing Choice Voucher Program in an efficient and effective manner in accordance with HUD regulation and local policy.
6. Ensure quality and safety of private and public construction within the city while providing prompt and courteous service.
7. Educate contractors and the public of the purpose for building codes and explain the codes.
8. Enhance neighborhood stability and resident health, safety, and general welfare through efficient and effective property maintenance, code enforcement, and animal control.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2020	Estimated FY2021	Proposed FY2022	Estimated Change FY21—FY22	Linkage to City Strategic Plan
5	% of Housing Choice Vouchers available/utilized	99.3%	100.0%	100.0%		Strong Neighborhoods
8	Rate of voluntary code enforcement compliance	98.2%	97.5%	98.0%		Strong Neighborhoods
8	Amount of code enforcement expenditures per resident	\$9.57	\$9.36	\$9.50		Sustainable City Government
6, 7	% Commercial Plan Reviews completed within 15 work days	88.0%	89.0%	85.0%		Maintain & Improve Current Service Level
6, 7	Number of building and electrical permits issued	2,141	2,559	2,200		Maintain & Improve Current Service Level
2, 3	Number of neighborhood meetings conducted	20	6	15		Strong Neighborhoods
4	Number of International outreach activities	99	105	110		Strong Neighborhoods

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Administration & Grants:</u> Decrease to equipment rental, postage and freight, travel costs, and other purchased services accounts; increase to administrative services, equipment repairs, dues-membership-fees, special education, and operating supplies accounts	\$ 4,400 Increase is due to slight increase in Community Development Block Grant Funding
<u>Economic Development:</u> Increase to telephone costs, travel costs, special education, assets under \$5,000, and other contributions accounts	32,700 Increase is result of added costs of new position and a new agreement with Central Region Innovation Commercialization Center
<u>Neighborhood Services:</u> Decrease to printing account; increase to employee committee/special event account	(50) No impact to services
<u>International Communities:</u> Increase to dues-memberships-fees account	1,000 Increase is due to cost of full Welcoming America membership fee
<u>Housing Assistance:</u> Decrease to administrative services, other contributions, and printing accounts; increase to assets over \$5,000, assets under \$5,000, construction, contingency, landlord payments, software maintenance, port-in HAP/URP, special education, telephone costs, and utility assistance payments accounts	784,436 Increase is due to increased funding provided by HUD for the Housing Choice Voucher and Mainstream Voucher Programs and CIP for new vehicle purchase
<u>Buildings & Inspections:</u> Decrease to professional services, dues-memberships-fees, travel costs, special education, operating supplies, and maintenance supplies accounts; increase to telephone costs, uniform, and assets over \$5,000 accounts	27,495 Increase is due to CIP for vehicle replacement
<u>Code Enforcement:</u> Decrease to dues-memberships-fees, travel costs, operating supplies, maintenance supplies, and books-publications-subscriptions accounts; increase to printing and special education accounts	(1,035) Reduction to non-essential operating costs
Net Adjustment to Employee Pay and other benefits	227,183 FY2022 cost of living adjustment, step increase, fringe benefit changes, four personnel reclassifications, and two new positions
Total	\$ 1,076,129

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Administration & Grants	\$ 817,220	\$ 454,753	\$ 472,504	\$ 17,751	+3.9%
Economic Development	71,449	41,000	163,403	122,403	+298.5%
Neighborhood Services	234,563	248,876	255,828	6,952	+2.8%
International Communities	150,176	135,478	140,310	4,832	+3.6%
Housing Assistance	4,193,171	4,537,928	5,431,113	893,185	+19.7%
Buildings & Inspections	641,798	661,944	653,867	(8,077)	-1.2%
Code Enforcement	679,652	790,667	829,750	39,083	+4.9%
TOTAL EXPENSES	\$ 6,788,029	\$ 6,870,646	\$ 7,946,775	\$ 1,076,129	+15.7%
REVENUE:					
Local Taxes	\$ 1,040,157	\$ 1,362,568	\$ 1,769,483	\$ 406,915	+29.9%
Licenses/Permits	879,293	955,000	920,000	(35,000)	-3.7%
Grants	4,273,844	4,366,787	5,034,687	667,900	+15.3%
Fees	39,908	39,400	25,000	(14,400)	-36.5%
Miscellaneous	137,271	146,891	158,250	11,359	+7.7%
Transfers-In	417,556	0	39,355	39,355	N/A
TOTAL REVENUE	\$ 6,788,029	\$ 6,870,646	\$ 7,946,775	\$ 1,076,129	+15.7%

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

POSITION DETAIL

		FY2021 Budgeted		FY2022 Budgeted		FY21—FY22 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Animal Control Officer	117	2	2.0	2	2.0	0	0.0
Building Inspector	119	1	1.0	2	2.0	+1	+1.0
Building Services Manager	124	1	1.0	0	0.0	-1	-1.0
Chief Building Inspector	125	0	0.0	1	1.0	+1	+1.0
Code Enforcement Coordinator	121	1	1.0	0	0.0	-1	-1.0
Code Enforcement Inspector	117	4	4.0	4	4.0	0	0.0
Code Enforcement Manager	123	0	0.0	1	1.0	+1	+1.0
Code Enforcement (CE) Support Specialist	116	1	1.0	1	1.0	0	0.0
Community Engagement Coordinator	116	1	1.0	1	1.0	0	0.0
Downtown Development Coordinator	121	0	0.0	1	1.0	+1	+1.0
Electrical / Building Inspector	121	2	2.0	0	0.0	-2	-2.0
Electrical Inspector	119	0	0.0	1	1.0	+1	+1.0
Grants Coordinator	123	1	1.0	1	1.0	0	0.0
Housing Division Assistant	113	1	1.0	0	0.0	-1	-1.0
Housing Coordinator	123	1	1.0	1	1.0	0	0.0
Housing Recertification Specialist	117	3	3.0	3	3.0	0	0.0
Housing Support Specialist	115	0	0.0	2	2.0	+2	+2.0
Inspection Support Specialist	115	2	2.0	2	2.0	0	0.0
International Communities Coordinator	121	1	1.0	1	1.0	0	0.0
Neighborhood & Comm. Svcs. Director	DH1	1	1.0	1	1.0	0	0.0
Neighborhood Services Coordinator	121	1	1.0	1	1.0	0	0.0
Plan Reviewer	123	1	1.0	1	1.0	0	0.0
Total Positions & FTE		26	26.0	28	28.0	+2	+2.0

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 for approval by the Board of Commissioners.

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Public Safety Services:</u>		
No changes recommended	\$ 0	No changes recommended
<u>Community Services:</u>		
Decrease to other contributions account	(4,221)	No impact to services
<u>Economic Development & Planning Services:</u>		
Increase to appropriations to agencies and other contributions account	160,000	Increase is due to the new Beautifl-65 program
<u>Transportation Services:</u>		
Increase to other contributions account	49,585	Increase is due to additional local match funding toward an Airport federal grant
<u>Arts & Culture Services:</u>		
Increase appropriations to agencies account	1,780	Slight increase recommended
Total	\$ 207,144	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Public Safety Services	\$ 80,000	\$ 85,000	\$ 85,000	\$ 0	0.0%
Community Services	306,614	306,599	302,378	(4,221)	-1.4%
Economic Development & Planning Services	616,000	596,000	756,000	160,000	+26.8%
Transportation Services	127,099	62,360	111,945	49,585	+79.5%
Arts & Culture Services	82,435	59,250	61,030	1,780	+3.0%
TOTAL EXPENSES	\$ 1,212,148	\$ 1,109,209	\$ 1,316,353	\$ 207,144	+18.7%
REVENUE:					
Local Taxes	\$ 1,212,148	\$ 1,109,209	\$ 1,316,353	\$ 207,144	+18.7%
TOTAL REVENUE	\$ 1,212,148	\$ 1,109,209	\$ 1,316,353	\$ 207,144	+18.7%

DEBT SERVICES

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

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
2010 Aerial Platform & Pumper Lease	\$ 150,849	\$ 151,000	\$ 0	(\$ 151,000)	-100.0%
2012A & B GO Bonds	1,093,313	1,095,000	1,098,000	3,000	0.3%
2007A GO Bonds	552,000	562,000	0	(562,000)	-100.0%
2009 Refinancing GO Bonds	1,588,905	0	0	0	0.0%
2012 WKU Bonds	2,979,508	3,069,000	3,006,000	(63,000)	-2.1%
2018 Fire Trucks Note	414,674	417,000	416,000	(1,000)	-0.2%
2019 Fire Trucks Note	0	171,000	171,000	0	0.0%
2016C GO Bonds (Ballpark TIF & Fire Stations)	1,918,787	1,908,000	1,912,500	4,500	+0.2%
2015A GO Bonds	321,962	320,000	870,000	550,000	+171.9%
2016A & B GO Bonds (ITA)	2,126,662	2,012,000	1,460,000	(552,000)	-27.4%
2021A & B GO Bonds (ITA Expansion)	0	0	1,200,000	1,200,000	N/A
TOTAL EXPENSES	\$ 11,146,660	\$ 9,705,000	\$ 10,133,500	\$ 428,500	+4.4%
REVENUE:					
Local Taxes	\$ 14,702	\$ 14,000	\$ 18,000	\$ 4,000	+28.6%
Local Contributions	4,144,617	4,075,000	3,736,000	(339,000)	-8.3%
Miscellaneous	130,150	33,000	3,000	(30,000)	-90.9%
Transfers-In	6,857,191	5,583,000	6,376,500	793,500	+14.2%
TOTAL REVENUE	\$ 11,146,660	\$ 9,705,000	\$ 10,133,500	\$ 428,500	+4.4%

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

Divisional Changes		Impact/Explanation
<u>Convention Center:</u>		
Decrease postage and freight and operating supplies accounts; increase to professional services and improvements other than building accounts	\$ 174,900	Increase is due to CIPs for bathroom renovation design and Wilkinson Trace corridor improvements
<u>TIF Distribution:</u>		
Decrease to other contributions account	(100,000)	Decreased funding anticipated for the TIF distribution
Net Adjustment to Employee Pay and other benefits	420	FY2022 cost of living adjustment, step increase, and fringe benefit changes
Total	\$ 75,320	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Convention Center	\$ 338,673	\$ 274,124	\$ 449,444	\$ 175,320	+64.0%
TIF Distribution	1,420,298	1,550,000	1,450,000	(100,000)	-6.5%
TOTAL EXPENSES	\$ 1,758,971	\$ 1,824,124	\$ 1,899,444	\$ 75,320	+4.1%
REVENUE:					
Local Taxes	\$ 1,420,298	\$1,550,000	\$ 1,450,000	(\$ 100,000)	-6.5%
Convention Center Local Taxes	338,673	274,124	385,000	110,876	+40.4%
Convention Center Miscellaneous	0	0	64,444	64,444	N/A
Convention Center Transfers-In	0	0	0	0	0.0%
Convention Center Use of Reserves	0	0	0	0	0.0%
TOTAL REVENUE	\$ 1,758,971	\$ 1,824,124	\$ 1,899,444	\$ 75,320	+4.1%

POSITION DETAIL

		FY2021 Budgeted		FY2022 Budgeted		FY21—FY22 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Facilities Coordinator	123	1	0.1	1	0.1	0	0.0
Total Positions & FTE		1	0.1	1	0.1	0	0.0

CONTINGENCY

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Contingency:</u>		
Increase to contingency account	\$ 100,000	Increase in General Fund contingency
Total		\$ 100,000

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Contingency	\$ 0	\$ 725,000	\$ 825,000	\$ 100,000	+13.8%
TOTAL EXPENSES	\$ 0	\$ 725,000	\$ 825,000	\$ 100,000	+13.8%
REVENUE:					
Local Taxes	\$ 0	\$ 725,000	\$ 825,000	\$ 100,000	+13.8%
TOTAL REVENUE	\$ 0	\$ 725,000	\$ 825,000	\$ 100,000	+13.8%

OTHER FINANCING USES

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Transfers-out to General Fund:</u>		
Increase to transfers-out accounts	\$ 234,658	Increase in funding due to first year of payback to General Fund for fire station construction funding
<u>Transfers-out to Special Revenue Funds:</u>		
Increase to transfers-out accounts	27,459	Increase to provide additional funding to the Public Transit Fund
<u>Transfers-out to Capital Project Funds:</u>		
Increase to transfers-out accounts	3,600,977	Increase due to funding for current and future capital projects
<u>Transfers-out to Debt Service Funds:</u>		
Increase to transfers-out accounts	767,500	Increase due to the new debt service for ITA General Obligation Bonds, Series 2021A & B
<u>Transfers-out to Enterprise Funds:</u>		
No changes recommended	0	No changes recommended
<u>Transfers-out to Internal Service Funds:</u>		
Increase to transfers-out accounts	400,000	Increase to provide additional funding to the Property & Casualty Fund from the General Fund
<u>Transfers-out to Trust Funds:</u>		
No changes recommended	0	No changes recommended
Total	\$ 5,030,594	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2020	Adopted Budget FY2021	Approved Budget FY2022	FY21—FY22 Change	% Difference
EXPENSES:					
Transfers-out to General Fund	\$ 614,399	\$ 524,666	\$ 759,324	\$ 234,658	+44.7%
Transfers-out to Special Revenue Funds	1,670,268	1,278,076	1,305,535	27,459	+2.1%
Transfers-out to Capital Project Funds	12,977,946	3,598,934	7,199,911	3,600,977	+100.1%
Transfers-out to Debt Service Funds	7,057,992	5,630,000	6,397,500	767,500	+13.6%
Transfers-out to Enterprise Fund	100,000	100,000	100,000	0	0.0%
Transfers-out to Internal Service Funds	700,000	750,000	1,150,000	400,000	+53.3%
Transfers-out to Trust Funds	325,500	0	0	0	N/A
TOTAL EXPENSES	\$ 23,446,105	\$ 11,881,676	\$ 16,912,270	\$ 5,030,594	+42.3%
REVENUE:					
Local Taxes	\$ 23,446,105	\$ 11,881,676	\$ 16,912,270	\$ 5,030,594	+42.3%
TOTAL REVENUE	\$ 23,446,105	\$ 11,881,676	\$ 16,912,270	\$ 5,030,594	+42.3%

GLOSSARY AND ACRONYMS

Glossary of Terms

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

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

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

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

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

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

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

BOND RATING: Rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued. The City of Bowling Green has an Aa1 rating from Moody's and has an AA rating from 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: The fund is used to account for monies derived from 20% of the sales of cemetery lots and 10% of the sale of niches.

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.

Glossary of Terms, *continued*

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

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT: 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 Comprehensive Annual Financial Report 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.

COVID-19 OR CORONAVIRUS: A global pandemic affecting government revenues and operational costs.

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

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

DEPARTMENT: Major administrative or operational unit of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department usually has more than one program and may include activities or divisions which are accounted for in 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 July 1st of a calendar year and ending on June 30th of the following year. Budgeting is carried out on a fiscal year schedule.

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

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

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

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

GENERAL FUND: Used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. The revenues for this fund are generated from taxes, occupational fees, licenses and permits, intergovernmental sources, and charges for services. Golf and Aquatics programs are included with General Fund reporting effective FY2015.

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

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

Glossary of Terms, *continued*

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.

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

JOB DEVELOPMENT INCENTIVE FUND: A special revenue fund used to account for job development incentive payments to industrial prospects within city boundaries for the creation of new jobs in the industrial sector. Employee withholdings generated by new jobs are deposited into the fund to reduce incentive payment obligations payable in annual installments not to exceed ten 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 receipt and disbursement of taxes on fuel received from the State.

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

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

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

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

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

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

PROPERTY TAX RATE: The rate at which real and personal property in the city is taxed in order to produce revenues sufficient to conduct necessary governmental activities. This rate is currently \$0.205 per \$100 of assessed valuation.

PROPRIETARY FUND: The Convention Center fund is the City's only proprietary fund (where user charges and fees typically cover the cost of the services provided).

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 for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

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

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

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

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

Glossary of Terms, *continued*

TOURIST AND CONVENTION FUND: A trust fund agency used to account for the collection of a three percent (3%) hotel/motel transient room tax to be paid to the B.G. Area Convention and Visitor's Bureau and a one percent (1%) special room tax to be used for the operation of Sloan Convention Center.

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

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

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

Acronyms / Abbreviations

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

Acronyms / Abbreviations, *continued*

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

Fiscal Year 2021/2022 Budget

Jeff Meisel, City Manager

Budget Team

Katie Schaller-Ward, Assistant City Manager/CFO

Erin Hulsey, Human Resources Director

Erin Ballou, Assistant Chief Financial Officer

Sean Weeks, Assistant Chief Financial Officer

Departmental Budget Contacts

Leyda Becker	Kris Crowe	Hillary Hightower	Zane Martin
Brent Belcher	Jay Daugherty	Courtenay Howell	Greg Meredith
Pam Boose	David Delp	Josh Hughes	Mike Mitchum
Amelia Bowen	Michael Delaney	Kyle Hunt	James Morrow
Penny Bowles	Matt Edwards	R. Scott Hunt	Rachel Norton
Jason Brooks	Karen Foley	Pam Hurt	Shannon Pardue
Laura Brown	Lizette Garcia	Ashley Jackson	Marilyn Parrigin
Adam Butler	Denise Gilland	Deborah Jenkins	Tammy Phelps
Melissa Cansler	Robby Gilliam	Elyse Jonker	Jennifer Phillips
Charles Casey	Lori Gray	Kim Lancaster	Matt Powell
Brian Chambers	Robert Hanson	Jennifer Lightfoot	Elvira Ramic
Brent Childers	Brian Harrell	David Lyne	Hope Spiller
Jason Colson	Laura Harris	Anna Maroney	Tiger Tooley
Nick Cook	Lynn Hartley	Cathy Maroney	Donnita Weeks
April Cosby	David Hehner	Magally Martin	David Weisbrodt
			Emilee Woods

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

