



**COMMUNITY LED
SERVICE DRIVEN
POWERED BY GROWTH**



**City of Bowling Green
Annual Operating Budget
2023/2024
July 1, 2023**



CITY OF BOWLING GREEN

FISCAL YEAR 2023/2024 OPERATING BUDGET

Mayor

Todd Alcott

Commissioners

Carlos Bailey

Dana Beasley-Brown

Melinda Hill

Sue Parrigin

City Manager

Jeff Meisel

Budget Team

Katie Schaller-Ward

Erin Hulse

Erin Ballou

Sean Weeks



**COMMUNITY LED
SERVICE DRIVEN
POWERED BY GROWTH**



\$96.1

Million

General Fund Budget

City of Bowling Green BUDGET IN BRIEF

Fiscal Year 2024

\$156.8

Million

All Funds Budget

This brief is a snapshot of the City's annual budget for Fiscal Year 2024 and the investment in each of the eight Strategic Plan Pillars in the upcoming budget year.



<p>STRONG NEIGHBORHOODS</p> <p> 1 New Community Navigator Position \$1.0M for Code Compliance and Animal Protection services</p>	<p>EFFICIENT GOVERNANCE</p> <p>General Fund Reserve Balance \$24.0M Credit Ratings of Aa1 and AA Published Multi-Year Financial Plan</p> <p></p>
<p>TRANSPORTATION</p> <p> \$2.6M for Public Transit Program 16+ Miles of Street to be paved</p>	<p>DOWNTOWN DEVELOPMENT</p> <p>New Position for Downtown Maintenance 1 Target Number of Downtown Events 200</p> <p></p>
<p>CITY WORKFORCE DEVELOPMENT</p> <p> 6.5% Cost of Living increase for employees Increased Starting Salaries for Public Safety</p>	<p>RIVERFRONT & GREENWAY DEVELOPMENT</p> <p>Design and Public Input Underway Riverfront Park Development Project \$2.0M</p> <p></p>
<p>HOUSING DEVELOPMENT</p> <p> 742 Total Housing Vouchers Over \$4.9M for Housing Assistance & Affordable Housing</p>	<p>TECHNOLOGY/INTERNET INFRASTRUCTURE</p> <p>Software Maintenance Investment \$1.25M+ Cybersecurity Investment \$388,000</p> <p></p>





BUDGET ORDINANCE

ORDINANCE NO. BG2023 - 12

ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, 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 the proposed Annual Operating Budget and desires to adopt it for Fiscal Year 2024.

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, 2023 and ending June 30, 2024, 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, 2023 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, 2023 and ending June 30, 2024.

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 carryover for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

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.

BG2023-12

BUDGET ORDINANCE, *continued*

(Ordinance No. BG2023 - 12)

6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 6, 2023, and given final reading on June 20, 2023, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: June 20, 2023

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 for FY2023/2024 Exhibit No. 1

<u>Category of Resources</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Enterprise Funds</u>	<u>Trust Funds</u>	<u>Internal Service</u>	<u>Total</u>
RESOURCES IN:								
Taxes	\$21,581,150	\$4,089,250	\$0	\$57,500	\$733,000	0	0	\$26,460,900
Occupational Fees	67,846,000	3,727,000	0	0	0	0	0	71,573,000
License & Permits	1,690,000	0	0	0	0	0	0	1,690,000
Intergovernmental	0	11,526,182	0	0	0	0	0	11,526,182
Fees	529,900	164,500	0	0	0	0	0	694,400
Charges for Services	356,520	0	0	0	0	25,025	12,110,354	12,491,909
Parks & Recreation	2,264,735	0	0	0	0	0	0	2,264,735
Miscellaneous	758,373	838,495	268,550	407,000	321,750	326,500	203,150	3,123,818
Revenues:	\$95,026,678	\$20,345,427	\$268,550	\$464,600	\$1,054,760	\$351,525	\$12,313,514	\$129,824,944
Note/Bond Proceeds	0	0	0	0	0	0	0	0
Transfers In	1,105,322	1,840,759	12,558,583	6,272,500	100,000	0	3,630,000	25,507,164
Other Resources:	\$1,105,322	\$1,840,759	\$12,558,583	\$6,272,500	\$100,000	\$0	\$3,630,000	\$26,607,164
RESOURCES IN:	\$96,132,000	\$22,186,186	\$12,827,133	\$6,737,000	\$1,154,760	\$351,525	\$15,943,514	\$166,332,108
RESOURCES OUT:								
General Government	\$9,309,732	\$0	\$349,000	\$0	\$0	\$0	\$10,777,248	\$20,435,980
Public Safety	42,159,219	4,754,114	1,293,685	0	0	748,000	0	48,955,018
Public Works	7,384,443	4,908,021	5,687,835	0	0	0	5,110,548	23,090,847
Parks & Recreation	10,848,121	0	7,112,875	0	0	0	0	17,960,996
Neighborhood & Community Services	2,968,225	6,066,958	100,000	0	0	0	0	9,135,183
Agency Services	1,213,346	0	0	0	0	0	0	1,213,346
Debt Service	0	0	0	6,737,000	0	0	0	6,737,000
Intergovernmental	1,785,000	0	0	0	491,765	0	0	2,276,765
Contingency	1,035,000	0	515,450	0	0	0	0	1,550,450
Expenditures:	\$76,703,086	\$15,729,093	\$15,058,845	\$6,737,000	\$491,765	\$748,000	\$15,887,796	\$131,366,685
Transfers Out	19,428,914	5,578,250	500,000	0	0	0	0	25,507,164
RESOURCES OUT:	\$96,132,000	\$21,307,343	\$15,558,845	\$6,737,000	\$491,765	\$748,000	\$15,887,796	\$166,862,749
RESERVES UTILIZED:	\$0	\$878,843	(\$2,731,712)	\$0	\$662,985	(\$396,475)	\$55,718	(\$1,630,641)



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 01, 2022

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the eleventh consecutive Distinguished Budget Presentation Award to the City of Bowling Green, Kentucky for its annual budget for the fiscal year beginning July 1, 2022. 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.

Additionally, GFOA's Triple Crown designation recognizes governments who have received the GFOA's Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, and the Distinguished Budget Award. The City has received this designation for 2019, 2020, and 2021.





TABLE OF CONTENTS

Introductory Section

Community Profile and Demographics	1
Annexation History	5
Spotlight on City Government	7
City Organizational Chart	9
City Boards and Commissions	10
City Government Facts and Statistics	11
Spotlight on Human Resources and Risk Management Department	12
Strategic Plan Summary	15
Strategic Plan Matrix	19
Multi-Year Financial Plan	25
Budget Message	33

Selected Financial Policies 47

Budget Management	49
Debt and Debt Service	49
Investments	50
Fund Balance	53
Capital Assets	53
Budgeted Fund Structure	55

Budget Process & Timeline 57

Budget Process	59
Budget Timeline	60

Major Revenue Sources—All Funds 61

Appendix A—All Funds 69

Estimated Resources In and Resources Out FY2023/2024	71
FY2024 Resources by Type Chart	72
FY2024 Expenditures by Function Chart	72
FY2024 Expenditures by Type Chart	73
Revenue, Expenditure, and Fund Balance History, All Funds	74
Revenue, Expenditure, and Fund Balance History, General Fund	75
Revenue, Expenditure, and Fund Balance History, Other Major Governmental Funds	76
Revenue, Expenditure, and Fund Balance History, Non-Major Funds	77

Appendix B—General Fund 79

Revenue History by Category	81
FY2024 Resources by Type Chart	82
Expenditure History by Department	83
FY2024 Expenditures by Function Chart	84
Estimated Fund Balance, General Fund Only	85
FY2024 Expenditures by Type Chart	86

TABLE OF CONTENTS, *continued*

Appendix C—Debt	87
Legal Debt Limit	89
Future Debt Service Requirements by Fund	90
All Outstanding Debt Overview	92
Debt Activity for Period Ending 6/30/2023	93
Appendix D—Personnel	95
Position History by Department	97
New Position History by Department	98
Discontinued Position History by Department	99
Other Personnel Changes	100
FY2024 Personnel Expenditures by Department—All Funds	101
FY2024 Personnel Expenditures by Department—General Fund	102
Appendix E—Capital Improvement Program (CIP)	103
Capital Improvement Program (CIP) Overview	105
Capital Improvement Multi-Year Program	106
Capital Improvement Program (CIP) Allocation Report	107
Multi-Year CIP—Information Technology	110
Multi-Year CIP—Police	114
Multi-Year CIP—Fire	116
Multi-Year CIP—Public Works	120
Multi-Year CIP—Parks & Recreation	137
Multi-Year CIP—Neighborhood & Community Services	144
Single Year CIP—Information Technology	145
Single Year CIP—Fire	145
Single Year CIP—Public Works	145
Single Year CIP—Parks & Recreation	146
Single Year CIP—Neighborhood & Community Services	146
FY2024 Capital Improvement Plan Budget	147
Appendix F—Agency Funding	149
Agency Funding History	151
FY2024 Agency Funding Chart	152
Appendix G—Department Summaries	153
Legislative	155
City Manager’s Office	158
Finance	163
Human Resources & Risk Management	168
Law	173
Information Technology	176
Administrative Services	181
Police	182
Fire	188

TABLE OF CONTENTS, *continued*

Appendix G—Department Summaries, *continued*

Other Public Safety	194
Public Works	195
Public Transit	201
Parks & Recreation	202
Neighborhood & Community Services	209
Agency Services	215
Debt Service	216
Intergovernmental	217
Contingency	218
Other Financing Uses	219
Glossary	221
Acronyms / Abbreviations	227
Recognition of Budget Team and Departmental Contacts	229

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

Annual Comprehensive 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 183,992. The City limits occupy a land area of over 42.6 square miles, has a current census population estimate of 74,926 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 one hundred (100) miles from the city includes approximately 750,000 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 (Union Underwear), Sun Products Corporation, Holley Performance Products, and Bowling Green Metalforming. The State’s third largest public university, Western Kentucky University (WKU), is also situated in Bowling Green and offers approximately 16,750 students a wide range of academic programs, numerous extra-curricular clubs and societies, and the ability to cheer on the University’s athletic teams dubbed the “Hilltoppers.” WKU is one of only 25 “Safe Communities” in the US as accredited by the National Safety Council and is only the fourth academic institution worldwide to receive this designation.

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 529 full-time and up to 286 part-time employees.

Bowling Green has been nationally recognized on many occasions and recent accolades include being named one of “The South’s Best Cities on the Rise 2022” by *Southern Living* readers magazine as well as being named by *National Geographic* as one of the “World’s Best Cities” with inclusion on its “10 Best All-American Cities” list. Bowling Green has also been named by *SportsEvents* as a “Destination to Watch” and recipient of a Reader’s Choice Award due to the City’s high standard of professionalism and quality of service in hosting events. Additionally, Fountain Square Park, located downtown where many events take place, was chosen as a “Top Ten Great Public Space” by the *American Planning Association*. Economic development excellence also continues to be recognized in Bowling Green, for the tenth consecutive year *Site Selection* ranked Bowling Green as second for “Top Metro with a Population of Less than 200,000” and also as fourth for “Top Metro Ranking by Projects per Capita with a Population of Less than 200,000” for 2022.

Bowling Green’s Top 10 Employers			
Employer	Employees	Rank	% of Total Employment
Western Kentucky University	3,274	1	4.33%
Commonwealth Health Corporation	2,842	2	3.76%
BG Metalforming LLC	1,258	3	1.66%
Warren County Board of Education	1,185	4	1.57%
General Motors Corporation	1,100	5	1.46%
Graves-Gilbert Clinic PSC	1,079	6	1.43%
Union Underwear Co. LLC	930	7	1.23%
Henkel Corporation	930	8	1.23%
Houchens Food Group	899	9	1.19%
Kentucky State Treasurer	717	10	0.95%
Total	14,214		18.81%

Economic Indicators, Past 10 Years						
Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Percentage of Workforce Unemployed
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%
2021	72,294	\$ 5,085,624,000	38,268	27	22,725	4.9%
2022	73,529	\$ 5,475,272,000	40,705	28	23,766	3.8%

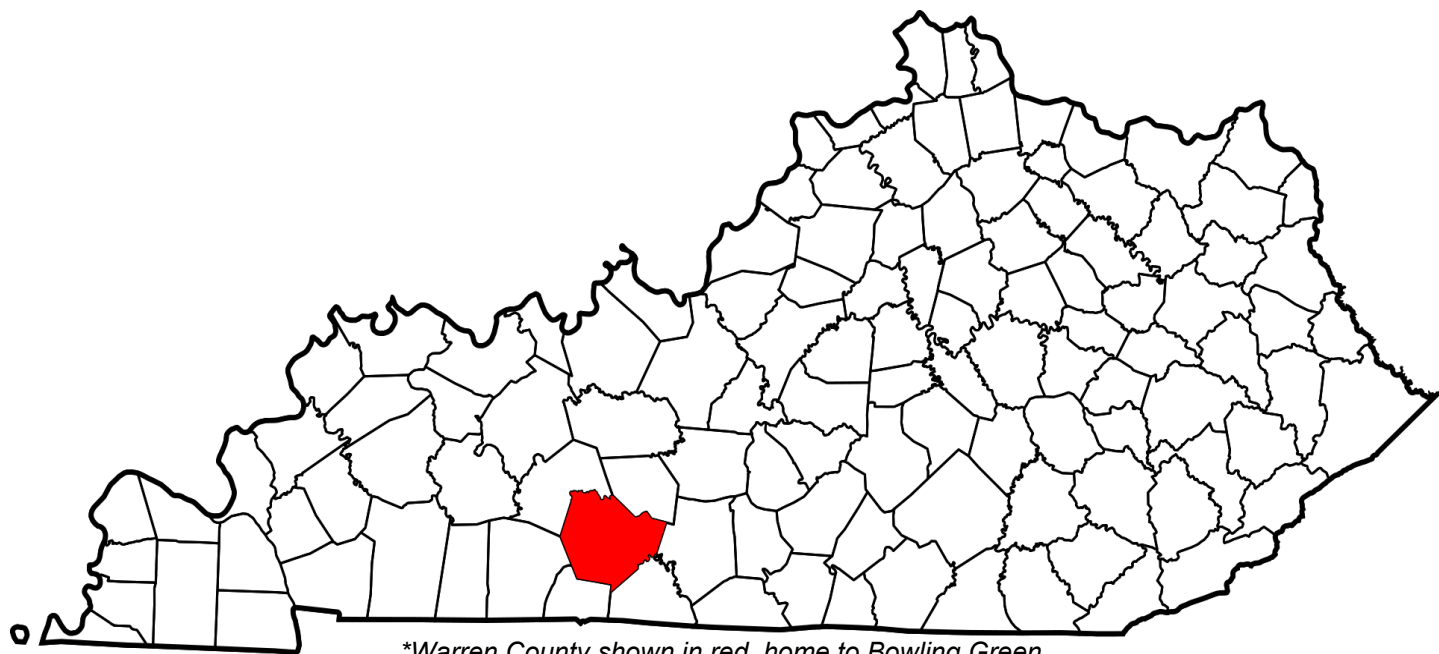
Source: City of Bowling Green Annual Comprehensive Financial Report, 2022

COMMUNITY PROFILE AND DEMOGRAPHICS, *continued*

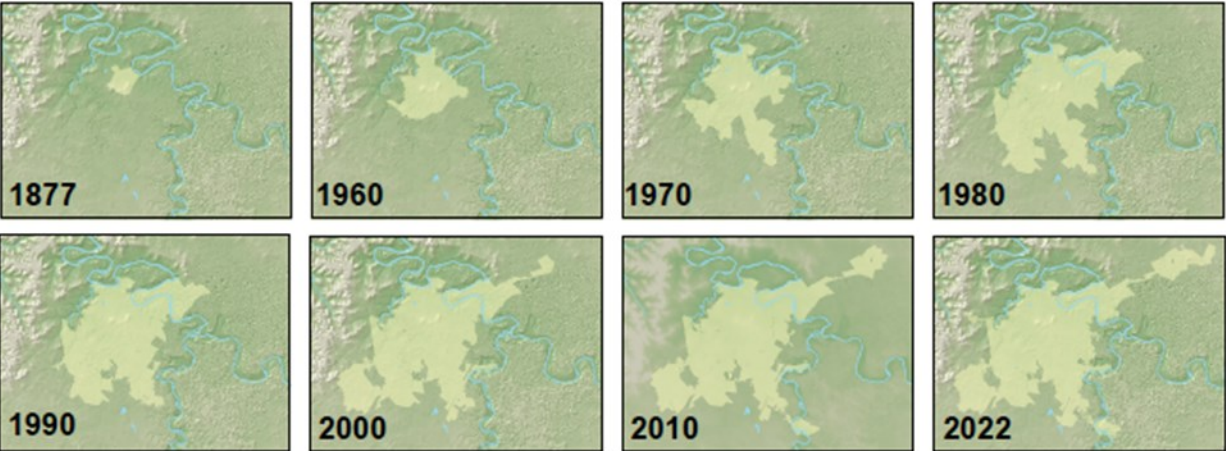
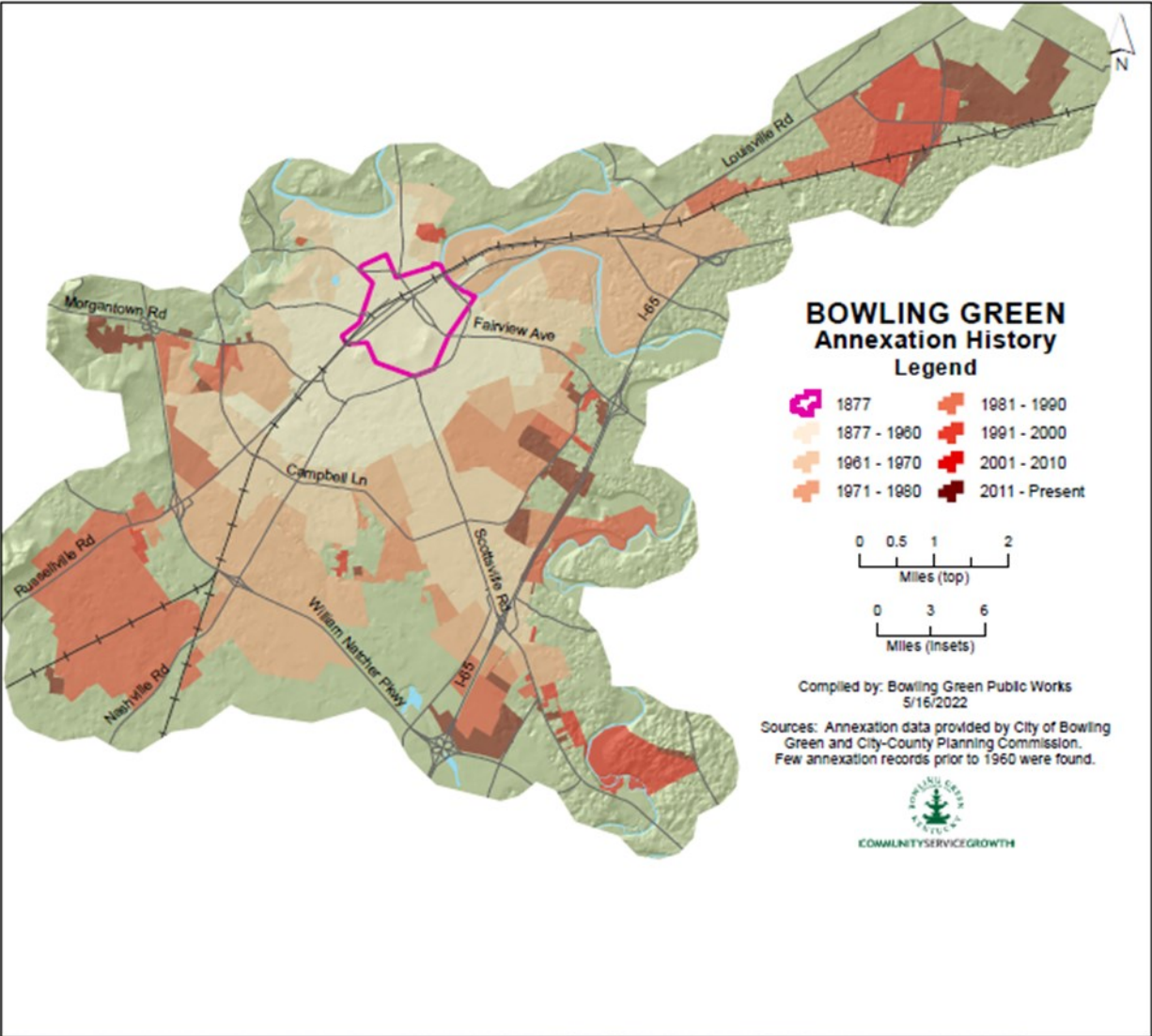
People Quick Facts

	Bowling Green	Kentucky
Population, Estimates, July 1, 2022 (V2022)	74,926	4,512,310
Population, Census, April 1, 2020	72,294	4,505,836
Population, Census, April 1, 2010	58,067	4,339,367
Persons under 5 years, percent	6.8%	5.9%
Persons under 18 years, percent	21.3%	22.5%
Persons 65 years and over, percent	11.2%	17.1%
White persons, percent	71.9%	87.1%
Black persons, percent	12.5%	8.6%
American Indian and Alaska Native persons, percent	0.2%	0.3%
Asian persons, percent	6.5%	1.7%
Native Hawaiian and Other Pacific Islander, percent	0.8%	0.1%
Persons reporting two or more races, percent	5.2%	2.2%
Persons of Hispanic or Latino origin, percent	8.3%	4.2%
Foreign born persons, percent, 2017-2021	12.8%	4.0%
Language other than English spoken at home, percent age 5+, 2017-2021	17.4%	5.9%
High school graduate or higher, percent of persons age 25+, 2017-2021	84.8%	87.7%
Bachelor's degree or higher, percent of persons age 25+, 2017-2021	30.4%	25.7%
Mean travel time to work (minutes), workers age 16+, 2017-2021	19.1	23.7
Owner-occupied housing unit rate, 2017-2021	38.7%	67.8%
Median value of owner-occupied housing units, 2017-2021	\$171,600	\$155,100
Households, 2017-2021	27,602	1,748,475
Persons per household, 2017-2021	2.34	2.50
Per capita income in the past 12 months (2021 dollars), 2017-2021	\$26,015	\$30,634
Median household income, 2017-2021	\$43,633	\$55,454
Persons in poverty, percent	25.5%	16.5%
Households with a broadband internet subscription, percent, 2017-2021	88.0%	83.6%

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



ANNEXATION HISTORY



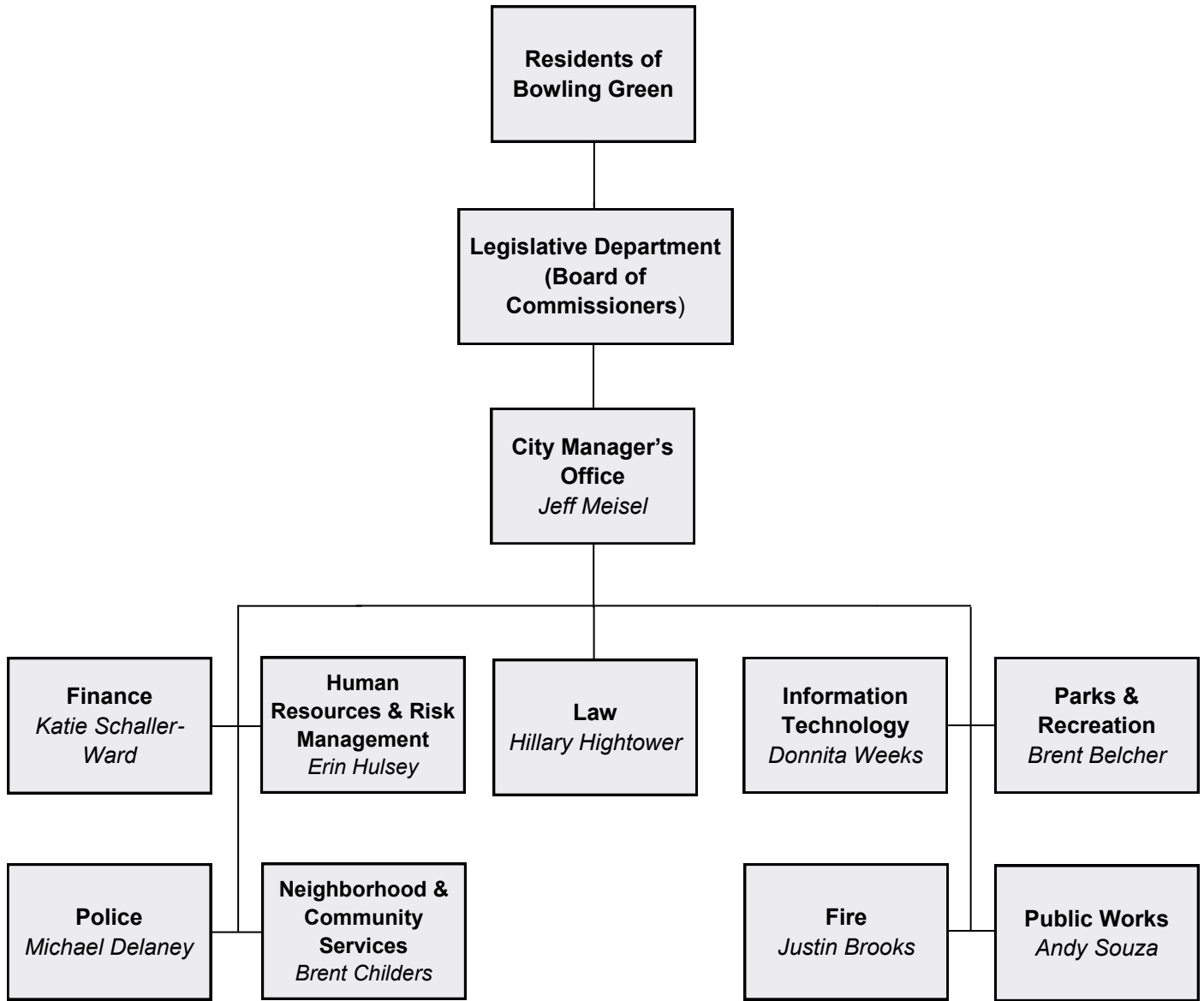
Special thanks to Kyle Bearden, of the City's Information Technology Department, for the development and creation of the above illustration depicting the growth of the city limits since 1877 to present day.



SPOTLIGHT ON CITY GOVERNMENT



CITY ORGANIZATIONAL CHART



The respective Senior Manager of each department is noted.

CITY BOARDS AND COMMISSIONS

Name	Meeting Day	Time
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)	
Board of Adjustments (City-County)	Monthly - 2 nd Thursday	5:00 p.m.
Board of Ethics	Monthly - 4 th Tuesday	4:00 p.m.
Board of Park Commissioners	Monthly - 2 nd Monday	4:30 p.m.
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 Regional Airport Board	Monthly - 2 nd Tuesday	4:00 p.m.
Bowling Green-Warren County Drug Task Force	As needed	
Building Code Board of Appeal	As needed	
City-County Planning Commission	Monthly - 1 st & 3 rd Thursdays	6:00 p.m.
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 and December	3:30 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.
Local Emergency Planning Committee	Quarterly - no set schedule	
Police and Firefighters Retirement Fund Board of Trustees	Quarterly-3 rd Wednesday of February, May, August, November	3:30 p.m.
Property Tax Appeals (Local Board of)	Annually - June	
Public Safety Mobile Radio Communications System Agency	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.
Urban Growth Design Review Board	Monthly - 3 rd Wednesday	5:00 p.m.

CITY GOVERNMENT FACTS AND STATISTICS

74,926

Population Estimate

3rd

Largest City in the State

24

Parks

74,048

Police 911 Service Calls

5,280

Police Traffic Stops

265

Feet of Sidewalk Repaired/Replaced

300

Fire Incident Responses

1,701

Electrical Permits Issued

22,900

Property Tax Bills Distributed

125

Potholes Repaired

11,011

Trees, Plants, and Shrubs Planted

1,654

Animal Protection Calls/Responses

117,812

Rounds of Golf Played at City Golf Courses

20,033

Building, Code, & Electrical Inspections Completed

2,044

Job Applicants

SPOTLIGHT ON HUMAN RESOURCES DEPARTMENT

OVERVIEW

The Human Resources and Risk Management (HRRM) Department has four primary programs: Recruitment, Benefits & Wellness, Safety, and Employee Relations & Development. The Department is committed to the employment and retention of diverse and highly-qualified individuals for the City of Bowling Green's workforce. Ample benefit programs are provided that cater to the needs of employees and their families, while offering the convenience of an on-site medical facility. The employees of the City are essential and important, therefore the Department strives to maintain a work environment that is both healthy and safe.



As members of Kentucky League of Cities (KLC), Society for Human Resources and Risk Management (SHRM), Kentucky Public Human Resource Association (KPHRA), and Public Risk Management Association (PRIMA), staff has the resources and education on current events and topics that best address employee needs.

The Human Resources Department values honesty, personal accountability, inclusive and collaborative decision-making, while sustaining respectful, positive, and productive relationships with those we serve.



SERVICES OFFERED

Management & Recruitment – The Department of Human Resources and Risk Management supports all departments with staffing, recruitment, and retention for the City of Bowling Green. The Department helps navigate a fair and equal recruitment cycle for all positions by utilizing advertising, work task analysis, screening applicants, and engaging candidates after hire. With assistance from other departments in demand for new hires, the Department works to identify the best quality employee, facilitate onboarding, and use work-study measures to ensure employees have a blossoming work environment.



Finding new talent is crucial for a business to grow and adapt to the ever-changing marketplace, and the Department is dedicated to creating a dynamic, diverse team to help the City grow.

Benefits & Wellness – The City Employee Benefits and Wellness Division administers a comprehensive benefits package that includes health, financial, and wellness options to promote a positive work-life balance. The Division strives to effectively communicate benefit information in a timely manner that respects member confidentiality.

Employee benefits include self-funded medical, prescription, dental, and vision plans for employees and eligible dependents. The City works closely with a benefits consultant to stay current with industry trends while striving to maintain attractive and affordable health plans. The City has achieved cost containment by plan design, selecting responsible partners, and offering innovative programs.

Preventative care and access to care are very important. The City Care Center opened in January 2016 and provides high-quality care when patients are sick, but also provides patients with proactive, preventative services. The City Care Center providers and staff work with members to understand the employee's history and lifestyle and to provide health and wellness services designed to lower the patient's risks and improve overall health.

The City offers multiple options for employees to plan for retirement. The City of Bowling Green participates in the Kentucky Public Pension Authority (KPPA) offered through the Commonwealth of Kentucky. The Kentucky Deferred Compensation Authority (KDCA) offers public sector employees 401(k), 457(b), Roth 401(k), Deemed Traditional IRA, and Deemed Roth IRA plan options.

Employees are provided paid leave time, which includes vacation, sick, holidays, and personal days. Recently, the City implemented a paid pregnancy and parental leave program. The paid leave program allows employees to achieve desired work-life balance. Other benefits include an Employee Assistance Program (EAP) and Term Life Insurance options.

SPOTLIGHT ON HUMAN RESOURCES DEPARTMENT, *continued*

Safety & Risk Management (S&RM) – The S&RM Division's main objective is to protect City assets. Without question, the most valuable City asset is its employees. To protect employees, S&RM conducts safety related employee training, oversees general PPE and first aid product services, provides recommendations for improving the overall health and safety of the workforce, and monitors compliance with State and Federal regulatory agency requirements (i.e. OSHA and DOT's FMCSA). Additionally, when a loss does occur, S&RM oversees the City's workers' compensation program and assists employees in the process of recovery and return to work.



To protect City property assets and reduce the City's total cost of risk, S&RM works with the City's insurance agent to select the most cost effective insurance strategies. S&RM also works with the City's third party claims administrator to efficiently manage and close various types of liability claims.

S&RM is responsible for many other areas of safety, including but not limited to: 1) administering the City's learning management system; 2) performing the duties of infection control officer; 3) facilitating department safety committees; 4) managing the City's drug-free workplace program; 5) conducting loss occurrence reviews; 6) compiling, analyzing, and communicating loss data; and 7) performing facility safety inspections.

Employee Relations and Development – The Human Resources Department offers both funding and programs towards employee development. The City is proud to promote many leaders from within the organization because investments in people equal committed and loyal employees. Two new thriving programs coordinated by the HRRM Department are Lead Bowling Green and Division Leaders' Meetings.

Lead Bowling Green is a program designed in partnership with WKU's Office of Continuing and Professional Development. New and up-and-coming leaders are participating in a 12-week course offering a variety of leadership topics. Currently, there are 21 participants in the inaugural class.

Division Leaders are gathering and meeting every other month to share everyday managerial experiences, reading through John Maxwell's book "The 21 Irrefutable Laws of Leadership", and learning about other topics related to leadership, such as budget administration, recruiting and evaluating employees, and operating in a value based culture.

There are several other developmental programs the HRRM Department administers and coordinates:

- Administers the education reimbursement program, which allows employees to receive up to \$5,250 annually for continuing education to earn a certification or complete a degree program.
- Registers employees to attend training with WKU Continuing and Professional Development for leadership and Microsoft Office skills training.
- The HR Director coordinates attendance at the local Chamber of Commerce Women's Leadership Conference where multiple women with the City of Bowling Green learn about being "Worthy Women".
- The Safety/Risk Manager attends the KLC Safety conference and invites the five Compliance Team members from other departments to also participate.
- HR coordinates with Fire and Police Peer Support teams to send first responders to training and to attend in-house quarterly training to further develop peer support skills.
- Coordinates an internal application process to send one employee to the local Chamber of Commerce Leadership Bowling Green cohorts.
- Provides resources for executive level coaching with seasoned and local coaches.
- Provides leadership books to different groups of employees for growth and development.

The Human Resources Director and Managers provide on-going support to each department to assist with internal investigations, complaints as well as team building activities, engagement surveys and one-on-one coaching. The Department staff serve as a sounding board to help ensure that City decisions that are compliant with the law and make recommendations on new policies to promote a positive and fair work environment.

SPOTLIGHT ON HUMAN RESOURCES DEPARTMENT, *continued*

FY2023 BUDGET HIGHLIGHTS

- Inclusion Training for all Full-Time and Part-Time Employees
- Hiring of a new Public Works Director
- 1st cohort of “Lead Bowling Green”, a new supervisor training course
- Established the Division Leaders’ Meetings
- Hired 13 new Firefighters, 4 Certified Police Officers, 18 new Police Officers, and 5 Communications Dispatchers
- Hired a new HR Manager and Benefits Coordinator



FY2024 BUDGET PROPOSALS

- New First Aid Cabinets for all employee workplaces
- New Personal Protective Equipment (PPE) vending machines and service provider
- Diversity, Equity and Inclusion Training
- First Responder Peer Support Program Expansion

For more information on the Human Resources & Risk Management Department, see pages 168-172.



2022 Human Resources Department Facts	
2,044	Employment applications received & processed
177	Volunteer applications received & processed
221	Positions filled
57	Employees promoted
2,783	eNews Subscribers for job vacancy announcements
78	Recruitment announcements published
123	Auto, property, general liability, and injury claims reviewed/investigated

STRATEGIC PLAN SUMMARY



STRATEGIC PLAN SUMMARY

The Eight Pillars For Growth, Management, and Implementation



STRATEGIC PLAN PROCESS

The City of Bowling Green completed an update to the Board of Commissioners 2022-2032 Strategic Plan in January of 2023. The Strategic Plan provides a roadmap for achieving the City’s vision of a growing and prospering community while preserving the quality of life that makes Bowling Green unique. The purpose of the City’s Strategic Plan is to focus on policies and strategies specific to City government. It is built upon eight areas that comprise the purview of the Board of Commissioners (BOC).

The Kentucky League of Cities (KLC) team began its work in April 2021 and conducted interviews and research throughout the summer. The strategic planning process included discussions with the Mayor, Commissioners, City Manager, Assistant City Manager/Chief Financial Officer, City Clerk, each of the City’s Senior Managers, and key community stakeholders. By October 2021, KLC had distilled the information into eight primary areas of focus that are presented as “Eight Pillars for Growth, Management, and Implementation.”

Each pillar includes a description of the area of interest, a list of policy strategies for the BOC to consider, and a matrix for implementation. The matrix, starting on page 19, provides an efficient method to track progress and ensure accountability. This year’s update highlights some key areas of progress achieved since implementation, as well as plans for continued success in the coming fiscal year and beyond.

The Eight Pillars of the Strategic Plan are not prioritized in any particular order. They are standalone strategies upon which yearly budgeting priorities can be assigned over the 10-year period.

Senior Management works each year to implement the strategic plan pillars through 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 eight pillars.

Other tools used in the strategic plan process are:

- Master Planning—the Parks Master Plan is used as a guide for the Parks & Recreation Department Capital Improvement Plan projects.
- Multi-Year Financial Planning—the five-year financial plan is updated and reviewed during the Board of Commissioners annual strategic planning session. Revenues and expenditures are forecasted 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 105 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.

STRATEGIC PLAN MATRIX

Action I. Efficient Governance	Progress	Planning
1. Conservative budgeting that is focused on the role of city government.	<ul style="list-style-type: none"> Adopted balanced GF FY2023 budget 	<ul style="list-style-type: none"> Propose balanced GF FY2024 budget Continue to pre-save for future capital projects
2. Examine projected revenues and expenditures to determine if revenue growth at the current rate will adequately support the delivery of future demands on City services. Thoroughly examine the impact of various revenue scenarios on the City's finances.	<ul style="list-style-type: none"> Presented MYFP for next 5 to 10 years including analysis of revenue impacts from job creation announcements, which identified the need to boost future revenues to support growing operational costs Prepared 10-year staffing plan, multi-year CIP, and projected COLA/Step impacts Presented support to re-capture the 2.0% occupational tax rate; adopted by BOC May 2023 Proposed capturing 4% growth rate for 2022 property tax rate; declined by BOC 	<ul style="list-style-type: none"> Continue to monitor revenues and expenses through monthly and annual reports Monitor changes and update the annual MYFP as needed Implement 2.0% occupational tax rate effective January 1, 2024 Prepare calculations for 2023 property tax rate and potential impacts Hire additional staff in Finance to increase productivity and support processing of new business licensing applications and returns
3. Leverage Federal funding through ARPA and the Infrastructure Investment and Jobs Act.	<ul style="list-style-type: none"> All ARPA funds have been allocated as of December 2022 Received grant funding of \$7.9M in FY22 and \$1.9M in the first half of FY23 to support various projects and purchases 	<ul style="list-style-type: none"> Monitor ARPA spending and complete quarterly reporting Continue to seek grant funds to reduce the cost burden on local tax dollars for many projects, purchases and programs
4. Acquire land for future City government needs.	<ul style="list-style-type: none"> Pre-saved for future BG South park Acquired property adjacent to City Hall campus for future expansion 	<ul style="list-style-type: none"> Continue to engage property owners for potential future park and fire station sites Partner with BGISD for shared use of land to construct soccer fields
5. Set aside specific amount of time regularly during the BOC meetings to review and discuss progress on the strategic plan. Adapt the plan as needed.	<ul style="list-style-type: none"> Presented update at annual BOC strategic goal planning work session in January 2023 	<ul style="list-style-type: none"> Provide periodic updates as needed and prepare for annual update in January 2024
6. Be proactive in engaging the City's visionary leaders in discussions about opportunities and challenges that are on the horizon. Then, act.	<ul style="list-style-type: none"> Obtained public input on sidewalk, greenway, and stormwater projects when appropriate 	<ul style="list-style-type: none"> Riverfront Park design and Cave Mill Rd contracted consultants to lead public engagement meetings during FY2024
7. Continue to support contract agencies that perform essential services focused on improving the quality of life within the City.	<ul style="list-style-type: none"> Approved funding in FY2023 annual operating budget 	<ul style="list-style-type: none"> Propose annual funding levels in FY2024 annual operating budget
8. Develop a robust 10-year financial and development strategy in support of economic development expansion.	<ul style="list-style-type: none"> Incentivized 563 new jobs totaling nearly \$2.4M in FY22 and 250 new jobs at over \$1.83M with JDIP withholding credits during FY23 Provided \$6M to ITA to purchase additional land for Transpark expansion 	<ul style="list-style-type: none"> Continue to monitor and provide incentives for economic development opportunities Continue to expand workforce participation efforts in partnership with Warren County

STRATEGIC PLAN MATRIX, *continued*

Action	Progress	Planning
I. Efficient Governance, <i>Continued</i>		
9. Continually improve transparency and communication with the public.	<ul style="list-style-type: none"> Utilized BOC meetings, website, social media, and other publications to inform public of City activities and financial condition Expanded use of social media platforms for public safety announcements 	<ul style="list-style-type: none"> Continue to prepare quality financial reports and receive GFOA Triple Crown Award Utilize all available avenues to announce events and activities Research potential software solutions to expand transparency
II. Downtown Development		
1. With the hiring of a Downtown Development Coordinator, the City should accelerate the implementation of the City’s vision for a thriving and vibrant downtown.	<ul style="list-style-type: none"> Developed and launched Fountain Row, created and then expanded operating days of EDC Launched Downtown BGKY as a destination, including dedicated website 	<ul style="list-style-type: none"> Continue to implement and promote the downtown brand with banners and decorative signage Create a more targeted draw for visitors and residents to frequent downtown
2. A thriving downtown needs 250 event days annually. Develop a list of the resources required, such as setup, security, cleanup, staging, and publicity. Determine the resources that the City should provide either as in-kind or financial.	<ul style="list-style-type: none"> 200 event days in FY22 Continued expanding list of built resources Planned Duncan Hines Days to be larger annual event and receive strong community support 	<ul style="list-style-type: none"> Hold regular monthly conversations with stakeholders Continue to grow existing events and create new Hire dedicated staff in Parks to focus on EDC and downtown area
3. Diversify the business mix.	<ul style="list-style-type: none"> Explored a local downtown economic development incentive program 	<ul style="list-style-type: none"> Attract new business with continued improvements and consistent activities
III. Riverfront and Greenway Development		
1. Determine funding commitment to infrastructure requirements to implement the Riverfront Development Plan through the annual budgeting process.	<ul style="list-style-type: none"> Hired design firm to prepare master plan for Riverfront Park and develop construction documents for Phase I Phase I funded at \$2.25M, plus additional funding for costs of design and public engagement 	<ul style="list-style-type: none"> \$2M proposed to begin Phase II pre-funding Proceed with design and public engagement efforts to identify desired park amenities Master Plan to provide targeted funding plan
2. Establish the Riverfront Development Plan management resources that the City will commit over the next 10 years. <ol style="list-style-type: none"> Maintenance of grounds Security Usage scheduling/reservations 	<ul style="list-style-type: none"> Projected addition of three potential staff positions in the 10-year staffing plan to be dedicated to the downtown and riverfront area maintenance and security 	<ul style="list-style-type: none"> Utilize proposed new full-time dedicated staff position in Parks to eventually support Riverfront Park maintenance as it develops
3. Implement the City’s Greenway Development Plan over the next 10 years. Create a priority list of projects and commit the funds required to implement the projects through the annual budgeting process.	<ul style="list-style-type: none"> Dedicated just under \$1.1M in local tax revenues from inception to support the Greenway Program Applied for TAP grant funds for installation of the Creekwood Greenway Expansion project 	<ul style="list-style-type: none"> Coordinate an effort to seek Federal Lands Access Program grant funds to connect BG to Mammoth Cave National Park Continue to identify potential projects and grant funding opportunities

STRATEGIC PLAN MATRIX, *continued*

Action	Progress	Planning
<p>IV. Technology/Fiber-Optic Internet Infrastructure</p> <p>1. Determine the number of residences that do not have access to fiber-optic internet.</p> <p>2. “Fiber to Premises” Determine the cost to make fiber-optic internet available to every household (available, not free).</p> <p>3. Determine if the City can leverage Federal funds to pay for all or a portion of the costs over a period of four years.</p>	<ul style="list-style-type: none"> • 60-70% of residences did not have access to high-speed fiber when started developing plan in 2022 • Submitted RFP and received options ranging in price; BOC rejected all proposals • Determined to allow market-driven forces to provide solution • No local funding made available 	<ul style="list-style-type: none"> • Encourage local providers to expand services in all areas of city • No further action needed • Allow private market to continue to build and expand infrastructure
<p>Action</p> <p>V. Housing Development</p>	<p>Progress</p>	<p>Planning</p>
<p>1. Decide where growth will occur as the comprehensive plan is updated this year. Plan for all price ranges of housing development.</p>	<ul style="list-style-type: none"> • Adopted new Comprehensive plan developed by Planning Commission • Realigned police districts to correspond with population growth • Hired consultant to conduct a new 5-year assessment of the housing market 	<ul style="list-style-type: none"> • Utilize new Comp Plan to make informed decisions for zoning and future land use map changes • Review and report results of housing assessment study
<p>2. Determine the City’s share of future development costs—infrastructure, streets, lighting, and traffic impact.</p>	<ul style="list-style-type: none"> • Initial costs paid by the developer • Calculated the approximate cost to operate one square mile annually at \$2.1M 	<ul style="list-style-type: none"> • Staff will determine on-going infrastructure costs as new subdivisions are accepted for maintenance and/or annexations occur
<p>3. Convene developers, property owners, Public Housing Authority, financial institutions, realtors, community organizations, and planning professionals to discuss the urgent need to plan and execute strategies to create more housing options in Bowling Green. As a result of the pandemic, material costs have dramatically increased. This issue will be one of, if not the most, challenging issue that the City will confront and will impact the future growth of the city for decades to come. The City government and community, together, need a visionary and bold plan to address the housing needs across all income and demographic groups.</p>	<ul style="list-style-type: none"> • Convened stakeholders on multiple occasions in past few years • Engaged agencies who assist homeless and dedicated ARPA funds for development of the Salvation Army Life Nav Collaborative Center • Conducted focused conversations about future HUD-DR funding opportunities • Met with a variety of developers to discuss needs for affordable housing and how they can assist 	<ul style="list-style-type: none"> • Engage interested parties to assist with response to new housing assessment needs study once released • Monitor availability of funding through HUD-DR and CDBG-DR for investment opportunities to address targeted affordable housing development

STRATEGIC PLAN MATRIX, *continued*

Action VI. City Workforce Development	Progress	Planning
1. Expand the employee recruitment outreach efforts of the City beyond the traditional hiring methods.	<ul style="list-style-type: none"> Hired second HR Manager to expand recruitment efforts Developed recruitment website and outreach campaign to target public safety applicants 	<ul style="list-style-type: none"> Continue to conduct year round recruitment for Police Officer and Dispatcher Expand targeting advertising using geo-fencing technology
2. Establish relationships with minority community leaders and actively recruit directly from those populations.	<ul style="list-style-type: none"> Utilized Workforce Recruitment & Outreach Committee 	<ul style="list-style-type: none"> Continue to identify and engage community stakeholders and leaders for minority recruitment
3. Expand outreach within the education community so that the City has advocates who will help identify qualified candidates across a broader labor pool.	<ul style="list-style-type: none"> Participated in SCK Launch activities and Sound Off program Held sessions with WKU athletes to increase awareness of career opportunities Attended job fairs at local high schools and WKU to attract students and athletes 	<ul style="list-style-type: none"> Conduct more open houses with Police, Fire, and Parks departments Expand participation at job fairs and more career event programs for regional high schools, colleges and other universities
4. Identify positions that will be vacant due to retirement or attrition within the next five years and develop future leaders from within.	<ul style="list-style-type: none"> Incorporated succession planning for all department heads to develop with performance objectives Developed an in-house leadership certificate program called "Lead Bowling Green" Implemented a bi-monthly training program for division managers 	<ul style="list-style-type: none"> Continue to identify and develop succession plans for each department Continue building on the success of tuition reimbursement and SKYCTC associate degree programs Expand funding for employee development opportunities
5. Identify strategies to remain competitive in wages with other cities, counties, and State agencies.	<ul style="list-style-type: none"> Reached out to other public agencies to conduct targeted informal wage surveys Participated in bi-annual KLC wage survey Presented new classification pay schedules for Police and Fire to remain competitive with pay; approved by BOC in March for FY2024 implementation 	<ul style="list-style-type: none"> Implement more competitive automotive technician pay to compete with private sector Increase part-time starting pay to a minimum of \$13/hour and move Umpires/Referees to minimum of \$25/hour Continue to monitor wages and make recommendations for adjustments when appropriate
Action VII. Transportation	Progress	Planning
1. Public transportation. Reassess the quality and quantity of public transportation services. <ol style="list-style-type: none"> Public transportation between neighborhoods and the workplace. Public transportation for low-income residents. Evaluate the City's investment in public transportation. 	<ul style="list-style-type: none"> Submitted and accepted RFP to combine City's and WKU's transportation services under same management and operations company; paid separately by City and WKU Contracted with Hope House Ministries and Goodwill Industries for micro-transportation services 	<ul style="list-style-type: none"> Implement new transit contract for management and operations together Launch new public education and marketing campaign for transit services Continue review of bus routes to meet needs of the community

STRATEGIC PLAN MATRIX, *continued*

Action VII. Transportation, <i>Continued</i>	Progress	Planning
2. New development. As the City goes through the comprehensive plan update process, ensure that, to the extent practicable, traffic congestion is mitigated.	<ul style="list-style-type: none"> • Designed more roundabouts to address traffic congestion in neighborhoods and other areas • Ashley Circle intersection improvements at Scottsville Road bid and underway • Completed roundabout at Rockingham and Westen Avenue 	<ul style="list-style-type: none"> • Continue toward completion of several road projects funded in the FY23 budget as well as start FY24 projects • Continue to manage the State's widening project on Cave Mill Rd • City staff to continue active participate in the CDR process
3. Consistently communicate with the public so that they understand the City does not control or regulate State and Federal highways.	<ul style="list-style-type: none"> • Utilized social media and other means to convey to the general public which entity is responsible 	<ul style="list-style-type: none"> • Continue to communicate the difference between City, County and State roadways
4. Work collaboratively with State and Federal highway officials to assess ways to relieve traffic bottleneck areas.	<ul style="list-style-type: none"> • Provided guidance in bi-annual State Highway Plan prioritization process 	<ul style="list-style-type: none"> • Continue working in partnership with State on Cave Mill Rd widening project as well as a widening project on Nashville Rd
5. Require that new developments incorporate smart transportation best practices, and that sidewalks and bike lanes are a part of every new development.	<ul style="list-style-type: none"> • Already required to include sidewalks with new development plans 	<ul style="list-style-type: none"> • Revisions needed to Subdivision Regulations to incorporate other SMART transportation requirements
Action VIII. Strong Neighborhoods	Progress	Planning
1. Every neighborhood should: <ol style="list-style-type: none"> a. Eliminate substandard housing using all of the tools at the City's disposal. b. Have adequate, equitable, and effective code compliance. c. Be walkable. d. Have a gathering space. This can be accomplished through block party events, parks, pocket parks, or greenspace. e. A strong sense of identity through signage, entrance enhancement, and cultural character. f. Be safe. g. Have connectivity to other areas of the city. h. Have adequate infrastructure. i. Have access to fiber-optic internet. 	<ul style="list-style-type: none"> • Code Compliance & Animal Protection Div. AACE accredited • Completed multi-use path project along Smallhouse Rd connecting Broadway with Campbell Ln • BGGovToGo participated in block party and neighborhood events with Public Safety personnel • Police completed realignment of district boundaries and enhanced downtown presence • Applied for COPS grant funds to hire four additional police officers • Applied for SAFER grant funds to hire 15 additional firefighters to support the new Transpark Fire Station operations 	<ul style="list-style-type: none"> • Staff from various departments to participate in neighborhood and community events • Public Safety to continue efforts to enhance visibility in the community to promote a safe environment • Continue discussions with local internet providers to encourage fiber installation in all areas of City • Participate in review of development plans to ensure compliance with regulations and requirements, including neighborhood connectivity and incorporation of adequate infrastructure
2. Prioritize the needs of each neighborhood and dedicate budget funds to address the basic issues over a period of 10 years.	<ul style="list-style-type: none"> • Supported neighborhood projects with flexible neighborhood grants • Utilized NIP funds to support private property and prioritize other targeted improvements 	<ul style="list-style-type: none"> • Continue budget support for flexible neighborhood grant program and GF support for NIP projects
3. Engage with each neighborhood on a rotating basis to see the neighborhood and listen to residents.	<ul style="list-style-type: none"> • Police conducted command staff walks • Re-launched BGCAN 	<ul style="list-style-type: none"> • Evaluate effectiveness of BGGovToGo and consider new methods of engagement



MULTI-YEAR FINANCIAL PLAN



MULTI-YEAR FINANCIAL PLAN

OVERVIEW

The City of Bowling Green has compiled and maintained multi-year financial forecasts internally for many years; however, a more formal plan with General Fund revenue and expenditure projections was created and presented to the Board of Commissioners in January of 2023. This Multi-Year Financial Plan (MYFP) was developed to aid decision making while balancing long-term fiscal sustainability with quality of life service needs, aging infrastructure costs, and increasing operating costs arising from a growing population. The MYFP also serves as a direct link to the Strategic Plan and the costs projected to be incurred in future years while working toward fulfilling the Eight Strategic Plan Pillars.

The MYFP is prepared with staff projections for revenues and expenditures over the upcoming five year period. Estimates for revenue and expenditure growth are derived using trend analysis, economic data, and known future changes. The financial plan accounts for planned events and adjusts for one-time expenditures and revenues. Projections are meant to provide insight into the potential financial landscape anticipated in the upcoming years.

ASSUMPTIONS

The chart below summarizes the key assumptions found in this MYFP.

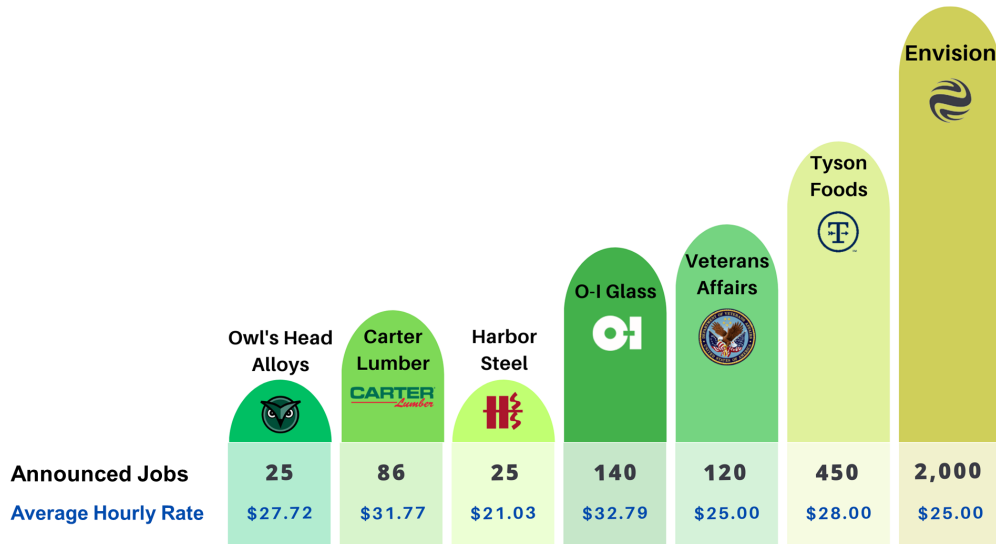
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
Key Revenues								
Property Taxes & Other Taxes	7.62%	3.69%	6.00%	4.98%	5.50%	5.50%	5.50%	5.50%
Occupational Fees	5.41%	15.21%	1.87%	5.99%	4.50%	4.50%	4.50%	4.50%
Licenses & Permits	40.33%	20.21%	-14.64%	7.30%	3.50%	3.50%	3.00%	3.00%
Charges for Services	9.24%	2.65%	2.64%	11.36%	2.75%	2.75%	3.00%	3.00%
Parks & Recreation	28.67%	26.41%	-6.09%	4.51%	3.00%	3.00%	3.00%	3.00%
Miscellaneous	-37.04%	-188.85%	-354.44%	7.57%	2.50%	2.50%	2.00%	2.00%
Key Expenditures								
Personnel Service Costs	2.38%	7.33%	8.99%	9.96%	12.71%	11.05%	9.32%	8.06%
Contractual Services	-3.80%	-5.46%	20.40%	-5.64%	5.00%	5.00%	5.00%	3.00%
Supplies	4.06%	10.55%	20.68%	7.84%	5.00%	5.00%	5.00%	4.00%
Subsidies & Assistance	-5.88%	-17.34%	23.87%	17.56%	3.00%	3.00%	3.00%	3.00%
Property & Fixed Assets	-31.64%	49.35%	52.68%	10.65%	1.00%	1.00%	1.00%	1.00%

Revenue Assumptions

The revenue projections provided are probable and have been developed through analysis of historical collections trending from the past three, five, and eight years coupled with seasonal adjustments and consideration of external factors. No revenue losses are assumed in the forecasts.

In addition to historical trends at the five and eight year average, two new factors were incorporated to the MYFP: 1) a proposed increase in the occupational tax rate from 1.85% to the previous level of 2.0%; and 2) the phasing-in of current and new job announcements from industrial, manufacturing, and production facilities. These expected increases are reflected in the forecasted FY2025 and future years of occupational fee revenues. The calculation and timing of future jobs was developed in partnership with the Bowling Green Area Chamber of Commerce and was crafted to include positions and the corresponding withholding revenues that are anticipated to produce occupational fee revenue in future years. It takes approximately 18-36 months for new jobs to come on-line following an announcement. The graph on the following page details the anticipated phasing-in of new jobs.

MULTI-YEAR FINANCIAL PLAN, *continued*



The second highest revenue driver, property taxes, is also based on historical trends and includes new tax revenue from current and future housing developments being constructed throughout the City.

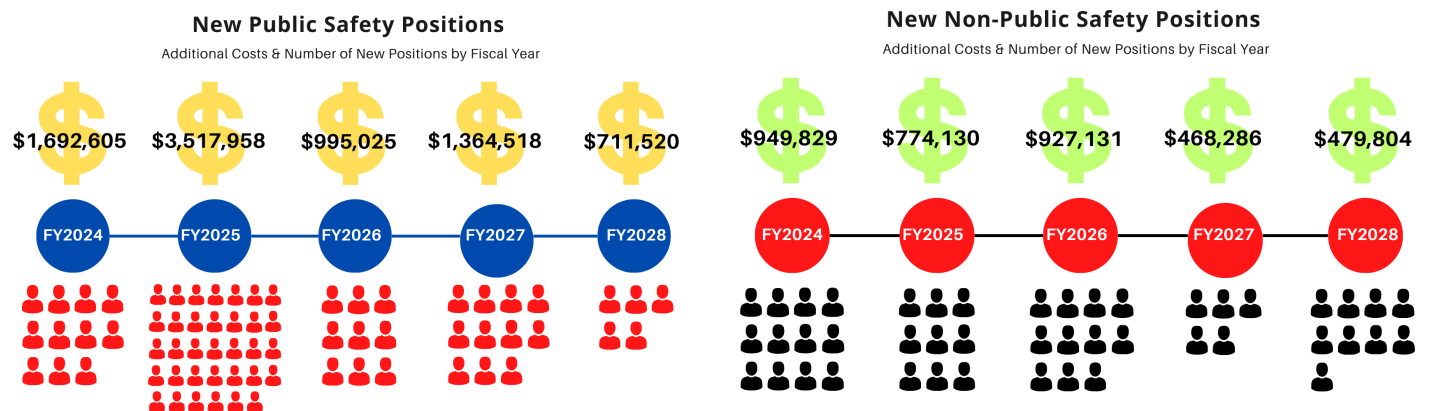
Another key revenue is insurance premium taxes, which is split between the General Fund and the Fire Improvement Fund and is presented with Property & Other Taxes in the MYFP. Factors considered for this revenue assumption include eight year historical trends along with population, property, and development growth that coincide with new and adjusted insurance policies within the City limits.

Intergovernmental grants are dependent on awards and are typically added through a budget amendment, not in the adopted budget. Transfers from other funds are calculated each year based on end-of-year needs. Neither category lends itself to a trend percentage calculation, and therefore these are not presented in the table.

Information on the City's major revenue sources and the impact to the FY2024 budget is found starting on page 61.

Expenditure Assumptions

Expenditure projections include planned ongoing or expected one-time expenditures. Forecasted personnel costs include new positions identified in a 10-year staffing plan that was formulated by Senior Management in the Fall of 2022. These positions must be officially approved in future years, but have been added to the MYFP to account for the continued growth of the City and the impact on services provided. Additionally, personnel costs include published CERS pension rate adjustments. Cost of living increases and other employee wage step adjustments are also factored in the estimates at combined rates topping at 7.4% in FY2025 and declining to 3.4% in FY2028. The graphs below provide additional information on the anticipated costs of new positions in the coming years.



MULTI-YEAR FINANCIAL PLAN, *continued*

Contractual service and supply assumed rate increases are projected based on analysis of prior year spending and include expected increases related to the operations of a new fire station and expanded Public Safety Training Center as well as an anticipated average 2.4% growth in population demanding services. Subsidy and assistance projections are assumed to steadily increase by 4.0% each year based on the prior 10-year trend. Property and fixed asset costs are assumed to grow minimally at 1.0% annually.

FIVE YEAR FORECAST—SUMMARY OF GENERAL FUND REVENUES

The below table shows in more detail the projected revenues of the City from FY2025 through FY2028. In FY2025, the anticipated increase in occupational fees is reflected from the recently adopted change to 2.0%. Also, in FY2025 the impact of additional new jobs begins to be realized at an estimated revenue increase of \$966,000, while rising to over \$3,000,000 by FY2028.

General Fund Revenues	FY2023 Estimated	FY2024 Approved	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
Property Taxes	\$ 20,558,150	\$ 21,581,150	\$ 22,768,113	\$ 24,020,359	\$ 25,341,479	\$ 26,735,261
Occupational Fees	64,009,000	67,846,000	77,614,612	82,583,473	89,013,970	96,024,640
Licenses & Permits	1,575,000	1,690,000	1,749,150	1,810,370	1,864,681	1,920,622
Intergovernmental Grants	1,048,000	0	190,666	226,666	24,000	60,000
Charges for Services	796,000	886,420	910,797	935,843	963,919	992,836
Parks & Recreation	2,167,000	2,264,735	2,332,677	2,402,657	2,474,737	2,548,979
Miscellaneous	705,000	758,373	777,332	796,766	812,701	828,955
Transfers from Other Funds	760,000	1,105,322	920,790	948,103	975,439	1,002,798
Total Revenues	\$ 91,618,150	\$ 96,132,000	\$ 107,264,137	\$ 113,724,238	\$ 121,470,926	\$ 130,114,091

FIVE YEAR FORECAST—SUMMARY OF GENERAL FUND EXPENDITURES

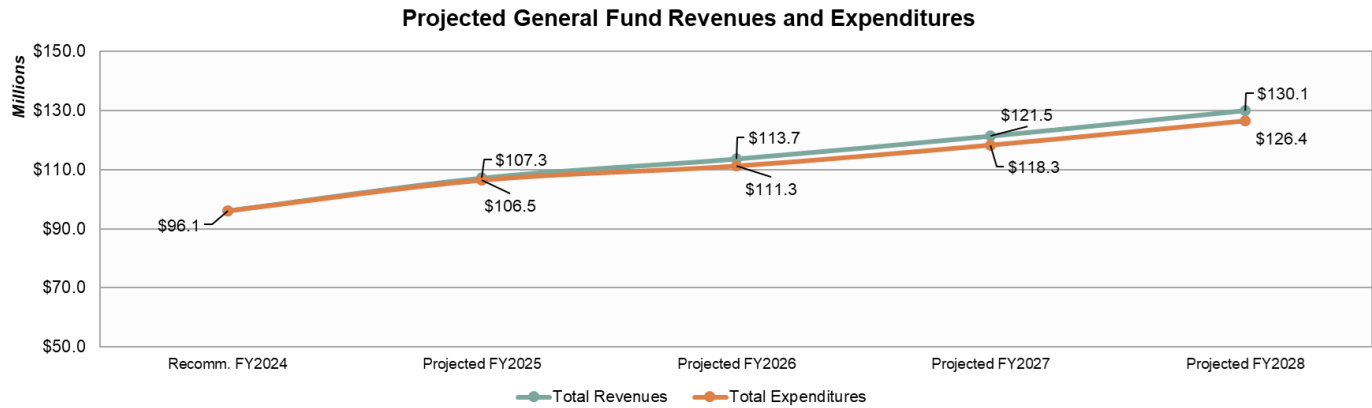
Personnel costs will continue to be the City's largest General Fund expenditure and are expected to grow at increasing rates based on the 10-year staffing plan and due to the compounding cost of living/merit increases. Contractual and supply costs have been adjusted to account for increased operating costs from new facilities, a growing staff, and expanding population. Transfers to other funds for capital shows increases based on a multi-year capital improvement plan and also includes additional amounts to prefund future unnamed projects. Transfers for debt is based on debt service amortization schedules and assumes some additional debt in the future.

General Fund Expenditures	FY2023 Estimated	FY2024 Adopted	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
Personnel	\$ 51,265,000	\$ 58,494,904	\$ 65,930,546	\$ 73,214,227	\$ 80,035,987	\$ 86,489,767
Contractuals	11,074,700	10,630,341	11,161,858	11,719,951	12,305,949	12,675,127
Supplies	3,336,000	3,418,360	3,589,278	3,768,742	3,957,179	4,115,466
Subsidies & Assistance	6,509,000	3,055,551	3,147,218	3,241,634	3,338,883	3,439,050
Property & Assets	350,000	62,600	63,226	63,858	64,497	65,142
Miscellaneous	0	1,041,330	1,072,641	1,127,761	1,204,955	1,291,113
Transfers to Other Funds	3,679,595	4,970,759	5,500,000	5,500,000	5,560,000	5,515,000
Transfers to Debt Funds	3,783,000	3,684,500	2,330,000	2,330,000	4,330,000	4,330,000
Transfers to Capital Funds	11,587,705	10,773,655	13,687,770	10,282,770	7,492,770	8,492,770
Total Expenditures	\$ 91,585,000	\$ 96,132,000	\$ 106,482,537	\$ 111,248,944	\$ 118,290,219	\$ 126,413,434

MULTI-YEAR FINANCIAL PLAN, *continued*

GENERAL FUND PROJECTED FUND BALANCE

The below graph is a recap of estimated revenues and expenditures through FY2028. Revenues outpace expenditures in the out-years, but this is to fund the 25% minimum fund balance, or Committed Fund Balance shown on the following chart. The Unassigned Fund Balance or fund balance available for spending remains nearly flat during the same time period.



The forecasted revenues and expenditures impact the available fund balance each year. Fund balance is comprised of at least four potential categories, the most common for the City of Bowling Green and thus reflected in the MYFP are: nonspendable, restricted, committed, and unassigned fund balance. More information and definitions of each fund balance type are found on page 53 of this document. The two most important fund balance components for the City are committed and unassigned fund balances. The committed fund is the City’s “rainy day” reserve balance and equals 25% of the annual revenue budget. The unassigned fund balance is the residual fund balance that is available for unplanned appropriations.

Fund balance projections for the upcoming five years are shown in the chart below:

General Fund	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Fund Balance Categories	Estimated	Adopted	Projected	Projected	Projected	Projected
Nonspendable Fund Balance	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Committed Fund Balance	21,500,000	24,033,000	26,816,034	28,194,034	30,123,872	32,277,823
Assigned Fund Balance	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Unassigned Fund Balance	11,471,413	8,938,413	6,936,979	7,086,171	7,361,601	7,905,508
Ending Fund Balance	\$ 39,196,413	\$ 39,196,413	\$ 39,978,013	\$ 41,505,205	\$ 43,710,473	\$ 46,408,331

OTHER MAJOR FUNDS

The City has two other major funds, the Debt Service and ITA Debt Service funds. The Debt Service Fund is the paying fund for all City related debt service expenses and the ITA Debt Service Fund accounts for the expenses and revenue related to the non-City debt service for the ITA. These funds experience minimal volatility and expenses align with the debt service amortization schedules. Summaries of projected revenue, expenditures, and fund balance are shown on the following page.

MULTI-YEAR FINANCIAL PLAN, *continued*

DEBT SERVICE FUND

The table below reflects the projected activity of the Debt Service Fund through FY2028. Revenues are solely transfers-in from other funds, while expenditures are equal to the amortized debt service payments due each year. New debt may be undertaken in future years and is reflected in FY2027 and FY2028.

Fund Balance Category	FY2023 Estimated	FY2024 Adopted	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
Assigned Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenues						
Transfers from Other Funds	\$ 0	\$ 3,348,500	\$ 2,270,000	\$ 2,265,000	\$ 4,260,000	\$ 4,265,000
Total Revenues	\$ 0	\$ 3,348,500	\$ 2,270,000	\$ 2,265,000	\$ 4,260,000	\$ 4,265,000
Expenditures						
Debt Service	\$ 0	\$ 3,348,500	\$ 2,270,000	\$ 2,265,000	\$ 4,260,000	\$ 4,265,000
Total Expenditures	\$ 0	\$ 3,348,500	\$ 2,270,000	\$ 2,265,000	\$ 4,260,000	\$ 4,265,000

ITA DEBT SERVICE FUND

Below, the table reflects the projected activity of the ITA Debt Service Fund. Revenues are derived from transfers-in from other funds, but also from property taxes stemming from businesses located within the Kentucky Transpark which are estimated to grow by 5.0% annually. Miscellaneous revenue is collected from Warren County to cover 50% of the debt service costs through FY2024 and starting again in FY2027.

Expenditures equal the amortized debt service payments due each year for ITA debt held by the City. Contractual expenditures shown in FY2023 are related to the drawdown of bond proceeds issued in FY2022 for the expansion of the Kentucky Transpark, any unused balance at June 30 will be carried forward to the next fiscal year and is not budgeted. The Restricted Fund Balance is the outstanding balance of bond proceeds and is expected to be fully spent during FY2024.

Fund Balance Categories	FY2023 Estimated	FY2024 Adopted	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
Restricted Fund Balance	\$ 22,012,452	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Assigned Fund Balance	1,827,638	1,827,638	1,827,638	1,827,638	1,827,638	1,827,638
Ending Fund Balance	\$ 23,840,090	\$ 1,827,638	\$ 1,827,638	\$ 1,827,638	\$ 1,827,638	\$ 1,827,638
Revenues						
Property Taxes	\$ 57,737	\$ 57,500	\$ 60,663	\$ 63,999	\$ 67,519	\$ 71,232
Miscellaneous	1,247,410	371,000	0	0	935,000	946,000
Transfers from Other Funds	1,506,113	1,506,500	1,135,338	1,130,001	867,481	874,768
Total Revenues	\$ 2,753,523	\$ 1,935,000	\$ 1,196,000	\$ 1,194,000	\$ 1,870,000	\$ 1,892,000
Expenditures						
Contractuals	\$ 6,116,062	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service	1,928,702	1,935,000	1,196,000	1,194,000	1,870,000	1,892,000
Total Expenditures	\$ 8,044,764	\$ 1,935,000	\$ 1,196,000	\$ 1,194,000	\$ 1,870,000	\$ 1,892,000

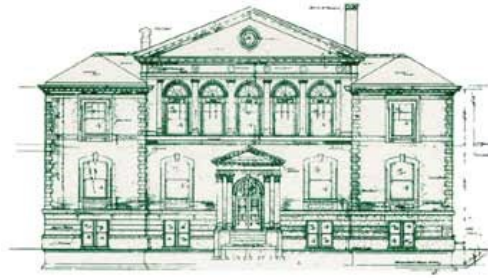


BUDGET MESSAGE



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

2023/2024 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 19, 2023

The *City Manager's Fiscal Year 2023/2024 Budget Recommendation* that follows is intended to reflect the numerous budget priorities that align with the City's Board of Commissioners 2022-2032 Strategic Plan that began in early 2022. This Strategic Plan provides the City's Budget Team, Senior Management, and City staff in all departments with a framework to formulate budgeting priorities to address the "Eight Pillars for Growth, Management, and Implementation". The adoption of an annual City budget each June may be the most important job we have as City officials. It is the blueprint and starting point for everything we intend to accomplish in the twelve (12) months that follow starting on July 1 of each year.

EIGHT PILLARS FOR GROWTH, MANAGEMENT, AND IMPLEMENTATION

EFFICIENT GOVERNANCE

For many years, the City has lived within its means through the use of conservative budgeting and the containment of operating expenses by the right-sizing of City departments. As a result, effective fiscal responsibility, prosperous economic growth, exceptional quality of life, and the most efficient delivery of City services at the lowest possible cost have been the top priority. The FY2024 budget reflects the same strategies.

The Efficient Governance pillar of the Strategic Plan contains nine policy agenda items, three of which were addressed at the January 2023 Board of Commissioners strategic planning work session, including:

- Examine projected revenues and projected expenditures to determine if revenue growth at the current rate will adequately support the delivery of future demands on City services;
- Engage City leaders in discussions about opportunities and challenges on the horizon; and,
- Develop a robust 10-year financial and development strategy in support of economic development expansion.

Over the past year, Department Heads and Finance Department staff were tasked with developing a 10-year financial plan and to propose a strategy to meet the future service demands of an increasing population. Projections of future operating inflows and outflows, including costs associated with additional personnel, continuing a capital improvement program, and other potential challenges on the horizon were incorporated into a Multi-year Financing Plan (MYFP). On its own, the 10-year staffing plan produced a price tag of over \$11.5 million for 70 additional public safety personnel and 52 additional positions in other departments. The benefit of generating approximately \$2.8 million from announced new jobs in the Transpark coming on-line through 2029 boosted revenue projections; however, the disparity between projected revenues compared to projected expenses necessitated further action. Therefore, the City Manager proposed a reset of the occupational license fees to 2.0%, as it was in 2003-2007, for employee withholdings and net profit taxes.

Following further deliberation and consideration, the Board of Commissioners reestablished the occupational license fee rate at 2.0% by Ordinance No. 2023-6 approved on May 2, 2023, with an effective date of January 1, 2024. Based on the final approval being made late in the budget development process, this change was not incorporated into the FY2024 budget. Although, the additional revenues will be considered in future budgets and will support the personnel costs for public safety and the other eight City departments as the organization grows. It will also provide a strong return on investment to the taxpayers that live or commute to Bowling Green by way of well-maintained infrastructure, a wide range of public services, and a dependable public safety network.

The proposed FY2024 budget represents a balanced General Fund budget without the use of reserves, also known as fund balance. The 25% minimum fund balance in the General Fund will remain intact, but other funds do contain budgeted appropriations requiring the use of prior year reserve balances. These balances in the capital project funds are a result of management's continued practice of pre-funding for future projects when feasible through budget amendments approved by the Board of Commissioners. The General Fund budget includes recommendations to honor long-term commitments on debt service, starting pay adjustments for the Police and Fire departments, mandatory employer contributions to the Kentucky Public Pensions Authority (KPPA), and additional positions in departments necessary to meet increasing service demands.

All Funds

The proposed Fiscal Year 2024 revenue budget for all funds totals \$155.3 million and the expenditure budget for all funds totals approximately \$156.9 million. The revenue budget reflects a decrease of 0.4% and the expenditure budget shrank by 4.2% compared to the FY2023 adopted budget.

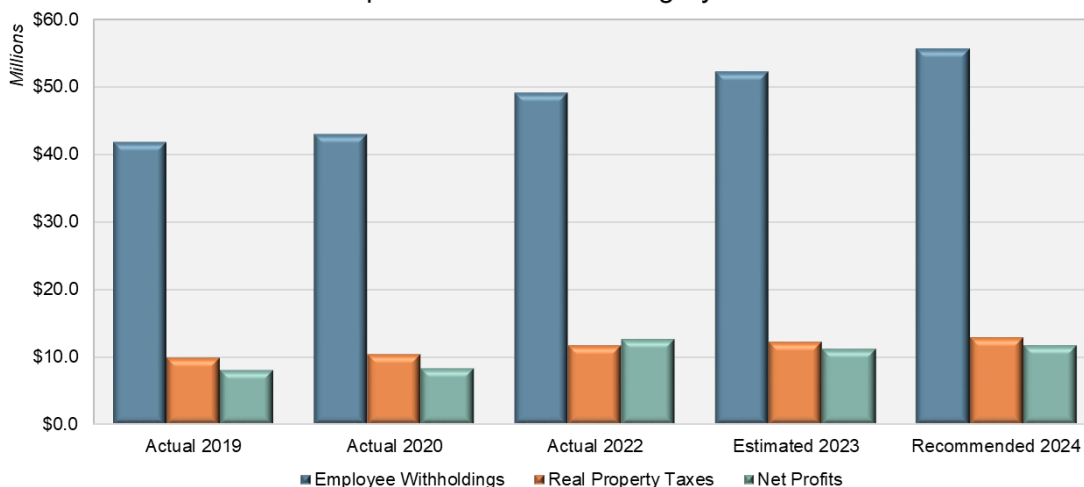
- Reserves will continue to be used in select funds to complete prioritized capital projects.
- The proposed operating budget, excluding capital project expenditures, in all funds is up 7.0% (\$8.6 million) compared to the FY2023 adopted operating budget.
- More information is found in **Appendix A** and in Departmental Summaries, **Appendix G**.

General Fund

The proposed FY2024 General Fund revenue and expenditure budgets total \$96.1 million and reflect an increase of 11.8% compared to the FY2023 adopted budget while also maintaining a balanced budget.

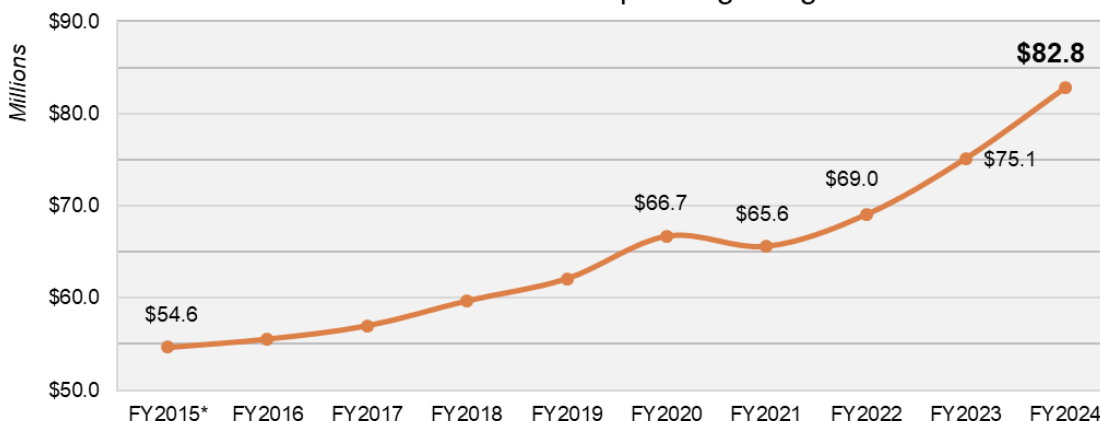
- The most significant budgetary revenue changes impact employee withholding fees with an increase of 12.5% and net profits with an increase of 14.2% over last year.
- The top three revenues contributing over 84.0% of the budget are employee withholdings at 58.3% of budget, property taxes (real estate only) at 13.5%, and net profits at 12.2%.

Top Three Revenue Category Trends



- The FY2024 operating budget is approximately \$82.8 million, excluding capital project expenditures, which is 10.2% or \$7.7 million more compared to FY2023.
- A complete summary of these facts is found in **Appendix B**.

General Fund Operating Budget



*The Golf and Aquatics funds were reclassified as General Funds in FY2015 from Enterprise Funds.

Fund Balance

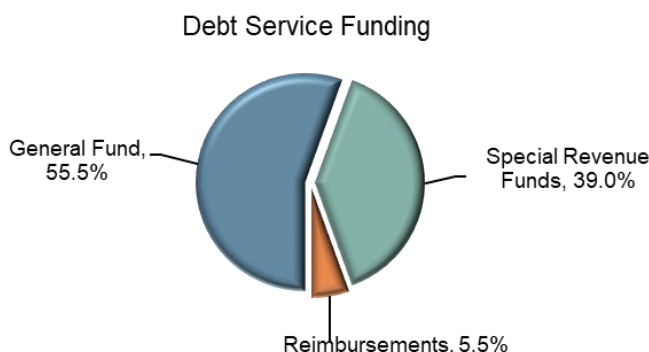
The City maintains a minimum reserve fund balance policy in the General Fund based on 25% of budgeted General Fund revenues. The City began FY2023 with \$21.5 million set aside as the minimum reserve in the General Fund of the \$39.2 million fund balance. The reserves are accounted for as committed fund balance.

- For FY2024, the 25% will equate to reserves of approximately \$24.0 million.
- The City's reserves help counteract potential volatility of revenue sources that can be adversely affected by downturns in the economy.
- The reserve balance provides a strong financial position to maintain the City's credit rating of Aa1 from Moody's and AA from Standard & Poor's.

Debt Service

Total debt service for all funds in FY2024 is approximately \$6.7 million, of which \$369,000 will be reimbursed by Warren County, bringing the net debt service paid by the City to about \$6.4 million.

- The General Fund is responsible for \$3.7 million of the total debt service, which is 3.8% of the General Fund budget, and a decrease of 2.6% or \$99,000 compared to last year.
- \$2.6 million of debt service is funded by Special Revenue funds.
- The total debt outstanding at June 30, 2023, is estimated to be \$79.0 million.
- A complete outline of the City's Debt Service can be found in **Appendix C**.



DOWNTOWN DEVELOPMENT

Recent investments by the City to improve downtown infrastructure and add community events have set the stage for growth and further development. In FY2022, the Downtown Development Coordinator position was established and has been instrumental in accelerating plans for more special events and reinvigorating business recruitment in the area. Of note, the Entertainment Destination Center (EDC) was created and implemented, and now includes 14 restaurants, bars, and other businesses operating seven days a week. Also, the Duncan Hines Days festival is back with more programming and will be bigger than ever, returning June 5-10, 2023. Other notable items in the FY2024 proposed budget include:

- Adding a full-time position in Parks Maintenance for the EDC and downtown area;
- \$15,000 for decorative sign posts for Fountain Row;
- \$2,400 for Fountain Row banners; and,
- Continuation of other City sponsored events throughout the year.

RIVERFRONT AND GREENWAY DEVELOPMENT

The portion of Barren River that borders the north side of downtown has been an undeveloped asset for decades and, unlike other communities, the City has not focused on its development beyond a rudimentary park; however, that is beginning to change. Last year, greenway trails along the river on either side of River Street were connected to form a network of multi-use paths. The City also received a \$750,000 grant with a \$1.5 million local match to begin funding Phase I of the park development. The Riverfront and Greenway Development pillar of the Strategic Plan will advance with design work for a Master Plan to include public participation during FY2024 along with:

- Rehabilitation of the College Street pedestrian bridge through a \$1.6 million grant with a local match; and,
- Allocation of \$2.0 million to pre-fund Phase II of the Riverfront Park development.

TECHNOLOGY/FIBER-OPTIC INTERNET INFRASTRUCTURE

The Strategic Plan pillar for Technology/Fiber-Optic Internet Infrastructure began with a focus on connecting all residences to high speed internet. Bowling Green Municipal Utilities (BGMU) and other internet providers have long offered fast fiber-optic internet service to Bowling Green businesses; however, the “fiber to the home” connection to residential areas in the City has been a challenge with many still relying on the 1980’s coaxial cable. In recent years though, several private entities have begun to shift focus to provide more options and availability of faster, affordable high-speed internet to all residents.

In an effort to expand the focus of this pillar in the Strategic Plan, the City will continue to invest in its own information technology infrastructure that allows employees to be more productive and efficient. In the upcoming FY2024 budget, appropriations for improved and enhanced technology include:

- \$120,000 for Microsoft Exchange upgrade;
- \$175,000 for network equipment upgrades and replacements;
- \$113,000 for an additional System Engineer I position to enhance cybersecurity;
- Continued allocations for 100+ software products and 10,000+ user licenses; and,
- Over \$1.25 million investment in software maintenance to provide for more efficient and effective work, productivity, and network security.

HOUSING DEVELOPMENT

Housing development and access to safe, affordable housing has continued to be identified as an immediate community need. The next housing assessment is expected to be released in the Fall of 2023 and will provide an update on the deficit in housing stock in the local area across all price points. Although the City cannot build houses or apartments for residents, it can strive to bring developers, rental property owners, financial institutions, community agency leaders, and planning professionals together to address the general housing needs in the city. The FY2024 budget works to do this by:

- Allocating over \$4.9 million for housing assistance and affordable housing programs with non-profit agency partners;
- Dedicating \$40,000 to the Fair Housing Education & Outreach Program administered by the Human Rights Commission;
- Providing 742 Housing Choice Vouchers to qualified families, including 35 Veterans Affairs Supportive Housing (VASH) and 89 Mainstream vouchers;
- Use of \$2.0 million of ARPA funding for the development of new affordable housing; and,
- \$265,000 to contract with an outside consultant to develop affordable housing initiatives.

CITY WORKFORCE DEVELOPMENT

The City strives to recruit and maintain a workforce that is committed, highly-skilled, talented, and representative of the community being served. With the upcoming budget, the Budget Team and Senior Managers have continued to devise and fund strategies to allow the City to remain competitive in regard to wages and benefits compared to other cities, counties, and State agencies, particularly in the Police and Fire departments. The City will also continue to actively engage in mentoring, employee development, and other programs to recruit, retain, and promote employees among the various departments. The following sections provide more detail on the personnel and benefit related aspects of the FY2024 budget.

Wages

The Department for Local Government (DLG) published cost of living adjustment (COLA) is 6.5% and is based on the increase in the All-Items Consumer Price Index for the twelve (12) months that ended December 31, 2022. The proposed budget includes a 6.5% COLA and Step (merit raise) for eligible employees. The cost of providing the COLA and Step in the General Fund will be approximately \$4.9 million, including wage-related fringe, and about \$5.0 million for all funds.

Schedules F and P – Fire and Police Departments

The Board of Commissioners approved a second adjustment to the Police pay schedule to start police officers at \$60,000 effective on July 1, 2023. Subsequently, an adjustment to the Fire pay schedule was approved to adjust the firefighter starting pay to \$54,000. Other slight adjustments were also made to the starting pay in grades 2 through 5 in both department pay classification schedules to avoid compression between the pay scale grades. The cost of these adjustments is approximately \$1.5 million in the FY2024 budget and is incorporated in the figures identified above for COLA and Step.

Schedule U – Part-time, Seasonal, Temporary

Seasonal and part-time employees are the heart of all parks and recreation programs. Without these staff, the Parks & Recreation Department would not be able to hold summer camps, after school programs, athletic programs, or be able to properly maintain the numerous parks, facilities and golf courses during the summer months. The part-time pay classification schedule has been revised for the second consecutive year to increase the minimum starting pay to \$13.00, with the overall part-time increases ranging from +\$0.65 per hour up to +\$4.00 per hour. The umpire/referee pay grade saw the most significant increase from \$21 to \$25 per hour to combat competition with club leagues.

Position Additions/Changes

The FY2024 budget recommends the addition of 17 new full-time positions at a total first-year cost of approximately \$2.3 million, including fringe, hiring costs, uniforms, equipment, training, etc. Four job reclassifications providing upgrades to 12 existing positions are also being recommended at a cost of approximately \$48,070. More details on those requests are below:

- 17 New FT Positions
 - 1 Finance
 - 1 Information Technology
 - 4 Public Works
 - 4 Parks & Recreation

BUDGET MESSAGE, *continued*

- 2 Neighborhood & Community Services
- 4 Police
- 1 Fire
- 15 firefighter positions are being considered with the application of SAFER funding for the new Transpark Fire Station. If received, this grant would cover 100% of the wages, fringe, and benefits at an approximate cost of \$1.53 million in the first year.
- The full-time complement will be adjusted to 529 and the part-time complement will decrease to 286, including the addition of the 17 positions identified above.
- The proposed changes are listed in **Appendix D**.

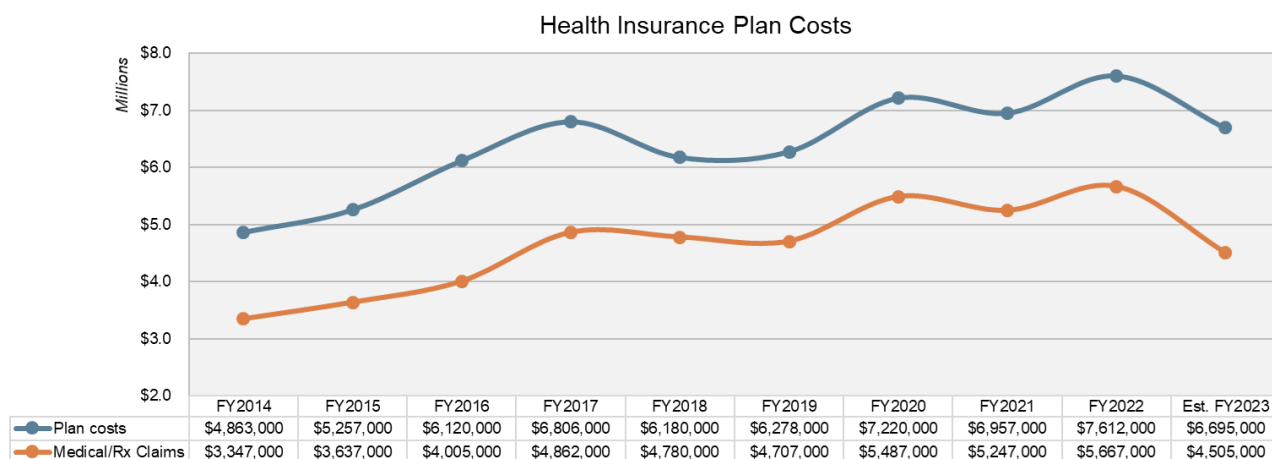
Employee Health Benefits

The City’s healthcare plan has experienced an unusual decrease in medical premium costs during FY2023. The number of claims has been steady year over year, but the severity of claims and number of “shock” claims over \$50,000 are dramatically down. Conversely, additional costs have been dedicated to add a Nurse Practitioner one day a week to meet increased demand and counteract long wait times for appointments at the City Care Center.

The City is beginning to realize savings from changes to the prescription plan. Based on a nine-month trend, the City expects to recognize savings of as much as \$740,000 in prescription claims for FY2023.

Premium Recommendations:

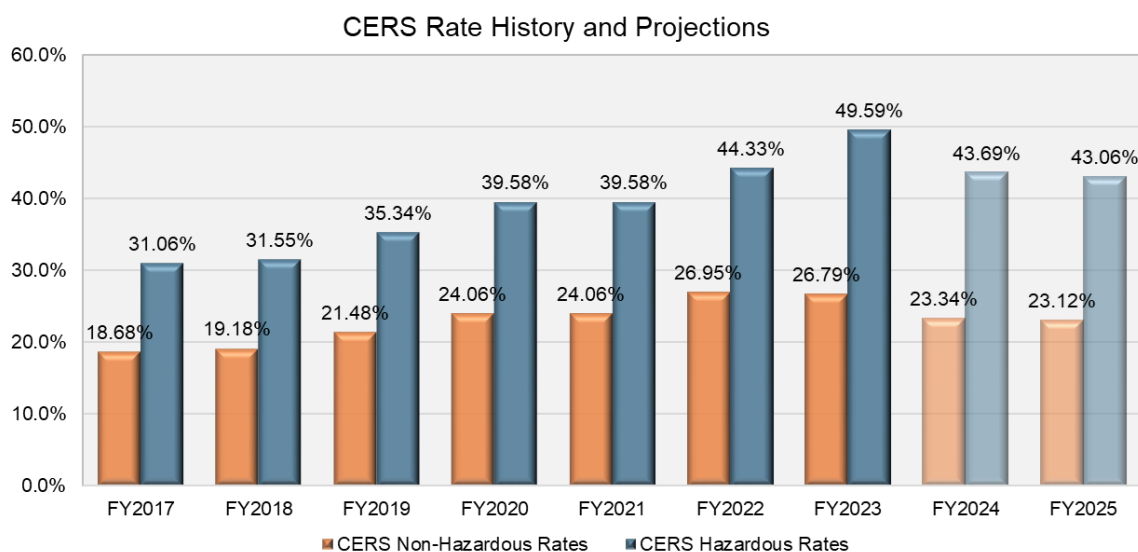
- Adjustments to vision and dental premiums are recommended to take effect on January 1, 2024, both for employees and the City. The philosophy for dental and vision insurance is the City pays 100% of the premiums for the employee, while the employee pays for the cost of dependents.
- No adjustments to medical premiums are being recommended for July 1, 2023; however, staff will closely monitor the plan and may recommend modifications during open enrollment in the fall.



Retirement

During the 2018 Kentucky General Assembly Session, House Bill (HB) 362 was enacted to provide for the phase-in of proposed CERS rate hikes to be capped at no more than a 12% annual increase over the prior fiscal year for up to a 10-year period. FY2023 appears to have been the final year that hazardous rates increased by nearly 12%, while non-hazardous retirement rates leveled out. The FY2024 budget for retirement reflects the following:

- Decrease in CERS rates by 11.9% for hazardous-duty employees from 49.59% to 43.69%;
- Decrease in CERS rates for non-hazardous employees by 12.9% from 26.79% to 23.34%; and,
- Holding retirement costs in all funds to a minimal 1.7% overall increase compared to the total cost in the FY2023 adopted budget.



The above chart reflects the rate history over the past few years and shows that the financial burden to the City for retirement costs is anticipated to offer further relief based on the Kentucky League of Cities (KLC) published rate projection for FY2025.

TRANSPORTATION

Public transportation has been a top priority in recent years to provide residents a reliable source of transportation to work, healthcare, and shopping. In an effort to enhance services, expand routes, and decrease costs, the City and WKU collaborated earlier this year to issue a request for proposals (RFP) to merge the management and operational responsibilities separately for each entities' transit program. The combined contract was subsequently awarded and will be effective beginning July 1, 2023.

The Transportation pillar of the Strategic Plan also seeks to lessen traffic congestion, which is the most frequent complaint from stakeholder groups. The City works closely with the City/County Planning Commission, BG-WC Metropolitan Planning Organization (MPO), and KYTC Department of Highways District 3 Office to improve vehicular, pedestrian, and other micro forms of transportation in the area. The FY2024 budget contains appropriations that focus on easing traffic congestion through upgrades to City streets and intersections including, but not limited to:

- \$2.9 million allocation for the first year of funding to extend Bluegrass Farms Boulevard to Plano Road and partnering with private property owners and developers;

- \$150,000 for design of a roundabout at the intersection of Preston Miller Park and Tomblinson Way;
- \$850,000 for the construction of the final roundabout on Westen Avenue at the intersection of Highland Way;
- \$750,000 for the extension of Greenhill Street to Veterans Memorial Highway to benefit the Whispering Hills neighborhood;
- \$2.0 million for annual overlay appropriation split between the General Fund and Liquid Fuel Tax Fund; and,
- \$200,000 for sidewalk reconstruction projects.

STRONG NEIGHBORHOODS

Strong, vibrant, and resilient neighborhoods that provide a sense of place and belonging are the foundation of community development and are critical to resident's quality of life. Neighborhoods also contribute to the diversity, growth, and long-term sustainability of a city. The FY2024 budget supports the Strong Neighborhoods pillar of the Strategic Plan through the following appropriations:

- \$271,825 to add two full-time positions in the Neighborhood & Community Services (NCS) Department for a Community Navigator and a third Animal Control Officer;
- \$799,500 of expected Community Development Block Grant (CDBG) funding;
- \$200,000 from the General Fund for the Neighborhood Improvement Program;
- \$40,000 for flexible neighborhood improvement grants; and,
- \$1.0 million for code compliance and animal protection services across the 42.6 square miles of the City.

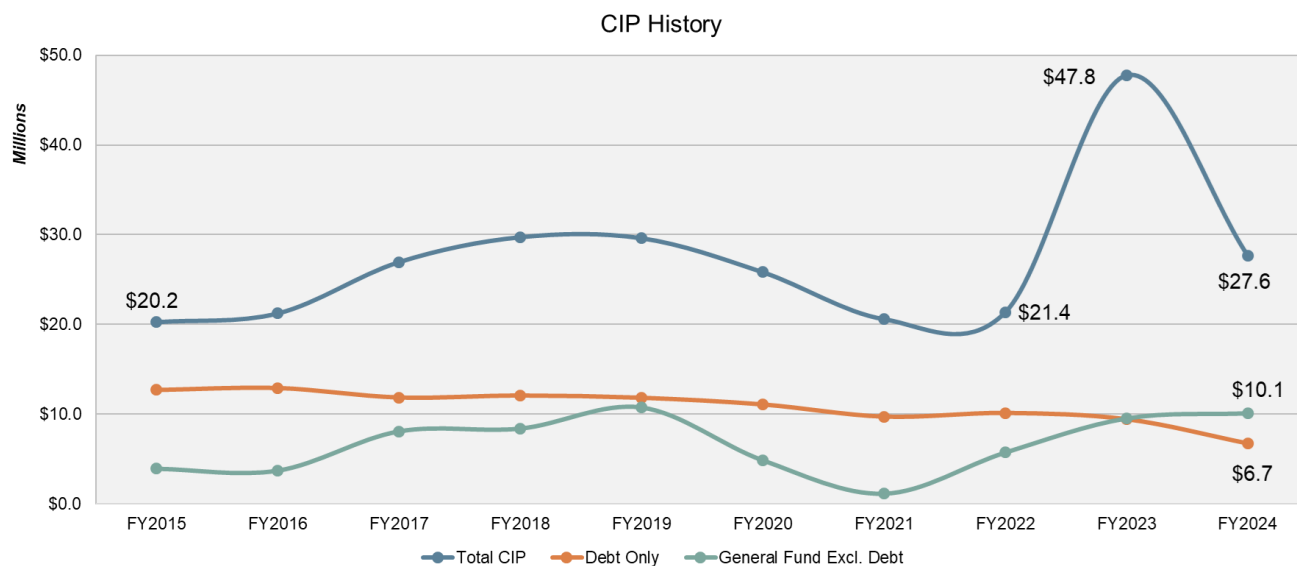
OTHER SIGNIFICANT PROJECTS AND PROGRAMS INCLUDED IN THE FY2024 PROPOSED BUDGET

Incorporated into the FY2024 budget proposal are several other significant projects and programs, which include:

- \$2.8 million dedicated for the fourth phase of a guaranteed energy savings project to address HVAC, LED lighting, solar, and pool equipment enhancements;
- \$200,000 allotted for construction of soccer fields adjacent to Parker-Bennett Elementary in partnership with Bowling Green Independent School District (BGISD);
- Nearly \$220,000 allocated for the replacement of golf carts at Hobson Grove and Paul Walker Golf Courses;
- Establishment of a new internal services fund for facilities maintenance housed under the Public Works Facilities Management Division to centralize expenditures for maintenance of City facilities to be funded by the General Fund and Fire Improvement Fund; and,
- Centralized expenses for personal protective equipment (PPE) and first aid supplies under the Risk Management Division of the Human Resources and Risk Management Department.

BUDGET MESSAGE, *continued*

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



AGENCY APPROPRIATIONS

A total of just over \$1.2 million is being allocated for eligible agencies and another \$2,671 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 FY2024 budget for these eligible agencies accounts for 1.2% of the General Fund expense budget. A summary of the changes are:

- Agencies requesting the same funding as the prior fiscal year will receive that amount;
- Agencies requesting more than the FY2023 adopted amounts will be held to a maximum increase of 6.5%, except the Drug Task Force and City/County Planning Commission which will each receive the City's share of matching funds with Warren County; and,
- Other agency support totals \$174,615.
- A complete list of the agencies is contained in **Appendix F**.

FINAL THOUGHTS

The FY2024 budget is crafted to set the course for Bowling Green's continued growth into the next several years. With the City's 2022-2032 Strategic Plan established as the roadmap, the proposed budget intends to provide the necessary resources and continue conservative spending in order to provide the highest level of service that our residents expect and deserve. The Strategic Plan is a living document with the Eight Pillars for Growth, Management, and Implementation being moving targets as we progress through the agenda items associated with each pillar. Priorities could change, as well as the financial situation, but the Budget Team believes the FY2024 budget will serve the City well and be on solid financial ground for the upcoming fiscal year.

Sustainability is a buzz word in local government finances and is a significant concern in deciding to increase a line item, adding a new program, or recommending a new project. As new programs and one-time capital projects can often trigger long-term operating commitments, the Budget Team remains vigilant in its efforts to be financially responsible by carefully vetting all options and minimizing unnecessary increases to the operating budget. Finally, the City will always be a service organization, which requires human capital to accomplish our mission. This budget reflects the investment to compete in today's tight labor market and adjust for expanding services with the growing population.

Lastly, the return of the 2.0% occupational tax rate will provide the City with greater longevity and flexibility to address the challenges on the horizon. A growing population, expanding public safety, aging infrastructure, and improving transportation are only a few of the challenges; however, the City is now better equipped and poised to address the demands that go with being the fastest growing city in Kentucky.

Many thanks to the Budget Team, Senior Management, departmental budget representatives, and the devoted City employees for their assistance and contributions to the budget process. As always, it is a great team effort across the entire organization. The City of Bowling Green remains committed to being – “Community Led, Service Driven, and Powered by Growth”.



Photo Credit: Wayne Garmon

BUDGET MESSAGE ADDENDUM

The Budget Team filmed a presentation of the budget recommendation and the video was released to the Board of Commissioners on May 22, 2023. The video presentation was then released to the public on May 26, 2023. The Board of Commissioners were able to submit questions to the City Manager prior to the consideration of the first reading of the Budget Ordinance.

First reading of the FY2024 Annual Operating Budget was considered by the Board of Commissioners at its June 6, 2023 regular meeting. With no changes proposed or made to the budget recommendation, it was adopted with a second reading by the Board of Commissioners at its June 20, 2023, regular meeting.

SELECTED FINANCIAL POLICIES



SELECTED FINANCIAL POLICIES

The succeeding financial policies are contained in a comprehensive [City Financial Policies & Procedures](#) publication.

BUDGET MANAGEMENT

For Fiscal Year 2024, the City's budget is in compliance with the below policy statements.

1. The City Manager, or 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 for each fiscal year. The fiscal year of the City shall begin on the first day of July and end on the last day of June.
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 projections 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 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 2024, 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 2024, 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 investments.
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 (FDIC) 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 2024 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 2024, the City's capital asset program is in compliance with the below policy statements.

1. Capital assets are real, intangible, or personal property that have a value equal to or greater than the capitalization threshold for the particular classification of the asset and have an estimated useful life of greater than two years.
2. 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.
3. 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 acquisition cost at the time the City takes ownership. The acquisition value is the price that would have been paid to acquire an asset and place it into equivalent operational service.

SELECTED FINANCIAL POLICIES, *continued*

Capital Assets, *continued*

4. 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.
5. 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.
6. Assets with a life expectancy of two (2) years or more shall have the following capitalization thresholds and be recorded as assets by the Accounting Division (*effective July 1, 2022*):
 - A. Equipment with a value of \$7,500 or more,
 - B. Intangible software assets with a value of \$7,500 or more,
 - C. Land, buildings and improvements with a value of \$25,000, and
 - D. Infrastructure, including streets, sidewalks, and storm drainage, with a value of \$50,000 or more per project.
7. 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.
8. 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.
9. Function of government classifications shall be based upon the department responsible for the maintenance and safekeeping of each asset.
10. Controlled assets are defined as those assets with a life of two (2) years or more and a value less than \$7,500 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.
11. Intangible right-to-use assets are those assets leased by the City, where the City is the lessee, meeting the requirements set forth in the Governmental Accounting Standards Board (GASB), Statement Number 87 Leases. The capitalization threshold for intangible right-to-use assets is \$25,000 or greater in future lease payments through the lease term. Assets with remaining lease payments below the threshold shall be expensed as payments are made. The threshold should only be applied once upon entering into a lease agreement as defined by GASB Statement 87.

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	ITA Debt Service*		Workers' Comp
Finance	Community Dev. Grants	Technology Improvement	TIF Ballpark Debt Service		Property & Casualty Ins.
HR & Risk Mgmt	Homeland Security Grant	Greenway Grant/ Development			Health Insurance
Information Technology	Fire Improvement	Future Road Projects			Facilities Maintenance
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	Bluegrass Farms Blvd. Extension			
Agency Services	Opioid Settlement				

*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 fund for ITA Debt Service tracks revenues and expenditures related to those 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.

Permanent Fund (not shown above)—used to maintain the City's Cemetery Perpetual Fund and report resources that are legally restricted to allow only the earnings, and not principal, to be used for the prescribed purposes.

Fiduciary Fund (not shown above)—reports the Police and Firefighter's Pension Fund, which has 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.

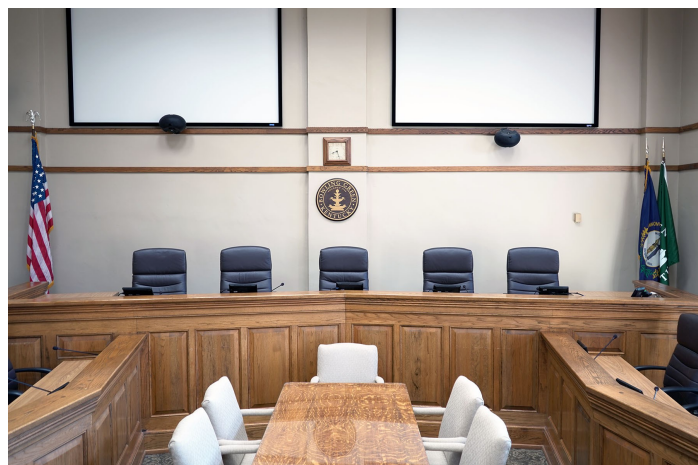
The City utilizes two bases for budgeting and accounting: Modified Accrual Basis and the Accrual Basis.

- 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 Fund) and Internal Service Funds (Fleet Maintenance, Workers' Compensation, Property & Casualty Insurance, Facilities Maintenance, 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 1. 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 to the public. The budget is legally enacted through passage of an ordinance by June 30.

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
- Multi-Year Financing Plan due

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
- Budget Team deliberation ends

May

- Preparation of Budget Document and presentation materials
- Budget recommendation presented to Board of Commissioners and public

June

- First and second readings of Budget, approval by Board of Commissioners
- Budget officially adopted in financial software for upcoming year beginning July 1
- June 30 Fiscal Year End

MAJOR REVENUE SOURCES



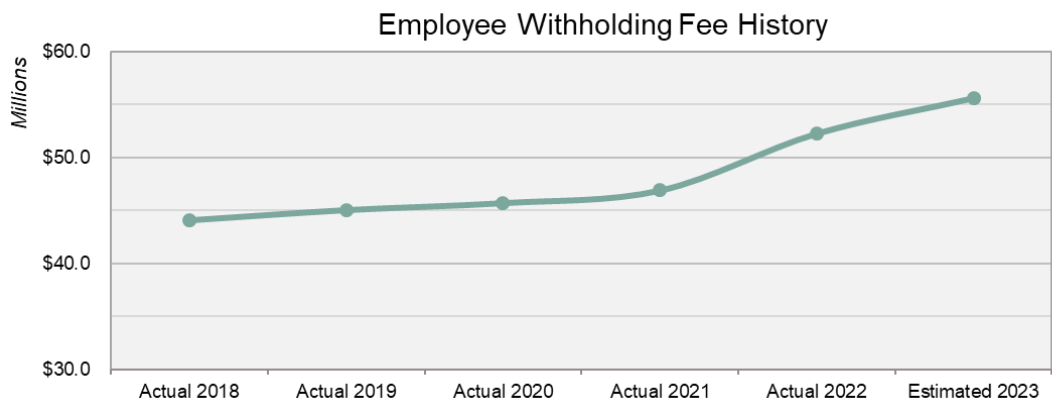
MAJOR REVENUE SOURCES ALL FUNDS

Occupational fees are the City’s largest and most important revenue sources and are budgeted to total \$71,573,000 in FY2024. 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 four special revenue funds. On average, about 82.7% of occupational fees are collected within 45 days of the due date. The process for budgeting for occupational fees was updated in FY2023 and has been continued in FY2024.

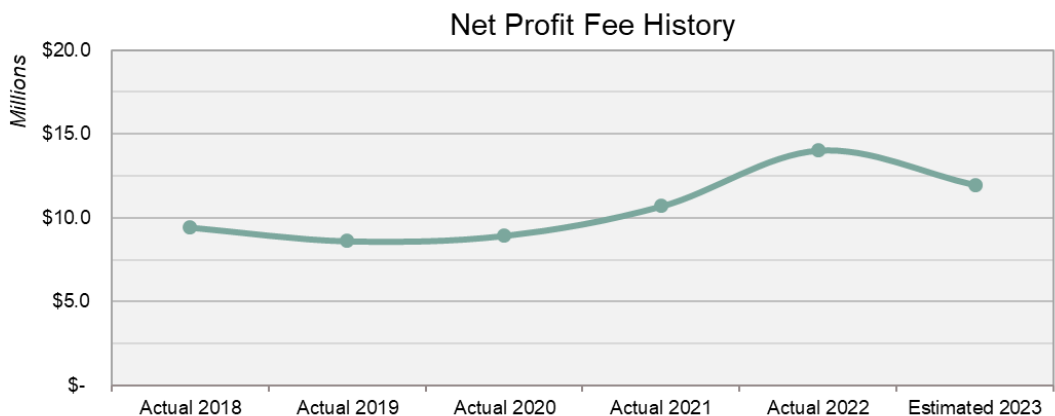
With the continued economic recovery and growth in several sectors, which coincide with newly announced business developments and expansions, a deep dive was conducted on the method used to determine last fiscal year’s budget for the top four revenues driving the City’s economy. This updated approach was continued in FY2024 to compare nine months of actual data from the prior three fiscal years to forecast a growth rate, that was then used to project the current fiscal year ending collections. When reviewing the approach for previous years, the variance was reduced to 0.6% for monthly withholdings, the largest driver for occupational fees. The analysis that was designed and implemented due to COVID-19, comparing aggregated collection totals across various business sectors has remained in place to review in real time the actual revenues to make sure the projections continue on track throughout the fiscal year.

An increase in the tax rate from 1.85% to the previous level of 2.0% was approved by City’s Board of Commissioners in May of 2023 with the effective date being January 1, 2024. This increase of 0.15% was not reflected in the FY2024 budget due to timing of budget preparation.

- **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 \$55,597,000 for FY2023.



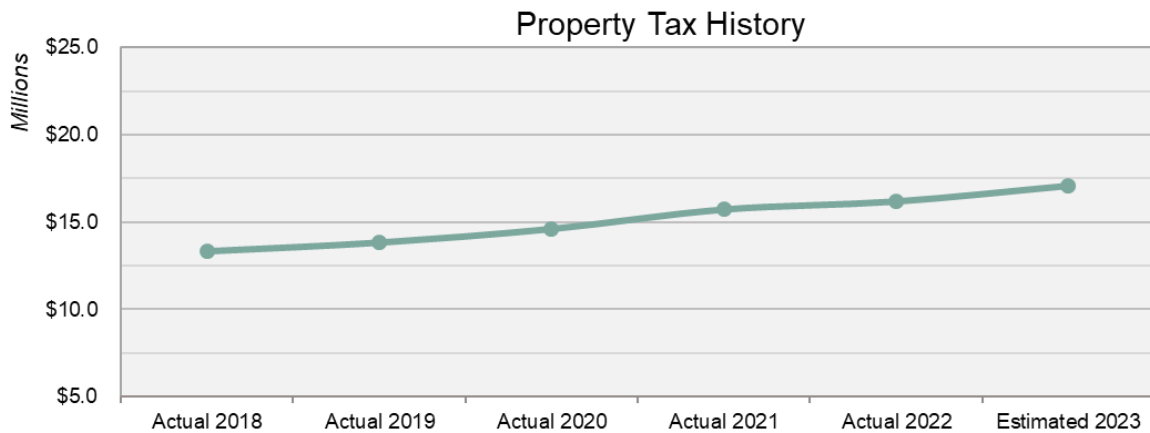
- **Net profit fees** are assessed to local businesses as 1.85% of the net income earned within the city limits of Bowling Green. The net profit fees are filed with the City annually based on each business’ normal tax year with a typical due date of April 15. Roughly \$11,962,000 is expected to be collected for the fiscal year ending June 30, 2023.



MAJOR REVENUE SOURCES ALL FUNDS, *continued*

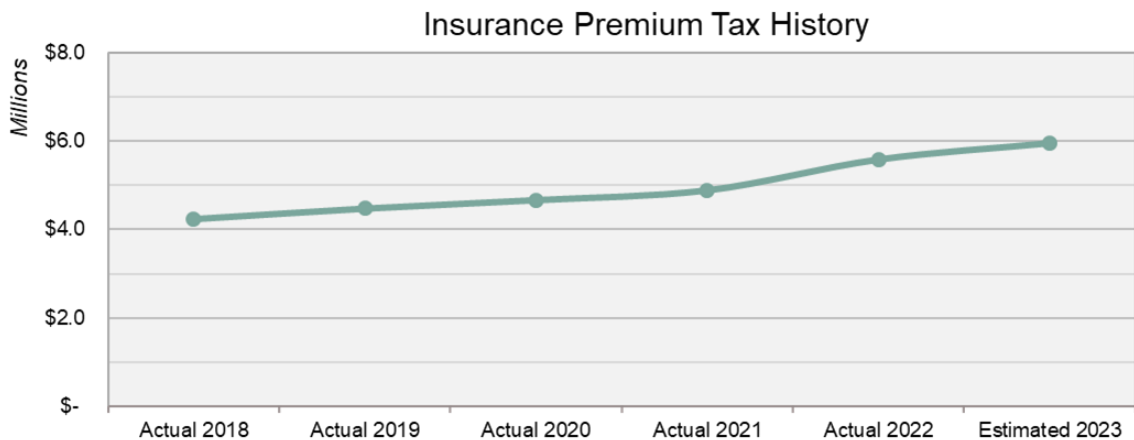
Taxes are the City's second largest source of revenue and are budgeted to total nearly \$26,461,000 during FY2024. Taxes are comprised of property taxes, insurance premium taxes and franchise taxes. Transient room taxes are also included and represent 1% of the total room rental fee generated within 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 \$17,106,000 for the fiscal year ending June 30, 2023. Approximately 97.6% of property taxes are expected to be collected within six months of the due date during FY2023. The property tax budget is based on the tax roll provided to the City by the Warren County Property Valuation Administrator (PVA).



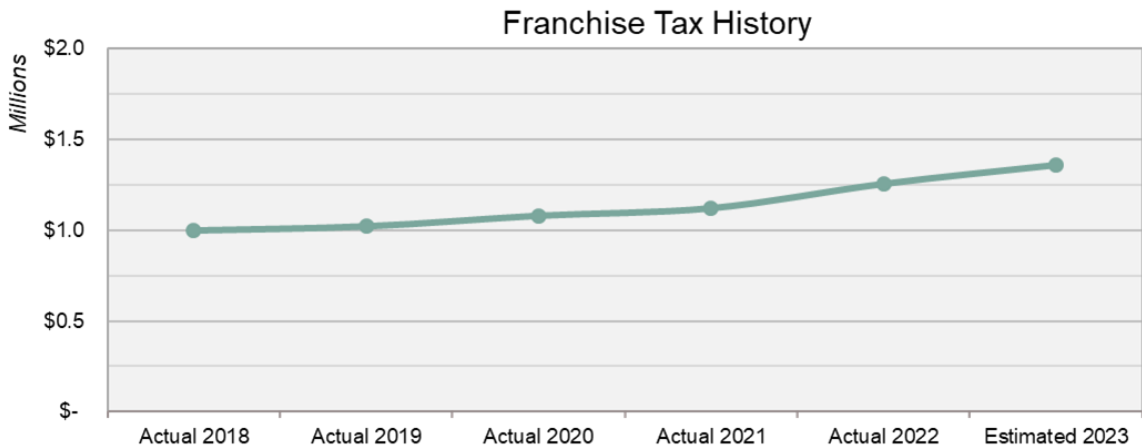
- Insurance premium taxes** are collected by insurance companies on insurance policies held inside the city limits and remitted to the City on a quarterly basis. The current rates are 7% for fire and inland marine insurance, 5.5% on multi-line policies, and 2% on casualty, liability, vehicle, health and life insurance. Insurance premium taxes are deposited into the General Fund and the Fire Improvement Fund. For FY2023, these revenues are projected to produce \$5,946,000.

The insurance premium tax budget development was updated in FY2023 to mirror a similar approach used for the occupational fees. This approach was continued in FY2024, displaying minimal impacts from COVID-19 and matching the strong local growing economy.

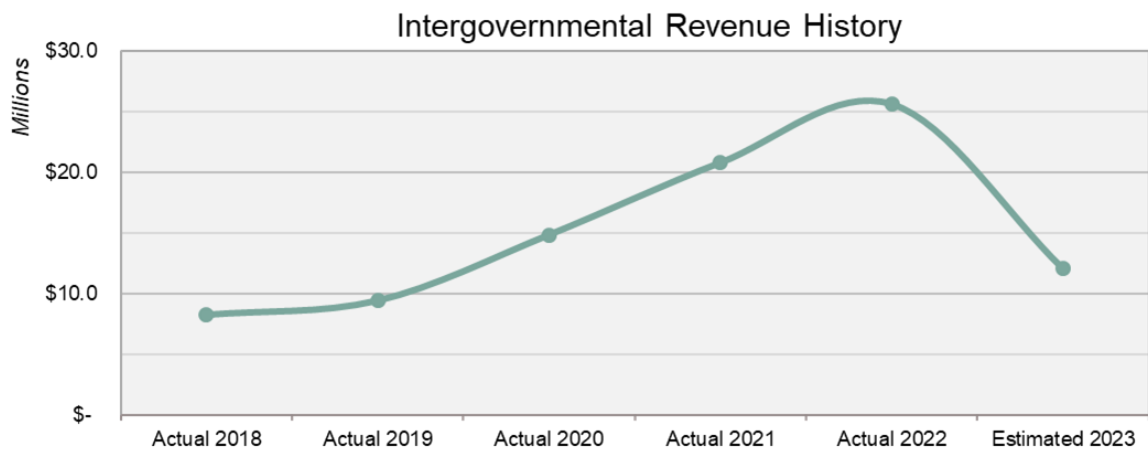


MAJOR REVENUE SOURCES ALL FUNDS, *continued*

- 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 \$1,360,000 during FY2023.

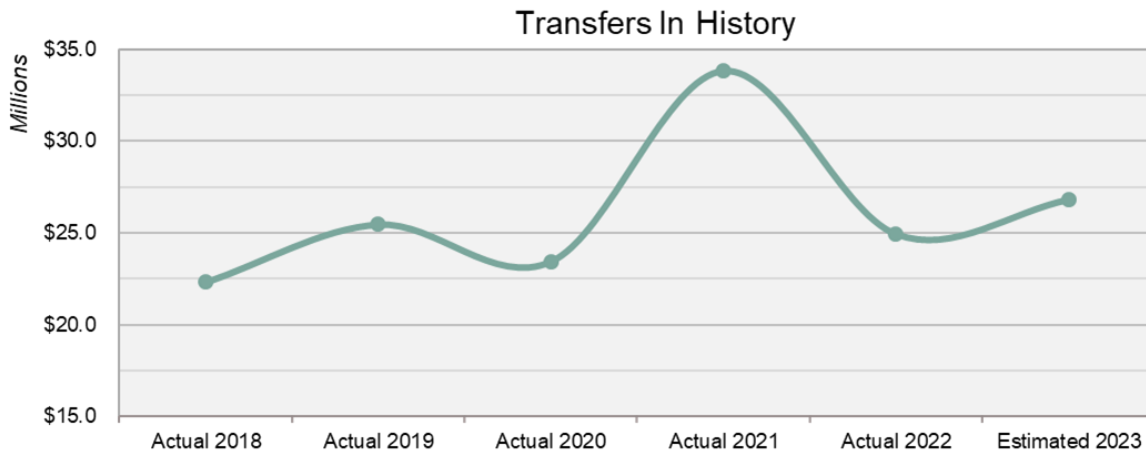


Intergovernmental revenue includes grant proceeds received from federal, state and local governmental entities. This source of revenue can be deposited into any City fund, but is primarily accounted for in special revenue funds. The intergovernmental budget is determined by estimating grant proceeds based on past awards and current pending awards. This source of revenue can have significant changes from year to year. FY2023 continues to have revenue from COVID-19 related grant funds from multiple. In addition, grant funds related to tornadoes from December 2021 affecting the greater Bowling Green area have continued to be received. FY2023 revenue collections for this category are expected to total over \$12,042,985.



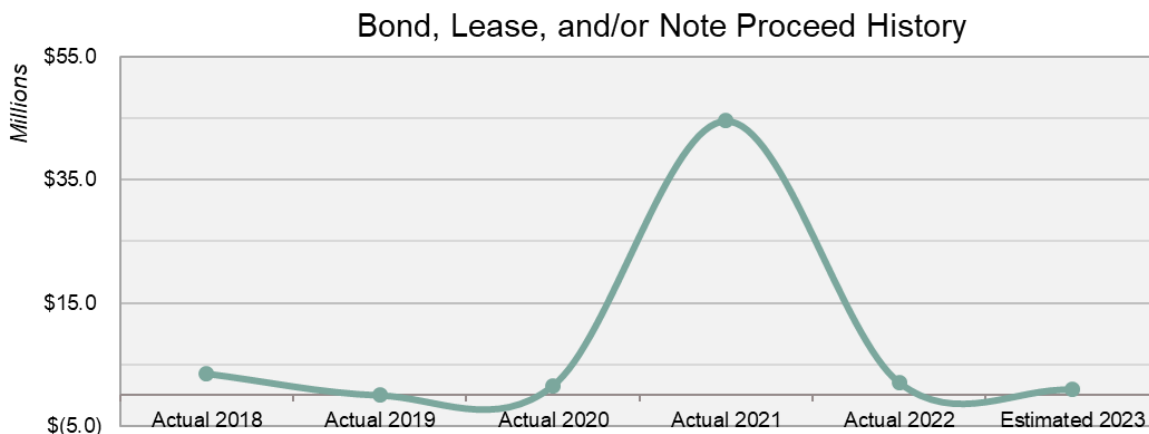
MAJOR REVENUE SOURCES ALL FUNDS, *continued*

Transfers In revenue includes monies from City funds that are moved to other City funds and are budgeted to total just over \$25,507,000 in FY2024. For example, the General Fund provides funding to several capital project funds in the form of 'transfers in' revenue. The budget for transfers in revenue is determined annually based on the capital improvement plan and current financial needs. The estimated total for revenue for this category during FY2023 is \$26,815,300. The FY2021 transfers in revenue collected in the General Fund increased compared to prior years, which resulted from stronger than anticipated revenues due to a rebounding economy. The FY2021 transfers in revenues were made available for future capital projects.

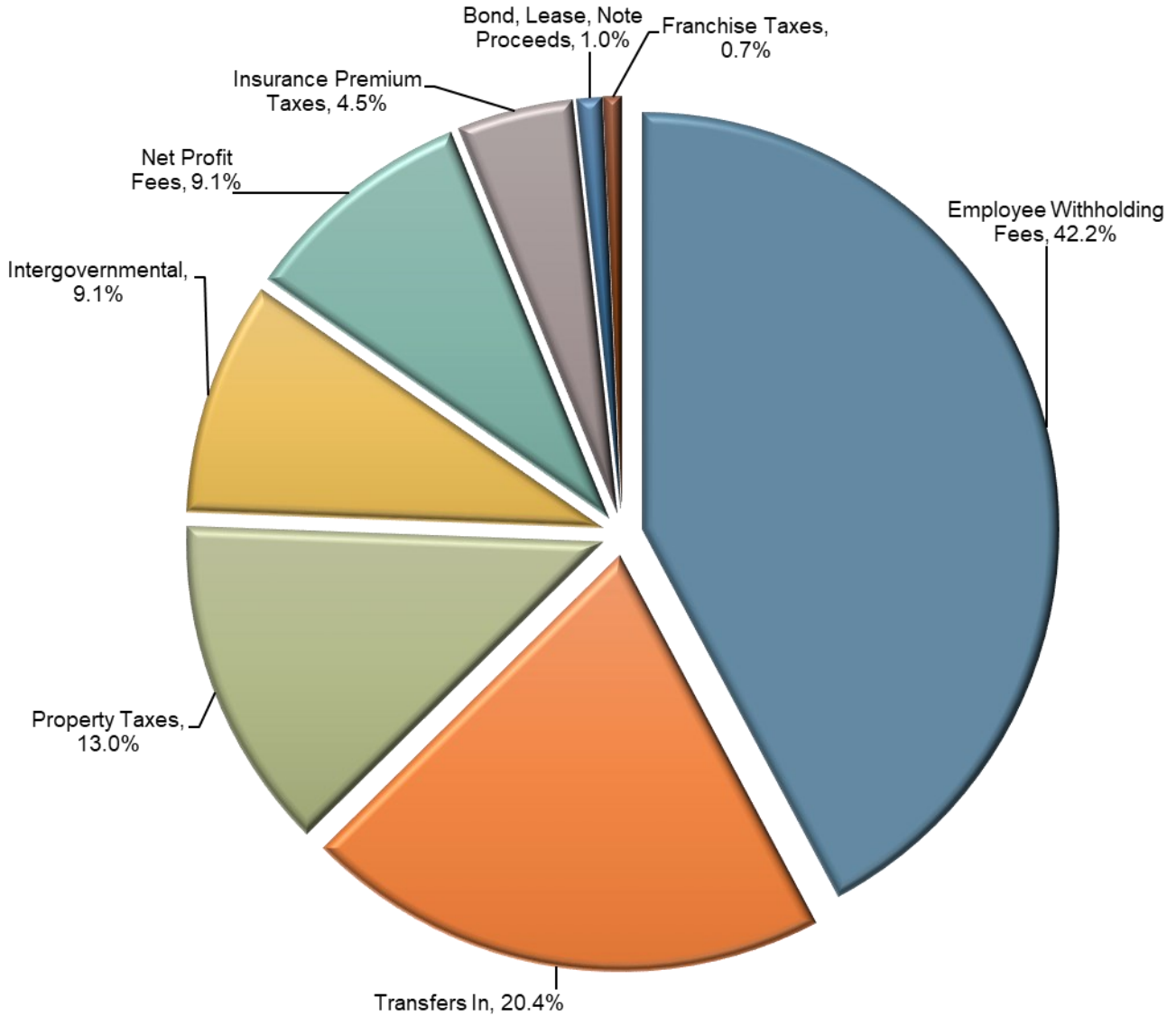


Bond, Note, Lease Proceeds are an intermittent source of revenue utilized for the purchase of capital equipment, such as fire apparatus, or to finance large capital projects. A total budget of approximately \$6.0 million will be carried over from FY2023 to FY2024 to fund the construction of the Transpark Fire Station and reconstruction of the Northside Fire Station.

This revenue source generated approximately \$925,105 during FY2023 to facilitate the purchase of one new fire apparatus. During FY2021, over \$43,000,000 was financed with general obligation bond proceeds to fund the expansion of the Kentucky Transpark.



MAJOR REVENUE SOURCES ALL FUNDS, *Estimated FY2023*



Estimated FY2023 Revenue Collections		
Employee Withholding Fees	\$ 55,597,000	42.2%
Transfers In	26,815,300	20.4%
Property Taxes	17,106,000	13.0%
Intergovernmental	12,042,985	9.1%
Net Profit Fees	11,962,000	9.1%
Insurance Premium Taxes	5,946,000	4.5%
Franchise Taxes	1,360,000	1.0%
Bond, Lease, Note Proceeds	925,105	0.7%
Total	\$ 131,754,390	100.0%



APPENDIX A

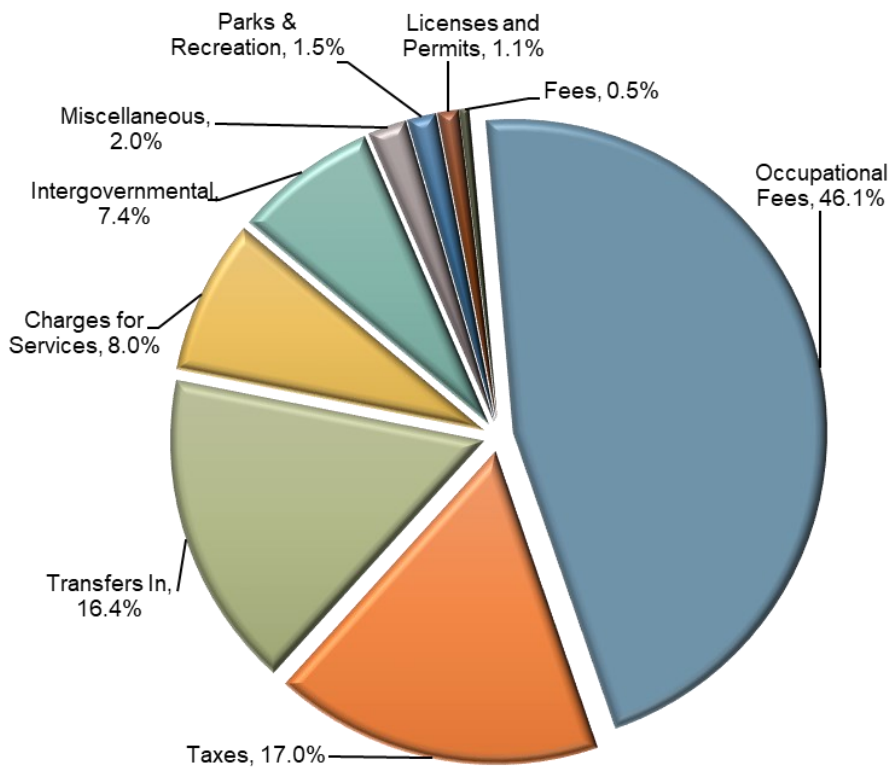
ALL FUNDS



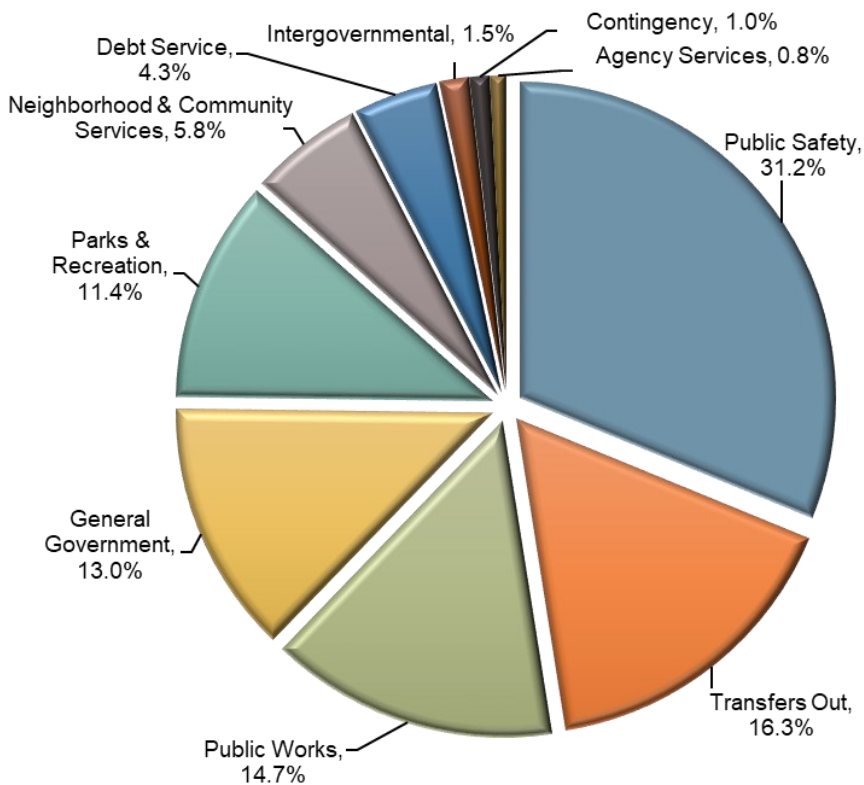
ANNUAL OPERATING BUDGET ALL FUNDS AND CATEGORIES

	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	\$ 39,163,263	\$ 33,137,219	\$ 38,820,742	\$ 33,927,988	\$ 14,252,863	\$ 7,719,252	\$ 6,571,509	\$ 173,592,836
Revenues								
Taxes	\$ 21,581,150	\$ 4,089,250	\$ 0	\$ 57,500	\$ 733,000	\$ 0	\$ 0	\$ 26,460,900
Occupational Fees	67,846,000	3,727,000	0	0	0	0	0	71,573,000
License & Permits	1,690,000	0	0	0	0	0	0	1,690,000
Intergovernmental	0	11,526,182	0	0	0	0	0	11,526,182
Fees	529,900	164,500	0	0	0	0	0	694,400
Charges for Services	356,520	0	0	0	0	12,110,364	25,025	12,491,909
Parks & Recreation	2,264,735	0	0	0	0	0	0	2,264,735
Miscellaneous	758,373	838,495	268,550	407,000	321,750	203,150	326,500	3,123,818
Total Revenues	95,026,678	20,345,427	268,550	464,500	1,054,750	12,313,514	351,525	129,824,944
Other Financing Sources								
Transfers In	1,105,322	1,840,759	12,558,583	6,272,500	100,000	3,630,000	0	25,507,164
Total Financing Sources	1,105,322	1,840,759	12,558,583	6,272,500	100,000	3,630,000	0	25,507,164
Total Available Resources	\$ 96,132,000	\$ 22,186,186	\$ 12,827,133	\$ 6,737,000	\$ 1,154,750	\$ 15,943,514	\$ 351,525	\$ 155,332,108
Expenditures								
General Government	9,309,732	0	349,000	0	0	10,777,248	0	20,435,980
Public Safety	42,159,219	4,754,114	1,293,685	0	0	0	748,000	48,955,018
Public Works	7,384,443	4,908,021	5,687,835	0	0	5,110,548	0	23,090,847
Parks & Recreation	10,848,121	0	7,112,875	0	0	0	0	17,960,996
Neighborhood & Community Services	2,968,225	6,066,958	100,000	0	0	0	0	9,135,183
Agency Services	1,213,346	0	0	0	0	0	0	1,213,346
Debt Service	0	0	0	6,737,000	0	0	0	6,737,000
Intergovernmental	1,785,000	0	0	0	491,765	0	0	2,276,765
Contingency	1,035,000	0	515,450	0	0	0	0	1,550,450
Total Expenditures	76,703,086	15,729,093	15,058,845	6,737,000	491,765	15,887,796	748,000	131,355,585
Other Financing Uses								
Transfers Out	19,428,914	5,578,250	500,000	0	0	0	0	25,507,164
Total Other Financing Uses	19,428,914	5,578,250	500,000	0	0	0	0	25,507,164
Total Expenditures & Other Uses	\$ 96,132,000	\$ 21,307,343	\$ 15,558,845	\$ 6,737,000	\$ 491,765	\$ 15,887,796	\$ 748,000	\$ 156,862,749
Net Increase (Decrease) in Fund Balances	\$ 0	\$ 878,843	(\$ 2,731,712)	\$ 0	\$ 662,985	\$ 55,718	(\$ 396,475)	(\$ 1,530,641)
Ending Fund Balances	\$ 39,163,263	\$ 34,016,062	\$ 36,089,030	\$ 33,927,988	\$ 14,915,848	\$ 7,774,970	\$ 6,175,034	\$ 172,062,195

FY2024 RESOURCES BY TYPE & EXPENDITURES BY FUNCTION

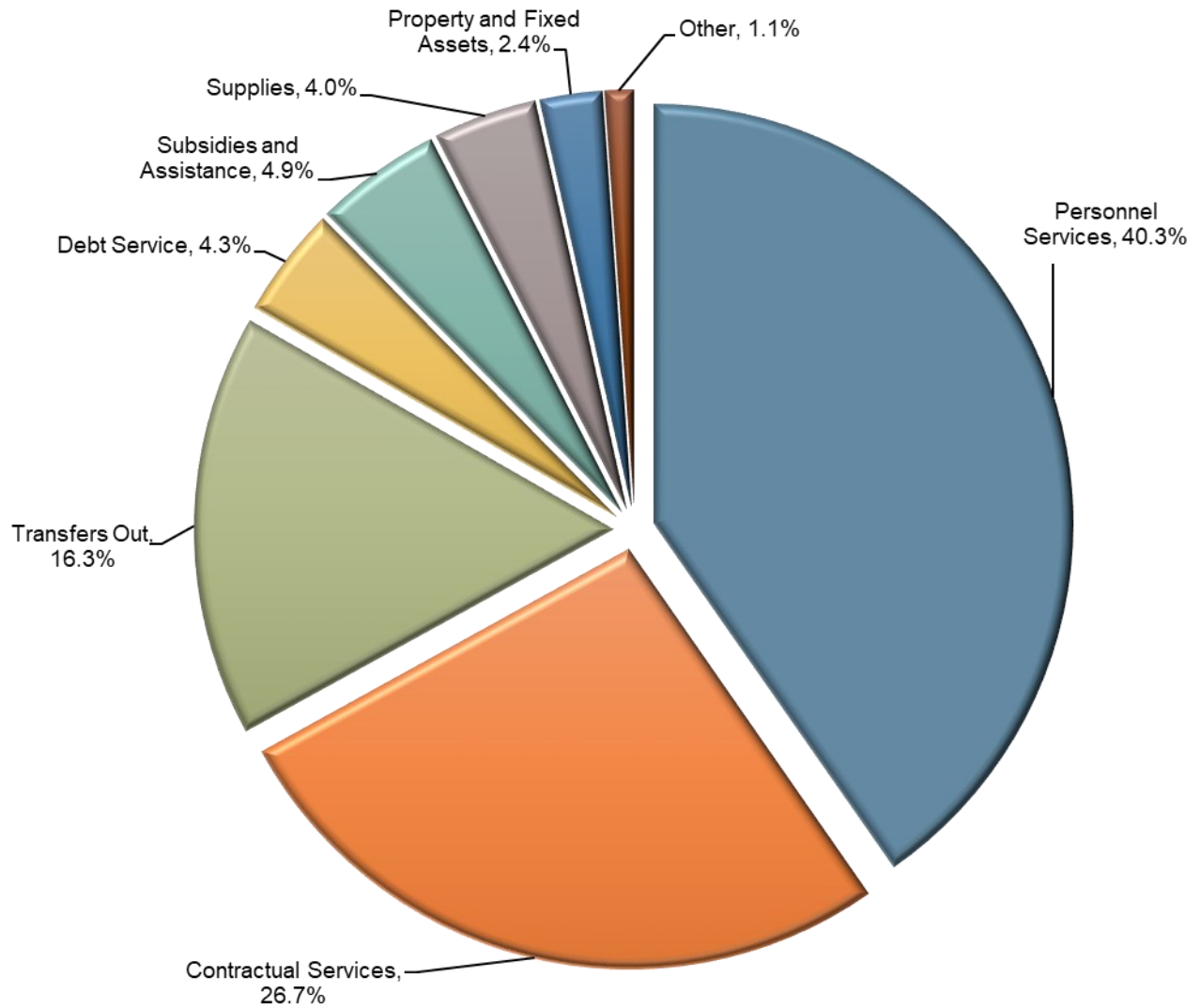


Resources by Type		
Occupational Fees	\$ 71,573,000	46.1%
Taxes	26,460,900	17.0%
Transfers In	25,507,164	16.4%
Charges for Services	12,491,909	8.0%
Intergovernmental	11,526,182	7.4%
Miscellaneous	3,123,818	2.0%
Parks & Recreation	2,264,735	1.5%
Licenses and Permits	1,690,000	1.1%
Fees	694,400	0.5%
Total	\$ 155,332,108	100.0%



Expenditures by Function		
Public Safety	\$ 48,955,018	31.2%
Transfers Out	25,507,164	16.3%
Public Works	23,090,847	14.7%
General Government	20,435,980	13.0%
Parks & Recreation	17,960,996	11.4%
Neighborhood & Community Services	9,135,183	5.8%
Debt Service	6,737,000	4.3%
Intergovernmental	2,276,765	1.5%
Contingency	1,550,450	1.0%
Agency Services	1,213,346	0.8%
Total	\$ 156,862,749	100.0%

FY2024 EXPENDITURES BY TYPE



Personnel Services	\$ 63,311,485	40.3%
Contractual Services	41,932,544	26.7%
Transfers Out	25,507,164	16.3%
Debt Service	6,737,000	4.3%
Subsidies and Assistance	7,605,701	4.9%
Supplies	6,236,000	4.0%
Property and Fixed Assets	3,724,470	2.4%
Other	1,808,385	1.1%
Total	\$ 156,862,749	100.0%

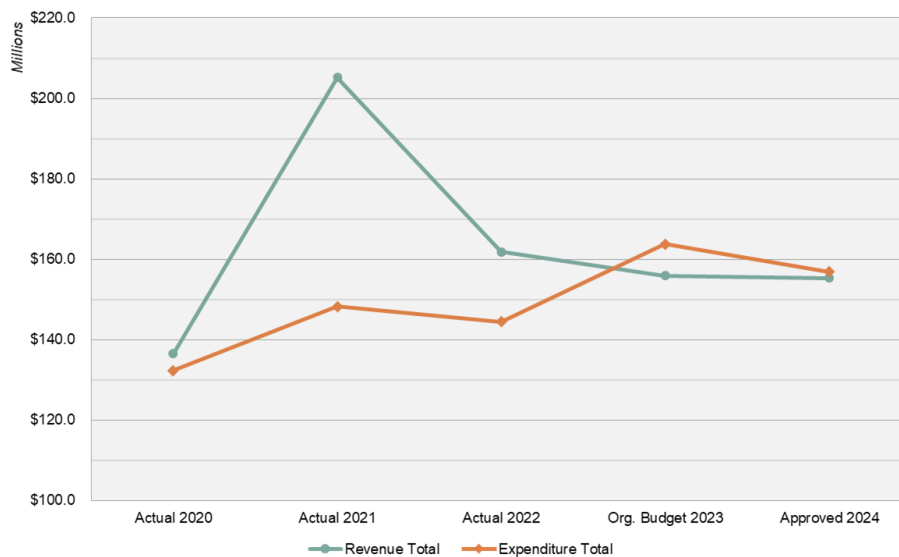
REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

ALL FUNDS HISTORY

Fiscal Year	Actual 2020	Actual 2021	Actual 2022	Org. Budget 2023	Adj. Budget 2023	Approved 2024
Beginning Fund Balance	\$ 102,732,725	\$ 106,926,411	\$ 164,179,292	\$ 181,475,528		\$ 173,592,836
Prior Period Adjustment— Implementation of GASB 84		275,000				
Beg. Fund Balance, Restated		\$ 107,201,411				
Occupational Fees	54,608,120	57,556,440	66,281,309	63,133,000	63,133,000	71,573,000
Taxes	20,954,365	22,280,128	23,824,312	23,892,150	23,892,150	26,460,900
Transfers In	23,446,105	33,804,146	24,939,394	23,134,300	24,415,300	25,507,164
Miscellaneous	4,700,430	8,385,643	576,121	2,771,335	4,832,496	3,123,818
Intergovernmental	14,840,738	20,805,276	25,636,306	9,207,530	22,733,571	11,526,182
Fees	3,475,251	3,644,779	3,655,304	3,391,500	13,822,472	694,400
Parks & Recreation	1,418,598	1,825,300	2,307,424	2,068,860	2,068,860	2,264,735
Charges for Services	10,423,044	10,750,775	10,622,742	11,477,564	11,477,564	12,491,909
Licenses and Permits	1,093,718	1,534,862	1,845,084	1,369,000	1,369,000	1,690,000
Bonds, Note, Lease Proceeds	1,531,518	44,655,466	2,091,238	15,450,000	15,625,105	0
Revenue Total	136,491,887	205,242,815	161,779,234	155,895,239	183,369,518	155,332,108
Personnel Services	46,369,593	47,406,510	52,882,298	57,393,265	58,335,639	63,311,485
Contractual Services	35,451,853	40,985,089	39,667,211	56,823,539	116,070,604	41,932,544
Supplies	4,392,878	3,950,695	4,060,511	5,329,691	6,617,956	6,236,000
Subsidies/Assistance	6,327,789	9,000,451	6,708,723	6,888,866	20,753,829	7,605,701
Property/Assets	5,160,066	1,379,092	4,645,568	2,854,915	8,663,052	3,724,470
Debt Service	11,146,660	11,422,204	11,564,048	9,438,000	19,857,622	6,737,000
Other (Transfers Out & Misc.)	23,449,362	34,120,893	24,954,639	25,049,655	36,024,947	27,315,549
Expenditure Total	132,298,201	148,264,934	144,482,998	163,777,931	266,323,649	156,862,749
Net Increase (Decrease) in Fund Balance	\$ 4,193,686	\$ 56,977,881*	\$ 17,296,236**	\$ (7,882,692)	\$ (82,954,131)	\$ (1,530,641)
Ending Fund Balance	\$ 106,926,411	\$ 164,179,292	\$ 181,475,528	\$ 173,592,836		\$ 172,062,195

* FY2021 All Funds ending fund balance increased by 53.3% over the FY2020 ending fund balance due to unspent bond proceeds totaling \$34,749,188 from the financing of the Kentucky Transpark Expansion Project and the receipt of American Rescue Plan Act (ARPA) funds that were collected, but not spent as of June 30, 2021.

** FY2022 All Funds ending fund balance increased by 10.5% over the FY2021 ending fund balance due to 15% growth in two of the three largest revenue sources, including occupational fee revenue as a result of new business starts and expansions. Additionally, the second tranche of ARPA funding totaling \$8.3M was collected, but not spent as of June 30, 2022.



REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

GENERAL FUND

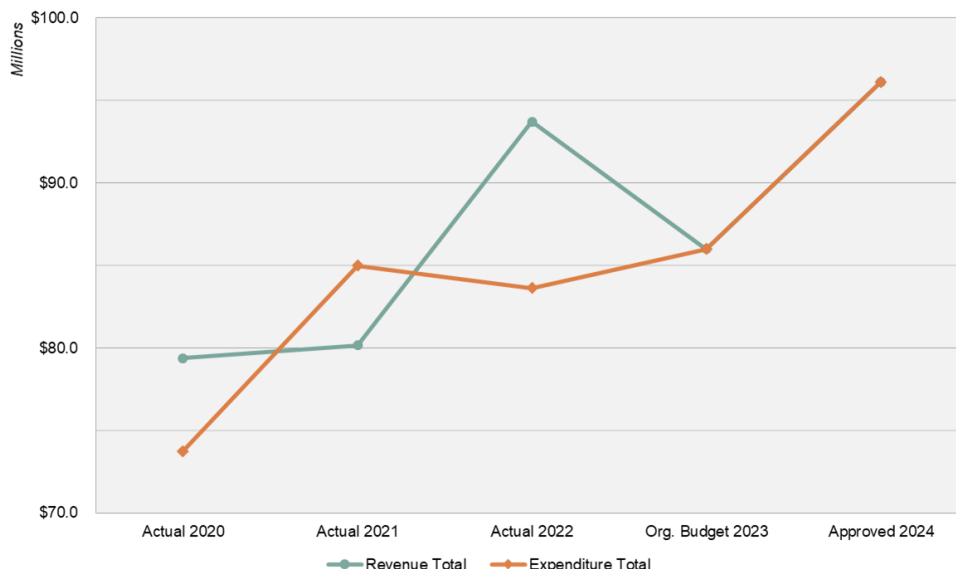
GENERAL FUND HISTORY

Fiscal Year	Actual 2020	Actual 2021	Actual 2022	Org. Budget 2023	Adj. Budget 2023	Approved 2024
Beginning Fund Balance	\$ 27,998,185	\$ 33,641,524	\$ 29,103,594	\$ 39,163,263		\$ 39,163,263
Prior Period Adjustment— Implementation of GASB 84		275,000				
Beg. Fund Balance, Restated		\$ 33,916,524				
Occupational Fees	51,692,850	54,556,151	62,832,600	60,133,000	60,133,000	67,846,000
Taxes	17,348,068	18,651,189	19,394,267	19,910,150	19,910,150	21,581,150
Transfers In	614,399	262,333	678,548	1,159,350	1,159,350	1,105,322
Miscellaneous	764,631	481,446	(277,077)	605,600	694,876	758,373
Intergovernmental	5,766,540	2,108,399	6,149,797	0	1,528,140	0
Fees	409,187	444,655	462,388	444,000	455,350	529,900
Parks & Recreation	1,418,598	1,825,300	2,307,424	2,068,860	2,068,860	2,264,735
Charges for Services	282,404	310,855	313,107	310,040	310,040	356,520
Licenses and Permits	1,093,718	1,534,862	1,845,085	1,369,000	1,369,000	1,690,000
Revenue Total	79,390,395	80,175,190	93,706,139	86,000,000	87,628,766	96,132,000
Personnel Services	42,801,049	43,821,213	47,035,479	53,194,688	53,961,987	58,494,904
Contractual Services	8,595,636	8,268,937	12,105,337	11,265,740	13,005,063	10,630,341
Supplies	1,934,711	2,013,301	2,225,667	3,169,826	4,002,402	3,418,360
Subsidies/Assistance	3,246,937	3,055,968	2,525,992	2,599,216	7,453,898	3,055,551
Property/Assets	224,546	153,494	229,240	56,575	441,900	62,600
Other (Transfers Out & Misc.)	16,944,177	27,675,207	19,524,755	15,713,955	16,874,053	20,470,244
Expenditure Total	73,747,056	84,988,120	83,646,470	86,000,000	95,739,303	96,132,000
Net Increase (Decrease) in Fund Balance	\$ 5,643,339*	(\$ 4,812,930)**	\$ 10,059,669***	\$ 0	(\$ 8,110,537)	\$ 0
Ending Fund Balance	\$ 33,641,524	\$ 29,103,594	\$ 39,163,263	\$ 39,163,263		\$ 39,163,263

* 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 for Local Government.

** FY2021 General Fund ending fund balance decreased by 14.3% as a result of increased transfers out expenditures to capital project funds to prefund future projects.

*** FY2022 General Fund ending fund balance increased by 34.6% mainly due increases in occupational fee revenues from a rebounding economy post COVID-19 coupled with new and current business expansions in several sectors.



REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

OTHER MAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUND HISTORY

Fiscal Year	Actual 2020	Actual 2021	Actual 2022	Org. Budget 2023	Adj. Budget 2023	Approved 2024
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0
Transfers In	4,585,403	3,152,404	3,008,077	3,248,000	3,248,000	3,348,500
Revenue Total	4,585,403	3,152,404	3,008,077	3,248,000	3,248,000	3,348,500
Debt Service	4,585,403	3,152,404	3,008,077	3,248,000	3,248,000	3,348,500
Expenditure Total	4,585,403	3,152,404	3,008,077	3,248,000	3,248,000	3,348,500
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 2020	Actual 2021	Actual 2022	Org. Budget 2023	Adj. Budget 2023	Approved 2024
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0
Fees	2,979,508	3,068,205	3,005,666	2,808,000	13,227,262	0
Revenue Total	2,979,508	3,068,205	3,005,666	2,808,000	13,227,262	0
Debt Service	2,979,508	3,068,205	3,005,666	2,808,000	13,227,262	0
Expenditure Total	2,979,508	3,068,205	3,005,666	2,808,000	13,227,262	0
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 2020	Actual 2021	Actual 2022	Org. Budget 2023	Adj. Budget 2023	Approved 2024
Beginning Fund Balance	\$ 1,587,739	\$ 1,754,929	\$ 36,521,994	\$ 29,956,152		\$ 30,006,152
Taxes	14,702	18,028	43,445	44,000	44,000	57,500
Miscellaneous	1,261,649	2,639,849	2,110,860	373,000	373,000	371,000
Transfers In	1,017,500	989,415	1,927,313	1,564,000	1,564,000	1,506,500
Bond Proceeds	0	44,655,466	0	0	0	0
Revenue Total	2,293,851	48,302,758	4,081,618	1,981,000	1,981,000	1,935,000
Contractuals	0	9,471,637	6,651,843	0	27,275,855	0
Debt Service	2,126,661	3,751,108	3,995,617	1,931,000	1,931,000	1,935,000
Other	0	312,948	0	0	0	0
Expenditure Total	2,126,661	13,535,693	10,647,460	1,931,000	29,206,855	1,935,000
Net Increase (Decrease) in Fund Balance	\$ 167,190*	\$ 34,767,065**	(\$ 6,565,842)***	\$ 50,000	(\$ 27,225,855)	\$ 0
Ending Fund Balance	\$ 1,754,929	\$ 36,521,994	\$ 29,956,152	\$ 30,006,152		\$ 30,006,152

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

** ITA Debt Service Fund ending fund balance increased by 1,981.1% in FY2021 due to unspent bond proceeds totaling \$34,749,188.

*** ITA Debt Service Fund ending fund balance decreased by 18.1% in FY2022 as a result of the spending of bond proceeds.

REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

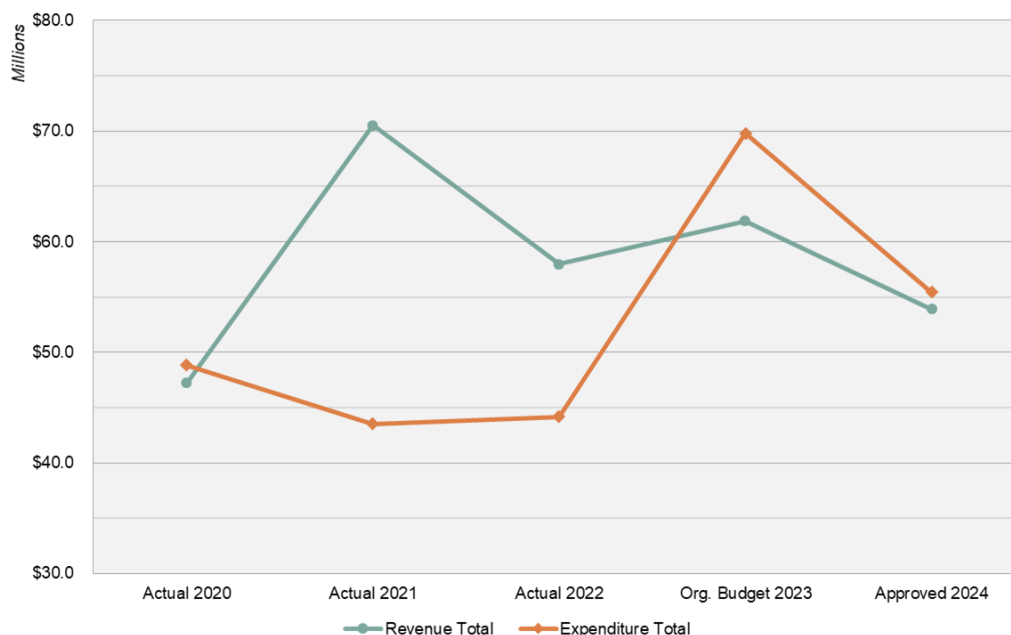
NONMAJOR FUNDS

NONMAJOR FUND HISTORY

Fiscal Year	Actual 2020	Actual 2021	Actual 2022	Org. Budget 2023	Adj. Budget 2023	Approved 2024
Beginning Fund Balance	\$ 73,146,801	\$ 71,529,958	\$ 98,553,706	\$ 112,356,116		\$ 104,423,424
Occupational Fees	2,915,270	3,000,289	3,448,709	3,000,000	3,000,000	3,727,000
Taxes	3,591,595	3,610,911	4,386,600	3,938,000	3,938,000	4,822,250
Transfers In	17,228,803	29,399,994	19,325,456	14,354,950	5,216,328	19,546,842
Miscellaneous	2,674,148	5,264,348	(1,257,662)	1,792,735	3,764,620	1,994,445
Intergovernmental	9,074,199	18,696,876	19,486,509	9,207,530	21,205,431	11,526,182
Fees	86,556	131,922	187,250	2,947,500	13,367,122	164,500
Charges for Services	10,140,639	10,439,920	10,309,635	11,167,524	11,167,524	12,135,389
Bonds, Note, Lease Proceeds	1,531,518	0	2,091,238	15,450,000	15,625,105	0
Revenue Total	47,242,728	70,544,260	57,977,735	61,858,239	77,284,130	53,916,608
Personnel Services	3,568,544	3,585,297	5,846,819	4,198,577	4,373,652	4,816,581
Contractual Services	26,856,216	23,244,515	20,910,031	45,557,799	75,789,686	31,302,203
Supplies	2,458,167	1,937,394	1,834,844	2,159,865	2,615,554	2,817,640
Subsidies/Assistance	3,080,852	5,944,483	4,182,731	4,289,650	13,299,931	4,550,150
Property/Assets	4,935,520	1,225,598	4,416,328	2,798,340	8,221,152	3,661,870
Debt Service	1,455,087	1,450,487	1,554,688	1,451,000	1,451,000	1,453,500
Other (Transfers Out & Misc.)	6,505,185	6,132,738	5,429,884	9,335,700	19,150,894	6,845,305
Expenditure Total	48,859,571	43,520,512	44,175,325	69,790,931	124,901,869	55,447,249
Net Increase (Decrease) in Fund Balance	(\$ 1,616,843)	\$ 27,023,748*	\$ 13,802,410**	(\$ 7,932,692)	(\$ 47,617,739)	(\$ 1,530,641)
Ending Fund Balance	\$ 71,529,958	\$ 98,553,706	\$ 112,356,116	\$ 104,423,424		\$ 102,892,783

* Nonmajor Funds ending fund balance increased by 37.8% in FY2021 due to the prefunding of capital project funds through transfers in revenue for future projects.

** Nonmajor Funds ending fund balance increased by 14.0% in FY2022 due to the prefunding of capital project funds through transfers in revenue for future projects.





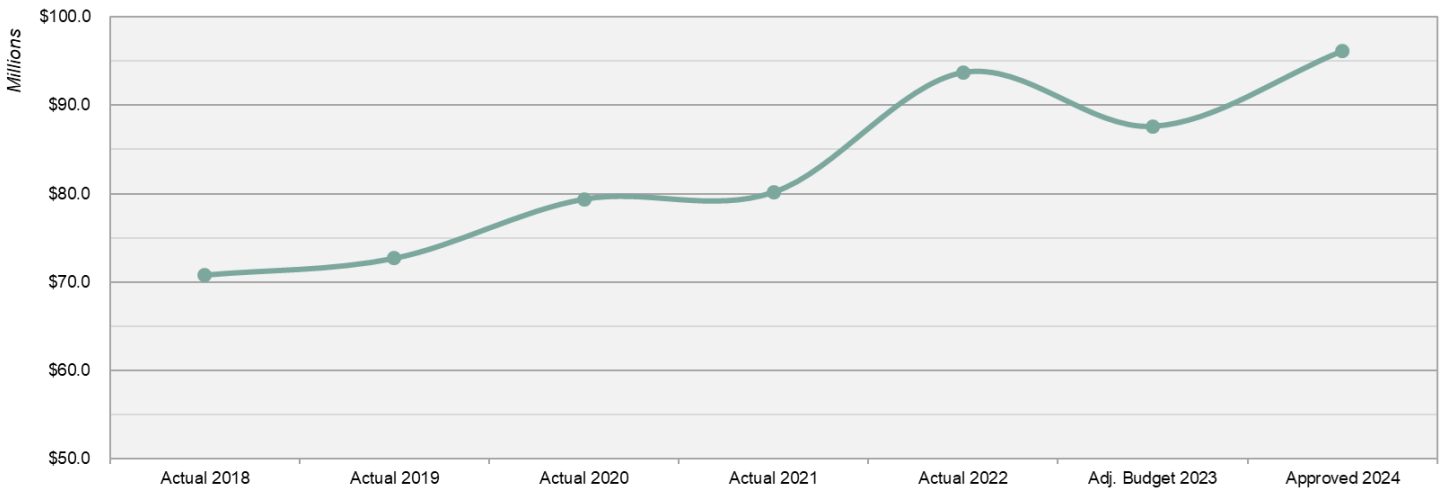
APPENDIX B

GENERAL FUND

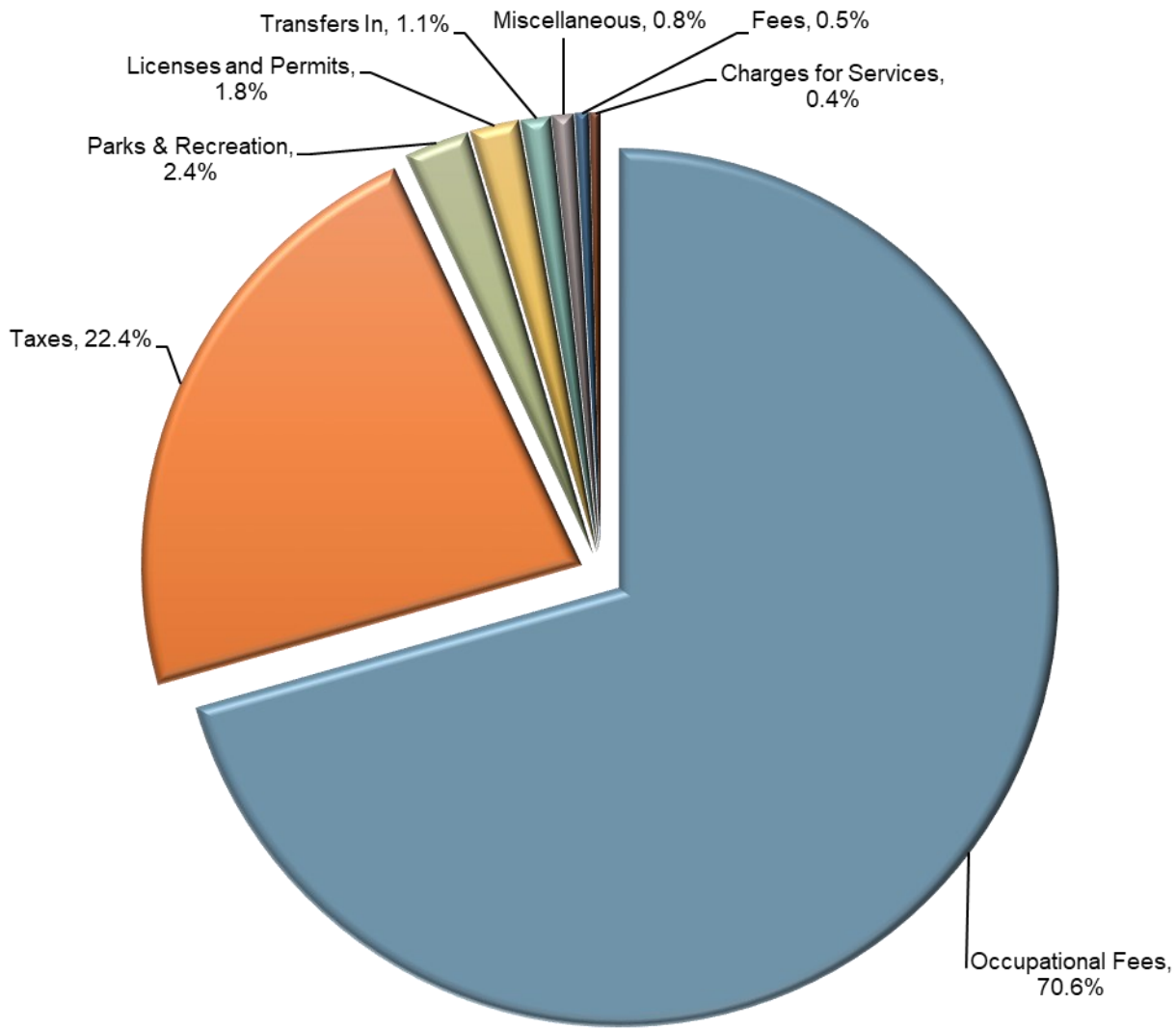


GENERAL FUND REVENUE HISTORY BY CATEGORY

Revenue Category	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Org. Budget 2023	Adj. Budget 2023	Approved 2024
Occupational Fees	\$ 50,247,947	\$ 50,278,605	\$ 51,692,850	\$ 54,556,151	\$ 62,832,600	\$ 60,133,000	\$ 60,133,000	\$ 67,846,000
Taxes	15,461,872	16,384,315	17,348,068	18,651,189	19,394,267	19,910,150	19,910,150	21,581,150
Transfers In	568,923	536,521	614,399	262,333	678,548	1,159,350	1,159,350	1,105,322
Miscellaneous	440,215	932,000	764,631	481,446	(277,077)	605,600	694,876	758,373
Intergovernmental Grants	68,048	669,385	5,766,540	2,108,399	6,149,797	0	1,528,140	0
Fees	387,635	367,367	409,187	444,655	462,388	444,000	455,350	529,900
Parks & Recreation	1,995,776	1,968,355	1,418,598	1,825,300	2,307,424	2,068,860	2,068,860	2,264,735
Charges for Services	289,489	278,486	282,404	310,855	313,107	310,040	310,040	356,520
Licenses & Permits	1,357,713	1,292,469	1,093,718	1,534,862	1,845,084	1,369,000	1,369,000	1,690,000
Total:	\$ 70,817,618	\$ 72,707,503	\$ 79,390,395	\$ 80,175,190	\$ 93,706,138	\$ 86,000,000	\$ 87,628,766	\$ 96,132,000



FY2024 GENERAL FUND RESOURCES BY TYPE

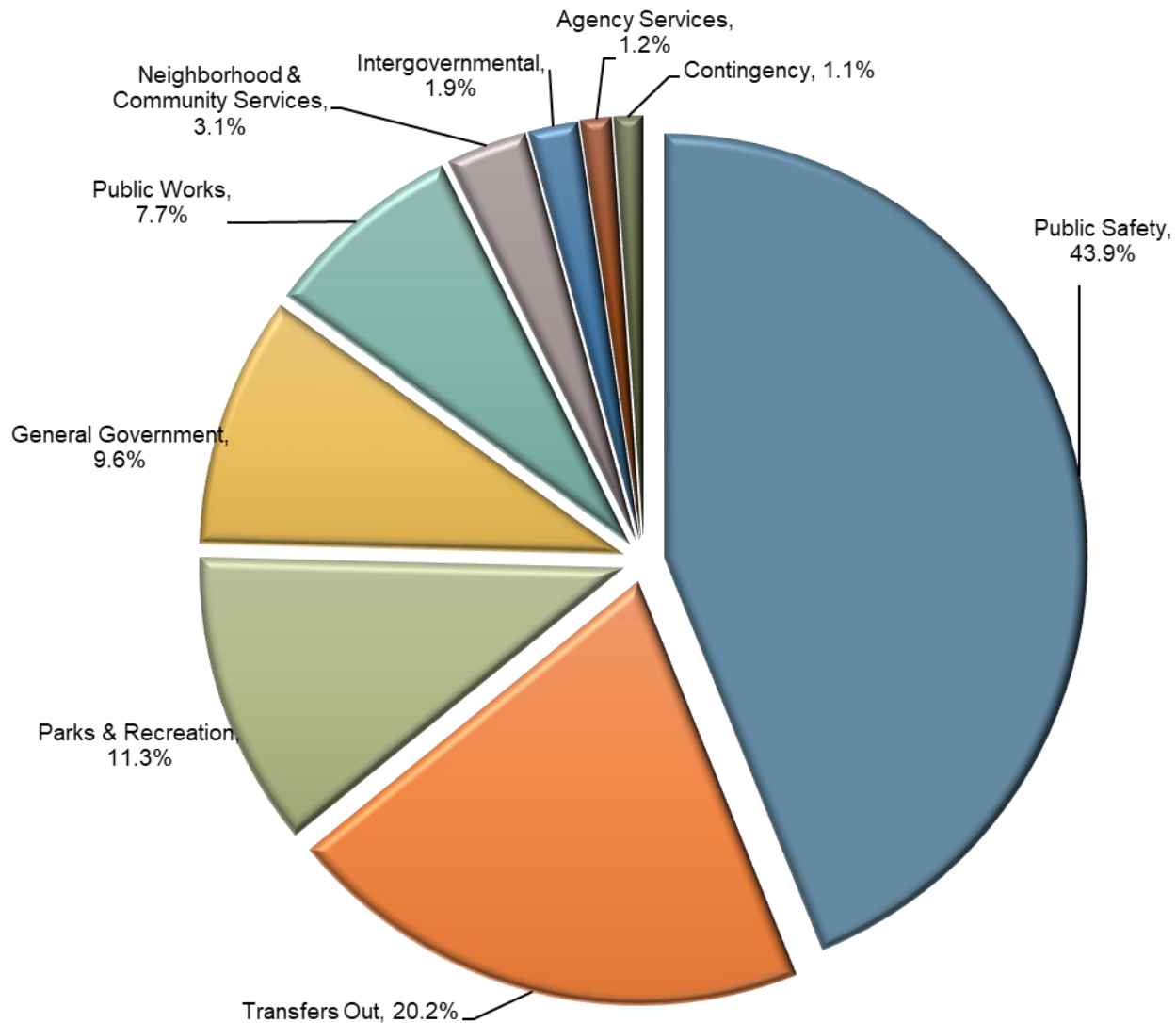


Occupational Fees	\$ 67,846,000	70.6%
Taxes	21,581,150	22.4%
Parks & Recreation	2,264,735	2.4%
Licenses and Permits	1,690,000	1.8%
Transfers In	1,105,322	1.1%
Miscellaneous	758,373	0.8%
Fees	529,900	0.5%
Charges for Services	356,520	0.4%
Total	\$ 96,132,000	100.0%

GENERAL FUND EXPENDITURE HISTORY BY DEPARTMENT

Department	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Org. Budget 2023	Adj. Budget 2023	Approved 2024
<u>General Government</u>								
Legislative	\$ 155,654	\$ 166,604	\$ 199,918	\$ 203,321	\$ 224,580	\$ 236,522	\$ 236,522	\$ 282,650
Executive	1,067,210	1,032,920	1,014,505	957,386	1,007,285	1,097,605	1,116,133	1,143,942
Finance	1,364,308	1,420,856	1,760,044	1,761,151	1,825,548	1,934,856	1,949,517	2,133,113
Human Resources	823,776	942,690	939,563	1,054,071	1,205,085	1,366,144	1,431,893	1,405,037
Law	396,419	348,778	398,318	404,114	311,449	420,230	420,230	514,643
Information Tech	1,921,795	1,980,908	2,179,480	2,388,770	2,313,853	3,060,381	3,169,522	3,183,167
Adm. Services	326,451	332,363	333,867	322,429	369,872	456,330	449,057	647,180
<u>Public Safety</u>								
Police	13,214,641	14,321,557	15,809,569	16,285,947	16,934,378	20,824,680	22,139,396	23,077,148
Fire	12,294,866	13,011,850	14,171,805	14,708,752	16,349,456	17,074,754	17,244,125	19,066,071
Other Public Safety	22,462	22,207	21,557	18,174	14,890	15,715	15,715	16,000
<u>Public Works</u>								
Public Transit	417,880	0	450,415	10,000	0	0	0	0
<u>Parks & Recreation</u>								
Parks	5,594,525	5,412,561	5,490,626	5,568,423	5,837,584	6,928,148	7,253,998	7,886,371
Aquatics	700,321	568,653	324,091	271,476	531,726	669,987	731,667	843,281
Golf	1,381,517	1,354,468	1,428,952	1,492,394	1,693,931	1,889,000	1,974,620	2,118,469
<u>Neighb. & Comm. Serv.</u>								
	2,096,923	2,097,312	2,400,901	2,015,687	2,391,460	2,710,507	4,028,479	2,968,225
<u>Agency Services</u>								
	1,195,523	1,189,044	1,212,148	1,560,358	1,174,392	1,135,466	4,841,917	1,213,346
<u>Intergovernmental</u>								
	964,291	1,264,911	1,420,298	1,432,822	1,161,433	1,400,000	1,599,835	1,785,000
<u>Contingency</u>								
	0	0	0	0	0	944,000	216,750	1,035,000
<u>Transfers Out</u>								
	17,878,435	19,748,463	16,940,916	27,675,090	19,416,513	14,769,300	16,650,300	19,428,914
Total:	\$ 68,612,065	\$ 72,285,386	\$ 73,772,432	\$ 84,988,120	\$ 83,646,470	\$ 86,000,000	\$ 95,739,303	\$ 96,132,000

FY2024 GENERAL FUND EXPENDITURES BY FUNCTION

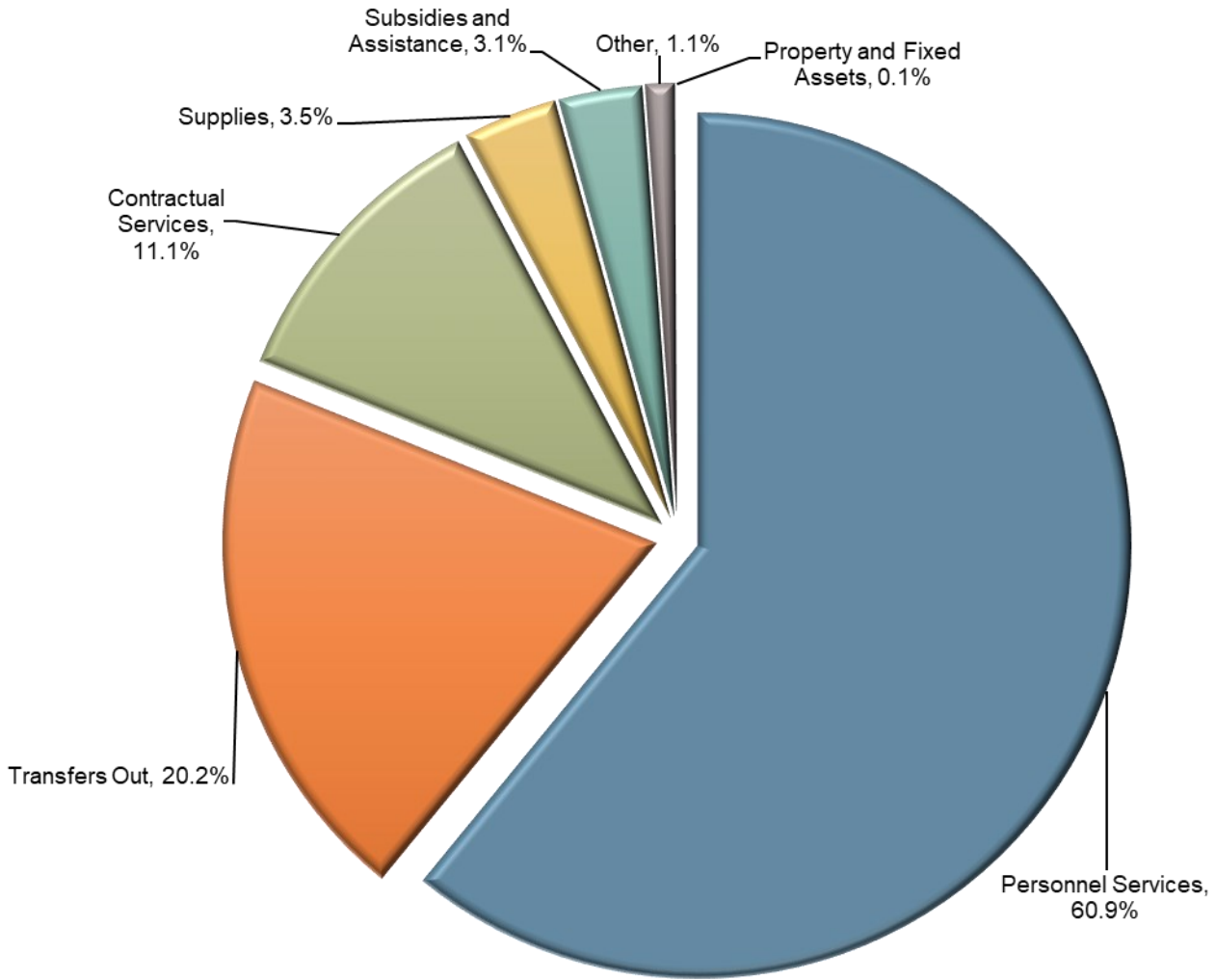


Public Safety	\$ 42,159,219	43.9%
Transfers Out	19,428,914	20.2%
Parks & Recreation	10,848,121	11.3%
General Government	9,309,732	9.6%
Public Works	7,384,443	7.7%
Neighborhood & Community Services	2,968,225	3.1%
Intergovernmental	1,785,000	1.9%
Agency Services	1,213,346	1.2%
Contingency	1,035,000	1.1%
Total	\$ 96,132,000	100.0%

APPROVED BUDGET AND ESTIMATED FUND BALANCES

GENERAL FUND ONLY	FY2023 Orig. Budget	FY2023 Adj. Budget	FY2023 Estimate	FY2024 Approved
Reserves Available:				
Beginning Total Fund Balance (Estimated)	\$ 39,163,263		\$ 39,163,263	\$ 39,196,413
Minimum Reserve Retention (25% of Revenues)	(21,500,000)		(21,500,000)	(24,033,000)
Total Reserves Available for Current Year	17,663,263		17,663,263	15,163,413
Resources In:				
Revenues:				
Property Taxes (vehicles, franchise, in lieu of)	\$ 15,935,000	\$ 15,935,000	\$ 16,436,000	\$ 17,187,000
Other Taxes (ins. prem., franchise, & misc.)	3,975,150	3,975,150	4,122,150	4,394,150
Occupational Fees	48,158,000	48,158,000	51,441,000	54,539,000
Service Enhancement Occupational Fees	11,975,000	11,975,000	12,568,000	13,307,000
Licenses & Permits (building, plan rev., electrical)	1,369,000	1,369,000	1,575,000	1,690,000
Intergovernmental Grants	0	978,139	1,048,000	0
Charges for Services (includes Cemetery)	754,040	755,790	796,000	886,420
Parks & Recreation	2,068,860	2,068,860	2,167,000	2,264,735
Miscellaneous	605,600	656,782	705,000	758,373
Total Revenues	84,840,650	85,871,721	90,858,150	95,026,678
Other Sources:				
Transfers from Other Funds	1,159,350	1,159,350	760,000	1,105,322
Total Other Sources	1,159,350	1,159,350	760,000	1,105,322
Total Resources In	86,000,000	87,031,071	91,618,150	96,132,000
Resources Available for Year	\$ 103,663,263	\$ 87,031,071	\$ 109,281,413	\$ 111,295,413
Resource Uses:				
Expenditures:				
Personnel & Benefit Service Cost	49,216,073	53,961,987	51,265,000	53,575,711
FY24 COLA (6.5%) --- FY23 COLA (7.0%)	2,911,335	0	0	3,273,937
STEP	1,067,280	0	0	1,645,256
Contractual	9,740,740	13,005,063	11,074,700	10,075,341
Supplies	2,796,336	4,002,402	3,336,000	3,075,590
Subsidies & Assistance	2,599,216	7,453,898	6,509,000	3,055,551
Property & Fixed Assets	56,575	441,900	350,000	62,600
Miscellaneous	944,655	223,753	0	1,041,330
Transfers Out	5,812,595	6,377,595	6,377,595	7,025,259
Total Expenditures	75,144,805	85,466,598	78,912,295	82,830,575
Other Uses:				
Other One-time Capital Items	2,548,490			897,770
Cash Purchase of Vehicles/Equipment	1,077,490	1,077,490	1,477,490	2,250,000
Stormwater Program	200,000	200,000	200,000	0
Greenway Expansion Program	400,000	400,000	400,000	0
Fire Capital Project and Fire Improv. Funds	2,500,000	2,500,000	4,500,000	1,000,000
Technology Fund	500,000	500,000	500,000	500,000
Greenways/Riverfront Development Fund	400,000	400,000	400,000	0
Future Roads Fund	1,450,000	1,450,000	1,450,000	850,000
Sidewalk Improvement Program	500,000	500,000	500,000	0
Municipal Facilities Fund	150,000	1,350,000	1,350,000	1,000,000
Bluegrass Farms Boulevard Extension Fund	0	116,000	116,000	2,900,000
Energy Savings Project	0	650,000	650,000	2,800,000
Future Public Safety Radio System Repl. Fund	129,215	129,215	129,215	103,655
Liquid Fuel Tax Fund for Street Paving	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Uses	10,855,195	10,272,705	12,672,705	13,301,425
Total Resource Uses Total Resource Uses	\$ 86,000,000	\$ 95,739,303	\$ 91,585,000	\$ 96,132,000
Net Increase (Decrease) in Fund Balance	0	(8,708,232)	33,150	0
Estimated Ending Fund Balance (before designated reserves)	\$ 39,163,263		\$ 39,196,413	\$ 39,196,413

FY2024 GENERAL FUND EXPENDITURES BY TYPE



Personnel Services	58,494,904	60.9%
Transfers Out	19,428,914	20.2%
Contractual Services	10,630,341	11.1%
Supplies	3,418,360	3.5%
Subsidies and Assistance	3,055,551	3.1%
Other	1,041,330	1.1%
Property and Fixed Assets	62,600	0.1%
Total	\$ 96,132,000	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.)		\$ 7,790,083,942
Debt Limit (10% of assessed value)		779,008,394
Debt Applicable to Limit:		
General Obligation Bonds	71,380,000	
Notes and Capital Leases Payable	5,823,722	
Less: Non Tax-supported Debt	<u>0</u>	
Total Net Debt Applicable to Limit		<u>(77,203,722)</u>
Legal Debt Margin		<u>\$ 701,804,672</u>

The City is subject to a legal debt margin of \$701,804,672, 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 revenues, 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 lettering and by an asterisk (*), in relation to all ratings from Moody’s and Standard & Poor’s is shown below.

Quality of Rating	Moody’s	Standard & Poor’s (S&P)
Best Quality	Aaa	AAA
High Quality	Aa1*	AA+
	Aa2	AA*
	Aa3	AA-
Upper Medium	A1	A+
	A2	A
	A3	A-
Lower Medium	Baa1	BBB+
	Baa2	BBB
	Baa3	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
2024	\$ 4,770,973	\$ 1,960,128	\$ 6,731,101	\$ 2,890,973	\$ 453,141	\$ 3,344,114
2025	3,081,165	1,830,659	4,911,824	1,891,165	371,721	2,262,886
2026	3,171,736	1,734,167	4,905,903	1,941,736	316,879	2,258,615
2027	3,947,866	1,629,783	5,577,649	1,992,866	262,445	2,255,311
2028	4,093,308	1,513,835	5,607,143	2,058,308	205,347	2,263,655
2029	3,357,161	1,397,042	4,754,203	1,232,161	146,364	1,378,525
2030	3,462,463	1,312,980	4,775,443	1,262,463	114,861	1,377,324
2031	3,827,949	1,192,790	5,020,739	1,122,949	80,622	1,203,571
2032	3,980,414	1,075,177	5,055,591	1,155,414	48,784	1,204,198
2033	3,890,687	966,559	4,857,246	955,687	16,016	971,703
2034	3,055,000	867,293	3,922,293			
2035	3,165,000	793,093	3,958,093			
2036	3,280,000	716,343	3,996,343			
2037	3,410,000	623,743	4,033,743			
2038	3,535,000	537,743	4,072,743			
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	\$ 77,203,722	\$ 20,408,399	\$ 97,612,121	\$ 16,503,722	\$ 2,016,180	\$ 18,519,902

FUTURE DEBT SERVICE REQUIREMENTS BY FUND, *continued*

Fiscal Year	<u>ITA Debt Service Fund</u>			<u>TIF Ballpark Debt Service Fund</u>		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 1,025,000	\$ 908,899	\$ 1,933,899	\$ 855,000	\$ 598,088	\$ 1,453,088
2025	300,000	895,050	1,195,050	890,000	563,888	1,453,888
2026	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	837,990	1,922,990	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	344,112	1,454,112
2032	1,680,000	715,581	2,395,581	1,145,000	310,812	1,455,812
2033	1,745,000	685,531	2,430,531	1,190,000	265,012	1,455,012
2034	1,820,000	649,881	2,469,881	1,235,000	217,412	1,452,412
2035	1,895,000	612,731	2,507,731	1,270,000	180,362	1,450,362
2036	1,970,000	574,081	2,544,081	1,310,000	142,262	1,452,262
2037	2,050,000	533,881	2,583,881	1,360,000	89,862	1,449,862
2038	2,130,000	492,081	2,622,081	1,405,000	45,662	1,450,662
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	\$ 43,930,000	\$ 13,370,907	\$ 57,300,907	\$ 16,770,000	\$ 5,021,312	\$ 21,791,312

OUTSTANDING DEBT OVERVIEW

Purpose of Issue		Original Issue	Interest Rate	Final Maturity	Amount Outstanding
General Obligation and Revenue Bonds					
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	\$ 915,000
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	150,000
General Obligation Bond, Series 2015	Refinancing portion of GO Series 2007A for various City capital projects	9,245,000	2.25% - 3.0%	December 1, 2032	7,565,000
General Obligation Bond, Series 2016A	Refinancing 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	650,000
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	80,000
General Obligation Bond, Series 2016C	Refinancing portion of GO Series 2008A&B	24,545,000	3.0% - 4.0%	June 1, 2038	18,820,000
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	5,140,000
Total General Obligation and Revenue Bonds					\$ 71,380,000
Notes and Lease Purchase Agreements					
Farmers National Bank	2018 Fire Trucks Note	3,531,163	2.99%	March 29, 2028	1,895,980
JP Morgan Chase	2019 Fire Trucks Note	1,531,518	1.95%	December 4, 2029	1,102,699
JP Morgan Chase	2022 Fire Trucks Note	2,091,238	1.96%	February 28, 2032	1,899,938
Cogent Bank	2023 Fire Trucks Note	925,105	3.09%	September 15, 2032	925,105
Total Notes Payable and Capital Leases					\$ 5,823,722
Total Long-Term Governmental Debt					\$ 77,203,722

DEBT ACTIVITY FOR PERIOD ENDING 6/30/2023

<i>Bonds</i>	Outstanding at 6/30/2022	Debt Issued FY2023	Principal Payments	Interest Payments	Total Expenditures	Outstanding at 6/30/2023
2012A & B Refunding Bonds	\$ 2,100,000	\$ 0	\$ 1,035,000	\$ 56,783	\$ 1,091,783	\$ 1,065,000
2015A GO Refunding Bonds	8,215,000	0	650,000	220,162	870,162	7,565,000
2016C GO Refunding Bonds	2,415,000	0	365,000	96,600	461,600	2,050,000
Subtotal Governmental Bonds	12,730,000	0	2,050,000	373,545	2,423,545	10,680,000
2010 WKU Refunding Bonds	10,315,000	0	10,315,000	104,621	10,419,621	0
Subtotal WKU Fund 402	10,315,000	0	10,315,000	104,621	10,419,621	0
2016A & B GO Refunding Bonds	1,440,000	0	710,000	21,852	731,852	730,000
2021A & B GO Bonds	43,490,000	0	290,000	906,850	1,196,850	43,200,000
Subtotal ITA Fund 403	44,930,000	0	1,000,000	928,702	1,928,702	43,930,000
2016C GO Refunding Bonds	17,590,000	0	820,000	630,888	1,450,888	16,770,000
Subtotal TIF Fund 404	17,590,000	0	820,000	630,888	1,450,888	16,770,000
Total Governmental Bonds	\$ 85,565,000	\$ 0	\$ 14,185,000	\$ 2,037,756	\$ 16,222,756	\$ 71,380,000
<i>Leases & Notes</i>						
2018 Fire Trucks Note	2,242,861	0	346,881	67,793	414,674	1,895,980
2019 Fire Trucks Note	1,248,408	0	145,709	24,344	170,053	1,102,699
2022 Fire Trucks Note	2,091,238	0	191,300	41,072	232,372	1,899,938
2023 Fire Trucks Note	0	925,105	0	0	0	925,105
Total Governmental Leases/ Notes	\$ 5,582,507	\$ 925,105	\$ 683,890	\$ 133,209	\$ 817,099	\$ 5,823,722



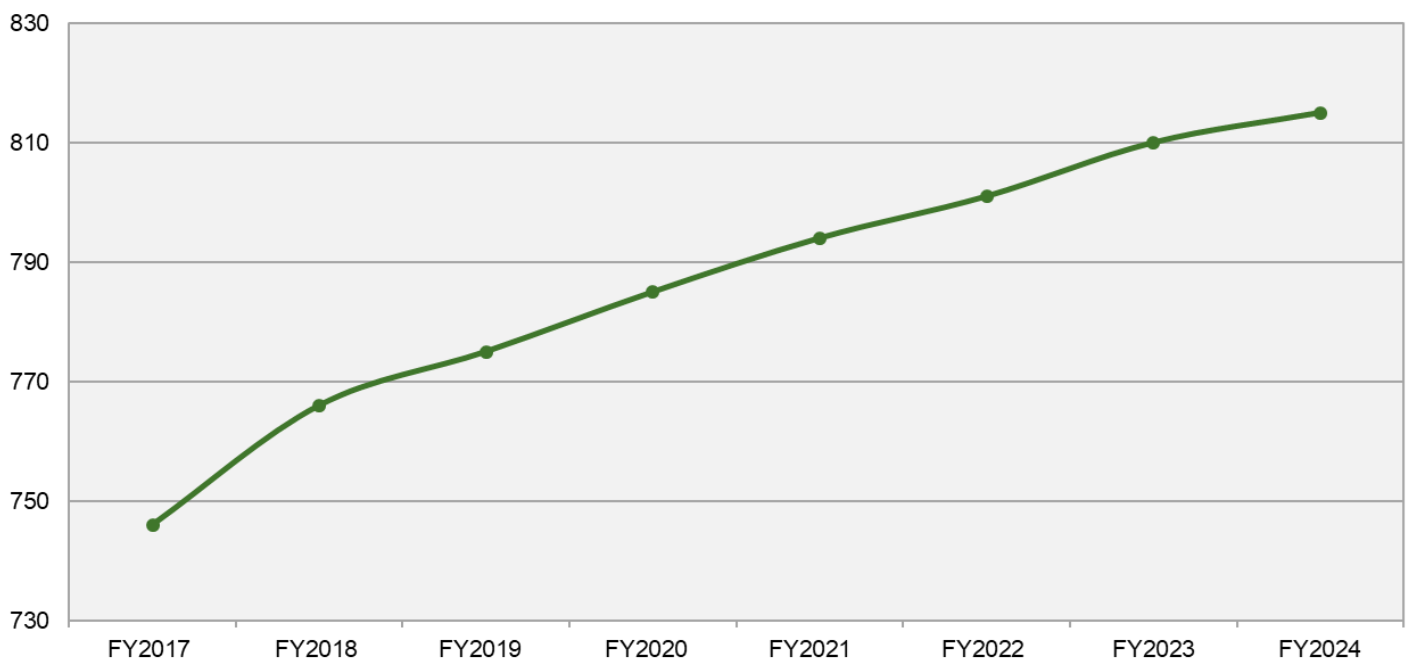
APPENDIX D

PERSONNEL



POSITIONS ALLOCATED BY DEPARTMENT

Department	FY2017		FY2018		FY2019		FY2020		FY2021		FY2022		FY2023		FY2024	
	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)	9	-	9	-	9	-	8	-	8	-	8	-	8	-	8	-
Finance	17	5	17	5	16	5	18	5	18	5	18	4	18	4	19	4
Human Resources	7	4	7	4	7	4	7	4	7	4	7	4	8	4	8	5
Legal	2	-	2	-	2	-	2	-	2	-	2	-	2	-	3	-
Information Tech	9	-	10	-	10	-	10	-	10	-	10	-	13	-	14	-
Police	151	22	157	24	159	24	164	24	164	24	169	24	173	24	177	24
Fire	123	-	123	6	132	2	135	3	136	2	136	2	145	3	146	3
Public Works	57	-	58	2	61	2	62	2	62	1	62	1	60	1	64	1
Parks & Recreation	55	254	55	256	55	256	55	255	55	265	55	266	55	257	60	244
Neighb. & Comm. Services	26	-	26	-	26	-	26	-	26	-	28	-	28	-	30	-
Subtotal	456	290	464	302	477	298	487	298	488	306	495	306	510	298	529	286
Total	746		766		775		785		794		801		808		815	



NEW POSITIONS ADDED BY DEPARTMENT

Department	FY2017		FY2018		FY2019		FY2020		FY2021		FY2022		FY2023		FY2024	
	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				1	
Human Resources													1			1
Legal													1*			
Information Tech			1										3		1	
Police	2	2*	6		2		5				5+4*				4	
Fire		6*			9	1*	3+1*				1*		8	1	1	
Public Works	2	2*	1		3		1								4	
Parks & Recreation		11+2*				1*	7		10+1*				1*	2*	4	6
Neighb. & Comm. Services											2				2	
Total	5	23	8	0	16	2	10	7	0	11	12	1	14	3	17	7

* mid-year addition

FY2024 Additions:

- Added one FT Financial Specialist in the Finance Department.
- Added one PT Intern to the Human Resources Department.
- Added one FT System Engineer I in the Information Technology Department.
- Added four FT Police Officers in the Police Department.
- Added one FT Fire Training Instructor to the Fire Department.
- Added one FT Civil Engineer I, one FT Service Technician, one FT Facilities Technician, and one FT Environmental Compliance Inspector to the Public Works Department.
- Added one FT Parks Facility Maintainer II, two FT Landscape Gardener, one PT Laborer, two PT Athletic Staff Assistant I, three PT Referee/Umpire, and one FT Office Associate I in the Parks & Recreation Department.
- Added one FT Animal Control Officer and one FT Community Navigator to the Neighborhood & Community Services Department.

DISCONTINUED POSITIONS BY DEPARTMENT

Department	FY2017		FY2018		FY2019		FY2020		FY2021		FY2022		FY2023		FY2024		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																			
City Manager (Exec)					1*												1	1	
Finance					1						2						3	1	
Human Resources	1																1		
Legal																			
Information Tech																			
Police																			
Fire					4				1								5		
Public Works	1								1			2					4	2	
Parks & Recreation	1						9				1*	8		21		40	1		
Neighb. & Comm. Services																			
Total	1	2	0	0	2	4	0	9	0	2	0	3	2	8	0	21	54	5	

* mid-year deletion

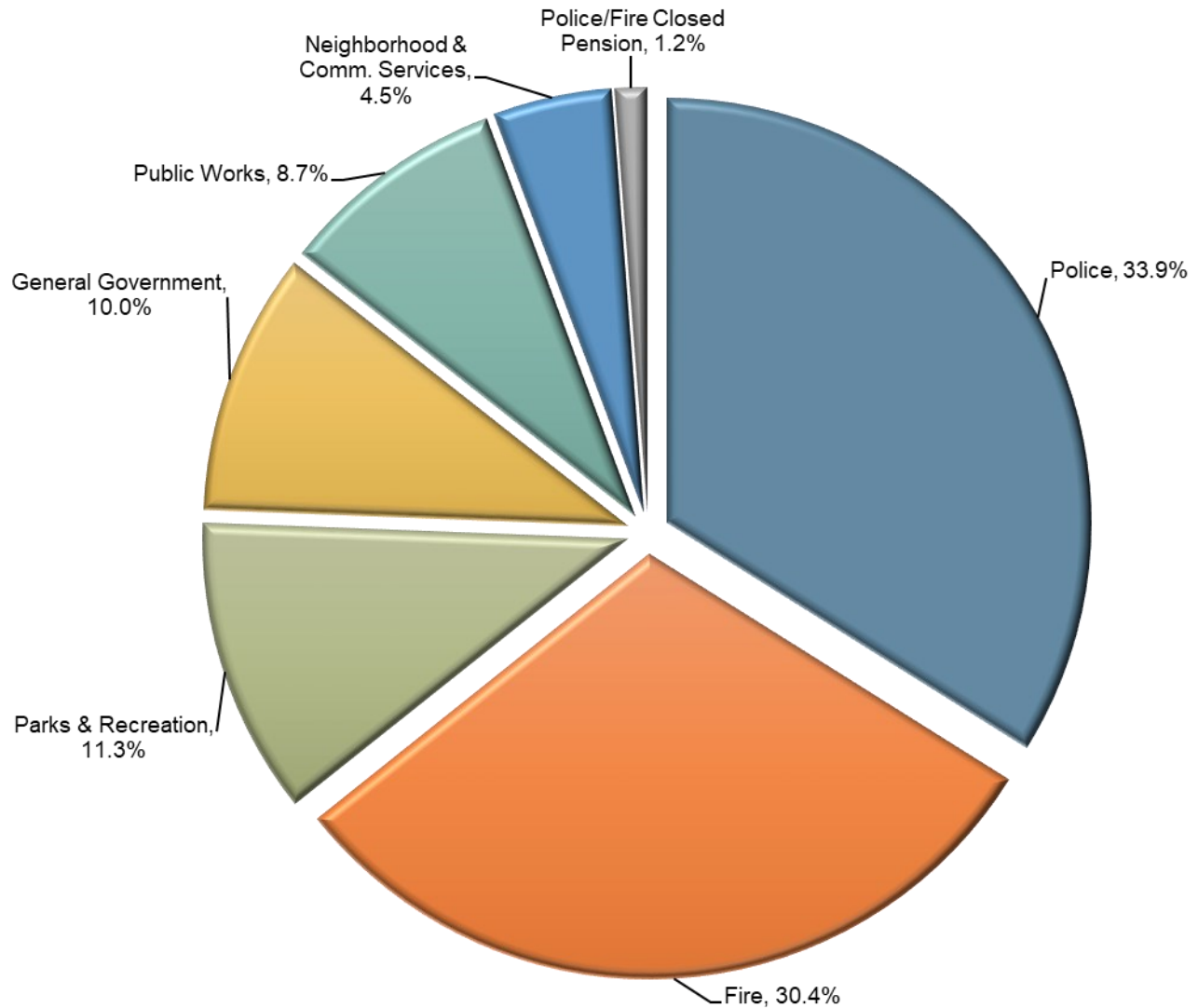
FY2024 Deletions:

- Eliminated six PT Laborer positions in Parks & Recreation, Cemetery (3) and Maintenance (3) Divisions.
- Eliminated one PT Recreational Staff Assistant II, one PT Recreational Staff Assistant I, and five PT Athletic Staff Assistant I positions in Parks & Recreation, Aquatics Division.
- Eliminated one PT Laborer, one PT Recreational Staff Assistant II, and two PT Athletic Staff Assistant I positions in Parks & Recreation, Recreation/Athletics Division.
- Eliminated three PT Landscape Helper positions in Parks & Recreation, Landscape Division.
- Reclassified one PT Office Assistant to FT Office Associate I in Parks & Recreation, Administration Division.

OTHER PERSONNEL CHANGES

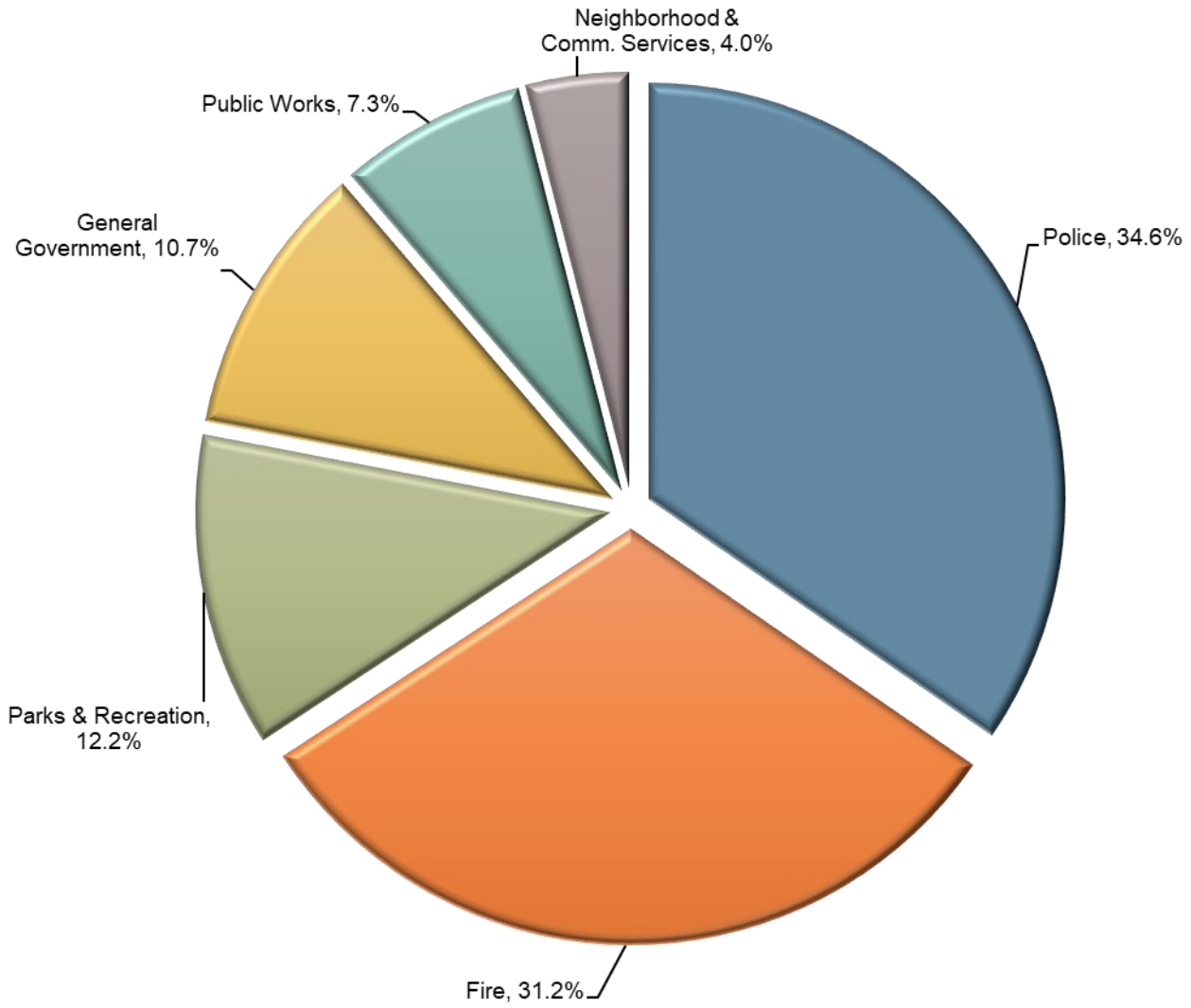
Department/Division	Position No.	Current Position Title	Current FTE	Current Grade	Adopted Position Title	Adopted FTE	Adopted Grade	
Police	21-050 21-097 21-113 21-178 21-184 21-198	Communications Supervisor	6.0	120	Communications Supervisor	6.0	121	
	Public Works	34-003 34-005 34-008	Service Technician	3.0	112	Service Technician	3.0	115
		34-007	Master Technician	1.0	116	Master Technician	1.0	117
		34-004 34-010	Fire Apparatus Technician	2.0	117	Fire Equipment Technician	2.0	118
	Parks & Recreation	42-042	Recreation Staff Assistant II	0.40	20	Recreation Staff Assistant II	0.50	30
		43-007	Referee/Umpire	0.0962	80	Referee/Umpire	0.2120	80
43-022		Referee/Umpire	0.0962	80	Referee/Umpire	0.1923	80	
43-026 43-027		Athletic Staff Assistant II	0.2640	20	Athletic Staff Assistant II	0.3788	20	
43-028 43-049		Athletic Staff Assistant II	0.2640	20	Athletic Staff Assistant II	0.4558	20	
43-058 43-059		Referee/Umpire	0.1682	80	Referee/Umpire	0.0842	80	
43-069		Referee/Umpire	0.0962	80	Referee/Umpire	0.0481	80	

PERSONNEL SERVICE EXPENDITURES ALL FUNDS



Police	21,476,843	33.9%
Fire	19,216,288	30.4%
Parks & Recreation	7,147,230	11.3%
General Government	6,359,623	10.0%
Public Works	5,538,666	8.7%
Neighborhood & Comm. Services	2,824,835	4.5%
Police/Fire Closed Pension	748,000	1.2%
Total	\$ 63,311,485	100.0%

PERSONNEL SERVICE EXPENDITURES GENERAL FUND



Police	20,264,341	34.6%
Fire	18,248,158	31.2%
Parks & Recreation	7,147,230	12.2%
General Government	6,253,847	10.7%
Public Works	4,274,878	7.3%
Neighborhood & Comm. Services	2,306,450	4.0%
Total	\$ 58,494,904	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, purchase and 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 or services will likely lead to a future capital project.

Development of the FY2024 Capital Improvement Program began in February 2023. The estimated cost of requested projects and equipment always exceeds available resources, thus projects must be prioritized and alternate sources of revenue sought. The CIP budget is developed in accordance with the goals and objectives established at the annual elected official/staff retreat. A multi-year plan for capital improvements is also developed and updated annually. The following criteria is used to evaluate the merit of each proposed improvement 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 CIP, including all funds and debt service, is \$27,635,598. Excluding debt service, the approved capital budget is \$20,898,598, of which \$10,089,825 is allocated in the General Fund. Total debt service payments for FY2024 are budgeted at \$6,737,000 with \$3,780,000 coming from General Fund revenues, including \$1,453,500 for the Ballpark bond issue and \$369,000 for the City’s share of the Series 2016 ITA debt, with reimbursement from Warren County of \$369,000.

The FY2024 recommendation represents a decrease from the FY2023 adopted CIP budget. General Fund is up slightly primarily due to a return to normal following the impacts by COVID-19. The following chart compares the total 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
2015	\$20.2 M	\$12.7 M	\$3.9 M	62.9%
2016	\$21.2 M	\$12.9 M	\$3.7 M	60.8%
2017	\$28.9 M	\$12.6 M	\$8.1 M	43.6%
2018	\$29.7 M	\$12.1 M	\$8.4 M	40.7%
2019	\$29.6 M	\$11.8 M	\$10.7 M	39.9%
2020	\$25.8 M	\$11.1 M	\$4.8 M	43.0%
2021	\$20.6 M	\$9.7 M	\$1.2 M	47.1%
2022	\$21.4 M	\$10.1 M	\$5.8 M	47.2%
2023	\$47.8 M	\$9.4 M	\$9.5 M	19.7%
2024	\$27.6M	\$6.7M	\$10.1 M	24.4%

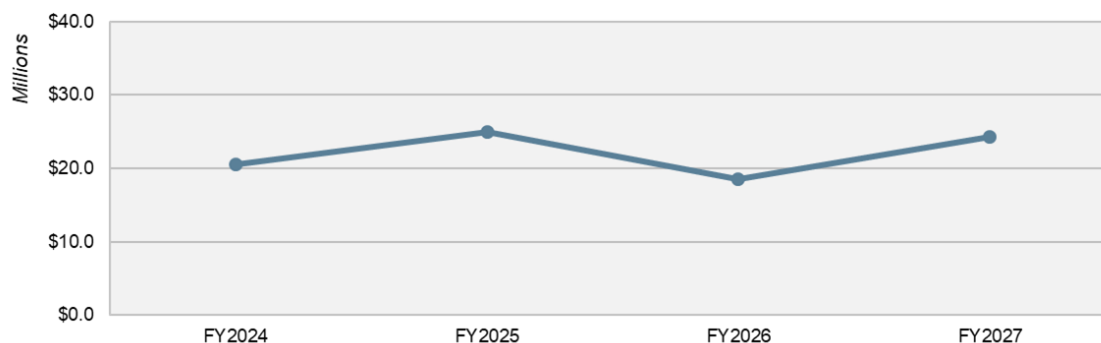
(in millions)

CAPITAL IMPROVEMENT MULTI-YEAR PROGRAM

Each year, the multi-year Capital Improvement Program is developed in the fall following adoption of the budget and updates resulting from the Strategic Plan goals and objectives set by the Board of Commissioners. Below is a summary based on projects recommended for FY2024–FY2027 to reflect future planning years. The below out-year data contains projections only.

Category	<u>Expenditures for Planning Years</u>				Projected Multi-Year Total
	FY2024	FY2025	FY2026	FY2027	
Information Technology	\$ 329,000	\$ 693,000	\$ 135,000	\$ 605,000	\$ 1,762,000
Police	2,168,430	1,652,890	985,430	985,430	5,792,180
Fire	1,027,000	2,550,000	1,080,000	0	4,657,000
Public Works	11,165,835	15,505,000	12,710,000	18,225,000	57,605,835
Parks & Recreation	5,267,875	3,760,000	2,750,000	3,650,000	15,427,875
Neighborhood & Community Services	940,458	800,000	800,000	800,000	3,340,458
Total Expenditures:	\$ 20,898,598	\$ 24,960,890	\$ 18,460,430	\$ 24,265,430	\$ 88,585,348

Summary Multi-Year Capital Improvement Plan



Funding Source	<u>Funding Sources for Planning Years</u>				Projected Multi-Year Total
	FY2024	FY2025	FY2026	FY2027	
General Fund	\$ 10,089,825	\$ 8,687,770	\$ 6,282,770	\$ 5,492,770	\$ 30,553,135
Special Revenue/Capital Project Funds	10,708,733	16,273,120	12,177,660	18,772,660	57,932,213
Enterprise/Internal Service Funds	100,000	0	0	0	100,000
Bond Proceeds	0	0	0	0	0
Total Funding Sources:	\$ 20,898,598	\$ 24,960,890	\$ 18,460,430	\$ 24,265,430	\$ 88,585,348

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 Replacements/Upgrade [†]		\$ 50,000			\$ 50,000	
Copier Replacements [†]		45,000			45,000	
Vehicle Replacement	34,000				34,000	
Mobile Data Computer (MDC) Replacements [†]		80,000			80,000	
Microsoft Exchange Upgrade		120,000			120,000	
Total Information Technology:	\$ 34,000	\$ 295,000	\$ 0	\$ 0	\$ 329,000	\$ 0
POLICE						
Vehicle/Equipment Replacements & Purchases [†]	214,220	854,915			1,069,135	32,540
In-Car & Body Camera Replacements [†]	342,770				342,770	
911 Call Taking Equip/Software Refresh		264,000			264,000	(15,228)
Radio & Phone Call NICE Recorders Upgrade		492,525			492,525	130,540
Total Police:	\$ 556,990	\$ 1,611,440	\$ 0	\$ 0	\$ 2,168,430	\$ 147,852
FIRE						
Vehicle/Equipment Purchases [†]		136,000			136,000	7,610
Transpark Apparatus Equipment Purchase [†]		90,000			90,000	
Transpark Station Furnishing & IT Network Equipment [†]		224,550			224,550	
Self-Contained Breathing Apparatus Purchase		126,000			126,000	840
Breathing Air Fill Station		85,000			85,000	1,700
Northside Fire Station/Public Safety Training Center IT Network Equipment		365,450			365,450	
Total Fire:	\$ 0	\$ 1,027,000	\$ 0	\$ 0	\$ 1,027,000	\$ 10,150
PUBLIC WORKS						
Street Resurfacing [†]	1,000,000	1,000,000			2,000,000	
Sidewalk Reconstruction Program [†]		200,000			200,000	
Vehicle/Equipment Replacements & Purchases [†]	812,835				812,835	7,610
Westen Avenue Roundabouts [†]	850,000				850,000	*
Bluegrass Farms Boulevard Extension [†]	2,900,000				2,900,000	*
College Street Storm Drainage Improvements	30,000				30,000	
Energy Savings Project, Phase IV [†]	2,800,000				2,800,000	(153,398)
Greenhill Street Extension Construction [†]		750,000			750,000	1,500
City Hall Annex Interior Remodel [†]		50,000			50,000	
Police Bulk Storage High Density Shelving [†]		80,000			80,000	
Police Cadet Office Renovation		95,000			95,000	
Fleet Parking Lot Overlay [†]				50,000	50,000	
Convention Center Table Replacements				50,000	50,000	
Airport Fire Station Generator Replacement		48,000			48,000	
Multiple Fire Stations Repairs/Renovations [†]		300,000			300,000	
Tomblinson Way Roundabout Design [†]		150,000			150,000	
Total Public Works:	\$ 8,392,835	\$ 2,673,000	\$ 100,000	\$ 0	\$ 11,165,835	(\$ 144,288)

* 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 110-144.

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
PARKS & RECREATION						
Equipment/Vehicle Replacements & Purchase [†]	\$ 481,000				\$ 481,000	\$ 2,155
Community Action Wall & Floor Repairs [†]	125,000				125,000	
CrossWinds Golf Course Irrigation Replacement [†]		517,275			517,275	
Riverfront Park Development, Phase II [†]		2,000,000			2,000,000	
Hobson Golf Course Irrigation Improvements [†]		750,000			750,000	*
Covington Woods Sewer Improvements		110,000			110,000	12,000
Lampkin Park Improvements [†]		365,000			365,000	1,000
Ambassador Park Soccer Fields		200,000			200,000	12,000
Golf Cart Replacements		219,600			219,600	
Fairview Cemetery Columbarium		100,000			100,000	
RSA Pool Bottom Repair & Paint	150,000				150,000	
Kummer/Little Gym Floor Sanding/Refinishing	50,000				50,000	
CrossWinds Booster Pump Installation		100,000			100,000	*
Parks Parking Lot Improvements [†]		100,000			100,000	
Total Parks & Recreation:	\$ 806,000	\$ 4,461,875	\$ 0	\$ 0	\$ 5,267,875	\$ 27,155
NEIGHBORHOOD & COMMUNITY SERVICES						
Vehicle/Equipment Purchase	100,000				100,000	3,805
BG Reinvestment Neighb. Improv. Prog. [†]	200,000	640,458			840,458	
Total Neighborhood & Community Services:	\$ 300,000	\$ 640,458	\$ 0	\$ 0	\$ 940,458	\$ 3,805
SUBTOTAL	\$ 10,089,825	\$ 10,708,733	\$ 100,000	\$ 0	\$ 20,898,598	\$ 65,484

* 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 110-144.



CAPITAL IMPROVEMENT PLAN FUND ALLOCATION REPORT *continued*


PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL
DEBT SERVICE					
GO Bond (Refinancing 2004) Series 2012A	\$ 936,500				\$ 936,500
GO Bond (Refinancing 2004) Series 2012B	155,000				155,000
GO Bond (Refinancing 2007A) Series 2015	866,000				866,000
GO Bond (Refinancing 2007B & C) Series 2016A & B, ITA <i>(50% Reimbursement from Warren County)</i>	369,000	369,000 <i>(369,000)</i>			738,000 <i>(369,000)</i>
GO Bond (Refinancing 2008A & B) Series 2016C, Ballpark and Fire Stations	1,453,500	462,000			1,915,500
GO Bond Series 2021A & B, ITA Transpark Expansion		1,197,000			1,197,000
2018 Fire Trucks Note		415,000			415,000
2019 Fire Trucks Note		171,000			171,000
2022 Fire Trucks Note		233,000			233,000
2023 Fire Trucks Note		110,000			110,000
Total Debt Service:	\$ 3,780,000	\$ 2,588,000	\$ 0	\$ 0	\$ 6,368,000
GRAND TOTAL	\$ 13,869,825	\$ 13,296,773	\$ 100,000	\$ 0	\$ 27,266,598
Total Debt Service: w/o Reimbursements	\$ 3,780,000	\$ 2,957,000	\$ 0	\$ 0	\$ 6,737,000
GRAND TOTAL w/o Reimbursements	\$ 13,869,825	\$ 13,665,773	\$ 100,000	\$ 0	\$ 27,635,598

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 Replacements/Upgrade

FY2024 Project Description					Strategic Plan Pillar
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.					Technology/Fiber Optic Internet 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	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue/Capital Projects	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
FY2024—FY2027 Funding					
The Technology Capital Project Fund will provide funding for this project, which funds originated from the General Fund.					
				Status of Prior Year Projects	
				<p>Since the inception of this project in FY2016, over 34 servers have been replaced and/or upgraded with funding totaling \$370,000.</p>	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Information Technology: Copier Replacements

FY2024 Project Description					Strategic Plan Pillar
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 FY2024, up to five multi-function copiers are recommended to be replaced.					Technology/Fiber Optic Internet 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	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue/Capital Projects	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 180,000
Total	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 180,000
FY2024—FY2027 Funding					
The Technology Capital Project Fund will provide funding for this project, which funds originated from the General Fund.					
				Status of Prior Year Projects	
				<p>This is the third year of this project and to-date, \$132,000 of budget has been allocated. In the first year, four copiers were replaced and during FY2023 two copiers were replaced.</p> <p>To date, six copiers have been replaced through this program.</p>	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Information Technology: Mobile Data Computer (MDC) Replacements

FY2024 Project Description					Strategic Plan Pillar
<p>The current inventory of Mobile Data Computers (MDC) utilized by the Police Department is being discontinued, including the vehicle mounts which are no longer available for purchase. A small stock of the discontinued mounts is on hand, but will be depleted in the coming year. A new semi-rugged MDC model is recommended and only requires mounting plates that will fit the existing arm in the vehicle to be replaced versus the entire mounting system. The MDC's will come with a three year warranty.</p> <p>In FY2024, \$80,000 is being allocated to replace 20 MDC units and mounts at approximately \$4,000 each. The remaining 110 units will be purchased in FY2025.</p>					Technology/Fiber Optic Internet 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	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue/Capital Projects	\$ 80,000	\$ 445,000			\$ 525,000
Total	\$ 80,000	\$ 445,000			\$ 525,000
FY2024—FY2027 Funding					
The Technology Capital Project Fund will provide funding for this project, which funds originated from the General Fund.					
				Status of Prior Year Projects	
				This is the first year of a two year project.	

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Information Technology: Call Manager Software Upgrade and Phone Handset Replacements

FY2024 Project Description					Strategic Plan Pillar
<p>Employee phone handsets are aging and necessitate replacement in order to support future software upgrades and additional functionality. In the first year of funding, obsolete cordless and internal Information Technology devices were replaced. In Fiscal Year 2023, funds were used to replace the VOIP Cisco Unified Communications Manager (CUCM) server and upgrade the application to the newest version. In future years, handsets will be replaced with an updated model.</p> <p>Funding for FY2024 is being deferred to allow for projects currently planned and underway to be completed.</p>					Technology/Fiber Optic Internet 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	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue/Capital Projects		\$ 40,000	\$ 40,000		\$ 80,000
Total		\$ 40,000	\$ 40,000		\$ 80,000
FY2024—FY2027 Funding					
The Technology Capital Project Fund will provide funding for this project, which funds originated from the General Fund.					
				Status of Prior Year Projects	
				Through the second year of a four year project, a total of \$80,000 has been dedicated to this project.	

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Police: Vehicle/Equipment Replacements & Purchases

FY2024 Project Description	Strategic Plan Pillar
<p>Patrol vehicles are on a seven-year replacement cycle, although with consistent preventive maintenance, some vehicles remain in service more than ten years. The FY2024 budget will provide 15 replacement patrol vehicles, four new patrol vehicles, and one new half ton truck. The base cost of a patrol vehicle is approximately \$36,555; however, equipment and outfitting cost an additional \$17,000 per vehicle. The truck is estimated to cost \$51,590 and will be used by the Professional Standards Division.</p> <p>Each out year reflects up to 12 patrol vehicle replacements/purchases.</p>	Efficient Governance

Impact on Operating Budget

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.

The purchase of new vehicles in the FY2024 budget will result in \$35,540 of on-going maintenance costs funded by the General Fund.

Future Appropriation Plan

Funding Source	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$ 214,220				\$ 214,220
Special Revenue/Capital Projects	\$ 854,915	\$ 642,660	\$ 642,660	\$ 642,660	\$ 2,782,895
Total	\$ 1,069,135	\$ 642,660	\$ 642,660	\$ 642,660	\$ 2,997,115

FY2024—FY2027 Funding

The Equipment Replacement Capital Project Fund is the source of funding for this project in current and future years; however, the General Fund is the source of funding for the four new patrol vehicles and on-going maintenance costs.




Status of Prior Year Projects

In FY2022, 25 vehicles and/or pieces of heavy equipment were purchased or replaced. The approved FY2023 budget included the purchase or replacement of 22 vehicles or equipment, 17 have been received to date and five remain on order.


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Police: In-Car and Body Camera Replacements

FY2024 Project Description					Strategic Plan Pillar
<p>The current in-car and body cameras are recommended for replacement due to the age of the equipment, on-going battery failure, maintenance issues, and lack of customer support from the current providers. In FY2023, the Police Department entered into a five year contract to purchase new in-car and body cameras with upgraded technology and added features to expand capabilities with capturing video evidence.</p> <p>The FY2024 and future year budgets provide funding for on-going maintenance, routine replacement of in-car and body cameras, quality control metrics, sidearm replacements, licensing to integrate with CAD, increased features for redaction, and to complete the interview room system.</p>					Technology/Fiber Optic Internet Infrastructure
Impact on Operating Budget					
Maintenance is managed by the Police Department staff, while the Information Technology staff will manage the project. Both Departments' workloads will be impacted.					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$ 342,770	\$ 342,770	\$ 342,770	\$ 342,770	\$ 1,371,080
Total	\$ 342,770	\$ 342,770	\$ 342,770	\$ 342,770	\$ 1,371,080
FY2024—FY2027 Funding					
The General Fund is the source of funding for this project as well as funds from the Edward Byrne Memorial Justice Assistance Grant (JAG) Program.					
			Status of Prior Year Projects		
			<p>This is the second year of the five year project. In the first year, \$288,490 was budgeted and an additional \$152,880 was provided through FY2023 carryforward for a total budget of \$441,370.</p>		

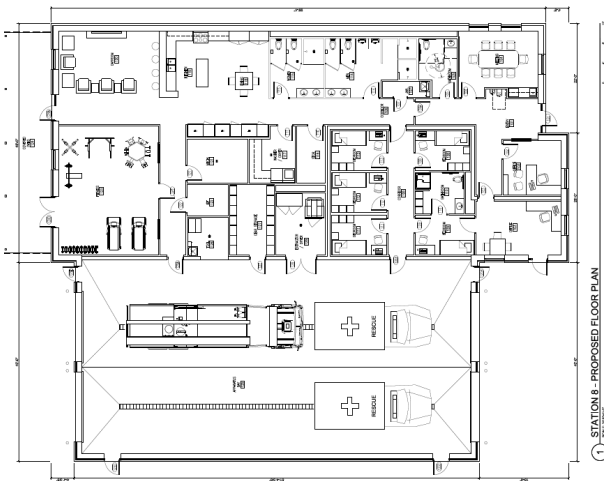
CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Fire: Vehicle/Equipment Replacements & Purchases

FY2024 Project Description					Strategic Plan Pillar
<p>Equipment and vehicle replacement is determined by considering the equipment age, mileage, maintenance history, and continued serviceability. Although there are no replacements recommended for FY2024, the purchase of two new trucks is included for the future Battalion 2 designation and the new Fire Training Instructor position.</p> <p>Future year 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 out-years.</p>					Efficient Governance
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> <p>The purchase of new vehicles in the FY2024 budget will result in \$7,610 of on-going maintenance costs funded by the General Fund.</p>					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue Fund	\$ 136,000	\$ 50,000	\$ 80,000		\$ 266,000
Total	\$ 136,000	\$ 50,000	\$ 80,000		\$ 266,000
FY2024—FY2027 Funding					
<p>The Fire Improvement Special Revenue Fund is the source of funding for this project and the General Fund will provide the on-going maintenance cost.</p>					
				Status of Prior Year Projects	
				<p>In FY2022, 25 vehicles and/or pieces of heavy equipment were purchased or replaced. The approved FY2023 budget included the purchase or replacement of 22 vehicles or equipment, 17 have been received to date and five remain on order.</p>	

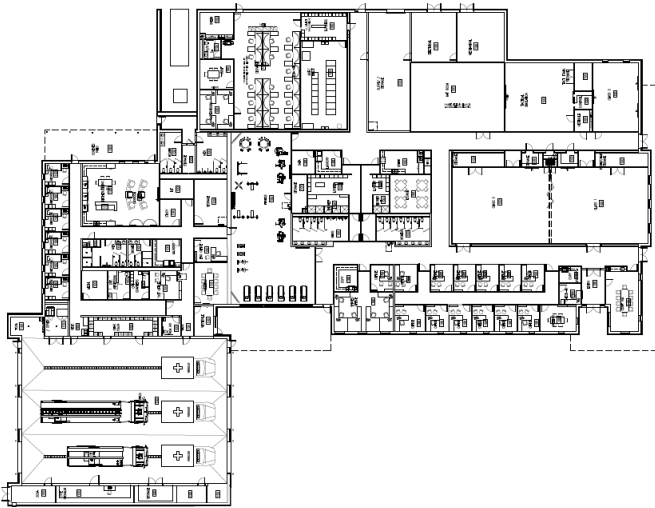
CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Fire: Transpark Fire Station Furnishing & IT Network Equipment

FY2024 Project Description						Strategic Plan Pillar
<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. The FY2022 budget included funding for the design services of the Transpark Fire Station as well as the Northside Fire Station and Public Safety Training Center. Since design for the Transpark Station was completed first, this project was bid separately from the other pieces.</p> <p>The FY2024 budget provides the final year of funding related to the Transpark Fire Station for furnishings and IT network equipment. Furnishings include appliances, furniture, exercise equipment, commercial washer/extractor and hose/PPE dryer at an approximate amount of \$90,000. The IT network equipment includes a network switch, phones, wireless access points, patch cables, data jacks, network cabinet, wall plates, cameras, secure door access, computers/monitors, etc. Some of the new equipment has been purchased in FY2023 due to the timing of delivery at a cost just under \$30,000. The remaining equipment will be purchased during FY2024 at approximately \$134,550.</p>						Efficient Governance
Impact on Operating Budget						
This project will be managed by Public Works staff and IT staff with participation by the Fire Department staff and will impact the Departments' workloads.						
Future Appropriation Plan						
Funding Source	FY2024	FY2025	FY2026	FY2027	Total	
Special Revenue/Capital Projects	\$ 224,550				\$ 224,550	
Total	\$ 224,550				\$ 224,550	
FY2024—FY2027 Funding						
The funding source for this project is the Fire Improvement Special Revenue Fund and Technology Capital Project Fund.						
					Status of Prior Year Projects	
					<p>FY2024 will be the third year of this multi-year project. A total budget of \$4,662,900 has been contributed to-date for the Transpark Station. Of that total, \$1,500,000 has been provided through the Kentucky Department for Local Government's Kentucky Community Development Block Grant Coronavirus (KCDBG-CV) funding, leaving approximately \$2.8 million of the construction cost to be financed.</p> <p>The Transpark Fire Station is currently under construction and is expected to be completed in the Spring of 2024.</p>	

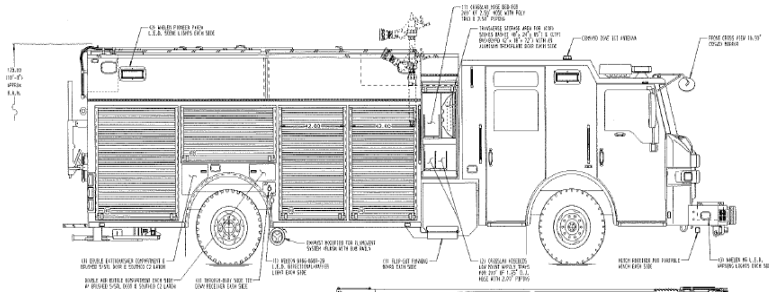
CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Fire: Northside Fire Station/Public Safety Training Center Furnishing & IT Network Equipment

FY2024 Project Description					Strategic Plan Pillar
<p>The FY2022 and FY2023 budgets included funding for the design and construction of the new Northside Fire Station and Public Safety Training Center. Construction will begin in May of 2023, with an approximate 18 month build schedule.</p> <p>FY2024 includes funds for purchasing network equipment in advance in order to meet delivery requirements. The FY2025 and future budgets will provide the funding for furnishings and IT network equipment for both facilities. Furnishings will include appliances, furniture, exercise equipment, commercial washer/extractor, and hose/PPE dryer for the Fire Station and tables/chairs, desks, lockers, training equipment, etc. for the Training Center. The IT network equipment will include network switches, phones, wireless access points, patch cables, data jacks, network cabinets, wall plates, cameras, secure door access, computers/monitors, etc. In addition, the Training Center requires equipment and furnishings for the alternate 911, backup EOC, and a disaster recovery site.</p> <p>Funding may also be recommended in coming years for additional phases of this project that could include construction of a pavilion and indoor firing range.</p>					Efficient Governance
Impact on Operating Budget					
This project will be managed by Public Works Facilities Management staff and IT staff, with participation by the Fire Department staff, and will impact the Divisions' workloads.					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue/Capital Projects	\$ 365,450	\$ 2,500,000	\$ 1,000,000		\$ 3,865,450
Total	\$ 365,450	\$ 2,500,000	\$ 1,000,000		\$ 3,865,450
FY2024—FY2027 Funding					
The funding source for this project is the Fire Improvement, E911, and Wireless 911 special revenue funds and Technology Capital Project Fund.					
				Status of Prior Year Projects	
				<p>FY2022 was the first year of this multi-year project with \$150,000 of budget contributed for design costs. In FY2023, \$16,440,000 was budgeted for design and construction.</p>	

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Fire: Transpark Apparatus Equipment Purchase

FY2024 Project Description					Strategic Plan Pillar
<p>With the addition of a new fire station at the Kentucky Transpark, there is also a need for an additional fire apparatus. Since the lead time is approximately 12 to 18 months for the fire apparatus to be built, the outfitting is anticipated to occur during FY2024. This budget recommendation includes the purchase of equipment to outfit the apparatus, including among other items, a full set of extrication equipment, estimated at approximately \$90,000.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will be managed by the Fire Department with assistance from the Public Works Fleet staff and will impact the Division's workloads.</p>					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue/Capital Projects	\$ 90,000				\$ 90,000
Total	\$ 90,000				\$ 90,000
FY2024—FY2027 Funding					
<p>The funding source for this project is the Fire Improvement Special Revenue Fund.</p>					
					Status of Prior Year Projects
					<p>This is the second year of the two year project. In FY2023, the apparatus was procured at a cost of \$925,105.</p>

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Street Resurfacing (Overlay Project)

FY2024 Project Description	Strategic Plan Pillar
<p>This on-going program provides for resurfacing of streets according to priorities determined from data provided by the pavement management system. Funds will be used to resurface approximately 16 miles of roadway, given standard road conditions and recent resurfacing contracts.</p>	<p>Transportation</p>

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	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,000,000
Special Revenue/Capital Projects	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,000,000
Total	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 8,000,000

FY2024—FY2027 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


Since FY2006, the Street Overlay Program has resulted in the resurfacing of 215 miles of roadways with funding totaling over \$24.1 million.

In FY2023, 15 miles were resurfaced through this Program.




CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Greenway Expansion/Construction Program

FY2024 Project Description					Strategic Plan Pillar
<p>The purpose of the Greenway Expansion Program is to identify, prioritize and close critical gaps in the City's multi-use path network.</p> <p>Each year, a panel will evaluate candidate projects to a set of criteria and prioritize into a sequence for design and construction. Staff will work with Neighborhood & 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> <p>Funding for FY2024 is being deferred to allow for projects currently planned and underway to be completed.</p>					Riverfront & Greenway Development
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	FY2024	FY2025	FY2026	FY2027	Total
General Fund		\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,200,000
Total		\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,200,000
FY2024—FY2027 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 Transportation Alternatives Program (TAP) grants, to supplement additional projects when feasible.					
				Status of Prior Year Projects	
				FY2024 is the fourth year of this program. To-date, \$1,075,000 of funding has been provided.	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Sidewalk Reconstruction Program

FY2024 Project Description					Strategic Plan Pillar
<p>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, by improving entire blocks rather than individual locations.</p>					Transportation
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.</p>					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue/Capital Projects	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
FY2024—FY2027 Funding					
<p>The Kentucky Municipal Aid Program (Liquid Fuel Tax, LFT) is the source of special revenue funds.</p>					
				Status of Prior Year Projects	
				<p>The Sidewalk Reconstruction Program has resulted in the reconstruction of over 4.5 miles of sidewalk since FY2011. A budget of \$100,000 has historically been provided each year; however, in FY2024 the budget is being increased to \$200,000 as costs continue to rise.</p>	

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Sidewalk Improvement Program

FY2024 Project Description					Strategic Plan Pillar
<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 into a sequence for design and construction. Staff then works with Neighborhood & 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> <p>Funding for FY2024 is being deferred to allow for projects currently planned and underway to be completed.</p>					Transportation
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	FY2024	FY2025	FY2026	FY2027	Total
General Fund		\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,500,000
Total		\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,500,000
FY2024—FY2027 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 (TAP) grants, to supplement additional projects when feasible.					
			Status of Prior Year Projects		
			<p>Since the program's inception in FY2008, over 18.0 miles of new sidewalk have been constructed or are pending, and over \$8.15 million has been allocated from the General Fund.</p>		

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*


Public Works: Stormwater Mitigation Program

FY2024 Project Description	Strategic Plan Pillar
<p>The City has allocated local tax revenues to mitigate stormwater problems since the May 2010 flooding in Bowling Green. Projects include deepening an existing basin, 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> <p>Funding for FY2024 is being deferred to allow for projects currently planned and underway to be completed.</p>	<p>Strong Neighborhoods</p>

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	FY2024	FY2025	FY2026	FY2027	Total
General Fund		\$ 200,000	\$ 200,000	\$ 200,000	\$ 600,000
Total		\$ 200,000	\$ 200,000	\$ 200,000	\$ 600,000

FY2024—FY2027 Funding
<p>The primary source of funding is the General Fund, then funds are transferred to the Stormwater Improvement Capital Project Fund.</p>

	<table border="1"> <thead> <tr> <th data-bbox="925 1287 1520 1341">Status of Prior Year Projects</th> </tr> </thead> <tbody> <tr> <td data-bbox="925 1341 1520 1791"> <p>Since this program's inception in FY2011, the City has allocated \$6.1 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> </td> </tr> </tbody> </table>	Status of Prior Year Projects	<p>Since this program's inception in FY2011, the City has allocated \$6.1 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>
Status of Prior Year Projects			
<p>Since this program's inception in FY2011, the City has allocated \$6.1 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>			


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Vehicle/Equipment Replacements & Purchases

FY2024 Project Description					Strategic Plan
<p>Equipment and vehicle replacement is determined by considering the equipment age, mileage, maintenance history, and continued serviceability. In the FY2024 budget, one vehicle replacement and one new vehicle are included for the Planning & Design Division, four pieces of equipment and one vehicle are included for replacement in the Operations Division, three replacement vehicles in the Fleet Division, and one replacement vehicle and one new vehicle added for the Environmental Compliance Division. The two new vehicles will be assigned to new positions approved in the budget. A 2013 Nissan Rogue at Fleet and a 2017 Dodge truck in Environmental Compliance, which are being for replaced, will be transferred to the Parks & Recreation Department and remain in service.</p> <p>Future year 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 out-years.</p>					Efficient Governance
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> <p>The purchase of new vehicles in the FY2024 budget will result in \$7,610 of on-going maintenance costs funded by the General Fund.</p>					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$ 812,835	\$ 532,610	\$ 467,610	\$ 407,610	\$ 2,220,665
Total	\$ 812,835	\$ 532,610	\$ 467,610	\$ 407,610	\$ 2,220,665
FY2024—FY2027 Funding					
<p>The General Fund is the source of funding for this project, then funds are transferred to the Equipment Replacement Capital Project Fund.</p>					
				Status of Prior Year Projects	
				<p>In FY2022, 25 vehicles and/or pieces of heavy equipment were purchased or replaced. The approved FY2023 budget included the purchase or replacement of 22 vehicles or equipment, 17 have been received to date and five remain on order.</p>	

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Downtown Improvements Project

FY2024 Project Description					Strategic Plan Pillar
<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 II cost approximately \$1.6 million to expand streetscape improvements on College and State Streets from Spring Alley to 6th Avenue and included 8th Avenue between State and College Streets and one block of Main Avenue on either side of College and State Streets. Phases I and II are now complete.</p> <p>Phase III is still under evaluation, but could extend streetscape improvements in the downtown area upward towards WKU's campus on State and College Streets, extend outward toward Chestnut and Center Streets, or extend toward the river. FY2024 funding has been deferred until a decision regarding the direction for Phase III is determined.</p>					Downtown Development
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	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue/Capital Projects		\$ 300,000	\$ 300,000	\$ 300,000	\$ 900,000
Total		\$ 300,000	\$ 300,000	\$ 300,000	\$ 900,000
FY2024—FY2027 Funding					
The on-going source of funding is the City's 20% distribution of Downtown TIF revenues through the TIF District Special Revenue Fund, then funds are transferred to the Downtown Development Capital Project Fund.					
			Status of Prior Year Projects		
			<p>Funding totaling \$8,365,000 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>Phases I and II of the Downtown Improvements Project have been fully completed at a cost of approximately \$6.0 million.</p>		

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

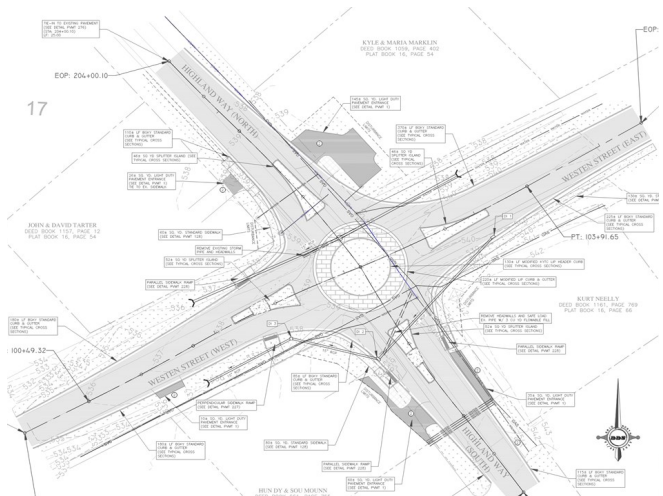
Public Works: Westen Avenue Roundabouts

FY2024 Project Description	Strategic Plan
<p>The Westen Avenue Roundabouts project includes design, property acquisition, and construction of residential roundabouts at four intersections along Westen Avenue, including: Ashley Circle, Rockingham Avenue, Patrick Way and Highland Way. The locations selected for roundabouts provide better traffic flow for motorists by eliminating the need for stop signs at the four locations. In addition, traffic calming will occur along Westen Avenue as a result of reducing speeds and providing pedestrians with a safer location to cross both roadways at all four intersections.</p> <p>In FY2022, funds were allocated in the amount of \$75,000 for design of all four intersections and \$819,000 was requested to begin construction of the Rockingham Avenue roundabout.</p> <p>Another \$1.52 million was allocated in the FY2023 budget for the construction of the two roundabouts at Patrick Way and Ashley Circle.</p> <p>To complete the project in FY2024, funding is being recommended to construct the final roundabout at Highland Way.</p>	Transportation

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	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$ 850,000				\$ 850,000
Total	\$ 850,000				\$ 850,000

FY2024—FY2027 Funding
Primary source of funding is the General Fund with funds transferred to the Future Roads Capital Project Fund.

FY2024 Project Description	Status of Prior Year Projects
	<p>This is the third and final year of this project. A total budget of over \$3.3 million has been allocated for its completion.</p>

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Intersection Spot Improvements

FY2024 Project Description					Strategic Plan Pillar
<p>This project funds intersection improvements, widening, and sidewalks at various intersections throughout the city. The improvements may include road repairs, signal upgrades, safety modifications, and/or congestion improvements.</p> <p>These spot improvement projects will address safety and functionality at selected intersections.</p> <p>Funding for FY2024 is being deferred to allow for projects currently planned and underway to be completed.</p>					Transportation
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.</p>					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue/Capital Projects		\$ 250,000	\$ 250,000		\$ 500,000
Total		\$ 250,000	\$ 250,000		\$ 500,000
FY2024—FY2027 Funding					
<p>Primary source of funding is the Liquid Fuel Tax (LFT) Special Revenue Fund.</p>					
				Status of Prior Year Projects	
				<p>A total budget of \$500,000 has been allocated to this project in prior years. During FY2023, budget was utilized to upgrade traffic control equipment.</p>	

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Greenhill Street Extension

FY2024 Project Description	Strategic Plan Pillar
<p>This project is for the design, property acquisition, and construction of the extension of Greenhill Street to complete the connection from Whispering Hills Boulevard to Veterans Memorial Lane. Greenhill Street is currently a dead-end residential street.</p> <p>FY2023 funds were allocated for the design and property acquisition in the amount of \$150,000. Funding totaling \$750,000 for construction is being recommended in FY2024.</p>	Transportation

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 at an approximate annual cost of \$1,500.

Future Appropriation Plan

Funding Source	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$ 750,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 754,500
Total	\$ 750,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 754,500

FY2024—FY2027 Funding

Primary source of funding is the General Fund with funds transferred to the Future Roads Capital Project Fund.

Status of Prior Year Projects

This is the second and final year of this project. A total budget of \$900,000 has been allocated for its completion.



CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

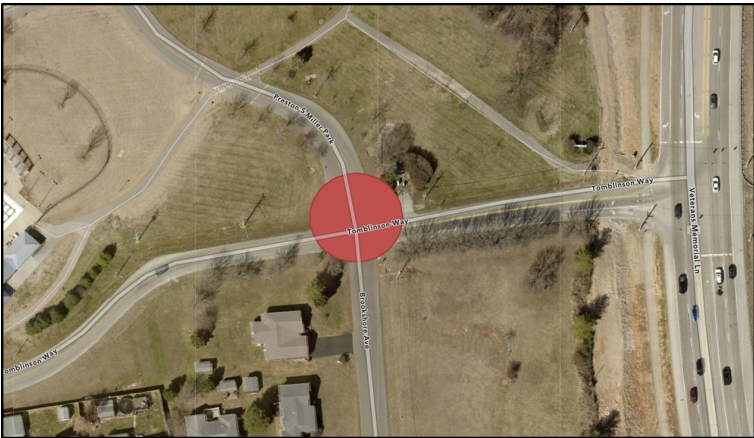
Public Works: Preston Miller Park/Tomblinson Way Roundabout

FY2024 Project Description	Strategic Plan Pillar
<p>This project will create a small roundabout at the intersection of Tomblinson Way at the entrance to Preston Miller Park. A roundabout at this location will provide better traffic flow for motorists accessing both the parks and the two adjacent densely populated residential areas.</p> <p>The FY2024 budget will provide funding for project design, property acquisition, and any necessary utility relocations.</p> <p>In FY2025, funds will be allocated for construction.</p>	Transportation

Impact on Operating Budget
<p>This project will 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.</p>


Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$ 150,000	\$ 850,000			\$ 1,000,000
Total	\$ 150,000	\$ 850,000			\$ 1,000,000

FY2024—FY2027 Funding
<p>Primary source of funding is the General Fund with funds being transferred to the Future Roads Capital Project Fund.</p>

FY2024 Project Description	Status of Prior Year Projects
	<p>This is the first year of the multi-year project.</p>


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Bluegrass Farms Boulevard Extension

FY2024 Project Description						Strategic Plan Pillar
<p>The extension of Bluegrass Farms Boulevard from its current termination to a new intersection with Plano Road is expected to result in approximately 6,900 feet of new roadway that will consist of three lanes, curb and gutter, storm sewer, sidewalk, and a traffic signal at Plano Road. The property owners and developers have agreed to contribute a portion of the costs of the design and construction.</p> <p>The City's portion of the design cost was allocated in FY2023. Fifty percent of the City's portion for the estimated construction budget is recommended in FY2024 with the second half to be allocated in FY2025.</p>						Transportation
Impact on Operating Budget						
<p>This project will be managed by the Public Works Planning and Design staff and impact the Division's workload. Ongoing costs will be funded by the General Fund for general pavement and storm sewer maintenance.</p>						
Future Appropriation Plan						
Funding Source	FY2024	FY2025	FY2026	FY2027	Total	
General Fund	\$ 2,900,000	\$ 2,900,000			\$ 5,800,000	
Total	\$ 2,900,000	\$ 2,900,000			\$ 5,800,000	
FY2024—FY2027 Funding						
<p>Primary source of funding is the General Fund with funds being transferred to the Bluegrass Farms Boulevard Extension Capital Project Fund.</p>						
						Status of Prior Year Projects
						<p>This is the second year of this multi-year project. In FY2023, design costs of \$116,000 were allocated in a budget amendment for the City's share of the expense.</p>


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Energy Savings Project, Phase IV

FY2024 Project Description					Strategic Plan Pillar
<p>The third phase of the energy savings project began in FY2023 with an estimated cost not to exceed \$5.9 million. The focus of this phase is on upgrades to HVAC, lighting, air quality, garage doors, and control units at 24 City facilities, including the Sloan Convention Center. Due to equipment delays, work on the third phase will continue into FY2024.</p> <p>Recommended in the FY2024 budget is the fourth project phase to continue energy savings improvements. The project may include: replacement of the pump system and repairs to the splash pad at the Russell Sims Aquatic Center, replacement of HVAC units and system controls at the Greenwood Fire Station, installation of a new thermostat system at the Airport Fire Station, and installation of solar modules and system inverters at Greenwood Fire Station, Neighborhood & Community Services, Public Works Operations, and possibly at CrossWinds Golf Course. Sports lighting upgrades to LED are being considered at Lovers Lane Soccer Complex, Covington Woods, Lampkin Park, Roland Bland Park and the Skate Park, along with parking lot lighting upgrades and at Lovers Lane. These projects are still in the preliminary selection phase and some may not be included in the final project list.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will be managed by both the Public Works Facilities Management Division staff and Parks Maintenance Division staff and will impact the Divisions' workloads. Fire Department staff may assist if necessary. The project is expected to result in energy and operational savings, which is shown in the future years below.</p>					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$ 2,800,000	(\$ 153,398)	(\$ 153,398)	(\$ 153,398)	\$ 2,339,806
Total	\$ 2,800,000	(\$ 153,398)	(\$ 153,398)	(\$ 153,398)	\$ 2,339,806
FY2024—FY2027 Funding					
<p>The primary source of funding is the General Fund, which funds will be transferred to the Facilities Maintenance Internal Service Fund and Parks Capital Improvement Fund.</p>					
			Status of Prior Year Projects		
			<p>The FY2023 budget was amended to include \$5,899,800 for energy saving projects and replacement of equipment and lighting at fire stations, Parks and Recreation facilities, the Convention Center, and City Hall Campus buildings.</p>		


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: City Hall Annex Interior Remodel

FY2024 Project Description					Strategic Plan Pillar
<p>The City Hall Annex houses the Finance, Information Technology, and Law Departments. The Finance Department occupies the largest footprint of the building, which includes the areas utilized by the Revenue Division for licensing and payments of local taxes and fees in the front lobby. The current lobby lacks adequate space for multiple customers to be served simultaneously and confidentially.</p> <p>The FY2023 budget included funding initially for the interior remodel design, but a more scaled back renovation project was determined to be more beneficial and some of those funds are being utilized to begin renovation work. Funding in FY2024 will allow the construction to be completed.</p>					Efficient Governance
Impact on Operating Budget					
This project will be managed by the Public Works Facilities Management Division staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue/Capital Projects	\$ 50,000				\$ 50,000
Total	\$ 50,000				\$ 50,000
FY2024—FY2027 Funding					
Primary source of funding is the General Fund, then funds are transferred to the Municipal Facilities Capital Project Fund.					
				Status of Prior Year Projects	
				This is the second and final year of the multi-year project. A total budget of \$100,000 has been allocated to the project.	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Multiple Fire Station Repairs/Renovations

FY2024 Project Description					Strategic Plan Pillar
<p>Funds have been received over the previous three years in the Fire Department’s budget for the repair and renovation of multiple fire facilities. As part of the FY2024 budget, a new internal services fund was established to house all costs associated with the care, maintenance and upkeep of all facilities managed by Public Works as well as incorporating the Fire Department facilities under the Public Works Facilities Management Division.</p> <p>The FY2024 and out-year projects have not yet been determined, but could include renovations of various fire station facilities’ showers, kitchens, and bathrooms, garage door and roof replacements, and other miscellaneous repairs and maintenance work to refresh the older facilities.</p>					Efficient Governance
Impact on Operating Budget					
This project will be managed by the Facilities Management Division staff, with assistance from Fire Department staff, and will impact the Division’s workload.					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue/Capital Projects	\$ 300,000	\$ 200,000	\$ 200,000	\$ 125,000	\$ 825,000
Total	\$ 300,000	\$ 200,000	\$ 200,000	\$ 125,000	\$ 825,000
FY2024—FY2027 Funding					
The funding source for this project is the Fire Improvement Special Revenue Fund, then funds are transferred to the Facilities Maintenance Internal Service Fund.					
				Status of Prior Year Projects	
				<p>In FY2020, engine room floors were repaired, flooring was replaced, and interior and exterior damage from structural settling was repaired. In FY2021, kitchen cabinets, interior lighting, and classroom carpets were replaced. During FY2022, interior painting, cell dialer replacements, kitchen and shower repairs, and remodels were budgeted.</p> <p>The FY2023 budget included funding for interior painting, personal protective equipment locker replacement, flooring replacements, and miscellaneous building repairs. Several of these projects were deferred due to rising costs and not having enough funds available.</p>	

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Fleet Parking Lot Overlay

FY2024 Project Description					Strategic Plan Pillar
<p>The Fleet Division’s parking lot is in need of improvements including the overlay/resurfacing of the gravel area to the Houchens property and overlay to the existing paved lot. The FY2023 budget included funding to pave the gravel area and the requested FY2024 budget will complete the project.</p>					<p>Efficient Governance</p>
Impact on Operating Budget					
<p>This project will be managed by the Public Works Facilities Management Division staff and impact the Division’s workload.</p>					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
Internal Service Fund	\$ 50,000				\$ 50,000
Total	\$ 50,000				\$ 50,000
FY2024—FY2027 Funding					
<p>The primary source of funding is the Fleet Maintenance Internal Service Fund.</p>					
				Status of Prior Year Projects	
				<p>This is the second and final year of funding for this project and \$105,000 has been allocated to the project.</p>	

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Police Bulk Storage High Density Mobile Shelving

FY2024 Project Description	Strategic Plan Pillar
<p>This project will fund the purchase and installation of high density mobile shelving in the Police Department’s long-term evidence storage building. Storage capacity at the facility has surpassed 70% and additional space is necessary to meet future demands.</p>	<p>Efficient Governance</p>

Impact on Operating Budget

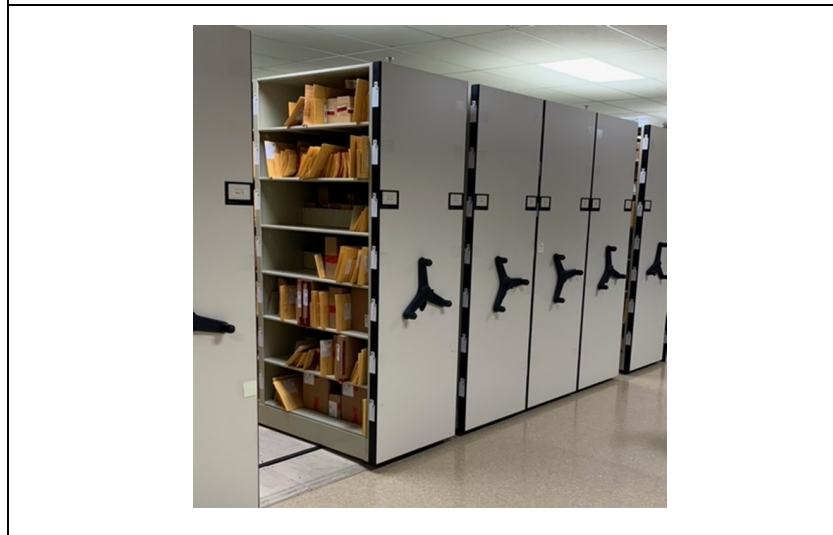
This project will be managed by the Public Works Facilities Management Division staff, with assistance from Police Department staff, and impact the Division’s workload.

Future Appropriation Plan

Funding Source	FY2024	FY2025	FY2026	FY2027	Total
Internal Service Fund	\$ 80,000	\$ 80,000			\$ 160,000
Total	\$ 80,000	\$ 80,000			\$ 160,000

FY2024—FY2027 Funding

The primary source of funding is the Municipal Facilities Capital Projects Fund, then funds originated from the General Fund.




Status of Prior Year Projects

This is the first year of a two year project.


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Riverfront Park Development, Phase II

FY2024 Project Description					Strategic Plan Pillar
<p>In 2020, 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 funded an additional \$1.0 million for design services.</p> <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> <p>During FY2023, the City engaged a design firm to develop a master plan and prepare construction documents for Phase I. FY2024 and FY2025 include continued funding for Phase II development. FY2027 is for Phase III funding to begin.</p>					Riverfront & Greenway Development
Impact on Operating Budget					
<p>This project will be managed by the NCS Department, with assistance from Parks Maintenance Division staff, and will impact the Department'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 FY2025.</p>					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
General Fund		\$ 30,000	\$ 50,000	\$ 50,000	\$ 130,000
Special Revenue/Capital Projects	\$ 2,000,000	\$ 2,000,000		\$ 2,000,000	\$ 6,000,000
Total	\$ 2,000,000	\$ 2,030,000	\$ 50,000	\$ 2,050,000	\$ 6,130,000
FY2024—FY2027 Funding					
<p>The primary source of funding is from the General Fund, then funds are transferred to the Riverfront Development Capital Project Fund.</p>					
			Status of Prior Year Projects		
			<p>FY2024 is the fourth year of this multi-year project, through which \$5.25 million has been funded by the City.</p> <p>Initial property acquisition began in FY2021, a pedestrian connection was added along River Street during FY2022, and a proposal for engineering and design work has been accepted in FY2023. Work is expected to begin in the coming weeks and include public engagement opportunities.</p>		

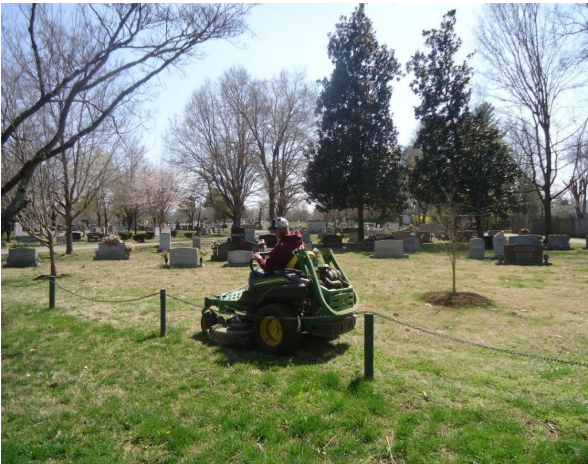
CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Parks Parking Lot Improvements

FY2024 Project Description					Strategic Plan Pillar
<p>The Parks & Recreation Department is dedicated to making consistent repairs on numerous parking lots and proposes to address at least one parking lot per budget year. These improvement projects will target parking lots considered to be in decline and negatively affect public use.</p> <p>Parking lots completed include Lovers Lane Soccer Complex and CrossWinds Golf Course. The FY2022 and FY2023 budgets provided funding for the completion of the Lampkin Park parking lot improvements.</p> <p>In FY2024, budget is being recommended to address the Bowling Green Community Center parking lot, which funds were initially included in the FY2023 budget and were later reprioritized.</p> <p>Out-year improvements to parking lots are being considered for the following locations: Covington Woods Park, Pedigo Park, Hobson Golf Course, Hobson Grove Park, and Roland Bland Park.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will be managed by the Parks Maintenance Division staff and will impact the Division's workload. Public Works Operations Division staff may assist as necessary.</p>					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue/Capital Projects	\$ 100,000	\$ 200,000	\$ 200,000		\$ 500,000
Total	\$ 100,000	\$ 200,000	\$ 200,000		\$ 500,000
FY2024—FY2027 Funding					
<p>The primary source of funding is the Parks Capital Improvement Fund, which funds originate from the Parks Development Fund.</p>					
				Status of Prior Year Projects	
				<p>This is the fourth year of funding for this project and over \$510,000 has been allocated for parking lot improvements.</p>	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Vehicle/Equipment Replacements & Purchases

FY2024 Project Description					Strategic Plan Pillar
<p>Vehicle and equipment replacement is determined by considering the age, mileage, maintenance history, and continued serviceability. In FY2024, two vehicles in Parks Administration, one utility vehicle in Cemetery Maintenance, three mowers and one tractor in Golf Maintenance, and a sand rack in Parks Maintenance are recommended for replacement. Two new pieces of equipment for Parks Maintenance are also recommended for purchase.</p> <p>Future fiscal year 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>					Efficient Governance
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet and Parks & 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> <p>The purchase of new equipment in the FY2024 budget will result in \$2,155 of on-going maintenance costs funded by the General Fund.</p>					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$ 481,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,231,000
Total	\$ 481,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,231,000
FY2024—FY2027 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>In FY2022, 25 vehicles and/or pieces of heavy equipment were purchased or replaced. The approved FY2023 budget included the purchase or replacement of 22 vehicles or equipment, 17 have been received to date and five remain on order.</p>	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: CrossWinds Golf Course Irrigation Replacement

FY2024 Project Description					Strategic Plan Pillar
<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> <p>The project will provide funding to construct a new irrigation system; the FY2024 recommended budget should complete the project.</p>					Efficient Governance
Impact on Operating Budget					
This project will continue to be managed by the Parks & 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	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue/Capital Projects	\$ 517,275				\$ 517,275
Total	\$ 517,275				\$ 517,275
FY2024—FY2027 Funding					
The primary source of funding is the Parks Capital Improvement Fund, which funds originated from the Parks Development Fund.					
				Status of Prior Year Projects	
				<p>This is the final year of funding for this project. Including the FY2024 budget, over \$2,200,000 has been allocated to this project.</p> <p>In FY2022, upgrades were made to the pump station and a consultant was procured to create a plan for the remaining scope of work.</p> <p>On-site storage of materials has been ongoing in FY2023 and work on the project is expected to begin soon.</p>	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Hobson Golf Course Irrigation Improvements

FY2024 Project Description					Strategic Plan Pillar
<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 to be addressed.</p> <p>FY2024 is anticipated to be the final year of funding for the full irrigation of the Hobson Golf Course as well as Hobson baseball fields, and possibly a City of Bowling Green maintained sod farm.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will continue to be managed by the Parks & Recreation Golf Division staff and will impact the Division's workload. Public Works Operations Division staff may assist as necessary.</p>					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
Special Revenue/Capital Projects	\$ 750,000				\$ 750,000
Total	\$ 750,000				\$ 750,000
FY2024—FY2027 Funding					
<p>The primary source of funding is the Parks Capital Improvement Fund, which funds originated from the Parks Development Fund.</p>					
				Status of Prior Year Projects	
				<p>This is the final 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 one-third of the course. A thorough review of available water sources has been the focus of FY2023.</p>	

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Lampkin Park Improvements

FY2024 Project Description					Strategic Plan Pillar
<p>Lampkin Park is in need of miscellaneous renovations and capital improvements. The first year of this two year project will provide funding to renovate the park maintenance building, connect existing trails within the park, and renovate the public restrooms. The second year of funding will allocate budget to add LED lighting to the park, replace ballfield irrigation system, and renovate the ballfield scoreboard and storage facility.</p>					<p>Strong Neighborhoods</p>
Impact on Operating Budget					
<p>This project will be managed by the Parks Maintenance Division staff and will impact the Division's workload. New on-going General Fund operational costs are estimated at \$6,600 for the added LED lighting and utility costs.</p>					
Future Appropriation Plan					
Funding Source	FY2024	FY2025	FY2026	FY2027	Total
General Fund		\$ 6,600	\$ 6,600	\$ 6,600	\$ 19,800
Special Revenue/Capital Projects	\$ 365,000	\$ 270,000			\$ 635,000
Total	\$ 365,000	\$ 276,600	\$ 6,600	\$ 6,600	\$ 654,800
FY2024—FY2027 Funding					
<p>The primary source of funding is the Parks Capital Improvement Fund, which funds originated from the Parks Development Fund.</p>					
					Status of Prior Year Projects
					<p>This is first year of funding for this project.</p>

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Community Action Wall & Floor Repairs

FY2024 Project Description	Strategic Plan Pillar
<p>The Parks & Recreation Department leases a portion of the Bowling Green Community Center, which was constructed in 1993, to Community Action. A portion of the floor in the Community Action space is no longer level and is in need of foundational repairs that will require the engagement of a structural engineer. It is anticipated that this project will include replacement of tile floor and drywall, along with painting.</p> <p>Budget was allocated for inspection and engineering costs in FY2023 and construction costs are being requested in FY2024.</p>	<p>Efficient Governance</p>

Impact on Operating Budget

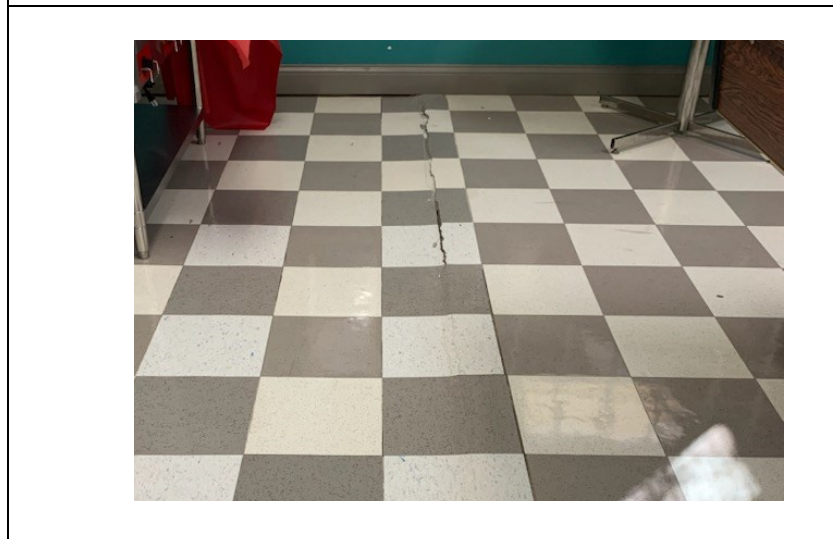
This project will be managed by the Parks Maintenance Division staff and will impact the Division's workload.

Future Appropriation Plan

Funding Source	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$ 125,000				\$ 125,000
Total	\$ 125,000				\$ 125,000

FY2024—FY2027 Funding

The primary source of funding is the General Fund.



Status of Prior Year Projects

This is the second year of funding for this project and \$150,000 has been allocated.

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

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

FY2024 Project Description	Strategic Plan Pillar
<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, rehabilitation, or housing improvements.</p> <p>In the Spring of 2022, the City began implementing improvements in the fourth neighborhood selected under the NIP, Census Block Group 102.1. Several projects in this neighborhood are exiting the planning phase, including a street and sidewalk improvements project. Also, the City recently acquired three properties in this neighborhood for new affordable housing opportunities.</p>	<p>Strong Neighborhoods</p>

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	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
Special Revenue/Capital Projects	\$ 640,458	\$ 600,000	\$ 600,000	\$ 600,000	\$ 2,440,458
Total	\$ 840,458	\$ 800,000	\$ 800,000	\$ 800,000	\$ 3,240,458

FY2024—FY2027 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



The primary projects completed in FY2023 under the Neighborhood Improvements Program (NIP) focused on property acquisition and rehabilitation that resulted in 10 housing units available for affordable transitional, rental, and new ownership opportunities.

Additionally, an exterior property improvements program was completed in Census Block Groups 103.3 and 103.4, resulting in over 70 properties rehabilitated to improve curb appeal and remove blighting influences in the neighborhood.

The City also completed the East 5th Avenue Sidewalk Project providing a safe pedestrian connection to Roland Bland Park.

CAPITAL IMPROVEMENT PROGRAM SINGLE YEAR PROJECTS

The following provides a brief description of single-year projects and equipment included in the FY2024 Capital Improvement Program. Projects and equipment purchases spanning multiple years are found on pages 110-144 and the CIP Fund Allocation Report is on pages 107-109.

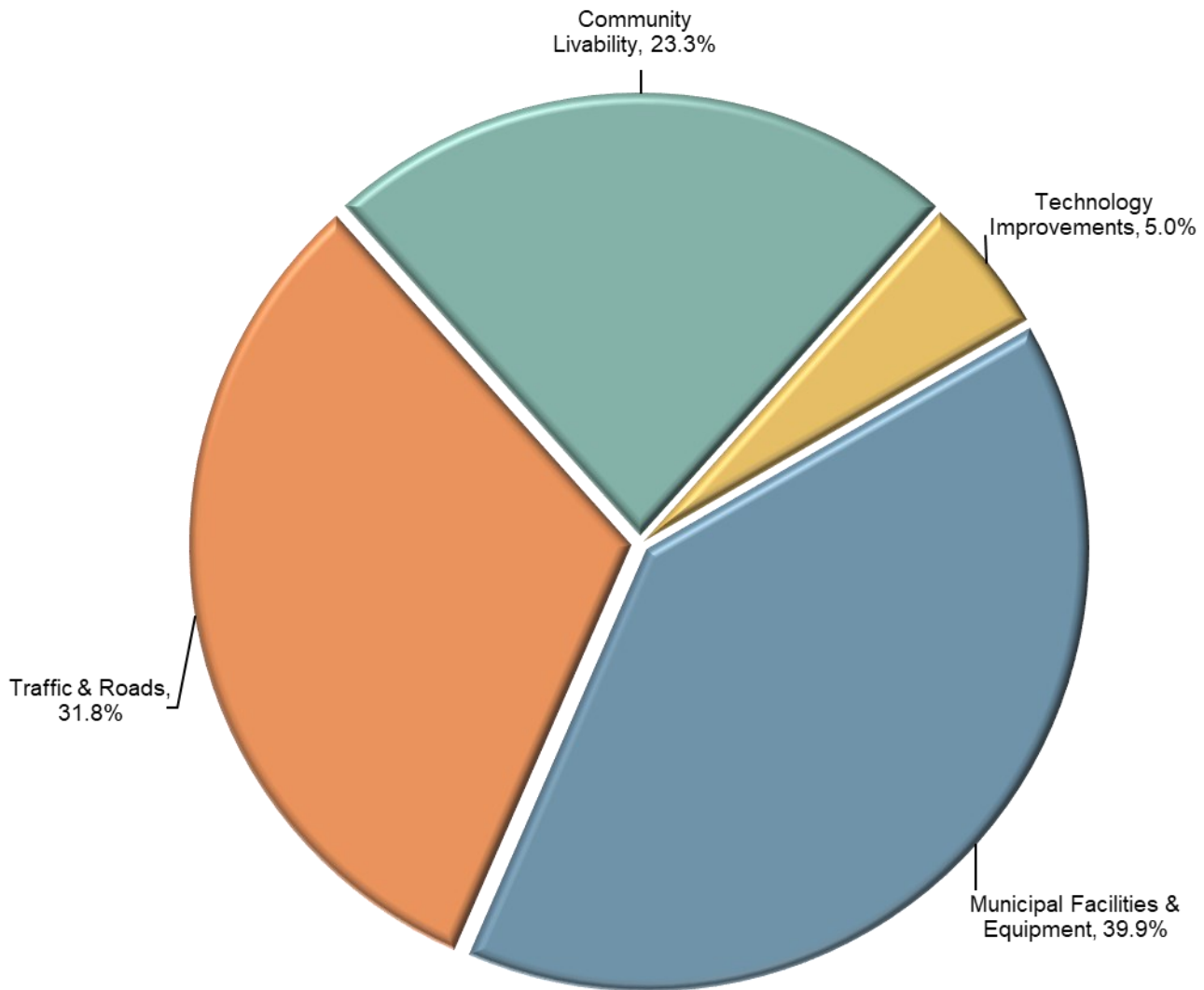
INFORMATION TECHNOLOGY: \$154,000	
<u>Microsoft Exchange Upgrade - \$120,000</u> : The City utilizes a Microsoft Exchange email server and Outlook email client to send and receive email; the current version in use will reach end of life in 2025. This budget includes licensing costs to migrate to the 2019 version for all users, replace two servers, and obtain professional services to assist with the upgrade and configuration.	Technology/ Fiber Optic Internet Infrastructure
<u>Vehicle Replacement - \$34,000</u> : This purchase will replace the existing 2005 Ford Explorer with a compact, crossover SUV.	Efficient Governance
POLICE: \$756,525	
<u>Radio & Phone Recorders Upgrade - \$492,525</u> : The current radio and phone recorders are reaching maximum capacity, incompatible with new software, and have expiring warranties. It is being recommended to upgrade the software and upgrade or replace servers to continue operations. The City has applied for grant funding to assist with the cost of this project.	Technology/ Fiber Optic Internet Infrastructure
<u>911 Call Taking Equipment/Software Update - \$264,000</u> : The current 911 call taking software agreement has expired and requires upgrades to adhere to National Emergency Number Association (NENA) standards. The Police Department recommends upgrading software and hardware on 12 consoles located at main Dispatch Center and at the back-up site. The City has applied for grant funding to assist with the cost of this project.	Technology/ Fiber Optic Internet Infrastructure
FIRE: \$211,000	
<u>Breathing Air Fill Station - \$85,000</u> : A new breathing air fill station is being recommended for the Greenwood Fire Station. This will increase the number of air fill stations to five and allow for the Lovers Lane and Southside Fire Stations to be in closer proximity of a fill station.	Efficient Governance
<u>Self-Contained Breathing Apparatus (SCBA) - \$126,000</u> : The purchase of 14 additional SCBA units is being requested to support the Transpark Fire Station, serve larger recruit classes and fulfill outside training needs.	Efficient Governance
PUBLIC WORKS: \$223,000	
<u>Convention Center Table Replacements - \$50,000</u> : This project will replace damaged tables at the Convention Center. The budget will also provide for the necessary table skirts and carts.	Efficient Governance
<u>Police Cadet Office Renovation - \$95,000</u> : The complement of Police Department cadet personnel has nearly doubled in recent years, which necessitates the reconfiguration of existing office space. This project will provide new flooring, paint, replacement of desks with smaller workstations, and additional lockers.	Efficient Governance
<u>College Street Storm Drainage Improvements - \$30,000</u> : This project will address recurring flooding concerns along College Street and will involve storm pipe replacement, storm inlet repair, and new inlet construction. These funds will be combined with underspending from the FY2023 budget for a total project amount of \$100,000.	Efficient Governance
<u>Generator Replacement - \$48,000</u> : The generator at the Airport Fire Station is in need of replacement due to its age and inability to adequately service the size of the station.	Efficient Governance

CAPITAL IMPROVEMENT PROGRAM SINGLE YEAR PROJECTS, *continued*

PARKS & RECREATION: \$929,600

<p><u>Golf Cart Replacements - \$219,600</u>: The golf carts located at the Paul Walker Golf Course and Hobson Golf Course are over ten years old and past the four year limited warranty. Replacement of the 36 carts at both courses, for a total of 72, is recommended. Trade-in of the existing units is also anticipated to save approximately \$108,000, which will reduce the overall cost and is reflected in the budget.</p>	<p>Efficient Governance</p>
<p><u>Covington Woods Sewer Improvements - \$110,000</u>: This project will connect the Covington Woods Park and Paul Walker Golf Course facilities to an existing sewer line and eliminate the use of the aging septic tank.</p>	<p>Efficient Governance</p>
<p><u>Russell Sims Aquatic Center Pool Bottom Repairs & Painting - \$150,000</u>: The Russell Sims Aquatic Center pool is over 23 years old and requires more frequent maintenance. This project will consist of the removal of old paint from the pool bottom, make repairs throughout the entire pool area, and then repaint.</p>	<p>Efficient Governance</p>
<p><u>Kummer Little Center Gym (KLC) Floor Refinishing - \$50,000</u>: The KLC gym floor has not been refurbished since its opening in 2007. The Parks & Recreation Department is recommending the gym wood floors be sanded, refinished, and repainted.</p>	<p>Efficient Governance</p>
<p><u>Fairview Cemetery Columbarium - \$100,000</u>: Fairview Cemetery currently houses two columbarium with a total of 48 niches, and fewer than 11 niches remain open. Two additional columbarium to add another 48 niches are recommended at a cost of \$100,000. This project will result in new revenue generation through the sale of the added niches.</p>	<p>Efficient Governance</p>
<p><u>Ambassador Park Soccer Fields - \$200,000</u>: This project will fund the development of new soccer fields on the west end of Bowling Green. The City would partner with the property owner to share a portion of the construction costs, but the City will be responsible for the on-going maintenance.</p>	<p>Strong Neighborhoods</p>
<p><u>CrossWinds Booster Pump Installation - \$100,000</u>: A booster pump station is being recommended to more efficiently utilize city water as a back-up system when the river water and lake pump stations at CrossWinds Golf Course cannot be used.</p>	<p>Efficient Governance</p>
<h3>NEIGHBORHOOD & COMMUNITY SERVICES: \$100,000</h3>	
<p><u>Vehicle/Equipment Purchase - \$100,000</u>: This purchase will outfit the new Animal Control Officer position approved in the budget with a vehicle and required equipment.</p>	<p>Efficient Governance</p>

CAPITAL IMPROVEMENT PLAN BUDGET ALL FUNDS



Municipal Facilities & Equipment	\$ 8,324,340	39.9%
Traffic & Roads	6,650,000	31.8%
Community Livability	4,872,733	23.3%
Technology Improvements	1,051,525	5.0%
Total	\$ 20,898,598	100.0%



APPENDIX F

AGENCIES

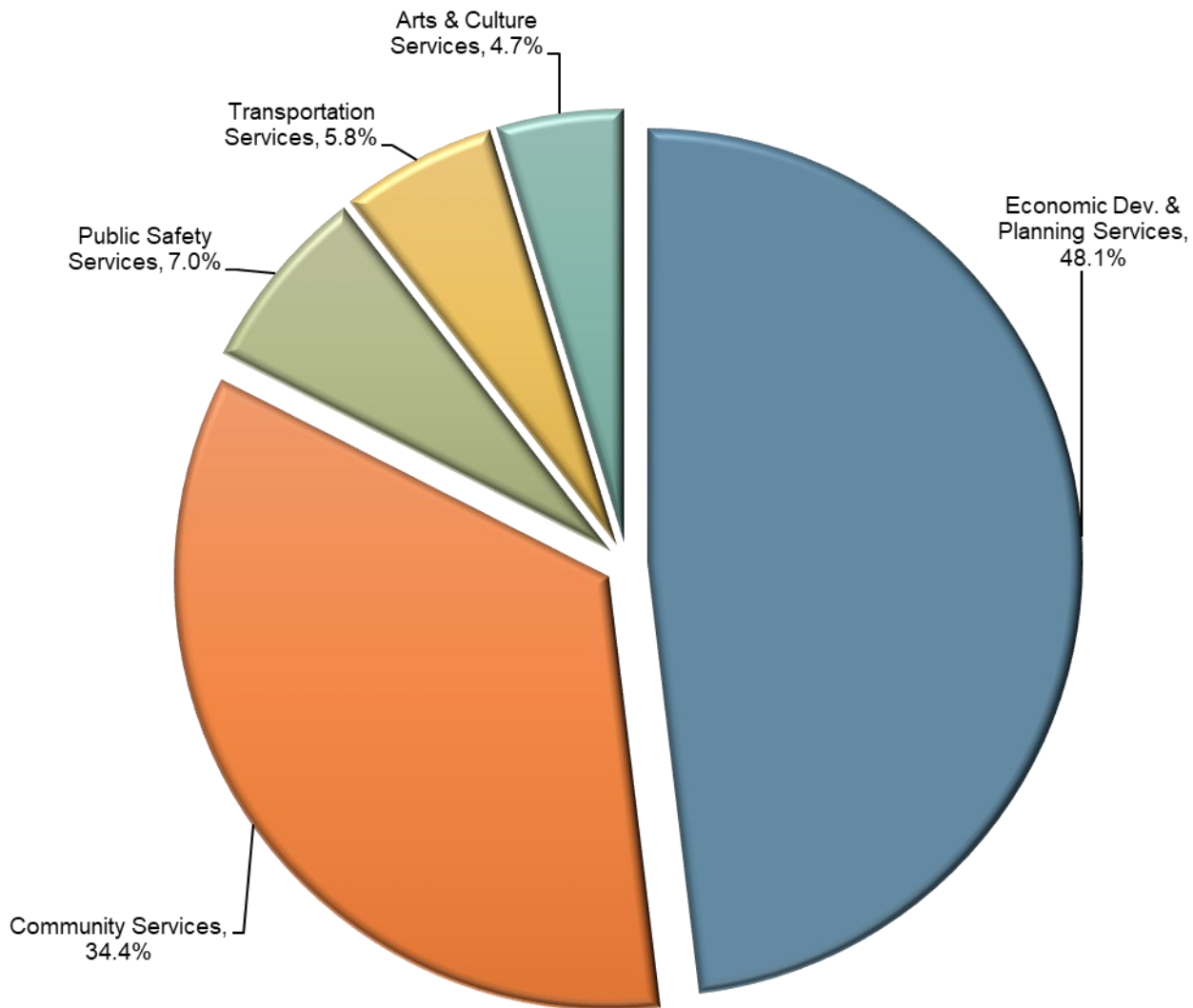


AGENCY FUNDING HISTORY

Eligible Agencies	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Requested	FY2024 Approved
BG/WC Drug Task Force	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 85,000	\$ 85,000
BG/WC Humane Society	95,070	95,070	97,925	97,925	97,925	97,925
BG/WC Regional Airport	58,195	58,195	58,195	61,105	64,160	64,160
BG/WC Welfare Center ⁽¹⁾	50,000	50,000	86,264	53,500	60,000	53,500
Economic Development Authority	125,000	115,000	125,000	125,000	125,000	125,000
Hobson House Commission	59,250	59,250	61,030	64,030	64,030	64,030
Human Rights Commission	75,000	75,000	77,250	82,250	87,698	87,595
BG-WC Operation P.R.I.D.E.	33,440	37,448	24,440	26,150	39,524	27,850
City-County Planning Commission	481,000	481,000	481,000	481,000	531,000	531,000
Southern Kentucky 2-1-1	50,000	50,000	50,000	50,000	50,000	50,000
Total	\$ 1,101,955	\$ 1,095,963	\$ 1,136,104	\$ 1,115,960	\$ 1,204,337	\$ 1,186,060
<p>⁽¹⁾ Welfare Center also receives excess Gas Franchise fees collected in accordance with Municipal Order No. 2008-30.</p> <p>⁽²⁾ United Way (UW) funding is a dollar for dollar match of the City employee pledges for contribution to UW during the calendar year.</p> <p>⁽³⁾ Beautifl-65 Project Maintenance utilizes an alternative funding source that is not the General Fund.</p>						
Other Agency Funding:						
Regional Airport Grant Matches/Capital Improvements	\$ 68,904	\$ 130,394	\$ 17,623	\$ 7,100	\$ 80,475	\$ 14,615
Emergency Mgmt. COWS Siren Repl./ Upgrade	5,000	0	0	10,000	10,000	10,000
United Way of Southern Kentucky ⁽²⁾	3,104	3,089	2,763	2,406	2,671	2,671
Beautifl-65 Project Maintenance ⁽³⁾	0	49,999	150,000	150,000	150,000	150,000
Planning Commission Road Projects	10,000	15,000	0	0	0	0
Operation Pride Cemetery Rd. Project Match	0	0	0	0	0	0
Friends of L&N Depot Capital Improvements	23,185	0	19,135	0	0	0
Subtotal	\$ 110,193	\$ 198,482	\$ 189,521	\$ 169,506	\$ 243,146	\$ 177,286
Total	\$ 1,212,148	\$ 1,294,445	\$ 1,325,625	\$ 1,285,466	\$ 1,447,483	\$ 1,363,346

Agency funding totals approximately 1.2% of FY2024 General Fund expenditures

FY2024 AGENCY FUNDING



Economic Dev. & Planning Services	\$ 656,000	48.1%
Community Services	469,541	34.4%
Public Safety Services	95,000	7.0%
Transportation Services	78,775	5.8%
Arts & Culture Services	64,030	4.7%
Total	\$ 1,363,346	100.0%

APPENDIX G

DEPARTMENT SUMMARIES



LEGISLATIVE DEPARTMENT

CONTACT INFORMATION

Executive Assistant/Public Information Officer: Deborah Highland West
 City Hall, 1001 College Street, Bowling Green KY 42101

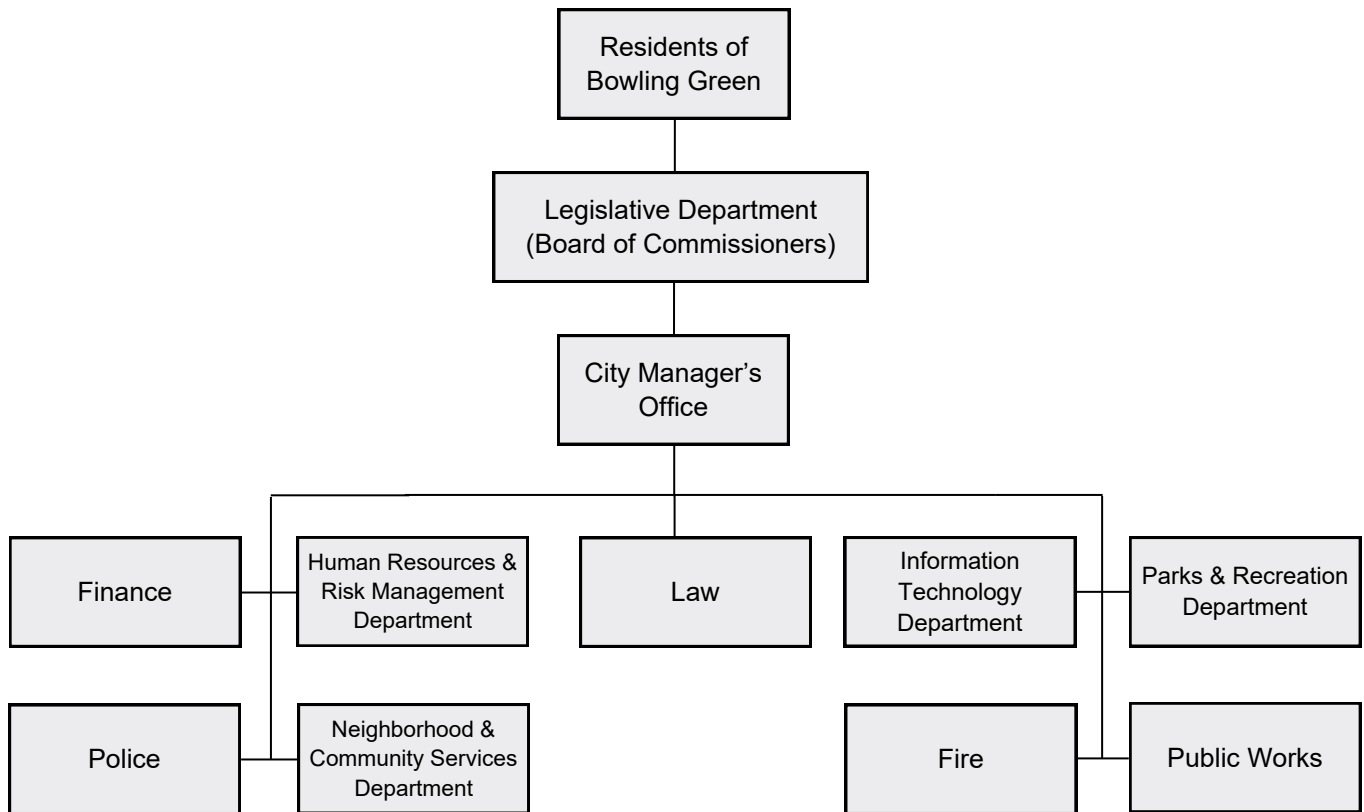
email: Deborah.West@bgky.org

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 guides the direction for the City as Bowling Green advances.



DEPARTMENT STAFFING

	FY2022	FY2023	FY2024
Board of Commissioners	5	5	5
Total Department Staff	5	5	5

LEGISLATIVE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024
EXPENSES:			
Personnel	\$ 175,166	\$ 199,672	\$ 246,200
Contractual Services	47,797	34,750	34,650
Supplies & Materials	1,617	2,100	1,800
TOTAL EXPENSES	\$ 224,580	\$ 236,522	\$ 282,650
REVENUE:			
Non-Program General Funds	\$ 224,580	\$ 236,522	\$ 282,650
TOTAL REVENUE	\$ 224,580	\$ 236,522	\$ 282,650

ACCOMPLISHMENTS

- 23 Board of Commissioners meetings, work sessions, and special call meetings were held, which is an increase of 8.7% compared to the prior year.
- 261 Municipal Orders were considered, an increase of 25.5% over the previous 12 months.
- 39 Proclamations were issued, over 56% more than in the prior fiscal year.

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Efficient Governance.
2. Downtown Development.
3. Riverfront and Greenway Development.
4. Technology/Fiber Optic Internet Infrastructure.
5. Housing Development.
6. City Workforce Development.
7. Transportation.
8. Strong Neighborhoods.



LEGISLATIVE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Board of Commissioners:</u>		
Decrease to local mileage reimbursement, operating supplies, and consumable items accounts	(\$ 400)	No impact to services
Net adjustment to employee pay and other benefits	46,528	FY2024 cost of living adjustment, fringe benefit changes, and applied new commissioner salaries effective Jan. 1, 2023
Total	\$ 46,128	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Board of Commissioners	\$ 224,580	\$ 236,522	\$ 282,650	\$ 46,128	+19.5%
TOTAL EXPENSES	\$ 224,580	\$ 236,522	\$ 282,650	\$ 46,128	+19.5%
REVENUE:					
Local Taxes	\$ 224,580	\$ 236,522	\$ 282,650	\$ 46,128	+19.5%
TOTAL REVENUE	\$ 224,580	\$ 236,522	\$ 282,650	\$ 46,128	+19.5%

POSITION DETAIL

		FY2023 Budgeted		FY2024 Budgeted		FY23—FY24 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
City Commissioners	-	4	-	4	-	0	0.0
Mayor	-	1	-	1	-	0	0.0
Total Positions & FTE		5	-	5	-	0	0.0

CITY MANAGER'S OFFICE

CONTACT INFORMATION

City Manager: Jeff Meisel
City Hall, 1001 College Street, Bowling Green KY 42101

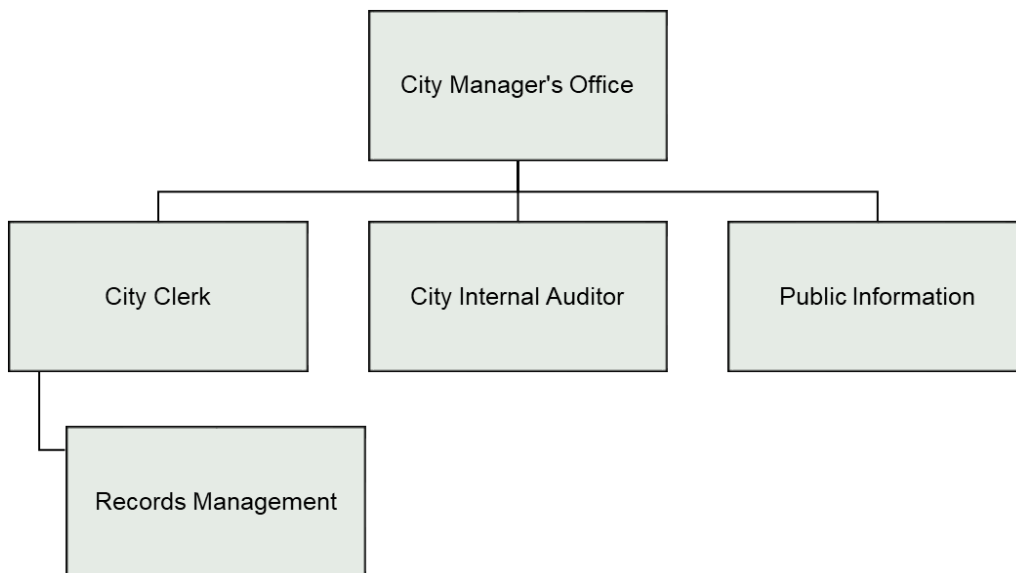
email: Jeff.Meisel@bgky.org

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

	FY2022	FY2023	FY2024
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 FY2022	Adopted Budget FY2023	Approved Budget FY2024
EXPENSES:			
Personnel	\$ 859,450	\$ 930,880	\$ 973,617
Contractual Services	135,183	157,275	162,325
Supplies & Materials	12,652	9,450	8,000
TOTAL EXPENSES	\$ 1,007,285	\$ 1,097,605	\$ 1,143,942
REVENUE:			
Non-Program General Funds	\$ 1,001,847	\$ 1,094,105	\$ 1,139,442
Program Revenue General Funds	5,438	3,500	4,500
TOTAL REVENUE	\$ 1,007,285	\$ 1,097,605	\$ 1,143,942

ACCOMPLISHMENTS

- The City's Facebook page gained 2,956 likes, which is an increase of 18% compared to last year. Twitter gained 2,708 followers for an increase of 15% and Instagram gained 660 followers for an increase of 24%.
- The City Internal Auditor completed audits of security cameras and software management and support. Follow-up audits were completed for the Fitness Center, Building and Inspection Division, Animal Control, and 911 program funding.
- City Clerk Ashley Jackson was named the 2021 Clerk of the Year by the Kentucky Municipal Clerks Association.
- The City Manager implemented the 2022-2032 Strategic Plan and provided the first year progress review at the 2023 Annual Board of Commissioner's Retreat.
- The new downtown Entertainment Destination Center was established.
- Workforce Participation Outreach campaign was coordinated and implemented in partnership with Warren County and CrowdSouth to attract workers to open jobs in Bowling Green and Warren County.







CITY MANAGER'S OFFICE, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Accomplish the vision, goals and objectives of the Board of Commissioners by application of the Strategic Plan.
2. Preserve the financial viability and sustainability of City government through efficient governance.
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 FY2022	Estimated FY2023	Proposed FY2024	Estimated Change FY23—FY24	Linkage to City Strategic Plan
1, 2, 4	Direct Audit Hours, 70% of auditor time dedicated to direct audit related work	71.1%	72.0%	70.0%		Efficient Governance
1, 3, 5, 6	Administer Records Management and Excellent Customer Service, maximum of five working days to complete open records request	1.7	1.9	2.0		Efficient Governance
1, 7, 8	BG TV Channel 4 and social media programming	85	150	165		Efficient Governance
1, 3, 7, 8	Informed Citizenry, Grow Facebook reach and new profile likes	1,009,403 people reached and 3,211 new page likes	1,100,000 people reached and 4,000 new page likes	1,200,000 people reached, and 4,800 new page likes		Efficient Governance

CITY MANAGER'S OFFICE, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>City Manager's Office:</u>		
Decrease to special education, consumable items, and supplies accounts; increase to vehicle maintenance fee, dues-memberships-fees, local meeting costs, travel costs, and other purchased services accounts	\$ 1,565	No impact to services
<u>City Clerk:</u>		
Decrease to professional services, repairs-equipment, vehicle maintenance fee, advertising, dues-memberships-fees, other purchased services, supplies, consumable items, and books-publications-subscriptions accounts; increase to travel and special education service accounts	(3,315)	No impact to services
<u>City Internal Auditor:</u>		
Decrease to local meeting, special education, and books-publications-subscriptions accounts; increase to professional services, printing, dues-memberships-fees, and travel costs accounts	4,400	Scheduled external audit service contract fee increase
<u>Records Management:</u>		
No changes recommended	0	No impact to services
<u>Public Information:</u>		
Decrease to telephone costs and advertising accounts; increase to printing, travel costs, and special education accounts	950	Increase recommended for employee development
Net adjustment to employee pay and other benefits	42,737	FY2024 cost of living adjustment, step increase, and fringe benefit changes
Total	\$ 46,337	



CITY MANAGER'S OFFICE, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
City Manager's Office	\$ 318,843	\$ 340,579	\$ 357,649	\$ 17,070	+5.0%
City Clerk	179,134	196,094	201,065	4,971	+2.5%
City Internal Auditor	211,918	224,741	234,953	10,212	+4.5%
Records Management	97,135	96,386	100,230	3,844	+4.0%
Public Information	200,255	239,805	250,045	10,240	+4.3%
TOTAL EXPENSES	\$ 1,007,285	\$ 1,097,605	\$ 1,143,942	\$ 46,337	+4.2%
REVENUE:					
Local Taxes	\$ 1,001,847	\$ 1,094,105	\$ 1,139,442	\$ 45,337	+4.1%
Fees	492	1,000	1,000	0	0.0%
Charges for Services	3,428	2,500	3,500	1,000	+40.0%
Grants	1,518	0	0	0	0.0%
TOTAL REVENUE	\$ 1,007,285	\$ 1,097,605	\$ 1,143,942	\$ 46,337	+4.2%

POSITION DETAIL

		FY2023 Budgeted		FY2024 Budgeted		FY23—FY24 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	1.0	1	1.0	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	8.0	8	8.0	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

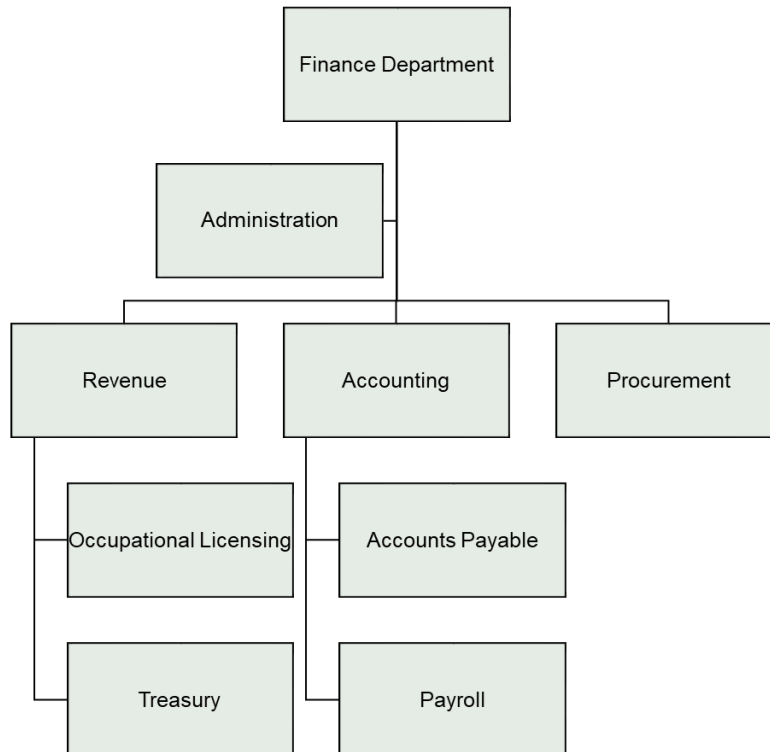
email: Katie.Schaller-Ward@bgky.org

MISSION STATEMENT

The Finance Department strives to provide excellent customer service to meet the needs of residents, businesses 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 Annual Comprehensive Financial Report, Popular Annual Financial Report, Annual Operating Budget, monthly financial reporting, and multi-year Capital Improvement Program.



DEPARTMENT STAFFING

	FY2022	FY2023	FY2024
Administration	2	2	2
Accounting	7	7	7
Procurement	1	1	1
Revenue	12	12	13
Total Department Staff	22	22	23

FINANCE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024
EXPENSES:			
Personnel	\$ 1,758,671	\$ 1,857,406	\$ 2,023,918
Contractual Services	58,151	67,600	92,075
Supplies & Materials	8,726	9,495	11,090
Contingency & Other	0	355	6,030
TOTAL EXPENSES	\$ 1,825,548	\$ 1,934,856	\$ 2,133,113
REVENUE:			
Non-Program General Funds	\$ 1,345,092	\$ 1,449,856	\$ 1,634,863
Program Revenue General Funds	480,456	485,000	498,250
TOTAL REVENUE	\$ 1,825,548	\$ 1,934,856	\$ 2,133,113

ACCOMPLISHMENTS







- Awarded the Governmental Finance Officers Association's (GFOA) Certificate of Excellence in Financial Reporting for the FY2021 Annual Comprehensive Financial Report (ACFR) for the sixteenth consecutive year.
- The FY2021 Popular Annual Financial Report (PAFR) received the GFOA Outstanding Achievement Award for the eleventh consecutive year.
- The City's FY2022 budget document received the GFOA Distinguished Budget Presentation Award for the tenth consecutive year.
- The City achieved the GFOA's Triple Crown designation for achieving Certificates of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, and the Distinguished Budget Presentation.
- Collected approximately \$1,755,756 in additional occupational fees, an increase of 35.1%, from field inspections and payments of accounts avoiding pending litigations, and audits of withholding reconciliations, net profit returns, transient accounts, and 1099 audits.
- Collected \$1,841,000 from 931 invoices during the fifth year of eMisc Billing for the online payment of property taxes and other bills, which is an increase of 48.6% over the prior year.
- Increased participation by external city vendors in Accounts Payable Supplier Portal by 17.6% compared to the previous year.
- Increased employee financial training participation by 185% and incorporated training for all procurement card cardholders.
- The pool of potential bidders for City projects grew to 2,855, an increase of 13.9%, to ensure competition and to achieve the best price and value for purchases greater than \$30,000.

FINANCE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Promote the fiscal management and sustainability of City government through management and oversight of the City's accounting systems to safeguard the City's assets and ensure the integrity of the financial information needed for decision making by elected officials.
2. Provide timely and accurate financial information to the City Manager and elected City officials to reflect the City's financial condition through monthly and ad hoc reporting.
3. Administer an efficient collection system for property taxes and occupational license fees by serving as the central collection agency for City revenues to ensure accurate general ledger accounting through reconciliation.
4. 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.
5. Effectively audit and process tax and fee refund requests, overpayments, and verify recipients to accurately and fairly apply Chapters 11 and 18 of the Code of Ordinances for all residents and businesses in the City.
6. Accurately monitor, analyze, and report the City's financial position while maintaining the general ledger and preparing high quality financial reports.
7. Efficiently manage, process, and distribute vendor and employee payroll payments through decentralized processing.
8. Purchase without prejudice, seeking to obtain the maximum value for each dollar of expenditure in accordance with established guidelines by administering an efficient, compliant procurement and bid system.
9. Manage surplus inventory effectively and efficiently through the use of Surplus Forms in OnBase to record and track disposal processes.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2022	Estimated FY2023	Proposed FY2024	Estimated Change FY23—FY24	Linkage to City Strategic Plan
1-3, 5	Percent of property taxes collected within six months of due date	96.4%	97.6%	97.0%		Efficient Governance
1-5	Percent of withholding fees collected within 45 days of due date	82.1%	82.7%	83.0%		Efficient Governance
1, 7	Percent of vendor payments paid by ACH (vs. paper check)	70.4%	73.0%	75.0%		Efficient Governance
1, 7, 8	Procurement card transactions as percent of total AP transactions	32.9%	34.0%	35.0%		Efficient Governance
1, 8	Purchase Order approval by Central Purchasing—maximum of three working days to final approval	0.12	0.15	0.2		Efficient Governance
9	Approve/deny 90% of surplus forms submitted in OnBase within two business days	90.3%	90.0%	90.0%		Efficient Governance

FINANCE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u>		
Decrease to employee committee/special event and supplies accounts; increase to dues-memberships-fees, travel costs, special education, books-publications-subscriptions, and contingency accounts	\$ 975	No impact to services
<u>Revenue:</u>		
Decrease to telephone account; increase to postage, vehicle maintenance fee, advertising, printing, travel costs, special education, safety items, uniform, and assets under \$7,500 accounts	26,575	Increase to postage, advertising, and printing accounts to cover rising costs
<u>Accounting:</u>		
Decrease to supplies and dues-memberships-fees accounts; increase to travel costs and special education accounts	2,775	Increase recommended for employee development
<u>Procurement:</u>		
Decrease to professional services, postage, and assets under \$7,500 accounts; increase to travel costs and special education accounts	1,420	Increase recommended for employee development
Net adjustment to employee pay and other benefits	166,512	FY2024 cost of living adjustment, step increase, fringe benefit changes, and one new position
Total	\$ 198,257	



FINANCE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Administration	\$ 285,080	\$ 309,458	\$ 326,433	\$ 16,975	+5.5%
Revenue	956,935	1,016,123	1,168,302	152,179	+15.0%
Accounting	473,858	499,612	516,746	17,134	+3.4%
Procurement	109,675	109,663	121,632	11,969	+10.9%
TOTAL EXPENSES	\$ 1,825,548	\$ 1,934,856	\$ 2,133,113	\$ 198,257	+10.2%
REVENUE:					
Local Taxes	\$ 1,345,092	\$ 1,449,856	\$ 1,634,863	\$ 185,007	+12.8%
Licenses/Permits	12,300	12,500	12,500	0	0.0%
Fees	311,474	290,000	317,000	27,000	+9.3%
Miscellaneous	113,969	182,500	168,750	(13,750)	-7.5%
Use of Reserves	42,713	0	0	0	0.0%
TOTAL REVENUE	\$ 1,825,548	\$ 1,934,856	\$ 2,133,113	\$ 198,257	+10.2%

POSITION DETAIL

Title	Grade	FY2023 Budgeted		FY2024 Budgeted		FY23—FY24 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
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	50	1	0.625	1	0.625	0	0.0
Financial Specialist	115	6	6.0	7	7.0	+1	+1.0
Occupation License Manager	125	1	1.0	1	1.0	0	0.0
Office Assistant	10	2	1.125	2	1.125	0	0.0
Office Associate I	111	1	1.0	0	0.0	-1	-1.0
Office Associate II	113	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		22	20.625	23	21.625	+1	+1.0

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT

CONTACT INFORMATION

Human Resources Director: Erin Hulsey
 City Hall, 1001 College Street, Bowling Green KY 42101

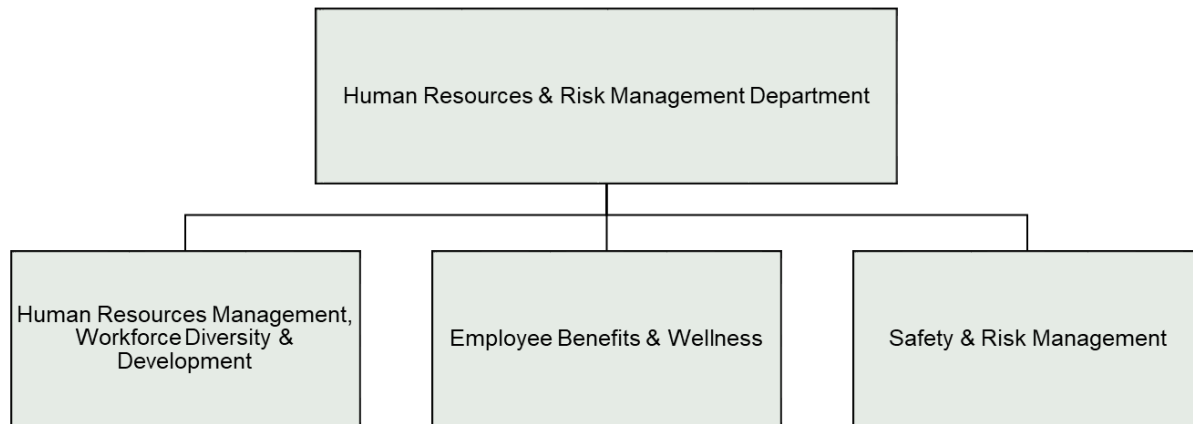
email: Erin.Hulsey@bgky.org

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. The comprehensive benefit programs are strategically designed to care for the employees of the City and their families and the City commits 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 sworn positions; revising and interpreting personnel and safety policies and rules; classification/compensation/performance evaluation program management; self-funded medical and dental benefit plans 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

	FY2022	FY2023	FY2024
HR Management, Workforce Diversity & Development <i>(includes five part-time City interns)</i>	7	8	9
Employee Benefits & Wellness	2	2	2
Safety & Risk Management	2	2	2
Total Department Staff	11	12	13

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024
EXPENSES:			
Personnel	\$ 803,554	\$ 1,056,888	\$ 1,101,193
Contractual Services	9,913,103	10,162,385	10,626,892
Supplies & Materials	194,662	205,145	329,200
Assets	0	15,000	15,000
Contingency & Other	0	110,000	110,000
TOTAL EXPENSES	\$ 10,911,319	\$ 11,549,418	\$ 12,182,285
REVENUE:			
Non-Program General Funds	\$ 393,193	\$ 993,302	\$ 805,131
Internal Service Funds	10,518,126	10,556,116	11,377,154
TOTAL REVENUE	\$ 10,911,319	\$ 11,549,418	\$ 12,182,285

ACCOMPLISHMENTS

- Hired 217 new employees, an increase of 47.1% over the previous fiscal year.
- Four City employees graduated from the Chamber of Commerce Supervisor Certificate Program, an increase of two.
- Updated employee Specialty Prescription Drug Plan on January 1, 2022. After six months, the plan realized a decrease in cost of over 43% compared to the prior year.
- Reference Based Pricing Medical Plan discounts increased by 4.4% and overall savings through direct contracting was \$673,002. Sixty-five percent of City employees have elected this plan.
- Collaborated with staff to assess and collect City facility loss data required for FEMA and property insurance claims recovery resulting from the December 2021 tornadoes. Approximately \$579,000 was recovered through the City's insurance for property damage.
- Developed new Department of Transportation (DOT) Entry Level Driver Program (ELD) to assure compliance with new federal motor carrier safety regulations and became an officially registered ELD training facility. Two employees have successfully obtained Certified Driver Licenses (CDL) through the program, which resulted in a savings of \$8,000. The ELD training program is the first in the State and has been shared with numerous cities and utilities.
- The City's Experience Modification Factor (EMF) was 0.62 and measures expected losses. This EMF is the lowest of all insured Kentucky League of Cities entities, and provided an annual premium savings of \$152,742 when compared to an EMF of 1.00.










HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Continue efforts to become employer of choice in Southcentral Kentucky by providing and maintaining a competitive benefits package and wellness programs.
2. Provide equal employment opportunity through extensive recruitment for job openings and continue to develop a diverse workforce representative of the community served.
3. Provide opportunities for City employees to grow and develop in their careers by encouraging education and experience opportunities as well as promotional opportunities.
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 internal and external risk financing mechanisms, such as insurance policies and budget loss retention, are in place at the least possible cost to the City to pay for the potential loss of assets.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2022	Estimated FY2023	Proposed FY2024	Estimated Change FY23—FY24	Linkage to City Strategic Plan
1-5	Percentage of employees rating overall HR&RM services as excellent or good	85%	85%	88%		Efficient Governance
1-3	Number of full-time employees promoted	46	45	40		City Workforce Development
1, 4, 5	Overall percentage of satisfaction with City Benefits/Wellness activities	79%, 81%	80%, 80%	80%, 80%		City Workforce Development
1, 2	Total Number of Positions Filled	217	215	200		City Workforce Development
1, 2	Percentage of New Hires that Identify as a Minority	23%	24%	25%		City Workforce Development
5, 6	Worker's Compensation Experience Modification Factor	0.62	0.64	0.66		Efficient Governance
5, 6	Number of Non-Preventable Recordable Injuries / 100 FTE	2.6	2.6	2.5		Efficient Governance

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Human Resources Management:</u> Decrease to professional services, rental facilities, postage, printing, employee committee/special event, and books-publications-subscriptions accounts; increase to administrative services, advertising, telephone costs, local meeting costs, dues-memberships-fees, travel and supplies accounts	(\$ 8,270) No impact to services
<u>Employee Benefits & Wellness:</u> Decrease to insurance premiums, local meeting costs, dues-memberships-fees, and assets under \$7,500 accounts; increase to professional services, dental claims, local meeting costs, travel costs, special education, flowers/bereavement, and operating supplies accounts	207,645 Additional costs due to increase to City Care Center staffing costs, peer support program costs, and expand preventative cancer screenings for public safety
<u>Safety & Risk Management:</u> Decrease to administrative services, equipment repairs, telephone costs, printing, travel, special education, and consumable items accounts; increase to professional services, vehicle maintenance fee, insurance premiums, paid claims, local meeting costs, employee committee/special event, supplies, assets under \$7,500, books-publications-subscriptions, and safety items accounts	402,462 Increase due to new PPE program centralized to Risk Management and additional budget for property insurance claims
<u>Employee Development:</u> Decrease to administrative services, professional services, and consumable items accounts; increase to local meeting costs and employee committee/special event accounts	(12,825) No impact to services
<u>Workforce Diversity:</u> Decrease to professional services, advertising, and consumable items accounts; increase to local meeting costs, dues-memberships-fee, employee committee/special event, and supplies accounts	(450) No impact to services anticipated
Net adjustment to employee pay and other benefits	44,305 FY2024 cost of living adjustment, step increase, tuition reimbursement, fringe benefit changes, and one new PT position
Total	\$ 632,867

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Human Resources Mgmt.	\$ 591,607	\$ 756,222	\$ 811,248	\$ 55,026	+7.3%
Employee Benefits & Wellness	7,837,321	8,542,096	8,709,171	167,075	+2.0%
Safety & Risk Management	2,373,268	2,091,950	2,503,991	412,041	+19.7%
Employee Development	65,453	96,750	95,925	(825)	-0.9%
Workforce Diversity	43,670	62,400	61,950	(450)	-0.7%
TOTAL EXPENSES	\$ 10,911,319	\$ 11,549,418	\$ 12,182,285	\$ 632,867	+5.5%
REVENUE:					
Local Taxes	\$ 393,193	\$ 993,302	\$ 805,131	(\$ 188,171)	-18.9%
Charges for Services	8,324,526	9,089,616	9,679,254	589,638	+6.5%
Miscellaneous	453,600	191,500	197,900	6,400	+3.3%
Transfers In	1,740,000	1,275,000	1,500,000	225,000	+17.6%
Use of Reserves	0	0	0	0	0.0%
TOTAL REVENUE	\$ 10,911,319	\$ 11,549,418	\$ 12,182,285	\$ 632,867	+5.5%

POSITION DETAIL

		FY2023 Budgeted		FY2024 Budgeted		FY23—FY24 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Benefits Coordinator	121	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	2	2.0	2	2.0	0	0.0
Human Resources Specialist	118	1	1.0	1	1.0	0	0.0
Intern <i>(assigned to any department)</i>	71	4	1.84	5	2.3	+1	+0.46
Office Associate II	113	2	2.0	2	2.0	0	0.0
Safety/Risk Manager	127	1	1.0	1	1.0	0	0.0
Total Positions & FTE		12	9.84	13	10.3	+1	+0.46

LAW DEPARTMENT

CONTACT INFORMATION

City Attorney: Hillary Hightower
City Hall Annex, 1017 College Street, Bowling Green KY 42101

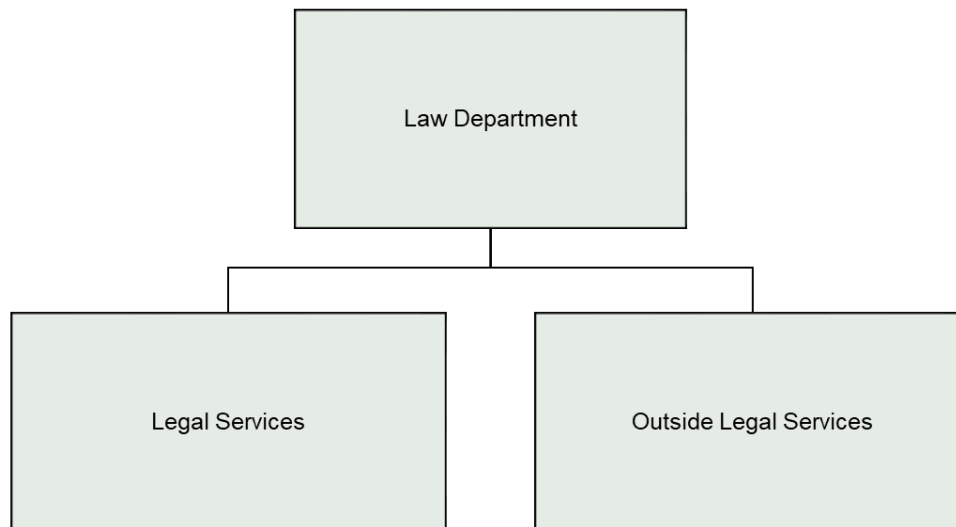
email: Hillary.Hightower@bgky.org

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 compliance penalties, which also includes the drafting of necessary liens.



DEPARTMENT STAFFING

	FY2022	FY2023	FY2024
Legal Services	2	2	3
Total Department Staff	2	2	3

LAW DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024
EXPENSES:			
Personnel	\$ 281,147	\$ 298,000	\$ 407,483
Contractual Services	12,148	91,640	74,975
Supplies & Materials	18,154	20,590	22,185
Assets	0	10,000	10,000
TOTAL EXPENSES	\$ 311,449	\$ 420,230	\$514,643
REVENUE:			
Non-Program General Funds	\$ 275,908	\$ 378,230	\$ 472,643
Program Revenue General Funds	35,541	42,000	42,000
TOTAL REVENUE	\$ 311,449	\$ 420,230	\$ 514,643



ACCOMPLISHMENTS

- Completed review of contracts and agreements within 48 hours of receipt.
- Monitored 21 payment plan agreements with 71.4% paid in full by the close of the period.
- Collected over \$91,000 in delinquent taxes, an increase of \$16,000 or 21.3% over the prior year.
- Drafted 29 inspection and maintenance agreements, an increase of 7.4% over the previous year.
- Completed West End Greenway sidewalk project property acquisition, consisting of 22 parcels.

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 FY2022	Estimated FY2023	Proposed FY2024	Estimated Change FY23—FY24	Linkage to City Strategic Plan
1-3	Percentage of employees rating contract review services as excellent or good	100.0%	99.0%	99.0%		Efficient Governance
1, 2, 4, 5	Percentage of employees rating all other legal services as excellent or good	100.0%	99.0%	99.0%		Efficient Governance

LAW DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Legal Services:</u>		
Decrease to postage and travel costs accounts; increase to advertising, dues-memberships-fees, special education, and books-publications-subscriptions accounts	\$ 4,930	Increase for rising advertising and legal publication and subscription costs
<u>Outside Legal Services:</u>		
Decrease to professional service account	(20,000)	Reduction to outside legal fees
Net Adjustment to Employee Pay and other benefits	109,483	FY2024 cost of living adjustment, step increase, fringe benefit changes, and addition of new position in FY2023 mid-year
Total	\$ 94,413	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Legal Services	\$ 311,065	\$ 370,230	\$ 484,643	\$ 114,413	+30.9%
Outside Legal Services	384	50,000	30,000	(20,000)	-40.0%
TOTAL EXPENSES	\$ 311,449	\$ 420,230	\$ 514,643	\$ 94,413	+22.5%
REVENUE:					
Local Taxes	\$ 275,908	\$ 378,230	\$472,643	\$ 94,413	+25.0%
Miscellaneous	35,541	42,000	42,000	0	0.0%
TOTAL REVENUE	\$ 311,449	\$ 420,230	\$ 514,643	\$ 94,413	+22.5%

POSITION DETAIL

		FY2023 Budgeted		FY2024 Budgeted		FY23—FY24 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	2	2.0	+1	+1.0
Total Positions & FTE		2	2.0	3	3.0	+1	+1.0

[Quick link to Table of Contents](#)

INFORMATION TECHNOLOGY DEPARTMENT

CONTACT INFORMATION

Information Technology Director: Donnita Weeks
City Hall Annex, 1017 College Street, Bowling Green KY 42101

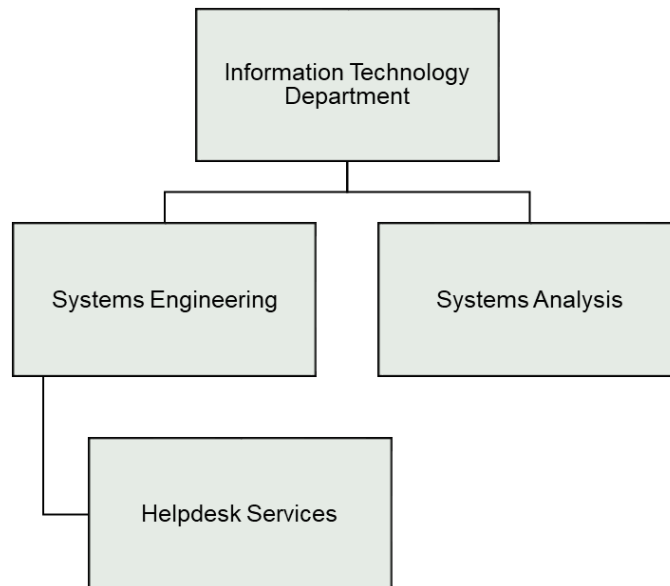
email: Donnita.Weeks@bgky.org

MISSION STATEMENT

The Information Technology (IT) Department provides quality technical support for the City's information systems network by offering essential communication capabilities, appropriate hardware and software, a full range of application training curricula, and users' involvement in the development of long-range goals for keeping the information technology current. The Department strives to provide timely and comprehensive solutions delivered with the highest level of customer support and professionalism to ensure all City departments can effectively serve the residents of Bowling Green.

DEPARTMENT SUMMARY

The Information Technology Department researches, implements, maintains, and secures all technology related systems needed to support the operations of the municipality. This includes the network, hardware and communication equipment needed at numerous City locations. The Department maintains 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, Parks & Recreation Management, Online Forms Processing, and the City's Website. The Department offers all trained City employees the following office products: Microsoft Office Suite, email, calendar management, and document management. Other software is distributed based on specialized needs of the



DEPARTMENT STAFFING

	FY2022	FY2023	FY2024
Management	1	1	1
Systems Engineering	3	4	5
Systems Analysis	4	6	6
Helpdesk Services	2	2	2
Total Department Staff	10	13	14

INFORMATION TECHNOLOGY DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024
EXPENSES:			
Personnel	\$ 1,027,513	\$ 1,455,241	\$ 1,607,212
Contractual Services	1,171,669	1,546,160	1,377,105
Supplies & Materials	234,558	343,975	363,850
Assets	181,847	318,525	184,000
TOTAL EXPENSES	\$ 2,615,587	\$ 3,663,901	\$ 3,532,167
REVENUE:			
Non-Program General Funds	\$ 98,509	\$ 3,155,401	\$ 2,963,650
Program Revenue General Funds	2,517,078	508,500	568,517
TOTAL REVENUE	\$ 2,615,587	\$ 3,663,901	\$ 3,532,167

ACCOMPLISHMENTS








- Responded to and completed 7,245 helpdesk tickets, an increase of 31% over the prior year.
- Developed 16 new digital forms and workflows to improve department processes. Users created 3,434 workflow forms, which is an increase of 38.7% over the prior year.
- Upgraded multiple power distribution units utilizing 220 volt power to reduce the overall power consumption of the Department.
- Setup multiple virtual servers to reduce the long term costs of physical servers and to allow for additional test systems.
- Installed additional switch on the public safety primary network and relocated an active directory server to ensure redundancy should a hardware failure or disaster scenario occur.
- Setup American Power Conversion (APC) battery backup monitoring to receive notification of power outages.
- Completed successful implementation of DUO multi-factor authentication process to increase security of the overall network across all City servers, desktop computers, VPN platforms, and Police Mobile Data Computer (MDC) units.
- Developed an Electronic Data Interchange (EDI) report to transmit health insurance enrollment and maintenance data to the insurance carrier. This digital solution will drastically reduce the amount of staff time necessary to complete the weekly task and will also improve data accuracy.

INFORMATION TECHNOLOGY DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Maintain, enhance, and secure the City's network infrastructure by maintaining switches, routers, and firewalls, improving cybersecurity protection, and maintaining a long-range plan for information technology systems to stay in-tune with technological advances.
2. Support and improve the City's communication system by offering cost effective VOIP, wireless, and cellular communication solutions.
3. Provide efficient business applications to all City departments by discussing users' needs and enhancement ideas, offering software training, exploiting product capabilities, and keeping systems upgraded.
4. Deliver excellent customer service and technical support by ensuring helpdesk calls are tracked, properly prioritized, and professionally addressed in a timely manner.
5. Allow for better communication with residents and businesses by providing the needed toolsets to the Board of Commissioners, City staff, and other governmental agencies and by maintaining a high quality website.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2022	Estimated FY2023	Proposed FY2024	Estimated Change FY23—FY24	Linkage to City Strategic Plan
1	Survey Rating of Network Services (1 low to 4 high)	3.37	3.30	3.34		Efficient Governance
3	Survey Rating of Application Services (1 low to 4 high)	3.19	3.10	3.15		Efficient Governance
4	Survey Rating of Desktop Services/Helpdesk (1 low to 4 high)	3.44	3.34	3.40		Efficient Governance
2	Survey Rating Wireless Services (1 low to 4 high)	3.41	3.40	3.40		Efficient Governance
5	Survey Rating of Web Services (1 low to 4 high)	3.40	3.30	3.32		Efficient Governance
1-5	Survey Rating of Overall IT Services (1 low to 4 high)	3.43	3.32	3.34		Efficient Governance
4	Helpdesk staff ticket closings (% of total tickets)	47.8%	45.0%	45.0%		Efficient Governance

INFORMATION TECHNOLOGY DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>IT Operations:</u>		
Decrease to professional services, telephone costs, and assets under \$7,500 account; increase to software maintenance, vehicle maintenance fee, dues-memberships-fees, travel costs, special education, supplies, and assets over \$7,500 accounts	(\$ 283,705)	Decrease due to transfer of citywide fiber costs to VOIP & Cell Service Division budget and one-time capital projects approved in prior year budget
Net adjustment to employee pay and other benefits	151,971	FY2024 cost of living adjustment, step increase, fringe benefit changes, and one new position
Total	(\$ 131,734)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
IT Operations	\$ 2,615,587	\$ 3,663,901	\$ 3,532,167	(\$ 131,734)	-3.6%
TOTAL EXPENSES	\$ 2,615,587	\$ 3,663,901	\$ 3,532,167	(\$ 131,734)	-3.6%
REVENUE:					
Local Taxes	\$ 98,509	\$ 3,052,881	\$ 2,675,167	(\$ 377,714)	-12.4%
Miscellaneous	2,078	8,500	39,500	31,000	+364.7%
Grants	15,000	0	0	0	0.0%
Transfers In	2,500,000	500,000	529,017	29,017	+5.8%
Use of Reserves	0	102,520	288,483	185,963	+181.4%
TOTAL REVENUE	\$ 2,615,587	\$ 3,663,901	\$ 3,532,167	(\$ 131,734)	-3.6%

INFORMATION TECHNOLOGY DEPARTMENT, *continued*

POSITION DETAIL

		FY2023 Budgeted		FY2024 Budgeted		FY23—FY24 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
GIS Engineer	124	2	2.0	2	2.0	0	0.0
Help Desk Specialist	118	2	2.0	2	2.0	0	0.0
Information Technology Director	DH1	1	1.0	1	1.0	0	0.0
IT Manager	129	2	2.0	2	2.0	0	0.0
System Analyst I	124	4	4.0	4	4.0	0	0.0
System Analyst III	128	1	1.0	1	1.0	0	0.0
System Engineer I	124	1	1.0	2	2.0	+1	+1.0
Total Positions & FTE		13	13.0	14	14.0	1	1.0



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 rental facilities, postage, and supplies accounts; increase to administrative services and assets over \$7,500 accounts	\$ 43,470	Increase for purchase of two new postage machines and rising merchant fees
<u>VOIP & Cell Service:</u>		
Increase to professional services, telephone costs, supplies and assets under \$7,500 accounts	147,380	Increase due to transfer of citywide fiber costs from IT Department budget
Total	\$ 190,850	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Central Services	\$ 278,789	\$ 327,300	\$ 370,770	\$ 43,470	+13.3%
VOIP & Cell Service	91,083	129,030	276,410	147,380	+114.2%
TOTAL EXPENSES	\$ 369,872	\$ 456,330	\$ 647,180	\$ 190,850	+41.8%
REVENUE:					
Local Taxes	\$ 1,164,395	\$ 235,230	\$ 259,707	\$ 24,477	+10.4%
Miscellaneous	(794,523)	221,100	387,473	166,373	+75.2%
TOTAL REVENUE	\$ 369,872	\$ 456,330	\$ 647,180	\$ 190,850	+41.8%

POLICE DEPARTMENT

CONTACT INFORMATION

Police Chief: Michael Delaney

email: Michael.Delaney@bgky.org

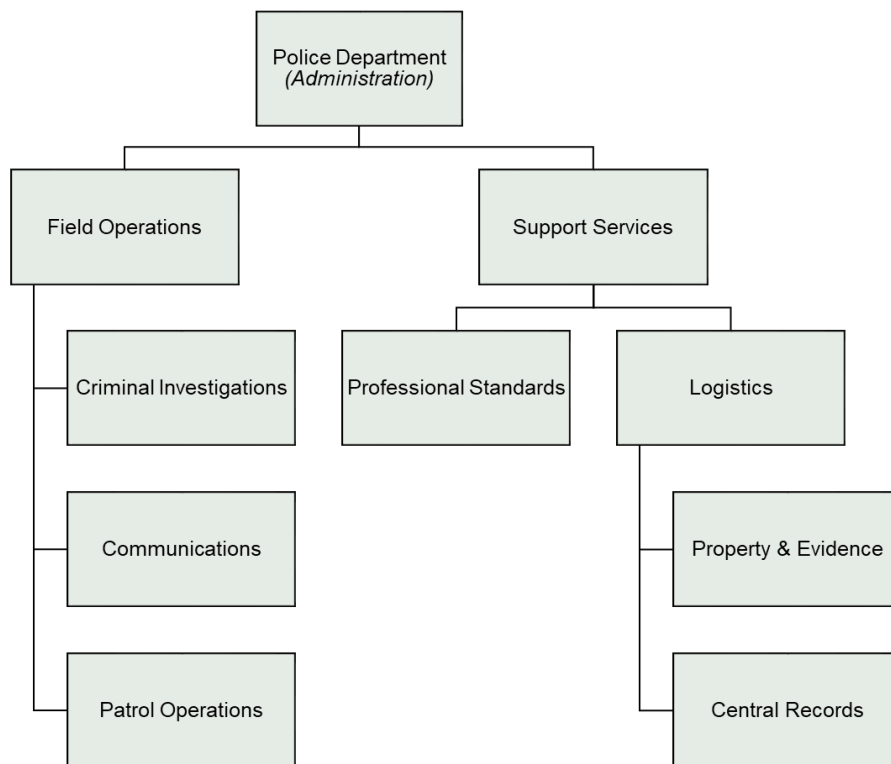
Bowling Green Police Headquarters, 911 Kentucky Street, Bowling Green KY 42101

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 Bowling Green Police Department 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.



DEPARTMENT STAFFING

	FY2022	FY2023	FY2024
Administration	6	6	6
Field Operations	149	152	156
Support Services	38	39	39
Total Department Staff	193	197	201

POLICE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024
EXPENSES:			
Personnel	\$ 16,189,076	\$ 19,514,548	\$ 21,476,843
Contractual Services	2,161,609	2,432,924	2,929,672
Supplies & Materials	648,650	1,052,410	1,247,575
Subsidies & Assistance	20,940	15,000	5
Assets	1,077,523	420,000	1,408,940
Contingency & Other	6,803	5,000	0
TOTAL EXPENSES	\$ 20,104,601	\$ 23,439,882	\$ 27,063,035
REVENUE:			
Non-Program General Funds	\$ 15,553,071	\$ 15,236,920	\$ 22,687,145
Program Revenue General Funds	386,334	366,405	399,182
Special Revenue Funds	2,802,967	5,121,950	2,957,822
Capital Project Funds	1,362,229	2,714,607	1,018,886
TOTAL REVENUE	\$ 20,104,601	\$ 23,439,882	\$ 27,063,035

ACCOMPLISHMENTS







- Communication Center dispatchers answered an average of 11,587 calls per person, which is an increase of 8.5% over the prior year and highlights the volume of calls for service.
- The Public Information Office completed 40 speaking engagements and produced 23 new videos on a variety of topics including recruitment, potential scams, general safety awareness, safe driving, and public safety announcements/press releases. The number of speaking engagements and video productions has increased by more than 100% over the previous fiscal year.
- The Criminal Investigations Division investigated six homicides with an 83% solvability rate, 33% above the national average of 50% solvability.
- The Training Unit within the Professional Services Division created a curriculum and staffing model to accommodate year round recruiting efforts and provide instruction for two recruit classes per year for the Bowling Green Law Enforcement Academy.
- The Patrol Division recognized eight officers with the Life Saving Award. This award is intended to provide tangible recognition for members of the Department that have distinguished themselves by providing the exemplary service of saving a life.
- All divisions of the Department played an integral role during the tornado response in December 2021. Efforts included the Emergency Operations Center, dispatch center, search and rescue, traffic direction, collaboration with other agencies and City officials, 100% location of missing persons reported, volunteer coordination, and serving as the primary contact for public information released to the community, local and national media outlets.

POLICE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Maintain and develop plans and resources for the new Public Safety Training Center to meet needs of a growing Police Department through a dedicated location for Bowling Green Law Enforcement Academy (BGLEA) and in-service training.
2. Maintain and enhance social media platforms through the Public Information Officer team. This team is responsible for general public education, information sharing and providing clear, concise communication.
3. Continue to develop and improve recruiting and retention strategies with a focus on hiring new recruits and certified officers through lateral transfers. Maintain the highest levels of service, integrity, and respect for the residents of Bowling Green.
4. Utilize the Professional Standards Division along with all areas of the Department to oversee and further develop the Bowling Green Law Enforcement Academy to produce successful recruit officers and provide ongoing training through annual in-service classes.
5. Monitor and examine the Patrol fleet inventory to meet departmental needs.
6. Continue to grow the Patrol Division through recruitment and retention to increase the number of Officers on shift to respond to the needs of a growing community.
7. Continue to educate the community and local businesses through the Public Information Officer team.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2022	Estimated FY2023	Proposed FY2024	Estimated Change FY23—FY24	Linkage to City Strategic Plan
6	Total average response time from receipt of emergency/priority 1 calls to arrival on scene (in seconds)	431	442	429		City Workforce Development
3	Federal/State Records Audit	Pass	Pass	Pass		Efficient Governance
3, 4	Number of sustained complaints made against sworn personnel during reporting period	3	1	1		City Workforce Development
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%		Efficient Governance
3, 4, 7	Homicide Solvability	83%	100%	100%		Strong Neighborhoods
2, 7	Total Number of Facebook Posts	261	250	275		Strong Neighborhoods

POLICE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u> Decrease to postage, equipment repairs, books-publications-subscriptions, supplies, and safety items accounts; increase to vehicle maintenance fee, professional services, land repairs, telephone costs, uniform, and other purchased services accounts	\$ 3,230	No impact to services is anticipated
<u>Professional Standards:</u> Decrease to telephone costs, travel, special education, assets under \$7,500, and supplies accounts; increase to professional services, utilities, vehicle maintenance fee, dues-memberships-fees, employee committee/special event, public safety supplies, rental facilities, uniform, and assets over \$7,500 accounts	67,515	Additional budget for the purchase of a vehicle
<u>Logistics:</u> Decrease to supplies, assets under \$7,500, and assets over \$7,500 accounts; increase to vehicle maintenance fee, telephone costs, dues-memberships-fees, travel, special education, supplies, and uniform accounts	36,485	Increased cost for ballistic vests and gas mask replacements
<u>Communications:</u> Decrease to uniforms, special education, and software maintenance accounts; increase to vehicle maintenance fee, software maintenance, professional services, telephone costs, equipment repairs, utilities, travel costs, fuel, assets under \$7,500, uniform, and assets over \$7,500 accounts	766,715	Increase due to CIP for updates to 911 call taking equipment and servers
<u>Investigations:</u> Decrease to assets under \$7,500, assets over \$7,500, and other objects accounts; increase to equipment repairs, vehicle maintenance fee, travel, special education, fuel, books-publications-subscription, and uniform accounts	(51,950)	Reduction due to prior year CIP for the purchase of vehicles and equipment
<u>Patrol Operations:</u> Decrease to telephone costs, travel, public safety supplies, special education, and other contribution accounts; increase to equipment repairs, vehicle maintenance fee, travel, public safety supplies, uniform, assets over \$7,500, and assets under \$7,500 accounts	838,863	Increase is due to CIP to replace in-car and body cameras and for the replacement of vehicles and equipment
Net adjustment to employee pay and other benefits	1,962,295	FY2024 cost of living adjustment, step increase, fringe benefit changes, four new positions added, increase in starting pay, and six reclassifications
Total	\$ 3,623,153	

POLICE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Administration	\$ 1,616,474	\$ 1,849,495	\$ 1,916,952	\$ 67,457	+3.6%
Professional Standards	1,159,340	1,563,951	1,687,076	123,125	+7.9%
Logistics	1,212,270	1,431,588	1,560,771	129,183	+9.0%
Communications	3,385,729	3,343,732	4,158,917	815,185	+24.4%
Investigations	2,361,005	2,900,836	2,939,248	38,412	+1.3%
Patrol Operations	10,369,783	12,350,280	14,800,071	2,449,791	+19.8%
TOTAL EXPENSES	\$ 20,104,601	\$ 23,439,882	\$ 27,063,035	\$ 3,623,153	+15.5%
REVENUE:					
Local Taxes	\$ 15,553,071	\$ 15,236,920	\$ 22,687,145	\$ 7,450,225	+48.9%
Bond/Note/Lease Proceeds	0	2,230,000	0	(2,230,000)	-100.0%
Licenses/Permits	253,925	250,000	275,000	25,000	+10.0%
Grants	2,174,685	1,580,872	1,646,523	65,651	+4.2%
Fees	172,934	174,500	195,900	21,400	+12.3%
Miscellaneous	347,328	395,285	420,695	25,410	+6.4%
Transfers In	1,602,658	729,547	1,287,063	557,516	+76.4%
Use of Reserves	0	2,842,758	550,709	(2,292,049)	-80.6%
TOTAL REVENUE	\$ 20,104,601	\$ 23,439,882	\$ 27,063,035	\$ 3,623,153	+15.5%



POLICE DEPARTMENT, *continued*

POSITION DETAIL

		FY2023 Budgeted		FY2024 Budgeted		FY23—FY24 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	6	6.0	0	0.0
Adv. Police Officer	P1	17	17.0	21	21.0	+4	+4.0
Assistant Police Chief	P4	4	4.0	4	4.0	0	0.0
Comm. Dispatch Assistant	50	1	0.5	1	0.5	0	0.0
Communications Center Manager	127	1	1.0	1	1.0	0	0.0
Communications Dispatcher I	115	15	15.0	7	7.0	-8	-8.0
Communications Dispatcher II	117	0	0.0	8	8.0	+8	+8.0
Communications Supervisor	121	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	70	1	0.5	1	0.5	0	0.0
Master Police Officer	P1	34	34.0	31	31.0	-3	-3.0
Office Associate I	111	3	3.0	3	3.0	0	0.0
Office Associate II	113	3	3.0	3	3.0	0	0.0
Police Cadet I	10	12	6.0	17	8.5	+5	+2.5
Police Captain	P3	7	7.0	7	7.0	0	0.0
Police Chief	DH2	1	1.0	1	1.0	0	0.0
Police Officer	P1	52	52.0	55	55.0	+3	+3.0
Police Sergeant	P2	16	16.0	16	16.0	0	0.0
Property Custodian	113	2	2.0	2	2.0	0	0.0
School Crossing Guard	10	10	1.83	5	0.915	-5	-0.915
Victim Advocate	118	1	1.0	1	1.0	0	0.0
Total Positions & FTE		197	181.83	201	187.415	+4	+5.585

FIRE DEPARTMENT

CONTACT INFORMATION

Fire Chief: Justin Brooks

email: Justin.Brooks@bgky.org

Bowling Green Fire Headquarters, 625 E 6th Street, Bowling Green KY 42101

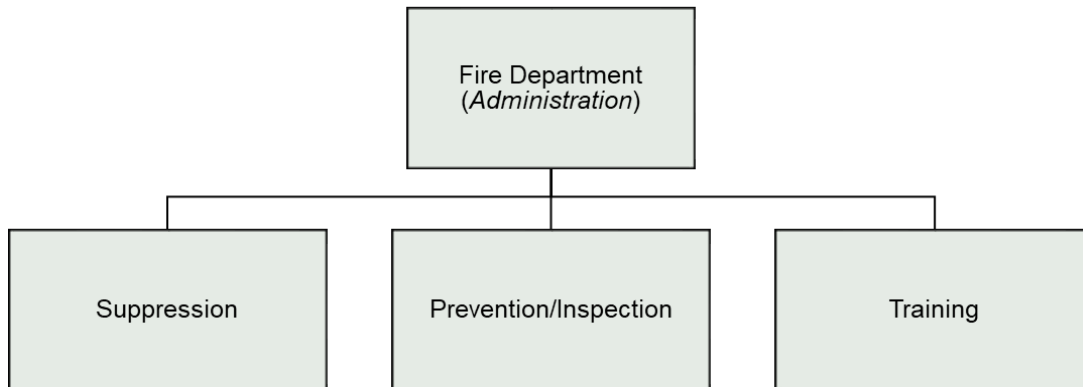
MISSION STATEMENT

The Fire Department's vision is continuous improvement through intentional efforts for excellence. The mission of the Fire Department is to serve, save, and protect. Make it better.

DEPARTMENT SUMMARY

The Bowling Green Fire Department (BGFD) proudly serves over 73,000 residents covering over forty-two 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

	FY2022	FY2023	FY2024
Administration	5	5	5
Suppression	123	129	129
Prevention/Inspection	6	9	9
Training	4	5	6
Total Department Staff	138	148	149

FIRE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024
EXPENSES:			
Personnel	\$ 16,374,354	\$ 17,032,758	\$ 19,216,288
Contractual Services	1,355,155	21,457,090	690,480
Supplies & Materials	351,148	597,180	831,215
Subsidies & Assistance	0	2,000	2,000
Assets	2,175,736	938,500	388,000
TOTAL EXPENSES	\$ 20,256,393	\$ 40,027,528	\$ 21,127,983
REVENUE:			
Non-Program General Funds	\$ 12,984,190	\$ 17,076,629	\$ 15,178,956
Program Revenue General Funds	698,511	52,500	66,500
Special Revenue Funds	4,182,454	4,078,399	4,292,527
Capital Project Funds	2,391,238	18,820,000	1,590,000
TOTAL REVENUE	\$ 20,256,393	\$ 40,027,528	\$ 21,127,983

ACCOMPLISHMENTS






- Turn-out time compliance, which is the time taken for firefighters to fully outfit in all turn-out gear and be ready for a fire call, improved by 2%, increasing to 46%.
- The number of fire investigations completed internally increased by 83%.
- Improved response times within the new Lovers Lane Station district from 8:09 to 6:41, an improvement of 1:28 or over 15.8%.
- Increased training hours in the following disciplines: Officer Development, Hazardous Materials, and EMS by 18% over the previous year.
- Responded to the December 2021 tornadoes and assisted with the coordination of search and rescue efforts with over 200 volunteers from 35 agencies, five canines, and FEMA.
- Ten Critical Incident Stress Debriefings were held in January 2022 for 65 Fire Department staff after the December 2021 tornadoes.
- Each sworn member of the Fire Department successfully completed the physical performance obstacle course in under 14:30.
- Created a peer support team with 17 members, 11 of which attended Critical Incident Stress Debriefings in May of 2022.

FIRE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Develop complete health-related fitness program to reduce risks of injury, disease, and premature death. Provide on-going mental health resources and ensure compliance with National Fire Protection Association (NFPA) regulations related to annual firefight physicals.
2. Ensure technical compliance by enhancing training and professional development programs.
3. Ensure Fire Department resources meet the future needs of the City by improving compliance with NFPA regulations, increasing staffing, sustaining recruitment and retention efforts, including leadership and succession planning.
4. Increase technological capabilities of the Department.
5. Expand Domestic Preparedness, Planning, and Response program to enhance the capabilities, readiness, and effectiveness to respond to local and regional disasters.
6. Improve operational efficiency and effectiveness of the Fire Department fleet.
7. Enhance community awareness of services and activities through the development of an in-person outreach and media platforms.
8. Maintain reaccreditation status by sustaining an Insurance Services Office (ISO) Class 1 rating.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2022	Estimated FY2023	Proposed FY2024	Estimated Change FY23—FY24	Linkage to City Strategic Plan
3	Percent of emergency responses with travel times less than or equal to four minutes	75.0%	77.0%	80.0%		Efficient Governance
3	Percent of emergency responses where the first unit arrives on scene within six minutes, twenty seconds or under	87.0%	90.0%	90.0%		Efficient Governance
2	Percent of emergency responses where turnout times are one minute, twenty seconds or under	79.0%	77.0%	80.0%		Efficient Governance
2	Hours of training per sworn personnel	270	279	300		City Workforce Development
2	Percent of property saved to pre-incident value	96.7%	98.8%	98.0%		Strong Neighborhoods

FIRE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation	
<u>Administration:</u>		
Decrease to administrative services, telephone costs, postage, local meeting costs, dues-memberships-fees, special education, and books-publications-subscriptions accounts; increase to printing, employee committee/special event, travel, other purchased services, supplies, uniform, and assets under \$7,500 accounts	\$ 1,560	No impact to services is anticipated
<u>Suppression:</u>		
Decrease equipment repairs, public safety supplies, and assets over \$7,500 accounts; increase to telephone costs, supplies, assets under \$7,500, uniform, and safety items accounts	(431,305)	Reduction due to prior year CIP for the purchase of a new fire apparatus
<u>Prevention/Inspection:</u>		
Decrease to telephone costs, special education, and assets over \$7,500 accounts; increase to professional services, dues-memberships-fees, travel, supplies, assets under \$7,500, books-publications-subscriptions, and uniform accounts	(56,060)	Decrease of budget due to prior year CIP for the purchase a new vehicle
<u>Training:</u>		
Decrease to professional services, telephone costs, supplies, uniform, and assets under \$7,500 accounts; increase to local meeting costs, dues-memberships-fees, employee committee/special event, travel, special education, consumable items, books-publications-subscriptions, and assets over \$7,500 accounts	69,550	Additional budget provided for CIP projects to refurbish the training Flashover Chamber and to purchase a vehicle for a new position and two forcible entry machines
<u>Repairs & Facilities Maintenance:</u>		
Decrease to professional services, utilities, custodial services, facilities repairs, equipment repairs, construction, other purchased services, and supplies accounts; increase to vehicle maintenance fee, special education, assets over \$7,500, and assets under \$7,500 accounts	(20,666,820)	Significant decrease in budget due to prior year CIP for construction of a new fire station and public safety training center and reconstruction of existing fire station; facility maintenance expenses moved to new internal services fund
Net adjustment to employee pay and other benefits	2,183,530	FY2024 cost of living adjustment, step increase, fringe benefit changes, six new FT positions added mid-year FY2023, one new FT position, and increase in starting pay
Total	(\$ 18,899,545)	

FIRE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Administration	\$ 1,522,411	\$ 1,578,663	\$ 1,722,937	\$ 144,274	+9.1%
Suppression	16,237,202	15,341,620	16,734,691	1,393,071	+9.1%
Prevention/Inspection	681,298	933,275	950,347	17,072	+1.8%
Training	437,424	702,370	915,228	212,858	30.3%
Repairs & Facilities Maintenance	1,378,058	21,471,600	804,780	(20,666,820)	-96.3%
TOTAL EXPENSES	\$ 20,256,393	\$ 40,027,528	\$ 21,127,983	(\$ 18,899,545)	-47.2%
REVENUE:					
Local Taxes	\$ 15,909,568	\$ 19,613,629	\$ 18,454,956	(\$ 1,158,673)	-5.9%
Bond/Note/Lease Proceeds	0	13,220,000	0	(13,220,000)	-100.0%
Grants	1,863,362	843,744	957,745	114,001	+13.5%
Fees	17,300	21,500	35,500	14,000	+65.1%
Miscellaneous	66,655	69,750	80,000	10,250	+14.7%
Transfers In	2,399,508	6,258,905	1,599,782	(4,659,123)	-74.4%
TOTAL REVENUE	\$ 20,256,393	\$ 40,027,528	\$ 21,127,983	(\$ 18,899,545)	-47.2%



FIRE DEPARTMENT, *continued*

POSITION DETAIL

		FY2023 Budgeted		FY2024 Budgeted		FY23—FY24 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Advanced Firefighter / EMT	F2	21	21.0	31	31.0	+10	+10.0
Assistant Fire Chief / Prevention	F4	1	1.0	1	1.0	0	0.0
Assistant Fire Chief / Training	F4	1	1.0	1	1.0	0	0.0
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 Battalion Chief	F4	3	3.0	3	3.0	0	0.0
Fire Captain / EMT	F3	32	32.0	32	32.0	0	0.0
Fire Chief	DH2	1	1.0	1	1.0	0	0.0
Fire Code Inspector	118	2	2.0	2	2.0	0	0.0
Fire Community Risk Reduction & Education Coordinator	116	1	1.0	1	1.0	0	0.0
Fire Engineer	F2	1	1.0	1	1.0	0	0.0
Fire Engineer / EMT	F2	29	29.0	29	29.0	0	0.0
Fire Investigator	F2	2	2.0	2	2.0	0	0.0
Fire Training Instructor	F2	0	0.0	1	1.0	+1	+1.0
Firefighter	F1	15	15.0	11	11.0	-4	-4.0
Firefighter / EMT	F1	30	30.0	24	24.0	-6	-6.0
Office Associate I	111	1	1.0	1	1.0	0	0.0
Office Associate II	113	1	1.0	1	1.0	0	0.0
Project Coordinator	70	3	1.35	3	1.35	0	0.0
Senior Fire Investigator	F3	1	1.0	1	1.0	0	0.0
Total Positions & FTE		148	146.35	149	147.35	+1	+1.0



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
Police & Fire Retirees:		
Decrease to professional services and retiree disability payments accounts; increase to retiree annuities and widow payments accounts	\$ 3,485	Increase due to higher annuity payments
Total	\$ 3,485	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Police & Fire Retirees	\$ 700,019	\$ 760,515	\$ 764,000	\$ 3,485	+0.5%
TOTAL EXPENSES	\$ 700,019	\$ 760,515	\$ 764,000	\$ 3,485	+0.5%
REVENUE:					
Local Taxes	\$ 14,890	\$15,715	\$16,000	\$ 285	+1.8%
Miscellaneous	(627,816)	480,000	300,000	(180,000)	-37.5%
Use of Reserves	1,312,945	264,800	448,000	183,200	+69.2%
TOTAL REVENUE	\$ 700,019	\$ 760,515	\$ 764,000	\$ 3,485	+0.5%



PUBLIC WORKS DEPARTMENT

CONTACT INFORMATION

Public Works Director: Andy Souza
Works Administration, 1011 College Street, Bowling Green KY 42101

email: Andy.Souza@bgky.org

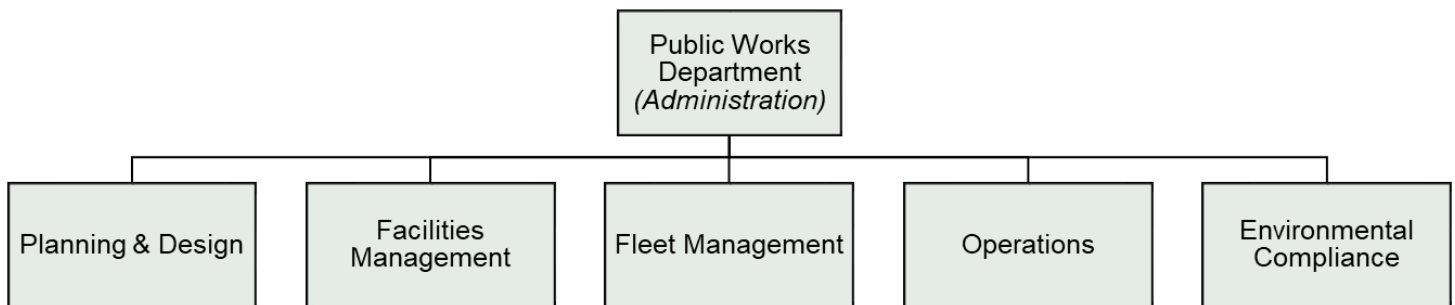
Public

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 with 60 employees who are dedicated to maintaining over 277 miles of City streets, 71 miles of storm sewers, 1,079 stormwater injection wells and sinkholes, 136 miles of city sidewalk as well as 51 miles of state sidewalk, 23 signalized intersections, and 531 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

	FY2022	FY2023	FY2024
Administration	5	3	3
Planning & Design	8	8	9
Facilities Management	2	2	3
Fleet Management	11	11	12
Operations	34	34	34
Environmental Compliance	3	3	4
Total Department Staff	63	61	65

PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024
EXPENSES:			
Personnel	\$ 4,841,681	\$ 5,071,525	\$ 5,526,446
Contractual Services	11,405,346	11,154,445	12,155,115
Supplies & Materials	1,510,580	1,655,440	1,813,800
Subsidies & Assistance	88,000	0	0
Assets	674,227	621,990	974,330
Contingency & Other	14,400	0	0
TOTAL EXPENSES	\$ 18,534,234	\$ 18,503,400	\$ 20,469,691
REVENUE:			
Non-Program General Funds	\$ 3,963,515	\$ 9,040,376	\$ 7,358,443
Program Revenue General Funds	47,110	26,000	26,000
Special Revenue Funds	5,684,182	2,572,750	2,486,600
Capital Project Funds	6,892,680	4,590,274	5,488,947
Internal Service Funds	1,946,747	2,274,000	5,109,701
TOTAL REVENUE	\$ 18,534,234	\$ 18,503,400	\$ 20,469,691

ACCOMPLISHMENTS








- The Operations Division increased the linear miles of streets cleaned with sweeper by 25%.
- Operations Division crews responded immediately to the December 2021 tornadoes by clearing streets, responding to resident needs, and assisting the Police and Fire Departments. Operations crews logged 1,653 man hours in tornado related work in addition to performing other maintenance duties such as leaf collection and snow removal.
- The Fleet Division technicians completed 1,850 work orders, which is 26% more compared to the prior year.
- The Environmental Compliance Division coordinated two household hazardous waste collection events for the community with 1,378 vehicles processed, which is an increase of 51.6% compared to the prior year.
- Environmental Compliance staff approved 186 commercial building permits and another 649 permits of other varieties for a total of 835, an increase of 302 over the previous year.
- The Facilities Management Division completed approximately 430 facility work orders, which is a 16.2% increase over the prior year.
- An all time high of 1,163 development plan reviews were completed, up 25% from FY2021, and review time for non-commercial building permit reviews increased only slightly by 0.42 days compared to last year.
- Received the 2021 American Public Works Association (APWA) Kentucky Project of the Year Award for the Southwest Parkway.

PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Maintain efficient governance by encouraging employees to meet or exceed their prescribed goals, objectives, and performance deadlines for a wide range of metrics within the department each year.
2. Continue downtown development progress by conducting private development reviews to support downtown and riverfront area, and addressing aging storm sewer infrastructure.
3. Develop a highly functional team by providing job and position-based professional development opportunities and developing leaders through advancement within divisions.
4. Create a positive image and reputation for the Department and City of Bowling Green by returning calls or e-mails requesting information and/or services within one business day of when they are received.
5. Improve sustainability of city services including providing alternative modes of transportation, complying with environment standards, maintaining efficient city buildings, and maintaining a modern fuel-efficient fleet.
6. Improve the quality of life for the residents of Bowling Green by ensuring timely delivery of city services building and maintaining infrastructure in a safe and efficient manner.
7. Deliver quality projects on time and within budget through proper management and diligent oversight.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2022	Estimated FY2023	Proposed FY2024	Estimated Change FY23—FY24	Linkage to City Strategic Plan
1,6	Planning & Design: Average time to review non-commercial building permits (days)	3.09	3.11	3.00		Efficient Governance
1,6,7	Planning & Design: % of applicable building permits inspected during construction	10%	20%	30%		Efficient Governance
1,4,6	Fleet: Average time to complete preventative maintenance work orders (hours)	3.1	3.2	3.2		Efficient Governance
1,4,6	Fleet: Technician production percentage of billable hours	71%	72%	74%		Efficient Governance
1,3-7	Facilities: Average time from assignment to completion of non-emergency work orders (hours)	2.0	2.0	2.0		Efficient Governance
1,3-7	Operations: Average time from date of receiving a service request to date of completion (days)	3.5	3.0	3.0		Efficient Governance
1,4,6	Environmental Compliance: Average time to deliver comments to non-commercial building permit applicants (days)	2.97	3.42	3.0		Strong Neighborhoods

PUBLIC WORKS DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Administration:</u> Decrease to administrative services, telephone, postage, dues-memberships-fees, and assets under \$7,500 accounts; increase to vehicle maintenance fee, travel, special education, uniform, and safety items accounts	(\$ 12,635) Decrease due to prior administrative services budget for reaccreditation
<u>Planning & Design:</u> Decrease to land repairs, postage, supplies, books-publications-subscriptions, and purchase of land accounts; increase to professional services, equipment repairs, vehicle maintenance fee, construction, telephone costs, dues-memberships-fees, travel, special education, assets over \$7,500, uniform, and safety items accounts	1,058,900 Increase is a result of CIP projects to design and construct new roundabouts and first year of funding for Bluegrass Farms Boulevard Extension
<u>Operations Management:</u> Decrease to utilities, construction, telephone costs, local meeting costs, dues-memberships-fees, travel, assets over \$7,500, and safety items accounts; increase to professional services, land repairs, equipment repairs, vehicle maintenance fee, equipment rental, road work, sidewalks, postage, advertising, printing, uniform, special education, mileage reimbursement, supplies, and assets under \$7,500 accounts	(165,655) Decrease in budget is due to prior year CIP purchase of replacement equipment
<u>Fleet Management:</u> Decrease to administrative services, professional services, software maintenance, postage, telephone costs, books-publications-subscriptions, and safety items accounts; increase to equipment repairs, equipment rental, printing, travel, special education, supplies, fuel, uniform, assets under \$7,500, and assets over \$7,500	223,880 Increase is a result of rising fuel costs and capital purchases
<u>Facilities Management:</u> Decrease to land repairs, facilities rental, construction, road work, safety items, and assets under \$7,500 accounts; increase to professional services, custodial services, utilities, facilities repairs, equipment repairs, vehicle maintenance fee, improvements telephone costs, supplies, and assets over \$7,500 accounts	245,205 Increase is due to creation of a new Internal Service Fund for Facilities Maintenance and the transfer of Fire related utility and repair accounts to the new fund
<u>Environmental Compliance:</u> Decrease to utilities, postage, advertising, dues-memberships-fees, assets under \$7,500, and local meetings costs accounts; increase to professional services, city vehicle maintenance fee, land repairs, telephone costs, travel, special education, assets over \$7,500, supplies, and uniform accounts	161,675 Increase is for the CIP purchase of a vehicle for a new position and additional City contribution for Household Hazardous Waste Day
Net adjustment to employee pay and other benefits	454,921 FY2024 cost of living adjustment, step increase, fringe benefit changes, six reclassifications, and four new positions
Total	\$ 1,966,291

PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Administration	\$ 548,530	\$ 372,391	\$ 336,700	(\$ 35,691)	-9.6%
Planning & Design	4,320,213	4,858,912	6,053,654	1,194,742	+24.6%
Operations Management	8,659,864	6,432,184	6,317,087	(115,097)	-1.8%
Fleet Management	2,142,070	2,255,645	2,617,654	362,009	+16.0%
Facilities Management	2,400,728	4,025,133	4,362,429	337,296	+8.4%
Environmental Compliance	462,829	559,135	782,167	223,032	+39.9%
TOTAL EXPENSES	\$ 18,534,234	\$ 18,503,400	\$ 20,469,691	\$ 1,966,291	+10.6%
REVENUE:					
Local Taxes	\$ 4,163,515	\$ 9,240,376	\$ 7,558,443	(\$ 1,681,933)	-18.2%
Licenses/Permits	24,900	23,000	21,000	(2,000)	-8.7%
Grants	5,094,222	1,330,500	1,234,000	(96,500)	-7.3%
Charges for Services	1,959,379	2,059,000	2,436,110	377,110	+18.3%
Miscellaneous	(201,358)	86,750	103,100	16,350	+18.8%
Transfers In	7,493,576	4,521,639	8,573,697	4,052,058	+89.6%
Use of Reserves	0	1,242,135	543,341	(698,794)	-56.3%
TOTAL REVENUE	\$ 18,534,234	\$ 18,503,400	\$ 20,469,691	\$ 1,966,291	+10.6%



PUBLIC WORKS DEPARTMENT, *continued*

POSITION DETAIL

		FY2023 Budgeted		FY2024 Budgeted		FY23—FY24 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Assistant City Engineer	128	1	1.0	1	1.0	0	0.0
Building Maintenance Mechanic	115	1	1.0	1	1.0	0	0.0
City Engineer	131	1	1.0	1	1.0	0	0.0
City Surveyor	125	1	1.0	1	1.0	0	0.0
Civil Engineer I	124	0	0.0	1	1.0	+1	+1.0
Civil Engineer II	125	1	1.0	1	1.0	0	0.0
Crew Leader	116	3	3.0	4	4.0	+1	+1.0
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	2	2.0	+1	+1.0
Environmental Manager	128	1	1.0	1	1.0	0	0.0
Equipment Technician	60	1	0.5	1	0.5	0	0.0
Facilities Coordinator	123	1	0.9	1	0.9	0	0.0
Facilities Technician	117	0	0.0	1	1.0	+1	+1.0
Fire Apparatus Technician	117	2	2.0	0	0.0	-2	-2.0
Fire Equipment Technician	118	0	0.0	2	2.0	+2	+2.0
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
Master Technician	117	1	1.0	1	1.0	0	0.0
Office Associate I	111	2	2.0	2	2.0	0	0.0
Office Associate II	113	1	1.0	1	1.0	0	0.0
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	9	9.0	8	8.0	-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	115	3	3.0	4	4.0	+1	+1.0
Signal Technician I	115	2	2.0	2	2.0	0	0.0
Total Positions & FTE		61	60.4	65	64.4	+4	+4.0

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 and management functions to RATP-Dev beginning in FY2024.

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
Public Transit:		
Decrease to administrative services account; increase to improvements other than building and administrative services accounts	\$ 1,821,542	Increase is due to capitalized state match expenses
Total	\$ 1,821,542	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Public Transit	\$ 1,743,996	\$ 799,614	\$ 2,621,156	\$ 1,821,542	+227.8%
TOTAL EXPENSES	\$ 1,743,996	\$ 799,614	\$ 2,621,156	\$ 1,821,542	+227.8%
REVENUE:					
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Grants	1,582,602	163,714	1,970,456	1,806,742	+1,103.6%
Miscellaneous	8,600	8,400	10,200	1,800	+21.4%
Fees	106,439	67,500	80,500	13,000	+19.3%
Transfers In	46,355	560,000	560,000	0	0.0%
TOTAL REVENUE	\$ 1,743,996	\$ 799,614	\$ 2,621,156	\$ 1,821,542	+227.8%



PARKS & RECREATION DEPARTMENT

CONTACT INFORMATION

Parks & Recreation Director: Brent Belcher

email: Brent.Belcher@bgky.org

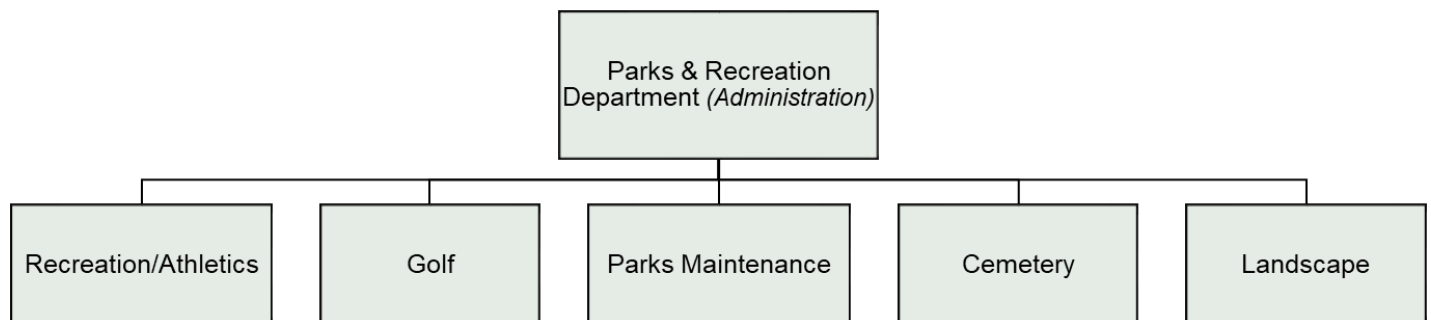
Parks & Recreation Administration, 225 E 3rd Avenue, Bowling Green KY 42101

MISSION STATEMENT

The Parks & 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 & 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 encompasses 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

	FY2022	FY2023	FY2024
Administration	12	12	12
Recreation/Athletics	206	198	195
Golf	52	51	53
Parks Maintenance	28	28	26
Cemetery	13	13	10
Landscape	10	10	8
Total Department Staff	321	312	304

PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024
EXPENSES:			
Personnel	\$ 5,497,136	\$ 6,672,243	\$ 7,147,230
Contractual Services	2,344,021	3,905,876	8,760,336
Supplies & Materials	999,074	1,328,316	1,455,130
Subsidies & Assistance	1,230	0	8,000
Assets	319,522	469,000	590,000
Contingency & Other	93,842	300	300
TOTAL EXPENSES	\$ 9,254,825	\$ 12,375,735	\$ 17,960,996
REVENUE:			
Non-Program General Funds	\$ 1,665,773	\$ 6,548,365	\$ 5,640,217
Program Revenue General Funds	2,598,803	2,437,808	2,689,430
Special Revenue Funds	2,175,691	2,045,000	2,200,250
Capital Project Funds	2,814,558	1,344,562	7,431,099
TOTAL REVENUE	\$ 9,254,825	\$ 12,375,735	\$ 17,960,996

ACCOMPLISHMENTS

- The Bowling Green Community Center participation rate increased from 17,374 to 41,528 this year, which is an increase of 139%.
- Golf course revenues among all three courses increased by over \$32,000 or 2%.
- The Russell Sims Aquatic Center participation grew to 52,338 from 19,899 reported last year, which is an increase of 163%.
- Cemetery burial and plot services provided by Parks & Recreation Department staff increased by 2% during the year.
- Fitness Center participation rose to 60,914 from 39,332, an increase of 55% in one year. Revenues generated from the Fitness Center also grew to over \$127,000 or 109% more than the prior year.
- A new outdoor fitness court was completed at the Lovers Lane Soccer Complex, growing the City's free outdoor fitness areas to two. The other outdoor fitness court is found at Preston Miller Park.

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 FY2022	Estimated FY2023	Proposed FY2024	Estimated Change FY23—FY24	Linkage to City Strategic Plan
3, 6	Fitness Center/Program participation, per capita	75,567 103%	81,547 106%	75,000 100%	↓	Efficient Governance
1-6, 9	Russell Sims Aquatic Center participation / part-time hour used	52,338 13,210 3.96	56,053 13,750 4.07	55,000 13,750 4.00	↓	Efficient Governance
8	Golf participation / part-time hour used	99,176 24,062 4.12	87,203 20,000 4.36	85,000 20,238 4.20	↓	Efficient Governance



PARKS & RECREATION DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<p><u>Administration:</u> Decrease to professional services, vehicle maintenance fee, construction, telephone costs, advertising, travel, books-publications-subscriptions, safety items, and other resale accounts; increase to administrative services, facilities repairs, telephone costs, postage, printing, dues-membership-fees, special education, supplies, uniform, other contributions, and assets over \$7,500 accounts</p>	<p>\$ 695,700 Increase is due to CIP for Energy Savings Project</p>
<p><u>Maintenance:</u> Decrease to land repairs, equipment repairs, improvements other than building, postage, special education, fuel, safety items accounts, and assets over \$7,500; increase to professional services, utilities, facilities repairs, equipment rental, vehicle maintenance fee, construction, road work, local meeting costs, travel, supplies, uniform, and assets under \$7,500 accounts</p>	<p>2,688,990 Increase is a result of CIP project for Phase II of the Riverfront Park development and other capital projects</p>
<p><u>Recreation/Athletics:</u> Decrease to professional services, equipment rental, equipment repairs, facilities rental, construction, postage, travel, safety items, concession items, and assets under \$7,500 accounts; increase to administrative services, utilities, vehicle maintenance fee, telephone costs, employee committee/special event, special education, supplies, fuel, consumable items, uniform, and assets over \$7,500 accounts</p>	<p>173,065 Increase is due to a CIP project at the Aquatic Center for pool repairs and painting</p>
<p><u>Golf:</u> Decrease to land repairs, equipment repairs, facilities repairs, equipment rental, telephone costs, postage, advertising, printing, local meeting costs, dues-memberships-fees, and safety items accounts; increase to administrative services, professional services, utilities, vehicle maintenance fee, improvements other than building, travel, special education, supplies, fuel, resale items, uniform, assets under \$7,500, and assets over \$7,500</p>	<p>1,281,629 Increase is a result of CIP irrigation projects</p>
<p><u>Cemetery:</u> Decrease to utilities, equipment repairs, postage, land repairs, travel, special education, books-publications-subscriptions, safety items, and assets over \$7,500 accounts; increase to administrative services, professional services, facilities repairs, vehicle maintenance fee, construction, telephone costs, supplies, and fuel accounts</p>	<p>248,835 Increase is due to contracted mowing services and CIP projects for Fairview Cemetery columbarium and equipment purchase</p>
<p><u>Landscape:</u> Decrease to equipment repairs and safety items accounts; increase to land repairs, vehicle maintenance fee, travel, supplies, uniform, and assets under \$7,500 accounts</p>	<p>22,055 Increase due to rising supply costs</p>
<p>Net adjustment to employee pay and other benefits</p>	<p>474,987 FY2024 cost of living adjustment, step increase, fringe benefit changes, and four new FT positions, changes to FTEs, and PT pay adjustments</p>
Total	\$ 5,585,261

PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Administration	\$ 675,572	\$ 2,235,212	\$ 2,995,054	\$ 759,842	+34.0%
Maintenance	2,961,374	3,235,771	6,019,779	2,784,008	+86.0%
Recreation/Athletics	2,243,914	2,635,502	2,965,604	330,102	+12.5%
Golf	1,984,297	2,591,500	4,023,344	1,431,844	+55.3%
Cemetery	733,968	923,648	1,143,333	219,685	+23.8%
Landscape	655,700	754,102	813,882	59,780	+7.9%
TOTAL EXPENSES	\$ 9,254,825	\$ 12,375,735	\$ 17,960,996	\$ 5,585,261	+45.1%
REVENUE:					
Local Taxes	\$ 3,406,463	\$ 5,968,898	\$ 6,935,145	\$ 966,247	+16.2%
Grants	0	0	0	0	0.0%
Fees	4,047	4,000	4,500	500	+12.5%
Charges for Services	310,510	303,448	352,045	48,597	+16.0%
Miscellaneous	(181,997)	62,750	248,150	185,400	+295.5%
Parks & Rec Fees	852,433	747,060	843,307	96,247	+12.9%
Golf Fees	1,454,990	1,321,800	1,421,428	99,628	+7.5%
Transfers In	3,408,379	2,302,662	4,680,749	2,378,087	+103.3%
Use of Reserves	0	1,665,117	3,475,672	1,810,555	+108.7%
TOTAL REVENUE	\$ 9,254,825	\$ 12,375,735	\$ 17,960,996	\$ 5,585,261	+45.1%



PARKS & RECREATION DEPARTMENT, *continued*

POSITION DETAIL

		FY2023 Budgeted		FY2024 Budgeted		FY23—FY24 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Manager II	120	1	1.0	1	1.0	0	0.0
Aerobics Instructors	70	5	0.75	5	0.75	0	0.0
Assistant Pool Manager	50	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	10	83	14.4	77	13.02	-6	-1.38
Athletic Staff Assistant II	20	11	3.26	11	3.56	0	+0.30
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	4	4.0	+2	+2.0
Community Center Supervisor	117	2	2.0	0	0.0	-2	-2.0
Community Centers Manager	120	0	0.0	1	1.0	+1	+1.0
Crew Leader	116	1	1.0	2	2.0	+1	+1.0
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
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	30	12	8.62	12	8.62	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	1	1.0	-1	-1.0
Laborer	30	21	13.95	15	10.0	-6	-3.95
Landscape Gardener	111	3	3.0	6	6.0	+3	+3.0
Landscape Helper	30	5	3.88	2	1.75	-3	-2.13
Landscape Manager	123	1	1.0	1	1.0	0	0.0

Positions continued on next page

PARKS & RECREATION DEPARTMENT, *continued*

POSITION DETAIL

		FY2023 Budgeted		FY2024 Budgeted		FY23—FY24 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Lifeguard	30	36	7.43	36	7.43	0	0.0
Office Assistant	10	3	2.25	2	1.5	-1	-0.75
Office Associate I	111	1	1.0	3	3.0	+2	+2.0
Office Associate II	113	2	2.0	1	1.0	-1	-1.0
Park Ranger	50	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	12	12.0	11	11.0	-1	-1.0
Parks Facility Maintainer II	113	3	3.0	4	4.0	+1	+1.0
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	70	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	10	27	9.19	27	9.49	0	+0.3
Recreation Staff Assistant II	20	14	6.46	12	6.19	-2	-0.27
Recreation Staff Assistant III	40	5	3.0	5	3.11	0	+0.11
Referee/Umpire	80	26	2.37	31	2.58	+5	+0.21
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
Water Park Manager	50	1	0.45	1	0.45	0	0.0
Total Positions & FTE		312	134.5	304	131.94	-8	-2.56

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT

CONTACT INFORMATION

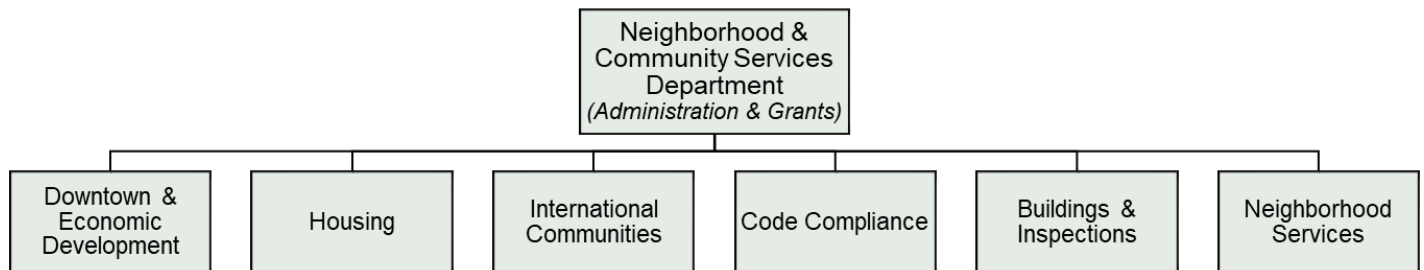
Neighborhood & Community Services Director: Brent Childers email: Brent.Childers@bgky.org
 Neighborhood & Community Services, 707 E Main Avenue, Bowling Green KY 42101

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 & 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

	FY2022	FY2023	FY2024
Administration & Grants	3	3	3
Downtown/Economic Development	1	1	1
Housing	6	6	6
International Communities	1	1	2
Code Enforcement	8	8	9
Buildings & Inspections	7	7	7
Neighborhood Services	2	2	2
Total Department Staff	28	28	30

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024
EXPENSES:			
Personnel	\$ 2,250,255	\$ 2,547,631	\$ 2,824,835
Contractual Services	1,996,874	1,680,440	1,606,943
Supplies & Materials	71,018	66,490	59,395
Subsidies & Assistance	4,194,400	4,186,400	4,447,350
Assets	135,404	33,500	105,400
Contingency & More	0	75,850	91,260
TOTAL EXPENSES	\$ 8,647,951	\$ 8,590,311	\$ 9,135,183
REVENUE:			
Non-Program General Funds	\$ 190,810	\$ 1,587,264	\$ 1,741,725
Program Revenue General Funds	1,810,395	1,210,000	1,546,000
Special Revenue Funds	5,673,451	5,367,500	5,748,258
Capital Project Funds	973,295	425,547	99,200
TOTAL REVENUE	\$ 8,647,951	\$ 8,590,311	\$ 9,135,183

ACCOMPLISHMENTS







- Established and led the operations of the BGStrong Disaster Fulfillment Center after the December 2021 tornadoes. The disaster relief center is where survivors received monetary assistance, food, hygiene, cleaning supplies, clothes, toys, and more. The center assisted 9,957 visitors representing 31,225 households from December 17, 2021 through March 11, 2022.
- BGStrong staff tracked, supervised, and documented over 60,000 volunteers.
- Launched first-ever media campaign connecting New American job seekers to local work opportunities: *Live, Work, Play, Love BG*. The campaign consisted of two video public service announcements, 22 social media posts, and a printed flyer with a landing page.
- Hosted an Afghan Welcome Dinner at the Islamic Center of Bowling Green with more than 400 resettled Afghan neighbors in attendance.
- 19,717 minutes of over-the-phone interpreter services were provided for individuals accessing emergency Police services, an increase of 7% over last year.
- 12,875 code compliance inspections were conducted, compared to 10,416 in the previous year, which is an increase of 23.6%.
- The Building Division obtained a High Hazard review status in March of 2022, which will allow the City to retain review and permitting fees related to the new battery plant in the Kentucky Transpark. To-date over \$346,000 has been collected.
- The Housing Division received the Higher Performer status from HUD for the eighteenth consecutive year.

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Obtain and administer grant funding according to the 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 the 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 regulations 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 compliance, and animal protection.
9. Enhance economic and community development in the downtown and riverfront areas.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2022	Estimated FY2023	Proposed FY2024	Estimated Change FY23—FY24	Linkage to City Strategic Plan
5	% of Housing Choice Vouchers available/utilized	97.3	103.1	100.0%		Housing Development
8	Rate of voluntary code compliance	97.2	97.1	97.5%		Efficient Governance
8	Amount of code compliance expenditures per resident	\$10.24	\$10.62	\$12.05		Efficient Governance
6, 7	% of commercial plan reviews completed within 15 working days	91%	90%	92%		Efficient Governance
6, 7	Number of building and electrical permits issued	3,225	1,800	2,000		Efficient Governance
9	Number of downtown event days conducted	150	175	200		Strong Neighborhoods

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration & Grants:</u> Decrease to professional services, improvements other than buildings, and equipment repairs accounts; increase to administrative services, equipment rental, postage, advertising, travel, special education, supplies, and other contributions accounts	(\$ 377,230)	Decrease is due to prior year CIP project for renovations to the College Street Pedestrian Bridge
<u>Downtown & Economic Development:</u> Decrease to employee committee/special event, travel, supplies, and assets under \$7,500 accounts; increase to professional services, vehicle maintenance fee, printing, advertising, supplies, and other contributions accounts	180,140	Additional budget provides for continued workforce participation efforts
<u>Neighborhood Services:</u> Decrease to travel and special education accounts; increase to vehicle maintenance fee, printing, local meeting costs, and employee committee/special event accounts	7,300	Increase for expansion of City sponsored events
<u>International Communities:</u> Increase to vehicle maintenance fee, telephone costs, local meeting costs, travel and special education accounts	9,220	Additional budget to outfit and train new position
<u>Housing Assistance:</u> Increase to administrative services, professional services, equipment repairs, software maintenance, construction, vehicle maintenance fee, postage, dues-membership-fees, travel, special education, and landlord payments accounts	372,593	Increase is due to additional Housing Choice Voucher grant assistance from HUD
<u>Buildings & Inspections:</u> Decrease to professional services, postage, dues, local meeting costs, special education, uniform, and assets over \$7,500 accounts; increase to administrative services, vehicle maintenance fee, telephone costs, safety items, and uniform accounts	(27,145)	Decrease is due to prior year CIP cost for an additional vehicle
<u>Code Enforcement:</u> Decrease to professional services, land repairs, vehicle maintenance fee, telephone costs, travel, supplies, uniform, and rehabilitation payments accounts; increase to advertising, printing, local meeting costs, dues-memberships-fees, special education, assets under \$7,500, books-publications-subscriptions, safety items, and relocation payments accounts	102,790	Increase is due to outfitting and purchasing vehicle for a new position
Net adjustment to employee pay and other benefits	277,204	FY2024 cost of living adjustment, step increase, fringe benefit changes, and two new positions
Total	\$ 544,872	

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Administration & Grants	\$ 1,371,108	\$ 912,070	\$ 560,249	(\$ 351,821)	-38.6%
Downtown & Economic Development	248,404	283,312	467,512	184,200	+65.0%
Neighborhood Services	280,322	267,933	284,154	16,221	+6.1%
International Communities	176,494	158,389	256,686	98,297	+62.1%
Housing Assistance	5,356,449	5,422,804	5,828,458	405,654	+7.5%
Buildings & Inspections	543,769	703,778	708,254	4,476	+0.6%
Code Enforcement	671,405	842,025	1,029,870	187,845	+22.3%
TOTAL EXPENSES	\$ 8,647,951	\$ 8,590,311	\$ 9,135,183	\$ 544,872	+6.3%
REVENUE:					
Local Taxes	\$ 190,810	\$ 1,587,264	\$ 1,741,725	\$ 154,461	+9.7%
Licenses/Permits	1,577,809	1,105,000	1,400,000	295,000	+26.7%
Grants	6,107,751	5,288,700	5,717,458	428,758	+8.1%
Fees	36,952	25,000	60,000	35,000	+140.0%
Miscellaneous	155,424	158,800	116,800	(42,000)	-26.4%
Transfers In	579,205	425,547	85,343	(340,204)	-79.9%
Use of Reserves	0	0	13,857	13,857	N/A
TOTAL REVENUE	\$ 8,647,951	\$ 8,590,311	\$ 9,135,183	\$ 544,872	+6.3%



NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

POSITION DETAIL

		FY2023 Budgeted		FY2024 Budgeted		FY23—FY24 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Animal Protection Officer	117	2	2.0	3	3.0	+1	+1.0
Building Inspector	119	2	2.0	2	2.0	0	0.0
Chief Building Inspector	125	1	1.0	1	1.0	0	0.0
Code Compliance Officer	117	4	4.0	4	4.0	0	0.0
Code Compliance Manager	123	1	1.0	1	1.0	0	0.0
Code Compliance 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
Community Navigator	117	0	0.0	1	1.0	+1	+1.0
Downtown Development Coordinator	121	1	1.0	1	1.0	0	0.0
Electrical Inspector	119	2	2.0	2	2.0	0	0.0
Grants Manager	126	1	1.0	1	1.0	0	0.0
Housing Manager	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	2	2.0	2	2.0	0	0.0
Inspection Support Specialist	115	2	2.0	2	2.0	0	0.0
International Communities Coordinator	121	1	1.0	1	1.0	0	0.0
Neighborhood & Comm. Svcs. Director	DH1	1	1.0	1	1.0	0	0.0
Neighborhood Services Coordinator	121	1	1.0	1	1.0	0	0.0
Total Positions & FTE		28	28.0	30	30.0	+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>		
Increase to appropriations to agencies account	\$ 10,000	Increase to agency appropriations
<u>Community Services:</u>		
Increase to other contributions and appropriations to agencies accounts	7,310	Increase to agency appropriations
<u>Economic Development & Planning Services:</u>		
Increase to appropriations to agencies account	50,000	Increase to agency appropriations
<u>Transportation Services:</u>		
Increase to other contributions and appropriations to agencies accounts	10,570	Increase due to prior year local match funding toward an Airport federal grant
<u>Arts & Culture Services:</u>		
No changes recommended	0	No changes recommended
Total	\$ 77,880	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Public Safety Services	\$ 75,000	\$ 85,000	\$ 95,000	\$ 10,000	+11.8%
Community Services	323,280	312,231	319,541	7,310	+2.3%
Economic Development & Planning Services	776,458	756,000	806,000	50,000	+6.6%
Transportation Services	69,489	68,205	78,775	10,570	+15.5%
Arts & Culture Services	80,165	64,030	64,030	0	0.0%
TOTAL EXPENSES	\$ 1,324,392	\$ 1,285,466	\$ 1,363,346	\$ 77,880	+6.1%
REVENUE:					
Local Taxes	\$ 1,273,817	\$ 1,285,466	\$ 1,363,346	\$ 77,880	+6.1%
Grants	50,575	0	0	0	0.0%
TOTAL REVENUE	\$ 1,324,392	\$ 1,285,466	\$ 1,363,346	\$ 77,880	+6.1%

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 FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
2012A & B GO Bonds	\$ 1,096,888	\$ 1,094,000	\$ 1,091,500	(\$ 2,500)	-0.2%
2010/2011 WKU Bonds	3,005,666	2,808,000	0	(2,808,000)	-100.0%
2018 Fire Trucks Note	414,674	416,000	415,000	(1,000)	-0.2%
2019 Fire Trucks Note	170,053	171,000	171,000	0	0.0%
2022 Fire Trucks Note	0	234,000	233,000	(1,000)	-0.4%
2023 Fire Trucks Note	0	0	110,000	110,000	N/A
2016C GO Bonds (Ballpark TIF & Fire Stations)	1,911,987	1,913,000	1,915,500	2,500	+0.1%
2015A GO Bonds	869,363	871,000	866,000	(5,000)	-0.6%
2016A & B GO Bonds (ITA)	2,798,539	734,000	738,000	4,000	+0.5%
2021A & B GO Bonds (ITA Expansion)	7,848,920	1,197,000	1,197,000	0	0.0%
TOTAL EXPENSES	\$ 18,116,090	\$ 9,438,000	\$ 6,737,000	(\$ 2,701,000)	-28.6%
REVENUE:					
Local Taxes	\$ 43,445	\$ 44,000	\$ 57,500	\$ 13,500	+30.7%
Bond/Note/Lease Proceeds	58,909	0	0	0	0.0%
Local Contributions	3,716,713	3,175,000	369,000	(2,806,000)	-88.4%
Miscellaneous	1,332,418	21,000	38,000	17,000	+81.0%
Transfers In	6,390,278	6,198,000	6,272,500	74,500	+1.2%
Use of Reserves	6,574,327	0	0	0	0.0%
TOTAL REVENUE	\$ 18,116,090	\$ 9,438,000	\$ 6,737,000	(\$ 2,701,000)	-28.6%

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	(\$ 2,648,553)	Decrease is due to prior year CIPs for Energy Savings Project
<u>TIF Distribution:</u>		
Increase to other contributions account	385,000	Increased funding for TIF distribution
<u>ARPA Grant:</u>		
No changes	0	No changes proposed
Net Adjustment to Employee Pay and other benefits		FY2024 cost of living adjustment, step increase, and fringe benefit changes
Total	(\$ 2,263,553)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Convention Center	\$ 136,076	\$ 2,990,318	\$ 341,765	(\$ 2,648,553)	-88.6%
TIF Distribution	1,161,434	1,400,000	1,785,000	385,000	+27.5%
ARPA Grant	2,128,239	0	0	0	0.0%
TOTAL EXPENSES	\$ 3,425,749	\$ 4,390,318	\$ 2,126,765	(\$ 2,263,553)	-51.6%
REVENUE:					
Local Taxes	1,161,434	1,400,000	1,785,000	385,000	+27.5%
Grants	2,128,239	0	0	0	0.0%
Convention Center Local Taxes	396,512	600,000	341,765	(258,235)	-43.0%
Convention Center Miscellaneous	(260,436)	255,500	0	(255,500)	-100.0%
Convention Center Transfers In	0	100,000	0	(100,000)	-100.0%
Convention Center Use of Reserves	0	2,034,818	0	(2,034,818)	-100.0%
TOTAL REVENUE	\$ 3,425,749	\$ 4,390,318	\$ 2,126,765	(\$ 2,263,553)	-51.6%

POSITION DETAIL

		FY2023 Budgeted		FY2024 Budgeted		FY23—FY24 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>		
Decrease to contingency account	(\$ 123,550)	Decrease in Fire Capital Project Fund and Parks Capital Project Fund contingency accounts
Total	(\$ 123,550)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Contingency	\$ 0	\$ 1,674,000	\$ 1,550,450	(\$ 123,550)	-7.4%
TOTAL EXPENSES	\$ 0	\$ 1,674,000	\$ 1,550,450	(\$ 123,550)	-7.4%
REVENUE:					
Local Taxes	\$ 0	\$ 1,674,000	\$ 1,528,465	(\$ 145,535)	-8.7%
Use of Reserves	0	0	21,985	21,985	N/A
TOTAL REVENUE	\$ 0	\$ 1,674,000	\$ 1,550,450	(\$ 123,550)	-7.4%



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>		
Decrease to transfers out accounts	(\$ 54,028)	Decrease in funding from the Parks Development Fund
<u>Transfers out to Special Revenue Funds:</u>		
Decrease to transfers out accounts	(623,836)	Decrease funding related to prior year energy savings projects
<u>Transfers out to Capital Project Funds:</u>		
Increase to transfers out accounts	901,228	Increase in funding for Bluegrass Farms Boulevard Extension CIP
<u>Transfers out to Debt Service Funds:</u>		
Increase to transfers out accounts	9,500	Increase due to schedule debt service payments
<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	2,140,000	Increase for additional funding to Property & Casualty Insurance Fund and new Facilities Maintenance Internal Service Fund
<u>Transfers out to Trust Funds:</u>		
No changes recommended	0	No changes recommended
Total	\$ 2,372,864	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2022	Adopted Budget FY2023	Approved Budget FY2024	FY23—FY24 Change	% Difference
EXPENSES:					
Transfers out to General Fund	\$ 678,548	\$ 1,159,350	\$ 1,105,322	(\$ 54,028)	-4.7%
Transfers out to Special Revenue Funds	1,814,655	2,464,595	1,840,759	(623,836)	-25.3%
Transfers out to Capital Project Funds	14,215,913	11,657,355	12,558,583	901,228	+7.7%
Transfers out to Debt Service Funds	6,390,278	6,263,000	6,272,500	9,500	+0.2%
Transfers out to Enterprise Fund	100,000	100,000	100,000	0	0.0%
Transfers out to Internal Service Funds	1,410,000	1,490,000	3,630,000	2,140,000	+143.6%
Transfers out to Trust Funds	330,000	0	0	0	0.0%
TOTAL EXPENSES	\$ 24,939,394	\$ 23,134,300	\$ 25,507,164	\$ 2,372,864	+10.3%
REVENUE:					
Local Taxes	\$ 24,939,394	\$ 23,134,300	\$ 25,507,164	\$ 2,372,864	+10.3%
TOTAL REVENUE	\$ 24,939,394	\$ 23,134,300	\$ 25,507,164	\$ 2,372,864	+10.3%



GLOSSARY AND ACRONYMS



Glossary of Terms

ANNUAL COMPREHENSIVE 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 Annual Comprehensive 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).

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 \$7,500 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.

Glossary of Terms, *continued*

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.

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.

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.

FACILITIES MAINTENANCE FUND: An internal service fund used to account for the operating costs of centralized maintenance of City facilities used by all departments, with the exception of Parks and Recreation.

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).

MULTI-YEAR FINANCIAL PLAN: A financial plan that projects revenues and expenditures for five years into the future. Unlike a budget, it does not authorize expenditures.

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.

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 OR RECOMMENDED 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.

Glossary of Terms, *continued*

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

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

TOURIST AND CONVENTION FUND: A trust fund agency used to account for the collection of a three percent (3%) hotel/motel transient room tax 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

AACE	American Association of Code Enforcement	COPS	Community Oriented Policing Services
ACFR	Annual Comprehensive Financial Report	COVID	Coronavirus Disease
ACH	Automated Clearing House	COWS	Community Outdoor Warning System
ADA	Americans with Disabilities Act	Ctr.	Center
Adj.	Adjusted	CUCM	Cisco Unified Communications Manager (phone system)
Admin	Administrative	CY	Calendar Year
Adv	Advanced	Dept.	Department
ANI/ALI	Automatic Number Identification/Automatic Location Identifier	Dev.	Development
AP	Accounts Payable	DH	Department Head
APC	American Power Conversion	Div.	Division
APWA	American Public Works Association	DLG	Kentucky Department for Local Government
ARPA	American Rescue Plan Act	Doc.	Document
ASE	Automotive Service Excellence	DOCJT	Department of Criminal Justice Training (Kentucky)
Assmt.	Assessment	DOJ	US Department of Justice
Assoc	Association	DOT	Department of Transportation
Asst.	Assistant or Assistance	EAP	Employee Assistance Program
Ave	Avenue	EDC	Entertainment Destination Center
BG	Bowling Green	ELD	Entry Level Driver
BG/WC or BG-WC	Bowling Green/Warren County	EDI	Electronic Data Interchange
BGAEDA	Bowling Green Area Economic Development Authority	EMF	Experience Modification Factor
BGCAN	Bowling Green Coalition of Active Neighborhoods	EFT	Electronic Funds Transfer
BGCC	Bowling Green Community Center (or F.O. Moxley Center)	Empl.	Employee
BGFD	Bowling Green Fire Department	EMS	Emergency Medical Services
BGISD	Bowling Green Independent School District	EMT	Emergency Medical Technician
BGLEA	Bowling Green Law Enforcement Academy	EOC	Emergency Operations Center
BGMU	Bowling Green Municipal Utilities	ESRI	Environmental Systems Research Institute
BGPD	Bowling Green Police Department	Est.	Estimate
BGPR	Bowling Green Parks and Recreation	EXCL	Excluding
Blvd	Boulevard	Exec	Executive
BOC	Board of Commissioners	Exp.	Expenses or Expenditures
CAD	Computer Aided Dispatching	FB	Fund Balance
CARES	Coronavirus Aid, Relief, and Economic Security	FFCRA	Families First Coronavirus Relief Act
CASKY	Community Action of Southern Kentucky	FDIC	Federal Deposit Insurance Corporation
CCC	City Care Center	FEMA	Federal Emergency Management Association
CDBG	Community Development Block Grant	FMCSA	Federal Motor Carrier Safety Administration
CDBG-DR	Community Development Block Grant Disaster Recovery	FT	Full-Time
CDL	Certified Driver License	FTE	Full-Time Equivalent
CDR	Community Development Review	FY	Fiscal Year
CE	Code Enforcement	G&O	Goals & Objectives
CERS	County Employee Retirement System	GAAP	Generally Accepted Accounting Principles
CFO	Chief Financial Officer	GASB	Governmental Accounting Standards Board
CH	City Hall	GF	General Fund
CIP	Capital Improvement Program	GFOA	Government Finance Officers Association
COLA	Cost of Living Adjustment	GIS	Geographic Information Systems
Comm.	Community or Committee	GM	General Motors
Comp.	Compensation or Comprehensive	GO	General Obligation
Conv.	Convention	HB	House Bill
Coord	Coordinator	HCVP	Housing Choice Voucher Program
		HHWD	Household Hazardous Waste Day
		HR	Human Resources
		HR&RM	Human Resources and Risk Management
		Hrs.	Hours

Acronyms / Abbreviations, *continued*

HUD	Housing and Urban Development	P&F	Police and Firefighters
HUD-DR	Housing and Urban Development - Disaster Recovery	PAFR	Popular Annual Financial Report
HVAC	Heating, Ventilating and Air Conditioning	Pmts	Payments
ICMA	International City/County Management Association	PO	Purchase Order
Improv.	Improvement	Pos.	Position
Info	Information	PPE	Personal Protective Equipment
Ins.	Insurance	PPP	Personal Protective Property
IRS	Internal Revenue Service	Prem.	Premiums
ISO	Insurance Services Office	PRIMA	Public Risk Management Association
IT	Information Technology	Prog.	Program
ITA	Inter-modal Transportation Authority	PSA	Public Service Announcement
JAG	Justice Assistance Grant	PT	Part-Time
JDIP	Job Development Incentive Program	PVA	Property Valuation Administrator
KACP	Kentucky Association of Chiefs of Police	RBP	Referenced Based Pricing
KLC	Kentucky League of Cities or Kummer Little Community Center	Reclass.	Reclassification
KLCIS	Kentucky League of Cities Insurance Services	Refin.	Refinance
KLEC	Kentucky Law Enforcement Commission	Repl.	Replace or Replacement
KPHRA	Kentucky Public Human Resources Association	Rev.	Revenues or Review
KPPA	Kentucky Public Pension Authority	RFP	Request for Proposal
KRS	Kentucky Revised Statutes	RM	Risk Management
KY	Kentucky	RMC	Records Management Coordinator
KYTC	Kentucky Transportation Cabinet	ROW	Right(s)-of-Way
LEP	Limited English Proficiency	RSA	Russell Sims Aquatic
LED	Light Emitting Diode	RX	Prescription
LFT	Liquid Fuel Tax	SAFER	Staffing for Adequate Fire and Emergency Response
LINK	Law Information Network of Kentucky	SAN	Service Area Network
LLSC	Lovers Lane Soccer Complex	SCBA	Self-Contained Breathing Apparatus
M	Millions	SCK, SCKY	South Central Kentucky
Maint.	Maintenance	Serv., Srvs	Services
MDC	Mobile Data Computer	Sess.	Session
Mgmt	Management	SHRM	Society of Human Resource Management
Mgr.	Manager	SKYCTC	Southcentral Kentucky Community and Technical College
Misc.	Miscellaneous	SM	Senior Management
MO	Municipal Order	Spec	Specialist
MPO	Metropolitan Planning Organization	S&RM	Safety & Risk Management
Mtg.	Meeting	SUV	Sport Utility Vehicle
MYFP	Multi-Year Financial Plan	TAP	Transportation Assistance Grant
N/A	Not Applicable	Tech	Technology
NCIC	National Crime Information Center	TIF	Tax Increment Financing
NCS	Neighborhood & Community Services	U.S., US	United States
Neighb.	Neighborhood	UW	United Way
NENA	National Emergency Number Association	VASH	Veterans Affairs Supportive Housing
NFPA	National Fire Protection Agency	VOIP	Voice Over Internet Protocol (telephone system)
NIP	Neighborhood Improvement Program	VPN	Virtual Private Network
No.	Number	vs.	versus
OMT	Operations Maintenance Technician	w/h	Withholdings
Ord	Ordinance	w/o	Without
Org.	Original	WC	Warren County
OSHA	Occupational Safety and Health Administration	WKU	Western Kentucky University
OT	Overtime		

Fiscal Year 2023/2024 Budget

Jeff Meisel, City Manager

Budget Team

Katie Schaller-Ward, Assistant City Manager/CFO

Erin Hulseley, Human Resources Director

Erin Ballou, Assistant Chief Financial Officer

Sean Weeks, Assistant Chief Financial Officer

Departmental Budget Contacts

Leyda Becker	David Delp	Hillary Hightower	Rachel Norton
Brent Belcher	Michael Delaney	Josh Hughes	Shannon Pardue
Penny Bowles	Matt Edwards	Kyle Hunt	Tammy Phelps
Tiara Britt	Stephen Epley	R. Scott Hunt	Matt Powell
Jason Brooks	Karen Foley	Pam Hurt	Elvira Ramic
Justin Brooks	Lizette Garcia	Ashley Jackson	Ashley Rimington
Ryan Burnam	Denise Gilland	Deborah Jenkins	Brad Schargorodski
Adam Butler	Robby Gilliam	Elyse Jonker	Bret Smith
Telia Butler	Lori Gray	Jennifer Lightfoot	Hope Spiller
Melissa Cansler	Robert Hanson	David Lyne	Meghan VanMeter
Brent Childers	Angela Harp	Cathy Maroney	Farrah Wallace
Jennifer Coleman	Brian Harrell	Magally Martin	Buffy Watt
Nick Cook	Laura Harris	Zane Martin	Donnita Weeks
April Cosby	David Hehner	Angela McCarley	David Weisbrodt
Emily Crews	Debi Highland-West	Mike Mitchum	Kimberly Wilhelm
Jay Daugherty			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.



**COMMUNITY LED
SERVICE DRIVEN
POWERED BY GROWTH**



**COMMUNITY LED
SERVICE DRIVEN
POWERED BY GROWTH**

