



# **CITY OF BOWLING GREEN, KENTUCKY**

**Annual Operating Budget**

**Fiscal Year 2012 / 2013**

**July 1, 2012**



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# CITY OF BOWLING GREEN

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## FISCAL YEAR 2012/2013 OPERATING BUDGET

### **Mayor**

Bruce Wilkerson

### **Commissioners**

Joe W. Denning

Melinda M. Hill

Brian "Slim" Nash

Bill Waltrip

### **City Manager**

Kevin D. DeFebbo

### **Budget Team**

Katie Schaller

Jeff Meisel

Michael Grubbs

Wilma Brown

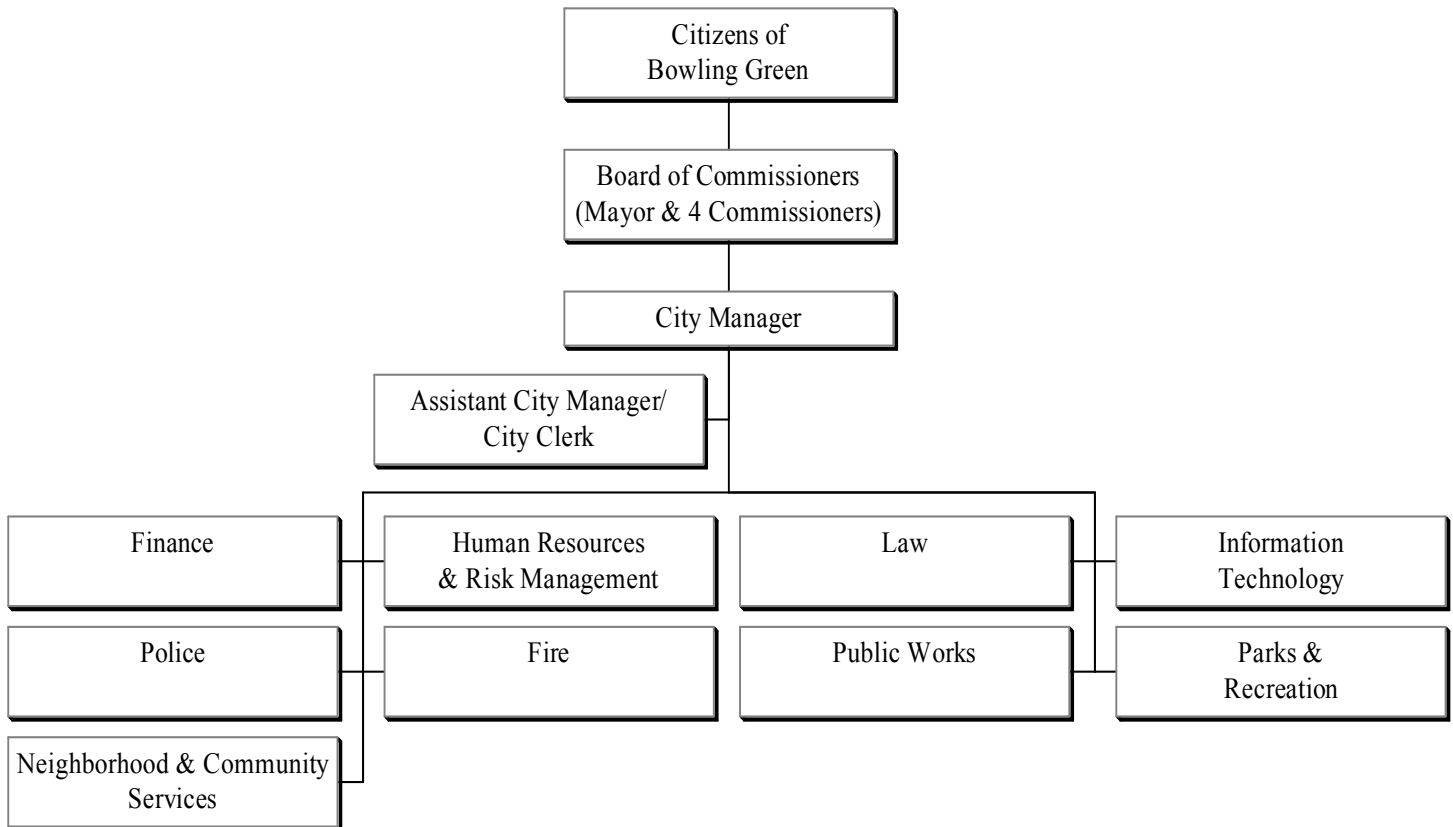
Erin Ballou

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# CITY OF BOWLING GREEN

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## TABLE OF ORGANIZATION



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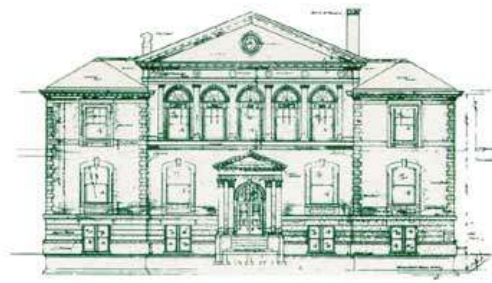
# BUDGET MESSAGE

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**DEBORAH JENKINS, CFE, CICA**  
*Internal Auditor*

**JENNIFER PORTMANN**  
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*City Manager*

## **CITY OF BOWLING GREEN**

F O U N D E D 1 7 9 8

### **2012/2013 Budget Message**

**TO:** HONORABLE BOARD OF COMMISSIONERS

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

**DATE:** May 31, 2012

#### **INTRODUCTION**

This is written to present the *City Manager's Fiscal Year 2012/2013 Budget Recommendation*.

The financial plan was developed by the Budget Team and reflects the solicited input of all employee groups, department heads and contract agencies.

Pursuant to Kentucky State law, the Board of Commissioners is required to approve a budget by June 30, 2012.

#### **OVERVIEW**

When distilled to its true essence, the City budget is the central tool used by the Board of Commissioners to translate its *values* into *action*. A well-crafted budget is the best measure of what “we believe in” as an organization.

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# BUDGET MESSAGE

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## CONTINUED

Although the purpose may be clear, the budget's development and application to the organization's mission involves a unique mixture of accounting science and an intuition born from experience.

The budget's usefulness as a transformational tool depends on the accuracy of the information provided and the validity of the fiscal plan.

Viewed from the perspective of time, the City of Bowling Green's revenues have historically been rather predictable and marked by modest to robust growth. This in turn has allowed the Board of Commissioners to provide a host of quality services and programs; always looking to do more for its citizens.

This norm, however, was affected by the deep national recession that hit our community and nation around 2008. This forced the City to cut approximately \$3.6 million from the 2009 and 2010 General Fund operating budgets and to create a leaner, smaller and more efficient organization than the one that was in place before the recession.

Each budget year produces new needs, demands, expectations and the potential for significant change.

It begs the question for us now as we present the 2012/2013 spending plan:

*Is the recession over and will things ever get back to where they were?*

Economists are still arguing the answer to this troubling question. They generally believe to some degree of uncertainty that the nation's economy is headed for a slower than normal recovery, but remains vulnerable to the very problems that created the recession in the first place.

Locally, all of us can witness some signs of economic rebirth; however, not at the rate we once enjoyed as a community a half a decade ago.

Given this uncertainty, cautious optimism again underlies the financial plan recommended for the Board's consideration. Our primary source of revenue, the occupational license tax, is tracking around 4% growth over the past year or so. This is enough to maintain the "new normal" created over the past four years, but not enough to say we are back to normal as we are proposing to operate on just slightly more revenue next year than received in 2007.

How should our response to these facts be reflected in the 2012/2013 budget?

Simply stated, we recommend the City hold course and strengthen the roots of our new normal and add priorities incrementally.

As you will see in the individual sections that follow, we propose to hold course by: (1) not recommending the State-allowed 4% growth rate for property tax; (2) not adding any additional fees or tax increases; (3) continuing to extract incremental savings as the appropriate opportunities arise; (4) investing in a number of community-wide sidewalk and stormwater projects; (5) completing our highest prioritized road projects; (6) purchasing needed capital equipment deferred from past years; (7) making good on our commitment to provide employees a one year merit step increase and cost of living



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# BUDGET MESSAGE

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## CONTINUED

adjustment; and (8) moving forward with the completion of our number one capital priority: the 800 MHz radio system replacement.

We do not recommend adding any new bonded indebtedness, but will continue to manage our increased debt load. If special funding is needed for a particular project, we believe there is sufficient uncommitted fund reserves available (over and above the 20% required reserve) to handle known contingencies. And finally, although no financial commitment will be needed this coming year in support of the parking garage wrap in TIF Block 6, staff will do all it can to work closely with the private property developer to make this possibility unnecessary.

### BUDGET IN A SNAPSHOT

The proposed Fiscal Year 2012/2013 expenditure budget for all funds totals \$95,497,731. A compendium of this information can be found in **Appendix A**.

The General Fund expenditure budget totals \$53,132,000. This is an increase of \$609,623 or 1.16% over the FY2012 adopted budget. The primary source for this increase is in direct relation to an increase in the projected operating revenue budget and due to increased retirement benefits and cost of living/step adjustments, anticipated utility rate inflationary increases, and the limited use of unassigned fund balance for specific capital projects as further described herein. A complete summary of these facts can be found in **Appendix B**.

### KEY BUDGET ELEMENTS

**Occupational License Fee.** Occupational license fee revenues include employee withholdings and net profit fees at the rate of 1.85% as well as business registrations, transient permit fees, and delinquent fees on occupational tax payments. Fiscal Year 2012 actuals are expected to finish above the FY2011 level and FY2012 budget. We have projected modest growth again for FY2013, mainly due to continued positive trends in withholding fees. Therefore, the FY2013 occupational license fee revenues have been budgeted at \$37,579,000, which represents 72% of the General Fund budget.

This figure also equates to:

- +4.3% (+\$1,555,000) above FY2012 adopted budget, and
- +1.6% (+\$579,000) above the projected FY2012 actual revenues.

**Property Taxes.** The property tax budget has been set at \$10,094,000, which includes real estate, personal property, motor vehicle and boats, franchise, and in lieu of taxes. This is the same as the FY2012 budget. The real estate property tax revenue portion of the budget makes up 73% of all the various property taxes collected. The actual FY2012 real estate property tax revenues are anticipated to fall slightly short of the FY2012 budget projection, therefore we have not increased this projection for FY2013. In fact, this revenue line has not met its budget projection since FY2008, when existing property growth reached 6.5% which forced a reduction in the real estate tax rate due to the 4% cap on existing growth per State statute. The following year the real estate tax rate was reduced again due to the library tax moving to the county-wide tax. Since then, there

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## BUDGET MESSAGE

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### CONTINUED

have been no adjustments to the property tax rate to allow for the 4% growth in existing property. The FY2013 budget does not reflect any change in the property tax rate for the 2012 property tax bills. The total property tax revenue budget represents 19.3% of the total General Fund budget for FY2013.

**Debt Service.** Total debt service for all funds in FY2013 will be \$13.2 million, of which \$3.7 million will be reimbursed by outside agencies, bringing the net total to \$9.5 million. These outside agencies include WKU (100% of Diddle Arena GO Bonds) and Warren County (50% of ITA GO Bonds). The General Fund will ultimately be responsible for \$5.9 million of the total debt service, which represents 11.3% of the General Fund budget. The remaining debt service is covered by Special Revenue funds and Enterprise funds.

Full debt service on the Ballpark Bonds began in FY2010 which is approximately \$1.6 million annually until 2038. Fortunately, the City has been able to stay one year ahead on the debt service and the full \$1.6 million is budgeted in FY2013 to continue this safeguard. The strategy has been to make the sacrifices necessary to avoid a debt payment cliff each budget year. The City plans to continue with this plan in being good stewards and fulfilling our future commitments related to the investment in the ballpark.

Debt service payments continue on the ITA Bonds totaling \$2.7 million annually. The City and County have met their obligations to each cover 50% of any shortfall on the ITA bond debt service. The City has been setting funds aside for future debt payments in the ITA Fund and has built up one year's worth of debt service. This plan was initiated four years ago and is a critical strategy that must be maintained as a safeguard. Currently, the wage tax in the Kentucky Transpark is producing around \$680,000. With the upcoming ITA operating budget being over \$400,000, there is less than \$300,000 available for debt service payments on the \$2.7 million annual payment. The maximum City subsidy required is approximately \$1.3 million per year which has been included in the FY2013 debt service budget.

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

**Fund Balance and Special Reserves.** The General Fund maintains a minimum reserve fund balance equal to 20% of the estimated revenue budget. With the adoption of the FY2012 budget, the Board of Commissioners approved the staff recommendation to raise the minimum fund balance reserve in the General Fund from 15% to 20%. The actual dollars set aside are adjusted accordingly after the annual budget is adopted. For FY2013, the 20% would equate to reserves of approximately \$10.5 million in the General Fund.

**Downtown Tax Increment Financing (TIF) District.** In FY2012, over \$100,000 was distributed for incremental revenues generated in the 2010 calendar year. An increase is not anticipated for this distribution next year based on the same level of construction activity, the number of properties being off the tax roll, little to no growth in property values nor the tax rate, and nominal new job creation. Therefore, \$100,000 has been budgeted in FY2013 for the 80% incremental revenue distribution to the Warren County Downtown Economic Development Authority.

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# BUDGET MESSAGE

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### PERSONNEL SERVICES

The proposed FY2013 budget includes several recommendations regarding employee wages, benefits, and the workforce complement. The total impact of these recommendations for the General Fund next year will be approximately \$1,277,000. The total increase in retirement contributions due to FY2013 raises and mandated CERS employer contribution rate increases will cost the City \$461,000 next year.

**Employee Wages.** The proposed budget includes a minimum of a 2.96% Cost of Living Adjustment (COLA) and a half-step performance increase for eligible full-time employees. The additional cost for the General Fund will be approximately \$769,600 in FY2013, including the pay increase for part-time personnel and wage-related fringe.

**COLA:** The Board of Commissioners adopted a policy in 2006 stating that the pay increases in the classification/pay schedule would be adjusted to reflect the cost of living index issued by the Governor's Office of Local Development (now Department for Local Government). The DLG-announced COLA for 2011 is 2.96%.

**Merit Step Plan:** A bi-annual performance merit step plan was also adopted in 2006 and implemented beginning July 1, 2007. Employees were to be eligible for a merit increase every two years, based on at least satisfactory service. Those hired or promoted during a year would not be eligible for an increase for a minimum of one year. The merit step plan was suspended effective July 1, 2009 for budgetary reasons. Most eligible employees had received one step increase as a result of the 2006 plan amendment.

The merit step plan was re-established with the FY2012 budget, utilizing an annual "half" step. This spreads the cost out evenly over future budgets and avoids some pay issues and potential inequities that could have occurred with a bi-annual plan. Employees hired or promoted during FY2012 will not be eligible for a merit increase until July 2013. Performance at or above the "competent" level is required for an employee to receive an increase.

The following are the average expected step increases, with employees closer to the starting rate receiving a greater percentage increase compared to employees near the maximum pay rate for their position:

- Overall full-time City workforce: 1.275%
- General Schedule Employees: 1.19%
- Public Safety (Sworn) Schedule Employees: 1.36%
- Firefighters and police officers at one year (grade FP1): 1.61%

Since their pay schedule does not include specific step amounts, eligible department heads would receive a merit increase based on the overall average for the full-time workforce. Across all departments, the merit increase will cost the General Fund approximately \$286,000, including wage-related fringe.

**Other Wage Adjustments:** The proposed FY2013 budget also includes several other recommendations regarding pay and benefits:

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## BUDGET MESSAGE

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- Part-time/temporary employees would receive a \$0.27/hour pay increase, which is an average of 3%. Employees who have worked at least a year would also be eligible for a \$.10/hour step increase (unless they would exceed the maximum rate for their pay grade).
- The budget proposal includes several upgrades. Four of the positions are full-time; the remainder are part-time/seasonal positions in Parks & Recreation. These are outlined in **Appendix D**. For example:
  - The Senior Office Associate in Public Works Administration/Engineering would be upgraded to Administrative Assistant primarily because another senior office associate position was eliminated in 2010 and that employee is performing most of the work of the two former positions.
  - Three other full-time non-management positions are recommended for an upgrade of one pay grade due to the employees taking on a higher level of work.
  - Six part-time Athletics Staff Assistant positions would be upgraded to Laborer because they spend most of their time mowing, weed eating, cleaning restrooms, performing trash pickup, grading and watering fields and performing maintenance work.
  - Six Athletics Staff Assistant II positions would be upgraded to Lifeguard because they are swim instructors and can also serve as lifeguards when needed.
  - Two part-time Athletics Staff Assistant II positions would be upgraded to Senior Athletic Staff Assistant as they are the head tennis and fitness instructors, and have some lead/supervisory responsibilities over personnel presently in the same pay grade.

The total cost for the upgrades, including wage-related fringe, would be approximately \$28,800.

- The County Employee Retirement System (CERS) mandated rates will increase from 18.96% for non-hazardous employees in FY2012 to 19.55% for FY2013 (+3.1%). The new rate for hazardous-duty employees reflects a larger increase (+5.1%) in comparison to non-hazardous, going from 35.76% to 37.6%. This represents a budgetary impact of approximately \$213,500 for FY2013 before any salary adjustments. While significant, the FY2013 rate increases are less than they were in FY2012. However, over time CERS rates have dramatically increased and the mandated costs have been absorbed by the City. The cumulative rate increases over the past ten years have been:
  - Non-hazardous: 208%
  - Hazardous: 131%

Including proposed wage increases, the FY2013 budget for CERS payments across all funds will exceed \$6.7 million, up by almost \$461,000 (7.4%) from the FY2012 adopted budget. The total budgeted amount in FY2003 was

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## BUDGET MESSAGE

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\$1,588,000. Thus, retirement costs have increased \$5.1 million over ten years. Almost 70% of the increase has been for hazardous-duty benefits.

**Position Budgeting.** The City's total workforce was reduced by almost 5% between FY2008 (759 positions) and FY2011 (721 positions). During that period, the total number of positions in the Fire and Police departments increased by 3%, while the total number in all other departments dropped by 9%. The FY2013 budget recommends the addition of one full-time and eleven part-time positions. A history of the total number of positions added to the workforce and the total complement by department can be found in **Appendix D.**

The FY2013 budget includes the following recommended additions:

- **Communications Dispatcher:** An additional position is requested to help the communications center maintain adequate staffing with increased call volume. The total full-time complement for the Police Department will remain static since two administrative assistant positions were combined this year.
- **Aquatics:** Four additional lifeguard positions are recommended to provide adequate staff rotations for patron and employee safety.
- **Parks Security:** Several years ago, the parks security function was moved from Parks & Recreation to the Police Department, with one full-time and three part-time park ranger positions eliminated and five police cadet positions added. A more consistent presence is needed at various athletics and recreation events, the water park, community centers and parks facilities at night, and to close gates and monitor various locations after hours. Thus it is proposed to add six part-time park ranger positions (total of 110 hours/week). Four cadet positions would be eliminated through attrition (total of 80 hours/week).
- **Management Intern:** An additional intern slot is proposed (averaging 18 hours per week) that would allow a college intern to gain valuable work experience in City government. The position would be funded in the Human Resources Department's budget and available for assignment to any department.
- **Increased Hours:** A net of 0.343 Full Time Equivalent (FTE) would be added by increasing the hours for four aerobics instructor positions (50-100 hours) and one laborer that works at the water park (400 hours). The additional hours for the instructors would be offset by revenue generated by the added classes. The laborer at the water park would start earlier in the season to help prepare the facility for operation and then work a couple of weeks after it is closed to help winterize the park.

**Employee Medical Benefits.** Plan design changes that went into effect January 1, 2009 helped to stabilize the cost of the employee medical benefit plan. While Fiscal Year 2011 costs trended up, total expenditures for the Health Care Trust Fund were only 1% more

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## BUDGET MESSAGE

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than for FY2008, quite an accomplishment considering annual medical inflation runs around 8.5%.

FY2008: \$4,291,000

FY2009: \$3,995,000

FY2010: \$3,818,400

FY2011: \$4,335,950

Through May 1, 2012, total costs for the fund were down slightly compared to the same ten months of FY2011. The proposed FY2013 budget projects a 5% increase with no significant changes to City or employee costs. Changes to the prescription co-pays and a wellness incentive program are being studied by the employee health care committee. The Health Care Trust Fund has an approximate balance of \$4.5 million, which is almost equal to one year's total expenditures.

**Workers' Compensation and Risk Management.** Due to the work of the Risk Management Division and safety compliance teams throughout our organization, the City continues to reap dividends from its self-funded workers' compensation (WC) program. WC rates issued by Kentucky League of Cities Insurance Services (KLCIS) are discounted 35% when applied to departmental budgets. Due to additional savings generated by the WC program, General Fund support for the City's property and casualty insurance will be reduced by \$200,000 in FY2013.

**Closed Police and Firefighters Retirement Fund.** The City is committed to the solvency of the Police and Firefighters Retirement Fund. This is a closed defined benefit plan composed of long-time retired police officers and firefighters and their beneficiaries. As of January 1, 2012, there were 46 members in the plan. The City's General Fund contribution for FY2012 was \$400,000. The fund had a 4.2% return on investment in calendar year 2011, and there was a 2.5% cost of living adjustment (COLA) given during 2011. According to the January 1, 2012 actuarial report, the projected unfunded liability had increased since the last report. However, the City's contribution amount for FY2013 has been budgeted at \$400,000 which should continue the amortization of the unfunded liability plus interest over a 15-year term.

### CAPITAL IMPROVEMENT PROGRAM

The FY2013 Capital Improvement Program (CIP) is virtually the same amount as was adopted for FY2012. A major difference is the amount of funds coming from General Fund revenues compared to unassigned fund balance. This year, General Fund capital expenditures are proposed to be \$2,645,500, of which only \$750,000 would come from unassigned fund balance, for two major shared-cost road projects. This past year, over \$1,800,000 of unassigned fund balance was used for capital projects.

The total recommended FY2013 CIP, including all funds and debt, is \$18,645,055. The proposed budget is a 2% increase from the \$18.3 million FY2012 program.

Only 29% of next year's capital budget will be for new projects, and 71% for payments on existing debt. However, this is a slight improvement over the last two years. By comparison, debt service represented 27% of the total FY2007 CIP. The proposed FY2013 CIP includes no new financing.



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# BUDGET MESSAGE

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Of the \$5.4 million capital budget (excluding debt), \$381,130 will come from FY2012 carry-forwards. The breakdown of General Fund capital projects using FY2013 operating revenues versus unassigned fund balance and carry-forwards from FY2012 are as follows:

- FY2013 Operating Revenues: \$1,710,000 (64.6%)
- Unassigned Fund Balance: \$750,000 (28.4%)  
(City share for two shared-cost projects: Smallhouse/Cave Mill Road Realignment - \$500,000; and Hennessey Way Realignment - \$250,000)
- FY2012 Projects Carried Forward—developed since the FY2012 CIP was approved: \$185,500 (7.0%)

A complete outline of the proposed Capital Improvement Program can be found in **Appendix E**.

The proposed FY2013 Capital Improvement Program will continue to address goals targeted for action on the Strategic Plan agenda established by the Board of Commissioners.

### **Goal: Community Livability**

- **Stormwater Mitigation Program:** The May 2010 flooding in Bowling Green demonstrated the continued need to direct resources into the City's stormwater efforts. The FY2011 and FY2012 budgets included a total of over \$1.1 million to help address the most critical needs. The Public Works Department has identified over 60 potential drainage improvement projects of varying size and scope throughout the City which will be a significant undertaking that will take a number of years to fully implement. This budget utilizes another \$500,000 to help address the backlog. An additional \$130,000 will be utilized for the Whiskey Run Stormwater Quality Treatment Project.
- **Sidewalk Improvement Program:** This priority project was initiated in FY2008 to foster a "walkable" city by providing sidewalks in commercial and high-traffic residential areas where none exist. \$400,000 in funding is proposed for FY2013. This level of funding is projected to construct approximately 5,000 linear feet of new sidewalks. The City will continue to devote an additional \$100,000 in State road funds toward rehabilitation of existing sidewalks.
- **Parks and Recreation:** Several projects are proposed in the FY2013 CIP to improve and maintain the City's excellent parks system:
  - Kereiakes Park: A total of \$100,000 is budgeted to refurbish the front two tennis courts and reconstruct the basketball court.
  - Russell Sims Aquatic Center: \$80,000 would be expended to install a UV disinfection system.
  - H.P. Thomas Park: A new picnic shelter with restrooms would be built at an estimated cost of \$175,000.



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## BUDGET MESSAGE

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- o Roland Bland Park: \$25,000 would be expended to replace the playground equipment structure for ages 2-5.
- o Lampkin Park: Stage two of the renovation of fields 1 & 2 would cost \$50,000.

#### Goal: Traffic and Roads

- **Street Resurfacing Program:** \$850,000 has been budgeted to continue the street overlay program based on priorities determined through the pavement management evaluation process. Using estimated prices for asphalt, and assuming standard road conditions, the budget will provide for at least five miles of newly overlaid street.
- **Smallhouse/Cave Mill Road Realignment:** A long-range transportation improvement goal is to realign the Smallhouse/Cave Mill Road intersection. The total expected cost is \$2.5 million and will be shared among several parties. With the FY2013 budget, a total of \$1 million will be available to contribute toward completion of this project.
- **Hennessey Way Realignment:** The City and Kentucky Transportation Cabinet are working to relieve traffic congestion at the intersection of Hennessey Way and Corvette Drive. The project is being fast-tracked since the City anticipates receiving \$500,000 from the State toward the project. \$250,000 has been included in the budget for the City's share.
- **Downtown Traffic Signal Expansion:** \$140,000 in State funds will be used to continue the upgrade of traffic signals on Center and Chestnut streets.

#### Goal: Technology Improvements

- **SAN Equipment Replacement:** \$160,000 has been budgeted to support and upgrade the Storage Area Network (SAN) controllers for storage of major databases and for real time redundancy backup equipment.
- **Voice Over IP Phone System:** This project will allow the City to migrate its telephone system to the latest technology. The total project cost is \$425,000; however, money was set aside in previous budgets to help fund the project. \$161,725 is included in the FY2013 budget to complete the total amount needed. The system will allow for a pay back within a few years.
- **CAD System Upgrade:** \$400,000 would be used to replace the Computer Aided Dispatch (CAD) software used in the 911 Communications Center.
- **Digital Audio Recorder:** \$60,000 is budgeted to upgrade/replace the audio recorder needed to cover phone lines that will switch over to Voice Over IP, and at the Alternate 911 Center which are not currently recorded.

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## BUDGET MESSAGE

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- **In-Car Cameras:** \$80,630 would be used to complete the equipping of digital mobile in-car cameras in all patrol vehicles except pool cars.
- **Firehouse Training Software:** \$150,000 has been budgeted to replace current software, which has some support problems, with other software more efficient and compatible with Fire Department needs and services.

#### **Goal: Municipal Facilities and Equipment**

- **Shower Renovation/Locker Room Improvements:** The showers and locker rooms at the Moxley Community Center would be upgraded at a cost of \$60,000.
- **Police Vehicle Replacement:** 14 police cars would be replaced at a cost of \$406,000, including all specialized police equipment.
- **Other Equipment Replacement:** A loader backhoe would be replaced in Public Works Operations, at a cost of \$89,000. Five small pieces of equipment would be replaced in Parks & Recreation for mowing, field grooming, and maintenance at a total cost of \$85,000. Additionally, a wood and brush chipper would be purchased for the Landscape Division.
- **800 MHz Radio System Replacement:** This major project to replace the county-wide radio system, including construction of multiple towers, is not expected to start until FY2014. Almost \$2 million has already been set aside toward the City's share of the project.

#### **OTHER INITIATIVES**

**Bicentennial Celebration.** The City of Bowling Green was incorporated in 1812 which makes 2012 the City's Bicentennial. A week of activities is being planned for later this summer or fall to help the community celebrate our heritage. A total of \$5,000 is included in the Legislative budget for this momentous occasion.

**Sister City Program.** As discussed at this year's retreat, we have approached the Bowling Green Area Convention and Visitors Bureau (CVB) about assuming responsibility for the Sister City Program. Preliminary discussions with the CVB have revealed interest in developing a broad community-based volunteer program which is needed to make it a success. The CVB would like a five year, \$5,000 per year commitment of City funding to backstop its efforts to develop a strong program. We have offered the continued involvement of the Executive Assistant/Public Information Officer's help to transition this program from a City only effort to a CVB community program. There is \$5,000 included in the Sister City Program budget to make this possible. This level of funding is in line with the amount we spent in 2008 which was the last year we had a large delegation visit.

**Fraud Deterrent.** In our continuing efforts to deter and reveal any potential fraud or abuses, a n employee hotline will be established at a startup cost of around \$3,000 to

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## BUDGET MESSAGE

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### CONTINUED

provide an around the clock confidential resource for employees to report any inappropriate or illegal activities. This hotline service would be provided by an outside vendor who would take the calls, interview for specific information and host the report software. The Internal Auditor could then manage and investigate any potential claims.

**Security.** This budget includes a total of \$72,500 to increase security at City facilities. Additional security cameras will be purchased and installed at each of the Fire stations, the Paxton parking lot and Pedigo Park with other locations to be evaluated and considered during the fiscal year. Funds have been added to the City Hall Campus Access Control project from FY2012 to upgrade the building access security system for the Police headquarters, as well as have the ability to expand the system to other City buildings in the future.

**Neighborhood Website.** At the request of neighborhood organizations, a neighborhood website/portal will be developed at a minimal cost of less than \$1,000. A web portal will provide a centralized location for neighborhood and community organizations to promote city neighborhoods and facilitate information sharing and dialogue between groups. Creating a separate portal maintains the integrity of the City's website while retaining autonomy of the individual groups that might choose to participate in providing content to the portal.

**Golf.** The Golf Division budget has been a large part of the discussions during the latter half of Fiscal Year 2012. In accordance with a directive given by the Board of Commissioners, staff started preliminary work on a number of initiatives that have been incorporated into the proposed FY2013 budget. These measures are intended to reduce costs, increase revenues, and better determine the actual net cost of operating each golf course. An in-depth evaluation of golf course operations will occur in the first part of FY2013. It is hoped that this continued analysis will result in additional recommendations for savings and revenue production opportunities.

### AGENCY APPROPRIATIONS

A total of \$1,262,947 is allocated for contract agencies and the City's United Way contribution which is based on a dollar for dollar match of employee pledges. The FY2013 recommended budget proposes to maintain most agencies at the FY2012 amount, with only five agencies receiving an increase of approximately 3%. The five agencies proposed to receive increases include the Humane Society, Airport Board, Welfare Center, Community Action – Transportation Services and Warren County Regional Jailer for Inmate Mowing Program. These limited increases have been capped at around the Consumer Price Index for 2011. Two agencies requested less funding, Friends of the L&N Depot and City-County Planning Commission.

As included in the FY2011 budget and based on action taken by the Board of Commissioners at the start of FY2012, two agencies were phased out (Child Services and Downtown Redevelopment Authority) and removed from the list of City approved contract agencies. A third agency, Capitol Arts Alliance, which was originally on the list to be phased out, ultimately will cease to exist as of July 1, 2012 when it is transitioned to be a part of the Southern Kentucky Performing Arts Center (SKyPAC).

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## BUDGET MESSAGE

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### CONTINUED

Although FY2012 was proposed to be the final year for funding the Friends of L&N Depot as established under the original management agreement, a two year extension of the agreement which began in January 1, 2011 provided guaranteed funding for FY2012 and the continued opportunity to receive future subsidies. This budget includes a recommendation to fund the Friends of L&N at \$10,000, which would amount to the City's share of its projected deficit for Fiscal Year 2013. Specific action will be required by the Board of Commissioners, if it so desires, to discontinue future funding for Friends of L&N Depot under the procedures relating to the annual budgeting process for nonprofit entities receiving City appropriations.

Finally, another \$53,135 is set aside for the City's share of required grant matches for the Regional Airport Board related to airport improvement projects and \$10,000 will once again be available for continued replacement/upgrading of the City's warning sirens by Emergency Management.

Agency funding comprises 2.5% of the proposed General Fund expenses in FY2013. A complete list of the contract agencies is contained in **Appendix F**.

### A SUMMATION

Although the last four years have been difficult times for the City of Bowling Green, the national recession has aided our existing efforts to become a leaner, more efficient, more focused public service organization.

We need to stay true to our current method of operation and sink the roots of change deeper; slowly adding capacity and investment as events turn into facts and then reality.

Despite the recession, the City is in fine financial shape. We have been able to pay our bills, honor our debts, continue to improve and enhance services, stay true to our priorities of roads, public safety, stormwater and sidewalks and give our employees modest raises.

Finally, as always, we shall strive to provide the services needed to make Bowling Green a great community.

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# BUDGET MESSAGE

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## ADDENDUM 6/30/12

The FY2013 budget was presented in a work session on June 5, 2012. As a result of discussion and direction given at that work session, a couple of changes were made to the proposed budget. This Addendum clarifies those changes that alter statements, figures, or proposals identified in the City Manager's 2012/2013 Budget Message memorandum dated May 31, 2012.

### **Budget in a Snapshot** page 6

The total approved 2012/2013 budget for all funds is \$95,479,758 (rather than the proposed \$95,488,436) due to changes made to the agency appropriations as determined by the Board of Commissioners and a slight adjustment in the Community Development Block Grant (CDBG) grant funding. In order to keep the General Fund expenditure budget unchanged at \$53,132,000 even though agency appropriations were increased, the transfer out expense in the General Fund to the Fleet Fund was reduced by the same amount. This caused a reduction in the Fleet Fund expenditures and ultimately led to the slightly revised all funds expenditure total.

### **Agency Appropriations** pages 15-16

Appendix F includes the City Manager's recommendations for funding of contract agencies (\$1,253,075) and the City's United Way contribution (\$9,167). After discussion at the June 5<sup>th</sup> work session, the Board of Commissioners approved different amounts to the recommendation for the following contract agencies which exceeded the proposed 3% increase for both agencies: BG/WC Humane Society changed from \$84,045 to \$87,000 and WC Regional Jail Inmate Mowing changed from \$29,145 to \$34,949. These revised amounts match the amount of funding that both agencies requested. The total FY2013 contract agency funding amount was increased to \$1,271,001 (rather than the proposed \$1,262,242).

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# STRATEGIC PLAN SUMMARY

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# STRATEGIC PLAN

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**2012—2017—2027**

## **Bowling Green: Vision 2027**

The City of Bowling Green is a dynamic urban center, which is a hometown for families and home of the nationally recognized Western Kentucky University. It has a vibrant downtown and riverfront and a strong, growing economy.

Our diverse Bowling Green residents have access to top quality education, can enjoy an active lifestyle with cultural, recreational and leisure opportunities and live in safe livable neighborhoods.

We take pride in our great community; “the best city in Kentucky.”

## **Our Goals 2017**

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

## **Top Priorities 2012/2013**

- Grow revenues without increasing taxes
- Maintain and improve current level of services
- Continue improving services
- Continue focus on stormwater mitigation
- Continue sidewalk development

## **Major Projects 2012/2013**

- Smallhouse/Cave Mill Road Intersection Realignment Project
- Hennessey Way Realignment Project

## **Management Agenda 2012/2013**

- 800 MHz Radio System Replacement
- Annexation Policy/Strategy Development
- Expand Social Media Programming
- Enhance Public Awareness of City Services



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# BUDGET ORDINANCE

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BG2012-20

ORDINANCE NO. BG2012 – 20

ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2012 AND ENDING JUNE 30, 2013, BY ESTIMATING REVENUES AND APPROPRIATING FUNDS FOR THE OPERATION OF CITY GOVERNMENT

WHEREAS, an Annual Operating Budget proposal has been prepared and delivered to the Board of Commissioners of the City of Bowling Green, Kentucky; and,

WHEREAS, the Board of Commissioners has reviewed and discussed the proposed Annual Operating Budget and desires to adopt it for Fiscal Year 2013.

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, 2012 and ending June 30, 2013, 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, 2012 for goods not yet provided or services not yet rendered are hereby re-appropriated in conformance with generally accepted accounting principals for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013.

3. The balance of all capital construction, renovation, improvement projects and grants currently approved and/or nearing completion are hereby approved for re-appropriation and carry over for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013.

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.

***BG2012-20***

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## BUDGET ORDINANCE

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BG2012-20

(Ordinance No. BG2012 – 20)

6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 5, 2012, and given final reading on June 19, 2012, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: June 19, 2012

APPROVED: Brian Wilkerson  
Mayor, Chairman of Board of Commissioners

ATTEST: Kathy Shaheen  
City Clerk

SPONSORED BY: Kevin D. DeFebbo, City Manager, late-filed 06/05/2012, 5:15 p.m.

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# **SELECTED FINANCIAL POLICIES**

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# SELECTED FINANCIAL POLICIES

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## ***BUDGET MANAGEMENT***

1. The City Manager, or his designee, is responsible for preparing and submitting an Annual Operating Budget and a Capital Improvement Plan to the City Board of Commissioners for formal review and adoption.
2. The Assistant City Manager is responsible for issuing the budget calendar, coordinating all budget activities and preparation of the Annual Operating Budget as well as the day-to-day management of the Annual Operating Budget.
3. The Chief Financial Officer is responsible for preparation of the annual revenue budget projection for the General Fund and other major funds. Budgeted expenditures for the General Fund and other major funds must be equal to or less than the budgeted revenues for the General Fund and other major funds, unless the use of fund balance for one-time capital-related expenditures is determined to be feasible by the staff budget team.
4. Budget amendments are defined as changes to the Annual Operating Budget which increase or decrease revenues, expenditures, or reserves in an operating fund above or below the levels adopted by the original Budget Ordinance for the Fiscal Year. Amendments are approved by Ordinance of the City Board of Commissioners.
5. Budget transfers are defined as changes to the Annual Operating Budget revenues, expenditures, or reserves in an operating fund as adopted in the original Budget Ordinance for the Fiscal Year. Departments may request transfer of appropriated amounts within certain accounts in their own Budgets, or request contingency funds through the Assistant City Manager. The Comptroller may transfer within or between any one or more City Departments, agencies, programs, or accounts in any one City fund to reconcile over or under spending.
6. Annually, as part of the Budget process, the Comptroller shall review all planned expenditures recommended in all of the City's special revenue funds for the next fiscal year to determine whether or not each expenditure meets the special purpose of the fund.

## ***DEBT AND DEBT SERVICE***

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

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# SELECTED FINANCIAL POLICIES

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## CONTINUED

Short-term borrowing, such as commercial paper and lines of credit.

Refunding will be considered (within federal tax constraints) if and when there is a net economic benefit of the refunding of at least three percent (3%) of the refunded debt.

4. The City may also desire to issue debt obligations on behalf of external agencies for the purpose of constructing facilities or assets which further the goals of the City government.
5. The City will keep outstanding debt within the limits of the Kentucky Revised Statutes and any other applicable law.
6. The City seeks to obtain and maintain the highest possible credit ratings for all categories of short and long-term debt. The City will not issue bonds directly or on behalf of others that do not carry investment grade ratings.
7. The following structural features are hereby established by the City:

Debt Repayment. The City shall structure its debt issues so that the maturity of the debt issue is consistent with the economic or useful life of the capital project to be financed.

Variable-rate Debt. The City may choose to issue securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of securities.

Derivatives. Derivative products may have application to certain City borrowings. The Chief Financial Officer shall evaluate the use of derivative products on a case-by-case basis.

8. The City shall work with a qualified outside Financial Advisor and Bond Counsel in addition to qualified internal staff to assist in the analysis, evaluation, and decision process related to the issuance of long-term bonds or notes.
9. The City is committed to full and completed primary and secondary market financial disclosure in accordance with disclosure requirements.
10. The Department of Finance shall maintain a system of record keeping and reporting to meet the arbitrage compliance requirements of the federal tax law.

## **INVESTMENTS**

1. It is the policy of the City to invest public funds in a manner which will provide the highest investment return with the maximum security of principal while meeting daily cash flow demands and conforming to all state statutes and regulations governing public funds.
2. Investments shall be placed only as follows:
  - A. With financial institutions or brokers/dealers which maintain an office located within the City limits of Bowling Green; or,
  - B. With a parent or subsidiary of a financial institution which maintains a full-time office located within the City of Bowling Green; or,
  - C. Through authorized investment pools through either the State of Kentucky or the Kentucky League of Cities.
3. The City of Bowling Green's primary investment objectives, in order of priority, are the following:

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# SELECTED FINANCIAL POLICIES

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## CONTINUED

- A. *Safety.* Safety of principal is the foremost objective of the City's investment program.
  - B. *Liquidity.* The City's investment portfolio shall remain sufficiently liquid to meet all operating requirements which might be reasonably anticipated.
  - C. *Return on Investment.* The City's investment portfolio shall be designed with the objective of attaining a market rate of return.
- 4. The actions of the Chief Financial Officer as manager of the City's funds shall be evaluated using the "prudent person" standard.
  - 5. City investment funds shall only be invested in the following types of instruments in accordance with this policy and all applicable State Statutes:
    - A. Obligations of the United States and of its agencies and instrumentalities, including obligations subject to repurchase agreements.
    - B. Obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States or a United States government agency.
    - C. Obligations of any corporation of the United States government.
    - D. Certificates of deposit or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation.
    - E. Bonds or certificates of indebtedness of the Commonwealth of Kentucky or of its cities, counties, agencies and instrumentalities.
  - 6. Diversification of the City's investment portfolio by institution, type of investment instrument, and term to maturity shall be the primary method to minimize investment risk. To the extent possible, the City will attempt to match investments with anticipated cash flow requirements.
  - 7. It is the policy of the City to require all cash and investments maintained in any financial institution named as depository be collateralized. The collateralized level shall be at least 100% of the market value of principal after any applicable FDIC coverage. Collateral shall be limited to the types of instruments authorized as collateral for state funds in KRS 41.240.

## **FUND BALANCE**

- 1. The Fund Balance Policy is intended to provide guidelines during the preparation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls.
- 2. The Fund Balance is the balance of funds available for spending and consists of five categories:
  - Nonspendable Fund Balance
  - Restricted Fund Balance
  - Committed Fund Balance
  - Assigned Fund Balance
  - Unassigned Fund Balance

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# SELECTED FINANCIAL POLICIES

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## CONTINUED

3. When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it. When committed, as signed and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.
4. The Board of Commissioners has the authority to set aside or constrain funds for a specific purpose with the passage of a Municipal Order.
5. The desired minimum fund balance in the General Fund shall be 20% of estimated revenues adopted in the upcoming fiscal year budget. Furthermore, additional committed or assigned fund balance that is set aside by may be carried forward to future fiscal years to fund new projects or one-time expenditures.
6. Unassigned Fund Balance may be accessed in the event of unexpected expenditures upon approval of a budget amendment by the Board of Commissioners.

### ***FIXED ASSETS***

1. The Department of Finance shall maintain a General Fixed Asset Group of Accounts in order to safeguard municipal vehicles, equipment, land, buildings, improvements, intangible property, and facilities. The Finance Department shall also conduct random physical inventory verifications in addition to a bi-annual citywide physical inventory.
2. All Fixed Assets shall be valued at historical cost or estimated historical cost if the actual cost is not available. Donated assets shall be recorded at the Fair Market Value.
2. 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.
3. Assets with a life expectancy of two (2) years or more, equipment with a value of \$5,000 or more, and land, buildings and improvements with a value of \$25,000 or more shall be recorded as fixed assets in the general ledger by the Department of Finance.
4. No item or property belonging to the City shall be disposed unless:
  - A. The department shall request disposal of the item or property to the Purchasing Agent.
  - B. The Purchasing Agent shall classify the item or property surplus and secure a written determination from the City Manager.
  - C. Surplus property may only be disposed of in one of the following manners:
    1. Transferred to another governmental agency with or without compensation.
    2. Sold at public auction.
    3. Sold by sealed bid in accordance with KRS45A.365.
    4. If no bids are received, the item or property may be disposed of as deemed appropriate by the department and the Purchasing Agent.
5. Controlled assets are defined as those assets with a life of two (2) years or more and a value less than \$5,000 and as having special legal, safety, and/or heightened risk of theft characteristics that require them to be tracked; such as handguns, items acquired through grant contracts, and electronic equipment.



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# **BUDGET PROCESS & CALENDAR**

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# BUDGET PROCESS

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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 projects funds. A budget is not prepared for the City's permanent fund.

All departments of the City submit requests for appropriation to the Budget Team. The Budget Team meets with each department and reviews the new budget year requests. The budget is prepared by fund, function and activity and includes information on the part year, current year estimated and requested appropriations for the next fiscal year.

Before June 1st, the proposed budget is presented to the City Commission for review. The City Commission holds public hearings to obtain taxpayer comments. Prior to July 1st, the budget is legally enacted through passage of an ordinance. The Comptroller is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Commission.

Expenditures may not legally exceed budgeted appropriations at the activity level. During the year, several supplementary appropriations are necessary and are approved as Budget Amendments and passed by an ordinance of the Board of Commissioners. The Comptroller works with the Chief Financial Officer and Assistant City Manager to prepare the periodic budget amendments.

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# BUDGET PROCESS

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## BUDGET CALENDAR

City of Bowling Green, Kentucky

Fiscal Year 2012/2013 Budget Calendar

January 23	<b>Budget Kickoff</b> Meeting will be held to distribute budget materials. This will signal the beginning of the budget review and request process.
January 24-25 & 30	<b>Logos Budget Entry Training in New World Systems by Information Technology</b> Budget entry training will be offered to assist with learning and/or reacquainting yourself with the software system.
January 24	<b>Position Budgeting Set-up/Updates (Phase 1)</b> Payroll, HR and ACM begin setting up wage and benefit pay batches, schedules and rates, as well as updating position files and attaching to employees in Position Budgeting.
January 27	<b>BOC Strategic Goal Planning Session</b> Elected Officials discussion of broad goals and objectives for the new budget year and beyond.
February 1-29	<b>Evaluation of Fleet &amp; Replacement Recommendations</b> Fleet Manager will work with departments to review the fleet and suggested retention and replacement schedules.
February 8	<b>Senior Management Budget Meeting</b>
February 13	<b>Budget Initialization</b> This will signal the beginning of budget review and request process. Departments can begin entering budget data in the "LIVE" System.
February 13-24	<b>Human Resources Director Review Personnel Request with Department Head</b> Human Resources Director to review and meet with each Department Head submitting a new position and/or reclassification request
February 20	<b>Position Budgeting Initialization (Phase 2)</b> Payroll, HR and ACM update and apply any benefit/tax rate changes for FY2012 and begin testing position calculations
February 24	<b>Computer Hardware/Software Request Deadline</b> Information Technology staff will work with departments to evaluate hardware and software needs to be included in the budget.
February 29	<b>New Position and Reclassification Request Deadline</b> All request forms for new positions and reclassifications are due to the Human Resources Director for final evaluation, cost determination and recommendation to CM. Templates are available of the various forms.

# BUDGET PROCESS

## BUDGET CALENDAR CONTINUED

March 1	<b>Additions to Insurance Coverage Deadline</b> Any new construction, renovations, vehicles or capital purchases that require insurance coverage will require an insurance form to be completed and due to the Safety/Risk Manager.
March 8	<b>Contract Agency Budget Request Form Distribution</b> ACM to distribute request forms to qualified agencies.
March 5-16	<b>Employee Committee Meetings with City Manager</b> Employee committee representatives will have meetings and present issues to the City Manager.
March 15	<b>Initial Position Budgeting Entry Deadline (Phase 3)</b> Human Resources, Payroll and ACM to have substantially completed the Position Budgeting entries. This is a first round date to allow departments the ability to print out complete budget reports for consideration in finalizing their recommendations.
March 16	<b>Revenue Entries from Issuing Departments Deadline</b> Those departments that receive revenues should have all projected revenue entries in Logos system for new budget.
March 16	<b>Departmental Budget Entries in Logos Deadline</b> Departments should have all data entries in the Logos system for the new budget. <i>DO NOT ENTER ANY CIP OR SUPPLEMENTAL REQUESTS.</i>
March 16	<b>Fleet Manager to provide cost estimates for Vehicle Replacement/ Additions to Assistant City Manager and appropriate Department Head</b> Fleet Manager to provide Assistant City Manager and appropriate Department Head cost estimates for vehicle replacement/additions based upon department requests and evaluation of fleet vehicles.
MARCH 23	<b>Complete Departmental Budget Recommendations Due to City Manager</b> Department Heads to submit to Assistant City Manager (Budget Team) a complete budget package recommendation for FY2013 to maintain current level of services. <u>Any cost increases (other than inflationary), new positions/reclassifications, CIP requests and new and/or expanded programs/services are to be outlined separately.</u>
MARCH 23	<b>Department Performance Measurements Deadline</b> Data estimates for FY2012 for the core performance measures from each department are due with the complete budget packet. These core measures were selected in the FY2010 budget process from the ICMA CPM Templates or from internal development. A minimum of the past two years (FY10 & FY11) of actual data should be included .

# BUDGET PROCESS

## BUDGET CALENDAR CONTINUED

<b>MARCH 23</b>	<b>Departmental CIP Request Forms for FY2012 Deadline</b> All departmental capital improvement projects (CIP) which exceed \$25,000 for <u>FY2013 and multi-year projects beginning or continuing in FY2013</u> (only) are to be submitted to the City Manager.
<b>MARCH 23</b>	<b>New and/or Expanded Program/Service Request Forms Deadline (Supplemental)</b> All requests for new/expanded programs and/or services proposed by departments to be implemented in the FY2013 budget year are to be described on the Supplemental Request Form and included in the complete budget recommendation.
March 26-April 13	<b>Department Meetings with City Manager</b> The City Manager and key budget staff will schedule one or more meetings with Department Heads to discuss individual department budgets.
April 10	<b>Contract Agency Budget Request Deadline</b>
<b>APRIL 30</b>	<b>Final Position Budgeting Entry Deadline</b> Assistant City Manager, Human Resources and Payroll to have completed the Position Budgeting entry and review in Logos, including the addition of COLA, Step or other adjustment factors and any CM approved new positions and/or reclassifications, if any.
May 17	<b>Revenue Report and Multi-Year Financing Plan Due to City Manager</b> Final report due to City Manager on revenue projections.
May 31	<b>Budget Document Distributed to Board of Commissioners</b>
June 5	<b>Executive Budget Recommendation Presentation by City Manager, including FY2013 Capital Improvement Program Recommendations and Agency Funding Review at Work Session</b>
June 19	<b>First Reading of Budget Ordinance</b>
June 25 (Special Call)	<b>Second Reading of Budget Ordinance and Approval of Agency Appropriation Agreements</b> Special meeting of BOC to be held sometime during week.
June 29	<b>Deadline for Department Heads to submit a complete list of any anticipated carry-forwards of FY2012 projects/costs to the Comptroller and the Assistant City Manager</b>  Each department is to submit a list of approved one-time or capital project expenditures in the FY2012 budget that were not able to be completed during the year. This list shall include 1) a description of the one-time or capital project expenditure, 2) the account number in which it was budgeted, 3) the amount to be carried forward, and 4) the number of any existing purchase orders (if any) issued related to the item.

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# BUDGET PROCESS

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## BUDGET CALENDAR CONTINUED

<i><b>ALL OTHER DATES LISTED BELOW ARE TENTATIVE</b></i>	
July 18	<b>Departmental CIP Request Forms for Out Years Deadline</b> All departmental capital improvement projects (CIP) which exceed \$25,000 over the next two to three out years (FY2014, FY2015 & FY2016) are to be submitted to the City Manager.
August 1-10	<b>Department Meetings with City Manager—CIP out years</b> City Manager and key budget staff to meet with Department Heads submitting items for CIP years two and three (FY2014 & FY2015).
September 7	<b>Capital Improvement Program (CIP) Report Due to City Manager</b> Report due to City Manager for review prior to submission to City Clerks office for the agenda deadline on September 28 <sup>th</sup> .
September 10	<b>Year End Financial Report Due to City Manager</b> Final report due to City Manager for review prior to submission to City Clerks office for the agenda deadline on September 14 <sup>th</sup> .
September 18	<b>Presentation of Year End Financial Report by Chief Financial Officer to the Board of Commissioners at Work Session</b>
September 18	<b>Presentation of Capital Improvement Program (Out Years) to Board of Commissioners at Work Session</b>
October 2	<b>Present CIP 2013-2015 for approval by Board of Commissioners</b>

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# MAJOR REVENUE SOURCES

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# MAJOR REVENUE SOURCES

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## ALL FUNDS

The City's major revenue sources are identified as:

**Occupational fees** are estimated to total \$37,579,000 in FY2013 and include net profit fees and employee withholding fees. Occupational fees are collected in the General fund and two Special Revenue funds. The budget for occupational fees is determined by staff analysis of past collection trends and the current local economy. Some factors that are considered in developing the budget are plant opening and closings and business expansions.

**Property taxes** revenues are anticipated to produce approximately \$10,500,000 in FY2013 and include payments for real and personal property taxes, motor vehicle & boat taxes, franchise taxes, and payments in lieu of taxes. Property taxes are deposited into the General Fund, as well as two Enterprise funds, and are used to provide general governmental services. The property tax budget is based on the tax roll provided to the City by the Warren County Property Valuation Assessor.

**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. Insurance premium taxes are deposited into the General fund and the Fire Improvement fund. For FY2013, these revenues are projected to produce \$3,150,000 between the two funds. The insurance premium tax budget is developed in the same manner as the budget for occupational fees. Past trends and current factors are considered by staff.

**Intergovernmental** revenue includes grant proceeds received from federal, state and local governmental entities. This source of revenue can be deposited into any City funds, 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.

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

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# APPENDIX A

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## ALL FUNDS

# ANNUAL OPERATING BUDGET FOR ALL FUNDS AND CATEGORIES

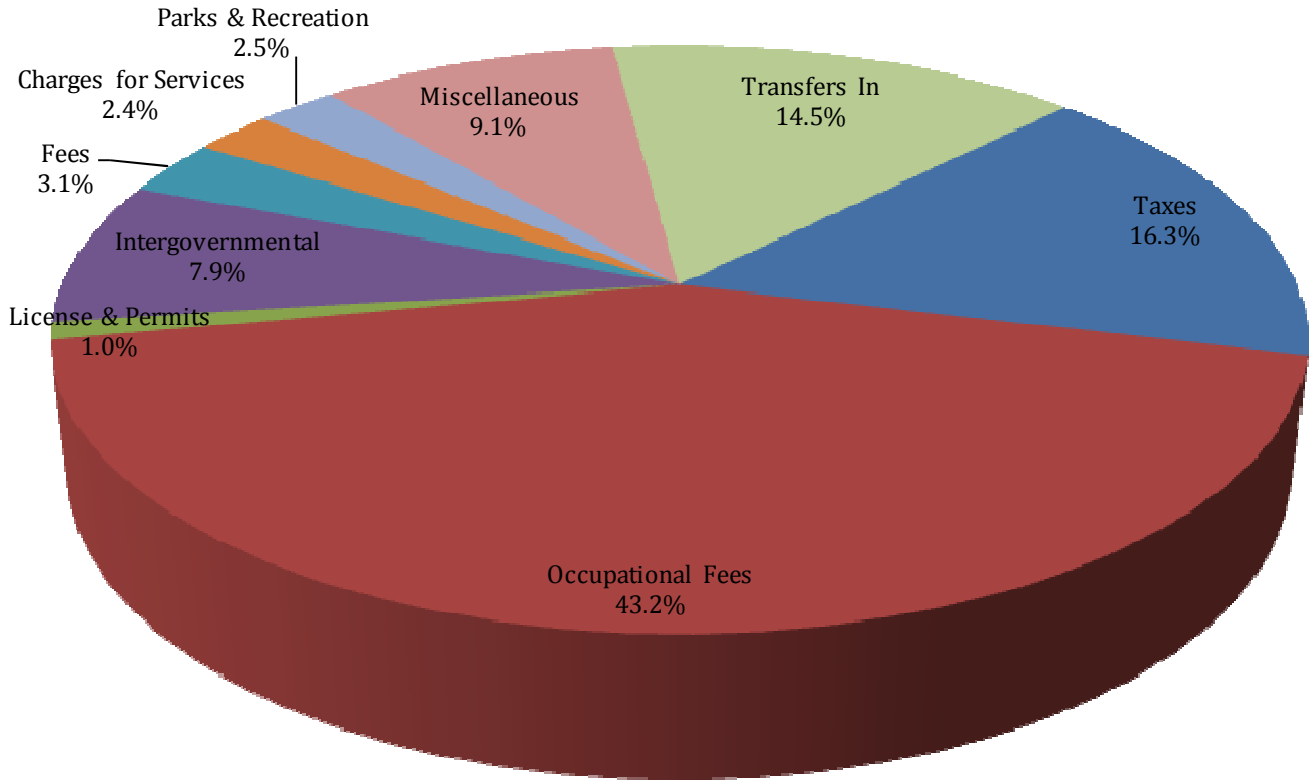
## ESTIMATED RESOURCES IN AND RESOURCES OUT FOR FY2012/2013

### Exhibit No 1

Category of Resources	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Trust Funds	Internal Service	Total
<b>RESOURCES IN:</b>								
Taxes	\$12,524,000	\$2,104,750	\$0	\$0	\$395,000	\$0	\$0	\$15,023,750
Occupational Fees	\$37,579,000	\$2,150,000	\$0	\$0	\$23,000	\$0	\$0	\$39,752,000
License & Permits	\$903,500	\$0	\$0	\$0	\$0	\$0	\$0	\$903,500
Intergovernmental	\$100,000	\$7,166,221	\$0	\$0	\$0	\$0	\$0	\$7,266,221
Fees	\$306,000	\$148,000	\$0	\$2,389,433	\$0	\$0	\$0	\$2,843,433
Charges for Services	\$250,500	\$0	\$0	\$0	\$0	\$18,500	\$1,946,207	\$2,215,207
Parks & Recreation	\$377,500	\$0	\$0	\$0	\$1,908,300	\$0	\$0	\$2,285,800
Miscellaneous	\$341,500	\$169,270	\$0	\$1,327,790	\$268,200	\$1,025,500	\$5,259,909	\$8,392,169
<b>Revenues:</b>	<b>\$52,382,000</b>	<b>\$11,738,241</b>	<b>\$0</b>	<b>\$3,717,223</b>	<b>\$2,594,500</b>	<b>\$1,044,000</b>	<b>\$7,206,116</b>	<b>\$78,681,080</b>
<b>Note/Bond Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers In</b>	<b>\$0</b>	<b>\$53,665</b>	<b>\$2,068,000</b>	<b>\$8,109,650</b>	<b>\$2,329,343</b>	<b>\$0</b>	<b>\$833,733</b>	<b>\$13,394,391</b>
<b>Other Resources:</b>	<b>\$0</b>	<b>\$53,665</b>	<b>\$2,068,000</b>	<b>\$8,109,650</b>	<b>\$2,329,343</b>	<b>\$0</b>	<b>\$833,733</b>	<b>\$13,394,391</b>
<b>RESOURCES IN:</b>	<b>\$52,382,000</b>	<b>\$11,791,906</b>	<b>\$2,068,000</b>	<b>\$11,826,873</b>	<b>\$4,923,843</b>	<b>\$1,044,000</b>	<b>\$8,039,849</b>	<b>\$92,076,471</b>
<b>RESOURCES OUT:</b>								
General Government	\$5,948,146	\$0	\$509,225	\$0	\$0	\$0	\$6,645,298	\$13,102,669
Public Safety	\$24,062,370	\$2,486,774	\$406,000	\$0	\$0	\$1,005,500	\$0	\$27,960,644
Public Works	\$5,452,398	\$1,184,320	\$1,757,000	\$0	\$0	\$0	\$1,991,940	\$10,385,658
Parks & Recreation	\$5,836,730	\$0	\$121,000	\$0	\$3,227,840	\$0	\$0	\$9,185,570
Planning & Development	\$1,636,244	\$4,507,621	\$25,000	\$0	\$0	\$0	\$0	\$6,168,865
Community Services	\$532,371	\$0	\$0	\$0	\$0	\$0	\$0	\$532,371
Debt Service	\$0	\$0	\$0	\$12,959,513	\$0	\$0	\$0	\$12,959,513
Intergovernmental	\$319,995	\$0	\$0	\$0	\$1,239,282	\$0	\$0	\$1,559,277
Contingency	\$275,000	\$0	\$20,000	\$0	\$0	\$0	\$0	\$295,000
<b>Expenditures:</b>	<b>\$44,063,254</b>	<b>\$8,178,715</b>	<b>\$2,838,225</b>	<b>\$12,959,513</b>	<b>\$4,467,122</b>	<b>\$1,005,500</b>	<b>\$8,637,238</b>	<b>\$82,149,567</b>
<b>Transfers Out</b>	<b>\$9,068,746</b>	<b>\$4,161,445</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$13,330,191</b>
<b>RESOURCES OUT:</b>	<b>\$53,132,000</b>	<b>\$12,340,160</b>	<b>\$2,838,225</b>	<b>\$12,959,513</b>	<b>\$4,467,122</b>	<b>\$1,005,500</b>	<b>\$8,737,238</b>	<b>\$95,479,758</b>
<b>RESERVES UTILIZED:</b>	<b>(\$750,000)</b>	<b>(\$548,254)</b>	<b>(\$770,225)</b>	<b>(\$1,132,640)</b>	<b>\$456,721</b>	<b>\$38,500</b>	<b>(\$697,389)</b>	<b>(\$3,403,287)</b>

# FY2013 RESOURCES

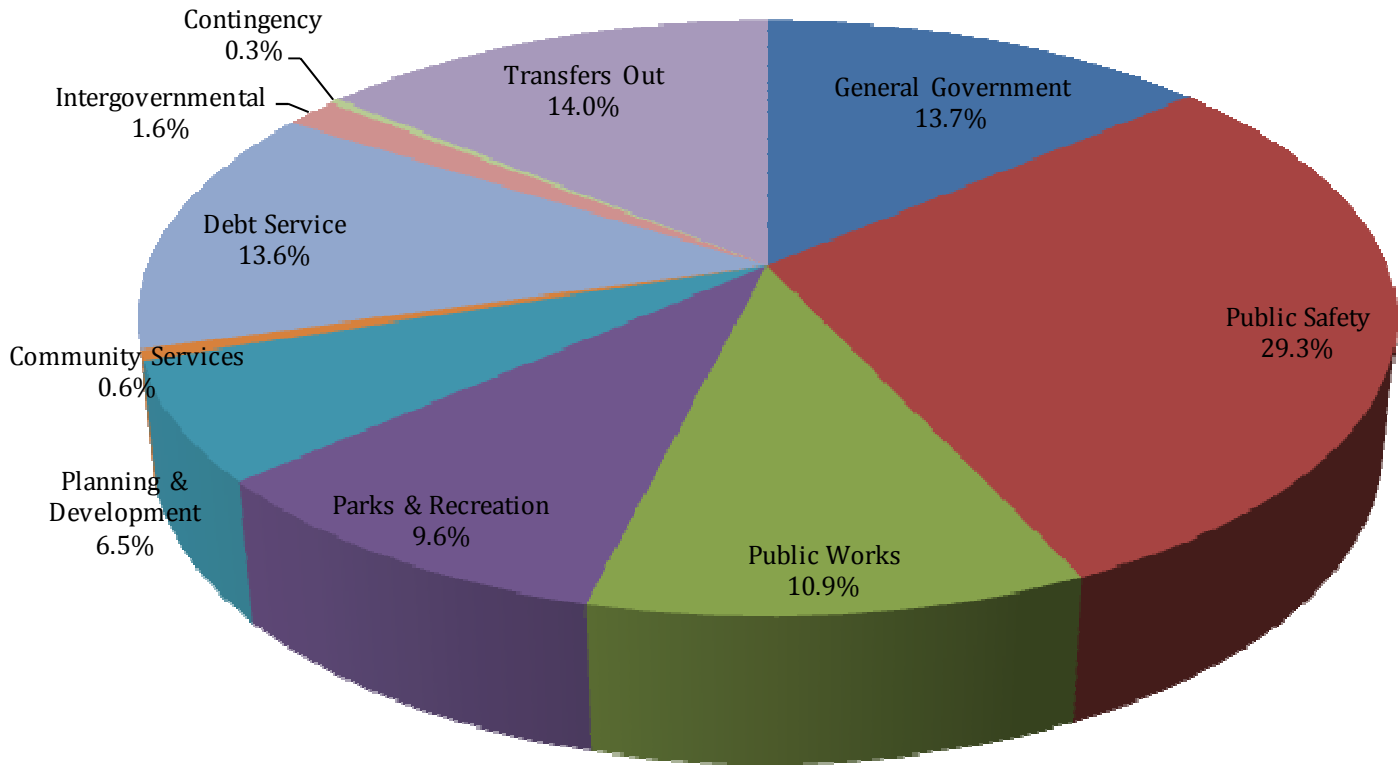
## ALL FUNDS



Occupational Fees	\$	39,752,000	43.2%
Taxes		15,023,750	16.3%
Transfers In		13,394,391	14.5%
Miscellaneous		8,392,169	9.1%
Intergovernmental		7,266,221	7.9%
Fees		2,843,433	3.1%
Parks and Recreation		2,285,800	2.5%
Charges for Services		2,215,207	2.4%
Licenses and Permits		903,500	1.0%
<b>Total</b>	<b>\$</b>	<b>92,076,471</b>	<b>100.0%</b>

# FY2013 EXPENDITURES

## ALL FUNDS



Public Safety	\$	27,960,644	29.3%
Transfers Out		13,330,191	14.0%
General Government		13,102,669	13.7%
Debt Service		12,959,513	13.6%
Public Works		10,385,658	10.9%
Parks and Recreation		9,185,570	9.6%
Planning and Development		6,168,865	6.5%
Intergovernmental		1,559,277	1.6%
Community Services		532,371	0.6%
Contingency		295,000	0.3%
<b>Total</b>	<b>\$</b>	<b>95,479,758</b>	<b>100.0%</b>

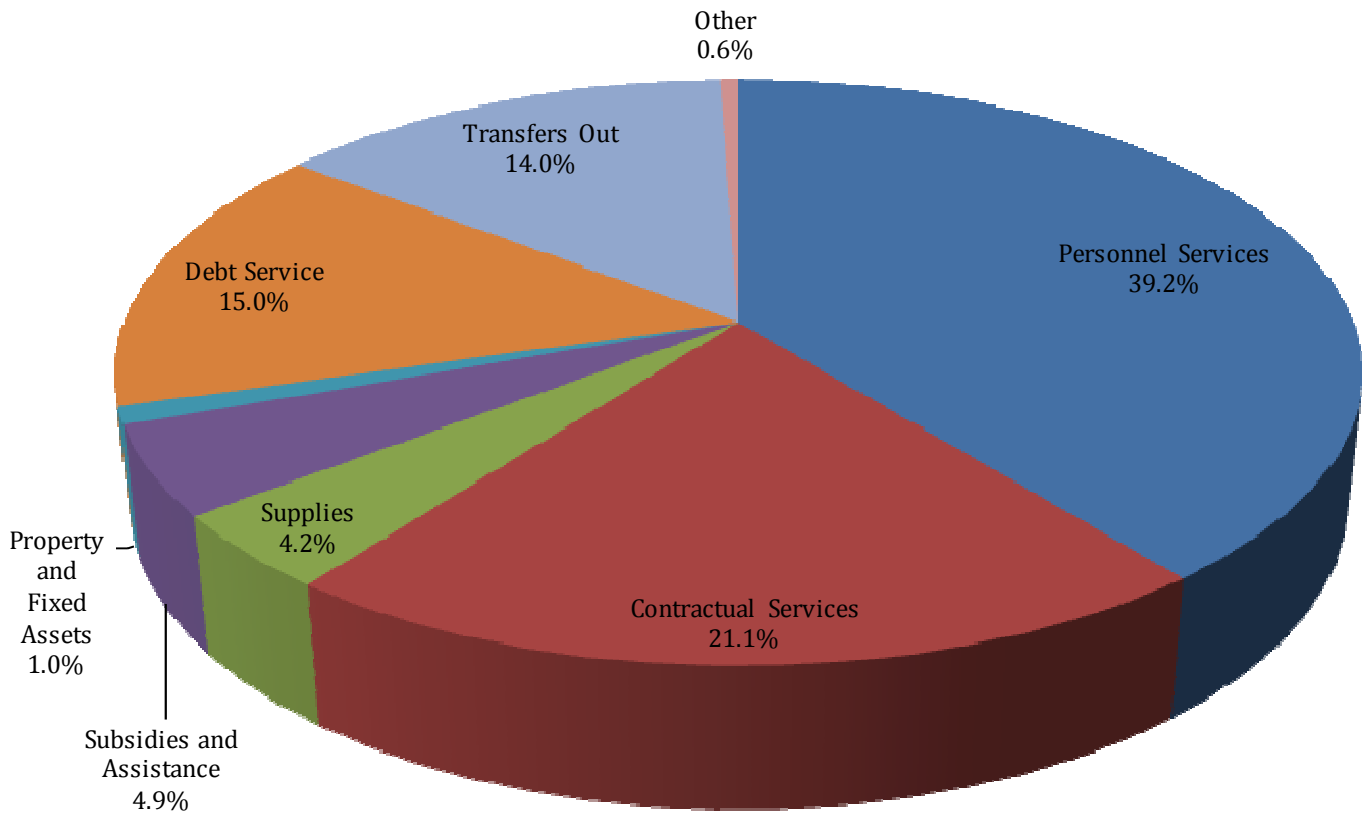
# REVENUE AND EXPENDITURE BUDGET HISTORY

## ALL FUNDS AND GENERAL FUND

ALL FUNDS HISTORY						
	Actual	Actual	Actual	Org. Budget	Adj. Budget	Approved
	2009	2010	2011	2012	2012	2013
Occupational Fees	36,319,303	35,780,956	37,461,442	38,093,000	38,333,000	39,752,000
Taxes	14,146,755	14,713,648	14,617,418	15,076,500	15,076,500	15,023,750
Transfers In	22,591,079	17,854,252	13,716,138	12,718,655	19,630,066	13,394,391
Miscellaneous	10,755,988	8,197,151	9,121,233	8,614,610	8,995,613	8,392,169
Intergovernmental	7,893,612	10,300,662	8,364,995	7,065,226	9,593,925	7,266,221
Fees	2,399,760	2,585,233	2,586,927	2,741,070	2,741,070	2,843,433
Parks and Recreation	2,334,541	2,255,933	2,225,419	2,317,013	2,337,013	2,285,800
Charges for Services	2,008,244	1,857,007	1,827,725	1,873,502	1,873,502	2,215,207
Licenses and Permits	618,600	909,452	771,653	747,500	747,500	903,500
Bond, Note, Lease Proceeds	44,045,744	-	30,936,952	215,000	8,358,675	-
<b>Revenue Total</b>	<b>\$143,113,626</b>	<b>\$94,454,294</b>	<b>\$121,629,902</b>	<b>\$89,462,076</b>	<b>\$107,686,864</b>	<b>\$92,076,471</b>
Personnel Services	33,273,526	34,996,287	33,666,437	36,334,815	36,391,602	37,471,294
Contractual Services	23,376,817	19,623,300	19,500,291	18,926,412	25,950,052	20,132,241
Supplies	4,680,223	3,798,742	4,203,390	4,342,077	5,130,334	4,016,852
Subsidies/Assistance	6,006,114	6,407,435	5,285,623	4,798,951	6,055,307	4,722,081
Property/Assets	4,877,090	1,248,079	2,392,192	923,950	1,258,737	926,500
Debt Service	15,955,582	13,826,750	43,912,001	14,276,950	43,150,259	14,343,887
Other	57,858,993	18,222,827	13,209,056	13,173,958	16,706,793	13,866,903
<b>Expenditure Total</b>	<b>\$146,028,345</b>	<b>\$98,123,419</b>	<b>\$122,168,990</b>	<b>\$92,777,113</b>	<b>\$134,643,084</b>	<b>\$95,479,758</b>
GENERAL FUND HISTORY						
	Actual	Actual	Actual	Org. Budget	Adj. Budget	Approved
	2009	2010	2011	2012	2012	2013
Occupational Fees	\$ 34,249,646	\$ 33,848,841	\$ 35,442,624	\$ 36,024,000	\$ 36,024,000	\$ 37,579,000
Taxes	11,545,291	12,165,911	12,101,770	12,500,000	12,500,000	12,524,000
Transfers In	95,600	612,913	100,000	109,000	1,325,254	-
Miscellaneous	1,835,716	409,017	281,349	339,000	385,350	341,500
Intergovernmental	813,497	1,565,439	264,904	102,000	205,917	100,000
Fees	239,114	314,928	292,861	263,500	263,500	306,000
Parks and Recreation	380,317	410,116	379,824	366,000	366,000	377,500
Charges for Services	242,377	224,043	222,086	259,000	259,000	250,500
Licenses and Permits	619,000	909,452	771,653	747,500	747,500	903,500
Bond, Note, Lease Proceeds	-	-	-	-	-	-
<b>Revenue Total</b>	<b>\$50,020,558</b>	<b>\$50,460,661</b>	<b>\$49,857,070</b>	<b>\$50,710,000</b>	<b>\$52,076,521</b>	<b>\$52,382,000</b>
Personnel Services	\$ 29,231,038	\$ 30,818,904	\$ 29,544,069	\$ 31,803,971	\$ 31,895,472	\$ 32,820,573
Contractual Services	9,057,791	8,489,263	7,360,134	7,821,612	9,032,439	7,742,100
Supplies	1,780,346	1,457,627	1,465,989	1,505,980	1,760,237	1,434,345
Subsidies/Assistance	2,329,756	1,922,146	1,860,763	1,858,765	2,084,981	1,754,136
Property/Assets	392,627	72,314	230,116	41,365	174,794	32,500
Debt Service	-	-	-	-	-	-
Other (Transfers Out & Misc)	9,000,532	6,458,418	8,639,491	7,075,584	7,573,346	9,348,346
<b>Expenditure Total</b>	<b>\$ 51,792,090</b>	<b>\$ 49,218,672</b>	<b>\$ 49,100,562</b>	<b>\$ 50,107,277</b>	<b>\$ 52,521,269</b>	<b>\$ 53,132,000</b>

# FY2013 EXPENDITURES

## ALL FUNDS BY TYPE



Personnel Services	\$	37,471,294	39.2%
Contractual Services		20,132,241	21.1%
Debt Service		14,343,887	15.0%
Transfers Out		13,330,191	14.5%
Subsidies and Assistance		4,722,081	4.9%
Supplies		4,016,852	4.2%
Property and Fixed Assets		926,500	1.0%
Other		536,712	0.5%
<b>Total</b>	<b>\$</b>	<b>95,479,758</b>	<b>100.0%</b>

# APPROVED BUDGET AND ESTIMATED FUND BALANCES

## ALL GOVERNMENTAL FUNDS AND GENERAL FUND SUMMARY

	General Fund		Nonmajor Governmental Funds		Governmental Funds Total	
	FY2012	FY2013	FY2012	FY2013	FY2012	FY2013
Description	Estimate	Recommended	Estimate	Recommended	Estimate	Recommended
<b>Reserves Available:</b>						
<b>Beginning Fund Balance</b>	<b>17,732,514</b>	<b>15,022,385</b>	<b>39,302,135</b>	<b>35,426,635</b>	<b>57,034,649</b>	<b>50,449,021</b>
<b>Resources In:</b>						
<b>Revenues:</b>						
Property Taxes (vehicles, franch., in lieu of)	9,800,000	10,094,000	397,500	799,750	10,197,500	10,893,750
Other Taxes (ins. prem., franchise, & misc)	2,300,000	2,430,000	1,790,000	1,700,000	4,090,000	4,130,000
Occupational Fees	29,800,000	30,458,000	1,834,000	1,766,000	31,634,000	32,224,000
Service Enhancement Occupational Fees	7,200,000	7,121,000	427,000	407,000	7,627,000	7,528,000
Licenses & Permits	950,000	903,500	-	-	950,000	903,500
Intergovernmental Grants	206,000	100,000	7,900,000	7,166,221	8,106,000	7,266,221
Charges for Services (includes Cemetery)	522,500	556,500	4,100,000	4,502,140	4,622,500	5,058,640
Parks & Recreation	366,000	377,500	-	1,908,300	366,000	377,500
Miscellaneous	384,000	341,500	3,400,000	8,050,669	3,784,000	7,118,469
<b>Total Revenues</b>	<b>51,528,500</b>	<b>52,382,000</b>	<b>19,848,500</b>	<b>26,300,080</b>	<b>71,377,000</b>	<b>78,682,080</b>
<b>Other Sources:</b>						
Transfer from Other Funds	1,325,254	-	13,000,000	13,394,391	14,325,254	13,394,391
Note/Bond/Lease Proceeds	-	-	7,730,000	-	7,730,000	-
<b>Total Other Sources</b>	<b>1,325,254</b>	<b>-</b>	<b>20,730,000</b>	<b>13,394,391</b>	<b>22,055,254</b>	<b>13,394,391</b>
<b>Total Resources In</b>	<b>52,853,754</b>	<b>52,382,000</b>	<b>40,578,500</b>	<b>39,694,471</b>	<b>93,432,254</b>	<b>92,076,471</b>
<b>Resource Uses:</b>						
<b>Expenditures:</b>						
Personnel & Benefit Service Cost	31,098,085	32,820,573	1,975,000	4,650,721	33,073,085	37,471,294
Contractual (3000s)	9,032,439	7,742,100	10,000,000	12,390,141	19,032,439	20,132,241
Supplies (4000s)	1,760,237	1,434,345	1,750,000	2,582,507	3,510,237	4,016,852
Subsidies & Assistance (5000s)	2,084,981	1,754,136	3,400,000	2,967,945	5,484,981	4,722,081
Property & Fixed Assets (6000s)	174,794	32,500	50,000	894,000	224,794	926,500
Miscellaneous	310,199	279,600	-	257,112	310,199	536,712
Debt Service—Principal	-	-	7,300,000	8,662,208	7,300,000	8,662,208
Debt Service—Interest	-	-	5,650,000	5,681,679	5,650,000	5,681,679
<b>Total Expenditures</b>	<b>55,563,883</b>	<b>53,132,000</b>	<b>31,125,000</b>	<b>38,086,313</b>	<b>74,585,735</b>	<b>82,149,567</b>
<b>Other Uses:</b>						
Transfers Out	11,103,147	9,068,746	14,329,000	4,261,445	25,432,147	13,330,191
<b>Total Other Uses</b>	<b>11,103,147</b>	<b>9,068,746</b>	<b>14,329,000</b>	<b>4,261,445</b>	<b>25,432,147</b>	<b>13,330,191</b>
<b>Total Resource Uses (Line 30+37)</b>	<b>55,563,883</b>	<b>53,132,000</b>	<b>44,454,000</b>	<b>42,347,758</b>	<b>100,017,882</b>	<b>95,479,758</b>
Use of Reserves (Line 19 - 38)	(2,710,129)	(750,000)	(3,875,500)	(2,653,287)	(6,585,628)	(3,403,287)
<b>Estimated Ending Fund Balance (before designated reserves)</b>	<b>15,022,385</b>	<b>14,272,385</b>	<b>35,426,635</b>	<b>32,773,348</b>	<b>50,449,021</b>	<b>47,045,734</b>



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# APPENDIX B

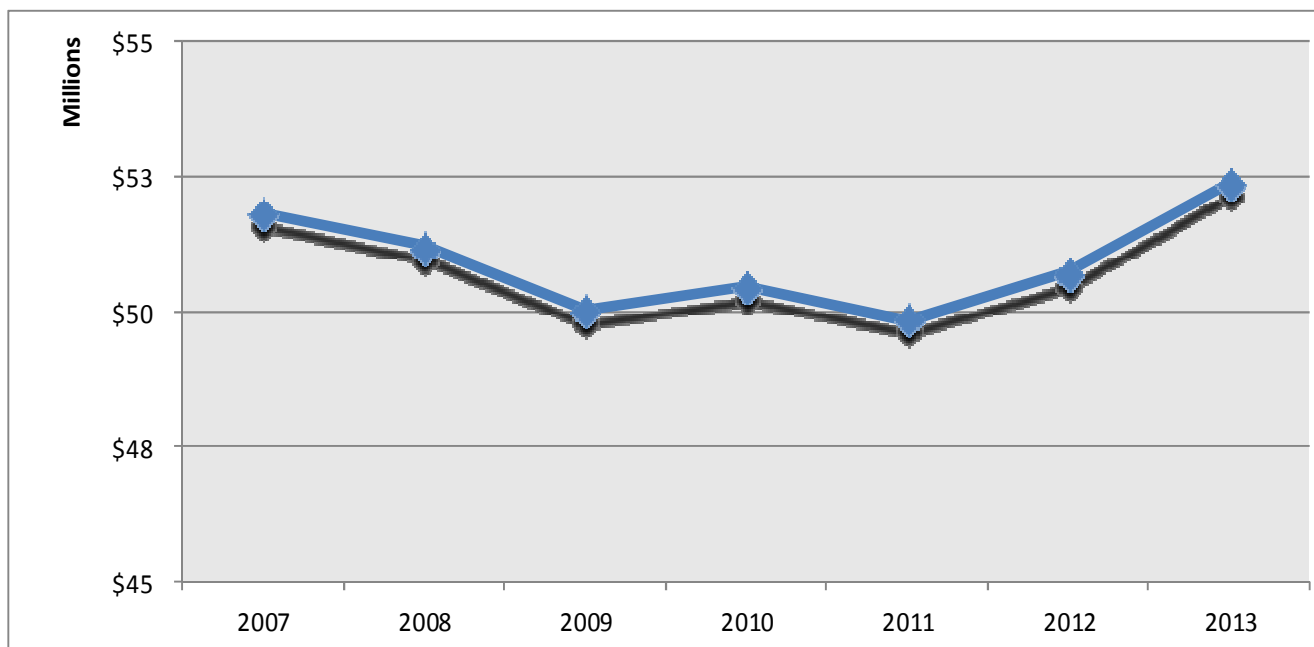
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## **GENERAL FUND**

# GENERAL FUND REVENUE HISTORY

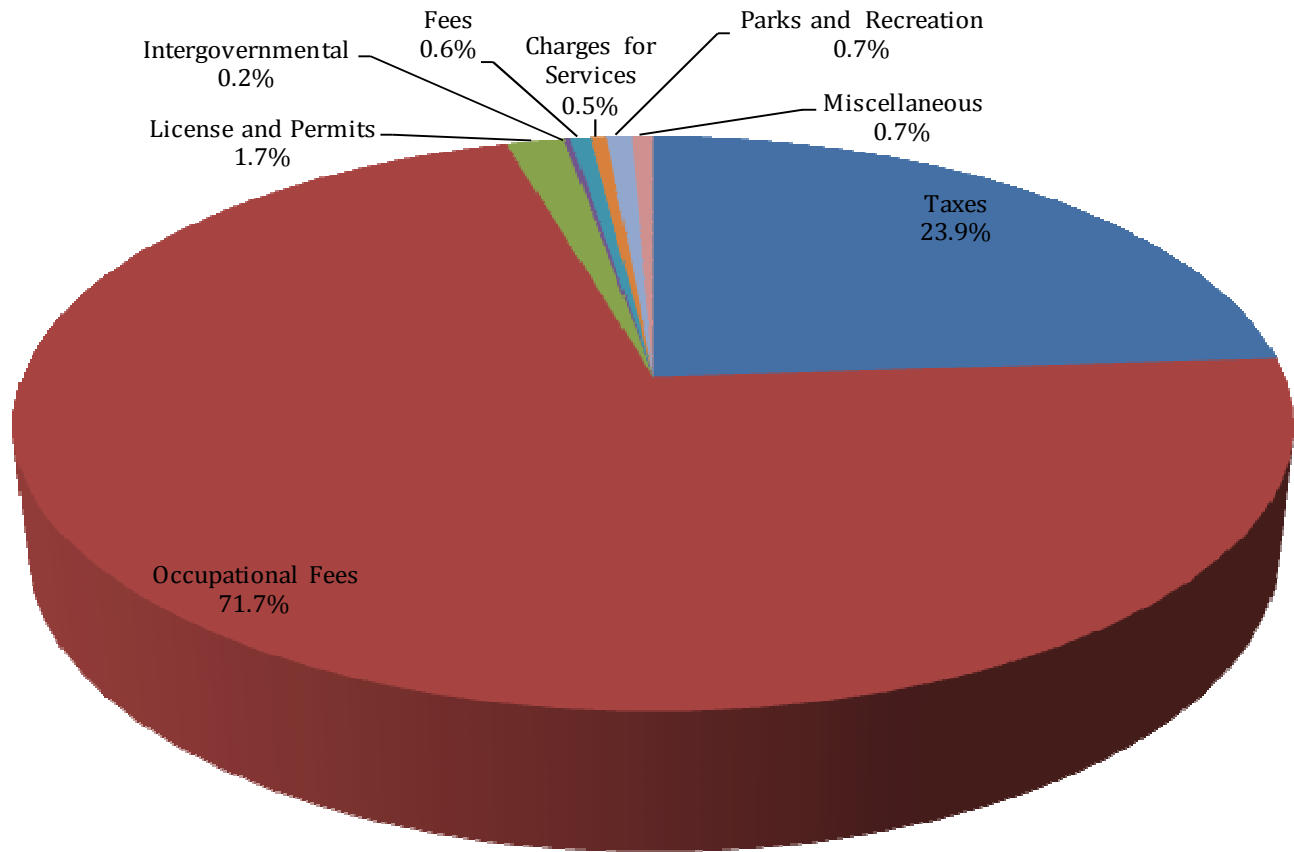
## BY CATEGORY

	Actual	Actual	Actual	Actual	Actual	Org. Budget	Adj. Budget	Approved
	2007	2008	2009	2010	2011	2012	2012	2013
Property Taxes	\$ 9,508,275	\$ 10,328,955	\$ 9,197,818	\$ 9,834,231	\$ 9,749,871	\$ 10,094,000	\$ 10,094,000	\$ 10,094,000
Other Taxes	2,294,539	2,416,334	2,347,473	2,331,681	2,351,899	2,329,000	2,406,000	2,430,000
Occupational Fees	27,184,671	27,678,792	27,621,349	27,257,189	28,677,220	29,181,000	29,104,000	30,458,000
Service Enhancement Fees	8,198,765	6,781,494	6,628,297	6,591,651	6,765,404	6,920,000	6,920,000	7,121,000
Licenses & Permits	735,949	748,023	619,000	909,452	771,653	747,500	747,500	903,500
Intergovernmental Grants	1,115,675	782,513	813,497	1,565,439	264,904	102,000	205,917	100,000
Fees & Charges for Services	599,058	547,355	481,491	538,971	514,947	522,500	522,500	556,500
Parks & Recreation	323,999	372,484	380,317	410,116	379,824	366,000	366,000	377,500
Miscellaneous	1,442,206	1,371,902	1,835,716	409,017	281,349	339,000	385,350	341,500
Other Financing Sources	414,141	172,231	95,600	612,913	100,000	109,000	1,325,254	-
<b>Total</b>	<b>\$51,817,278</b>	<b>\$51,200,083</b>	<b>\$50,020,558</b>	<b>\$50,460,661</b>	<b>\$49,857,070</b>	<b>\$50,710,000</b>	<b>\$52,076,521</b>	<b>\$52,382,000</b>



# FY2013 RESOURCES

## GENERAL FUND

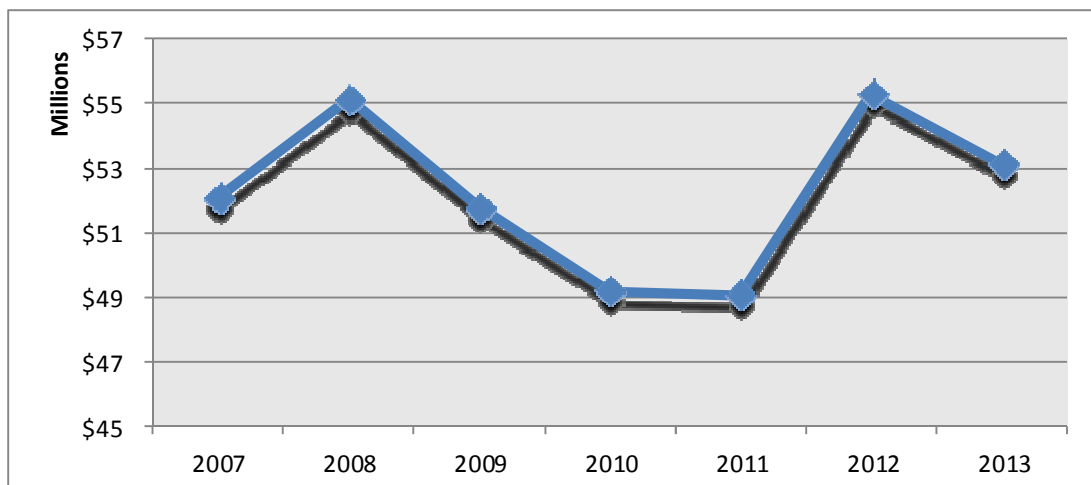


Occupational Fees	\$	37,579,000	71.7%
Taxes		12,524,000	23.9%
Licenses and Permits		903,500	1.7%
Parks and Recreation		377,500	0.7%
Miscellaneous		341,500	0.7%
Fees		306,000	0.6%
Charges for Services		250,500	0.5%
Intergovernmental		100,000	0.2%
<b>Total</b>	<b>\$</b>	<b>52,382,000</b>	<b>100.0%</b>

# GENERAL FUND EXPENDITURE HISTORY

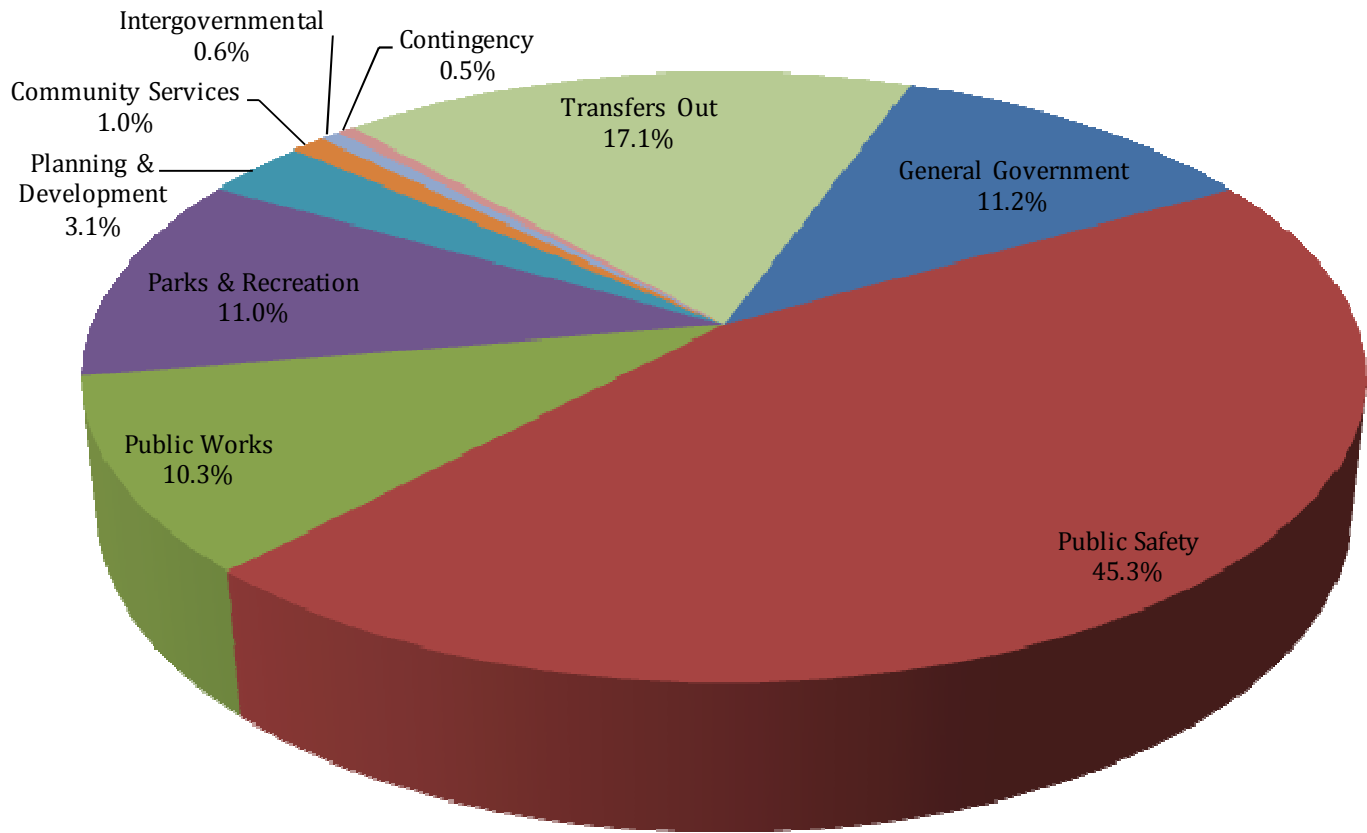
## BY DEPARTMENT

Department	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Org. Budget 2012	Adj. Budget 2012	Approved 2013
Legislative	\$256,248	\$170,663	\$166,102	\$159,522	\$135,210	\$151,531	\$156,974	\$161,135
Executive	533,538	632,834	654,279	647,442	773,947	895,658	968,562	877,627
CIA	655,970	598,049	522,024	382,885	0	-	-	-
Finance	1,207,773	1,219,768	1,242,629	1,233,352	1,274,217	1,349,945	1,352,246	1,384,633
Human Resources	1,624,734	1,689,466	1,651,888	1,545,042	1,541,087	1,754,179	1,520,695	894,420
Law	390,014	365,428	310,590	244,922	315,728	290,715	361,664	308,082
Information Tech	1,254,977	1,556,598	1,357,183	1,319,327	1,413,535	1,533,504	1,632,604	1,544,775
Admin Services	861,261	970,747	908,364	833,916	804,632	813,622	851,142	777,474
Police	10,352,287	11,149,242	11,221,795	11,036,479	11,102,085	11,970,048	12,086,301	12,494,081
Fire	9,431,455	9,698,605	9,895,133	11,362,076	10,181,875	10,807,580	10,802,314	11,168,289
Other Public Safety	328,000	328,000	384,000	410,000	450,000	400,000	400,000	400,000
Public Works	1,706,574	1,707,228	1,775,122	1,279,769	1,175,447	1,224,076	1,558,053	1,224,365
Highways/Streets	2,375,206	1,997,997	2,191,349	2,067,501	2,216,269	2,160,686	2,192,785	2,265,425
Building/Plant	1,704,983	1,634,569	1,897,292	1,722,589	1,769,982	2,231,552	2,326,992	1,962,608
Transportation	806,651	685,569	639,480	1,450,126	265,761	279,645	279,645	319,995
Parks	1,632,565	1,881,765	1,704,624	1,602,957	1,632,609	1,710,114	1,779,946	2,049,089
Recreation	559,899	540,022	521,471	604,330	539,933	755,825	791,413	622,581
Athletics	726,290	961,997	890,679	584,853	816,637	996,280	1,143,536	877,350
Community Centers	663,746	838,292	895,970	853,175	819,909	949,363	917,290	970,642
Other Parks	1,524,621	1,343,912	1,384,195	1,337,604	1,368,648	1,438,156	1,462,558	1,429,097
Neighb. & Comm. Serv.	1,863,575	3,014,158	1,510,949	1,331,078	1,401,564	1,616,819	1,722,946	1,636,244
Community Services	2,808,257	2,963,096	900,093	600,760	310,693	278,550	453,168	263,342
Bonds	6,141	0	0	0	0	0	0	0
Intergovernmental	208,344	153,816	166,319	150,518	151,302	193,595	193,595	157,000
Contingency	0	0	0	0	0	250,000	282,693	275,000
Other Financing Uses	8,617,743	9,041,035	9,000,532	6,458,418	8,639,491	8,470,934	10,092,147	9,068,746
<b>Total</b>	<b>\$52,100,854</b>	<b>\$55,142,856</b>	<b>\$51,792,060</b>	<b>\$49,218,642</b>	<b>\$49,100,561</b>	<b>\$52,522,377</b>	<b>\$55,329,269</b>	<b>\$53,132,000</b>



# FY2013 EXPENDITURES

## GENERAL FUND



Public Safety	\$	24,062,370	45.3%
Transfers Out		9,068,746	17.1%
General Government		5,948,146	11.2%
Parks and Recreation		5,836,730	11.0%
Public Works		5,452,398	10.3%
Planning and Development		1,636,244	3.1%
Community Services		532,371	1.0%
Intergovernmental		319,995	0.6%
Contingency		275,000	0.5%
<b>Total</b>	<b>\$</b>	<b>53,132,000</b>	<b>100.0%</b>

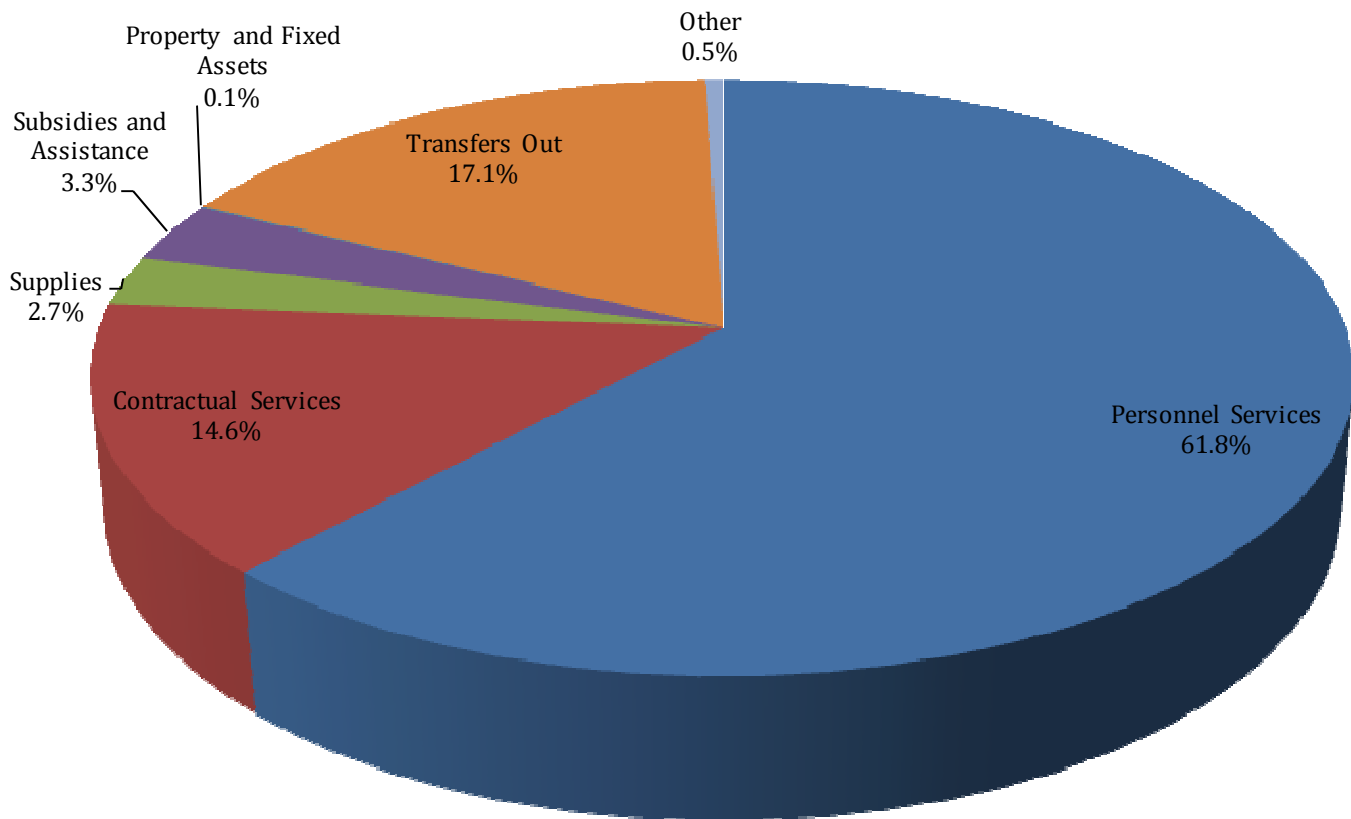
# APPROVED BUDGET AND ESTIMATED FUND BALANCES

## GENERAL FUND ONLY

Line	Description	FY2012 Orig. Budget	FY2012 Adj. Budget	FY2012 Estimate	FY2013 Approved
	<b>Reserves Available:</b>				
1	Beginning Total Fund Balance (Estimated)	17,732,514		17,732,514	15,022,385
2	Minimum Reserve Retention (20% of Revenues)	(10,142,000)		(10,142,000)	(10,476,400)
3	<b>Total Reserves Available for Current Year</b>	<b>7,590,514</b>		<b>7,590,514</b>	<b>4,545,985</b>
	<b>Resources In:</b>				
	<b>Revenues:</b>				
4	Property Taxes (vehicles, franch., in lieu of)	10,094,000	10,094,000	9,800,000	10,094,000
5	Other Taxes (ins. prem., franchise, & misc)	2,406,000	2,406,000	2,300,000	2,430,000
6	Occupational Fees	29,104,000	29,104,000	29,800,000	30,458,000
7	Service Enhancement Occupational Fees	6,920,000	6,920,000	7,200,000	7,121,000
8	Licenses & Permits (building, plan rev., electrical)	747,500	747,500	950,000	903,500
9	Intergovernmental Grants	102,000	205,917	206,000	100,000
10	Charges for Services (includes Cemetery)	522,500	522,500	522,500	556,500
11	Parks & Recreation	366,000	366,000	366,000	377,500
12	Miscellaneous	339,000	385,350	384,000	341,500
13	<b>Total Revenues</b>	<b>50,601,000</b>	<b>50,751,267</b>	<b>51,528,500</b>	<b>52,382,000</b>
	<b>Other Sources:</b>				
14	Transfer from Other Funds	109,000	1,325,254	1,325,254	-
15	Note/Bond/Lease Proceeds	-	-	-	-
16	<b>Total Other Sources</b>	<b>109,000</b>	<b>1,325,254</b>	<b>1,325,254</b>	<b>-</b>
17	<b>Total Resources In</b>	<b>50,710,000</b>	<b>52,076,521</b>	<b>52,853,754</b>	<b>52,382,000</b>
18	<b>Resources Available for Year (Lines 3+17)</b>	<b>58,300,514</b>	<b>52,076,521</b>	<b>60,444,268</b>	<b>56,927,985</b>
	<b>Resource Uses:</b>				
	<b>Expenditures:</b>				
19	Personnel & Benefit Service Cost	30,910,377	31,895,472	31,098,085	31,764,791
20	<i>FY12 COLA Plus (2.5%) -- FY13 COLA Plus (3%)</i>	622,721	-	-	769,616
21	<i>STEP</i>	270,873	-	-	286,166
22	Contractual (3000s)	7,821,612	9,032,439	9,032,439	7,342,086
23	Supplies (4000s)	1,505,980	1,760,237	1,760,237	1,424,359
24	Subsidies & Assistance (5000s)	1,858,765	2,084,981	2,084,981	1,754,136
25	Property & Fixed Assets (6000s)	41,365	174,794	174,794	32,500
26	Miscellaneous	254,650	310,199	310,199	279,600
27	Transfers Out	6,820,934	7,263,147	7,103,147	7,018,746
28	<b>Total Expenditures</b>	<b>50,107,277</b>	<b>52,521,270</b>	<b>51,563,883</b>	<b>50,672,000</b>
	<b>Other Uses:</b>				
29	Other one-time capital items	765,100	-	-	410,000
30	800 Trunking Radio Improvement Fund		1,300,000	1,300,000	-
31	Cash purchase of vehicles/equipment	50,000	600,000	600,000	150,000
32	Stormwater Program	500,000	500,000	500,000	500,000
33	Technology Fund	200,000	700,000	700,000	250,000
34	Smallhouse/Cave Mill Construction Fund	500,000	500,000	500,000	500,000
35	Hennessey Way Construction Fund	-	-	-	250,000
36	Sidewalk Program	400,000	400,000	400,000	400,000
37	<b>Total Other Uses</b>	<b>2,415,100</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>2,460,000</b>
38	<b>Total Resource Uses (Line 28+37)</b>	<b>52,522,377</b>	<b>56,521,270</b>	<b>55,563,883</b>	<b>53,132,000</b>
39	<b>Use of Reserves (Line 17 - 38)</b>	<b>(1,812,377)</b>	<b>(4,444,749)</b>	<b>(2,710,129)</b>	<b>(750,000)</b>
40	<b>Est. Ending Fund Balance (before designated reserves)</b>	<b>15,920,137</b>		<b>15,022,385</b>	<b>14,272,385</b>

# FY2013 EXPENDITURES

## GENERAL FUND BY TYPE



Personnel Services	\$	32,820,573	61.8%
Transfers Out		9,068,746	17.1%
Contractual Services		7,742,100	14.6%
Subsidies and Assistance		1,754,136	3.3%
Supplies		1,434,345	2.7%
Other		279,600	0.5%
Property and Fixed Assets		32,500	0.1%
<b>Total</b>	<b>\$</b>	<b>53,132,000</b>	<b>100.0%</b>

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# APPENDIX C

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## DEBT



# ALL OUTSTANDING DEBT

## PLUS ANTICIPATION ISSUES—ALL FUNDS

Fiscal Year	General Fund	Fire Impro	Job Develop	WKU	ITA Fund	TIF Fund	CCC Enterprise	Golf Enterprise	Total Debt Service	Net Debt Service After Reimb
1999	24,140							109,980	134,120	
2000	48,247							425,898	474,145	
2001	48,201							425,494	473,695	
2002	48,153							432,508	480,661	
2003	48,103		569,600	1,538,500				431,200	2,587,403	
2004	55,737		1,279,700	1,538,500			131,056	495,893	3,500,886	
2005	160,892	89,847	1,303,425	1,538,500			573,961	477,086	4,143,711	
2006	160,341	146,515	1,489,285	1,538,500			661,712	485,724	4,482,077	
2007	292,865	153,969	1,442,384	1,668,500			643,612	478,039	4,679,369	
2008	1,547,650	150,676	1,448,107	1,818,500			724,712	487,605	6,177,250	
2009	1,691,982	1,129,279	1,718,114	1,968,000	1,430,826	920,173	704,172	475,010	10,037,557	
2010	1,904,801	1,533,887	1,947,660	2,124,500	1,214,853	1,610,538	682,422	468,191	11,486,852	
2011	1,897,904	1,320,098	1,510,936	1,406,053	2,671,066	1,610,138	758,612	81,020	11,255,828	8,514,241
2012	2,601,576	1,472,209	1,216,279	2,314,570	2,672,259	1,614,212	732,662	107,361	12,731,128	9,080,429
2013	2,934,474	1,464,126	1,215,471	2,389,433	2,655,580	1,612,588	803,852	134,822	13,210,346	9,493,123
2014	2,929,727	1,459,945	1,212,931	2,470,690	2,659,934	1,610,438	772,739	128,352	13,244,756	9,444,099
2015	2,929,114	1,387,858	1,212,573	2,555,980	2,659,670	1,612,762	839,587	133,242	13,330,785	9,444,970
2016	2,931,520	1,384,997	1,119,251	2,647,980	2,649,864	1,609,388	804,118	125,046	13,272,163	9,299,251
2017	2,815,614	1,321,410	1,055,410	2,743,605	2,650,154	1,612,388	763,652	122,035	13,084,268	9,015,586
2018	2,808,254	1,317,466	1,052,224	2,816,155	2,650,894	1,609,588	787,273	115,452	13,157,306	9,015,704
2019	2,779,009	1,205,417		2,894,805	2,646,838	1,614,512	784,245	115,381	12,040,206	7,821,982
2020	2,643,093	1,157,161		2,984,255	2,646,708	1,613,512		52,617	11,097,345	6,789,736
2021	2,076,770	493,626		3,068,205	2,640,141	1,611,012		52,646	9,942,400	5,554,125
2022	2,080,249	493,532		3,005,705	2,637,619	1,612,012		52,635	9,881,752	5,557,238
2023	2,076,656	497,332		2,807,330	2,628,976	1,611,262		52,582	9,674,138	5,552,320
2024	2,072,169	495,232		2,822,975	2,632,722	1,613,762		52,486	9,689,346	5,550,011
2025	1,038,391	497,456		2,833,475		1,614,262			5,983,584	3,150,109
2026	1,029,930	493,262		2,861,756		1,612,762			5,997,710	3,135,954
2027	938,163	493,376				1,614,262			3,045,801	3,045,801
2028	941,913	497,562				1,611,944			3,051,419	3,051,419
2029	931,925					1,612,776			2,544,701	2,544,701
2030	933,456					1,610,276			2,543,732	2,543,732
2031	928,606					1,610,638			2,539,244	2,539,244
2032	932,269					1,613,626			2,545,895	2,545,895
2033	929,338					1,614,000			2,543,338	2,543,338
2034						1,613,750			1,613,750	1,613,750
2035						1,610,500			1,610,500	1,610,500
2036						1,609,250			1,609,250	1,609,250
2037						1,609,750			1,609,750	1,609,750
2038						1,611,750			1,611,750	1,611,750
TOTAL	\$50,211,231	\$20,656,236	\$20,793,350	\$56,356,472	\$39,748,103	\$47,667,831	\$11,168,387	\$6,518,308	\$253,119,917	\$143,288,007

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# LEGAL DEBT LIMIT

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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 Commonwealth of Kentucky.

<b><u>Legal Debt Margin Calculation</u></b>		
Assessed value		4,725,859,840
Debt Limit (10% of assessed value)		472,585,984
Debt applicable to limit:		
General Obligation bonds	127,712,502	
Notes and Capital Leases payable	3,462,290	
Less: Non tax-supported debt		
Total net debt applicable to limit		<u>129,733,922</u>
<b>Legal debt margin</b>		<b><u>\$ 342,852,062</u></b>

The City is subject to a legal debt margin of \$342,852,062, which is well below current debt levels.

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# APPENDIX D

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## **PERSONNEL**

# RECOMMENDED UPGRADES

**FY2013**

Department	Position No.	Current Position Title	Current Grade	Recommended Position Title	Recommended Grade
Legislative/City Manager	12-008	Graphic Designer	117	Graphic Designer/ Broadcast Coordinator	118
Fire	22-007	Fire Code Inspector	117	Fire Code Inspector	118
Public Works	31-007	Senior Office Associate	113	Administrative Assistant	115
Parks & Recreation	42-003	Fitness Coordinator	113	Fitness Coordinator	114
	42-033 & 43-028	Athletics Staff Assistant II	71	Athletic Staff Assistant Senior	76
	43-047	Athletics Staff Assistant II	71	Laborer	74
	43-030, 43-032, 43-037, 43-048 & 43-053	Athletics Staff Assistant I	70	Laborer	74
	48-002, 48-007, 48-010, 48-011, 48-012 & 48-014	Athletics Staff Assistant II	71	Lifeguard	73

<b>Total Reclassifications</b>	<b>0</b>	Applies to all positions with the same classification (title).
<b>Total Upgrades</b>	<b>4 FT &amp; 14 PT</b>	Applies to an individual whose duties changed.

# POSITIONS ALLOCATED BY DEPARTMENT

**FY2013**

	FY2004		FY2005		FY2006		FY2007		FY2008		FY2009		FY2010		FY2011		FY2012		FY2013	
	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	Full-Time	Part-Time	Full-Time	Part-Time
Department																				
Legislative		5		5		5		5		5		5		5		5		5		5
City Manager (Exec.)	3		3		4		6		6		6		6		7	1	7	1	7	1
Citizen Info & Asst.	9	1	9	1	9	2	7	2	7	2	7	2	6	2						
Finance	21	7	21	7	19	5	18	5	18	6	18	6	18	6	18	5	18	5	18	5
Human Resources	6	4	6	4	6	5	6	5	6	5	6	4	6	3	6	4	6	4	6	5
Legal	2		2		2		2		2		2		2		2		2		2	
Information Tech	5	1	6		6		6		7		7		7		9		9		9	
Police	130	34	132	40	138	33	142	30	148	29	152	28	152	28	151	28	151	25	151	25
Fire	106		109		115		118		119		124		124		124		124		123	
Public Works	58	11	59	11	60	12	60	12	60	12	60	12	59	12	52		53		54	
Parks & Recreation	58	263	58	257	58	184	58	235	61	239	61	230	61	225	60	226	60	232	60	242
Neighb. & Comm. Serv.	23		22	1	23	1	26	1	26	1	22	2	22	2	22	1	23	1	23	
Subtotals	421	326	427	326	440	247	449	295	460	299	465	289	463	283	451	270	453	273	453	283
Totals	747		753		687		744		759		754		746		721		726		736	

# NEW PERSONNEL POSITIONS ADDED

## FY2004 THROUGH FY2013

Department	FY2004		FY2005		FY2006		FY2007		FY2008		FY2009		FY2010		FY2011		FY2012		FY2013	
	Full-	Part-	Full-	Part-	Full-	Part-	Full-	Part-	Full-	Part-	Full-	Part-	Full-	Part-	Full-	Part-	Full-	Part-	Full-	Part-
Legislative																				
City Manager					1*		1*													
Citizen Info &	1	1				1														
Finance	2								1											
Human Re-	1						1						1*						1	
Legal	2																			
Information	1		1						1											
Police	4 + 1*	2	4	1	6	1	4		6		4						1			
Fire	4		3		6		3		1		5									
Public Works	5		1		1	1										1				
Parks & Recrea-	1		1						3	1 + 3*			3*		1		10			10
Neighb. & Comm. Serv.	2				1*		3					1*					2			
Total	24	3	10	1	15	4	11	0	12	4	9	1	0	4	0	1	3	10	1	11
* Mid-year addition																				

# DISCONTINUED PERSONNEL POSITIONS

## FY2006 THROUGH FY2013

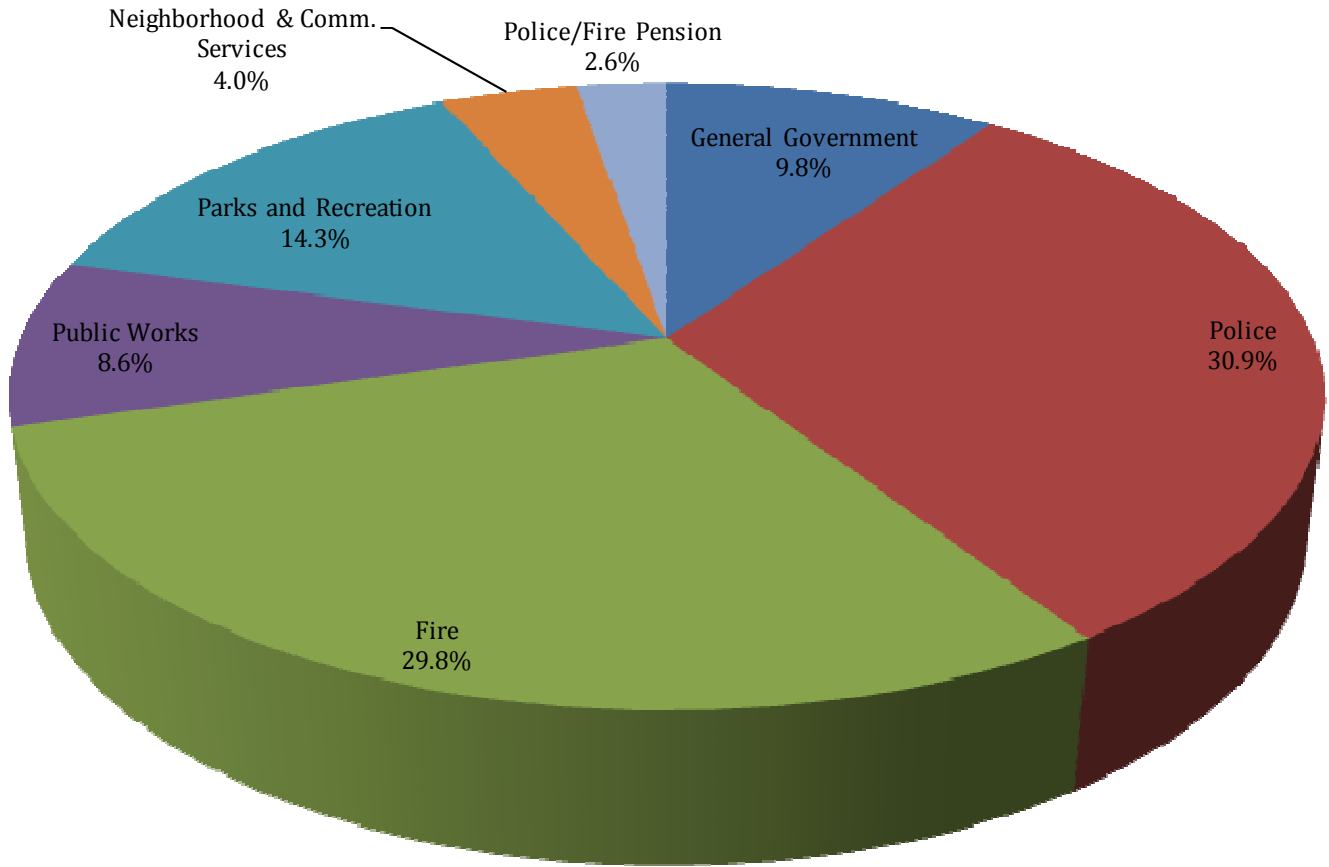
Department	FY2006		FY2007		FY2008		FY2009		FY2010		FY2011		FY2012		FY2013		Total by Dept
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	
Legislative																	0
City Manager (Exec.)			1														1
Citizen Info & Asst.									1		2						3
Finance	2		1		1	1					1						6
Human Resources										1							1
Legal																	0
Information Tech																	0
Police		7		4		1		1					3	1			17
Fire																	0
Public Works									1		7	12					20
Parks & Recreation								1		3	1	3	4				12
Neighb. & Comm. Serv.					2		2				2	2	1			1	10
Total	2	7	2	4	3	2	2	2	2	4	12	18	7	1	1	1	70

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# FY2013 PERSONNEL SERVICE EXPENDITURES

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## ALL FUNDS BY DEPARTMENT



Police	\$ 11,590,299	30.9%
Fire	11,154,984	29.8%
Parks and Recreation	5,341,484	14.3%
General Government	3,678,707	9.8%
Public Works	3,210,958	8.6%
Neighborhood & Comm. Services	1,509,862	4.0%
Police/Fire Pension	985,000	2.6%
<b>Total</b>	<b>\$ 37,471,294</b>	<b>100.0%</b>

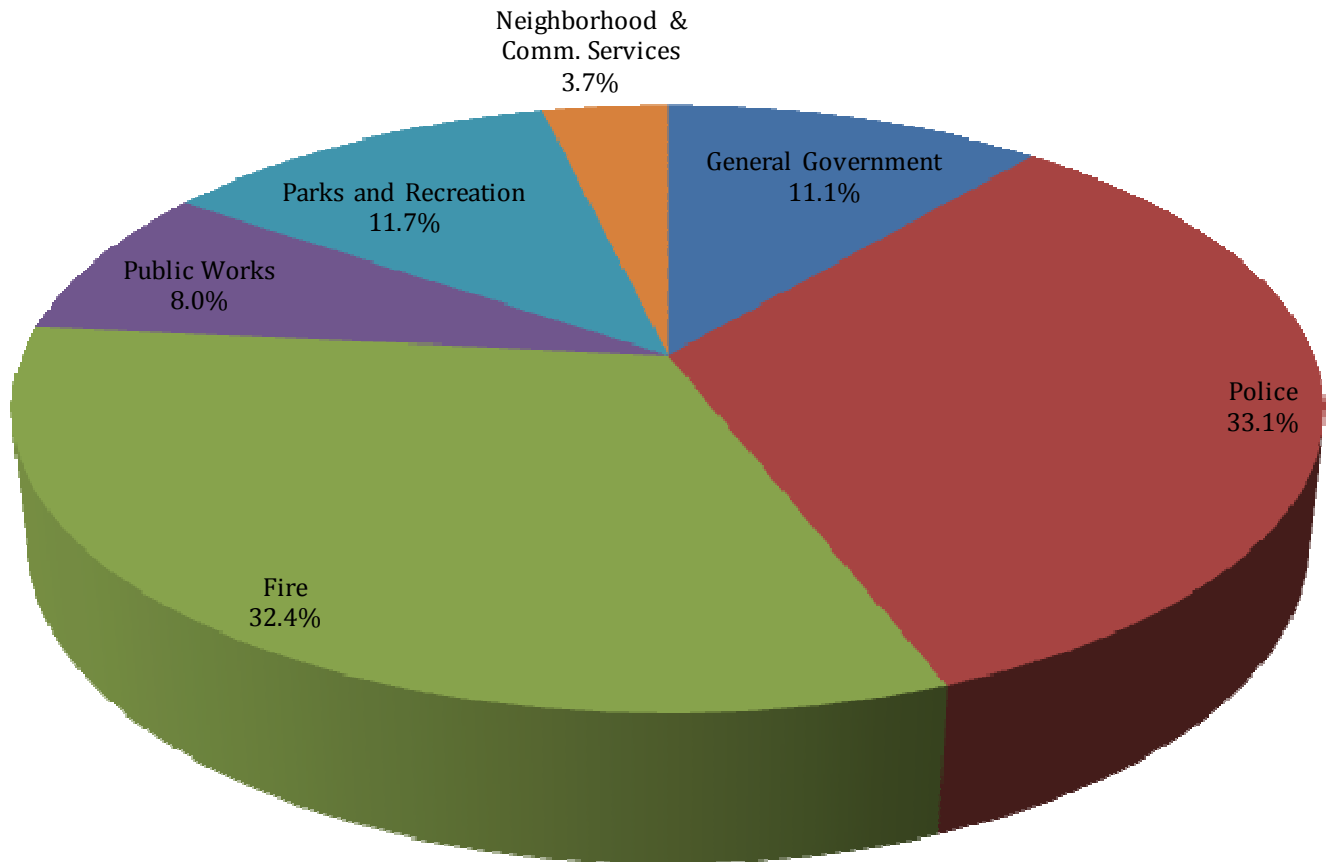


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# FY2013 PERSONNEL SERVICE EXPENDITURES

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## GENERAL FUND BY DEPARTMENT



Police	\$ 10,854,029	33.1%
Fire	10,636,767	32.4%
Parks and Recreation	3,846,976	11.7%
General Government	3,632,504	11.1%
Public Works	2,646,539	8.0%
Neighborhood & Comm. Services	1,203,758	3.7%
<b>Total</b>	<b>\$ 32,820,573</b>	<b>100.0%</b>

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# APPENDIX E

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## **CAPITAL IMPROVEMENT PROGRAM (CIP)**

# CAPITAL IMPROVEMENT PROGRAM

## FY2013 FUND ALLOCATION REPORT

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL
<b>SLOAN CONVENTION CENTER</b>					
Replace Wall Covering/Refinish Woodwork			65,000		65,000
Advanced Audio Visual Equipment			50,000		50,000
<b>Total Convention Center:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$115,000</b>	<b>\$0</b>	<b>\$115,000</b>
<b>INFORMATION TECHNOLOGY</b>					
SAN Equipment Replacement	160,000				160,000
VOIP (Fund 305 - remaining funds for project)		161,725			161,725
E-mail System Replacement	90,000				90,000
<b>Total Information Technology:</b>	<b>\$250,000</b>	<b>\$161,725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$411,725</b>
<b>POLICE</b>					
Equipment/Vehicle Replacement (Fund 301)		406,000			406,000
CAD System (Enroute) Upgrade (Fund 272/276)		400,000			400,000
Digital Audio Recorder Repl/Upgrade (Fund 272/276)		60,000			60,000
In-Car Cameras & Server - Phase IV (Fund 236 - FY12)*		80,630			80,630
800 MHz Radio System Replacement (Fund 316 - FY14)					0
<b>Total Police:</b>	<b>\$0</b>	<b>\$946,630</b>	<b>\$0</b>	<b>\$0</b>	<b>\$946,630</b>
<b>FIRE (Fund 271)</b>					
Firehouse Training Software Replacement		150,000			150,000
<b>Total Fire:</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>
<b>PUBLIC WORKS</b>					
Street Resurfacing (Overlay Project) (Fund 221)		850,000			850,000
Sidewalk Reconstruction Program (Fund 221)		100,000			100,000
Stormwater Mitigation Program (Fund 324)	500,000				500,000
Sidewalk Improvement Program (Fund 302)	400,000				400,000
Smallhouse / Cave Mill Road Realignment (Fund 315)	500,000				500,000
Hennessey Way Realignment (Fund 313)	250,000				250,000
Downtown Signal Expansion (Fund 221)		140,000			140,000
Equipment Replacement - Backhoe (Fund 301)	89,000				89,000
City Hall Annex Carpet Replacement & Interior/Exterior Finishes (FY12)*	55,500				55,500
Whiskey Run SW Quality Treatment Project (FY12)*	130,000				130,000
Standard Fleet Tool Sets (Fund 611 - FY12)*			80,000		80,000
<b>Total Public Works:</b>	<b>\$1,924,500</b>	<b>\$1,090,000</b>	<b>\$80,000</b>	<b>\$0</b>	<b>\$3,094,500</b>

# CAPITAL IMPROVEMENT PROGRAM

## FY2013 FUND ALLOCATION REPORT CONTINUED

PROJECT TITLE	GENERAL FUND	SPECIAL REV/ CAPITAL	ENTERPRISE/ INTNL SERV	FINANCED PROJECTS	TOTAL
<b>PARKS &amp; RECREATION</b>					
Equipment Replacement (Fund 301)		85,000			85,000
Wood & Brush Chipper (Fund 301)	36,000				36,000
Shower Renovations / Locker Room Improvements	60,000				60,000
Kereiakes Park Tennis Courts 1 & 2 Refurbishment	50,000				50,000
Kereiakes Park Basketball Court Reconstruction	50,000				50,000
Russell Sims Aquatic Center UV Disinfection System			80,000		80,000
HP Thomas Shelter/Restroom Facility Construction	175,000				175,000
Roland Bland Playground Replacement	25,000				25,000
Lampkin Park Phase #2 Fields 1 & 2 Renovations	50,000				50,000
River Bank Stabilization at Ewing Ford Pump Station (FY12)*			35,000		35,000
<b>Total Parks &amp; Recreation:</b>	<b>\$446,000</b>	<b>\$85,000</b>	<b>\$115,000</b>	<b>\$0</b>	<b>\$646,000</b>
<b>NEIGHBORHOOD &amp; COMMUNITY SERVICES</b>					
Equipment/Vehicle Replacement (Fund 301)	25,000				25,000
<b>Total Neighborhood &amp; Community Services:</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>
<b>SUBTOTAL</b>	<b>\$2,645,500</b>	<b>\$2,433,355</b>	<b>\$310,000</b>	<b>\$0</b>	<b>\$5,388,855</b>
<b>DEBT SERVICE</b>					
CrossWinds Pro Shop Lease 1993			64,300		64,300
Police Headquarters Refinancing Bonds 2002		568,200			568,200
WKU Athletic Facility Bonds 2002		1,099,900			1,099,900
(100% Reimbursement from WKU)		(1,099,900)			(1,099,900)
Ladder 1 Replacement Lease Note 2003		74,800			74,800
Convention Center Bonds 2003			803,900		803,900
Depot Renovation Refinancing Lease 2004	39,850	39,850			79,700
(50% Reimbursement from Warren County)		(39,850)			(39,850)
GO Bond Issue - Series A 2004	685,200		40,800		726,000
GO Bond Issue - Series B 2004	97,100				97,100
14th Ave Re-Alignment/Lapsley Lane Reloc 2005	136,000				136,000
WC Water Dist Special Assmt - Industrial Park	12,400				12,400
WC Water Dist Special Assmt - Russellville Rd	47,500				47,500
GO Bond Issue - Series 2007 A	949,000				949,000
ITA Bond Issue - Series 2007 B & C	1,350,000	1,350,000			2,700,000
(50% Reimbursement from Warren County)		(1,350,000)			(1,350,000)
John Deere Tractor & Mower Lease			4,200		4,200
Pumper 4 / Quint 2 Financing 2008		124,000			124,000
Ballpark Bond Issue 2008 A	1,612,600				1,612,600
Fire Station Construction/Expansion Bonds 2008 B		494,700			494,700
2009 GO Refunding Bonds	670,000	1,267,200			1,937,200
John Deere Greens Roller Lease			5,500		5,500
Fire Aerial & Pumper		151,000			151,000
WKU Project 2010/2011 Bond (2002 Bonds Refinanced)		1,289,600			1,289,600
(100% Reimbursement from WKU)		(1,289,600)			(1,289,600)
John Deere Reel Grinder/ Bed Knife Sharpener			8,400		8,400
GO Bond Issue - Series A 2012	199,500		11,900		211,400
GO Bond Issue - Series B 2012	58,800				58,800
<b>Total Debt Service:</b>	<b>\$5,857,950</b>	<b>\$2,679,900</b>	<b>\$939,000</b>	<b>\$0</b>	<b>\$9,476,850</b>
<b>GRAND TOTAL</b>	<b>\$8,503,450</b>	<b>\$5,113,255</b>	<b>\$1,249,000</b>	<b>\$0</b>	<b>\$14,865,705</b>
<b>Total Debt Service: w/o Reimbursements</b>	<b>\$5,857,950</b>	<b>\$6,459,250</b>	<b>\$939,000</b>	<b>\$0</b>	<b>\$13,256,200</b>
<b>GRAND TOTAL w/o Reimbursements</b>	<b>\$8,503,450</b>	<b>\$8,892,605</b>	<b>\$1,249,000</b>	<b>\$0</b>	<b>\$18,645,055</b>
<b>Total FY2012 Carry-forward Projects*:</b>	<b>\$185,500</b>	<b>\$80,630</b>	<b>\$115,000</b>	<b>\$0</b>	<b>\$381,130</b>

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# CAPITAL IMPROVEMENT PROGRAM

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## FY2013

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

Work on development of the FY2013 Capital Improvement Program began in February. The estimated cost of requested projects and equipment always exceeds available resources, thus projects must be prioritized, and alternate sources of revenue sought.

The total recommended Capital Improvement Program, including all funds and debt service, is \$18,645,055. Excluding debt service, the proposed capital budget is \$5,388,855, of which \$2,645,500 is General Fund. Total debt service payments for FY2013 are budgeted at \$13,256,200 with \$5,857,950 coming from General Fund revenues, including the \$1.6 million for the Ballpark bond issue and \$1.35 million for the City's share of the ITA debt. Reimbursements from WKU and Warren County will reduce the actual debt service paid by the City to \$9,476,850. No new debt service is proposed for FY2013.

The size of the capital budget dropped 20-25% per year from FY2007 to FY2010. However, the proposed FY2013 CIP continues a more recent trend to increase project expenditures compared to the low mark three years ago. The following chart compares the total proposed capital budget with those adopted each of the last six fiscal years; debt service; General Fund projects excluding debt; and debt as a percentage of the CIP.

FISCAL YEAR	TOTAL CIP	DEBT ONLY	GEN FUND EXCL DEBT	DEBT AS % OF CIP
2007	\$33.4 M	\$ 8.9 M	\$6.4 M	26.6%
2008	\$25.5 M	\$10.1 M	\$4.4 M	39.6%
2009	\$18.8 M	\$11.1 M	\$1.8 M	59.0%
2010	\$15.4 M	\$12.4 M	\$ 0	80.5%
2011	\$16.1 M	\$13.3 M	\$525,000	82.7%
2012	\$18.3 M	\$13.2 M	\$2.7 M	72.0%
2013	\$18.6 M	\$13.3 M	\$2.6 M	71.1%

(in millions)

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# CAPITAL IMPROVEMENT PROGRAM

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## FY2013 CONTINUED

The following provides a brief description of all of the projects and equipment included in the proposed FY2013 Capital Improvement Program.

### **SLOAN CONVENTION CENTER: \$115,000 (paid from Convention Center Enterprise Fund)**

- Replace Wall Covering/Refinish Woodwork - \$65,000: The vinyl wall covering in the ballrooms, meeting rooms and pre-function area would be replaced, and woodwork refinished. This project will complete a multi-year effort to improve the appearance of the interior spaces of the building.
- Advanced Audio Visual Equipment - \$50,000: A comprehensive update of audio-visual equipment will be undertaken after an evaluation of needs.

### **INFORMATION TECHNOLOGY: \$411,725**

- SAN Equipment Replacement - \$160,000: The controllers for storage of major databases and for real time redundancy backup equipment will reach end of life next year. \$160,000 has been budgeted to support and upgrade the Storage Area Network.
- Voice Over IP Phone System - \$161,725: This project has been in the planning for several years, and will allow the City to migrate its telephone system to the latest technology. The total project cost is \$425,000, however money was set aside in previous budgets to help fund the project. \$161,725 is included in the FY2013 budget to complete the total amount needed. The system will allow for a pay back within a few years due to using existing data lines and reducing the cost of overall phone lines, as well as being able to make most changes in-house.
- Email System Replacement - \$90,000: Funds are budgeted to migrate the email system to Microsoft Exchange. The functionality of the current product, GroupWise, is lacking as more software integrates with email and the use of mobile devices. The cost includes software, hardware, and the consulting cost to migrate email from one system to another.

### **POLICE: \$946,630**

- Police Vehicle Replacement - \$406,000: Fourteen police cars will be replaced at a cost of \$406,000, including all specialized police equipment. Vehicle replacement was placed in abeyance for FY2011 and FY2012 due to financial conditions. During the past two years, vehicles were only replaced if no longer serviceable. There are a dozen vehicles in the department that are 11-13 years old.

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# CAPITAL IMPROVEMENT PROGRAM

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## FY2013 CONTINUED

- CAD System Upgrade - \$400,000: E-911 and Wireless funds would be used to replace the Computer Aided Dispatch Enroute software used in the 911 Communications Center. Technology has moved from text-based software to the Windows environment, and the current version of software is reaching its end-of-life. The current software provider is only devoting limited resources to support the product and is no longer developing new improvements.
- Digital Audio Recorder Replacement/Upgrade - \$60,000: State funds would be used to upgrade/replace the audio recorder needed to cover phone lines that will switch over to Voice Over IP, and at the Alternate 911 Center which are not currently recorded.
- In-Car Cameras & Server Phase IV - \$80,630: Funds have been carried forward from FY2012 to complete phase IV of the digital mobile in-car camera systems in police cars. Seven cameras and a server would be purchased, which would complete the equipping of all patrol vehicles except pool cars. State and grant funds are the funding source. Phase V in FY2014 is estimated to cost \$150,000, and will complete installation in supervision, criminal investigations, and command staff vehicles.
- 800 MHz Radio System Replacement: This major project to replace the county-wide radio system, including construction of multiple towers, is not expected to impact the FY2013 budget. Consulting services were contracted during FY2012 to begin planning and design for the project. Almost \$2 million has already been set aside for the City's share of the project which is expected to proceed to construction and installation (Phase II) in 2014. Additional funds will continue to be set aside from under-spending.

### **FIRE: \$150,000 (paid from Fire Improvement Fund)**

- Firehouse Training Software Replacement – \$150,000: Money from the Fire Improvement Fund would be used to replace current software, which has some support problems. Other software may be more efficient and compatible with the services provided by the Fire Department. Fire and IT personnel will be assessing and exploring other options.

### **PUBLIC WORKS: \$3,094,500**

- Street Resurfacing (Overlay Project) - \$850,000: This on-going program provides for resurfacing of streets according to priorities determined from the pavement management system. FY2013 funding will come from state Liquid Fuel Tax revenues. Depending on fuel prices and assuming standard road conditions, and if no major road reconstruction or sidewalk/curb/gutter work is required, this budget will provide for approximately five miles of newly overlaid street.

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# CAPITAL IMPROVEMENT PROGRAM

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## FY2013 CONTINUED

- Sidewalk Reconstruction Program - \$100,000: This on-going program replaces existing sidewalks, curb and gutter. The primary focus is to replace existing sidewalks to improve trip hazards and ADA compliance. The department employs a corridor approach, improving entire blocks rather than individual locations. Funds will be allocated from Liquid Fuel Tax revenues.
- Stormwater Mitigation Program - \$500,000: The May 2010 flooding in Bowling Green demonstrated the continued need to direct limited resources into the City's stormwater efforts. The FY2011 budget included \$250,000 and an additional \$400,000 allocated at the close of FY2010 to help address the most critical needs. The South Park and Covington/Batsel Sink drainage issues were addressed. The FY2012 budget included \$500,000 to continue the commitment to this effort, with drainage projects at Glen Lily/Audubon and Smallhouse/Ridgecrest estimated at \$225,000 each. The Public Works Department has identified over sixty potential drainage improvement projects of varying size and scope throughout the city which will be a significant undertaking that will take a number of years to fully implement. This budget utilizes another \$500,000 to help address the backlog. Project prioritization is scheduled to occur in July. Projects could range from deepening an existing basin, to constructing a new retention basin from scratch, to any number of smaller projects. Costs depend greatly upon the conditions, such as rock, level of protection desired (75-year storm, 100-year storm), and market conditions for bids.
- Sidewalk Improvement Program - \$400,000: This priority project was initiated in FY2008 utilizing under-spending and fund balance. After being placed in abeyance for two years due to budget constraints, the new sidewalk improvement program was reinstituted in FY2012. It is again proposed to be funded at \$400,000, however FY2013 revenues would be the funding source. Needs were prioritized and will take many years to complete utilizing existing revenue sources. This level of funding is projected to construct approximately 5,000 linear feet of new sidewalks.
- Smallhouse Road/Cave Mill Road Realignment - \$500,000: A long-range transportation improvement goal is to realign the Smallhouse/Cave Mill Road intersection. A preliminary design was completed in 2009 and final design is underway. The total expected cost is \$2.5 million and will be shared among several parties. \$500,000 was budgeted in FY2012 for this project and another \$500,000 has been included in this budget from unassigned fund balance.
- Hennessey Way Realignment - \$250,000: While not even discussed at the annual BOC strategic planning meeting, the City and Kentucky Transportation Cabinet are working to relieve traffic congestion at the intersection of Hennessey Way and Corvette Drive. High traffic generated by local businesses and close proximity to the traffic signal at Interstate Drive necessitate the improvements. The project is being fast-tracked since the City anticipates receiving \$500,000 from the State toward the project. \$250,000 has been included from unassigned fund balance for the City's share.



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# CAPITAL IMPROVEMENT PROGRAM

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## FY2013 CONTINUED

- Downtown Signal Expansion - \$140,000: State funds will be used to continue the upgrade of traffic signals on Center and Chestnut streets, including signal and pedestrian pole replacement and pedestrian and loop detector installation. The appearance of the traffic signals will be similar to the other downtown signals replaced in 2008. The specific intersections are Center/11<sup>th</sup> and Chestnut/10<sup>th</sup>. The project should be completed in FY2014 with similar work at Normal/Regents.
- Equipment Replacement (Backhoe) - \$89,000: Replacement of a loader backhoe unit is the top equipment priority of Public Works. The unit has suffered severe corrosion problems due to being used to pile salt and the unit has incurred almost \$27,000 in maintenance and repair costs. There is a potential trade-in value of \$30,000.
- City Hall Annex Carpet Replacement & Interior/Exterior Finishes - \$55,500: This project involves replacing the carpet in much of the City Hall Annex, interior and exterior painting, and replacement of vinyl wall covering. Carpet replacement has been deferred since FY2008. Some of the exterior paint is peeling, and interior painting/wall covering replacement has been deferred three years. Funds for this project were originally included in the FY2012 budget, but those funds were reprioritized to take care of more pressing issues with the Public Works Administration building. FY2012 under-spending will be carried forward for this project.
- Whiskey Run Stormwater Quality Treatment Project - \$130,000: Carry-forward funds will be utilized for the Whiskey Run Stormwater Quality Treatment Project. Whiskey Run is the largest single point discharge source of storm water runoff from the downtown area. The treatment device at the terminus of the system near the wastewater treatment plant will serve to treat for gross solids and floatable wastes.
- Standard Fleet Tool Sets - \$80,000: With the use of FY2012 under-spending, the Fleet Division would purchase mechanic tools rather than requiring that the technicians provide their own. This would provide tighter control on inventory, ample tools for a mechanic to be fully functional, and a safer work environment. Presently, mechanics use their own tools, some of which may not be designed to properly perform the required work. The majority of the new tools would be under a lifetime free replacement warranty, limiting future costs.

## **PARKS & RECREATION: \$646,000**

- Equipment Replacement - \$85,000: Five pieces of equipment would be replaced pertaining to parks maintenance and mowing: 2004 72" rotary mower for Lampkin Park; 1999 utility truckster for Lampkin Park; 2006 infield groomer for Athletics; a 2000 batwing mower for Preston Miller Park; and 1994 International tractor for Lampkin/Athletics. The FY2012 budget included funds to replace the 1994 tractor, however those funds were reprioritized during the year for replacement of equipment at the soccer complex that had a greater need.

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# CAPITAL IMPROVEMENT PROGRAM

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## FY2013 CONTINUED

- **Wood & Brush Chipper - \$36,000:** The Landscape Division would purchase a large wood and brush chipper for use in removal of trees and tree limbs, both in planned work and during storm clean up. Currently, after a storm personnel must load tree and brush waste onto dump trucks and make multiple trips across town for disposal, often incurring dumping fees. A chipper would reduce the volume of wood and brush by a factor of almost ten, saving time and resources. Materials could eventually be used for compost. The equipment would also be available for use by Parks Maintenance and Public Works Operations.
- **Shower Renovation/Locker Room Improvements - \$60,000:** The showers and locker rooms at the Moxley Community Center would be upgraded. New showers would provide the ability to adjust cool/warm water. The locker rooms would be totally renovated. The FY2012 budget included \$20,000 to remove the whirlpools. All of the work would be completed at one time.
- **Kereiakes Park Tennis Courts 1 & 2 Refurbishment - \$50,000:** The two front tennis courts were last repaired in 2007. They are showing their age with exposed cracks and peeling issues. The courts at Kereiakes are the most frequently-used in the city. Work would include a concrete area near the parking area to prevent gravel from finding its way to the courts, lights with player-control capability, and cabana and benches.
- **Kereiakes Park Basketball Court Reconstruction - \$50,000:** The basketball court was last resurfaced in 2007. There are safety concerns about the existing dimensions of the court in relation to boundary lines and the edge of the existing asphalt. The court area would be expanded to accommodate two side-by-side courts (or one larger court) with new goals. This will require rerouting the greenways trail. Work would also include benches, player-control lights, and possibly a water fountain.
- **Russell Sims Aquatic Center UV Disinfection System - \$80,000:** This system would greatly increase the rate of pool disinfection and reduce the amount of the time the pool would have to be closed due to an infectious outbreak. The Aquatics Enterprise Fund would be the source of funding.
- **H. P. Thomas Shelter/Restroom Facility Construction - \$175,000:** A new picnic shelter with restrooms would be constructed to serve this neighborhood park, dog park, playground, and greenways trail.
- **Roland Bland Playground Replacement - \$25,000:** The playground structure for ages 2-5 would be replaced. The existing equipment is showing wear and tear. Periodic replacement is necessary to maintain safety and appropriate play structures for the intended age group.

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# CAPITAL IMPROVEMENT PROGRAM

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## FY2013 CONTINUED

- Lampkin Park Phase #2 Field 1 & 2 Renovations - \$50,000: The stage two renovation would be completed including new ADA access ramp, dugouts, renovations to address current incorrect slopes from the parking lot to the fields, and correction of other drainage issues.
- River Bank Stabilization at Ewing Ford Pump Station - \$35,000: FY2012 carry-forward money would be used to stabilize the river bank at the Ewing Ford pump station, which was severely damaged during the May 2010 and 2011 floods. Several feet of the bank have eroded away. If not corrected, the pump station that provides irrigation water for CrossWinds Golf Course could be swept away in the river. Conditions are also unsafe for pump house maintenance.

### **NEIGHBORHOOD & COMMUNITY SERVICES: \$25,000**

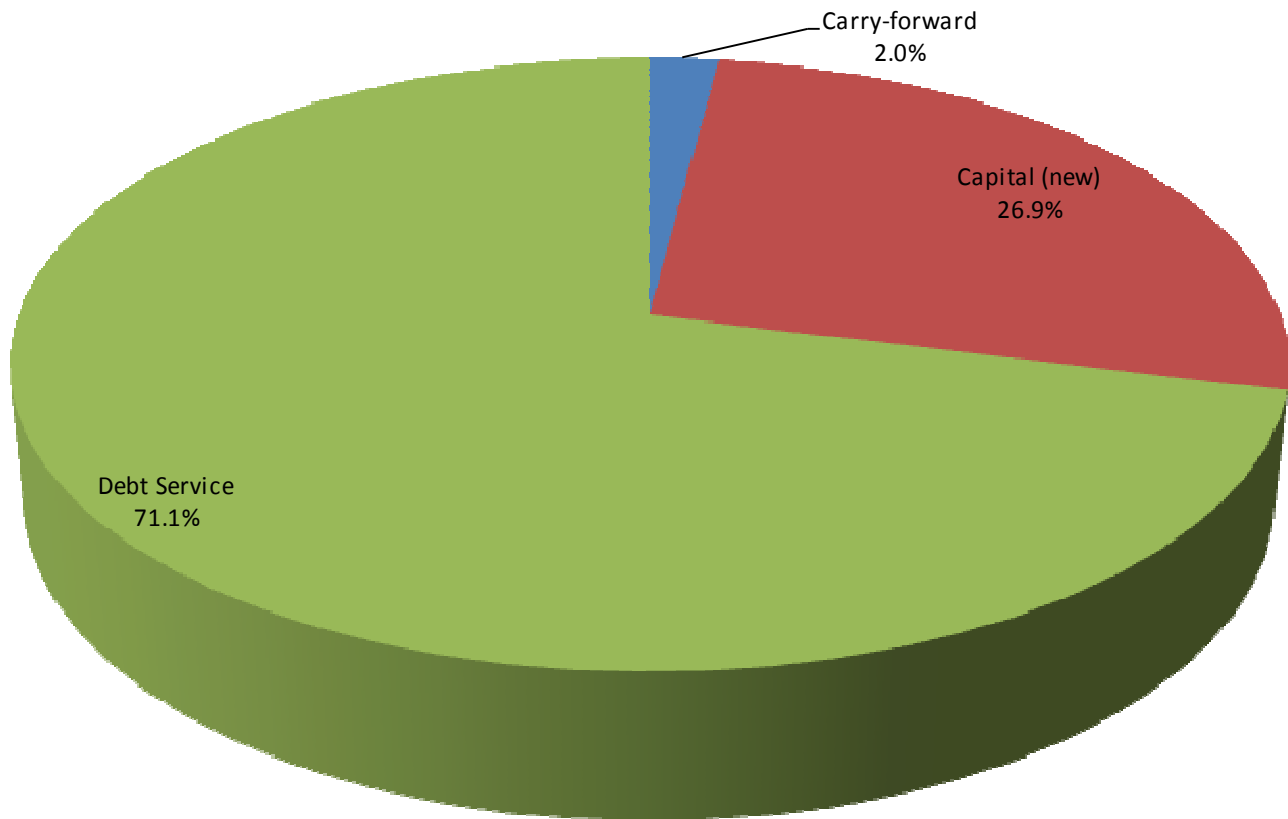
- Equipment/Vehicle Replacement - \$25,000: A 2001 Chevrolet S-10 Blazer used in Code Enforcement would be replaced. It presently has over 87,000 miles and has had numerous major repairs with a total to-date cost of over \$27,000. This will be the first non-public safety passenger vehicle or SUV in the City fleet to have been replaced in seven years.

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# FY2013 CAPITAL BUDGET

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## ALL FUNDS



Carry-Forward	\$	381,130	2.0%
Capital (new)		5,007,725	26.9%
Debt Service		13,256,200	71.1%
<b>Total</b>	<b>\$</b>	<b>18,645,055</b>	<b>100.0%</b>

\* Capital and Debt Service total 10% of all FY2013 All Funds Expenditures.

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# APPENDIX F

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## AGENCY FUNDING

# AGENCY FUNDING

## SUMMARY

City Created/Contract Agencies	FY 10/11 Actual	FY 11/12 Adopted	FY 12/13 Recommended	FY 12/13 Approved
BG/WC Drug Task Force	\$33,133	\$45,000	\$45,000	\$45,000
BG/WC Humane Society	\$81,595	\$81,595	\$84,045	\$87,000
BG/WC Regional Airport	\$50,530	\$53,155	\$54,750	\$54,750
BG/WC Welfare Center*	\$28,385	\$28,385	\$29,240	\$29,240
Capitol Arts Alliance, Inc**	\$58,399	\$55,000	\$0	\$0
Central Region ICC	\$45,000	\$45,000	\$45,000	\$45,000
Community Action--Child Services***	\$18,500	\$24,125		
Community Action--Transportation	\$206,615	\$206,615	\$222,110	\$222,110
Downtown Redevelopment Authority***	\$58,370	\$22,185		
Economic Development Authority	\$130,266	\$125,000	\$125,000	\$125,000
Hobson House Commission	\$52,640	\$52,640	\$52,640	\$52,640
Human Rights Commission	\$59,935	\$59,935	\$59,935	\$59,935
Friends of L&N Depot--Depot Management	\$40,880	\$25,000	\$10,000	\$10,000
BG-WC Operation P.R.I.D.E.	\$24,440	\$24,440	\$24,440	\$24,440
Planning Commission Oper.	\$496,600	\$496,600	\$471,770	\$471,770
WC Regional Jail Inmate Mowing (Pride)	\$28,295	\$28,295	\$29,145	\$34,949
	<b>\$1,413,583</b>	<b>\$1,372,970</b>	<b>\$1,253,075</b>	<b>\$1,261,834</b>
United Way of Southern Kentucky****	\$9,135	\$6,920	\$9,167	\$9,167
<b>Total</b>	<b>\$1,422,718</b>	<b>\$1,379,890</b>	<b>\$1,262,242</b>	<b>\$1,271,001</b>
* Welfare Center also receives excess Gas Franchise fees collected in accordance with Municipal Order No. 2008-30				
**Capitol Arts Alliance will cease to exist as a stand alone organization beginning July 1, 2012				
*** FY2012 was final year of funding -- Phase Out Plan per FY2011 Adopted Budget				
**** United Way funding is based on City employee pledges				
<b>Other Agency Funding:</b>				
Regional Airport Grant Matches / Capital Impr.	\$8,616	\$19,875	\$43,135	\$43,135
Emergency Mgmt COWS Siren Repl. / Upgrade	\$10,000	\$10,000	\$10,000	\$10,000
Humane Society Capital Impr.		\$62,000		
<b>Subtotal</b>	<b>\$18,616</b>	<b>\$91,875</b>	<b>\$53,135</b>	<b>\$53,135</b>
<b>Total General Fund</b>	<b>\$1,441,334</b>	<b>\$1,471,765</b>	<b>\$1,315,377</b>	<b>\$1,324,136</b>

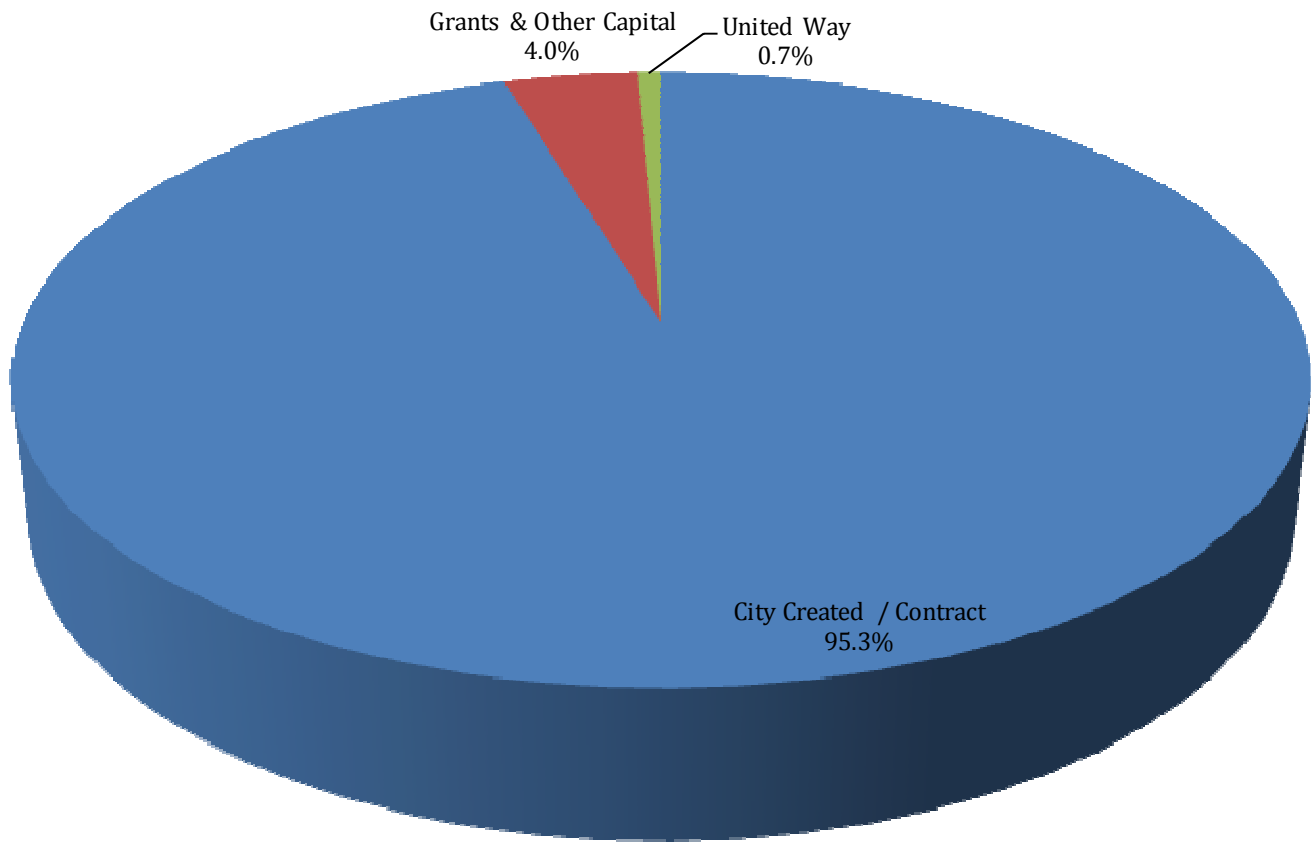
**Agency funding totals approx. 2.5 % of FY2013 General Fund expenditures**

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# AGENCY FUNDING

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FY2013



City Created / Contract	\$ 1,261,834	95.3%
Grants and Other Capital	53,135	4.0%
United Way	9,167	0.7%
<b>Total</b>	<b>\$ 1,324,136</b>	<b>100.0%</b>

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# APPENDIX G

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## DEPARTMENT SUMMARIES



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# DEPARTMENTAL SUMMARY

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## LEGISLATIVE

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
1111 Board of Commissioners	\$135,138	\$148,516	\$155,380
1112 Sister Cities Program	\$72	\$3,015	\$5,755
<b>TOTAL:</b>	<b>\$135,210</b>	<b>\$151,531</b>	<b>\$161,135</b>

The Board of Commissioners, consisting of a Mayor and four Commissioners, serves as the legislative branch of city government and is responsible for establishing policy directives for the general direction and management of the property and affairs of the City of Bowling Green. The Mayor is elected at-large for a term of four years. The Commissioners are elected at-large for two-year terms.

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# DEPARTMENTAL SUMMARY

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## CITY MANAGER'S OFFICE

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
1211 City Manager	\$228,220	\$270,408	\$263,148
1212 Budget Office	\$851	\$1,750	\$1,900
1213 Internal Auditor	\$160,741	\$169,534	\$180,102
1221 Asst. City Manager/City Clerk	\$182,792	\$217,498	\$200,259
1222 Purchasing Agent	\$73,015	\$86,281	\$95,948
1223 Public Information	\$128,328	\$150,187	\$136,270
<b>TOTAL:</b>	<b>\$773,947</b>	<b>\$895,658</b>	<b>\$877,627</b>

The City Manager is appointed by the Board of Commissioners to serve as Chief Executive Officer and is responsible for the administration of all of the affairs of the City. As Chief Administrative Officer he shall carry out those duties and responsibilities assigned to his office by ordinance and State law. He shall coordinate the activities of all departments and agencies of the City and approve all appropriations.

The Assistant City Manager/City Clerk shall be responsible for the performance of all acts and duties assigned to the City Clerk by State law, ordinances and City regulation. This office shall be responsible for maintaining the official records of the City of Bowling Green, recording the actions of the Board of Commissioners, and coordinating and managing the budget process, including the planning and preparation of the annual operating budget.

The Internal Auditor shall be responsible for the examination, investigation and analysis of internal controls for City operations.

The Purchasing Agent shall operate under the Office of Assistant City Manager/City Clerk and shall be responsible for ensuring compliance with applicable City, State and federal regulations and laws with regard to purchasing activities.

The Executive Assistant/Public Information Officer shall be responsible for the dissemination of public information to create a positive image of City government by informing citizens through various means, including but not limited to the City's cable government access channel and social media websites, about the projects, programs and people associated with local government. This office is also responsible for the planning, coordinating and fulfillment of the City government's public relations activities, such as special events, informational programming, promotional literature, news releases and similar related matters.

# DEPARTMENTAL SUMMARY

## FINANCE

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
1411 Chief Financial Officer	\$195,650	\$212,923	\$220,452
1421 Treasury	\$263,062	\$276,934	\$280,360
1422 Licensing	\$294,682	\$318,808	\$330,547
1432 Accounting	\$520,823	\$541,280	\$553,274
1434 Payroll	\$0	\$0	\$0
<b>TOTAL:</b>	<b>\$1,274,217</b>	<b>\$1,349,945</b>	<b>\$1,384,633</b>

The Chief Financial Officer shall be in charge of the Department of Finance subject to the supervision of the City Manager. The Chief Financial Officer shall be responsible for the general supervision of all financial affairs of the City, including but not with limitation nor restriction, accounting, auditing, financial reporting, multi-year financial forecasting and custodianship of receipts and expenditures, tax assessment, billing and collection, payroll activities and all other related duties as may be required.

The Chief Financial Officer is also hereby designated as the City Treasurer for the City of Bowling Green and shall be responsible for the performance of all acts and duties assigned to the City Treasurer by State law, ordinances and City regulations, including the preparation of budgetary revenue forecasts and monitoring revenue estimates against actual collections.

The Treasury Division shall be responsible for the collection and recording of all City receipts, including occupational license fees, property taxes, special assessments, transient room taxes and other miscellaneous municipal receipts.

The License Division shall be responsible for the registration of individuals, partnerships, limited liability companies, corporations, and other entities undertaking business activity inside the corporate limits of the City and enforcing the City's occupational license fee codes, including the billing and auditing of employee withholding taxes and net profit license fees. This Division also works with the Alcoholic Beverage Control Administrator in the collection of all alcohol license fees. The Occupational License Manager shall be responsible for the daily operations of the License Division.

The Accounting and Payroll Division shall provide the necessary accounting controls for all City departments and manage the City's compensation systems, including the distribution of payroll checks and/or direct deposits, processing related payments and processing special payrolls, and serving as plan administrator for the closed Police and Firefighter's Retirement Fund. The Comptroller shall be responsible for the daily operation and management of the City's accounting and payroll activities, plus maintaining the official general ledger, including accounting entries, budget transfers, budget amendments, bank reconciliations and financial reporting.

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# DEPARTMENTAL SUMMARY

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## HUMAN RESOURCES

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
1511 Personnel Management	\$369,962	\$454,029	\$470,847
1512 Employee Benefits & Wellness	\$4,424,264	\$4,981,183	\$5,223,085
1513 Risk Management	\$1,376,096	\$1,665,642	\$1,717,036
1514 Employee & Organizational Dev.	\$42,702	\$107,600	\$116,740
1515 Workforce Diversity	\$10,607	\$12,450	\$12,010
<b>TOTAL:</b>	<b>\$6,223,631</b>	<b>\$7,220,904</b>	<b>\$7,539,718</b>

The Human Resources Director shall be in charge of the Department of Human Resources and Risk Management subject to the supervision of the City Manager. The Human Resources Director shall be responsible for the general supervision of the functions and activities of the Department, including administration of the City's personnel merit system. He shall carry out those duties and responsibilities assigned to his office by ordinance, municipal order and administrative order. Chapter 17 further enumerates the duties and responsibilities of the Human Resources Director with regard to Personnel Policies.

The Human Resources Management Division is responsible for employee recruitment, testing and selection, including public safety promotional testing; compensation, classification and performance evaluation program management; revision and interpretation of personnel policies and rules; and, coordinating general supervisor training and employee development.

The Employee Benefits and Wellness Division is responsible for management of employee benefits and health programs including:

- a. managing employee health care program, including flexible spending and health reimbursement accounts;
- b. coordinating other employee benefits, including dental, vision and life insurance, retirement, deferred compensation and voluntary benefits;
- c. orienting and educating employees and providing customer service to employees and family members regarding benefits;
- d. implementing employee wellness programs and benefits; and,
- e. managing employee benefit enrollment and other aspects of personnel and benefits administration, including family medical leave and COBRA.

The Risk Management Division is responsible for planning, developing and implementing the risk management policy and program including managing the employee workers' compensation program; general, public officials and law enforcement liability insurance, property insurance, and other municipal insurance; loss control and prevention; and, safety training.

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# DEPARTMENTAL SUMMARY

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## LAW

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
1611 City Attorney	\$0	\$0	\$0
1612 Legal Department	\$251,506	\$265,715	\$283,082
1621 Outside Legal Services	\$64,222	\$25,000	\$25,000
<b>TOTAL:</b>	<b>\$315,728</b>	<b>\$290,715</b>	<b>\$308,082</b>

The City Attorney serves as the legal advisor to the Board of Commissioners, City Manager, and officers and employees of the City; ensures that legal representation of the City is provided in all cases wherein the rights of the City are involved in federal or state courts and before any administrative board; gives all necessary legal counsel and advice when required to the Board of Commissioners and other appropriate City boards, agencies and commissions not represented by counsel as directed by the City Manager; attends all regular meetings of the Board of Commissioners and all other meetings when requested by the City Manager; supervises or prepares all contracts to which the City may be a party; approves title to all real estate purchased by the City; and, performs all other legal services that he may be called upon to perform in the proper conduct of the legal affairs of the City.

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# DEPARTMENTAL SUMMARY

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## INFORMATION TECHNOLOGY

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
1711 IT Operations	\$1,892,978	\$1,998,504	\$2,054,000
<b>TOTAL:</b>	<b>\$1,892,978</b>	<b>\$1,998,504</b>	<b>\$2,054,000</b>

The Chief Information Officer shall be in charge of the Department of Information Technology subject to the supervision of the City Manager. The Chief Information Officer shall be responsible for daily operations, supervising of staff and recommending the City's technology plans to the City Manager. The Department operations include technical operation and support of the City's information systems and internal and external websites, including the local area and wide area networks, remote communications, indoor and outdoor wireless networks, hardware installation and maintenance, system and application software installation and support, help desk support, security maintenance, backup systems and disaster recovery procedures.

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# DEPARTMENTAL SUMMARY

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## ADMINISTRATIVE SERVICES

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
1911 Planning and Zoning	\$496,600	\$496,600	\$471,770
1912 BRADD	\$27,122	\$27,122	\$29,034
1921 Central Services	\$100,453	\$135,250	\$135,250
1924 PBX System	\$180,457	\$154,650	\$141,420
<b>TOTAL:</b>	<b>\$804,632</b>	<b>\$813,622</b>	<b>\$777,474</b>

This program is designed to provide City government with a telephone system that is efficient and strives to meet the communications needs of the City and its employees. Staff of the City Central Division work with service providers to coordinate the installation of new telephone lines, new telephone features and required repairs to existing lines or equipment. Staff is also responsible for updating voice mail features and relocation of telephone equipment. Responsibility for this program will transfer to the Information Technology Department when Voice Over Internet Protocol is implemented.

# DEPARTMENTAL SUMMARY

## POLICE

		FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
2111	Police Administration	\$1,073,932	\$1,208,419	\$1,121,246
2112	Central Services	\$53,839	\$67,130	\$86,020
2121	Professional Standards	\$746,024	\$564,309	\$592,064
2122	Central Records	\$255,835	\$279,914	\$296,339
2123	Communications	\$1,564,902	\$1,665,362	\$2,184,567
2124	Evidence & Property	\$118,020	\$118,402	\$109,733
2126	Crime Scene Processing	\$10,596	\$16,140	\$16,030
2131	Criminal Investigations	\$1,586,247	\$1,724,173	\$1,737,926
2132	Critical Response Team	\$10,542	\$15,424	\$18,481
2134	Special Operations	\$649,269	\$633,790	\$636,779
2136	Traffic & Patrol	\$6,270,077	\$6,783,700	\$7,560,570
2137	Special Traffic Enforcement	\$90,262	\$86,835	\$85,576
TOTAL:		\$12,429,545	\$13,163,598	\$14,445,331

The Chief of Police shall be in charge of the Police Department subject to the supervision of the City Manager. The Chief of Police shall be responsible for enforcing all ordinances relating to traffic and crimes, and he shall perform other duties assigned by ordinance and State law. The Chief of Police shall be designated as the Alcoholic Beverage Control Administrator for the City.

Police Administration, which includes the office of the Chief, shall supervise departmental planning and research, allocation and distribution of available resources, annual budget development, development of policies and procedures, organization, direction, general management of the department and the setting of goals and objectives.

The Support Services Bureau is responsible for the activities of the Special Operations Division, including central records, evidence and property, and the Professional Standards Division.

The Field Operations Bureau is responsible for the activities of the Criminal Investigations Division, Patrol Operations Division and Communications Division which provides telephone and radio communications for the Police and Fire Departments, including county-wide 911 emergency.



# DEPARTMENTAL SUMMARY

## FIRE

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
2211 Fire Chief	\$918,496	\$1,048,617	\$1,215,700
2221 Fire Suppression	\$11,031,489	\$9,557,539	\$9,639,556
2231 Fire Prevention	\$396,379	\$473,087	\$471,178
2241 Fire Training	\$252,750	\$312,625	\$282,022
2251 Fire Repair Services	\$164,716	\$150,918	\$239,442
2252 Fire Stations/Buildings	\$917,510	\$259,475	\$261,915
<b>TOTAL:</b>	<b>\$13,681,340</b>	<b>\$11,802,261</b>	<b>\$12,109,813</b>

The Fire Chief is in charge of the Fire Department subject to the supervision of the City Manager. The Fire Chief shall be responsible for enforcing all ordinances relating to fire prevention and fire fighting, and he shall perform other duties assigned by ordinance and State law.

Fire Administration, which includes the office of the Chief, personnel management, equipment maintenance and building maintenance, shall supervise departmental planning and development. This Division shall provide for the efficient use of all available resources to accomplish the Department's mission.

The Fire Suppression Division includes the Department's emergency service activities. This Division responds to all types of fires, auto injury accidents, technical rescue incidents, hazardous material releases and first responder calls. Suppression is responsible for the coordination of the City's response to city-wide emergencies and disasters. This Division also performs inspections, pre-plans and public education classes.

The Fire Prevention and Fire Code Enforcement Division performs loss reduction activities including fire code inspections/enforcement, plan review, fire investigations, juvenile fire setter intervention, school safety education and adult public education.

The Fire Training Division coordinates and conducts training to facilitate the objectives of all response activities. This Division shall maintain all training records for the Department.

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# DEPARTMENTAL SUMMARY

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## OTHER PUBLIC SAFETY

		FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
2921	Police/Fire Retirees	\$1,414,546	\$1,395,500	\$1,405,500
TOTAL:		\$1,414,546	\$1,395,500	\$1,405,500

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

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# DEPARTMENTAL SUMMARY

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## PUBLIC WORKS

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
3111 Public Works Director	\$111,192	\$190,165	\$198,136
3112 Field Engineering	\$90,467	\$0	\$0
3113 Planning & Design	\$2,732,519	\$1,108,792	\$1,506,495
3115 Storm Water Management	\$659,756	\$995,119	\$909,734
<b>TOTAL:</b>	<b>\$3,593,934</b>	<b>\$2,294,076</b>	<b>\$2,614,365</b>

The Public Works Director provides management and administration over all divisions of the Public Works department, including the Operations, Fleet Management, Engineering, Field Engineering, and Facilities Maintenance. Oversees department-wide resource management, employee development, safety, APWA accreditation, design and engineering, public information / accountability and leadership activities.

The Field Engineering Division provides professional land surveying and other technical services to city departments, agencies and boards. Responsibilities include: capital project construction support; assisting in resolution of Citizens' drainage and traffic concerns;

The Planning and Design Division provides infrastructure and capital improvement planning, administration, design, and project management for city projects. The division also performs review and approval of permit applications and review of subdivision and development plans for compliance with access, drainage, infrastructure, and traffic management regulations. The division manages the development and use of the city's geographic information system. The division is also the proponent office for the city's NPDES Phase II storm water management and compliance program.

The Storm Water Management Division shall be responsible for administering the Storm water Program for the City. The staff of the Division shall inspect and enforce private development within the City with regard to storm water ordinances and regulations.

# DEPARTMENTAL SUMMARY

## OPERATIONS

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
3311 General Supervision	\$197,829	\$221,842	\$228,407
3321 Weed & Alley Maintenance	\$191,298	\$194,154	\$214,280
3322 Brush, Leaf, Trash Removal	\$368,649	\$423,381	\$454,174
3323 Sweeping & Snow Removal	\$308,830	\$143,037	\$138,154
3331 Storm Drainage	\$352,811	\$363,575	\$386,466
3341 Street Maintenance & Overlay	\$574,168	\$903,665	\$906,757
3342 Sidewalk Construction/Reconstruction	\$545,958	\$868,045	\$1,010,931
3343 Street Traffic Control	\$340,309	\$416,878	\$352,948
3351 Provisional Services	\$10,382	\$11,109	\$12,308
<b>TOTAL:</b>	<b>\$2,890,234</b>	<b>\$3,545,686</b>	<b>\$3,704,425</b>

The Operations Division manager, supervisors and the administrative staff manage all Operations Division activities, manage and oversee the division's annual budget and provide leadership.

The Operations programs shall be charged with the care, cleaning, safety, drainage and maintenance of the streets, alleys, sidewalks, traffic controls and public ways of the City.

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# DEPARTMENTAL SUMMARY

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## FLEET MANAGEMENT

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
3411 General Supervision	\$161,353	\$194,139	\$184,581
3412 Inventory Control	\$56,749	\$60,981	\$62,751
3421 Vehicle Maintenance	\$1,367,256	\$1,690,380	\$1,724,608
3423 Accident Repairs	\$16,522	\$29,152	\$20,000
TOTAL:	\$1,601,880	\$1,974,652	\$1,991,940

The Fleet Management Division shall maintain City vehicles and equipment through a lease rate with departments which reflects operating costs and replacement costs. The Fleet Manager shall be responsible for this Division.

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# DEPARTMENTAL SUMMARY

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## BUILDINGS AND PLANT

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
3511 Custodial Services	\$144,502	\$153,369	\$153,369
3512 Facilities Maintenance	\$693,761	\$853,893	\$599,049
3521 Street Lighting	\$1,123,192	\$1,224,290	\$1,228,190
<b>TOTAL:</b>	<b>\$1,961,456</b>	<b>\$2,231,552</b>	<b>\$1,980,608</b>

The Facilities Management Division shall be responsible for City-wide facilities management for building and plant maintenance as assigned by the City Manager. The Facilities Manager shall be responsible for this Division.

The street lighting program provides street lighting on any city-dedicated street, which meets all subdivision regulations and requirements. The city pays for monthly energy and investment charges received by Bowling Green Municipal Utilities and Warren Rural Electric Cooperative Corporation. Costs are about evenly divided between energy cost and investment charges (pole and fixture installation, repair and replacement). City Central staff is responsible for coordinating this program, including responding to and coordinating citizen requests for street lighting with the utilities, and monitoring construction projects that will require future street lighting. The street lighting budget also includes electricity costs for public areas of other large business parks.

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# DEPARTMENTAL SUMMARY

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## LANDFILLS

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
3611 General Supervision	\$0	\$0	\$0
3613 Maintenance & Monitoring	\$473,291	\$93,472	\$94,320
<b>TOTAL:</b>	<b>\$473,291</b>	<b>\$93,472</b>	<b>\$94,320</b>

The Landfill program is operated within the Public Works department, field engineering division. The division is responsible for state-certified management of three closed landfills including groundwater and surface sampling to ensure environmental protection and regulatory compliance.

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# DEPARTMENTAL SUMMARY

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## TRANSPORTATION

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
3711 Airport Board	\$59,146	\$73,030	\$97,885
3712 Public Transit	\$1,031,945	\$1,183,615	\$1,157,110
<b>TOTAL:</b>	<b>\$1,091,091</b>	<b>\$1,256,645</b>	<b>\$1,254,995</b>

The Transportation program is responsible for contributing funds to local transportation agencies, such as the Airport and Community Action Public Transit.



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# DEPARTMENTAL SUMMARY

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## PARKS

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
4111 Parks Director	\$822,193	\$451,292	\$537,580
4121 Park Maintenance	\$1,234,581	\$1,282,822	\$1,581,509
<b>TOTAL:</b>	<b>\$2,056,773</b>	<b>\$1,734,114</b>	<b>\$2,119,089</b>

The Director of Parks and Recreation shall be in charge of the Parks and Recreation Department subject to the supervision of the City Manager. The Director shall be responsible for the proper administration, operation and maintenance of all the City's parks, playgrounds, golf courses, swimming pools, cemeteries and all of its other recreational facilities in accordance with KRS 97.405 through 97.485. He shall also be responsible for the development of the Comprehensive Recreation Plan and all other duties as assigned to the Department by ordinance and State law.

The Department shall seek and consider the advice of the Board of Park Commissioners, and the Director shall meet with and serve as an advisor to the Board of Park Commissioners.

The Maintenance Division shall be responsible for the maintenance of parks grounds, equipment, buildings and special facilities. This Division shall oversee construction projects related to the Parks and Recreation Department. This Division shall also be charged with the care, improvements and maintenance of the City owned and/or operated cemeteries.

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# DEPARTMENTAL SUMMARY

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## RECREATION

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
4211 Playgrounds	\$30,457	\$24,990	\$41,940
4222 Preston Miller Pool	\$872,103	\$975,057	\$1,036,837
4223 Instructional Swimming	\$17,459	\$24,093	\$29,376
4231 Fitness	\$281,527	\$482,130	\$323,612
4241 Special Populations	\$227,948	\$248,705	\$257,029
<b>TOTAL:</b>	<b>\$1,429,495</b>	<b>\$1,754,975</b>	<b>\$1,688,794</b>

The Recreation Division shall provide a variety of programs and special events through aquatics, special populations, community recreation centers, public relations and marketing programs.

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# DEPARTMENTAL SUMMARY

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## ATHLETICS

		FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
4311	General Supervision	\$764,623	\$927,041	\$823,884
4322	Tennis	\$8,087	\$10,631	\$13,225
4323	Soccer	\$3,709	\$3,920	\$4,500
4324	Basketball	\$22,138	\$37,746	\$33,143
4325	Volleyball	\$15,831	\$14,492	\$15,598
4327	Disc Golf	\$2,250	\$2,450	\$2,000
TOTAL:		\$816,637	\$996,280	\$892,350

General Supervision of the Athletics program provides recreational and competitive sports opportunities and facilities for youth and adults. Staff manage the largest participation program in the department. This program acts as the liaison to numerous volunteer sports organizations in the city in sharing facility/program responsibilities. The city also exclusively conducts the adult basketball and volleyball program, youth and adult tennis programs as well as a variety of special events. The Athletic program also budgets for and/or maintains 11 softball/baseball fields, three sand and three hardcourt volleyball courts, 12 outdoor basketball courts, 17 tennis courts, 4 disc golf courses, 2 indoor volleyball/basketball courts, and one futsal court.

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# DEPARTMENTAL SUMMARY

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## COMMUNITY CENTERS

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
4411 Bowling Green Community Ctr.	\$232,888	\$257,394	\$258,237
4412 Parker Bennett Community Center	\$149,928	\$166,590	\$151,525
4413 Kummer/Little Community Ctr.	\$3,774	\$4,820	\$4,795
4421 Community Center Maint.	\$433,319	\$520,559	\$556,085
<b>TOTAL:</b>	<b>\$819,909</b>	<b>\$949,363</b>	<b>\$970,642</b>

The Sports and Wellness Division shall provide organized year-round youth and adult sports programs, and promote healthy lifestyles through management of the fitness center. This Division also manages the playground replacement program.

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# DEPARTMENTAL SUMMARY

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## GOLF COURSES

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
4510 Golf Administration	--	--	\$222,048
4511 Crosswinds Golf Course	\$569,156	\$633,100	\$474,293
4512 Paul Walker Golf Course	\$191,199	\$317,301	\$140,425
4513 The Golf Course At Riverview	\$253,232	\$389,214	\$214,568
4521 Crosswinds Maintenance	\$720,492	\$758,063	\$676,926
4522 Paul Walker Maintenance	\$239,972	\$237,711	\$220,294
4523 Course At Riverview Maintenance	\$247,929	\$256,789	\$213,073
<b>TOTAL:</b>	<b>\$2,221,979</b>	<b>\$2,592,178</b>	<b>\$2,161,627</b>

The Golf Course Division of the Parks and Recreation Department is responsible for operating and maintaining the municipal golf courses.

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# DEPARTMENTAL SUMMARY

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## OTHER PARKS

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
4611 Cemetery Administration	\$114,089	\$123,392	\$128,395
4612 Cemetery Maintenance	\$506,635	\$547,255	\$540,652
4621 Landscape	\$602,273	\$621,134	\$684,021
4622 Operation PRIDE	\$52,735	\$52,735	\$59,389
4631 Hobson House Commission	\$52,640	\$52,640	\$52,640
4641 Arts Commission	\$58,399	\$55,000	\$0
<b>TOTAL:</b>	<b>\$1,386,771</b>	<b>\$1,452,156</b>	<b>\$1,465,097</b>

The Cemetery Administration is responsible for lot sales, interments, assisting funeral homes, monument and vault companies, families and various other administrative duties.

The Cemetery Maintenance program is responsible for the maintenance of three cemeteries owned by the City of Bowling Green. The Parks Maintenance Division provides supervision for this program.

The Landscape Division shall be responsible for the beautification of designated areas within the City by providing landscaped areas and their maintenance. This Division shall also be responsible for arborist activities within the City parks or designated areas.

# DEPARTMENTAL SUMMARY

## NEIGHBORHOOD & COMMUNITY SERVICES

*(formerly Housing & Community Development)*

		FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
5111	Neighborhood & Comm. Serv. Admin.	\$489,213	\$193,954	\$170,671
5113	Neighborhood Actn/City Central	\$167,047	\$223,078	\$250,570
5121	Economic Development	\$215,266	\$171,665	\$170,001
5131	Housing Assistance	\$3,492,428	\$3,508,326	\$3,503,620
5141	Building & Inspection	\$531,258	\$598,218	\$586,333
5151	Code Enforcement	\$424,439	\$501,904	\$552,670
TOTAL:		\$5,319,652	\$5,197,145	\$5,233,865

The Director of the Department of Neighborhood and Community Services shall supervise the activities of the Department subject to the supervision of the City Manager, which include the administration of City ordinances relating to health, property maintenance, housing, and construction of buildings and electricity. The Department shall also perform additional functions in the general realm of community and economic development.

The Director shall be designated as the City's Grants Manager and shall assume the role of compliance officer for all City grants, including all pass-through grants to local agencies. The Director shall also be responsible for planning, programming and administering the Community Development Block Grant program; and, any other grants or community development programs as may be determined in the best interest of the City.

The Neighborhood Services Coordinator shall coordinate the City's role in delivering City services and information to citizens and neighborhoods, by acting as liaison between the neighborhood groups, citizens and all the City departments. The Division shall also process requests and complaints filed by citizens through the office of City Central and forward them to the proper City department for execution.

The Housing Division is responsible for administering the federally funded Section 8 Housing Choice Voucher Program within the corporate limits of the City. This Division is governed by the U.S. Department of Housing and Urban Development (HUD) regulations and local policy as adopted in the Administrative Plan. This Division shall provide management and development services for assisted housing in the City.

The Building and Inspection Division issues building and electrical permits and makes all levels of inspections on all new construction and remodeling with structural or occupancy changes. This Division performs field inspections to insure work is done within the minimum guidelines set forth by all applicable codes. This Division is also responsible for reviewing the plans submitted by contractors, architects or owners for all structures for design compliance with the requirements of the Kentucky Building Code.

The Code Enforcement Division shall provide enforcement related to the protection of the public health, safety and welfare in all existing buildings and premises, including the enforcement of property maintenance and zoning regulations. These activities include but are not limited to ordering substandard structure repair or demolition, weed mowing, and trash or inoperative vehicle removal.

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# DEPARTMENTAL SUMMARY

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## COMMUNITY SERVICES

		FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
6111	Health Services	\$0	\$0	\$0
6121	Human Services	\$159,088	\$174,365	\$153,342
6131	Other Community Services	\$151,605	\$104,185	\$110,000
TOTAL:		\$310,693	\$278,550	\$263,342

The Community Services program provides funding assistance to local non-profits and charities. Funding is determined on an annual basis and is approved by the Board of Commissioners.



# DEPARTMENTAL SUMMARY

## BONDS

		FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
7100	WKU Refunded Debt Remaining*	\$30,366,979	\$0	\$0
7102	2010 Aerial Platform & Pumper Lease	\$0	\$150,870	\$150,850
7104	2004 GO Bonds	\$1,105,442	\$1,102,500	\$1,040,950
7106	2002 Police Headquarters Bonds	\$563,776	\$566,700	\$568,200
7107	2007 GO Bonds	\$949,525	\$944,525	\$948,925
7111	2000 GO Bonds / 2009 Refinancing GO	\$1,490,666	\$1,493,555	\$1,491,590
7112	2002 WKU Bonds	\$1,412,970	\$2,314,570	\$2,389,433
7114	2004 Fire Platform Truck Note	\$75,875	\$76,300	\$74,800
7116	2003 KLC Refinancing Lease	\$88,261	\$0	\$0
7117	2001 Depot Lease	\$85,652	\$82,750	\$79,675
7118	2005 Fleet Lease	\$208,765	\$0	\$0
7123	2005 14th Street/Lapsley Lease	\$135,763	\$135,925	\$135,775
7124	2007 Pumper & Quint	\$127,963	\$126,050	\$124,000
7125	WCWD SC Industrial Park Bonds	\$12,671	\$11,535	\$12,345
7126	WCWD Russellville Road Loan	\$35,292	\$47,050	\$47,500
7127	2008 GO Bonds - Fire	\$496,763	\$498,500	\$494,650
7128	2007 GO Bonds - ITA	\$3,804,673	\$3,806,205	\$3,788,220
7129	2008 GO Bonds - Ballpark (TIF)	\$1,610,138	\$1,614,500	\$1,612,600
TOTAL:		\$42,571,173	\$12,971,535	\$12,959,513

\* Increased expenditure totals in FY2010/11 are due to the refinancing of WKU General Obligation Bonds.

# DEPARTMENTAL SUMMARY

## INTERGOVERNMENTAL

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
8111 Conv. & Visitors Bureau/Conv. Ctr	\$1,321,614	\$1,269,746	\$1,239,282
8131 Humane Society	\$81,595	\$143,595	\$87,000
8142 Hartland/Corvette Tax District	\$69,707	\$50,000	\$70,000
<b>TOTAL:</b>	<b>\$1,472,916</b>	<b>\$1,463,341</b>	<b>\$1,396,282</b>

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

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# DEPARTMENTAL SUMMARY

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## CONTINGENCY

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
8911 Contingency Allocation	\$0	\$262,000	\$295,000
<b>TOTAL:</b>	<b>\$0</b>	<b>\$262,000</b>	<b>\$295,000</b>

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

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# DEPARTMENTAL SUMMARY

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## OTHER FINANCING USES

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Approved
9111 Transfers Out General Fund	\$100,000	\$109,000	\$0
9121 Transfers Out Special Revenues	\$388,441	\$34,400	\$53,665
9131 Transfers Out Capital Projects	\$2,452,488	\$1,650,000	\$2,068,000
9141 Transfers Out Debt Service	\$7,786,564	\$8,186,890	\$8,109,650
9151 Transfers Out Enterprises	\$2,477,840	\$2,303,215	\$2,265,143
9161 Transfers Out Internals	\$0	\$363,650	\$833,733
<b>TOTAL:</b>	<b>\$13,205,333</b>	<b>\$12,647,155</b>	<b>\$13,330,191</b>

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