



City of Bowling Green
Annual Operating Budget
2020/2021
July 1, 2020



2020-2021



CITY OF BOWLING GREEN

FISCAL YEAR 2020/2021 OPERATING BUDGET

Mayor

Bruce Wilkerson

Commissioners

Dana Beasley-Brown

Joe W. Denning

Brian “Slim” Nash

Sue Parrigin

City Manager

Jeffery B. Meisel

Budget Team

Katie Schaller-Ward

Erin Hulsey

Erin Ballou

Sean Weeks

BUDGET ORDINANCE

ORDINANCE NO. BG2020 - 13

ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021, 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 2021.

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, 2020 and ending June 30, 2021, 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, 2020 for goods not yet provided or services not yet rendered are hereby re-appropriated in conformance with generally accepted accounting principles for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021.
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, 2020 and ending June 30, 2021.
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 All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.

BG2020-13

BUDGET ORDINANCE, *continued*

(Ordinance No. BG2020 - 13)

6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 16, 2020, and given final reading on June 18, 2020, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: June 18, 2020

APPROVED: Brian Wilkerson
Mayor, Chairman of Board of Commissioners

ATTEST: Ashley Jackson
City Clerk

SPONSORED BY: Jeffery B. Meisel, City Manager

BUDGET ORDINANCE, *continued*

City of Bowling Green, Kentucky Annual Operating Budget for All Funds and Categories of Government Estimated Resources In and Resources Out for FY2020/2021 Exhibit No. 1

<u>Category of Resources</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Enterprise Funds</u>	<u>Trust Funds</u>	<u>Internal Service</u>	<u>Total</u>
RESOURCES IN:								
Taxes	\$17,751,150	\$3,073,500	\$0	\$14,000	\$304,000	0	0	\$21,142,650
Occupational Fees	44,203,500	3,063,000	0	0	0	0	0	47,266,500
License & Permits	1,213,500	0	0	0	0	0	0	1,213,500
Intergovernmental	0	8,897,035	0	0	0	0	0	8,897,035
Fees	453,900	189,600	0	3,069,000	0	0	0	3,712,500
Charges for Services	287,500	0	0	0	0	21,750	2,112,265	2,421,515
Parks & Recreation	1,933,460	0	0	0	0	0	0	1,933,460
Miscellaneous	548,324	571,641	53,500	1,039,000	246,000	430,000	8,985,941	11,874,406
Revenues:	\$66,391,334	\$15,794,776	\$53,500	\$4,122,000	\$550,000	\$451,750	\$11,098,206	\$98,461,566
Note/Bond Proceeds	0	0	0	0	0	0	0	0
Transfers In	524,666	1,277,261	3,598,934	5,630,000	100,000	0	750,000	11,880,861
Other Resources:	\$524,666	\$1,277,261	\$3,598,934	\$5,630,000	\$100,000	\$0	\$750,000	\$11,880,861
RESOURCES IN:	\$66,916,000	\$17,072,037	\$3,652,434	\$9,752,000	\$650,000	\$451,750	\$11,848,206	\$110,342,427
RESOURCES OUT:								
General Government	\$7,229,390	\$0	\$96,000	\$0	\$0	\$0	\$9,839,416	\$17,164,806
Public Safety	31,427,569	3,325,072	173,000	0	0	690,000	0	35,615,641
Public Works	7,450,917	3,771,470	5,295,000	0	0	0	2,133,927	18,651,314
Parks & Recreation	8,436,271	0	2,242,400	0	0	0	0	10,678,671
Neighborhood & Community Services	2,396,718	4,473,928	0	0	0	0	0	6,870,646
Agency Services	1,109,209	0	0	0	0	0	0	1,109,209
Debt Service	0	0	0	9,705,000	0	0	0	9,705,000
Intergovernmental	1,550,000	0	0	0	274,124	0	0	1,824,124
Contingency	725,000	0	0	0	0	0	0	725,000
Expenditures:	\$60,325,074	\$11,570,470	\$7,806,400	\$9,705,000	\$274,124	\$690,000	\$11,973,343	\$102,344,411
Transfers Out	6,590,926	3,430,750	1,500,000	0	0	0	360,000	11,881,676
RESOURCES OUT:	\$66,916,000	\$15,001,220	\$9,306,400	\$9,705,000	\$274,124	\$690,000	\$12,333,343	\$114,226,087
RESERVES UTILIZED:	\$0	\$2,070,817	(\$5,653,966)	\$47,000	\$375,876	(\$238,250)	(\$485,137)	(\$3,883,660)

DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Bowling Green

Kentucky

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the eighth consecutive Distinguished Budget Presentation Award to the City of Bowling Green, Kentucky for its annual budget for the fiscal year beginning July 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

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

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COMMUNITY PROFILE



COMMUNITY PROFILE AND DEMOGRAPHICS

Bowling Green, the “Park City” of Kentucky, was established in 1798, and is the third largest city in the Commonwealth with a metropolitan statistical area population of over 174,835. The City limits occupy a land area of over 40.75 square miles, has a current population estimated at over 70,500 and serves as the retail, educational, medical, commercial, and social hub for South-Central Kentucky and Northern Tennessee. The labor market for the area encompassing a radius of sixty (60) minutes from the city includes approximately 502,500 employable workers 18 years and older.

Bowling Green is home to several significant companies including the General Motors Corvette Assembly Plant, Fruit of the Loom, Houchens Industries, Holley Performance Products and Camping World. The State's third largest public university, Western Kentucky University, is also situated in Bowling Green and has approximately 19,500 students in a wide range of academic programs. The University's athletic teams are dubbed the “Hilltoppers.”

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

The City provides a full range of municipal services, including police and fire protection, permitting and inspection services, construction and maintenance of streets and other infrastructure, recreational activities and cultural events, and general administrative services. The City employs approximately 488 full-time and up to 306 part-time employees.

Bowling Green has been nationally recognized on many occasions and recent accolades include being listed by *Forbes* as #49 for Job Growth. The Chamber of Commerce ranked Bowling Green as 42nd in the nation for Best Small Cities for Business in 2020. Additionally, the Bowling Green Area Chamber of Commerce was again recognized by *Site Selection* magazine as one of the Nation's top areas attracting corporate facility investment, in 2019 Bowling Green was ranked 3rd in high-performing metros among communities with populations less than 200,000. This is the seventh year Bowling Green has ranked in the top 6 nationwide.

Bowling Green's Top 10 Employers

Employer	Employees	Rank	% of Total Employment
Western Kentucky University	4,114	1	5.27%
Commonwealth Health Corporation	2,934	2	3.76%
BG Metalforming LLC	1,297	3	1.66%
Union Underwear Company LLC	1,218	4	1.56%
Warren County Board of Education	1,125	5	1.44%
Graves-Gilbert Clinic PSC	1,016	6	1.30%
NS Food Group Inc.	971	7	1.24%
Henkel Corporation	930	8	1.19%
General Motors Corporation	887	9	1.14%
Kentucky State Treasurer	779	10	1.00%
Total	15,271		19.56%

Economic Indicators, Past 10 Years

Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Percentage of Workforce Unemployed
2010	57,000	\$ 3,410,173,000	31,993	29	17,917	9.9%
2011	58,000	\$ 3,438,236,000	31,640	28	18,157	9.0%
2012	59,000	\$ 3,359,422,000	29,426	28	18,128	7.9%
2013	60,600	\$ 3,699,388,000	32,025	28	18,957	7.2%
2014	61,500	\$ 3,921,515,000	33,486	27	18,981	6.8%
2015	62,500	\$ 4,005,280,000	33,837	28	19,180	5.0%
2016	63,600	\$ 4,138,310,000	34,354	28	20,682	4.7%
2017	65,250	\$ 4,418,499,000	35,966	27	20,814	4.1%
2018	67,100	\$ 4,582,488,000	36,505	28	21,037	4.0%
2019	68,400	\$ 4,761,667,000	36,957	27	21,607	3.9%

Source: City of Bowling Green Comprehensive Annual Financial Report, 2019

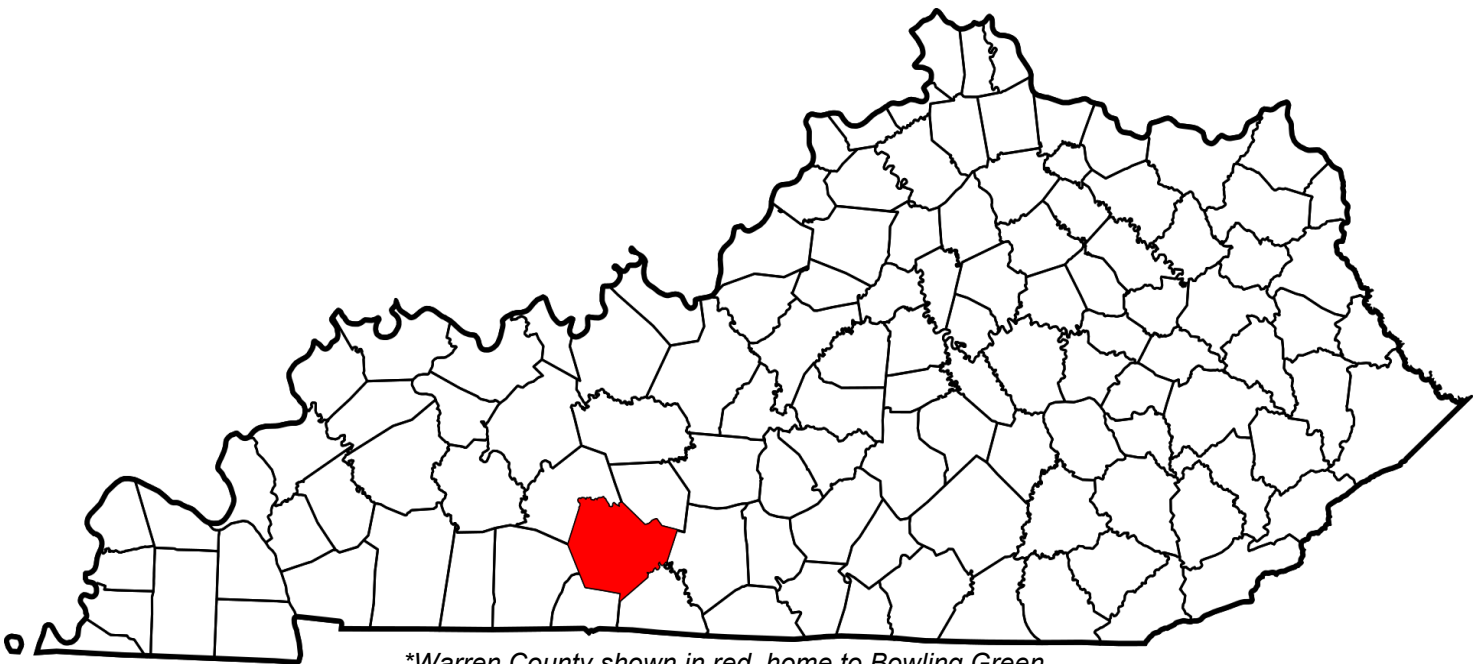
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COMMUNITY PROFILE AND DEMOGRAPHICS, *continued*

People Quick Facts

	Bowling Green	Kentucky
Population, 2018 estimate	70,543	4,467,673
Population, 2010	59,407	4,339,333
Population, percent change, April 1, 2010 to July 1, 2019	18.7%	3.0%
Persons under 5 years, percent	5.8%	6.2%
Persons under 18 years, percent	21.3%	22.6%
Persons 65 years and over, percent	11.1%	16.4%
White persons, percent	73.7%	87.6%
Black persons, percent	13.0%	8.4%
American Indian and Alaska Native persons, percent	0.2%	0.3%
Asian persons, percent	5.4%	1.6%
Native Hawaiian and Other Pacific Islander, percent	0.5%	0.1%
Persons reporting two or more races, percent	3.6%	2.0%
Persons of Hispanic or Latino origin, percent	7.5%	3.8%
Foreign born persons, percent, 2014-2018	13.7%	3.8%
Language other than English spoken at home, percent age 5+, 2014-2018	16.6%	5.5%
High school graduate or higher, percent of persons age 25+, 2014-2018	85.6%	85.7%
Bachelor's degree or higher, percent of persons age 25+, 2014-2018	30.7%	23.6%
Mean travel time to work (minutes), workers age 16+, 2014-2018	17.5	23.3
Owner-occupied housing unit rate, 2014-2018	38.8%	67.0%
Median value of owner-occupied housing units, 2014-2018	\$153,600	\$135,300
Households, 2014-2018	24,176	1,728,681
Average household size, 2014-2018	2.40	2.49
Per capita income in the past 12 months (2018 dollars), 2014-2018	\$22,278	\$26,948
Median household income, 2014-2018	\$41,516	\$48,392
Persons in poverty, percent	25.2%	16.9%

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



*Warren County shown in red, home to Bowling Green

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COMMUNITY SURVEY RESULTS

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

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

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

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

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

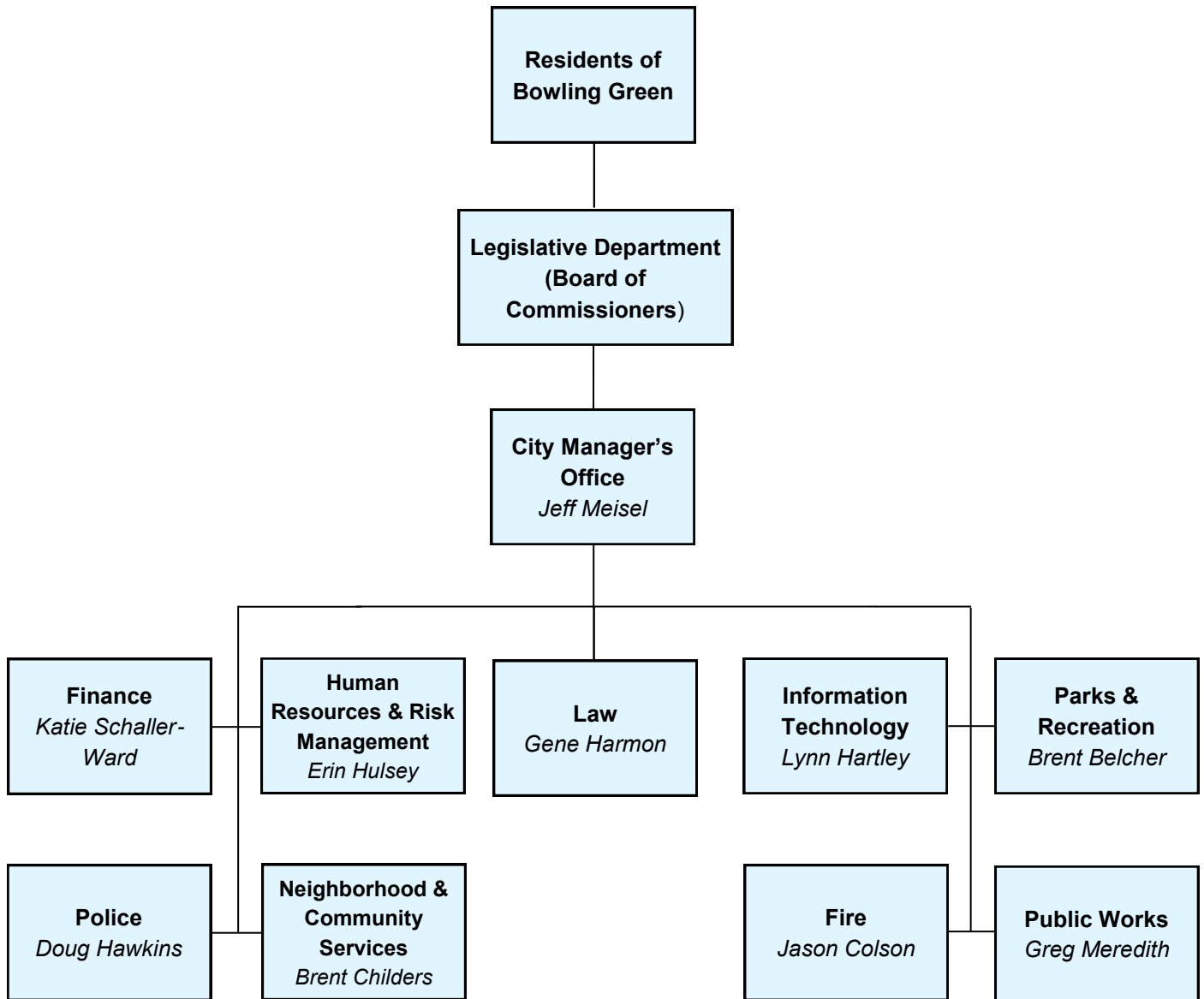
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SPOTLIGHT ON CITY GOVERNMENT



CITY ORGANIZATIONAL CHART



The respective Senior Manager of each department is noted.

CITY GOVERNMENT FACTS AND STATISTICS

70,543

Population

3rd

*Largest City in the
State*

21

Parks

66,314

*Police 911 Service
Calls*

6,512

Police Traffic Stops

1,067

*Feet of Sidewalk
Replaced*

218

Fire Responses

2,284

*Building Permits
Issued*

22,587

*Property Tax Bills
Distributed*

329

Potholes Repaired

21,974

*Trees, Plants, and
Shrubs Planted*

2,698

Animal Control Calls

58,213

*Rounds of Golf Played
at City Golf Courses*

13,816

*Building & Code
Inspections Completed*

3,688

Job Applicants

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SPOTLIGHT ON POLICE DEPARTMENT

HISTORY

In 1893 the Kentucky General Assembly passed an Act making it a requirement for all Third Class cities, including Bowling Green at the time, to provide a police force. From that time through the early 1940's, every four years when a new Mayor took office, a new Chief of Police was usually appointed. Appointees were nominated by the Police Committee and confirmed by vote of the entire Council.

The present City Hall at 1001 College Street was built in 1907 to house offices for city government and the Police Department. The Police Department and Police Court occupied the basement floor of the building and temporary hold-over jail cells were attached at the rear. The Police Department, or a part of it remained in City Hall for 90 years, from 1907 to 1997, when the new building at 911 Kentucky Street was opened. Police Court remained until January 1978 when the present District Court system began in Kentucky.

SERVICES OFFERED

The Bowling Green Police Department is divided as two bureaus: Field Operations and Support Services.

Field Operations

Field Operations encompasses three divisions: Patrol, Criminal Investigations, and Communications. The men and women of **Patrol Operations** are the backbone of the organization and are the front-line ambassadors. The patrol function responds to requests for emergency and non-emergency police services, offender apprehension, deterrence of crime, initial investigation, evidence gathering and maintenance of order within the community. The patrol function also responds to vehicular collisions, maintains proper traffic control and flow throughout the city, and issues traffic violation citations and warnings to encourage compliance with existing traffic laws or ordinances. The City is divided into eight patrol districts and each district has an assigned patrol sergeant who acts as a law enforcement liaison between the City and the residents.

The Bowling Green Police Department **Criminal Investigations Division** is responsible for gathering evidence, identifying and apprehending offenders, preparing cases for trial, and acting as liaison with prosecutors, courts, and corrections. The Criminal Investigation Division also includes the Victim Advocacy Unit that assists investigators by providing crisis intervention, ongoing case support, court advocacy, assistance with crime victim's compensation claims, and referrals for community-based services to victims of abuse and non-offending family members.

The Bowling Green Police Department **Communications Center**, also known as the 911 Center, answers 911 and non-emergency calls around-the-clock. Tele-communicators dispatch police, fire, animal control and county fire calls for the community. Communications Center personnel are also responsible for entering records into the national crime data base NCIC (National Crime Information Center). These records include wanted and missing persons, stolen vehicles and property, and domestic violence orders. The Center is equipped with the latest technology in order to maintain Bowling Green's commitment to quality service.

Support Services

Support Services encompasses two divisions: Professional Standards and Logistics. The Professional **Standards Division** is responsible for the Bowling Green Law Enforcement Academy, Policy & Procedure Compliance, OSHA/Safety Compliance, Departmental Training and the Training Unit, Patrol Allocation Study, Kentucky Association of Chiefs of Police (KACP) Accreditation of both Police and Communications, and the Police and Communications Recruit Training Programs.



SPOTLIGHT ON POLICE DEPARTMENT, *continued*

The **Logistics Division** is responsible for all facility issues and the Property and Evidence Unit, Cadet Unit, and Records Unit. The Property and Evidence Unit is responsible for the intake and preservation of evidence and other property collected by officers of the Bowling Green Police Department. Cadet duties include receptionist, parking enforcement, speed trailer deployment, pawn ticket details, substitute school crossing guard as well as assisting with special events and major incidents. The Central Records Unit receives, stores and maintains police records including investigative reports, collision reports, field interview contacts, citations, vehicle impounds and records checks.

MAJOR PROGRAMS

K-9 Unit: The Bowling Green Police Department K9 Unit is comprised of two highly trained German shepherds. These dogs are dual-purpose dogs, trained in both narcotics detection and patrol services.

Critical Response Team (CRT): The Critical Response Team (CRT) is a specialty team that is trained, equipped, and maintained to support the department's mission in high risk situations. When called upon, the CRT helps settle incidents such as barricaded suspects, high-risk warrants, or hostage situations.

Advanced Crime Scene Processors & Collision Reconstruction: Advanced Crime Scene Processors are police officers who are specially trained to gather and record physical evidence at a major crime scene and/or at serious/fatal collisions. This may involve photography, evidence collection and processing, developing latent fingerprints or reconstruction of a crime scene through diagrams and measurements.

Residents Against Drugs (RAD): RAD is a partnership program with the Bowling Green Police and the Housing Authority of Bowling Green where an officer is assigned to patrol the Housing Authority properties. The RAD officer also serves as the department's liaison officer to the Parker Bennet Curry Elementary School.

Citizen Police Academy: The Bowling Green Police Department Citizen Police Academy (CPA) provides an opportunity for residents to learn first-hand about police operations. Through a series of hands-on demonstrations, interactive presentations and simulated activities, participants become better informed about the reality of police work and policing in the community.

BGHS Instructor: Beginning in the 2019/20 school year, an Officer was assigned full time to Bowling Green High School as an instructor and liaison between the Bowling Green Independent School District and the Bowling Green Police Department.

NEW PROGRAM

Bowling Green Law Enforcement Academy (BGLEA): In February 2020, the Kentucky Law Enforcement Council (KLEC) approved the City's application to conduct the Basic Police Academy known as BGLEA. BGLEA is one of the five basic academies in the Commonwealth, the others are: Department of Criminal Justice Training in Richmond, Kentucky State Police, Louisville Metro, and Lexington. The first BGLEA class is slated to start on June 15, 2020.

The ability to be able to provide police recruits basic training locally will have numerous benefits, such as saving money for travel costs. It will also allow Bowling Green recruits to have tailored and specific training in basic skills to the standards and policies of the BGPD. The academy is also a recruitment benefit as officers will no longer commit to being away from their families while attending training as was done previously when required to travel to Richmond, Kentucky for the 20 week academy.

FY2020 CAPITAL PURCHASES AND NEW PROGRAMS

In FY2020, the Police Department procured a new CAD (computer aided dispatch) system. CAD is a specialized software used by the 911 Dispatch Center to input, prioritize, manage, and document calls for service and emergency



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SPOTLIGHT ON POLICE DEPARTMENT, *continued*

personnel. This software is a critical component to the City's emergency services network and essential to the safety of not only first responders, but the residents and visitors of Bowling Green and Warren County. The City purchased the Motorola P1 CAD System in order to continue meeting the growing needs of the community and to prepare for future growth. The Motorola P1 CAD is a state of the art CAD system that includes a mobile system for daily use by both Police and Fire first responders.

The construction of an onsite Bulk Evidence Storage Building was also approved in the FY2020 budget. The new building will allow the Police Department to properly secure and store large pieces of evidence, to include vehicles, which were previously stored at an off-site location. Evidentiary vehicles will now be stored in secure bays which will allow staff to process the vehicle safely and keep evidence intact and unaltered from weather conditions.



FY2021 CAPITAL PROPOSALS

Recommended capital projects for the Police Department in FY2021 total \$459,010.

- \$136,010 to replace Dispatch consoles
- \$35,000 to retrofit an existing vehicle to a command post vehicle
- \$158,000 for patrol vehicle purchases
- \$130,000 to replace the Dispatch Uninterruptible Power Supply (UPS).

For more information on the recommended capital funding for the Police Department, see Appendix E Capital Improvement Program beginning on page 99.

2019 Police Department Statistics	
181,608	Calls for Police Service
21	Junior Police Academy Graduates
3,906	Traffic Collisions Worked
725	Citations Issued for Speeding
370	Citations Issued for Disregarding Stop Signs
372	Citations Issued for Running Red Lights



STRATEGIC PLAN SUMMARY



STRATEGIC PLAN 2020 - 2025 - 2035

Bowling Green: Vision 2035

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

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

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

Our Goals 2025

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

Top Priorities 2020/2021

- Grow Revenues Without Increasing Taxes
- Maintain and Improve Current Level of Services
- Develop and Sustain an Aggressive Overlay Program
- Continue Focus on Stormwater Mitigation
- Enhance Community Walk-ability
- Implement Parks Master Plan

Major Projects 2020/2021

- Implement Downtown Streetscape Improvements Phase II
- Continue Shive Lane Road Widening/Expansion Project
- Expand Smallhouse Road Multi-use Path from Ridgecrest Way to Scottsville Road
- Develop a Greenways Expansion/Construction Program
- Develop and Enhance Riverfront Park Area

Management Agenda 2020/2021

- Maintain Sound Financial Management and Fiscal Integrity
- Extend Efforts to Become Employer of Choice in Southcentral Kentucky
- Continue to Meet Needs of Growing Community
- Support Gateways for Growth Recommendations
- Pursue Parks and Recreation Development and Expansion Opportunities

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STRATEGIC PLAN GOALS & PRIORITIES

The Board of Commissioners is dedicated to continuing to improve the quality of life for all Bowling Green residents. The goals and priorities identified on this and the following page are linked to FY2021 capital improvement projects and performance measurements throughout this document to identify budgeted outcomes and actual results.

Strategic Plan Goal	Goal Statement
More Jobs, Diverse Economy	Creating more jobs and diversifying the community's economy is important to the City. Officials have committed to retaining current businesses while adding new, developing and priming the Transpark for success, retaining and attracting more young professionals, creating diverse job opportunities, and increasing personal income.
	Management Agenda Item 2020/2021: Support Gateways for Growth Recommendations
	See Pages: 25, 26, 30, 35, 187
Improved Traffic Flow	Traffic flow is among the chief concerns for the City. To improve traffic flow the City has focused on improving traffic patterns, maintaining quality streets, reducing traffic accidents, creating more pedestrian-friendly communities, and reducing congestion on major thoroughfares.
	Major Project 2020/2021: Continue Shive Lane Road Widening/Expansion Project
	See pages: 26, 29, 34, 114, 119
Thriving Downtown & Riverfront	The Downtown area of Bowling Green reaches from the Riverfront to Western Kentucky University and presents many opportunities for growth. To return the downtown area back to the heart of the community, officials plan to increase downtown investments, bring more jobs downtown through commercial development, create more owner-occupied housing units, create more retail choices, and increase entertainment options.
	Major Project 2020/2021: Implement Downtown Streetscape Improvements Phase II, Enhance and Develop Riverfront Park area
	See pages: 28, 30, 34, 115, 117, 189
Sustainable City Government	A Sustainable City Government is a government that is well diversified and one that lives within its means. Bowling Green works to achieve this by: maintaining adequate and appropriate revenues and resources, providing resources to support current services, infrastructure, and facilities; creating a more diverse workforce; ensuring residents are well informed; delivering core services in a cost-effective manner; and by maintaining a top-quality City workforce.
	Management Agenda Items 2020/2021: Continue to Meet Needs of Growing Community, Maintain Sound Financial Management and Fiscal Integrity, Extend Efforts to become Employer of Choice in Southcentral Kentucky
	See pages: 23-25, 30-34, 119, 120, 139, 144, 157, 169, 186, 187
Strong Neighborhoods	Community starts with neighbors and the City has identified the following objectives to build strong neighborhoods: enhancing code enforcement, improving connectivity and walkability, improving neighborhood infrastructure, increasing homeownership, partnering with affordable housing organizations, and strengthening neighborhood associations.
	Management Agenda Items 2020/2021: Support Gateways for Growth Recommendations, Expand Smallhouse Road Multi-use Path from Ridgecrest Way to Scottsville Road
	See pages: 26, 30, 34, 118, 163, 183, 187
Enhanced Public Transportation	A growing City must provide public transportation to its residents and the City has made enhancing the current transportation system a top priority by expanding, redirecting or adding transit routes, upgrading the fleet, and working with partners to design a public transit model to serve more residents.
	Management Agenda Item 2020/2021: Support Gateways for Growth Recommendations
	See pages: 28, 30, 35, 173
Modernized Infrastructure	Technology impacts nearly every facet of the community and City government, and it is consistently evolving. The City is committed to modernizing its technological infrastructure, such as but not limited to expanding or enhancing communication and utility fiber networks for its residents and businesses, including the City's internal infrastructure.
	Management Agenda Item 2020/2021: Continue to Meet Needs of Growing Community
	See pages: 30, 31, 34, 105, 119

STRATEGIC PLAN GOALS & PRIORITIES, *continued*

Strategic Plan Priority	Priority Statement
Grow Revenues Without Increasing Taxes	<p>City officials are dedicated to maintaining low property, business, and occupational taxes for City residents; however, a growing City requires growing revenues to sustain services. The City does this by reviewing existing revenue sources and identifying opportunities for new or expanded resources.</p> <p>Management Agenda Item 2020/2021: Maintain Sound Financial Management and Fiscal</p> <p>See pages: 23-25, 134, 139</p>
Maintain & Improve Current Level of Services	<p>A motto of the City of Bowling Green in recent years has been to “live within our means” and this has been achieved by maintaining and improving the level of services provided while operating within budgeted guidelines. All City Departments strive to do more with less each year while continuing to offer a wide array of programs and services to the public.</p> <p>See pages: 30-35, 106-108, 113, 119, 134, 139, 148, 152, 157, 163, 169, 176, 183, 187</p>
Develop and Sustain an Aggressive Overlay Program	<p>In FY2015, the City began to increase funding levels for the Street Overlay Program, which identifies and prioritizes city streets for paving based on condition and other factors, to develop a more robust and aggressive Program in order to resurface more miles of roadway in any given year. This was added as a top priority on the Strategic Plan in FY2016.</p> <p>See pages: 27, 34, 109</p>
Continue Focus on Stormwater Mitigation	<p>Bowling Green is home to a large karst network and as a result stormwater is an ever-present issue. To combat potential flooding and other adverse impacts due to stormwater, the City developed a Stormwater Mitigation Program and has dedicated funding of the Program since 2010. Potential projects are identified and prioritized by staff annually.</p> <p>See pages: 29, 34, 112</p>
Enhance Community Walk-ability	<p>Enhancing the local community by adding new and connecting existing walkable spaces has been a priority of City officials since FY2008. A Sidewalk Improvement Program was created in 2010 to identify and prioritize projects and the City dedicates funding annually to create new sidewalks where none have existed previously, as well as replace and repair existing sidewalks to eliminate trip hazards and improve ADA compliance.</p> <p>Major Projects 2020/2021: Develop a Greenways Expansion Construction Program, Expand Smallhouse Road Multi-use Path from Ridgecrest Way to Scottsville Road</p> <p>See pages: 29, 34, 110, 111</p>
Implement Parks Master Plan	<p>In 2015, the Parks and Recreation Department completed an updated Parks Master Plan that identifies multiple projects to enhance the quality of life in the community and provide more public recreational offerings. The proposal includes both improvements to existing parks and facilities, and the addition of new parks and facilities in areas lacking such services. City staff prioritize these projects and supplements with other complimentary improvements.</p> <p>Management Agenda Items 2020/2021: Develop and Enhance Riverfront Park Area, Pursue Parks and Recreation Development and Expansion Opportunities</p> <p>See pages: 29, 34, 116, 117, 120</p>

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BUDGET MESSAGE

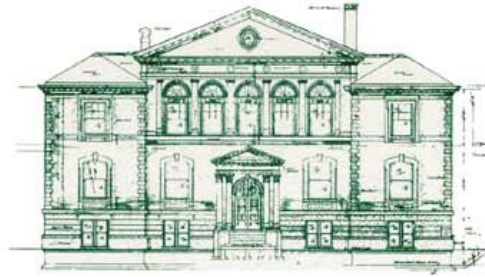


ASHLEY JACKSON, CMC, CKMC
City Clerk

HOPE SPILLER
Assistant City Clerk

KIM LANCASTER
*Executive Assistant/
Public Information Officer*

JENNIFER EDWARDS
Records Management Coordinator



JEFFERY B. MEISEL, CPA, MPA
City Manager

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

LAURA HARRIS
*Graphic Designer/
Broadcast Coordinator*

HUNTER HARRIS
Broadcast Specialist

CITY OF BOWLING GREEN

F O U N D E D 1 7 9 8

2020/2021 Budget Message

TO: HONORABLE BOARD OF COMMISSIONERS

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

DATE: June 1, 2020

This is written to present the *City Manager's Fiscal Year 2020/2021 Budget Recommendation*.

BUDGET OVERVIEW

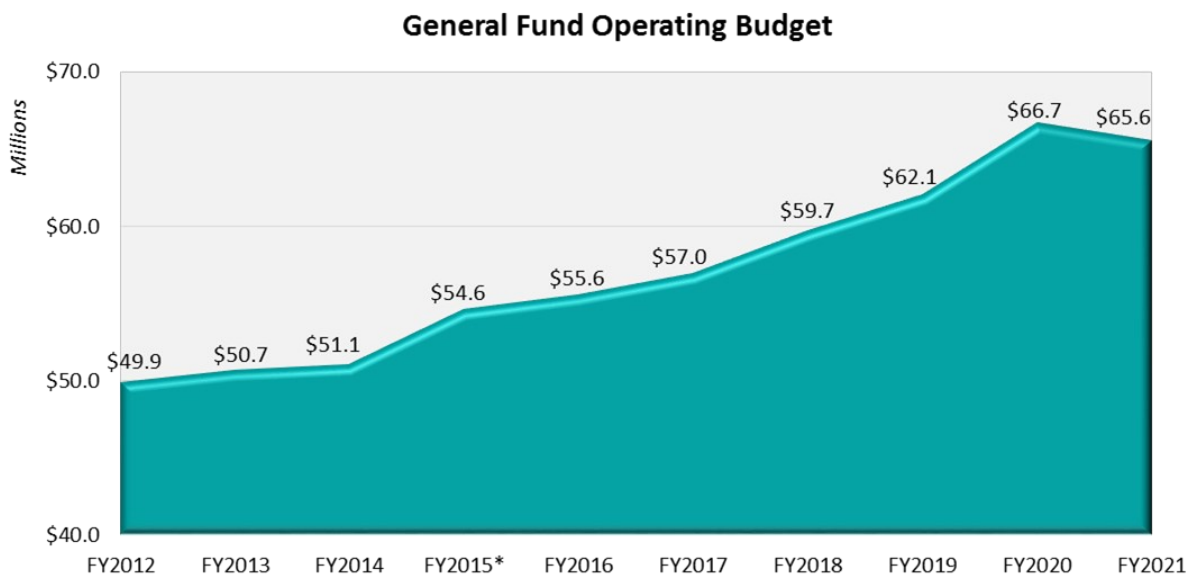
All Funds. The proposed Fiscal Year 2021 revenue budget for all funds totals almost \$110.3 million and the expenditure budget for all funds totals approximately \$114.2 million. This is a 9.7% decrease in revenues and an 8.4% decrease in expenditures compared to the FY2020 adopted budget. As in past years, this budget uses reserves in some funds to complete prioritized capital projects, which funds had been saved for this purpose. A more detailed explanation of the change in revenues from last year to this year can be found under the General Fund section below. Excluding capital project expenditures in all funds, the proposed operating budget for FY2021 is down 1.6% (\$1.7 million) compared to the FY2020 adopted operating budget. A summary of this information can be found in **Appendix A** and in the departmental summaries in **Appendix G**.

General Fund. The proposed FY2021 General Fund revenue budget totals \$66.9 million and reflects a decrease of 7.4% compared to the FY2020 adopted budget. The decrease in revenues is a direct reflection of the impacts from the global coronavirus (COVID-19) pandemic on revenue projections. Projected FY2021 figures encapsulate nearly an 8.0% decline from the FY2019 actuals. There are no proposed tax increases included in this recommendation. The most significant components of the revenue budget and the respective changes over the prior year adopted budget are employee withholding fees (-12.2%), net profit fees (-12.7%), and property taxes (+7.6%). These proposed numbers reflect a combination of the most current effects of the

BUDGET MESSAGE, *continued*

coronavirus (COVID-19) on withholdings projected for a full year. This, in conjunction with an analysis of past recession impacts on net profits, led to a conservative approach forecast to the City's occupational fees, which comprise approximately 66% of the General Fund revenues. For property taxes, preliminary growth estimates for real estate from the Warren County PVA office were incorporated to assist in the generation of projections that accounts for nearly 22% of General Fund revenues.

A balanced General Fund budget is being recommended. The FY2021 General Fund operating budget stands at \$65.6 million, excluding new and future capital project expenditures, which reflects a decrease of 1.6% or \$1.1 million compared to the FY2020 adopted operating budget. This change is mostly contributable to a reduction in non-personnel and operating costs. The impacts of COVID-19, which directly correlate to \$198,500 of personnel cost reductions for aquatics center and summer camp program operations placed on hold for the rest of calendar year 2020. A complete summary of these facts can be found in **Appendix B**.

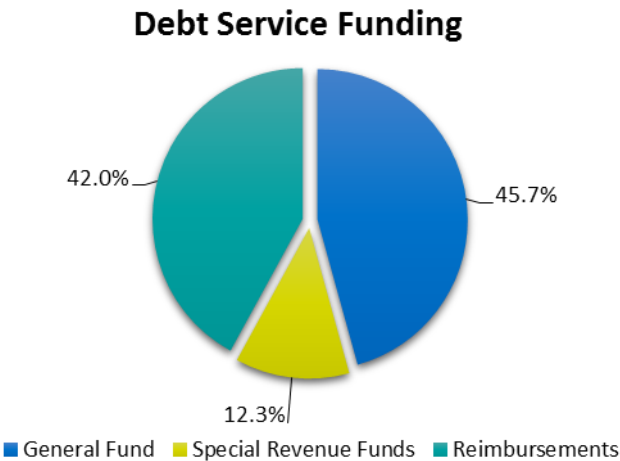


Fund Balance. The City maintains a minimum reserve fund balance policy in the General Fund based on 25% of budgeted General Fund revenues. The City began FY2020 with \$18.1 million set aside as the minimum reserve in the General Fund of the \$28.0 million fund balance. For FY2021, the 25% will equate to reserves of approximately \$16.7 million and resides in the Committed Fund Balance account. The established minimum reserve counteracts the potential volatility of the City's largest revenue source, employee withholding fees, which can be adversely affected by any downturns in the economy and subsequent decreases in employment levels, which the City is currently experiencing from the impacts of COVID-19. The reserve balance also presents a stronger financial outlook to maintain and possibly improve the current credit ratings of Aa2 from Moody's and AA from Standard & Poor's for future financing or refinancing opportunities. The actual reserve dollars are adjusted accordingly after the annual budget is adopted.

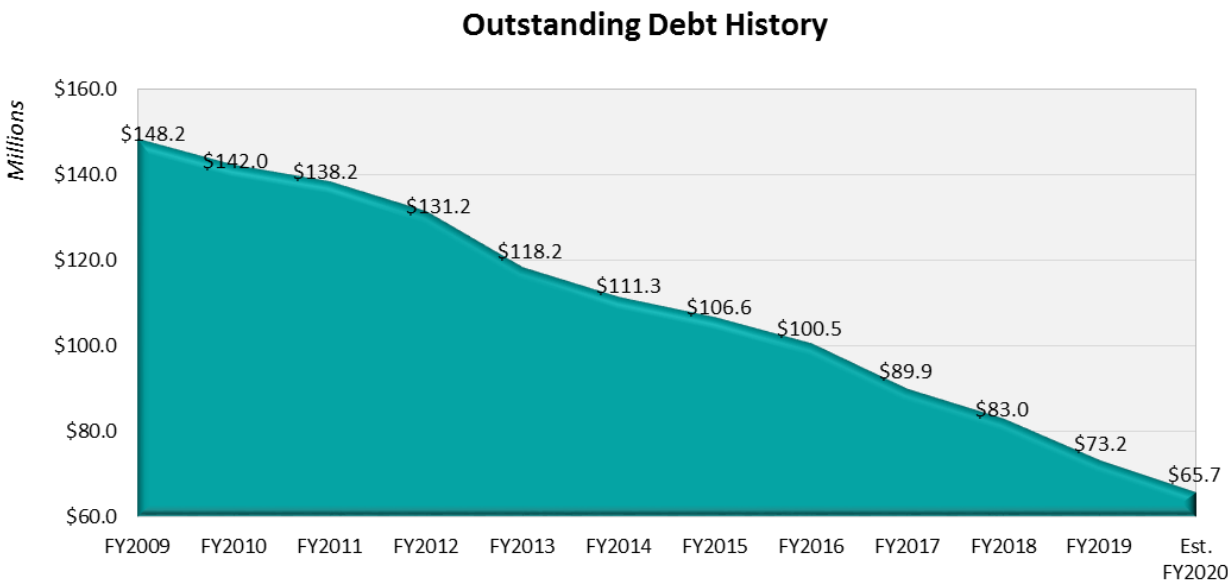
Debt Service. Total debt service for all funds in FY2021 is approximately \$9.7 million, of which almost \$4.1 million will be reimbursed by outside agencies, bringing the net debt service total to approximately \$5.6 million. The outside agencies include WKU (100% of Diddle Arena General Obligation Bonds) and Warren County (50% of ITA GO Bonds). The General Fund is ultimately responsible for \$4.4 million of the total debt service, which represents 6.6% of the General Fund budget, and reflects a decrease in debt service of 13.1% or \$670,500 compared to the FY2020 adopted budget. The remaining debt service is funded by Special Revenue funds.

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BUDGET MESSAGE, *continued*



Over the past several years, the City’s total outstanding debt has decreased by \$82.5 million (-55.7%) from the high of \$148.2 million in 2009. This includes the debt payoff in FY2020 of the 2009 GO Refunding Bonds that were funded by the General Fund, Fire Improvement Fund, and Job Development Fund.



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

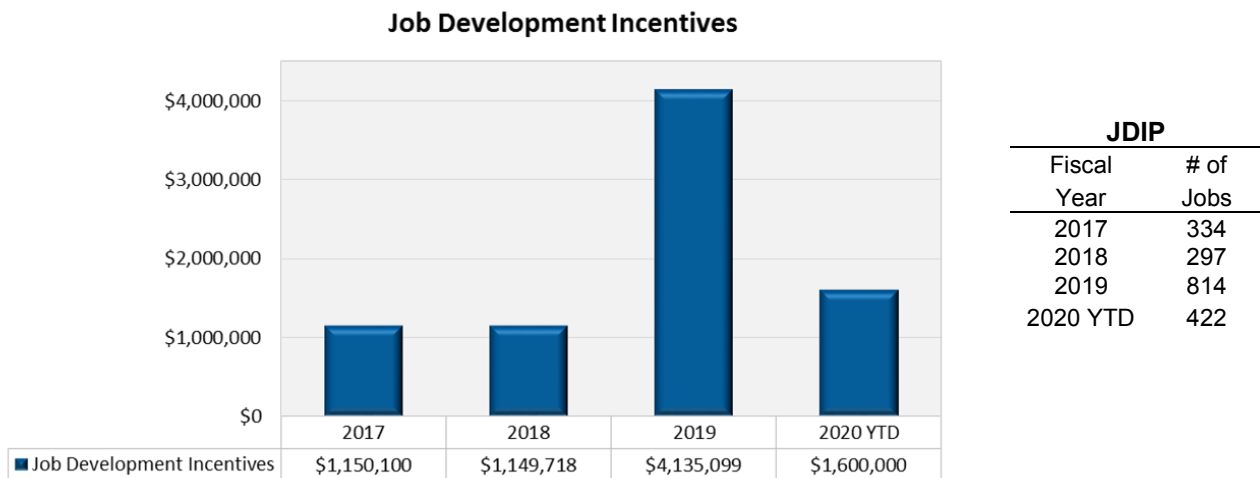
INVESTING IN THE FUTURE

Despite the COVID-19 impacts, the FY2021 budget includes several elements that reflect the Strategic Plan Goals and the identified Top Priorities for the coming year and beyond as established by the Board of Commissioners.

Incentivizing Job Development. Job creation and diversification of the local economy with varying types of available industry are key components of Bowling Green’s ability to thrive and grow. Since January 2007, the City has incentivized the creation of 5,508 new jobs by providing over \$22.5 million in projected incentives for 71 different company projects. To date during FY2020, the City helped to create 422 future jobs by providing a withholdings tax credit of approximately \$1.6 million over the next ten years through the Job Development Incentive Program (JDIP). The FY2021 budget also includes special funding

BUDGET MESSAGE, *continued*

for workforce development through the Bowling Green Area Chamber of Commerce and continues the partnership with Warren County to cover 50% of the annual debt service obligation of the Transpark bonds. This partnership allows the Inter-modal Transportation Authority (ITA) to continue to utilize approximately \$2.1 million in surplus wage assessment taxes to fund additional infrastructure in the Transpark. Unfortunately, COVID-19 has impacted employment numbers in Bowling Green, as it has around the country. The wage assessment is expected to decline to about \$1.75 million for FY2020 and is only projected to rebound to approximately \$1.8 million for FY2021. However, the ITA has acquired approximately 300 more acres of land adjacent to the Transpark for an expansion project. There is a very high probability that the City and County would once again partner in the next three to six months to finance the infrastructure development necessary for this Transpark expansion.



Developing Stronger Neighborhoods. In the seventh year of the Neighborhood Improvement Program (NIP), approximately 80% of the annual Community Development Block Grant (CDBG) allocation and \$200,000 of local tax revenues are once again recommended to implement improvements in targeted sections of the *BG Reinvestment Area* (Census Tracts 101, 102, 103, 104, 105 and 112). The third targeted area selected encompasses Census Tracts 103.3 and 103.4, which is Old Morgantown Road to Morgantown Road and provides for a total investment over a two-year period of approximately \$1.4 million in improvements. The improvements will address pedestrian safety by adding 2,300 feet of new sidewalk along Johnson and Dennis Drive, making \$400,000 available for exterior rehab of existing properties, and awarding \$740,000 to rehab two new transitional housing units, rehab seven affordable rental units, and five affordable homeowner units. Additionally, staff will be developing neighborhood branding and marketing for the Old Morgantown Road corridor. During FY2021, the community will see the completion of the infrastructure for Durbin Estates which will lead to the construction of up to 30 new housing units in Census Tract 112. In FY2020, the CARES Act provided new grant funding to the CDBG program by injecting an additional \$385,212 of funding. The City elected to make these funds available for agencies and organizations to apply for funding to benefit individuals in the community.

Improving Traffic Flow. The Smallhouse Road corridor improvement project Phase II, to extend from the intersections of Highland Way to Ridgecrest/Roselawn Way, was completed in early FY2020. The FY2020 budget provided \$500,000 for the first year of a three-year plan to fund Phase III, design, and construction of lengthened turn lane storage for left and right turns on the Smallhouse Road northbound approach to Scottsville Road/Broadway, as well as other traffic management improvements from Roselawn Way to Scottsville Road. Unfortunately, it was determined that these intersection improvements would be cost prohibitive and Phase III was scaled down to only include the expansion of the multi-use path from Roselawn Way to Scottsville Road. This reduced project scope can be funded

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BUDGET MESSAGE, *continued*

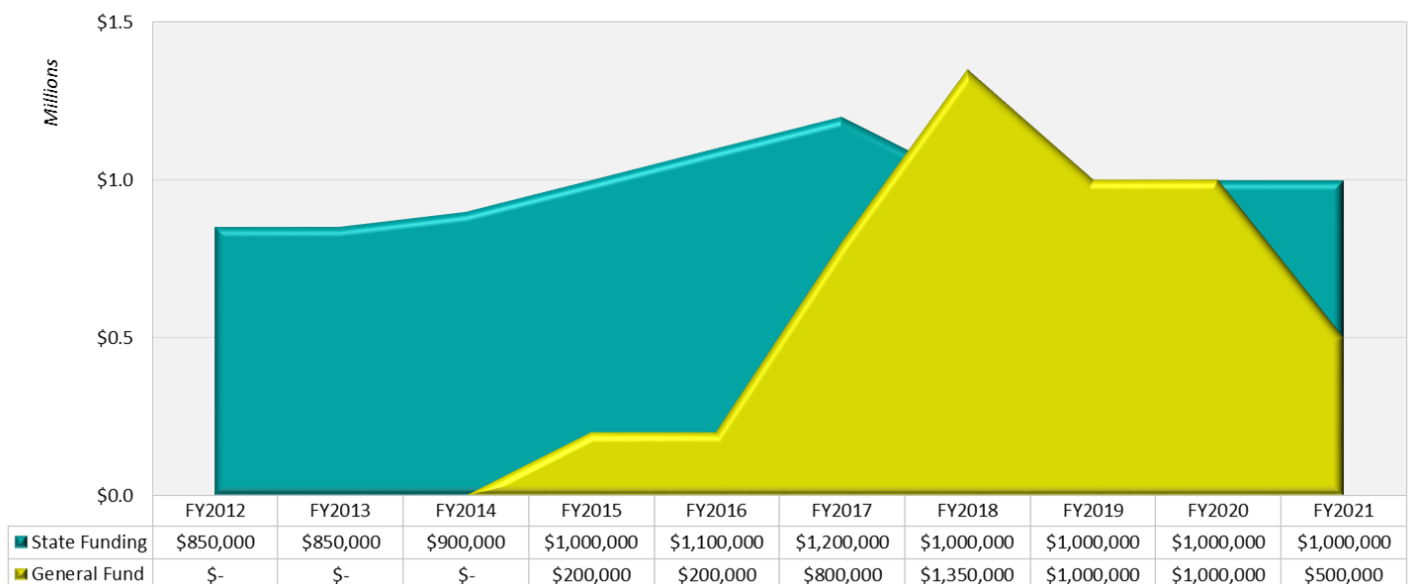
with the FY2020 funds already provided at an estimated cost of approximately \$350,000. With the completion of the multi-use path, the City will have invested nearly \$8.85 million over a ten-year period to improve Smallhouse Road from Cave Mill Road all the way to Scottsville Road using local tax dollars.

The Shive Lane Widening and Roundabout Project, identified as a Major Project by the Board of Commissioners to improve traffic flow beginning with the FY2019 budget, has progressed with construction of Phase I underway with an expected completion date in the summer of 2020. Phase I constructed the widening project from Scottsville Road to Ken Bale Boulevard. Phase II funding began with the FY2020 budget for design and property acquisition to continue widening the road from the new roundabout at Ken Bale Boulevard to a roundabout at Middle Bridge Road. The FY2021 budget includes additional funding for construction of Phase II and funds for Phase III construction to expand Shive Lane from the roundabout at Middle Bridge Road to the intersection of Lovers Lane at Searcy Way. The City is working with property owners to complete the expansion project (Phase III). The total FY2021 budget provides the remaining funding needed to complete the construction project totaling \$3,985,000 for Phase II and III.

Other proposed projects in the FY2021 budget to improve traffic flow and further enhance vehicular movements around town consist of spot improvements to provide left turn lanes at the eastbound intersection of Main Avenue and Kentucky Street and at the westbound intersection of Main Avenue and Adams Street. In addition, curb replacement will be completed along East 8th Avenue between Kentucky and Adams streets. These spot improvements to be designed in-house will address safety and functionality for these intersections for an estimated construction amount of \$200,000 using Liquid Fuel Tax (LFT) funds.

Sustaining Aggressive Overlay Program. The FY2021 budget proposes to adjust the annual street resurfacing (overlay) project through the direct allocation of \$1.5 million using both Liquid Fuel Tax (LFT) and General Fund monies, which would resurface approximately 16.3 miles of street based on recent unit pricing. The total lane miles to be resurfaced will vary from year to year and depends largely on the cost of asphalt as well as existing conditions. Because of budgetary constraints this year, the amount of General Fund support is recommended to be 50% less compared to the past few years. In addition, COVID-19 has impacted the LFT revenue projected for FY2021 by a decline of approximately 14%.

Overlay Funding History

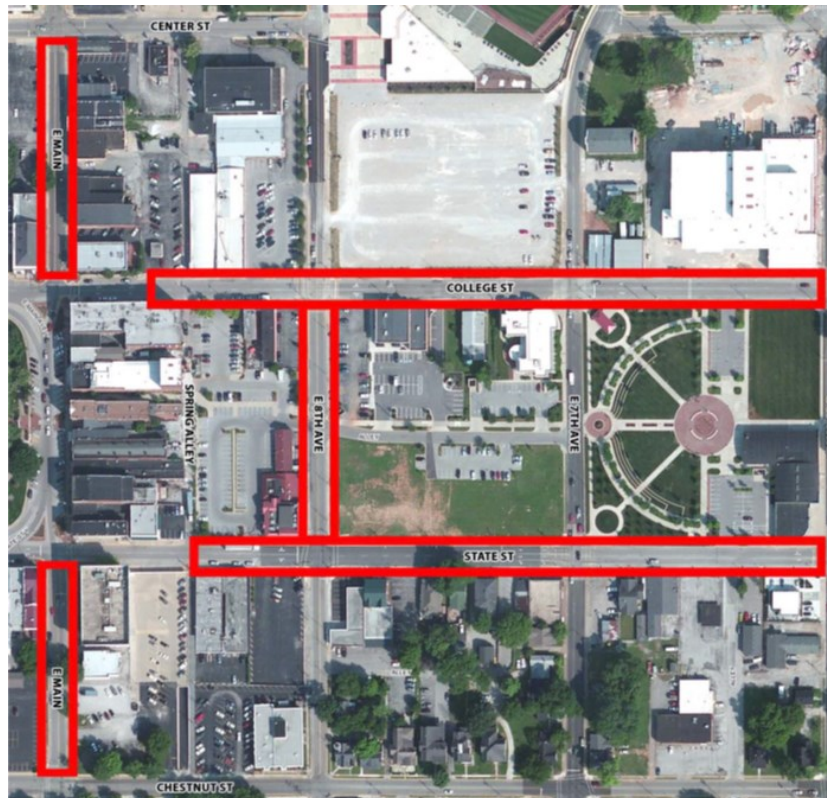


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BUDGET MESSAGE, *continued*

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

Thriving Downtown. The Downtown Streetscape Improvement Project, Phase I to revitalize the downtown area was completed in the fall of 2019. This first phase was comprised of improvements surrounding the downtown square, addressed both Capital and Morris alleys, and enhanced the connection between Fountain Square and Circus Square parks. Phase I also included enhancements to the streetscapes of College and State streets from Spring Alley to 10th Avenue, including designated bike lanes and intersection improvements. The FY2020 budget included \$500,000 to complete final design for Phase II and begin saving for the associated construction, which will continue streetscape improvements on College and State streets from Spring Alley to 6th Avenue, and possibly include improvements on Main Avenue on either side of College and State streets, as well as a short piece of 8th Avenue between College and State streets. Since construction costs for Phase II are not yet known as final design is still underway, funding will be provided over at least a two-year period with \$500,000 included in the FY2021 budget utilizing the City's 20% distribution of the Downtown Tax Increment Financing (TIF) District funds. Other private commercial and residential investments also continue to advance in the downtown area.



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BUDGET MESSAGE, *continued*

Enhancing Community Walk-ability. The FY2021 budget does not include direct funding for new sidewalk projects, but rather proposes to front load \$150,000 to begin a new greenways construction/expansion program that would continue to develop a more walkable city, a top priority of the Board of Commissioners and a designated Major Project for this year. Since the inception of the new sidewalks program, the City has invested \$6.9 million with 16.3 miles of new sidewalk constructed or pending and equates to an average of approximately 1.25 miles of new sidewalk being constructed each year. The new greenways program would be established similar to the new sidewalk construction program model to prioritize and close critical gaps in the multi-use path network within and around the City. Candidate projects would be evaluated each year against a set criteria with neighborhood input.

As traditionally done, this budget also provides funding for improvements to existing sidewalks, including the addition of ADA-compliant ramps. The Neighborhood Improvement Program funded by CDBG also provides resources for new sidewalk construction as previously mentioned. In addition, during FY2020 the City was awarded \$846,480 of Transportation Alternatives Program (TAP) grant funds from the Kentucky Transportation Cabinet that will be used in FY2021 to rehabilitate and replace over 1,600 linear feet of sidewalk along State rights-of-way within the city limits.

Continuing Focus on Stormwater Mitigation. This budget continues the efforts that began in 2010 to address stormwater problem-areas throughout the city, which is also considered a Top Priority in the Strategic Plan. Due to budgetary constraints and as projects have begun to slow down, the FY2021 budget only proposes the addition of \$200,000 to address projects remaining on the list. A total of 60 projects were identified at the onset of this program with 36 remaining; 20 projects have been completed and four are pending construction, as others have since been added and deleted from the original list. Including the FY2021 allotment, local tax money totaling over \$5.45 million has been invested in this on-going program since its inception. Additionally through the years, at least 23 smaller projects have been completed using in-house labor and materials.

Implementing Parks Development Plan. With implementation of the Parks Master Plan identified as a Top Priority of the Board of Commissioners, there are parks and recreation capital projects identified for funding in the FY2021 budget. These projects are estimated at a budget of over \$2.3 million, with \$1.3 million of that amount provided by the Parks Development Fund and another \$900,000 coming from previously saved capital project funding. The most notable capital project is for the development of the riverfront park area that will be completed in phases. The project has received preliminary notification of grant funding in the approximate amount of \$750,000, with the City responsible for a grant match in the amount of \$1.5 million that has been included in this budget. The funding is comprised of \$900,000 of previously saved capital project funds as well as \$600,000 from the Parks Development Fund. Phase I of the development plans include installation of a boat ramp, fishing platforms, boulder (rock climbing) area, disc golf course, picnic pavilions/shade shelters, parking lots, restrooms and other site furnishings, in addition to a pedestrian bridge to connect a proposed greenways path to an existing path.

Projects proposed in the FY2021 budget at the golf courses include the second year of a two-year replacement project for bunkers at CrossWinds Golf Course, improvements to the irrigation system at Hobson Golf Course, and improving and expanding parking lots at the CrossWinds Golf Course and maintenance building. Other projects at City parks include replacement of three HVAC room units at Bowling Green Community Center, resurfacing the Lovers Lane Soccer Complex parking lots, resealing the tennis courts at both Covington Woods and Kereiakes parks, and setting aside funding for future property acquisition in the Pascoe Boulevard area for a future park development.

BUDGET MESSAGE, *continued*

Developing Plan for River Street Corridor. Identified as a Major Project in FY2019 at the request of property owners and other interested residents and in the interest of riverfront park expansion, the City developed a plan to make enhancements and to promote development and new investment along one of the older entrance corridors to downtown Bowling Green, formerly Old Louisville Road (renamed River Street). The approved Plan focuses on the rebranding of the area and further development of existing park properties, accompanied by aesthetic improvements along the roadway related to fencing, lighting, and landscaping. The successful implementation of this Plan requires a partnership among the City, Warren County, Commonwealth of Kentucky, and area property owners and developers and will take several years to complete. Previously funded projects included capital maintenance to the rock wall at RiverWalk Park and clearing of the fence line along River Street, and construction of a greenways connector under the River Street Bridge. The two maintenance projects have been completed. However, complications along the riverbank have prevented the greenways connector project from being completed. In September 2018, the City applied for a Land and Water Conservation Fund Outdoor Recreation Legacy Partnership Program grant for funds to begin Phase I of a master plan to redevelop the riverfront area and has received preliminary notice of award for this grant.

NEW AND CONTINUED INITIATIVES

Meeting the Needs of a Growing Community. Even though this budget proposal is compressed by the influences of the coronavirus pandemic on the local economy, the FY2021 budget still allows the City to meet the demands of a growing community, to provide services at the same level as before or improved, and to invest in the future.

Focusing on Community Involvement. This budget continues to support multiple community involvement opportunities for residents to learn about and participate in local government. Available opportunities are serving on boards and commissions and participating in the various academies, including the Citizen Police Academy, Academy for New Americans, the Over 50 Citizen's Academy, the Junior Police Academy and Pathfinders Program, the Fire summer camp program, and the Bowling Green Coalition of Neighborhoods (BGCAN) and BGGov2Go events. The City will also continue to implement the strategies and recommendations of the Gateways for Growth strategic plan by leveraging partnerships and organizational collaboration. The plan will assist the community in creating an environment for the successful integration of immigrants and refugees.

Enhancing Services. To maintain and improve current level of services, additional funds are proposed in the FY2021 budget to fund more contracted services to assist with mowing of various areas to allow the Public Works and Parks Department employees to focus on other priorities. This budget also includes funds to repair or replace the water collection system on one of the vacuum trucks and to replace or repair the auxiliary engine on one of the street sweepers to extend the useful lives. Additionally, a second street sweeper that has reached the end of its useful life has been identified for replacement by the Public Works Department.

Increasing Safety. Public and employee safety continue to be addressed in the FY2021 budget with the expansion of the City's Employee Assistance Program (EAP) services. Moving forward, all new public safety personnel will be provided EAP sessions after completing training and for one year after retirement since both the start and end of a career in public safety carries significant life change. In addition, funding has been included to develop a first responder peer support team comprised of about 30 employees from Fire, Police, and Dispatch. The training will be taught by First Responder Trauma Counselors out of Fort Collins, Colorado and will encompass a full week of training on how to be a peer supporter. The budget includes the fourth and final year of a recommendation to replace older extrication

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BUDGET MESSAGE, *continued*

equipment for emergency response and provides for the construction of a safe haven baby box at the new Lovers Lane Fire Station to safely, securely, and anonymously allow mothers in crisis to surrender their newborn. In the Police Department, a replacement program has also been included in the proposed budget to invest in the replacement of about 20 Tasers per year due to the equipment's shorter useful life as well as upgrading the critical response team rifles for the Police Department.

Improving Technology. The proposed FY2021 budget recommends the addition of multi-factor authentication software to increase security and protection of the City's operating systems and prevent unauthorized access. Simply, when an employee logs into the City's network, there would be a passcode requested by the user as a text or email that would provide a second access code to permit entry the network. Another budget item in the proposed FY2021 budget is an allocation for consulting services for the City's electronic/digital infrastructure in cases where additional expertise for complex installations or modifications to hardware are needed. The City also proposes to continue investing in the multi-year replacement cycle for servers and other network equipment.

PERSONNEL SERVICES

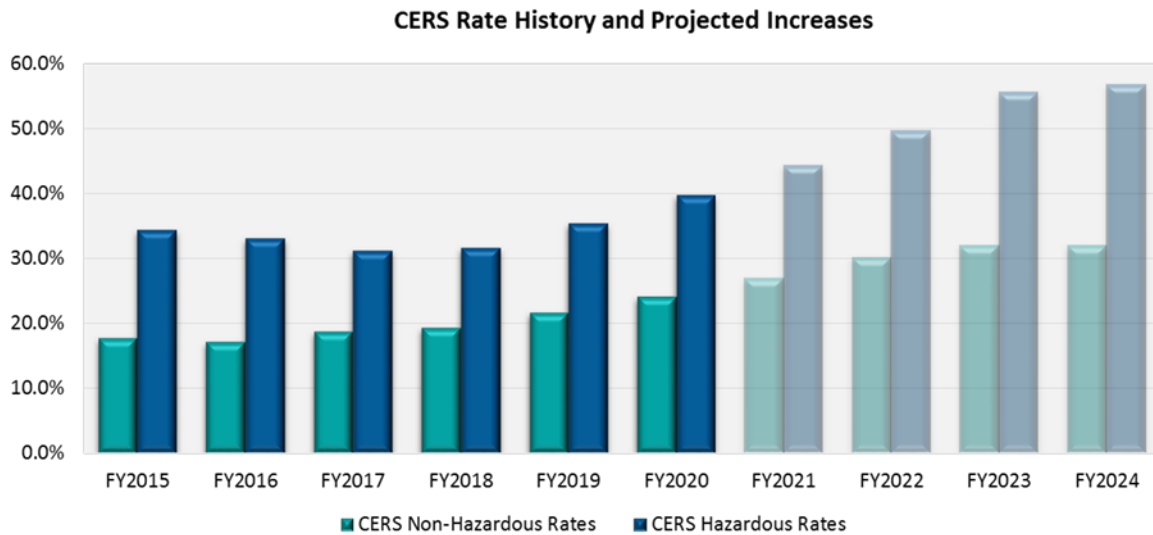
The proposed FY2021 budget includes recommendations regarding employee wages, pension adjustments, workforce complement, and other personnel changes. The total impact of these recommendations and obligations next year will be approximately \$869,520 for the General Fund, and \$905,685 for all funds.

Employee Wages. The Department for Local Government (DLG)-established cost of living adjustment (COLA) was 2.3% based on the increase in the All-Items Consumer Price Index for 2019. The proposed budget includes a 2.3% COLA for eligible full-time employees. The pay schedule for part-time and seasonal employees will be increased by \$0.25/hour, which would be an average COLA of 2.0%. The total cost of providing the COLA in all funds is approximately \$833,745 for FY2021; the cost to the General Fund will be \$806,080, including wage-related fringe.

In light of the impacts from COVID-19 with the preparation of a balanced budget for FY2021, a merit increase is not being recommended this year. Ordinarily full-time employees hired or promoted prior to January 1, 2020 and part-time and seasonal employees who have worked at least a year would be eligible for a merit increase. Across all departments, the merit increase was estimated to cost the General Fund approximately \$435,970 including wage-related fringe and about \$449,860 for all funds. By suspending the Step program for one year, the City reduces the impact to on-going operating costs.

Retirement. During the 2018 Kentucky General Assembly Session, House Bill (HB) 362 was enacted to phase-in the proposed rate hikes at no more than 12% per year over the prior fiscal year for the next 10 years. Based on that legislation, the County Employee Retirement System (CERS) mandated rates were expected to increase 12% for hazardous-duty employees from 39.58% in FY2020 to 44.33% in FY2021, and for non-hazardous employees from 24.06% to 26.95%. The budgetary impact from the 12% rate increase was estimated at over \$1.1 million; however, during the 2020 General Assembly Session, HB 249 was enacted which provided a rate freeze of the FY2020 rates for FY2021. Thus, the City was able to reduce the budgetary impact across all funds, and specifically save the General Fund \$999,270 before any other wage increases or personnel changes were added.

BUDGET MESSAGE, *continued*



The above chart reflects projected rate increases over the next few years. At the 12% cap per year, non-hazardous rates were set to reach 31.99% by FY2023 and hazardous rates were set to reach 56.78% by FY2024. House Bill 249 also requires the actuarially accrued liability contribution paid by each employer in CERS to be reset beginning with the 2019 actuarial valuation and to be amortized over a closed period of 20 years. Any future increases in contribution rates after June 30, 2021 shall use the FY2020 rates as the base rates for calculation of future increases in the rates. House Bill 484, also known as “free CERS” enacted in 2020, requires the administration of CERS to be transferred from the Kentucky Retirement Systems (KRS) Board of Trustees to a newly establish CERS Board of Trustees effective April 1, 2021. These legislative changes provide more representation and decision-making power as to how the CERS fund will be managed and invested and provides some optimism that CERS rate increases will slow to a more manageable rate in the future.

Position Additions/Changes. The FY2021 budget recommends the addition of 10 part-time positions at a total first-year cost of approximately \$36,000 including fringe, hiring costs, uniforms, equipment, training, etc. The positions recommended for funding include the following:

- Two part-time Scorekeepers (Athletic Staff Assistant I) and four part-time Referee/Umpires in Parks & Recreation Department to oversee the youth basketball league. The City will also keep all registration revenues from registration fees to cover the cost of taking over the program in-house. The hiring of these staff will be dependent upon the State’s re-opening of indoor youth athletic functions.
- Four part-time Recreation Staff Assistant I positions will be added in the Golf Division. Currently Golf relies on volunteers to assist with various activities in the operation of the golf courses, including managing pro shops. Over time, relying on volunteers has become a barrier to a successful golf operation. In addition, after an internal audit, it was determined that more staff hours are needed at the pro shops to ensure the City is compliant with all State labor laws related to timely employee breaks.

After the elimination of two other part-time positions that are no longer needed, one in Fire and the other in Public Works, the net effect of the proposed changes is a total complement of 306 part-time positions.

BUDGET MESSAGE, *continued*

The addition of an Executive Assistant position in the Fire Department occurred during FY2020 following adoption of that budget, leading to the full-time complement increasing to 488.

While not included in the budget as an added expense in FY2021, the City anticipates receiving grant funds to add four additional police officers. The new positions would not be added until March 2021 and are dependent on receiving the COPS grant. Due to guidelines in the federal grant, the City may not budget for a position that it expects to have paid through a grant.

The Parks & Recreation and Finance Departments each experienced multiple retirements in the spring of 2020 resulting in the ability to re-organize and re-classify several positions at a savings to the City. Those adjustments are explained in a separate memorandum. The overall savings from these changes is \$42,818.

Four other full-time and two part-time positions are also being recommended for reclassification in next year's budget, as well as other changes in certification pay and adjustments to other part-time FTEs. The total impact across all funds of these recommended changes amount to approximately \$36,920.

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

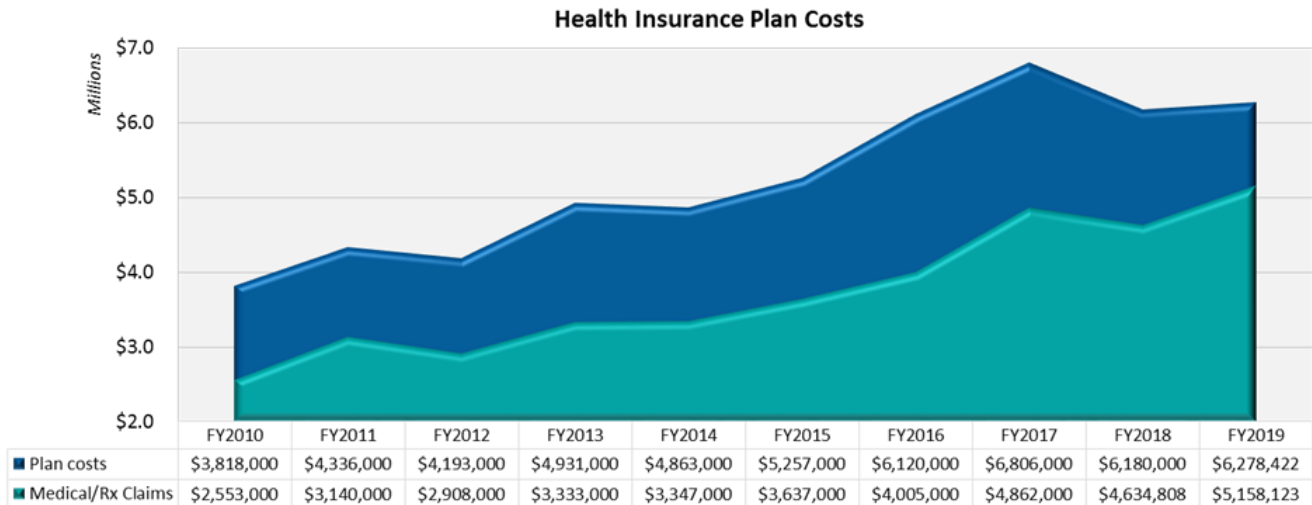
Employee Health Benefits. At the beginning of the current calendar year, the City introduced a new medical insurance plan using Referenced Based Pricing (RBP), allowing employees to choose between this new plan and the prior PPO plan. Approximately 60% of employees migrated to the new plan. The plan was introduced as a way to use a common point of reference (Medicare) to pay for medical services rather than relying on network discounts. The City was successful in creating a contractual partnership with the Center Care network to ensure that most medical services rendered in the local area would fall under a contract to underwrite a smooth processing of claims. To date, the plan is trending to save the City approximately \$1.0 million in medical claims.

The City also made a decision to move to a different Prescription Benefits Manager (PBM) at the start of the current calendar year. The new PBM recommended the City move its members to a closed formulary to increase the value of rebates received back from prescriptions. The estimated savings from this program in the next year is approximately \$250,000.

While these savings may appear to show a reduced level of expenses for the City, there are many expenses that will increase in FY2021. The City is budgeting an increase in medical claims due to the COVID-19 pandemic of \$500,000. While the RBP is trending to save money for those on that plan, there is also an estimated increase in the cost of the PPO plan of 7%. The City's dental and vision plans are trending to exceed FY2020 budgeted amounts by 24% and 70%, respectively.

To balance the savings and new expenses, the City will remain stagnant with premiums to both the City and the employees. The City will continue to spread the fixed administrative costs for the Health Care Fund over the entire year, effective in FY2020, by adding an additional amount of City paid premiums to each position eligible for such benefits and included in the budget. These fixed costs include stop loss coverage, administrative fees to MedBen, CareHere and Sherrill Morgan, labor and supply costs to the City Care Center, and operating funds throughout the year for wellness programs and incentives. The budgetary impact is approximately \$1.6 million at the same charge-off rate of \$3,300 per position used in the FY2020 budget. The chart on the following page summarizes the City's total health insurance plan costs and the medical and prescription costs since FY2010.

BUDGET MESSAGE, *continued*



Closed Police and Firefighters Retirement Fund. The City is committed to the solvency of the Police and Firefighters Retirement Fund (P&F Fund). This is a closed defined benefit plan currently composed of 32 long-time retired police officers and firefighters or their beneficiaries. The July 1, 2019 actuarial report reflected a market value of \$6.5 million and indicated a funding level slightly over 104.4%, assuming a 1.0% annual cost of living adjustment (110.9% assuming 0% COLAs). Based on the results of this report, there was no City contribution required for FY2020. Thus, the City is not proposing to contribute to the P&F Fund during FY2021. The City will continue to pay all of the Fund's administrative expenses totaling approximately \$24,000 in order to maintain a low unfunded liability level and monitor the fund closely.

CAPITAL IMPROVEMENT PROGRAM

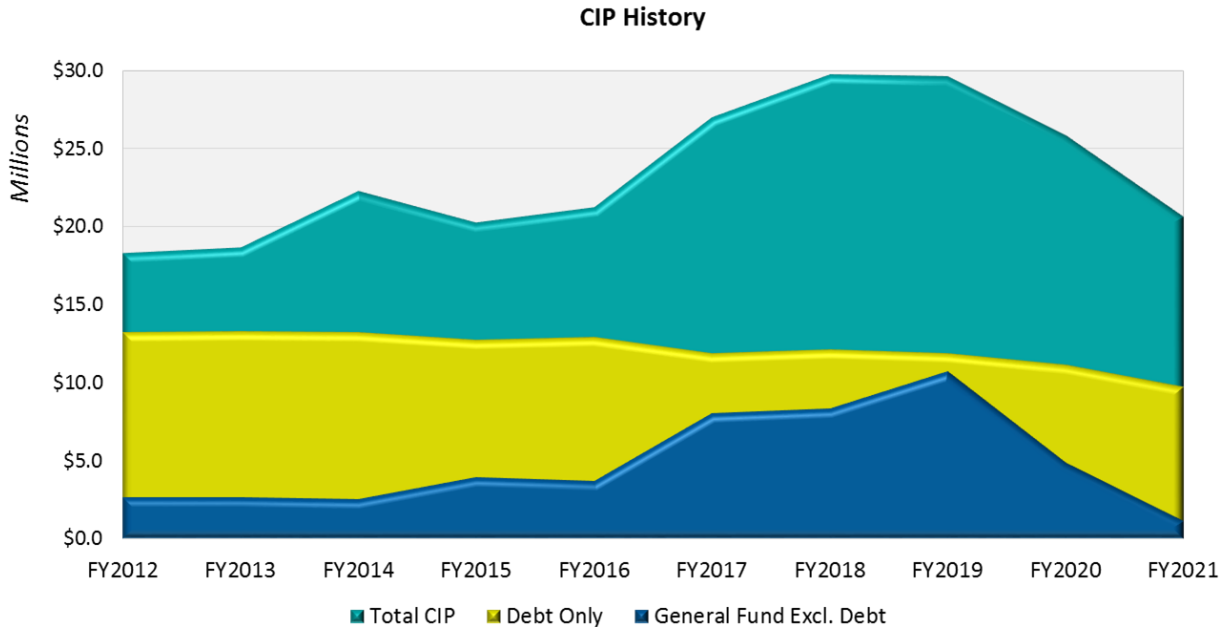
The proposed FY2021 Capital Improvement Program (CIP) will continue to address goals targeted for action on the Strategic Plan agenda established by the Board of Commissioners. The CIP totals \$20.6 million, including all funds and debt for the coming year. This is 21.7% or \$5.7 million less than the FY2020 program that totaled \$26.3 million and was approved in the multi-year CIP plan following adoption of the FY2020 budget. The FY2021 General Fund supported portion of the CIP is 41.6% or nearly \$4.0 million less than the approved multi-year plan amount in the prior year. No new General Fund debt is recommended; however, as previously mentioned there could be a new bond issue related to infrastructure development for the expansion of the Kentucky Transpark supported by non-General Fund resources.

For the seventh consecutive year, the proposed FY2021 budget does not impact the unassigned fund balance, meaning all of the recommended capital projects included in the General Fund budget will be paid with FY2021 operating revenues or money previously set aside for capital projects. Next year's capital budget consists of 52.8% new projects and 47.2% for payments on existing debt. This will be the fifth consecutive year where more capital investment is planned than debt service obligations, primarily due to the savings achieved in past years through debt refinancing and avoiding any significant new debt obligations since FY2008.

Focusing on the City's strategic priorities, the FY2021 budget provides just under \$6.2 million for Traffic & Roads, almost \$3.1 million for Community Livability projects, over \$1.5 million for Municipal Facilities & Equipment, and \$40,000 for Technology Improvements. The graph on the following page shows the funding history for CIP projects since FY2011.

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BUDGET MESSAGE, *continued*



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

AGENCY APPROPRIATIONS

A total of just over \$1.1 million is being allocated for eligible agencies and another \$3,089 for the City's United Way contribution, which is based on a dollar-for-dollar match of employee pledges which did not receive any other City benefits. The FY2021 recommended budget proposes to maintain most agencies at the same funding level as FY2020.

Additionally, \$10,000 has been set aside in the budget for Emergency Management Services to continue the upgrade, replacement and/or installation of warning sirens throughout the city. This budget also allocates \$4,165 to the BG-WC Airport as the City's required match (2.5%) of any federal funds received for the reconstruction design of the terminal apron.

The FY2021 agency funding budget is 1.7% of the proposed General Fund expenses and total appropriations are down 15.6% compared to FY2020. A complete list of the contract agencies is contained in **Appendix F**.

FINAL THOUGHTS

The FY2021 proposed budget may have been one of the most challenging budgets to assemble since the recession over ten years ago, if not the most challenging. It required a total collaborated team effort by department heads and city staff to make strategic cuts to department budgets while still maintaining a level of City services that every resident has come to expect. There are still uncertainties that we cannot predict in regard to the after-effects of COVID-19. The revenue projections used in this budget are very complex and required multi-layered techniques with different sets of data that have not been used in in the past. One example of this was an analysis provided by the City's Business Tax Auditor that

BUDGET MESSAGE, *continued*

examined FY2020 occupational tax withholdings by Standard Industrial Class (SIC) codes. This was a different approach used to help project trends by business sector in order to determine how each business category performed during the mandated closures of non-essential public facing businesses brought on by the coronavirus outbreak. The analysis also helped to decipher trends that could be predicted in the coming months. That method, combined with a slow recovery model for projecting occupational fees (net profits and withholdings), resulted in the conservative FY2021 revenue projection and was subsequently used as a target for the expenditure budget in the General Fund.

Furthermore, the FY2021 budget continues to honor one of our core values of living within our means. It is a balanced budget in the General Fund with some limited use of cash from fund balances in non-General Funds to balance expenses. A portion of FY2020 General Fund revenues will continue to be used to fund prioritized capital projects in order to delay additional new debt being issued against the General Fund. Existing debt continues to be reduced at a good pace and the City continues to meet existing debt obligations relating to the Ballpark, Transpark, and all other debt issues. For the 18th consecutive year, there are **no tax rate increases** being proposed.

The FY2021 budget recommendation includes reliable growth in property taxes, the City's second largest revenue, which will help offset the declines projected to occur in occupational fees in the coming months, which we hope will not linger too long. Fortunately, on the expenditure side, the CERS retirement contribution rate increases of 12% that were planned for consecutive budget years were put on hold by the State Legislature due to the COVID-19 state of emergency and will help to control increases to operating expenditures in the General Fund.

This is a time where we will have to closely monitor revenues over the next several months to ensure we stay on track with budget projections. Everyone has an opinion on the outcome the financial recovery and reopening of businesses will look like over the next several months, but no one has a crystal ball. The budget team plans to watch revenues closely and make proper adjustments through budget amendments if necessary once FY2021 starts. We will need to stay flexible and ready to roll with changes if circumstances dictate.

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

BUDGET MESSAGE ADDENDUM

Due to coronavirus restrictions, the *City Manager's Fiscal Year 2020/2021 Budget Recommendation* was distributed to the Board of Commissioners on June 1, 2020. The Budget Team filmed a presentation of the budget recommendation and the video was released to the public on June 9, 2020. The Board of Commissioners and public were able to submit questions via email to the City Manager prior to consideration of first reading of the Budget Ordinance.

First reading of the FY2021 Annual Operating Budget was considered by the Board of Commissioners at its June 16, 2020 meeting via video teleconference. There were no changes made to the budget recommendation prior to its adoption on June 18, 2020.



SELECTED FINANCIAL POLICIES



SELECTED FINANCIAL POLICIES

The succeeding financial policies are contained in a comprehensive City Financial Policies & Procedures publication. The most recent version was adopted via Municipal Order No. 2020-4 by the Board of Commissioners on January 7, 2020.

BUDGET MANAGEMENT

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

DEBT AND DEBT SERVICE

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

SELECTED FINANCIAL POLICIES, *continued*

Debt and Debt Service, continued

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

INVESTMENTS

1. It is the policy of the City to invest public funds in a manner which will provide the highest investment return with the maximum security of principal while meeting the daily cash flow demands of the City and conforming to all State statutes and City regulations governing the investment of public funds. This investment policy applies to all financial assets held directly by the City and are accounted for in the City's annual financial report. Financial assets of the City held and invested by trustees or fiscal agents are excluded from these policies; however, such assets shall be invested in accordance with State laws applicable to the investment of local government funds and in accordance with the City's primary investment objectives.
2. Investments shall be placed only as follows:
 - A. With financial institutions or brokers/dealers which maintain an office located within the City limits of Bowling Green; or,

SELECTED FINANCIAL POLICIES, continued

Investments, continued

- B. With a parent or subsidiary of a financial institution which maintains a full-time office located within the City of Bowling Green; or,
 - C. Through authorized investment pools through either the Commonwealth of Kentucky or the Kentucky League of Cities.
3. The City of Bowling Green's primary investment objectives, in order of priority, are as follows:
- A. *Safety.* Safety of principal is the foremost objective of the City's investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
 - B. *Liquidity.* The City's investment portfolio shall remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.
 - C. *Return on Investment.* The City's investment portfolio shall be designed with the objective of attaining a market rate of return throughout the budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.
4. Management responsibility for the City's investment program is hereby delegated to the Assistant City Manager/CFO. The Assistant City Manager/CFO shall have the authority, subject to the disapproval of the City Manager, to establish additional specific written procedures for the operation of the investment program which are consistent with this investment policy. The procedures shall include explicit delegation of authority, if any, to persons responsible for investment transactions. The Assistant City Manager/CFO, or designee, shall maintain all records related to the City's investment.
5. The actions of the Assistant City Manager/CFO as manager of the City's funds shall be evaluated using the "prudent person" standard that states, "investments shall be made with judgment and care under prevailing circumstances which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their capital and the probable income to be derived." The Assistant City Manager/CFO, acting in accordance with written procedures and exercising due diligence, shall be relieved of personal responsibility for an individual security's performance, provided that deviations from expectations are reported in a timely fashion to the governing body and appropriate action is taken to control adverse developments.
6. City investment funds shall only be invested in the following types of instruments in accordance with this policy and all applicable State statutes:
- A. Obligations of the United States and of its agencies and instrumentalities, including obligations subject to repurchase agreements, provided that delivery of these obligations subject to repurchase agreements is taken either directly or through an authorized custodian.
 - B. Obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States or a United States government agency, including but not limited to:
 - 1. United States Treasury
 - 2. Export-Import Bank of the United States
 - 3. Farmers Home Administration
 - 4. Government National Mortgage Corporation
 - 5. Merchant Marine Bonds

SELECTED FINANCIAL POLICIES, *continued*

Investments, continued

- C. Obligations of any corporation of the United States government, including but not limited to:
 - 1. Federal Home Loan Mortgage Corporation
 - 2. Federal Farm Credit Banks
 - 3. Bank for Cooperatives
 - 4. Federal Intermediate Credit Banks
 - 5. Federal Land Banks
 - 6. Federal Home Loan Banks
 - 7. Federal National Mortgage Association
 - 8. Tennessee Valley Authority
- D. Certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution having a physical presence in Kentucky which are insured by the Federal Deposit Insurance Corporation or similar entity or which are collateralized, to the extent uninsured, by any obligations, including surety bonds, permitted by KRS 41.240(4).
- E. Commercial paper rated in the highest category by a competent rating agency, which is an agency certified or approved by a national entity that engages in such a process as further defined in KRS 66.480(11).
- F. Bonds or certificates of indebtedness of the Commonwealth of Kentucky or of its cities, counties, agencies and instrumentalities.
- G. Securities issued by a state or local government, or any instrumentality of agency thereof, in the United States, and rated in one (1) of the three (3) highest categories by a competent rating agency.
- H. Shares of mutual funds and exchange traded funds, each of which shall have the following characteristics:
 - 1. The mutual fund shall be an open-end diversified investment company registered under the Federal Investment Company Act of 1940, as amended;
 - 2. The management company of the investment company shall have been in operation for at least five (5) years; and,
 - 3. All of the securities in the mutual fund shall be eligible investments pursuant to this Section.
- I. Individual equity securities if the funds being invested are managed by a professional investment manager regulated by a federal regulatory agency. The individual equity securities shall be included within the Standard and Poor's 500 Index, and a single sector shall not exceed twenty-five percent (25%) of the equity allocation.
- J. Individual high-quality corporate bonds that are managed by a professional investment manager that:
 - 1. Are issued, assumed or guaranteed by a solvent institution created and existing under the laws of the United States;
 - 2. Have a standard maturity of no more than ten (10) years; and,
 - 3. Are rated in three (3) highest rating categories by at least two (2) competent credit rating agencies.

SELECTED FINANCIAL POLICIES, *continued*

Investments, continued

7. The City recognizes that some level of risk is inherent in any investment transaction. Losses may be incurred due to issuer default, market price changes, or closing investments prior to maturity due to unanticipated cash flow needs. Diversification of the investment portfolio by institution, type of investment instrument, and term to maturity shall be the primary method to minimize investment risk. To the extent possible, the City will attempt to match investments with anticipated cash flow requirements.
8. The Assistant City Manager/CFO shall evaluate the financial capacity and credit worthiness of financial institutions and broker/dealers prior to the placement of the City's investments. The Assistant City Manager/CFO shall periodically review the financial condition and registrations of financial institutions and broker/dealers and, based on the review, make any recommendations regarding investment policy or program changes determined to be necessary.
9. It is the policy of the City to diversify investment portfolios within the restrictions of State and Federal law, limiting investments in securities to twenty percent (20%) of total investment with no more than five percent (5%) of total investment in a single issuer absent exceptions provided in KRS 66.480(2)(d). The City is also restricted from investing forty percent (40%) of allowed securities investment total in mutual funds and exchange traded funds, individual equity securities and individual high-quality corporate bonds pursuant to KRS 66.480 (2)(b). As of January 2020, any investment held that does not meet these guidelines shall be exempted from the requirements of this policy until maturity or liquidation of such monies, at which time such monies will be reinvested only as provided herein.
10. It is also the policy of the City to require that all cash and investments maintained in any financial institution named as depository be collateralized. The collateralized level shall be at least 100% of the market value of principal after any applicable FDIC coverage. Collateral shall be limited to the types of instruments authorized as collateral for State funds in KRS 41.240. The right of collateral substitution is permissible subject to approval by Assistant City Manager/CFO.
11. New City investment accounts shall be established by the Assistant City Manager/CFO and require two signatures, which may include the City Manager, Assistant City Manager/CFO, and Assistant Chief Financial Officer supervising the Revenue Division. In cases of joint accounts with other governmental agencies, only one City official signature will be required.

FUND BALANCE

1. The Fund Balance Policy is intended to provide guidelines during the preparation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls.
2. The Fund Balance is the balance of funds available for spending and consists of five categories:
 - Nonspendable Fund Balance
 - Restricted Fund Balance
 - Committed Fund Balance
 - Assigned Fund Balance
 - Unassigned Fund Balance
3. When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it. When committed, assigned and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.

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SELECTED FINANCIAL POLICIES, *continued*

Fund Balance, continued

4. The Board of Commissioners has the authority to set aside or constrain funds. Any funds set aside as Committed Fund Balance requires the passage of an Ordinance.
5. The desired minimum Fund Balance in the General Fund shall be 25% of estimated revenues adopted in the upcoming fiscal year budget. Furthermore, additional committed or assigned fund balance that is set aside may be carried forward to future fiscal years to fund new projects or one-time expenditures.
6. Unassigned Fund Balance may be accessed in the event of unexpected expenditures upon approval of a budget amendment by the Board of Commissioners.

CAPITAL ASSETS

1. The Finance Department shall maintain a General Capital Asset Group of Accounts in order to safeguard municipal vehicles, equipment, land, buildings, improvements, intangible property and facilities. The Finance Department shall also conduct random physical inventory verifications in addition to a biennial citywide physical inventory.
2. All capital assets shall be valued at historical cost or estimated historical cost if the actual cost is not available. Donated assets shall be recorded at the Fair Market Value at the time the City takes ownership.
3. Public domain infrastructure assets consisting of certain improvements other than buildings and including such items as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems shall be included in the City's records according to the Governmental Accounting Standards Board (GASB), Statement 34.
4. Assets of any City Enterprise Fund shall be maintained and accounted for separately within the Enterprise Fund. All general capital assets will be tracked in the General Government Asset Fund.
5. Assets with a life expectancy of two (2) years or more, equipment with a value of \$5,000 or more, and land, buildings and improvements with a value of \$25,000 or more shall be recorded as capital assets in the general ledger by the Finance Department.
6. No item or property belonging to the City shall be disposed of by any department unless the following steps are taken:
 - A. The department shall submit a request for disposal of the item or property to the Procurement Manager. The request shall include a complete description of the item or property, the asset tag number (if applicable), condition and location of the item(s), the reason for the disposal of the item or property, and recommended method of disposal.
 - B. All items or property determined to be surplus may only be disposed of in one (1) of the following manners:
 1. Transferred to another governmental agency with or without compensation, by written request from the Department Head and approved by the Procurement Manager and City Manager.
 2. Sold at public auction.
 3. Sold by sealed bid in accordance with KRS 45A.365.
 4. If no bids are received, the item or property may be disposed of as deemed appropriate by the department in which the item or property is located and the Procurement Manager.

SELECTED FINANCIAL POLICIES, *continued*

Capital Assets, continued

7. Surplus/obsolete items will be made available to City departments to utilize if needed. If the item is utilized, the Procurement Manager will notify the appropriate staff in the Finance Department to transfer accountability for the asset to the new department within the financial software. If the item is not utilized, the Procurement Manager will prepare the item for auction.
8. Function of government classifications shall be based upon the department responsible for the maintenance and safekeeping of each asset.
9. Controlled assets are defined as those assets with a life of two (2) years or more and a value less than \$5,000 and as having special legal, safety, and/or heightened risk of theft characteristics that require them to be tracked; such as handguns, items acquired through grant contracts, and electronic equipment. Departments may track such assets within the City's financial software or manually outside the system.

FUND STRUCTURE

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

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

Fund Descriptions:

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

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

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

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

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

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

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

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BUDGET PROCESS & CALENDAR



BUDGET PROCESS

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

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

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

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

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

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

BUDGET CALENDAR

JANUARY 2020

Fiscal Year 2020/2021 Budget Planning Schedule

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

Schedule of Events

- ♦ Jan. 17—Meeting to be held to distribute budget materials for departmental budget staff.
- ♦ Jan. 21—Payroll, Human Resources (HR) and Assistant City Manager (ACM) to begin setting up wage and benefit pay batches, and schedules and rates, as well as updating position files and attaching to employees in Position Budgeting (PB Phase 1). The PB Phase 1 set-up process to be completed by February 10th.
- ♦ Jan. 22-23 & 29—Three budget training sessions will be offered in the IT Conference/ Training Room to learn and/or refresh your knowledge of the NWS software system and Budget Maintenance entry/edit process. Please sign-up for one of the sessions offered by accessing the document in OnBase>BGKY—Registrations/Sign-up Sheets.
- ♦ Jan. 27—Board of Commissioners (BOC) and City Manager (CM) to meet in a special work session at the Sloan Convention Center to discuss broad goals and objectives for the new budget year and beyond, and set priorities for FY2021.
- ♦ Jan. 31—FY2020 2nd quarter performance measurement (PM) data entry to be complete.

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FEBRUARY 2020

Fiscal Year 2020/2021 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1 Begin City Fleet Evaluation
	Budget entry/edit can begin February 3rd					
2	3 Budget Maintenance Initialized	4	5 SM Strategic Goal Planning	6	7	8
9	10 Position Budgeting Initialized	11	12	13	14	15
16	17	18	19	20	21 IT Related Requests Due	22
	Employee Committee Meetings					
23	24 PB Testing Complete; Update Position hours & add OT	25 Changes to Insurance Coverage Due	26	27	28	29 End Fleet Evaluation

Schedule of Events

- ◆ Feb. 1-29—Fleet Manager will work with departments to review the City fleet of vehicles and equipment to update suggested retention and replacement schedules. A preliminary list of prioritized recommended replacements with estimated costs should be provided to each Department Head (DH) and to the ACM/CFO by March 6th.
- ◆ Feb. 3—ACM/CFO to initialize Budget Maintenance for departments to begin entering/editing budget data (rev./exp.) in NWS "Live".
- ◆ Feb. 5—Senior Management (SM) staff will meet at the Sloan Convention Center to discuss the outcomes from the BOC Strategic Goal Planning Session and determine management agenda for FY2021.
- ◆ Feb. 10—Payroll, HR and ACM/CFO will update and apply any benefit/tax rate changes for FY2021 and begin testing position calculations in Position Budgeting (PB Phase 2).
- ◆ Feb. 17-21—Employee committee meetings to be held. Committee representatives will have the opportunity to present and discuss budget related issues with the City Manager, HR Director and ACM/CFO.
- ◆ Feb. 21—All departments' computer hardware and/or software requests for the FY2021 budget are due to the Chief Information Officer (CIO) by close of business. IT will work with each department to evaluate and prioritize the requests. The *IT Budget Request Form* can be found in OnBase>Forms.
- ◆ Feb. 24—HR and ACM/CFO to begin PB Phase 3, updating position hours and adding overtime hours to the schedules to promote into Budget Maintenance. Initial entry, calculations and promoting to be complete by March 6th.
- ◆ Feb. 25—Any new construction, renovations or capital purchases that require insurance coverage or any changes in coverage will require an insurance form to be completed and must be turned in to the Safety/Risk Mgr. by close of business. The *Insurance Budget Planning-Property Addition & Deletion Form* can be found in OnBase>BGKY—Risk Management.

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MARCH 2020

Fiscal Year 2020/2021 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 Agency Budget Form Distribution	3	4 SM Monthly Meeting, Review CIPs & NEPS	5	6 Initial Position Budgeting Entry Deadline	7 Fleet Replacement Recommend. Due ←
8	9 Revenue & Expense Entry Deadline	Departments finalize budget requests / reporting				14 New Position/Reclass. Requests Due ←
15	16	17	18	19	20	21
	Department Meetings with Budget Team					
22	23 Budget Team Deliberation	24	25	26	27	28
29	30	31				

Schedule of Events

- ♦ Mar. 2—ACM/CFO to distribute budget request forms to qualified contract agencies for FY2021 funding consideration.
- ♦ Mar. 4—Each DH to present proposed FY2021 CIP and NEPS/Supplemental requests to SM staff for group discussion to establish priorities for funding based on BOC goals/objectives.
- ♦ Mar. 6—Fleet Manager to provide a list of prioritized vehicle/equipment replacement recommendations with estimated replacement costs to each appropriate DH, with a complete list for all departments to be provided to the ACM/CFO.
- ♦ Mar. 6—PB Phase 3 initial entry, calculations and promoting to be complete. The personnel figures will exclude any FY2021 pay adjustments, with the exception of any required changes to taxes and benefits.
- ♦ Mar. 9—All revenue and operating expenditure entry/editing by each responsible department should be complete.
- ♦ Mar. 13—Five (5) complete departmental budget recommendation packets are to be delivered to the ACM/CFO by 4:00 p.m. for distribution to the Budget Team (BT). Packets should outline requests for maintaining current level of services, any proposed cost increases/decreases which meet the designated thresholds (other than inflationary), and prioritized recommendations for any new position/reclassifications, CIPs and Supplemental/NEPS requests.
- ♦ Mar. 13—Three (3) copies of any new position, reclassification/upgrade and/or FTE adjustment request forms are to be delivered to the ACM/CFO by 4:00 p.m. for distribution to CM and HR Director.
- ♦ Mar. 16-20—Meetings will be held with each DH and the BT to review and discuss each department's budget request/recommendation in detail.
- ♦ Mar. 23-Apr. 24—Multiple BT meetings will be scheduled for deliberations about revenue projections, department requests, personnel adjustments, capital projects and agency funding.

* **COVID-19 impacted the budget process and altered the schedule of activities beginning March 18th.**

APRIL 2020

Fiscal Year 2020/2021 Budget Planning Schedule

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

Schedule of Events

- ◆ Apr. 1—All contract agency budget request forms are due to the ACM/CFO by 4:00 p.m. for consideration of funding in the FY2021 budget.
- ◆ Apr. 1-3—Meetings to be held with CM, HR Director, ACM/CFO and appropriate DH related to personnel requests previously submitted on Mar. 13th.
- ◆ Apr. 1-24—Multiple BT meetings to be scheduled for deliberations about revenue projections, department requests, personnel adjustments, capital projects and agency funding.
- ◆ Apr. 17— Assistant City Manager/Chief Financial Officer (ACM/CFO) to provide the final revenue projections and multi-year financing plan to the City Manager.
- ◆ Apr. 20-24—HR and ACM/CFO to complete PB Phase 4-Test by adding FY2021 pay adjustments, new positions/reclassifications, etc. to Position Budgeting in NWS Test environment for recalculation and promoting into Budget Maintenance.
- ◆ Apr. 24—Budget Team deliberation to be complete.
- ◆ Apr. 27—ACM/CFO and HR to have completed PB Phase 4-Test entry/edit process in the NWS Test environment, including addition of COLA, Step and/or other adjustment factors and any City Manager approved new positions and/or reclassifications/upgrades.
- ◆ Apr. 28-May 12—BT to update final budget recommendations and prepare FY2021 Budget document and presentation materials for agenda deadline and distribution to BOC.
- ◆ Apr. 30—FY2020 3rd quarter Performance Measurement data entry to be complete.

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MAY 2020

Fiscal Year 2020/2021 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		Preparation of Budget Doc. and Presentation Materials			1	2
3	4	5	6	7	8	9
10	11	12	13 Agenda Deadline	14 FY2021 Budget Recommendation Distribution to BOC	15	16
17	18	19 Budget Presentation @ BOC Meeting	20	Update/Finalize Budget Reporting		23
24	25 Holiday	26 Final PB Entry Deadline for NWS Live	27 Agenda Deadline	28	29	30

Schedule of Events

- ♦ May 1-12—BT to update final budget recommendations and prepare FY2021 Budget document and presentation materials for agenda deadline and distribution to BOC.
 - ♦ May 13—FY2021 Budget document to be completed and copies provided to the City Clerk's office for agenda filing and preparation.
 - ♦ May 14—FY2021 Budget Recommendation to be distributed to the BOC with the agenda for the May 19th meeting.
 - ♦ May 19—The Executive Budget Recommendation, including FY2021 capital improvement projects and agency funding recommendations, to be presented by the City Manager, ACM/CFO, ACFOs and HR Director at the BOC meeting.
 - ♦ May 20-26—ACM/CFO to update FY2021 budget reporting pursuant to presentation discussion and as directed by the BOC, and complete PB Phase 4-Live entry of all FY2021 pay adjustments in NWS Live environment and any other updates/revisions required for final budget reporting.
 - ♦ May 27—Budget Ordinance and Exhibit 1 to be completed and filed with the City Clerk's office by noon to meet the agenda deadline for first reading at the June 2nd BOC meeting.
- * **Budget presentation was delayed due to COVID-19 restrictions and moved to early June. The budget ordinance is to be put on the June 16th BOC meeting agenda.**

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JUNE 2020

Fiscal Year 2020/2021 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 Employee Committee Nominations	2 BOC Meeting	3 Prepare Agency Appropriation Agreements	4	5	6
7	8	9	10 Agenda Deadline @ Noon Prepare Internal Services Survey	11	12	13
14	15	16 BOC Meeting	17	18	19	20
21	22 Adopt FY2021 Budget in NWS	23	24	25	26	27
28	29	30 Employee Committee Membership List Due				

Schedule of Events

- ♦ Jun. 1-30—Departments are to obtain nominations and establish employee committees for FY2021 and provide the list of members to ACM/CFO and HR Director by June 30th.
 - ♦ Jun. 2—First reading of FY2021 Budget Ordinance to be held at the BOC regular meeting.
 - ♦ Jun. 3-5—ACM/CFO and City Attorney to prepare the Agency Appropriation Agreements to correspond with recommended funding levels.
 - ♦ Jun. 8-26—ACM/CFO to prepare the FY2020 Internal Services Employee Survey questionnaire to be distributed to employees on July 1st.
 - ♦ Jun. 10—Municipal Order, with Agency Appropriation Agreements attached, to be filed with the City Clerk's office to meet the agenda deadline.
 - ♦ Jun. 16—Second reading of FY2021 Budget Ordinance and consideration of Agency Appropriation Agreements to occur at the BOC regular meeting.
 - ♦ Jun. 22—Formally adopt the FY2021 Budget in NWS to finalize the implementation of the new budget before July 1st.
- * ***Due to alternations in the budget planning schedule in mid-March, the first reading of the budget ordinance moved to June 16th with second reading and agency appropriation agreements shifted to a special meeting TBD.***

JULY 2020

Fiscal Year 2020/2021 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1 Distribute Internal Services Survey	2	3 Holiday	4
5	6 FY2021 Dept. CIP Timelines Due	7	8	9	10	11
12	13	14	15 FY2020 Carry Forward Requests Due	16	17 Out-year CIP Requests Due	18
19	20	21	22	23	24	25
Preparation of Multi-year Capital Improvement Program to Begin						
26	27	28	29	30	31 Close Internal Services Survey	

Schedule of Events

- ♦ Jul. 1—ACM/CFO to distribute the FY2020 Internal Services Survey to all employees. Survey to remain open through the entire month of July for employees to compete and submit responses either electronically or manually.
- ♦ Jul. 6—Departments to submit timeline for completion of FY2021 approved capital improvement projects (CIP) to ACM/CFO and Procurement Manager.
- ♦ Jul. 15—Each department to submit a list of any remaining FY2020 approved one-time or capital project expenditures which could not be completed during the fiscal year to the ACM/CFO and Assistant CFOs.
- ♦ Jul. 17—All departmental CIP proposals for the next three (3) fiscal years (FY2022, FY2023 & FY2024) are to be submitted to the ACM/CFO and Procurement Manager by close of business.
- ♦ Jul. 20-Aug. 4—Procurement Manager to organize requests and prepare a preliminary multi-year CIP spreadsheet for discussion at the August SM monthly meeting.
- ♦ Jul. 31—The FY2020 Internal Services Employee Survey will be closed at the end of the day (11:59 pm). Surveys will no longer be accepted after this date.

Due to the extended year-end closing process, FY2020 4th quarter PM data entry is also extended to August 14th.

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AUGUST 2020

Fiscal Year 2020/2021 Budget Planning Schedule

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

Schedule of Events

- ♦ Aug. 3-5—Following the close of the FY2020 Internal Services Employee Survey, ACM/CFO to begin compiling, analyzing and reporting results for use in the annual PM data reporting process.
- ♦ Aug. 5—DHs to present proposed capital improvement projects for the next three (3) fiscal years to the SM staff for discussion and consideration in the multi-year capital program.
- ♦ Aug. 6-Sept. 11—Preparation of the multi-year capital program draft report continues.
- ♦ Aug. 14—FY2020 4th quarter PM data entry to be complete.
- ♦ Sometime during the last week of August or by end of September (between Aug. 24th to Sept. 25th), the BOC will have a special work session / retreat for the mid-year planning session to discuss ideas and policy initiatives, as well as progress toward achievement of established goals and objectives for the City.

SEPTEMBER 2020

Fiscal Year 2020/2021 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7 Holiday	8	9	10	11 Multi-year CIP Draft Report	12
13	14	15	16	17	18	19
		Finalize FY2021—FY2024 CIP Report				
20	21	22	23	24	25	26
27	28	29	30			

Schedule of Events

- ♦ Sept. 11—A draft of the multi-year CIP report is due to the City Manager (CM) for review prior to submission for BOC consideration.
- ♦ Sept. 14-25—Update and finalize the multi-year CIP report for consideration by BOC at next regular meeting.
- ♦ Sept. 30—Final Multi-year CIP report draft due to the City Clerk's office for agenda filing and preparation.
- ♦ Sometime during the last week of August or by end of September (between Aug. 24th to Sept. 25th), the BOC will have a special work session / retreat for the mid-year planning session to discuss ideas and policy initiatives, as well as progress toward achievement of established goals and objectives for the City.

OCTOBER 2020

Fiscal Year 2020/2021 Budget Planning Schedule

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

Schedule of Events

- ♦ Oct. 6—FY2021-FY2024 Capital Improvement Plan to be presented for approval at the BOC regular meeting.
- ♦ Oct. 30—FY2021 1st quarter PM data entry to be complete.
- ♦ If the first regular BOC meeting in October is canceled, the Multi-year CIP Report will be considered at its next regularly scheduled meeting of October 20th with an agenda deadline of noon on October 14th.



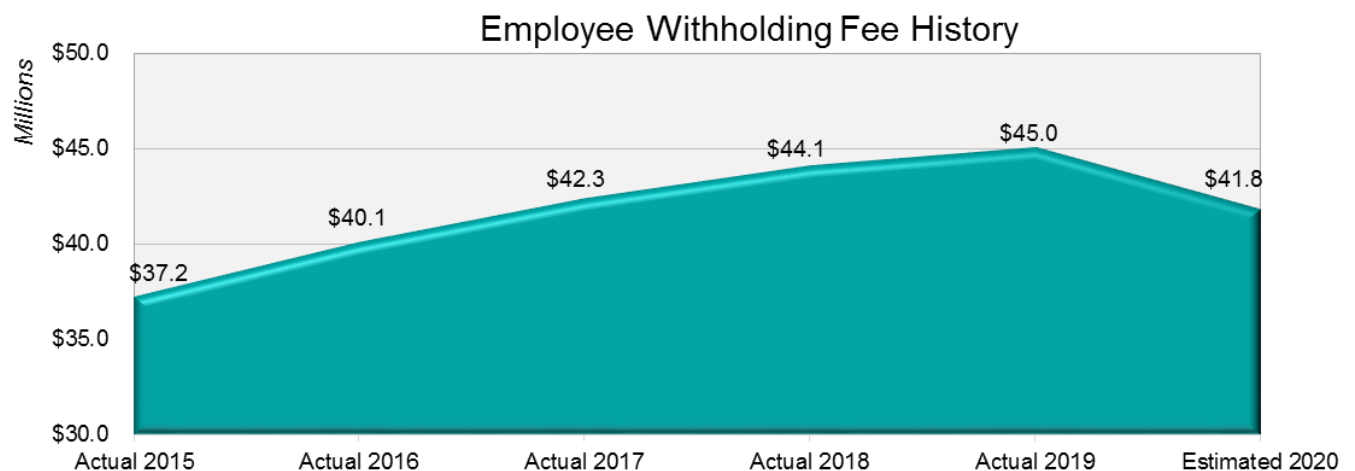
MAJOR REVENUE SOURCES



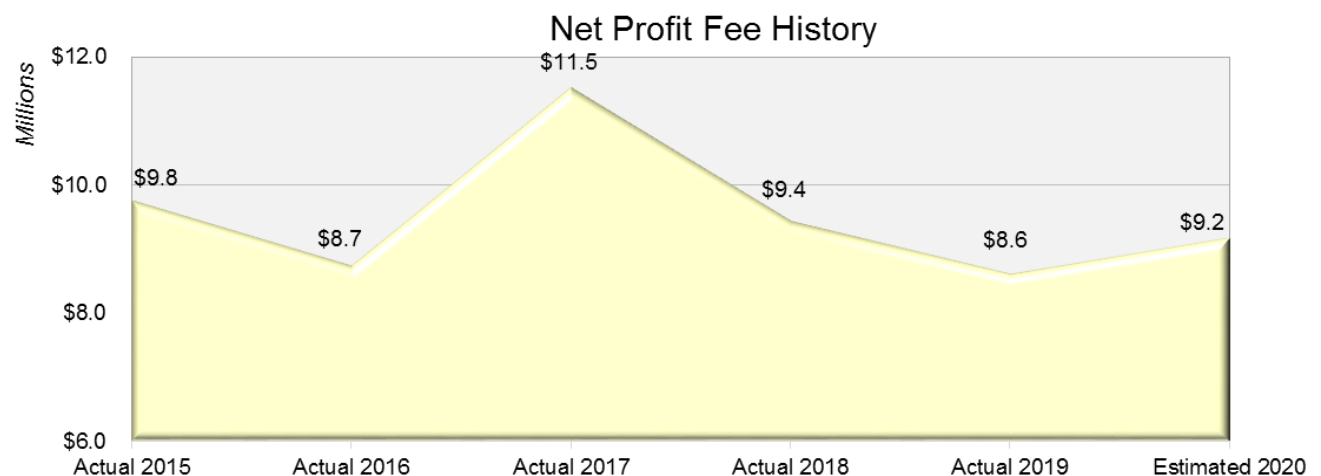
MAJOR REVENUE SOURCES—ALL FUNDS

Occupational fees are the City's largest and most important revenue source and are budgeted to total \$46,956,500 in FY2021. Occupational fees include net profit fees, employee withholding fees, business registrations and transient fees. The fees are collected by the City and posted in the General Fund and two special revenue funds. On average, about 90.0% of occupational fees are collected within 45 days of the due date. The budget for occupational fees is typically determined by staff analysis of past collection trends and the current local economy. Due to COVID-19, greater analysis was needed to determine the proper projected revenue. Through research, surveying other local municipalities, and scenario analysis using the most up-to-date occupational returns impacted by COVID-19 closures, City staff calculated a blended percentage reduction to the anticipated monthly collection cycle of occupational fees. The blended rate was then applied in a step-down manner to mirror the slowly re-opening economy at lesser capacity. The City took a conservative approach to the step-down method in order to guard against a possible future spike in COVID-19 cases, which could cause another statewide economic shutdown.

- **Employee withholding fees** are withheld from employee gross wages earned within the city limits at the rate of 1.85%. Withholding fees are remitted to the City by local businesses on a monthly or quarterly basis. This revenue source is estimated to generate approximately \$41,766,000 for FY2020.



- **Net profit fees** are assessed to local businesses at the rate of 1.85% of net income earned within the city limits of Bowling Green. The net profit fees are filed with the City annually based on each business's normal tax year with a typical due date of April 15th. Due to COVID-19, the due date has been extended to July 15th, which may affect timing of collections. Roughly \$9,175,000 is expected to be collected for the fiscal year ending June 30, 2020.

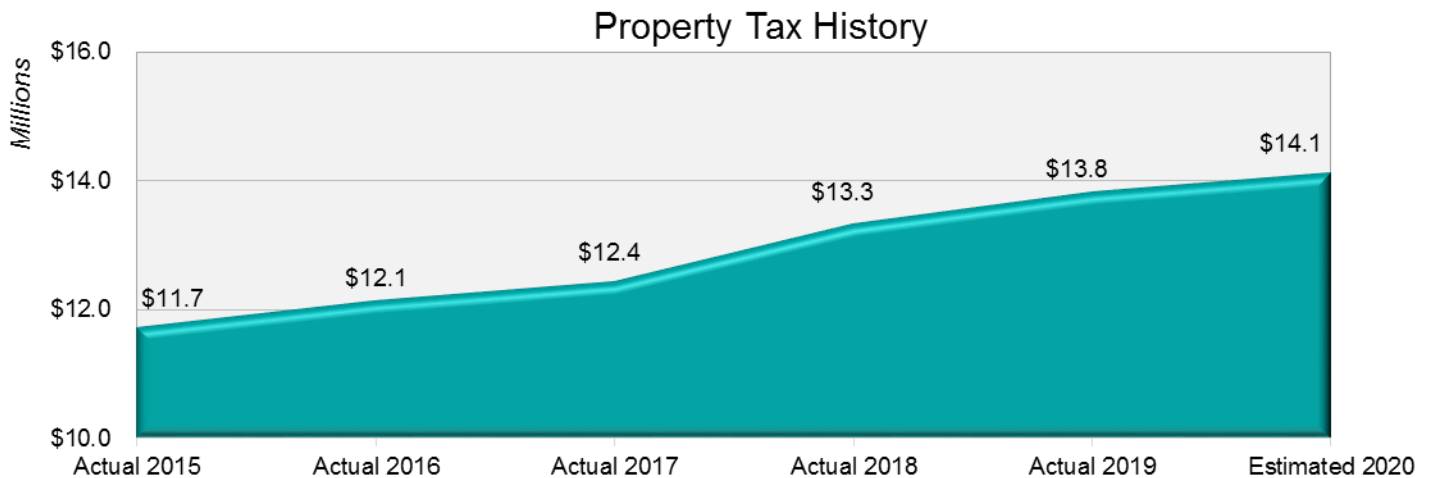


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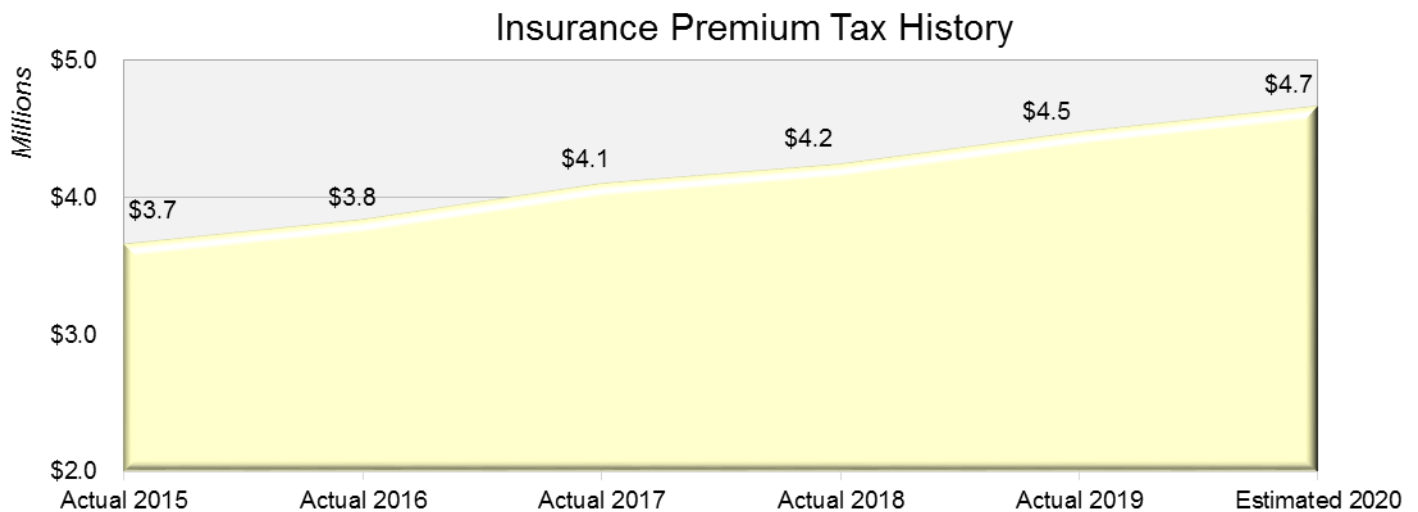
MAJOR REVENUE SOURCES—ALL FUNDS, *continued*

Taxes are the City's second largest source of revenue and are budgeted to total nearly \$21,143,000 during FY2021. Taxes are comprised of property taxes, insurance premium taxes and franchise taxes. Transient room taxes are also included and represent 1% of the total room rental fee generated within the city limits.

- **Property taxes** include payments for real and personal property taxes, motor vehicle and boat taxes, franchise taxes, and payments in-lieu-of taxes. Real property taxes are based on the current property assessment at the rate of \$0.205 per \$100 and tangible personal property is taxed at \$0.260 per \$100. The taxes are collected by the City and posted in the General Fund, Parks Development Fund, Job Development Incentive Fund, and the ITA Debt Service Fund. Property taxes are expected to generate approximately \$14,132,000 for the fiscal year ending June 30, 2020. Approximately 97.5% of property taxes are collected within six months of the due date. The property tax budget is based on the tax roll provided to the City by the Warren County Property Valuation Administrator (PVA).



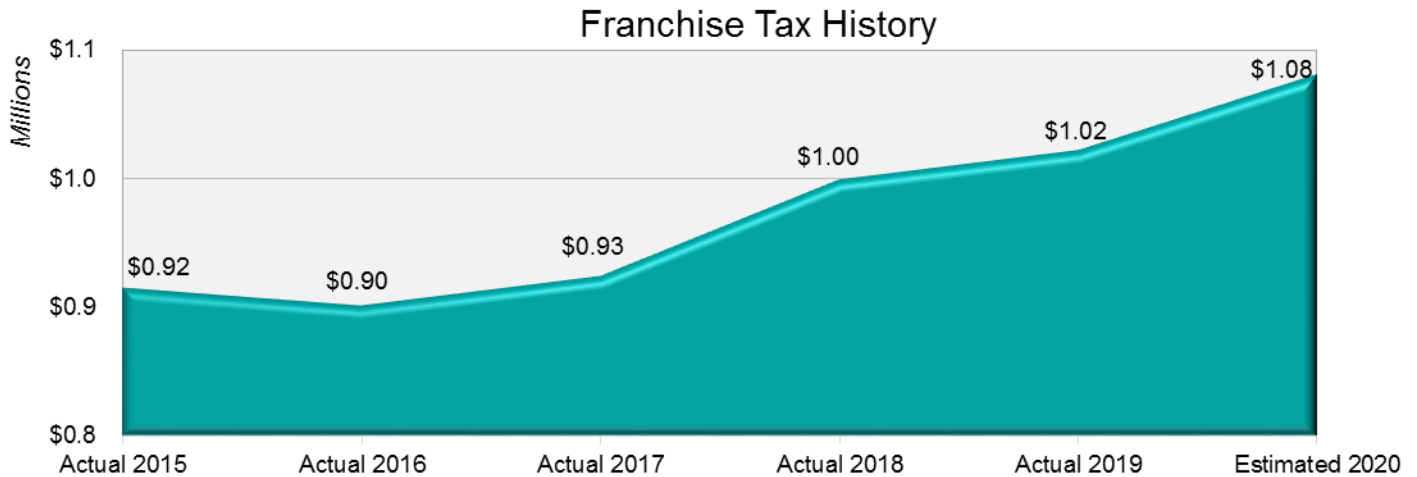
- **Insurance premium taxes** are collected by insurance companies on insurance policies held inside the city limits and remitted to the City on a quarterly basis. The current rates are 7% for fire and inland marine insurance, 5.5% on multi-line policies, and 2% on casualty, liability, vehicle, health and life insurance. Insurance premium taxes are deposited into the General Fund and the Fire Improvement Fund. For FY2020, these revenues are projected to produce \$4,663,000. The insurance premium tax budget is normally developed in the same manner as the budget for occupational fees. Past trends and current factors are considered by staff. FY2020 was a strong year for insurance premium taxes with minimal current impacts shown from COVID-19. A small reduction was forecasted with COVID-19 in mind due to the nature of the revenue source.



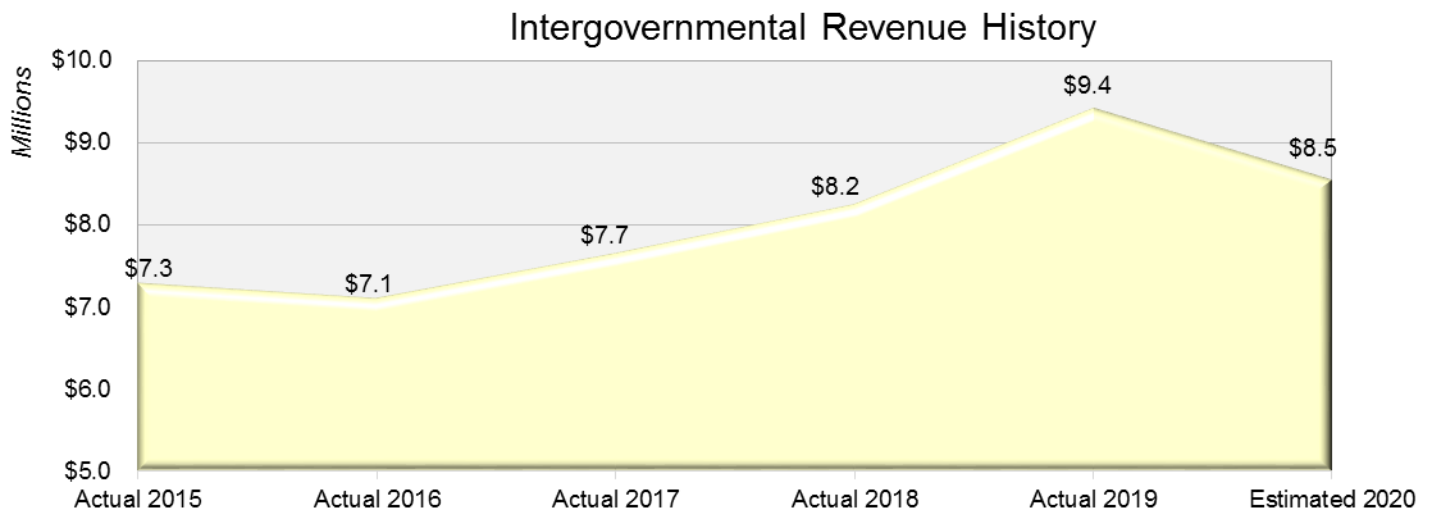
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MAJOR REVENUE SOURCES—ALL FUNDS, *continued*

- **Franchise Taxes** are collected from telecommunication, banking and natural gas companies and are deposited into the General Fund and Liquid Fuel Tax Fund. The budget for franchise fees is determined by contracts held with each industry. This revenue source is expected to produce approximately \$1,081,000 during FY2020.

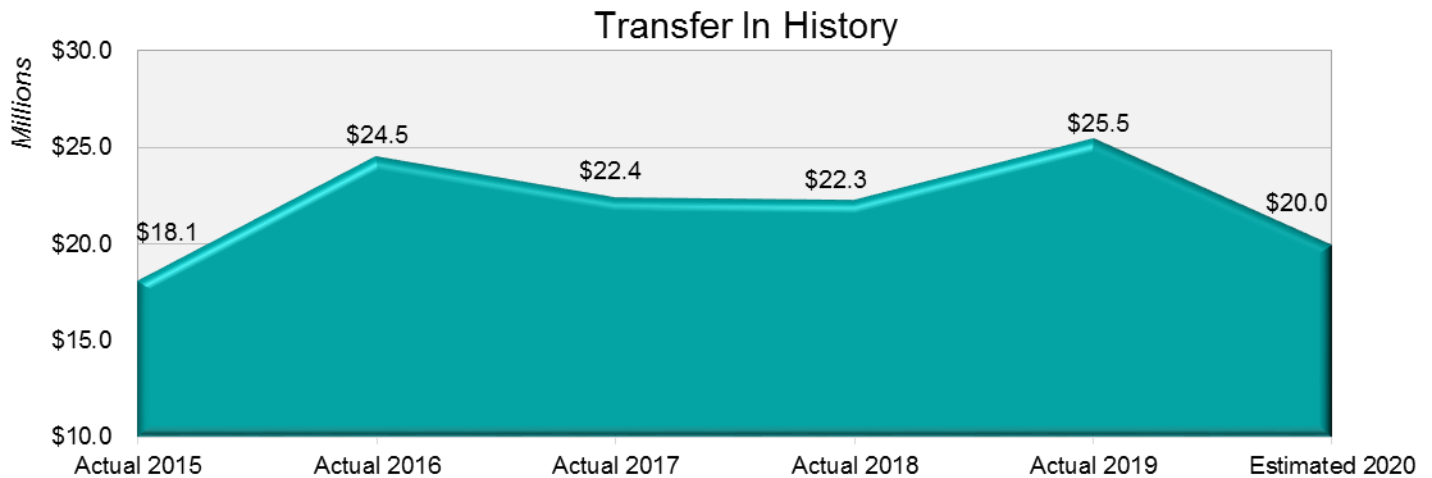


Intergovernmental revenue includes grant proceeds received from federal, state and local governmental entities. This source of revenue can be deposited into any City fund, but is primarily accounted for in special revenue funds. The intergovernmental budget is determined by estimating grant proceeds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



MAJOR REVENUE SOURCES—ALL FUNDS, *continued*

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



APPENDIX A

ALL FUNDS

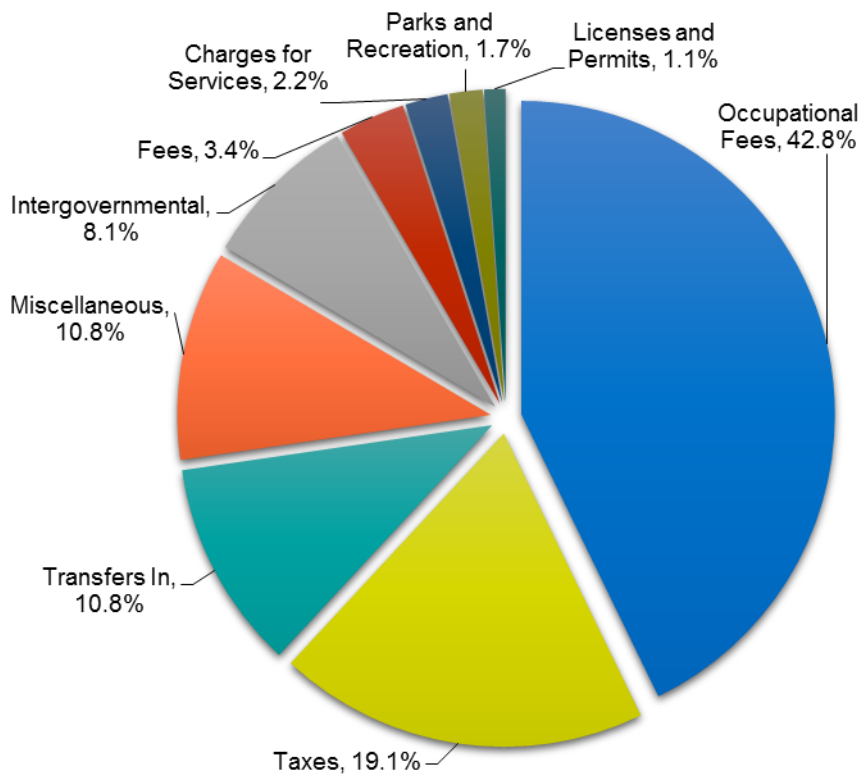


ANNUAL OPERATING BUDGET FOR ALL FUNDS AND CATEGORIES

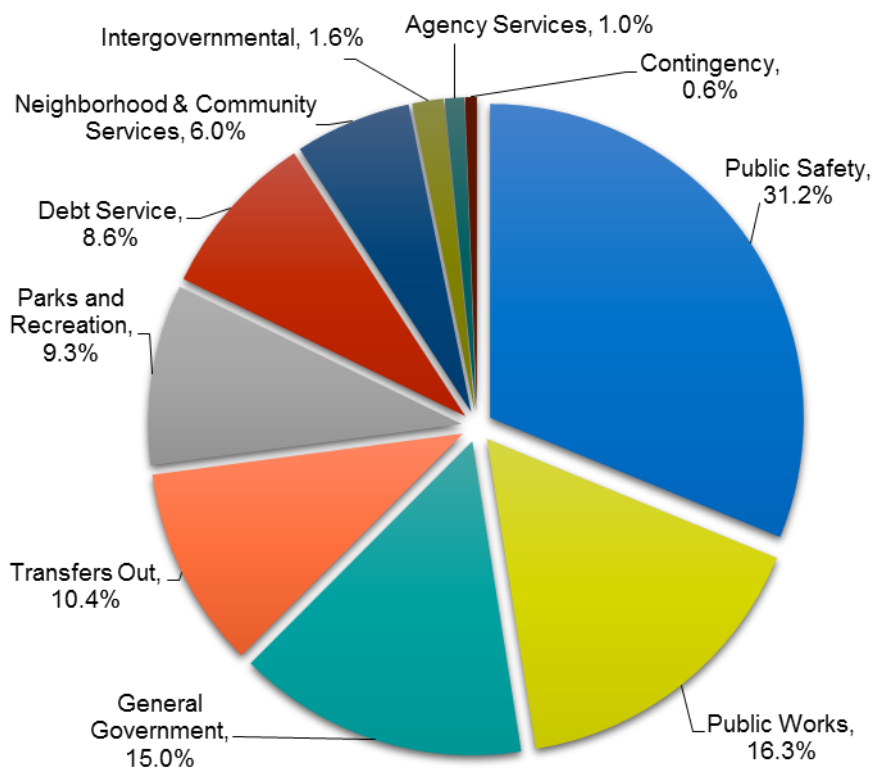
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Trust Funds	Internal Service	Total
RESOURCES IN:								
Taxes	\$ 17,751,150	\$ 3,073,500	\$ 0	\$ 14,000	\$ 304,000	\$ 0	\$ 0	\$ 21,142,650
Occupational Fees	44,203,500	3,063,000	0	0	0	0	0	47,266,500
License & Permits	1,213,500	0	0	0	0	0	0	1,213,500
Intergovernmental	0	8,897,035	0	0	0	0	0	8,897,035
Fees	453,900	189,600	0	3,069,000	0	0	0	3,712,500
Charges for Services	287,500	0	0	0	0	21,750	2,112,265	2,421,515
Parks & Recreation	1,933,460	0	0	0	0	0	0	1,933,460
Miscellaneous	548,324	571,641	53,500	1,039,000	246,000	430,000	8,985,941	11,874,406
Revenues:	\$ 66,391,334	\$ 15,794,776	\$ 53,500	\$ 4,122,000	\$ 550,000	\$ 451,750	\$ 11,098,206	\$ 98,461,566
Note/Bond Proceeds	0	0	0	0	0	0	0	0
Transfers In	524,666	1,277,261	3,598,934	5,630,000	100,000	0	750,000	11,880,861
Other Resources:	\$ 524,666	\$ 1,277,261	\$ 3,598,934	\$ 5,630,000	\$ 100,000	\$ 0	\$ 750,000	\$ 11,880,861
RESOURCES IN:	\$ 66,916,000	\$ 17,072,037	\$ 3,652,434	\$ 9,752,000	\$ 650,000	\$ 451,750	\$ 11,848,206	\$ 110,342,427
RESOURCES OUT:								
General Government	\$ 7,229,390	\$ 0	\$ 96,000	\$ 0	\$ 0	\$ 0	\$ 9,839,416	\$ 17,164,806
Public Safety	31,427,569	3,325,072	173,000	0	0	690,000	0	35,615,641
Public Works	7,450,917	3,771,470	5,295,000	0	0	0	2,133,927	18,651,314
Parks & Recreation	8,436,271	0	2,242,400	0	0	0	0	10,678,671
Neighborhood & Community Services	2,396,718	4,473,928	0	0	0	0	0	6,870,646
Agency Services	1,109,209	0	0	0	0	0	0	1,109,209
Debt Service	0	0	0	9,705,000	0	0	0	9,705,000
Intergovernmental	1,550,000	0	0	0	274,124	0	0	1,824,124
Contingency	725,000	0	0	0	0	0	0	725,000
Expenditures:	\$ 60,325,074	\$ 11,570,470	\$ 7,806,400	\$ 9,705,000	\$ 274,124	\$ 690,000	\$ 11,973,343	\$ 102,344,411
Transfers Out	6,590,926	3,430,750	1,500,000	0	0	0	360,000	11,881,676
RESOURCES OUT:	\$ 66,916,000	\$ 15,001,220	\$ 9,306,400	\$ 9,705,000	\$ 274,124	\$ 690,000	\$ 12,333,343	\$ 114,226,087
RESERVES UTILIZED:	\$ 0	\$ 2,070,817	(\$ 5,653,966)	\$ 47,000	\$ 375,876	(\$ 238,250)	(\$ 485,137)	(\$ 3,883,660)

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FY2021 RESOURCES BY TYPE & EXPENDITURES BY FUNCTION



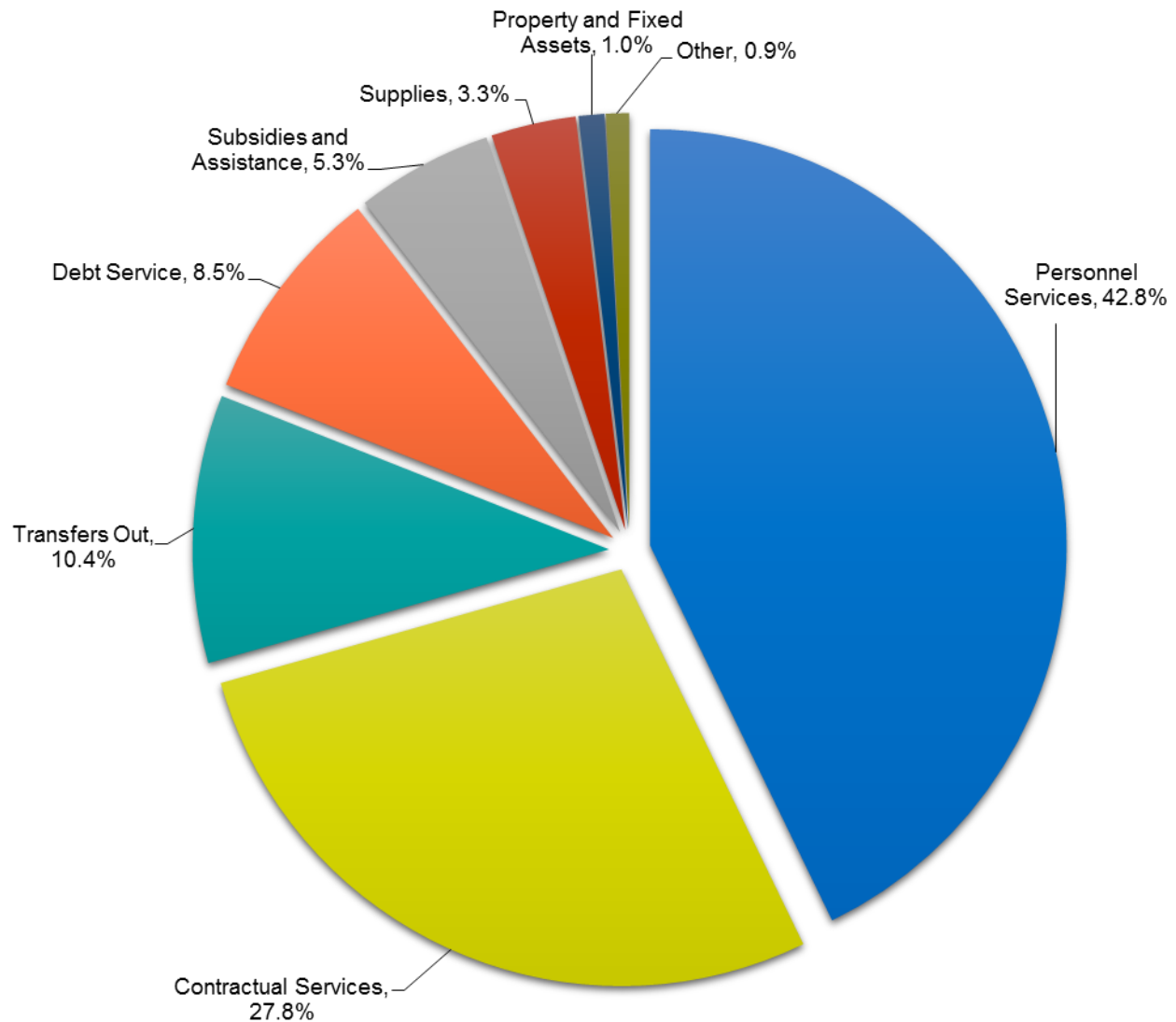
Resources by Type		
Occupational Fees	\$ 47,266,500	42.8%
Taxes	21,142,650	19.1%
Transfers In	11,880,861	10.8%
Miscellaneous	11,874,406	10.8%
Intergovernmental	8,897,035	8.1%
Fees	3,712,500	3.4%
Charges for Services	2,421,515	2.2%
Parks and Recreation	1,933,460	1.7%
Licenses and Permits	1,213,500	1.1%
Total	\$ 110,342,427	100.0%



Expenditures by Function		
Public Safety	\$ 35,615,641	31.2%
Public Works	18,651,314	16.3%
General Government	17,164,806	15.0%
Transfers Out	11,881,676	10.4%
Parks and Recreation	10,678,671	9.3%
Debt Service	9,705,000	8.6%
Neighborhood & Community Services	6,870,646	6.0%
Intergovernmental	1,824,124	1.6%
Agency Services	1,109,209	1.0%
Contingency	725,000	0.6%
Total	\$ 114,226,087	100.0%

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FY2021 EXPENDITURES — BY TYPE

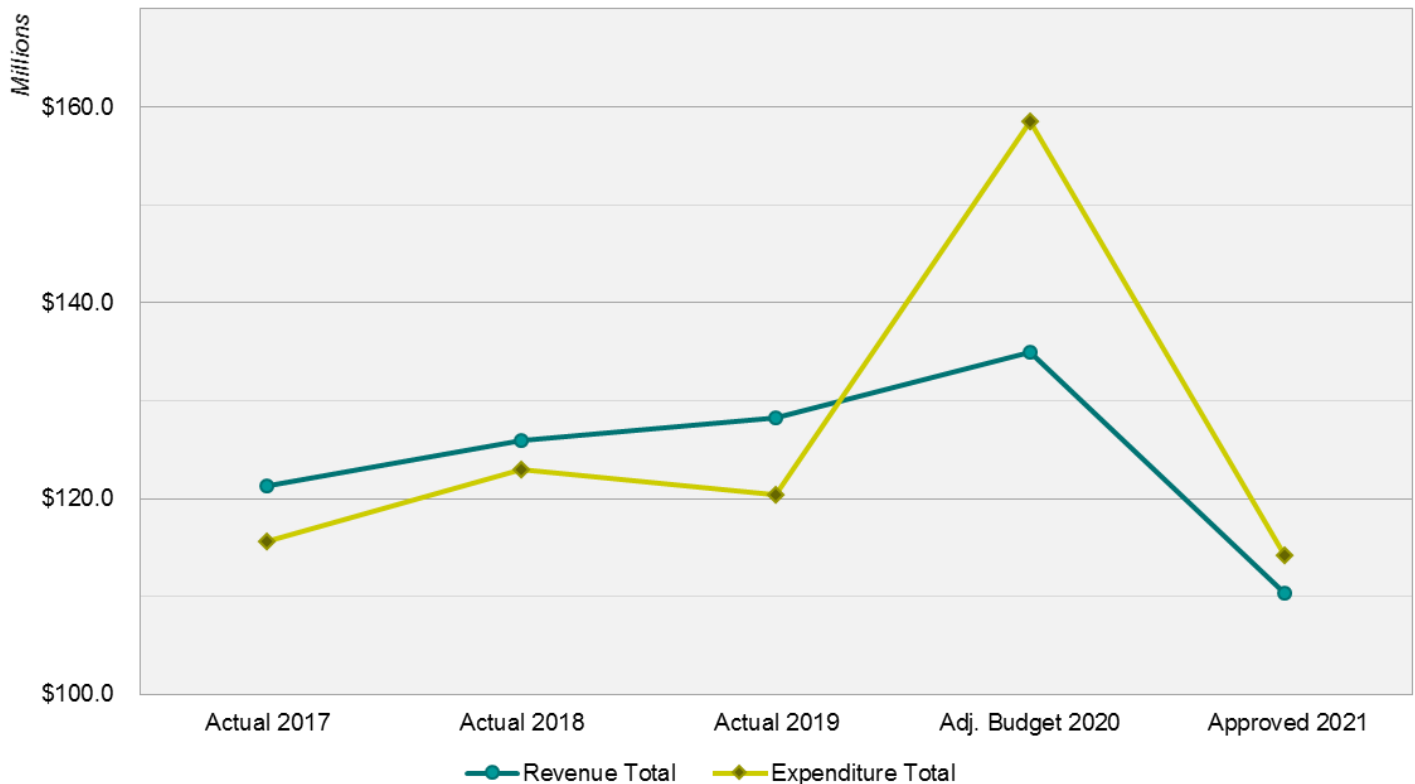


Personnel Services	\$ 48,931,599	42.8%
Contractual Services	31,755,393	27.8%
Transfers Out	11,881,676	10.4%
Debt Service	9,705,000	8.5%
Subsidies and Assistance	6,074,509	5.3%
Supplies	3,782,750	3.3%
Property and Fixed Assets	1,112,010	1.0%
Other	983,150	0.9%
Total	\$ 114,226,087	100.0%

REVENUE AND EXPENDITURE BUDGET HISTORY—ALL FUNDS

ALL FUNDS HISTORY

Fiscal Year	Actual 2017	Actual 2018	Actual 2019	Org. Budget 2020	Adj. Budget 2020	Approved 2021
Occupational Fees	\$ 53,840,825	\$ 53,488,756	\$ 53,636,444	\$ 53,825,000	\$ 53,825,000	\$ 47,266,500
Taxes	18,141,394	19,207,153	19,985,005	19,955,500	19,955,500	21,142,650
Transfers In	22,413,493	22,315,834	25,459,446	16,706,511	19,977,067	11,880,861
Miscellaneous	10,321,114	10,216,992	10,908,199	12,360,870	16,735,846	11,874,406
Intergovernmental	7,653,097	8,241,093	9,409,907	8,600,689	13,803,687	8,897,035
Fees	3,227,430	3,281,871	3,343,284	3,487,000	3,487,000	3,712,500
Parks and Recreation	1,939,935	1,995,776	1,968,355	1,902,765	1,902,765	1,933,460
Charges for Services	2,292,334	2,340,691	2,192,915	2,334,415	2,334,415	2,421,515
Licenses and Permits	1,421,187	1,357,713	1,292,469	1,466,000	1,466,000	1,213,500
Bond, Note, Lease Proceeds	0	3,531,021	0	1,525,000	1,531,518	0
Revenue Total	\$ 121,250,809	\$ 125,976,900	\$ 128,196,024	\$ 122,163,750	\$ 135,018,798	\$ 110,342,427
Personnel Services	\$ 38,776,771	\$ 39,803,671	\$ 42,246,666	\$ 48,722,549	\$ 48,823,929	\$ 48,931,599
Contractual Services	27,471,613	31,873,841	28,795,358	30,846,731	56,136,696	31,755,393
Supplies	4,270,651	4,018,936	4,440,196	4,969,015	6,265,506	3,782,750
Subsidies/Assistance	5,819,594	6,310,378	5,730,957	6,413,592	7,510,050	6,074,509
Property/Assets	3,413,611	5,864,361	1,534,407	4,403,025	7,017,340	1,112,010
Debt Service	13,578,869	12,846,927	12,215,650	11,082,500	11,175,985	9,705,000
Other	22,354,115	22,317,531	25,463,283	18,229,483	21,567,109	12,864,826
Expenditure Total	\$ 115,685,224	\$ 123,035,645	\$ 120,426,517	\$ 124,666,895	\$ 158,496,615	\$ 114,226,087

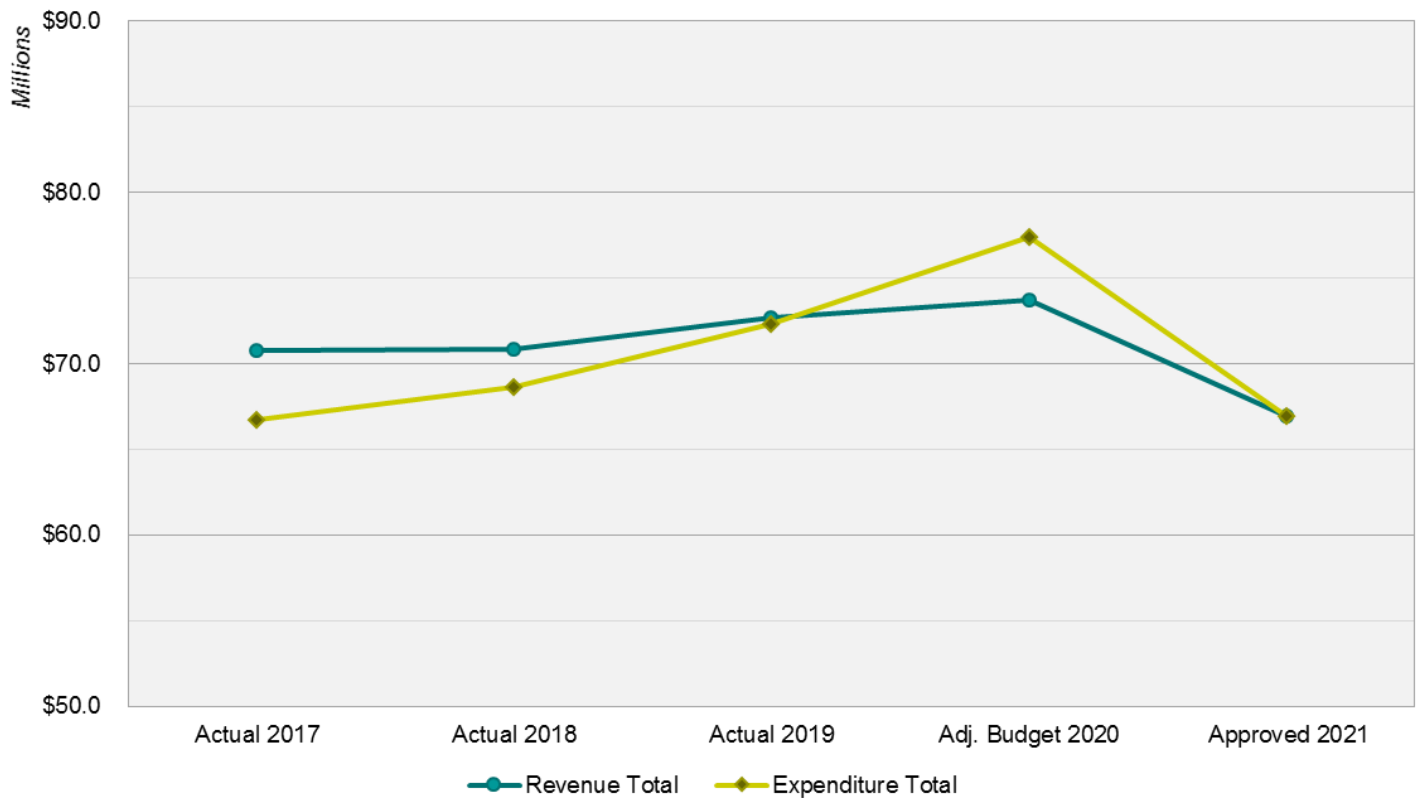


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REVENUE AND EXPENDITURE BUDGET HISTORY—GENERAL FUND

GENERAL FUND HISTORY

Fiscal Year	Actual 2017	Actual 2018	Actual 2019	Org. Budget 2020	Adj. Budget 2020	Approved 2021
Occupational Fees	\$ 50,998,586	\$ 50,247,947	\$ 50,278,605	\$ 50,320,000	\$ 50,320,000	\$ 44,203,500
Taxes	14,521,886	15,461,872	16,384,315	16,371,000	16,371,000	17,751,150
Transfers In	567,288	568,923	536,521	723,583	723,583	524,666
Miscellaneous	543,736	440,215	932,000	735,452	765,514	548,324
Intergovernmental	130,798	68,048	669,385	17,750	1,450,116	0
Fees	359,925	387,635	367,367	416,000	416,000	453,900
Parks and Recreation	1,939,935	1,995,776	1,968,355	1,902,765	1,902,765	1,933,460
Charges for Services	305,666	289,489	278,486	299,450	299,450	287,500
Licenses and Permits	1,421,187	1,357,713	1,292,469	1,466,000	1,466,000	1,213,500
Revenue Total	\$ 70,789,007	\$ 70,817,618	\$ 72,707,503	\$ 72,252,000	\$ 73,714,428	\$ 66,916,000
Personnel Services	\$ 35,580,960	\$ 36,632,745	\$ 38,914,202	\$ 44,963,721	\$ 45,065,101	\$ 45,213,953
Contractual Services	8,759,771	9,028,143	8,849,771	9,604,684	11,156,883	9,302,357
Supplies	2,104,215	2,042,653	1,904,636	2,628,135	2,768,178	2,318,830
Subsidies/Assistance	2,457,566	2,899,843	2,687,493	3,347,724	4,107,072	2,724,209
Property/Assets	394,563	128,268	176,983	137,025	345,569	40,000
Other (Transfers Out & Misc.)	17,406,629	17,880,413	19,752,301	11,570,711	13,936,544	7,316,651
Expenditure Total	\$ 66,703,704	\$ 68,612,065	\$ 72,285,386	\$ 72,252,000	\$ 77,379,347	\$ 66,916,000



APPROVED BUDGET AND ESTIMATED FUND BALANCES

Description	General Fund		Other Major Governmental Funds*		Non-major Governmental Funds		Governmental Funds Total	
	FY2020 Estimate	FY2021 Approved	FY2020 Estimate	FY2021 Approved	FY2020 Estimate	FY2021 Approved	FY2020 Estimate	FY2021 Approved
Reserves Available:								
Beginning Fund Balance	\$ 27,998,185	\$ 28,039,770	\$ 1,587,739	\$ 1,599,239	\$ 44,011,934	\$ 21,472,294	\$ 73,597,858	\$ 51,111,303
Resources In:								
Revenues:								
Taxes	17,421,000	17,751,150	11,500	14,000	3,023,000	3,073,500	20,455,500	20,838,650
Occupational Fees	50,941,000	44,203,500	0	0	3,505,000	3,063,000	54,446,000	47,266,500
Licenses & Permits	1,174,000	1,213,500	0	0	0	0	1,174,000	1,213,500
Intergovernmental Grants	714,000	0	0	0	8,530,000	8,897,035	9,244,000	8,897,035
Charges for Services	630,000	741,400	2,985,000	3,069,000	2,120,965	2,323,615	5,735,965	6,134,015
Parks & Recreation	1,464,000	1,933,460	0	0	0	0	1,464,000	1,933,460
Miscellaneous	834,417	548,324	1,110,985	1,009,000	14,106,832	9,663,082	16,052,234	11,220,406
Total Revenues	73,178,417	66,391,334	4,107,485	4,092,000	31,285,797	27,020,232	108,571,699	97,503,566
Other Sources:								
Transfer from Other Funds	723,583	524,666	5,624,000	4,179,000	13,529,484	7,077,195	19,877,067	11,780,861
Note/Bond/Lease	0	0	0	0	1,531,518	0	1,531,518	0
Total Other Sources	723,583	524,666	5,624,000	4,179,000	15,061,002	7,077,195	21,408,585	11,780,861
Total Resources In	\$ 73,902,000	\$ 66,916,000	\$ 9,731,485	\$ 8,271,000	\$ 46,346,799	\$ 34,097,427	\$ 129,980,284	\$ 109,284,427
Resource Uses:								
Expenditures:								
Personnel & Benefits	\$ 43,010,000	\$ 45,213,953	\$ 0	\$ 0	\$ 2,975,683	\$ 3,017,167	\$ 45,985,683	\$ 48,231,120
Contractual Services	9,160,000	9,302,357	0	0	43,657,149	22,294,441	52,817,149	31,596,798
Supplies	2,164,000	2,318,830	0	0	3,422,293	1,428,870	5,586,293	3,747,700
Subsidies & Assistance	3,566,415	2,724,209	0	0	3,402,978	3,350,300	6,969,393	6,074,509
Property & Fixed Assets	295,000	40,000	0	0	6,416,771	1,052,010	6,711,771	1,092,010
Miscellaneous	0	725,725	0	0	843,365	207,425	843,365	933,150
Debt Service—Principal	0	0	8,130,750	6,892,000	740,000	765,000	8,870,750	7,657,000
Debt Service—Interest	0	0	1,589,235	1,362,000	716,000	686,000	2,305,235	2,048,000
Total Expenditures	58,195,415	60,325,074	9,719,985	8,254,000	62,174,239	32,801,213	130,089,639	101,380,287
Other Uses:								
Transfers Out	15,665,000	6,590,926	0	0	6,712,200	5,290,750	22,377,200	11,881,676
Total Other Uses	15,665,000	6,600,926	0	0	6,712,200	5,290,750	22,377,200	11,881,676
Total Resource Uses	\$ 73,860,415	\$ 66,916,000	\$ 9,719,985	\$ 8,254,000	\$ 68,886,439	\$ 38,091,963	\$ 152,466,839	\$ 113,221,963
Use of Reserves **	41,585	0	11,500	17,000	(22,539,640)	(3,994,536)	(22,486,555)	(3,977,536)
Estimated Ending Fund Balance (before designated reserves)	\$ 28,039,770	\$ 28,039,770	\$ 1,599,239	\$ 1,616,239	\$ 21,472,294	\$ 17,477,758	\$ 51,111,303	\$ 48,933,767

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

**The use of FY2020 reserves funds capital improvement plan expenditures, which includes the construction of a new fire station, parks construction projects, improvements to downtown streetscapes, and other capital costs.

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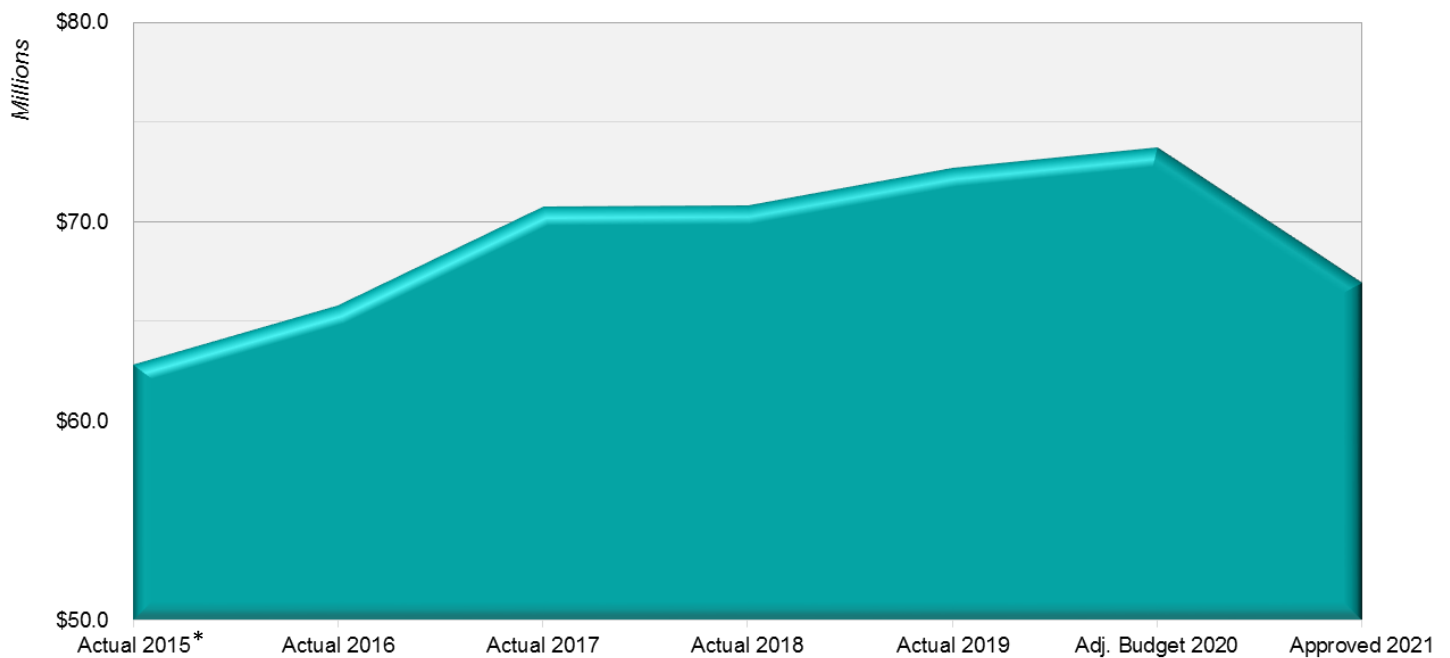
APPENDIX B

GENERAL FUND



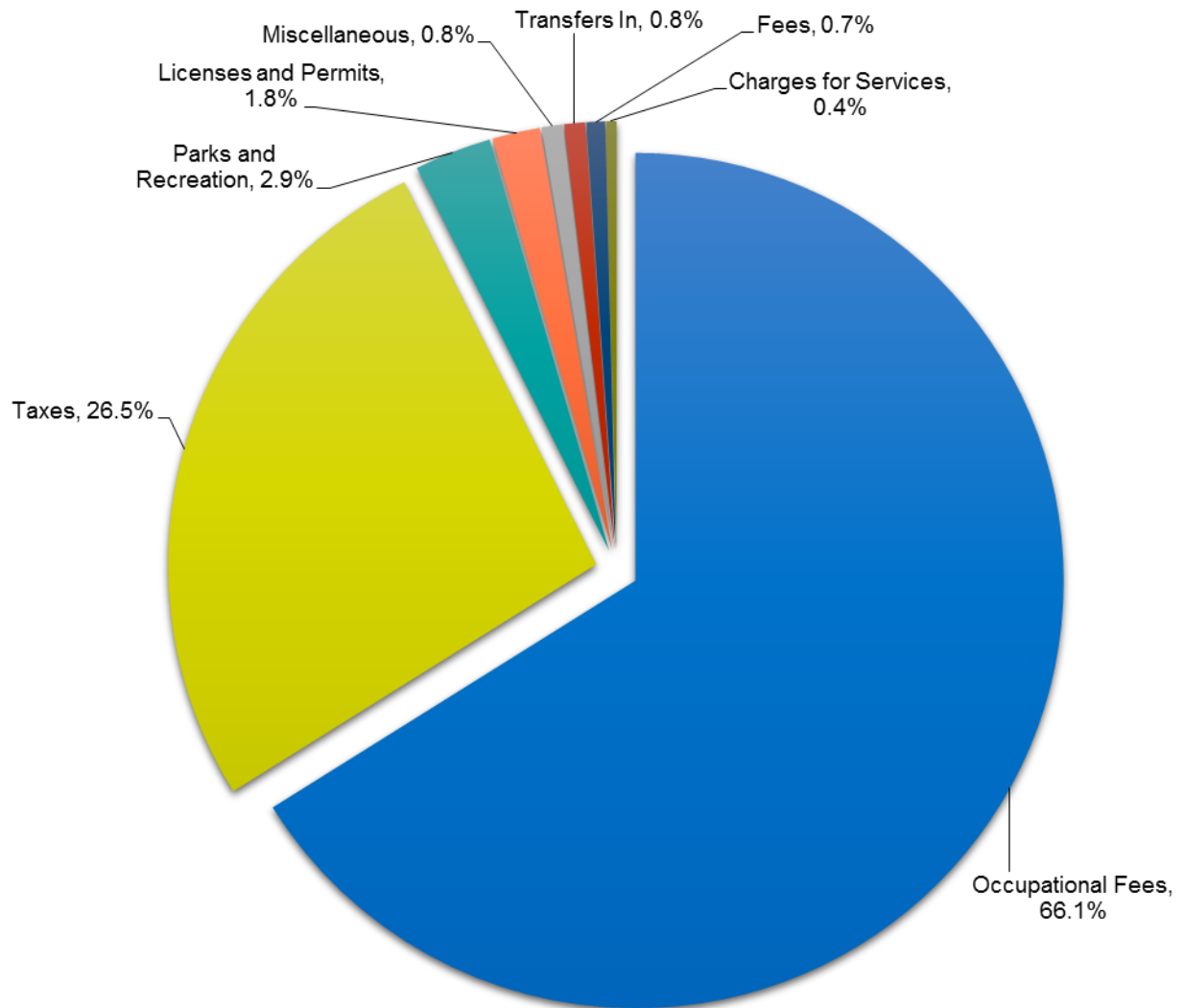
GENERAL FUND REVENUE HISTORY — BY CATEGORY

Revenue Category	Actual 2015*	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Org. Budget 2020	Adj. Budget 2020	Approved 2021
Occupational Fees	\$ 44,409,484	\$ 46,046,281	\$ 50,998,586	\$ 50,247,947	\$ 50,278,605	\$ 50,320,000	\$ 50,320,000	\$ 44,203,500
Taxes	13,719,659	14,014,936	14,521,886	15,461,872	16,384,315	16,371,000	16,371,000	17,751,150
Transfers In	620,129	564,379	567,288	568,923	536,521	723,583	723,583	524,666
Miscellaneous	403,215	755,387	543,736	440,215	932,000	735,452	765,514	548,324
Intergovernmental Grants	127,696	153,655	130,798	68,048	669,385	17,750	1,450,116	0
Fees	308,350	323,782	359,925	387,635	367,367	416,000	416,000	453,900
Parks & Recreation	1,918,822	2,125,466	1,939,935	1,995,776	1,968,355	1,902,765	1,902,765	1,933,460
Charges for Services	251,890	272,562	305,666	289,489	278,486	299,450	299,450	287,500
Licenses & Permits	1,077,912	1,538,588	1,421,187	1,357,713	1,292,469	1,466,000	1,466,000	1,213,500
Total:	\$ 62,837,157	\$ 65,795,036	\$ 70,789,007	\$ 70,817,618	\$ 72,707,503	\$ 72,252,000	\$ 73,714,428	\$ 66,916,000



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

FY2021 RESOURCES — GENERAL FUND



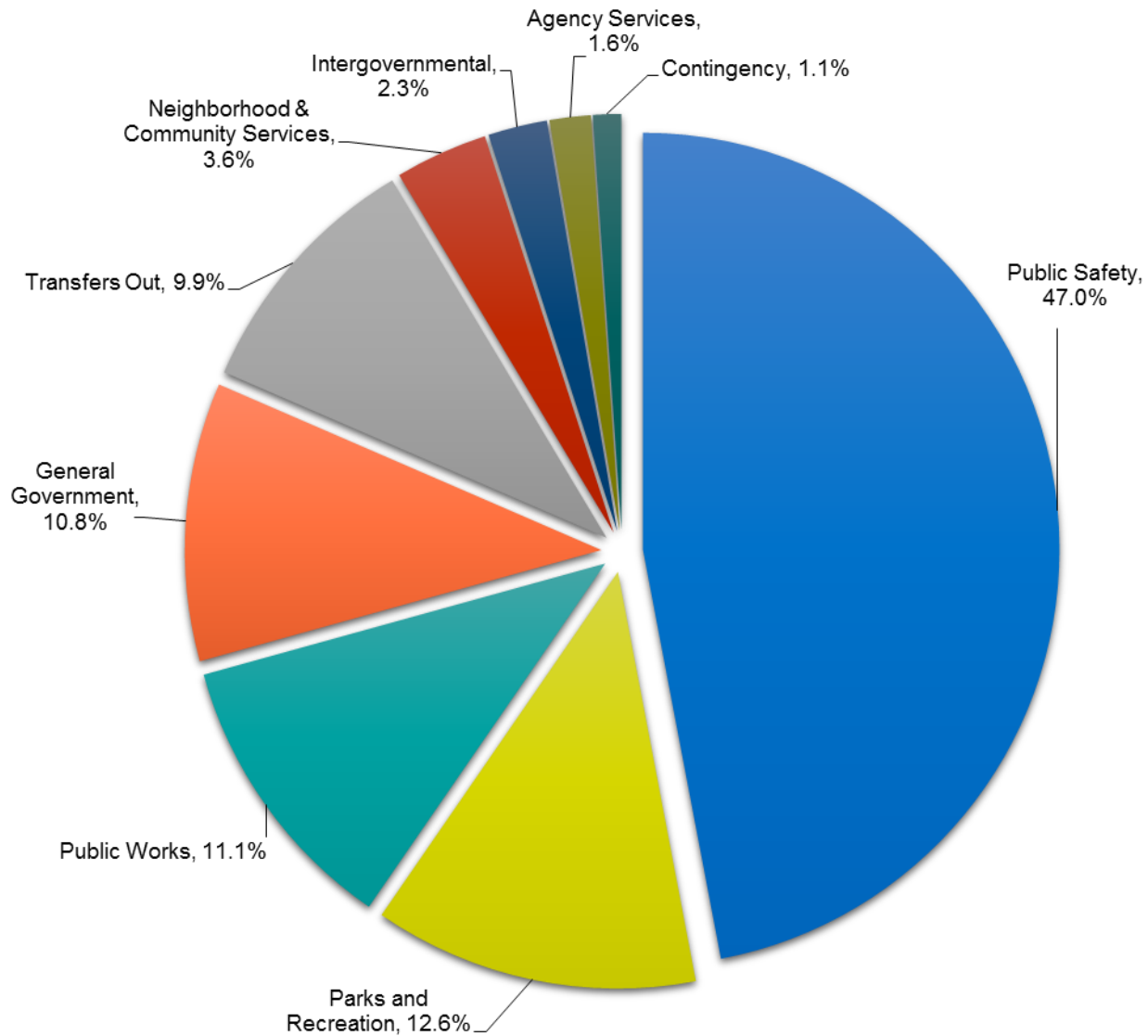
Occupational Fees	\$ 44,203,500	66.1%
Taxes	17,751,150	26.5%
Parks and Recreation	1,933,460	2.9%
Licenses and Permits	1,213,500	1.8%
Miscellaneous	548,324	0.8%
Transfers In	524,666	0.8%
Fees	453,900	0.7%
Charges for Services	287,500	0.4%
Total	\$ 66,916,000	100.0%

GENERAL FUND EXPENDITURE HISTORY — BY DEPARTMENT

Department	Actual 2015*	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Org. Budget 2020	Adj. Budget 2020	Approved 2021
<u>General Government</u>								
Legislative	\$ 141,255	\$ 150,181	\$ 146,283	\$ 155,654	\$ 166,604	\$ 213,721	\$ 223,221	\$ 202,758
Executive	895,454	1,021,192	965,931	1,067,210	1,032,920	1,075,945	1,123,892	988,865
Finance	1,315,125	1,341,209	1,375,013	1,364,308	1,420,856	1,737,551	1,811,949	1,790,465
Human Resources	732,081	895,868	876,807	823,776	942,690	1,216,867	1,178,361	1,202,043
Law	473,833	270,806	331,755	396,419	348,778	516,480	566,480	406,780
Information Tech	1,608,850	1,587,694	1,679,570	1,921,795	1,980,908	2,216,944	2,217,069	2,285,704
Adm Services	686,951	788,124	762,586	326,451	332,363	357,150	356,157	352,775
<u>Public Safety</u>								
Police	12,286,131	12,523,395	13,019,487	13,214,641	14,321,557	16,707,077	16,956,332	16,855,100
Fire	11,584,465	11,763,386	11,751,545	12,294,866	13,011,850	14,282,324	14,375,597	14,548,469
Other Public Safety	414,355	422,662	203,245	22,462	22,207	24,000	24,000	24,000
<u>Public Works</u>								
Public Transit	293,610	309,266	390,775	417,880	0	430,415	890,830	0
<u>Parks & Recreation</u>								
Parks	5,324,254	5,085,472	6,020,554	5,594,525	5,412,561	6,659,243	6,717,116	6,345,206
Aquatics	573,651	711,780	551,182	700,321	568,653	650,609	652,909	415,949
Golf	1,744,064	1,537,335	1,310,112	1,381,517	1,354,468	1,685,839	1,707,304	1,675,116
<u>Neighb. & Comm. Serv.</u>								
	1,785,740	1,945,005	1,982,021	2,096,923	2,097,312	2,384,967	3,080,490	2,396,718
<u>Agency Services</u>								
	146,240	152,095	156,507	1,195,523	1,189,044	1,314,809	1,378,817	1,109,209
<u>Intergovernmental</u>								
	467,048	1,094,942	1,205,181	964,291	1,264,911	1,525,000	1,525,000	1,550,000
<u>Contingency</u>								
	0	0	0	0	0	717,980	1,066,257	725,000
<u>Transfers Out</u>								
	13,284,999	18,549,837	17,404,892	17,878,435	19,748,463	10,847,311	12,864,867	6,590,926
Total:	\$ 59,512,087	\$ 67,047,120	\$ 66,703,704	\$ 68,612,065	\$ 72,285,386	\$ 72,252,000	\$ 77,379,347	\$ 66,916,000

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

EXPENDITURES — GENERAL FUND



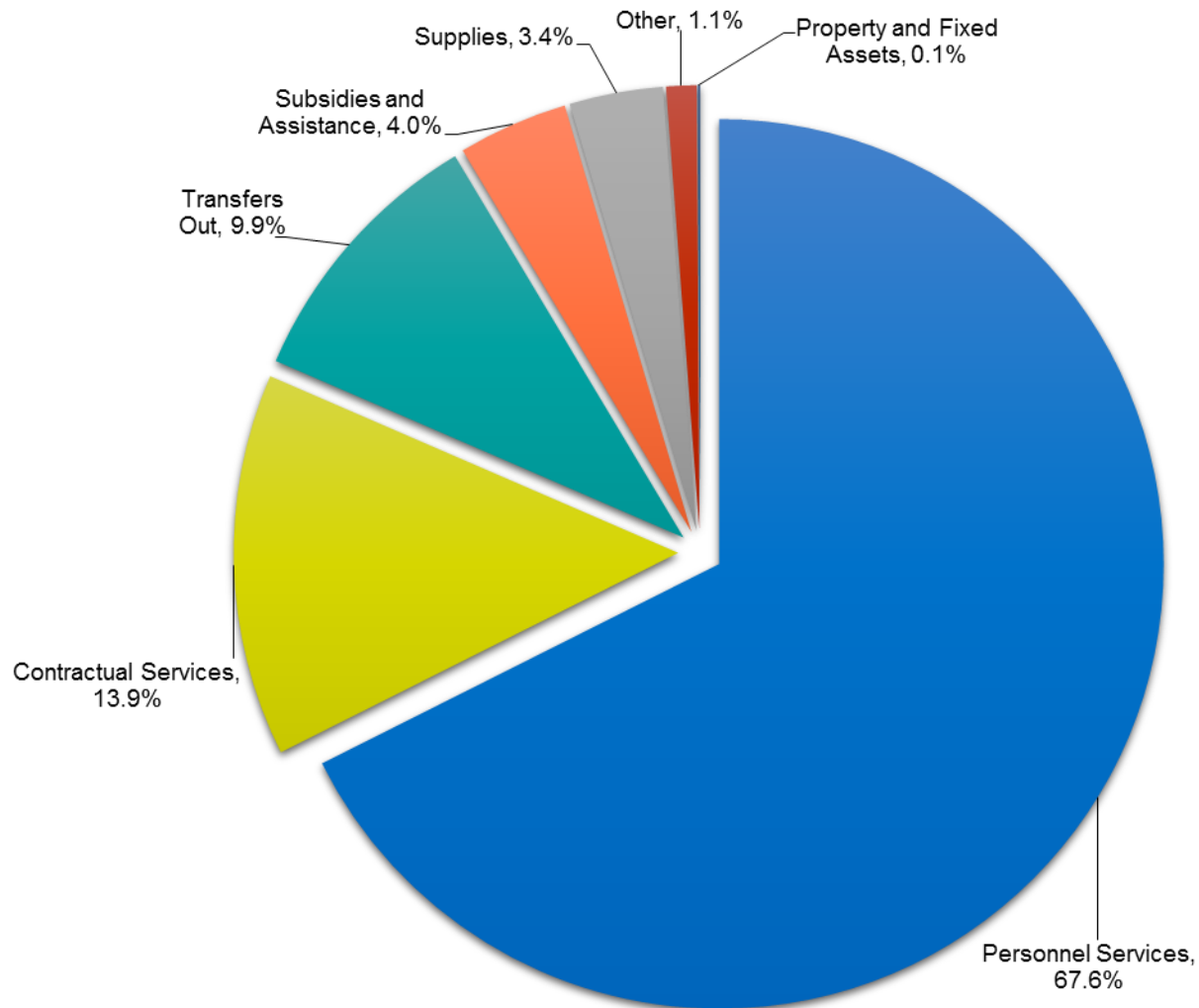
Public Safety	\$ 31,427,569	47.0%
Parks and Recreation	8,436,271	12.6%
Public Works	7,450,917	11.1%
General Government	7,229,390	10.8%
Transfers Out	6,590,926	9.9%
Neighborhood & Community Services	2,396,718	3.6%
Intergovernmental	1,550,000	2.3%
Agency Services	1,109,209	1.6%
Contingency	725,000	1.1%
Total	\$ 66,916,000	100.0%

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APPROVED BUDGET AND ESTIMATED FUND BALANCES

	FY2020 Orig. Budget	FY2020 Adj. Budget	FY2020 Estimate	FY2021 Approved
Reserves Available:				
Beginning Total Fund Balance (Estimated)	\$ 27,998,185		\$ 27,998,185	\$ 28,039,770
Minimum Reserve Retention (25% of Revenues)	(18,063,000)		(18,063,000)	(16,729,000)
Total Reserves Available for Current Year	\$ 9,935,185		\$ 9,935,185	\$ 11,310,770
Resources In:				
Revenues:				
Property Taxes (vehicles, franchise, in lieu of)	\$ 13,445,000	\$ 13,445,000	\$ 14,132,000	\$ 14,475,000
Other Taxes (ins. prem., franchise, & misc)	2,926,000	2,926,000	3,289,000	3,276,150
Occupational Fees	40,360,000	40,360,000	40,753,000	35,395,500
Service Enhancement Occupational Fees	9,960,000	9,960,000	10,188,000	8,808,000
Licenses & Permits (building, plan rev., electrical)	1,466,000	1,466,000	1,174,000	1,213,500
Intergovernmental Grants	17,750	1,450,116	714,000	0
Charges for Services (includes Cemetery)	715,450	715,450	630,000	741,400
Parks & Recreation	1,902,765	1,902,765	1,464,000	1,933,460
Miscellaneous	735,452	765,514	834,417	548,324
Total Revenues	71,528,417	72,990,845	73,178,417	66,391,334
Other Sources:				
Transfer from Other Funds	723,583	723,583	723,583	524,666
Note/Bond/Lease Proceeds	0	0	0	0
Total Other Sources	723,583	723,583	723,583	524,666
Total Resources In	\$ 72,252,000	\$ 73,714,428	\$ 73,902,000	\$ 66,916,000
Resources Available for Year	\$ 82,187,185	\$ 73,714,428	\$ 83,837,185	\$ 78,226,770
Resource Uses:				
Expenditures:				
Personnel & Benefit Service Cost	\$ 43,898,498	\$ 45,065,100	\$ 43,010,000	\$ 44,407,872
FY20 COLA (1.9%) --- FY21 COLA (2.3%)	657,461	0	0	806,081
STEP	407,762	0	0	0
Contractual	9,219,684	11,157,068	9,160,000	8,997,357
Supplies	2,628,135	2,767,993	2,164,000	2,318,830
Subsidies & Assistance	3,340,704	4,107,072	3,566,415	2,724,209
Property & Fixed Assets	77,025	345,569	295,000	40,000
Miscellaneous	730,420	1,071,678	0	725,725
Transfers Out	5,736,511	7,536,511	7,536,644	5,602,076
Total Expenditures	\$ 66,696,200	\$ 72,050,991	\$ 65,732,059	\$ 65,622,150
Other Uses:				
Other One-time Capital Items	445,000	0	0	305,000
Cash Purchase of Vehicles/Equipment	1,060,000	1,060,000	1,560,000	0
Stormwater Program	500,000	500,000	500,000	200,000
Greenways Expansion Program	0	0	0	150,000
Downtown Development Fund	500,000	500,000	1,500,000	0
Police Capital Project Fund	400,000	0	0	0
Technology Fund	500,000	500,000	1,000,000	0
Smallhouse Road Construction Fund	500,000	500,000	500,000	0
Municipal Facilities Fund	0	0	300,000	0
Southwest Parkway Fund	0	200,000	700,000	0
Sidewalk Program	500,000	500,000	500,000	0
Riverfront Development Fund	0	400,000	400,000	0
Greenways Grant/Development Fund	0	17,556	17,556	0
Future Public Safety Radio System Repl. Fund	150,800	150,800	150,800	138,850
Liquid Fuel Tax Fund for Street Paving	1,000,000	1,000,000	1,000,000	500,000
Total Other Uses	\$ 5,555,800	\$ 5,328,356	\$ 8,128,356	\$ 1,293,850
Total Resource Uses Total Resource Uses	\$ 72,252,000	\$ 77,379,347	\$ 73,860,415	\$ 66,916,000
Use of Reserves	0	(3,664,919)	41,585	0
Estimated Ending Fund Balance (before designated reserves)	\$ 27,998,185		\$ 28,039,770	\$ 28,039,700

EXPENDITURES — BY TYPE



Personnel Services	\$ 45,213,953	67.6%
Contractual Services	9,302,357	13.9%
Transfers Out	6,590,926	9.9%
Subsidies and Assistance	2,724,209	4.0%
Supplies	2,318,830	3.4%
Other	725,725	1.1%
Property and Fixed Assets	40,000	0.1%
Total	\$ 66,916,000	100.0%

APPENDIX C

DEBT



LEGAL DEBT LIMIT

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

Legal Debt Margin Calculation	
Assessed Value (est.)	\$ 6,603,327,466
Debt Limit (10% of assessed value)	660,332,746
Debt Applicable to Limit:	
General Obligation Bonds	58,785,000
Notes and Capital Leases Payable	4,584,520
Less: Non Tax-supported Debt	<u>0</u>
Total Net Debt Applicable to Limit	<u>(63,369,520)</u>
Legal Debt Margin	<u>\$ 596,963,226</u>

The City is subject to a legal debt margin of \$596,963,226, which is well above current debt levels.

In February 2020, Moody's Investors Service reaffirmed the City's credit rating of Aa2 for existing general obligation bonds. This is the second highest rating and signifies that the City's debt is of high quality and subject to low credit risk.

In August 2015, the Standard & Poor's Rating Agency maintained the City's AA credit rating for existing general obligation bonds. The AA rating reflects Standard & Poor's assessment of the City based on very strong budgetary flexibility; strong liquidity or a high measure of availability of cash to service both debt and other expenditures; strong management supported by good financial management practices such as the ability to maintain a General Fund balance of at least 25% of General Fund revenues; a strong economy with WKU as a stabilizing factor along with GM's Corvette Plant and Fruit of the Loom; and adequate overall budgetary performance.

FUTURE DEBT SERVICE REQUIREMENTS—ALL FUNDS

Fiscal Year	General Fund	Fire Improvement	WKU Fund	ITA Fund	TIF Fund	Total Debt Service	Net Debt Service After Reimbursements
2021	\$ 1,972,128	\$ 1,191,076	\$ 3,068,205	\$ 2,000,128	\$ 1,450,488	\$ 9,682,025	\$ 5,613,755
2022	1,966,250	1,041,827	3,005,705	2,006,130	1,454,888	9,474,800	5,466,029
2023	1,961,895	1,046,327	2,807,330	1,991,341	1,450,888	9,257,781	5,454,780
2024	1,956,065	1,046,727	2,822,975	1,997,472	1,453,088	9,276,327	5,454,616
2025	875,038	1,046,527	2,833,475		1,453,888	6,208,928	3,375,452
2026	876,569	1,040,727	2,861,756		1,453,288	6,232,340	3,370,583
2027	869,461	1,044,527			1,456,288	3,370,276	3,370,277
2028	876,025	1,047,527			1,452,688	3,376,239	3,376,239
2029	867,150				1,452,688	2,319,838	2,319,838
2030	865,950				1,448,888	2,314,838	2,314,838
2031	862,250				1,454,113	2,316,363	2,316,363
2032	862,875				1,455,813	2,318,688	2,318,688
2033	862,750				1,455,013	2,317,763	2,317,763
2034					1,452,413	1,452,413	1,452,413
2035					1,450,363	1,450,363	1,450,363
2036					1,452,263	1,452,263	1,452,263
2037					1,449,863	1,449,863	1,449,863
2038					1,450,663	1,450,663	1,450,663
TOTAL	\$ 15,674,406	\$ 8,505,265	\$ 17,399,446	\$ 7,995,071	\$ 26,147,584	\$ 75,721,771	\$ 54,324,786

The above debt service requirements include interest payments.

OUTSTANDING DEBT AT 6/30/20 - GOVERNMENTAL FUNDS ESTIMATE

Purpose of Issue		Original Issue	Interest Rate	Final Maturity	Amount Outstanding
General Obligation and Revenue Bonds					
General Obligation Bond, Series 2007A	Circus Square, Kummer Little Center, Southwest Parkway, Downtown signalization, Shive Lane, Lovers Lane utilities, SKyPAC property acquisition, Field/Patton Way extension	\$ 14,905,000	4.0% - 5.0%	June 30, 2021	\$ 540,000
General Obligation Bond, Series 2009	Refinancing of GO Series 1995, 1998A, and 2000	15,740,000	3.0% - 4.5%	June 1, 2021	0
General Obligation Bond, Series 2010/11	Refinancing of GO Series 2002B&C	29,580,000	0.5% - 3.75%	June 1, 2026	15,340,000
General Obligation Bond, Series 2012A	Refinancing of GO Series 2004A	6,320,000	2.0% - 3.0%	June 1, 2024	3,510,000
General Obligation Bond, Series 2012B	Refinancing of GO Series 2004B	1,400,000	1.0% - 3.3%	June 1, 2024	575,000
General Obligation Bond, Series 2015	Refinancing of portion of GO Series 2007A	9,245,000	2.25% - 3.0%	December 1, 2032	8,915,000
General Obligation Bond, Series 2016A	Refinancing of portion of GO Series 2007B	2,040,000	2.05%	September 1, 2023	6,370,000
General Obligation Bond, Series 2016B	Refinancing of GO Series 2007C	3,260,000	3.09%	September 1, 2023	1,280,000
General Obligation Bond, Series 2016C	Refinancing portion of GO Series 2008A&B	24,545,000	3.0% - 4.0%	June 1, 2038	22,255,000
Total General Obligation and Revenue Bonds					\$ 58,785,000
Notes and Lease Purchase Agreements					
Chase Equipment Leasing	2010 Fire Aerial & Pumper Trucks	1,309,391	2.66%	October 1, 2021	146,942
Farmers National Bank	2018 Fire Trucks Note	3,531,163	2.99%	March 29, 2028	2,906,060
JP Morgan Chase	2019 Fire Trucks Note	1,531,518	1.95%	December 4, 2029	1,531,518
Total Notes Payable and Capital Leases					\$ 4,584,520
Total Long-Term Governmental Debt					\$ 63,369,520

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ALL OUTSTANDING DEBT— FISCAL YEAR 2020 ESTIMATED

Bonds	Outstanding at 6/30/19	Debt Issued FY20	Principal Payments	Interest Payments	Total Expenditures	Debt Retired under Refinancing	Outstanding at 6/30/2020
2007A GO Bonds	\$ 1,060,000	0	\$ 520,000	\$ 32,000	\$ 552,000	0	\$ 540,000
2009 GO Refunding Bonds	1,530,000	0	1,530,000	58,905	1,588,905	0	0
2012A & B Refunding Bonds	5,040,000	0	955,000	138,313	1,093,313	0	4,085,000
2015A GO Refunding Bonds	8,985,000	0	70,000	251,963	321,963	0	8,915,000
2016C GO Refunding Bonds	3,430,000	0	330,000	133,700	463,700	0	3,100,000
Subtotal Governmental Bonds	20,045,000	0	3,405,000	614,881	4,019,881	0	16,640,000
2010&11 WKU Refunding Bonds	17,680,000	0	2,340,000	639,508	2,979,508	0	15,340,000
Subtotal WKU Fund 402	17,680,000	0	2,340,000	639,508	2,979,508	0	15,340,000
2016A & B GO Refunding Bonds	9,575,000	0	1,925,000	201,661	2,126,661	0	7,650,000
Subtotal ITA Fund 403	9,575,000	0	1,925,000	201,661	2,126,661	0	7,650,000
2016C GO Refunding Bonds	19,895,000	0	740,000	715,087	1,455,087	0	19,155,000
Subtotal TIF Fund 404	19,895,000	0	740,000	715,087	1,455,087	0	19,155,000
Total Governmental Bonds	\$ 67,195,000	0	\$ 8,410,000	\$ 2,171,137	\$ 10,581,137	0	\$ 58,785,000
Leases & Notes							
2010 Fire Aerial & Pumper Trucks	290,075	0	143,133	7,716	150,849	0	146,942
2019 Fire Trucks Note	0	1,531,518	0	0	0	0	1,531,518
2018 Fire Trucks Note	3,223,521	0	317,461	97,213	414,674	0	2,906,060
Total Governmental Leases/Notes	\$ 3,513,596	\$ 1,531,518	\$ 460,594	\$ 104,929	\$ 565,523	\$ 0	\$ 4,584,520

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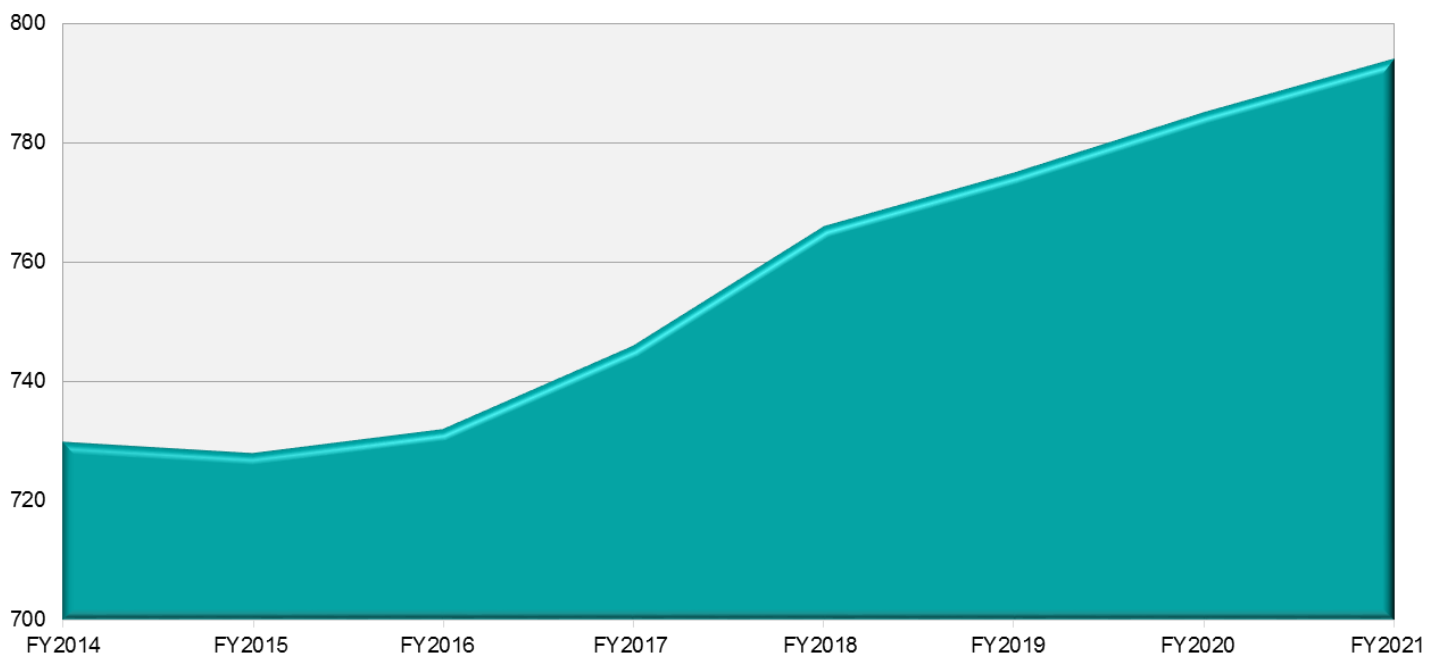
APPENDIX D

PERSONNEL



POSITIONS ALLOCATED BY DEPARTMENT

Department	FY2014		FY2015		FY2016		FY2017		FY2018		FY2019		FY2020		FY2021	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Legislative	-	5	-	5	-	5	-	5	-	5	-	5	-	5	-	5
City Manager (Exec)	8	-	8	-	8	-	9	-	9	-	9	-	8	-	8	-
Finance	18	5	17	5	17	5	17	5	17	5	16	5	18	5	18	5
Human Resources	6	5	6	5	6	5	7	4	7	4	7	4	7	4	7	4
Legal	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-
Information Tech	9	-	9	-	9	-	9	-	10	-	10	-	10	-	10	-
Police	151	22	148	22	149	22	151	22	157	24	159	24	164	24	164	24
Fire	123	-	123	-	123	-	123	-	123	6	132	2	135	3	136	2
Public Works	53	-	55	1	55	1	57	-	58	2	61	2	62	2	62	1
Parks & Recreation	58	242	57	239	56	243	55	254	55	256	55	256	55	255	55	265
Neighb. & Comm. Services	23	-	26	-	26	-	26	-	26	-	26	-	26	-	26	-
Subtotal	451	279	451	277	451	281	456	290	464	302	477	298	487	298	488	306
Total	730		728		732		746		766		775		785		794	



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NEW POSITIONS ADDED BY DEPARTMENT

Department	FY2014		FY2015		FY2016		FY2017		FY2018		FY2019		FY2020		FY2021	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Legislative																
City Manager (Exec)	1						1									
Finance											2*					
Human Resources					1*											
Legal																
Information Tech									1							
Police		1			1		2	2*	6		2		5			
Fire								6*			9	1*	3 + 1*			
Public Works			1	1			2	2*	1		3		1			
Parks & Recreation		2 + 1*	1	3*		1		11 + 2*				1*		7		10
Neighb. & Comm. Services			1													
Total	1	4	3	4	2	1	5	23	8	0	16	2	10	7	0	10

* mid-year addition

FY2021 Additions in the Parks and Recreation Department:

Added 4 PT Recreation Staff Assistant I positions in Golf

Added 2 PT Athletic Staff Assistant I and 4 PT Referee/Umpire positions in Athletics (basketball)

DISCONTINUED POSITIONS BY DEPARTMENT

Department	FY2014		FY2015		FY2016		FY2017		FY2018		FY2019		FY2020		FY2021		Total	Total
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	by Dept	by Dept
Legislative																	0	0
City Manager (Exec)		1									1*						2	1
Finance				1							1						2	2
Human Resources								1									1	0
Legal																	0	0
Information Tech																	0	0
Police		4															4	0
Fire											4				1		5	0
Public Works	1						1								1		3	1
Parks & Recreation	2	1	2	4	1		1						9				20	6
Neighb. & Comm. Services																	0	0
Total	3	6	3	4	1	0	1	2	0	0	2	4	0	9	0	2	37	10

* mid-year deletion

FY2021 Deletions:

Eliminated 1 PT Fire Project Coordinator position in Fire Administration

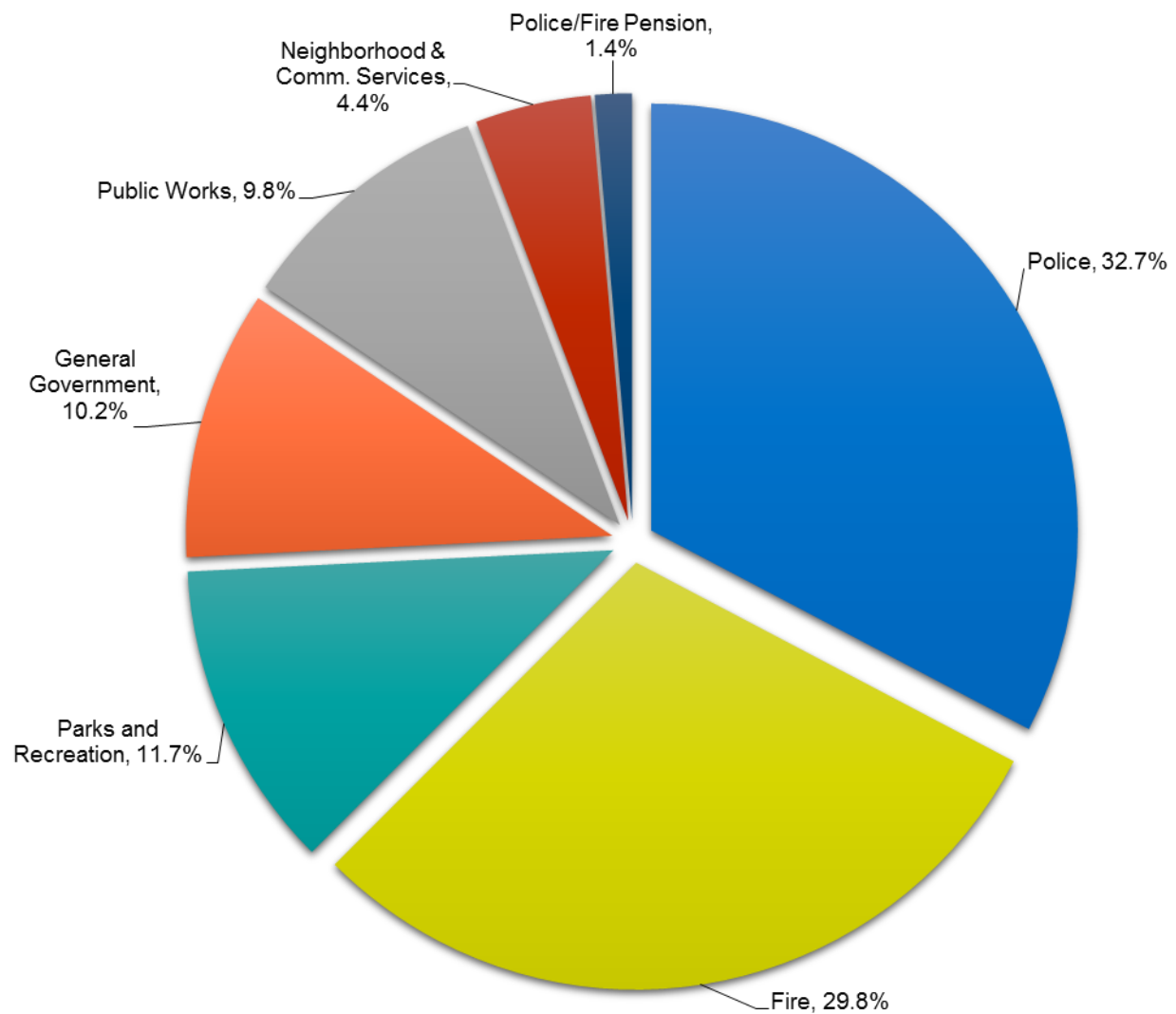
Eliminated 1 PT Laborer position in PW Facilities (did not fund in FY20)

APPROVED PERSONNEL CHANGES

Department/Division	Position No.	Current Position Title	Current FTE	Current Grade	Approved Position Title	Approved FTE	Approved Grade
Finance	14-004	Occupational License Manager	1.0	122	Occupational License Manager	1.0	125
	14-006 14-015	Staff Accountant	2.0	117	Staff Accountant	2.0	119
	14-007	Business License Auditor	1.0	119	Business License Auditor	1.0	122
Human Resources	15-002	Safety/Risk Manager	1.0	125	Safety/Risk Manager	1.0	127
Police	21-115	Office Associate	1.0	111	Crime Analyst	1.0	115
Public Works	33-008	Operations Maintenance Technician I	1.0	110	Operations Maintenance Technician III	1.0	114
Parks & Recreation	41-007	Heavy Equipment Operator	1.0	113	Heavy Equipment Operator II	1.0	115
	41-019	Crew Supervisor I	1.0	117	Crew Supervisor II	1.0	118
	41-021	Office Assistant II	0.625	71	Office Assistant II	0.75	71
	43-026	Athletics Staff Assistant II—Tennis	0.115	71	Athletics Staff Assistant II—Tennis	0.132	71
	43-027	Athletics Staff Assistant II—Tennis	0.115	71	Athletics Staff Assistant II—Tennis	0.132	71
	43-028	Athletic Staff Assistant Sr	0.125	76	Athletic Staff Assistant II	0.132	71
	43-031	Recreational Staff Asst. I—Scorekeeper Basketball	0.962	70	Recreational Staff Asst. I—Scorekeeper Basketball	0.1442	70
	43-033	Recreational Staff Asst. I—Scorekeeper Basketball	0.962	70	Recreational Staff Asst. I—Scorekeeper Basketball	0.1442	70
	43-034	Recreational Staff Asst. I—Scorekeeper Basketball	0.962	70	Recreational Staff Asst. I—Scorekeeper Basketball	0.1442	70
	43-035	Recreational Staff Asst. I—Scorekeeper Basketball	0.962	70	Recreational Staff Asst. I—Scorekeeper Basketball	0.1442	70
	43-049	Athletic Staff Assistant I	0.03	70	Athletic Staff Assistant II	0.132	71
	43-052	Athletic Staff Assistant Sr	0.71	76	Laborer	0.710	76
	45-026	Athletic Staff Assistant I	0.40	70	Recreation Staff Assistant I	0.40	70
	46-011	Office Assistant II	0.875	71	Office Assistant II	0.75	71
	46-012	Office Assistant II	0.875	71	Office Assistant II	0.75	71
Neighborhood & Community Services	51-029	Citizen Information & Assistance Specialist	1.0	115	Community Engagement Specialist	1.0	116

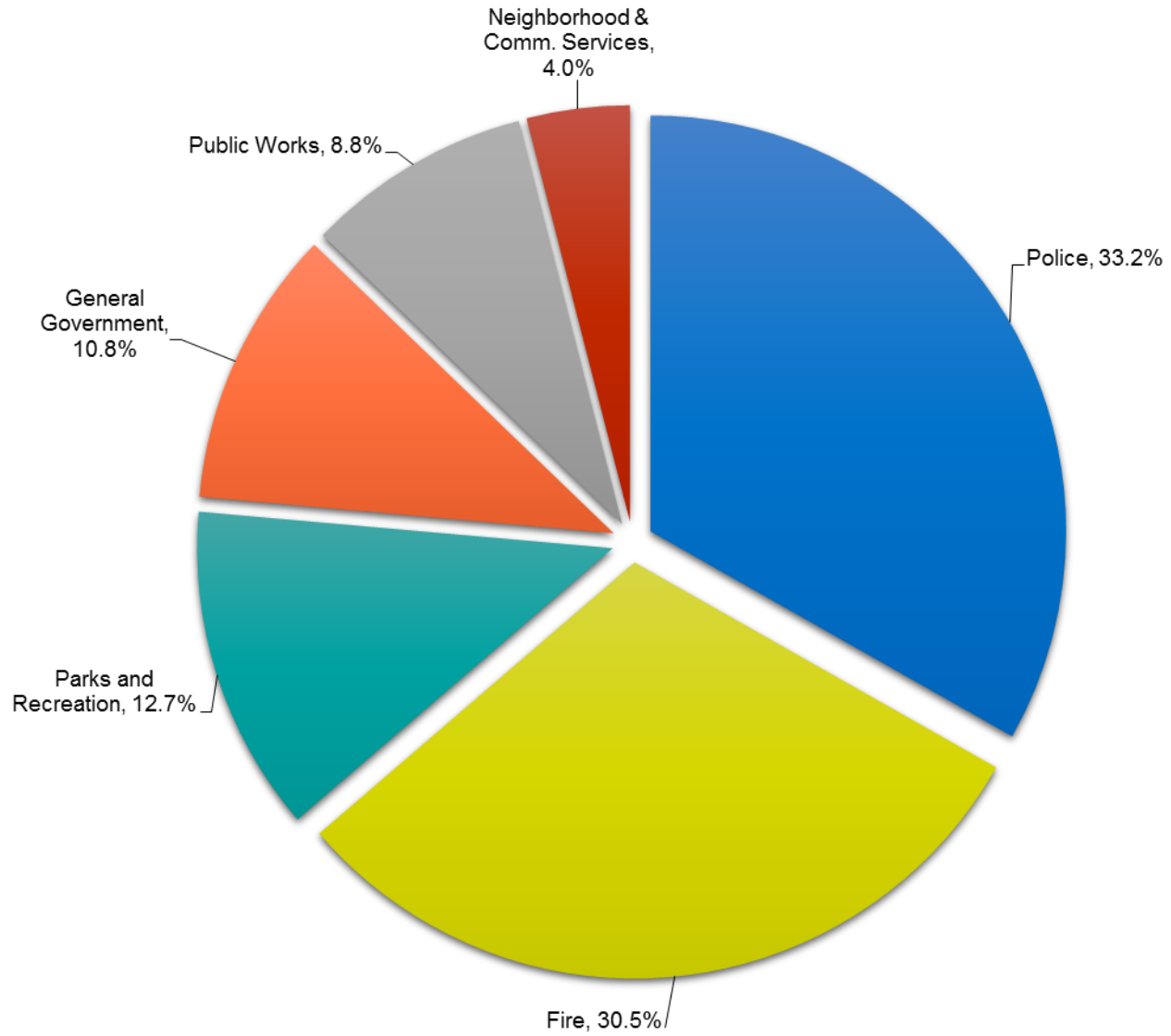
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PERSONNEL SERVICE EXPENDITURES — ALL FUNDS



Police	\$ 16,010,175	32.7%
Fire	14,553,752	29.8%
Parks and Recreation	5,732,478	11.7%
General Government	4,969,461	10.2%
Public Works	4,807,083	9.8%
Neighborhood & Comm. Services	2,168,650	4.4%
Police/Fire Pension	690,000	1.4%
Total	\$ 48,931,599	100.0%

PERSONNEL SERVICE EXPENDITURES — GENERAL FUND



Police	\$ 14,989,751	33.2%
Fire	13,808,084	30.5%
Parks and Recreation	5,732,478	12.7%
General Government	4,879,710	10.8%
Public Works	3,982,632	8.8%
Neighborhood & Comm. Services	1,821,298	4.0%
Total	\$ 45,213,953	100.0%

APPENDIX E

CAPITAL IMPROVEMENT PROGRAM (CIP)



CAPITAL IMPROVEMENT PROGRAM OVERVIEW

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

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

Development of the FY2021 Capital Improvement Program began in February 2020. The estimated cost of requested projects and equipment always exceeds available resources, thus projects must be prioritized, and alternate sources of revenue sought.

The total Capital Improvement Program, including all funds and debt service, is \$20,559,236. Excluding debt service, the approved capital budget is \$10,854,236, of which \$1,155,000 is allocated in the General Fund. Total debt service payments for FY2021 are budgeted at \$9,705,000 with \$4,434,000 coming from General Fund revenues, including \$1,451,000 for the Ballpark bond issue and \$1,006,000 for the City's share of the ITA debt. Reimbursements from WKU and Warren County will reduce the actual debt service paid by the City to \$5,630,000. There is a possibility of new financing related to the expansion of the Kentucky Transpark, this would be a joint partnership between the City and County.

The FY2021 recommendation represents a decrease from FY2020. General Fund spending is down primarily due to the impacts of COVID-19 on revenue projections and ability to present a balanced budget. The following chart compares the total proposed capital budget with those adopted each of the last ten fiscal years: debt service, General Fund projects excluding debt, and debt as a percentage of the CIP.

FISCAL YEAR	TOTAL CIP	DEBT ONLY	GENERAL FUND EXCL DEBT	DEBT AS % OF CIP
2012	\$18.3 M	\$13.2 M	\$2.7 M	72.0%
2013	\$19.1 M	\$13.3 M	\$2.7 M	69.8%
2014	\$22.3 M	\$13.2 M	\$2.5 M	59.2%
2015	\$20.2 M	\$12.7 M	\$3.9 M	62.6%
2016	\$21.2 M	\$12.9 M	\$3.7 M	60.9%
2017	\$28.9 M	\$12.6 M	\$8.1 M	43.6%
2018	\$29.7 M	\$12.1 M	\$8.4 M	40.6%
2019	\$29.6 M	\$11.8 M	\$10.7 M	39.9%
2020	\$25.8 M	\$11.1 M	\$4.8 M	42.9%
2021	\$20.6 M	\$9.7 M	\$1.2 M	47.2%

(in millions)

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CAPITAL IMPROVEMENT PLAN — FUND ALLOCATION REPORT

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL	ON-GOING EXPENSES
INFORMATION TECHNOLOGY						
Server Replacement/Upgrade [†]		40,000			40,000	
Total Information Technology:	\$ 0	\$ 40,000	\$ 0	\$ 0	\$ 40,000	\$ 0
POLICE						
Vehicle/Equipment Purchase [†]		158,000			158,000	32,420
Dispatch Console Replacements		136,010			136,010	
Dispatch Uninterruptible Power Supply Replacement		130,000			130,000	
Mobile Command Post		35,000			35,000	
Total Police:	\$ 0	\$ 459,010	\$ 0	\$ 0	\$ 459,010	\$ 32,420
FIRE						
Extrication Equipment Replacement [†]		35,000			35,000	
Multiple Stations Repairs/Renovations [†]		53,000			53,000	
Total Fire:	\$ 0	\$ 88,000	\$ 0	\$ 0	\$ 88,000	\$ 0
PUBLIC WORKS						
Street Resurfacing [†]	500,000	1,000,000			1,500,000	
Greenways Expansion Program [†]	150,000				150,000	*
Sidewalk Reconstruction Program [†]		100,000			100,000	
Stormwater Mitigation Program [†]	200,000				200,000	
Vehicle/Equipment Replacement [†]		275,000			275,000	
Shive Lane Widening & Roundabout, Phase II & Expansion Phase III [†]		3,985,000			3,985,000	
Downtown Impro. Project, Phase II [†]		500,000			500,000	
Intersection Spot Improvements		200,000			200,000	
Vacuum Truck Hopper Repair			50,000		50,000	
Fleet Division Fence Replacement			50,000		50,000	
Police Air Conditioner Replacements		50,000			50,000	
Dispatch Flooring Replacement and Painting		75,000			75,000	
Police Community Room Renovation		60,000			60,000	
Total Public Works:	\$ 850,000	\$ 6,245,000	\$ 100,000	\$ 0	\$ 7,195,000	\$ 0

Continued on next page

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

† Denotes multi-year capital project, detailed on pages 105-118.

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CAPITAL IMPROVEMENT PLAN — FUND ALLOCATION REPORT, *continued*

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL	ON-GOING EXPENSES
PARKS & RECREATION						
CrossWinds Golf Bunker Replacement [†]		132,400			132,400	
Riverfront Park Development [†]		1,500,000			1,500,000	50,000
Hobson Golf Course Irrigation Improvements		150,000			150,000	
Covington Woods Tennis Courts Resealing	25,000				25,000	
Lovers Lane Soccer Complex Parking Lot Resurfacing		110,000			110,000	
CrossWinds Golf Course Parking Lot Resurfacing		150,000			150,000	
BGCC Moxley Center HVAC Replacements	30,000				30,000	
Kereiakes Park Tennis Complex Resealing	50,000				50,000	
Pascoe Boulevard Area Park Property Purchase		200,000			200,000	5,000
Total Parks & Recreation:	\$ 105,000	\$ 2,242,400	\$ 0	\$ 0	\$ 2,347,400	\$ 55,000
NEIGHBORHOOD & COMMUNITY SERVICES						
BG Reinvestment Neighb. Improv. Prog. [†]	200,000	524,826			724,826	*
Total Neighborhood & Community Services:	\$ 200,000	\$ 524,826	\$ 0	\$ 0	\$ 724,826	\$ 0
SUBTOTAL	\$ 1,155,000	\$ 9,599,236	\$ 100,000	\$ 0	\$ 10,854,236	\$ 87,420

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

† Denotes multi-year capital project, detailed on pages 105-118.

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CAPITAL IMPROVEMENT PLAN — FUND ALLOCATION REPORT , continued

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL
DEBT SERVICE					
GO Bond Issue Series 2007A	\$ 562,000				\$ 562,000
2010 Fire Aerial & Pumper Lease		151,000			151,000
WKU Project 2010/2011 Bond (2002 Bonds Refinanced)		3,069,000			3,069,000
(100% Reimbursement from WKU)		(3,069,000)			(3,069,000)
GO Bond (Refinancing 2004) Series 2012A	942,000				942,000
GO Bond (Refinancing 2004) Series 2012B	153,000				153,000
GO Bond (Refinancing 2007A) Series 2015	320,000				320,000
GO Bond (Refinancing 2007B & C) Series 2016A & B, ITA	1,006,000	1,006,000			2,012,000
(50% Reimbursement from Warren County)		(1,006,000)			(1,006,000)
GO Bond (Refinancing 2008A & B) Series 2016C, Ballpark and Fire Stations	1,451,000	457,000			1,908,000
2018 Fire Trucks Note		417,000			417,000
2019 Fire Trucks Note		171,000			171,000
Total Debt Service:	\$ 4,434,000	\$ 1,196,000	\$ 0	\$ 0	\$ 5,630,000
GRAND TOTAL	\$ 5,589,000	\$ 10,795,236	\$ 100,000	\$ 0	\$ 16,484,236
Total Debt Service: w/o Reimbursements	\$ 4,434,000	\$ 5,271,000	\$ 0	\$ 0	\$ 9,705,000
GRAND TOTAL w/o Reimbursements	\$ 5,589,000	\$ 14,870,236	\$100,000	\$ 0	\$ 20,559,236

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


CAPITAL IMPROVEMENT PROGRAM - MULTI-YEAR PROJECTS

Information Technology: Server Replacement/Upgrade

FY2021 Project Description					Strategic Plan Goals
Servers are being replaced over several years due to age and software upgrades. Server replacement is prioritized based on remaining useful life of the server and scheduled projects.					Modernized Infrastructure
Impact on Operating Budget					
This project will continue to be managed by the Information Technology staff and will impact the Department's workload.					
Future Appropriation Plan					
Funding Source	FY2021	FY2022	FY2023	FY2024	Total
Special Revenue/Capital Projects	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 160,000
Total	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 160,000
FY2021—FY2024 Funding					
The Technology Capital Project Fund will provide funding for this project.					
			Status of Prior Year Projects		
			Since the inception of this Project in FY2016, over 25 servers have been replaced and/or upgraded with funding totaling \$200,000.		

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


Police: Vehicle Purchases

FY2021 Project Description					Strategic Plan Goals
Patrol vehicles are on a seven-year replacement cycle, although with consistent preventive maintenance, some vehicles remain in service ten years. The City has budgeted vehicle replacement consistently since FY2013. The FY2021 budget will provide only new vehicles for the proposed four additional Patrol positions. The base cost of a patrol vehicle is approximately \$27,500, while police equipment and outfitting add an estimated \$12,000 per vehicle.					Maintain and Improve Current Level of Services
Impact on Operating Budget					
This project will continue to be managed by the Public Works Fleet staff and will impact the Division's workload. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which originate from the General Fund and are deposited to the Fleet Maintenance Internal Service fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.					
Future Appropriation Plan					
Funding Source	FY2021	FY2022	FY2023	FY2024	Total
General Fund		\$ 32,420	\$ 32,420	\$ 32,420	\$ 97,260
Special Revenue/Capital Projects	\$ 158,000	\$ 395,000	\$ 395,000	\$ 395,000	\$ 1,343,000
Total	\$ 158,000	\$ 427,420	\$ 427,420	\$ 427,420	\$ 1,440,260
FY2021—FY2024 Funding					
The Equipment Replacement Capital Project Fund is the source of funding for this project in current and future years.					
					Status of Prior Year Projects
					Since FY2013, the Fleet Division of the Public Works Department has replaced or added 290 vehicles and equipment and 44 components Citywide.

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


Fire: Extrication Equipment Replacement

FY2021 Project Description					Strategic Plan Goals
The Fire Department maintains a set of equipment for vehicle and machinery extrication as well as forcible entry on four of the front line fire apparatus. The equipment currently in use ranges in age from seven to eleven years. New equipment is rotated to front line service on a maximum ten-year life span. One full set of equipment costs \$35,000, with one set being purchased annually for four years from FY2018 through FY2021.					Maintain and Improve Current Level of Services
Impact on Operating Budget					
This project will be managed by the Fire Department staff.					
Future Appropriation Plan					
Funding Source	FY2021	FY2022	FY2023	FY2024	Total
Special Revenue/Capital Projects	\$ 35,000				\$ 35,000
Total	\$ 35,000				\$ 35,000
FY2021—FY2024 Funding					
The funding source for this project is the Fire Improvement Special Revenue Fund. FY2021 is the fourth and final year of the replacement project.					
				Status of Prior Year Projects	
				The extrication equipment project began in FY2018, and since that time \$105,000 has been spent to purchase 15 pieces of new battery powered extrication equipment carried on four apparatus.	

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


Fire: Multiple Station Repairs/Renovations

FY2021 Project Description					Strategic Plan Goals
<p>The Fire Department strives to maintain the physical condition of each fire station. Multiple stations are in need of care, maintenance, and updates. Funds are being requested over the next three years for multiple projects. In FY2021, the repairs and renovations for five stations and the administrative building are budgeted and include: replace kitchen cabinets, replace interior lighting with LED fixtures, and replace classroom carpet with new flooring.</p> <p>Future year repairs and renovations include exterior and interior painting, exterior lighting replacement, and cabinet replacement.</p>					Maintain and Improve Current Level of Services
Impact on Operating Budget					
This project will be managed by the Fire Department staff.					
Future Appropriation Plan					
Funding Source	FY2021	FY2022	FY2023	FY2024	Total
Special Revenue/Capital Projects	\$ 53,000	\$ 60,000			\$ 113,000
Total	\$ 53,000	\$ 60,000			\$ 113,000
FY2021—FY2024 Funding					
The funding source for this project is the Fire Improvement Special Revenue Fund. FY2021 is the second year of the three-year project.					
			Status of Prior Year Projects		
			<p>FY2021 is the second year of the three year project, to-date \$128,000 has been allocated. In FY2020, the following was completed: repaired and sealed engine room floors, replaced flooring, and repaired interior and exterior damage from structural settling.</p>		

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


Public Works: Street Resurfacing (Overlay Project)

FY2021 Project Description					Strategic Plan Goals
This on-going program provides for resurfacing of streets according to priorities determined from data provided by the pavement management system. State Liquid Fuel Tax (LFT) revenues of \$1.0 million plus \$0.5 million in local tax dollars will be used to resurface approximately 16.3 miles of roadway, given standard road conditions and recent resurfacing contracts.					Develop and Sustain an Aggressive Overlay Program
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2021	FY2022	FY2023	FY2024	Total
General Fund	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 3,500,000
Special Revenue/Capital Projects	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,000,000
Total	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 7,500,000
FY2021—FY2024 Funding					
The Kentucky Municipal Aid Program (Liquid Fuel Tax, LFT) is the source of special revenue funds, as well as \$200,000 of Gas Franchise revenue. In addition, the General Fund contributes additional funds each year to supplement the project.					
					Status of Prior Year Projects
					<p>Since FY2006, the Street Overlay Program has resulted in the resurfacing of 169 miles of roadways with funding totaling over \$19.6 million.</p> <p>In FY2020, about 20 miles were resurfaced through this Program.</p>

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

Public Works: Greenways Expansion/Construction Program

FY2021 Project Description					Strategic Plan Goals
<p>The purpose of the proposed Greenways Expansion Program is to identify, prioritize and close critical gaps in the city's multiuse path network so the intended utility may be realized by residents. A prioritization system will be implemented much like the existing sidewalk prioritization model to guide where these critical investments will be made.</p> <p>The funding for this initiative will be part of a recurring, annual allotment. The first year allotment will be \$150,000 with the following years planned at \$400,000. Each year, a panel will evaluate candidate projects against a set of criteria to prioritize into a sequence for design and construction. Staff will work with Neighborhood and Community Services (NCS) to gathering input from neighborhoods within the project areas in an effort to allow sufficient time for public comment and involvement before, during, and after final design.</p>					Enhance Community Walk-ability
Impact on Operating Budget					
This project will be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2021	FY2022	FY2023	FY2024	Total
General Fund	\$ 150,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,350,000
Total	\$ 150,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,350,000
FY2021—FY2024 Funding					
The primary source of funding is the General Fund, which funds are transferred to the Sidewalk Capital Project Fund.					
					Status of Prior Year Projects
					FY2021 is the first year of this proposed program.


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

Public Works: Sidewalk Reconstruction Program

FY2021 Project Description					Strategic Plan Goals
This on-going program replaces sidewalks, curb, and gutter. The primary focus is to replace existing sidewalks to eliminate trip hazards and improve ADA compliance. The department employs a corridor approach, improving entire blocks rather than individual locations.					Enhance Community Walk-ability
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2021	FY2022	FY2023	FY2024	Total
Special Revenue/Capital Projects	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
Total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
FY2021—FY2024 Funding					
The Kentucky Municipal Aid Program (Liquid Fuel Tax, LFT) is the source of special revenue funds.					
					Status of Prior Year Projects
					<p>The Sidewalk Reconstruction Program has resulted in the resurfacing of over 4.5 miles of sidewalk since FY2011. A budget of \$100,000 has historically been provided.</p> <p>In FY2020, the Butler Way project was completed, which reconstructed about 1,700 feet of sidewalk.</p>


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

Public Works: Stormwater Mitigation Program

FY2021 Project Description					Strategic Plan Goals
The City has allocated local tax revenues to mitigate stormwater problems since the May 2010 flooding in Bowling Green. The FY2021 budget commits an additional \$200,000 to address the backlog of prioritized projects. Projects range from deepening an existing basin, to constructing a new retention basin, and numerous smaller projects. Costs depend greatly upon the conditions such as rock, level of protection desired (75 or 100-year storm), and market conditions for bids.					Continue Focus on Stormwater Mitigation
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload. The Public Works Operations employees also assist by addressing smaller projects throughout the year as needed.					
Future Appropriation Plan					
Funding Source	FY2021	FY2022	FY2023	FY2024	Total
General Fund	\$ 200,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,400,000
Total	\$ 200,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,400,000
FY2021—FY2024 Funding					
The primary source of funding is the General Fund, which funds are transferred to the Stormwater Improvement Capital Project Fund.					
			Status of Prior Year Projects		
			<p>Since this program's inception in FY2011, the City has allocated \$5.45 million in local tax revenues. A total of 60 projects were identified at that time, to-date 20 projects have been completed and four are pending construction.</p> <p>In FY2020, drainage improvements at Kenton Street were designed and property acquisition is currently in progress.</p>		

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

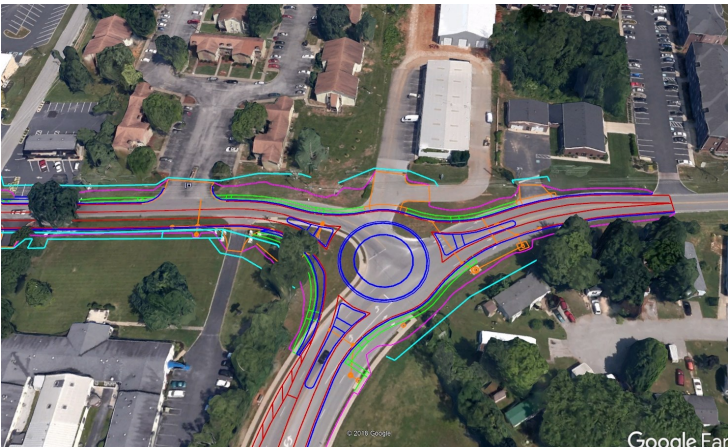
Public Works: Vehicle/Equipment Replacement

FY2021 Project Description					Strategic Plan Goals
Replacement is determined by considering the equipment age, mileage, maintenance history and continued serviceability. In FY2021, a new Street Sweeper for the Operations Division is budgeted at \$275,000.					Maintain and Improve Current Level of Services
Impact on Operating Budget					
This project will continue to be managed by the Public Works Fleet staff and will impact the Division's workload. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which are deposited to the Fleet Maintenance Internal Service fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.					
Future Appropriation Plan					
Funding Source	FY2021	FY2022	FY2023	FY2024	Total
General Fund		\$ 310,000	\$ 35,000		\$ 345,000
Special Revenue/Capital Projects	\$ 275,000				\$ 275,000
Total	\$ 275,000	\$ 310,000	\$ 35,000		\$ 620,000
FY2021—FY2024 Funding					
The Equipment Replacement Capital Project Fund is the source of funding for this project.					
				Status of Prior Year Projects	
				<p>Since FY2013, the Fleet Division of the Public Works Department has replaced or added 290 vehicles and equipment and 44 components Citywide.</p> <p>In FY2020, new Vacuum and Skid Steer trucks were purchased for the Operations Division.</p>	

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

Public Works: Shive Lane Widening & Roundabout, Phase II & Expansion Phase III

FY2021 Project Description					Strategic Plan Goals
<p>In conjunction with the Kentucky Transportation Cabinet's (KYTC) project for widening portions of Scottsville Road to make improvements to the intersection of Scottsville Road/Cave Mill Road/Shive Lane to better accommodate left turning onto Cave Mill Road, the City began making improvements to Shive Lane.</p> <p>Phase II includes widening a portion of the existing Shive Lane from the proposed roundabout at the intersection of Ken Bale Boulevard and Shive Lane extending to Middle Bridge Road. This will include a typical three-lane section and construction of a single-lane roundabout.</p> <p>Phase III includes the expansion of the three-lane section from the roundabout at Middle Bridge Road to the intersection of Lovers Lane across from Searcy Way with a multi-use path to connect to the proposed path along Lovers Lane to the Soccer Complex. The City is partnering with the property owner for completion of Phase III.</p> <p>The FY2021 budget will provide for both Phase II and Phase III construction costs.</p>					Improved Traffic Flow
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload. On-going costs will be funded by the General Fund for general pavement and storm sewer maintenance.					
Future Appropriation Plan					
Funding Source	FY2021	FY2022	FY2023	FY2024	Total
General Fund		\$ 2,500	\$ 2,500	\$ 2,500	\$ 7,500
Special Revenue/Capital Projects	\$ 3,985,000				\$ 3,985,000
Total	\$ 3,985,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,992,500
FY2021—FY2024 Funding					
The primary source of funding is the Future Roads Capital Project Fund. The General Fund may contribute additional funds if needed.					
			Status of Prior Year Projects		
			<p>Funding totaling \$2,290,000 was provided for Phase I of this project in the FY2019 and FY2020 budgets to design and construct the roundabout and widen Shive Lane from Scottsville Road to Ken Bale Boulevard.</p>		


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

Public Works: Downtown Improvements Project, Phase II & III

FY2021 Project Description					Strategic Plan
<p>The City has committed to make public improvements in the downtown area to create safe pedestrian amenities, cohesion between past investments, improve deteriorating public infrastructure including streets, sidewalks, trails and alleys, and all appurtenances, and provide an inviting connection between Fountain Square Park and Circus Square Park.</p> <p>A professional firm with experience in downtown urban enrichments was selected in FY2018 to develop, engineer, and design a variety of public enhancements. These enhancements create better functionality and connection between the two parks, improve pedestrian safety, and create a more useable and inviting environment for the variety of business and entertainment opportunities in downtown Bowling Green.</p> <p>The total Phase I project cost was \$4.4 million to construct improvements between 10th Avenue to Spring Alley, including the area around the downtown square, Capital Alley, Heritage Trail and Morris Alley. Phase I is now complete.</p> <p>Funding for Phase II is not yet known as design is currently underway. Phase II expands streetscape improvements on College and State Streets from Spring Alley to 6th Avenue and includes 8th Avenue between State and College Streets and one block of Main Avenue on either side both College and State Streets.</p> <p>Phase III will extend streetscape improvements in the downtown area to the riverfront.</p>					Thriving Downtown and Riverfront
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2021	FY2022	FY2023	FY2024	Total
General Fund		\$ 1,000,000	\$ 750,000	\$ 750,000	\$ 2,500,000
Special Revenue/Capital Projects	\$ 500,000				
Total	\$ 500,000	\$ 1,000,000	\$ 750,000	\$ 750,000	\$ 3,000,000
FY2021—FY2024 Funding					
Primary source of funding is General Fund, then funds are transferred to the Downtown Development Capital Project Fund. FY2021 funding comes from the City's 20% distribution of Downtown TIF revenues through the TIF District Special Revenue Fund.					
			Status of Prior Year Projects		
			<p>Funding totaling \$5,600,000 has been provided in prior fiscal years for: Fountain Square Park capital improvements (\$625,000 in FY2017), Downtown Wayfinding Project (\$100,000 in FY2018), and the Downtown Improvements Project (\$4,375,000 since FY2018).</p> <p>Phase I of the Downtown Improvements Project has been fully completed at a cost of approximately \$4.4 million.</p> <p>Phase II of Project was budgeted last year to begin design for continued streetscape improvements at \$500,000.</p>		

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


Parks & Recreation: CrossWinds Golf Bunker Replacement

FY2021 Project Description					Strategic Plan Goals
<p>CrossWinds Golf Course was built in 1993 and houses 41 sand bunkers on the course. Since the course is extremely flat, three challenging course hazards were introduced: water, small hills, and sand bunkers. The 41 bunkers have been pivotal to the success and challenge of this course and periodically the bunkers are maintained by replacing worn/used sand with new sand.</p> <p>The budgeted renovation will address issues that occur after rain events, since most bunkers hold water and essentially become water hazards. To address this, renovation will include lining the bunkers with a rock system to allow water to seep through the sand. The old sand will be removed and small rock will be placed and then sprayed with a specialized polymer. The polymer seeps down through the gravel to harden into a strong, but flexible surface. Water will then drain quickly, up to 400 inches per hour, and then new sand is placed as the top layer.</p> <p>The renovation will update 25 bunkers the first year, concentrating on those bunkers used most and in the most need, and the remaining 16 in the second year.</p>					Implement Parks Master Plan
Impact on Operating Budget					
This project will be managed by the Parks and Recreation Golf Division staff and will impact the Division's workload. Public Works Operations Division staff may assist as necessary.					
Future Appropriation Plan					
Funding Source	FY2021	FY2021	FY2022	FY2023	Total
Special Revenue/Capital Projects	\$ 132,400				\$ 132,400
Total	\$ 132,400				\$ 132,400
FY2021—FY2024 Funding					
The primary source of funding is the Parks Development Special Revenue Fund, which funds are transferred to the Parks Improvement Capital Project Fund.					
			Status of Prior Year Projects		
			FY2021 is the second year of the two year project. In the first year, \$250,000 was provided in the FY2020 budget.		

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

Parks & Recreation: Riverfront Park Development

FY2021 Project Description					Strategic Plan Goals
<p>The City of Bowling Green has requested a grant in the amount of \$750,000 from the National Park Service with a \$1.5 million local match from the City of Bowling Green for a total cost of \$2.25 million. The funds will be used for the following improvements to Riverfront Park:</p> <ul style="list-style-type: none"> • Pedestrian Bridge and Paths • Restrooms • Fishing Platforms and Enhancements • Boulder Park • Disc Golf Equipment • Parking Lot Improvements • Construction & Engineering Costs <p>The Riverfront Development Project will breathe life into distressed park areas significantly underutilized due to a lack of amenities and safety concerns arising from steep terrain, absent lighting, natural vegetation seclusion, and reported crime. The project's boat ramp will improve search and rescue efforts within the Barren River while increasing safety of first responders. Furthermore, the project compliments the revitalization of the River Street corridor led by a grass roots effort poised to remove blight, attract new private investment, and increase jobs.</p>					Thriving Downtown and Riverfront
Impact on Operating Budget					
<p>This project will be managed by the Parks and Recreation Maintenance Division staff and will impact the Division's workload. Public Works Operations Division staff may assist as necessary. On-going operational costs will be funded by the General fund for mulch, general maintenance supplies, utilities, dirt/rock for bike track and playground repairs.</p>					
Future Appropriation Plan					
Funding Source	FY2021	FY2021	FY2022	FY2023	Total
General Fund		\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000
Special Revenue/Capital Projects	\$ 1,500,000				\$ 1,500,000
Total	\$ 1,500,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,650,000
FY2021—FY2024 Funding					
<p>The primary source of funding is from the General Fund and Parks Improvement Capital Project Fund, from which funds were moved to the Riverfront Development Capital Project Fund.</p>					
				Status of Prior Year Projects	
				FY2021 is the first year of this project.	

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

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

FY2021 Project Description					Strategic Plan Goals
<p>As part of the five year Consolidated Plan approved February 18, 2014, staff identified a Local Strategy Area known as the "BG Reinvestment Area" that is comprised of six (6) Census tracts centered in downtown and in the west end of Bowling Green. The Census tracts are 101, 102, 103, 104, 105 and the city portion of 112 and 113. A portion of this area (101, 102 & 103) previously received significant investment from 1999-2010 and was a primary focus for CDBG funds over the past several years. The other Census tracts (104, 105 & 112) have similar demographics, housing related problems and public infrastructure needs. The CDBG program will contribute approximately \$500,000 annually toward investments in this area and General Fund budget will be added to supplement the program, if feasible to do so. After selecting a new neighborhood for investment, staff will develop the priority needs of the neighborhood and individual projects will be tailored to the needs of the neighborhood. Projects could include: sidewalks, stormwater improvements, parks, street improvements, acquisition/demolition, rehab or housing improvements.</p> <p>Starting in FY2020 NCS began to focus on Census Block Groups 103.3 & 103.4. The focus of this area will be private property with funds dedicated to the support of a Private Property Improvement Program and New Housing Opportunities. The remaining funds will develop new pedestrian improvements. Two years of funding will be utilized in this area's reinvestment, FY2021 is the second year.</p>					Strong Neighborhoods
Impact on Operating Budget					
On-going maintenance costs are anticipated to be minimal due to the types of investments. Sidewalks and park improvements are designed to be maintenance free for several years and should have no immediate impact on the budget. Maintenance for the Private Property Improvements will be handled by the property owners and not be a burden to the City.					
Future Appropriation Plan					
Funding Source	FY2021	FY2022	FY2023	FY2024	Total
General Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
Special Revenue/Capital Projects	\$ 524,826	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,024,826
Total	\$ 724,826	\$ 700,000	\$ 700,000	\$ 700,000	\$ 2,824,826
FY2021—FY2024 Funding					
Source of funding is the Federal Community Development Block Grant (CDBG), accounted for in a Special Revenue Fund, and the General Fund.					
			Status of Prior Year Projects		
			<p>Projects completed in FY2020 under the Neighborhood Improvements Program include the Census Tract 112 Sidewalks Project and Pedigo Park Walking Paths Project. The Sidewalks Project included approximately 3,500 linear feet of new sidewalk, curb, and gutter. And also connected the neighborhood to Lampkin Park. The Walking Paths Project constructed approximately 2,700 linear feet of 6' asphalt paths through Pedigo Park to improve accessibility and to connect the adjacent neighborhood to and through the park.</p> <p>Also in the Fall of FY2020, Habitat for Humanity broke ground on Phases IV & V of Durbin Estates, which entails 1,000 linear feet of new infrastructure for up to 30 new affordable housing units over the next five years. Additionally, an exterior property improvements program where 25 properties participated to improve curb appeal and remove blighting influences in the neighborhood.</p>		

CAPITAL IMPROVEMENT PROGRAM - SINGLE YEAR PROJECTS

The following provides a brief description of single-year projects and equipment included in the FY2021 Capital Improvement Program. Projects and equipment purchases spanning multiple years are found on pages 105-118 and the CIP Fund Allocation Report is on pages 101-103.

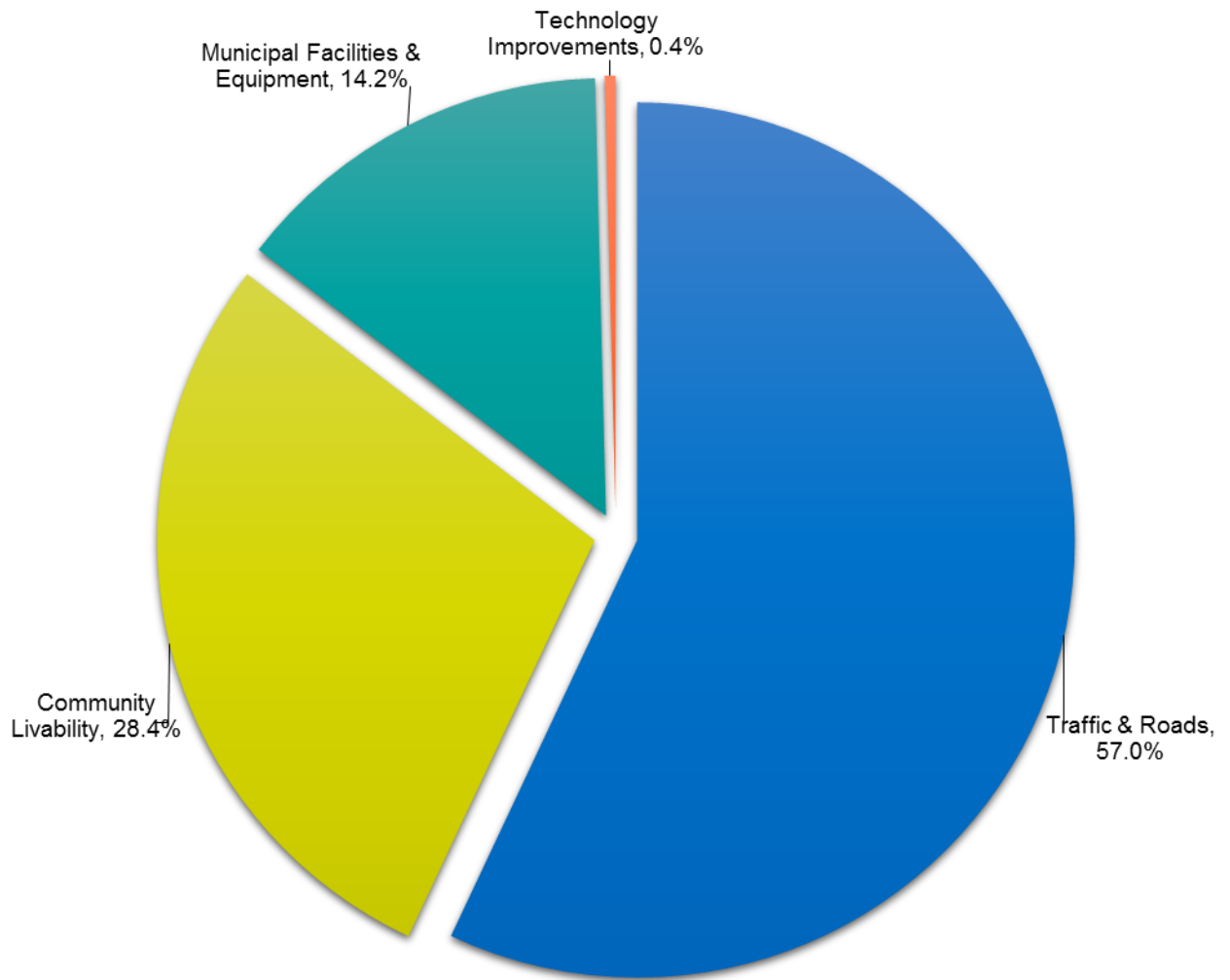
POLICE: \$301,010	
<u>Dispatch Console Replacements - \$136,010</u> : The Dispatch Division's consoles have been in use for 10-15 years and functionality is declining. The replacement of the existing consoles plus two additional units, for a total of nine consoles, will allow for a more open line of sight and better communication between co-workers.	Maintain & Improve Current Service Levels
<u>Dispatch Uninterruptible Power Supply Replacement (UPS) - \$130,000</u> : The UPS unit at the Police Headquarters used by Dispatch was last replaced over ten years ago. This unit provides battery backup to the Dispatch Center at BCPD and is critical in maintaining an uninterruptible work process for emergency services.	Modernized Infrastructure
<u>Mobile Command Post Upfitting - \$35,000</u> : The Police Department will convert an existing Dodge Sprinter currently utilized by the Critical Response Team into a Mobile Command Post vehicle. This vehicle will be used to establish a command post at the scene of critical incidents, special events, or natural disasters. The Fleet Division will perform the necessary upgrades and conversion.	Maintain & Improve Current Service Levels
PUBLIC WORKS: \$ 485,000	
<u>Intersection Spot Improvements - \$200,000</u> : This project will fund improvements, widening, and sidewalks to three intersections. The spot improvements will address safety and functionality and will be designed in-house with construction to be contracted.	Improved Traffic Flow
<u>Vacuum Truck Hopper Repair - \$50,000</u> : The 2005 Sterling Vacuum Truck is in need of repairs to its water collection system. The current system has multiple components that have rusted and are in need of replacement. The vehicle is in good condition and the repair will provide additional years of life to clean and maintain storm drainage structures.	Maintain & Improve Current Service Levels
<u>Fleet Division Fence Replacement - \$50,000</u> : This project is for the replacement of a chain link fence with a chain link privacy fence at the Fleet Division. The replacement is necessary since portions of the existing fence are failing and to provide privacy for vehicles stored on site.	Sustainable City Government
<u>Police Air Conditioner Replacements - \$50,000</u> : The two air conditioner units at the Police Department to be replaced are over 20 years old. The units have developed several maintenance issues and based on age, replacement is recommended. The new units will be more efficient and should result in energy savings.	Sustainable City Government
<u>Dispatch Flooring Replacement and Painting - \$75,000</u> : This project will provide for the replacement of the current flooring in the Dispatch Division with raised flooring and wall painting. The flooring replacement will coincide with the Dispatch Console Replacement, while wall painting will occur afterward.	Sustainable City Government
<u>Police Community Room Renovation - \$60,000</u> : The Police Community Room has not been renovated since its construction in 2004. This project will provide for interior renovations, including design, wall covering, new flooring, new lighting and kitchen upgrades. The renovation will also include a new drop ceiling and an updated speaker system.	Sustainable City Government

CAPITAL IMPROVEMENT PROGRAM - SINGLE YEAR PROJECTS, *continued*

PARKS & RECREATION: \$715,000

<u>Hobson Golf Course Irrigation Improvements - \$150,000</u> : This project will provide for the replacement of the 1969 irrigation lines at Hobson Golf Course in multiple phases, which are mostly lead piping, to modern PVC piping. Upon replacement, it is planned to begin use of "Reclaimed Water" from the local waste water treatment facility near the golf course, which should result in costs savings. This project will likely take more than one year to complete.	Implement Parks Master Plan
<u>Covington Woods Tennis Courts Resealing - \$25,000</u> : The tennis courts at Covington Woods Park were last resealed in 2009. These courts are currently assessed at the lowest condition of all City tennis facilities.	Sustainable City Government
<u>Lovers Lane Parking Lot Resurfacing - \$110,000</u> : The Parks and Recreation Department recommends that the parking lots and streets associated with Lovers Lane Soccer Complex be repaved, including: main parking lot, rear parking lot, and access road. The current Fire Station construction will repave only the front 1/2 of the parking lot, this project will resurface the remaining lots.	Sustainable City Government
<u>CrossWinds Parking Lot Resurfacing - \$150,000</u> : The CrossWinds Golf Course parking lot has not been resurfaced since 1991. This project will resurface the existing parking lot, entrance from Wilkinson Trace, service road to the golf course, and apply asphalt to the gravel employee parking lot at the rear of the maintenance building.	Sustainable City Government
<u>BGCC Moxley Center HVAC Replacement - \$30,000</u> : The Moxley Community Center was constructed in 1993 and the existing air condition units require continual maintenance. The Parks and Recreation Department recommends replacing approximately three room units that serve program participants in the FY2021 budget.	Sustainable City Government
<u>Kereiakes Park Tennis Complex Resealing - \$50,000</u> : The tennis courts at Kereiakes Park were last resealed in 2014. These courts house the premier location of tennis activity in the community and are host to many tournaments annually. Over 25,000 participants utilize the Kereiakes Park tennis courts and due to this volume, resealing is recommended.	Sustainable City Government
<u>Pascoe Boulevard Park Property Purchase - \$200,000</u> : The need for a new park in the Pascoe Boulevard Neighborhood has been identified. The neighborhood is home to many families and young children. The neighborhood has no free space for youth and adults to play or participate in sports.	Implement Parks Master Plan

CAPITAL BUDGET — ALL FUNDS



Traffic & Roads	\$ 6,185,000	57.0%
Community Livability	3,082,226	28.4%
Municipal Facilities & Equipment	1,547,010	14.2%
Technology Improvements	40,000	0.4%
Total	\$ 10,854,236	100.0%

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APPENDIX F

AGENCIES



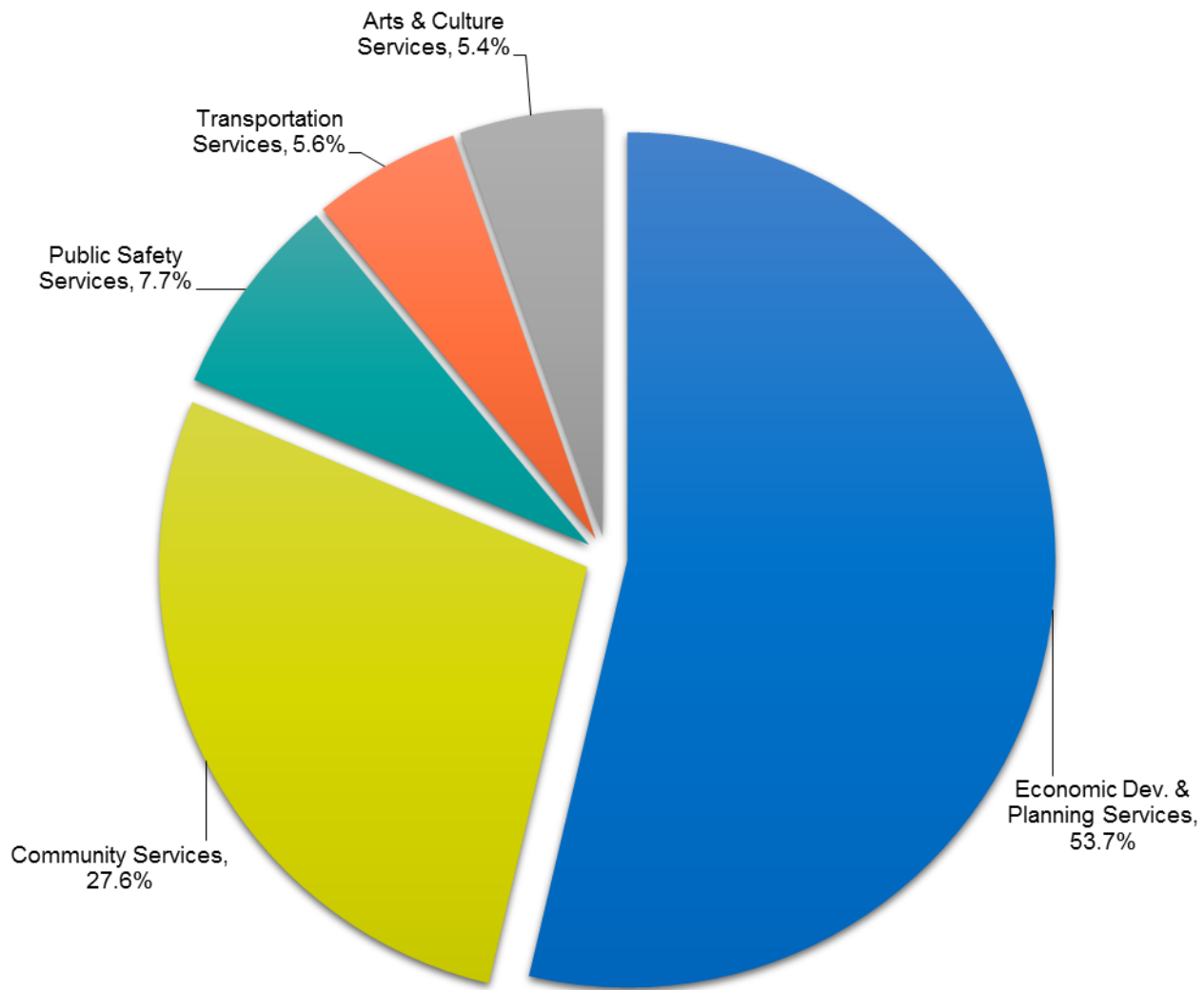
AGENCY FUNDING — SUMMARY

Eligible Agencies	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Requested	FY2021 Approved
BG/WC Drug Task Force	\$ 50,000	\$ 50,000	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000
BG/WC Humane Society	92,300	95,070	95,070	95,070	95,070	95,070
BG/WC Regional Airport	58,195	58,195	58,195	58,195	58,195	58,195
BG/WC Welfare Center ⁽¹⁾	29,240	58,319	61,601	50,000	50,000	50,000
Central Region ICC ⁽²⁾	45,000	0	0	0	0	0
Community Action--Public Transit ⁽³⁾	252,580	417,880	0	0	0	0
Economic Development Authority	125,000	125,000	125,000	125,000	125,000	115,000
Hobson House Commission	54,220	55,850	57,525	59,250	61,250	59,250
Human Rights Commission	63,590	65,500	66,000	75,000	78,000	75,000
BG-WC Operation P.R.I.D.E.	33,440	33,440	33,440	33,440	33,440	33,400
City/County Planning Commission	467,000	467,000	481,000	481,000	481,000	481,000
Southern Kentucky 2-1-1	0	0	50,000	50,000	50,000	50,000
	\$ 1,270,565	\$ 1,426,254	\$ 1,077,831	\$ 1,101,955	\$ 1,106,955	\$ 1,091,955
United Way of Southern Kentucky ⁽⁴⁾	13,677	14,340	14,363	3,104	3,089	3,089
Total	\$ 1,284,242	\$ 1,440,594	\$ 1,092,194	\$ 1,105,059	\$ 1,110,044	\$ 1,095,044
⁽¹⁾ Welfare Center also receives excess Gas Franchise fees collected in accordance with Municipal Order No. 2008-30 ⁽²⁾ FY2017 was final year of funding for Central Region ICC ⁽³⁾ FY2020 was the last year Public Transit funding considered under the agency funding process ⁽⁴⁾ United Way (UW) funding is a dollar for dollar match of the City employee pledges for contribution to UW during the calendar year						
Other Agency Funding:						
Regional Airport Grant Matches/Capital Improvements	\$ 0	\$ 0	\$ 45,005	\$ 199,750	\$ 4,164	\$ 4,165
Emergency Mgmt COWS Siren Repl./ Upgrade	0	24,895	0	10,000	10,000	10,000
Operation Pride Cemetery Rd. Project Match	0	0	20,000	0	0	0
Friends of L&N Depot Capital Improvements	0	28,233	29,446	0	0	0
African American Museum of BG Assoc.	0	58,000	0	0	0	0
Comm. Action—Public Transit Enhancements	80,000	0	0	0	0	0
Subtotal	\$ 80,000	\$ 111,128	\$ 94,451	\$ 209,750	\$ 14,164	\$ 14,165
Total General Fund	\$ 1,364,242	\$ 1,551,722	\$ 1,186,645	\$ 1,314,809	\$ 1,124,208	\$ 1,109,209

Agency funding totals approximately 1.7% of FY2021 General Fund expenditures

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AGENCY FUNDING



Economic Dev. & Planning Services	\$ 596,000	53.7%
Community Services	306,599	27.6%
Public Safety Services	85,000	7.7%
Transportation Services	62,360	5.6%
Arts & Culture Services	59,250	5.4%
Total	\$ 1,109,209	100.0%

APPENDIX G

DEPARTMENT SUMMARIES



LEGISLATIVE DEPARTMENT

CONTACT INFORMATION

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

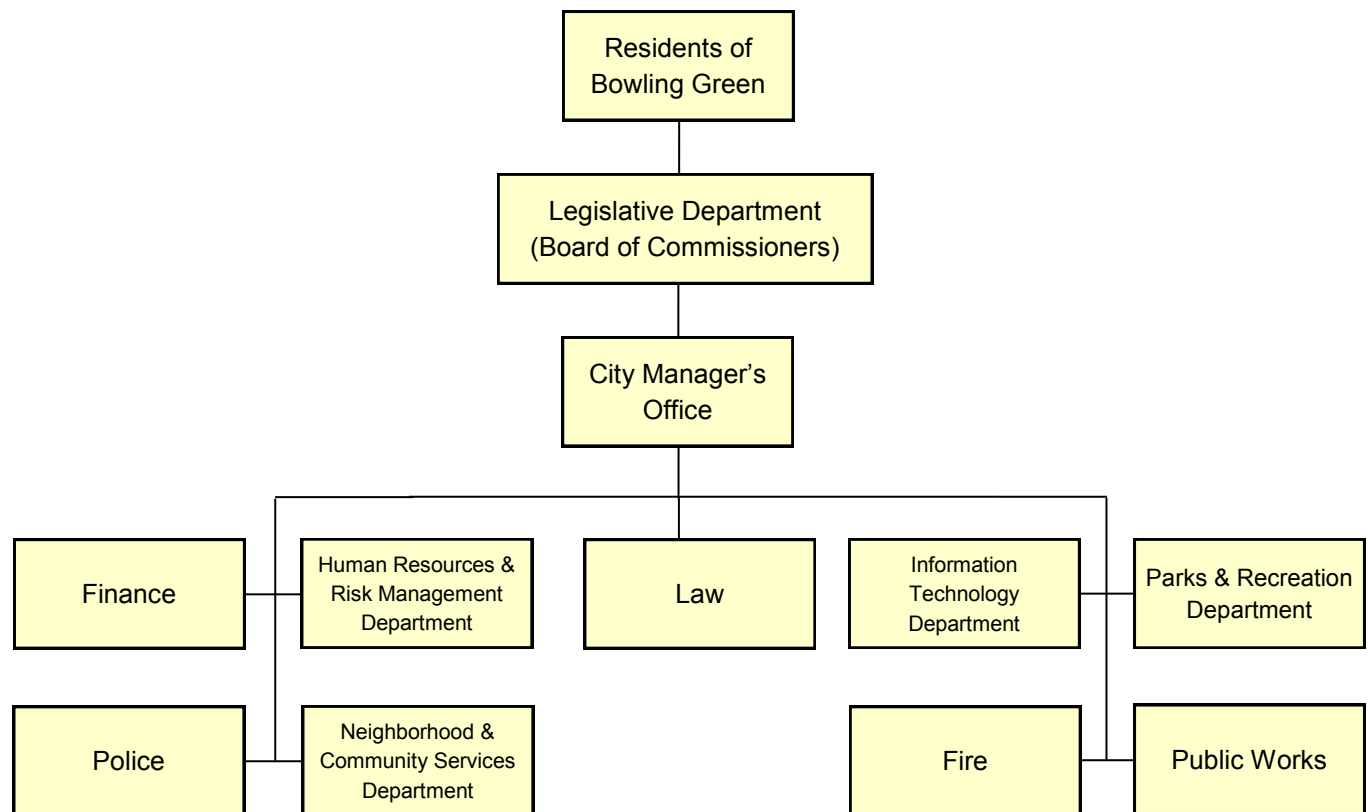
email: Kim.Lancaster@bgky.org

MISSION STATEMENT

The Legislative Department of the City of Bowling Green is committed to strengthening our vibrant community by focusing on quality of life, service delivery, fiscal responsibility, public safety, neighborhood revitalization, visionary leadership, and economic development.

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2019	FY2020	FY2021
Board of Commissioners	5	5	5
Total Department Staff	5	5	5

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LEGISLATIVE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021
EXPENSES:			
Personnel	\$ 147,271	\$ 180,881	\$ 178,458
Contractual Services	19,017	30,740	22,200
Supplies & Materials	316	2,100	2,100
TOTAL EXPENSES	\$ 166,604	\$ 213,721	\$ 202,758
REVENUE:			
Non-Program General Funds	\$ 166,604	\$ 213,721	\$ 202,758
TOTAL REVENUE	\$ 166,604	\$ 213,721	\$ 202,758

ACCOMPLISHMENTS

- 22 Board of Commissioners meetings, work sessions, and special call meetings.
- 49 Ordinances considered.
- 255 Municipal Orders and/or Resolutions considered.
- 57 appointments made to various City boards, commissions and agendas.

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

LEGISLATIVE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
Board of Commissioners:		
Decrease to telephone costs, local meeting, and travel accounts; increase to special education account	(\$ 8,540)	Reduction to non-essential operating costs
Net Adjustment to Employee Pay and other benefits	(2,423)	FY2021 cost of living adjustment and fringe benefit changes
Total	(\$ 10,963)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Board of Commissioners	\$ 166,604	\$ 213,721	\$ 202,758	(\$ 10,963)	-5.1%
TOTAL EXPENSES	\$ 166,604	\$ 213,721	\$ 202,758	(\$ 10,963)	-5.1%
REVENUE:					
Local Taxes	\$ 166,604	\$ 213,721	\$ 202,758	(\$ 10,963)	-5.1%
TOTAL REVENUE	\$ 166,604	\$ 213,721	\$ 202,758	(\$ 10,963)	-5.1%

POSITION DETAIL

		FY2020 Budgeted		FY2021 Budgeted		FY20—FY21 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
City Commissioners	-	4	-	4	-	0	0.0
Exec Asst./Public Info Officer	122	1	0.2	1	0.2	0	0.0
Mayor	-	1	-	1	-	0	0.0
Total Positions & FTE		6	0.2	6	0.2	0	0.0

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CITY MANAGER'S OFFICE

CONTACT INFORMATION

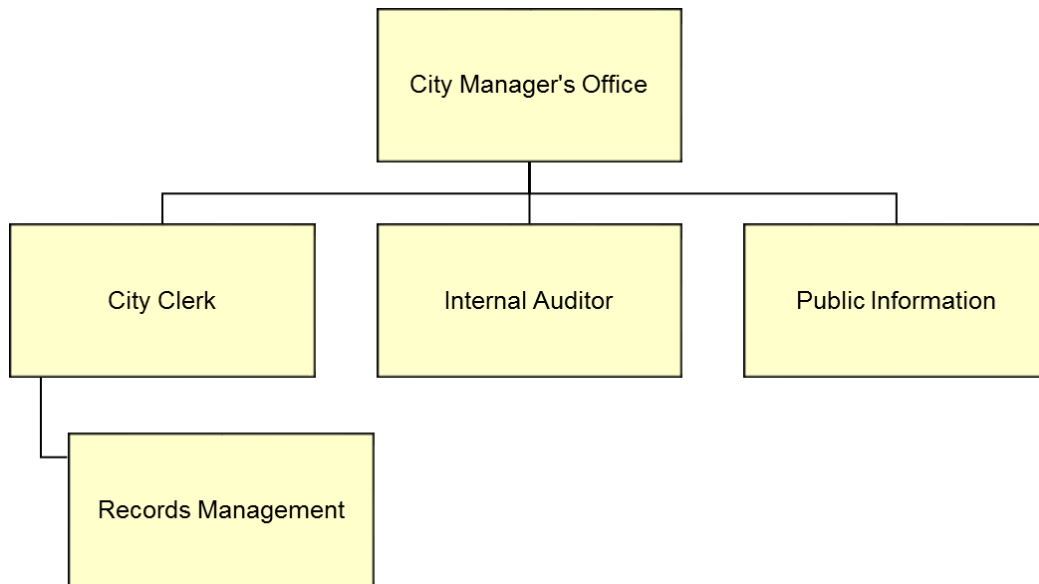
City Manager: Jeff Meisel email: Jeff.Meisel@bgky.org
City Hall, 1001 College Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2019	FY2020	FY2021
City Manager's Office	2	2	2
City Clerk	3	3	3
Internal Auditor	1	1	1
Purchasing	1	0	0
Public Information	2	2	2
Total Department Staff	9	8	8

CITY MANAGER'S OFFICE, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021
EXPENSES:			
Personnel	\$ 819,359	\$ 812,140	\$ 824,915
Contractual Services	202,877	168,990	154,350
Supplies & Materials	10,685	20,650	9,600
TOTAL EXPENSES	\$ 1,032,920	\$ 1,001,780	\$ 988,865
REVENUE:			
Non-Program General Funds	\$ 979,177	\$ 998,780	\$ 986,865
Program Revenue General Funds	53,743	3,000	2,000
TOTAL REVENUE	\$ 1,032,920	\$ 1,001,780	\$ 988,865

ACCOMPLISHMENTS

- The City Clerk's Office was awarded a \$50,685 grant from the Kentucky Department of Libraries and Archives to secure microfilm records.
- Microfilm project was conducted and completed.
- Scanned a total of 2,785 municipal orders, ordinances and resolutions from the years spanning 1979-1989.
- Completed 358 open records requests through the City Clerk's Office.
- Created 589 files in Physical Records Tracking System through records retention.
- Completed and distributed the 31st supplement to the City's Code of Ordinances.
- Created "The Audit Perspective", a monthly newsletter to highlight audit work, site visits, and a different audit tip each month; revamped the audit report presentation to a one page version to meet management's needs.
- Began routine, unannounced site visits to all City facilities and conducted 72 site visits in the first six months.
- Discussed fraud awareness with 215 employees over International Fraud Awareness Week.
- Completed audits of the Law Department code enforcement lien process, leaf season, and animal control; conducted follow-up audits of License Division operations, Fleet Technician efficiency, and Parks sports contracts.
- Conducted reviews of Paxton Lot lease agreement, FY2018/2019 compensatory time review, senior position review for general, non-sworn full-time employees, and employee security camera access.
- Received a Distinguished Knighton Award in the Extra Small Shop Category for the Building and Inspection Division Audit from the Association of Local Government Auditors.
- Produced, edited and aired over 60 individual programs for BGTV Channel 4 and online.
- Increased followers on all social media outlets including Facebook, Twitter, Instagram and YouTube.
- Developed content and layout for the 2019/2020 Annual Report and Calendar with photography from the "We are Bowling Green" photo contest.
- Began filming, encoding and airing live meetings in-house, which saves the City money and provides a more efficient way of working.





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CITY MANAGER'S OFFICE, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY19	Estimated FY20	Proposed FY21	Estimated Change FY20—FY21	Linkage to City Strategic Plan
1, 2, 4	Direct Audit Hours, 70% of auditor time dedicated to direct audit related work	69.2%	70.0%	70.0%		Management Agenda
1, 3, 5, 6	Administer Records Management and Excellent Customer Service, maximum of three working days to completed open records request	1.1	1.2	1.0		Maintain & Improve Current Service Levels
1, 7, 8	BG TV Channel 4 Programming, minimum of 35 programs produced per year	62	50	50		Maintain & Improve Current Service Levels
1, 3, 7	Informed Citizenry, continue to grow Facebook likes, with response rate above 75%, and response time less than an hour	11,101 likes, 80% response rate, 50 minute response	12,000 likes, 80% response rate, 45 minute response	13,000 likes, 80% response rate, 45 minute response		Maintain & Improve Current Service Levels

CITY MANAGER'S OFFICE, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>City Manager's Office:</u> Decrease to professional services, travel, and books and publication accounts; increase to city vehicle maintenance fee, telephone costs, special education accounts	(\$ 920)	Decreases to remove Center for Local Government services cost
<u>City Clerk:</u> Decrease to professional services, postage, advertising, travel, and operating supplies accounts; increase to city vehicle maintenance fee, printing, and special education accounts	(2,340)	Reduction to non-essential operating costs
<u>Internal Auditor:</u> Decrease local meeting, travel, special education, operating supplies, and books & publications accounts; increase professional services and dues-memberships-fees accounts	(250)	No impact to services
<u>Records Management:</u> Decrease to printing, dues-memberships-fees, special education, and other purchased services accounts; increase to travel account	(680)	No impact to services
<u>Public Information:</u> Decrease to professional services, printing, travel, and assets under \$5,000; increase to employee committee/ special event and special education accounts	(21,500)	Decrease is due to the removal of the Citizen Survey as an annual cost and the prior year replacement of Commission Chamber projectors
Net Adjustment to Employee Pay and other benefits	12,775	FY2021 cost of living adjustment and fringe benefit changes
Total	(\$ 12,915)	

CITY MANAGER'S OFFICE, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
City Manager's Office	\$ 289,666	\$ 310,952	\$ 315,558	\$ 4,606	+1.5%
City Clerk	156,856	178,076	177,884	(192)	-0.1%
Internal Auditor	192,108	200,432	201,723	1,291	+0.6%
Records Management	131,221	94,115	94,554	439	+0.5%
Purchasing	93,007	0	0	0	N/A
Public Information	170,062	218,205	199,146	(19,059)	-8.7%
TOTAL EXPENSES	\$ 1,032,920	\$ 1,001,780	\$ 988,865	(\$ 12,915)	-1.3%
REVENUE:					
Local Taxes	\$ 979,177	\$ 998,780	\$ 986,865	(\$11,915)	-1.2%
Fees	3,058	3,000	2,000	(1,000)	-33.3%
Grants	50,685	0	0	0	N/A
TOTAL REVENUE	\$ 1,032,920	\$ 1,001,780	\$ 988,865	(\$ 12,915)	-1.3%

POSITION DETAIL

		FY2020 Budgeted		FY2021 Budgeted		FY20—FY21 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Asst. City Clerk	113	1	1.0	1	1.0	0	0.0
Broadcast Specialist	113	1	1.0	1	1.0	0	0.0
City Clerk	123	1	1.0	1	1.0	0	0.0
City Manager	-	1	1.0	1	1.0	0	0.0
Exec Asst./Public Info Officer	122	1	0.8	1	0.8	0	0.0
Graphic Designer/Broadcast Coord.	118	1	1.0	1	1.0	0	0.0
Internal Auditor	126	1	1.0	1	1.0	0	0.0
Records Management Coordinator	119	1	1.0	1	1.0	0	0.0
Total Positions & FTE		8	7.8	8	7.8	0	0.0

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FINANCE DEPARTMENT

CONTACT INFORMATION

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

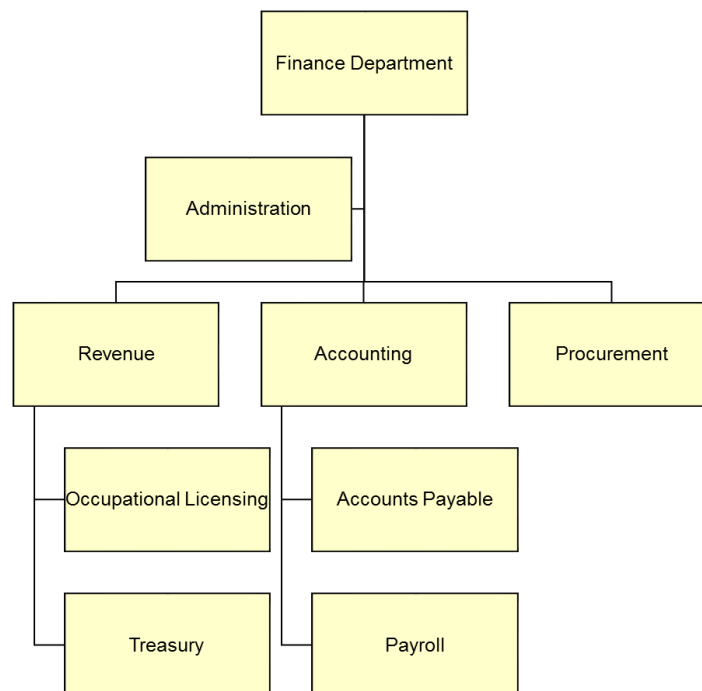
email: Katie.Schaller-Ward@bgky.org

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2019	FY2020	FY2021
Administration	2	2	2
Accounting	8	8	8
Procurement	0	1	1
Revenue	11	12	12
Total Department Staff	21	23	23

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FINANCE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021
EXPENSES:			
Personnel	\$ 1,361,282	\$ 1,729,351	\$ 1,722,805
Contractual Services	47,156	70,910	58,980
Supplies & Materials	12,136	10,285	8,255
Assets	21,789	25,000	0
Contingency & Other	0	1,170	425
TOTAL EXPENSES	\$ 1,442,364	\$ 1,836,716	\$ 1,790,465
REVENUE:			
Non-Program General Funds	\$ 1,143,863	\$ 1,409,716	\$ 1,360,965
Program Revenue General Funds	298,501	427,000	429,500
TOTAL REVENUE	\$ 1,442,364	\$ 1,836,716	\$ 1,790,465

ACCOMPLISHMENTS

- Collected approximately \$982,536 in additional occupational fees through collections from field inspections, payments of accounts avoiding pending litigations, and audits of withholding reconciliations, net profit returns, transient accounts, and 1099s.
- Added a second Business License Inspector position to the Finance Department to increase compliance with business registrations and expand revenue collections without increasing taxes or fees.
- Coordinated over \$4,135,000 in withholding credit incentives in FY2019 through the Job Development Incentive Program over the next 10 years that is estimated to create 814 new jobs.
- Awarded the Governmental Finance Officers Association's (GFOA) Certificate of Excellence in Financial Reporting for the FY2018 Comprehensive Annual Financial Report (CAFR) for the thirteenth consecutive year.
- Awarded the GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for FY2018, which is the eighth consecutive year.
- Awarded the GFOA's Distinguished Budget Award for FY2020 budget document, which is the eighth consecutive year.
- Calculated and coordinated the 2018 Taxable Increment Financing (TIF) distributions per amended inter-local revenue sharing agreement.
- Usage of the miscellaneous (eMisc) billing payment portal increased by 7.5% over the prior year, collecting \$1,109,500 from 645 invoices during the fourth year of the City's on-line payment option for property taxes and other invoices.
- Completed third year of supplier compliance review with over 300 suppliers contacted to provide updated Form W9s, sign-up for electronic banking, and create an account to access the City's online Supplier Portal.
- Collected approximately \$132,110 from five online auctions of surplus and confiscated items through govdeals.com during FY2019.
- Increased the pool of potential bidders for City projects by 15% from FY2018 to FY2019 to ensure competition and achieve the best price and value for purchases greater than \$30,000.
- Conducted various financial training sessions to employees involved in purchasing and payables processes; 138 participants attended 12 different training sessions.









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FINANCE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

- Promote the fiscal management and sustainability of City government.
- Manage and oversee the City's accounting systems to safeguard the City's assets and ensure the integrity of the financial information needed for decision making by both elected officials and City residents.
- Provide timely and accurate financial information to the City Manager and elected City officials to reflect the City's financial condition.
- Administer an efficient collection system for property taxes and occupational license fees.
- Serve as the central collection agency for City revenues to ensure accurate general ledger accounting through reconciliation.
- Increase occupational fee revenues and compliance with Chapter 18 of the Code of Ordinances by locating and registering business activity within the city limits and monitoring business starts and closures.
- Effectively audit and process occupational license fee refund requests, overpayments, and verify recipients.
- Accurately monitor, analyze, and report the City's financial position while maintaining the general ledger and preparing high quality financial reports, such as the Annual Operating Budget, CAFR and PAFR.
- Efficiently manage, process, and distribute vendor payments while coordinating and maintaining records for the City's out-of-town travel and procurement card programs.
- Effectively manage and coordinate the City's decentralized payroll processing and fringe benefit program for over 600 employees.
- Purchase without prejudice, seeking to obtain the maximum value for each dollar of expenditure in accordance with established guidelines.
- Administer an efficient, compliant procurement and bid system.
- Manage surplus inventory effectively and efficiently.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY19	Estimated FY20	Proposed FY21	Estimated Change FY20—FY21	Linkage to City Strategic Plan
1-5, 8	Percent of property taxes collected within six months of due date	97.9%	97.3%	97.5%		Sustainable City Government
1, 2, 4, 5	Reduction in number of unpaid prior year property tax bills totaling over \$1,000	36.4%	42.2%	38.5%		Sustainable City Government
1-5, 8	Percent of withholding fees collected within 45 days of due date	90.4%	89.6%	90.0%		Sustainable City Government
6, 7	City revenues collected through additional efforts of License staff	\$906,502	\$982,500	\$985,000		Grow Revenues w/o increasing taxes
1-3, 8, 9	Accounts Payable invoice days to payment	16.9	16.5	16.5		Maintain & Improve Current Service Levels
1, 2, 9	Percent of vendor payments paid by ACH (vs. paper check)	68.0%	70.0%	72.0%		Sustainable City Government
1, 2, 9, 11	Procurement card transactions as percent of total AP transactions	30.2%	33.0%	35.0%		Sustainable City Government
11, 12	Purchase Order approval by Central Purchasing—maximum of three working days to final approval	0.05	0.2	<3.0		Maintain & Improve Current Service Levels

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FINANCE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Administration:</u> Decrease to printing, travel, contingency, local meeting, and books & publications accounts; increase to dues-memberships-fees, employee committee/special event, special education, and operating supplies accounts	(\$ 4,595) Decrease is a result of in-house printing of the budget document and reduction of non-essential training
<u>Revenue:</u> Decrease to postage, advertising, travel, operating supplies, telephone costs, assets under \$5,000, books & publications, safety items, and assets over \$5,000 accounts; increase to printing, dues-memberships-fees, and special education accounts	(27,280) Budget reduction is due to prior year purchase of a vehicle and outfitting for the new License Inspector position
<u>Accounting:</u> Decrease to travel, special education, operating supplies, and assets under \$5,000 accounts; increase to dues-memberships-fees and books & publications accounts	(3,180) Reduction to non-essential operating costs
<u>Procurement:</u> Decrease to professional services, rental facilities, printing, travel, special education, operating supplies and books & publications accounts	(4,650) Decrease is due to removal of rental facilities and reduction of non-essential training
Net Adjustment to Employee Pay and other benefits	(6,546) FY2021 cost of living adjustment, fringe benefit changes, and four reclassifications
Total	(\$ 46,251)

FINANCE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Administration	\$ 246,651	\$ 297,110	\$ 299,025	\$ 1,915	+0.6%
Revenue	757,322	955,691	922,183	(33,508)	-3.5%
Accounting	438,391	479,959	468,468	(11,491)	-2.4%
Procurement	0	103,956	100,789	(3,167)	-3.0%
TOTAL EXPENSES	\$ 1,442,364	\$ 1,836,716	\$ 1,790,465	(\$ 46,251)	-2.5%
REVENUE:					
Local Taxes	\$ 1,114,072	\$ 1,390,774	\$ 1,360,965	(\$ 29,809)	-2.1%
Licenses/Permits	13,480	15,000	12,500	(2,500)	-16.7%
Fees	262,757	270,000	295,000	25,000	+9.3%
Transfers-In	29,791	18,942	0	(18,942)	-100.0%
Miscellaneous	22,264	142,000	122,000	(20,000)	-14.1%
TOTAL REVENUE	\$ 1,442,364	\$ 1,836,716	\$ 1,790,465	(\$ 46,251)	-2.5%

POSITION DETAIL

		FY2020 Budgeted		FY2021 Budgeted		FY20—FY21 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Assistant Chief Financial Officer	130	2	2.0	2	2.0	0	0.0
Assistant City Manager/CFO	DH3	1	1.0	1	1.0	0	0.0
Business License Inspector	117	2	2.0	2	2.0	0	0.0
Business Tax Auditor	122	1	1.0	1	1.0	0	0.0
Chief Accountant	125	1	1.0	1	1.0	0	0.0
Financial Specialist	115	6	6.0	6	6.0	0	0.0
Occupation License Manager	125	1	1.0	1	1.0	0	0.0
Office Assistant II	71	4	2.25	4	2.25	0	0.0
Procurement Manager	124	1	1.0	1	1.0	0	0.0
Accounting Technician <i>(formerly Senior)</i>	111	1	0.875	1	0.875	0	0.0
Staff Accountant I	119	2	2.0	2	2.0	0	0.0
Total Positions & FTE		23	21.125	23	21.125	0	0.0

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HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT

CONTACT INFORMATION

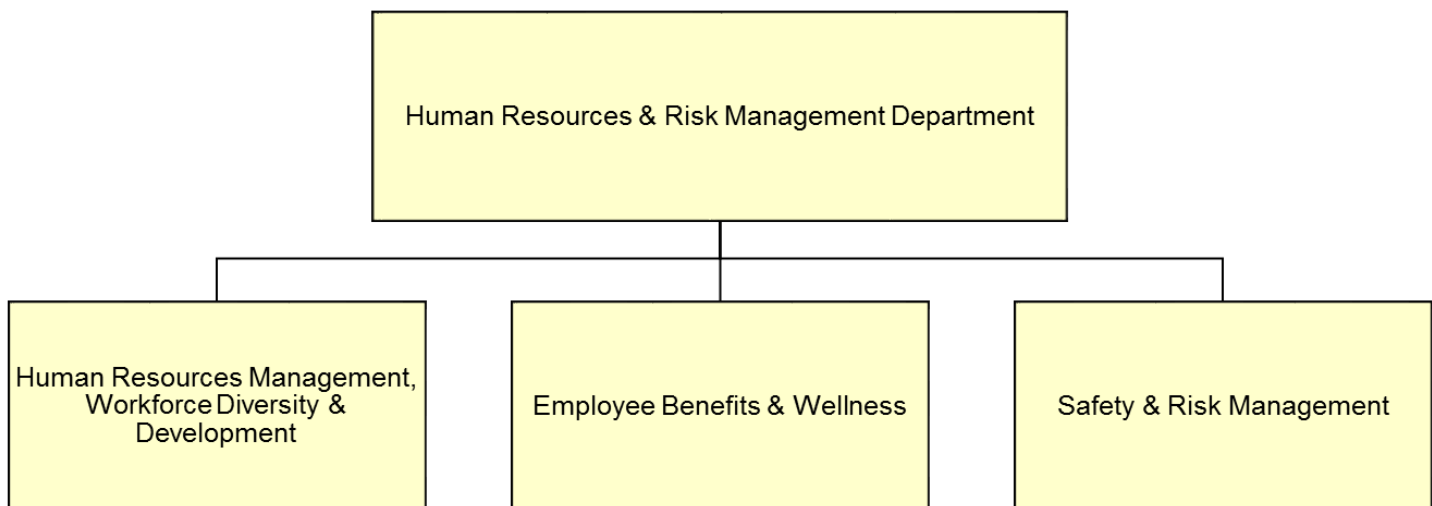
Human Resources Director: Erin Hulsey email: Erin.Hulsey@bgky.org
City Hall, 1001 College Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2019	FY2020	FY2021
HR Management, Workforce Diversity & Development <i>(includes four part-time City interns)</i>	8	7	7
Employee Benefits & Wellness	1	2	2
Safety & Risk Management	2	2	2
Total Department Staff	11	11	11

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HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021
EXPENSES:			
Personnel	\$ 696,264	\$ 880,273	\$ 874,029
Contractual Services	7,924,098	9,656,968	9,840,780
Supplies & Materials	168,659	192,675	166,650
Assets	5,098	60,000	25,000
Contingency & Other	0	150,000	135,000
TOTAL EXPENSES	\$ 8,794,119	\$ 10,939,916	\$ 11,041,459
REVENUE:			
Non-Program General Funds	\$ 66,514	\$ 979,011	\$ 952,043
Internal Service Funds	8,727,605	9,960,905	10,089,416
TOTAL REVENUE	\$ 8,794,119	\$ 10,939,916	\$ 11,041,459

ACCOMPLISHMENTS

- Total of 3,048 employment applications submitted and processed (20% minorities, 37% females), including 187 volunteer applications.
- 341 positions were filled; 248 new/rehire (20% minorities, 45% females); including 61 transfers and 32 promotions.
- Continued to expand recruitment efforts for police officer, firefighter, and dispatch positions.
- Conducted 82 quarterly departmental meetings to explain employee benefits, to help employees be better consumers of their medical plan, and respond to questions; an average of 261 employees attended each quarter.
- Coordinated annual employee health and benefits fair attended by 220 employees and spouses, and 21 vendors.
- A local dermatologist office performed skin spot check on over 80 employees and dependents, this is the first year this has been offered.
- The City Care Center utilization rate averaged 104.1% for FY2019 and a physician was added to the staff.
- The preventable injury rate for FY2018 was 2.4 injuries per 100 employees, which was the lowest recorded since data collection began in 1996 and lower than the prior five-year average (3.8). For the first time since data has been recorded, the City as a whole recorded no preventable lost-time injuries.
- The City's measurement of injury frequency/severity remained at 0.57, which is the lowest E-mod for the over 370 cities and entities insured by KLCIS. The low E-mod provided an estimated premium savings of \$177,700 in FY2019 when compared to a premium based on a 1.00 E-mod.
- Claims management activities recovered more than \$94,000 in FY2019 property losses from outside insurance agencies, the City's insurer, and individuals through personal payments or court-ordered restitution.
- Completed transition to MedBen as City's third party administrator for medical, dental, vision, prescription, health reimbursement arrangement, and flexible spending accounts.






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HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Extend efforts to become employer of choice in Southcentral Kentucky.
2. Serve City employees and supervisors in matters regarding employment, including recruitment, performance management, development, benefits, and safety.
3. Provide equal employment opportunity through extensive recruitment for job openings and continue to develop a diverse workforce representative of the community served.
4. Maintain a competitive benefits package and wellness programs.
5. Enhance overall employee health by encouraging employees manage health and wellness through challenges, incentives, health coaching, and education.
6. Reduce pre and post-loss exposures through proper management and diligent oversight of claims, including workers' compensation, liability and property.
7. Assure that adequate risk financing mechanisms (both internal and external) are in place at the least possible cost to the City to pay for the potential loss of assets (i.e. insurance policies, budget loss retention).
8. Improve employee productivity through continued enhancement of communications.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY19	Estimated FY20	Proposed FY21	Estimated Change FY20—FY21	Linkage to City Strategic Plan
1, 2, 4, 5	Percentage of employees rating overall HR&RM services as excellent or good	91%	92%	92%		Sustainable City Government
1, 2, 8	Percentage of employees rating timeliness of all HR&RM services as excellent or good	91%	89%	90%		Sustainable City Government
3-4	Number of grievances filed with HR&RM Department	1	1	1		Sustainable City Government
5-7	Workers' Compensation Experience Modification Factor	0.57	0.53	0.64		Sustainable City Government
5, 6	Number of non-preventable recordable injuries/100 FTE	4.7	4.6	4.5		Sustainable City Government

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HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Human Resources Management:</u>		
Decrease to advertising, printing, employee committee/special event, travel, special education, and other purchased services accounts; increase to administrative services, professional services, and dues-memberships-fees accounts	(\$ 4,340)	Reduction to non-essential operating costs
<u>Employee Benefits & Wellness:</u>		
Decrease to professional services, local meeting, travel, special education, flowers/bereavement, insurance premiums, operating supplies and medical claims accounts; increase to prescription claims, dental claims, and vision claims accounts	154,167	Increase is due to rising costs for prescription, dental, and vision claims
<u>Safety & Risk Management:</u>		
Decrease to administrative services, printing, employee committee/special event, travel, assets over \$5,000, assets under \$5,000, and contingency accounts; increase to insurance premiums, professional services, equipment repairs, city vehicle maintenance fee, consumable items, safety items, paid claims, insurance premiums, and special education accounts	(21,215)	Reduction is due to the replacement of a vehicle in the FY2020 budget
<u>Employee Development:</u>		
Decrease to administrative services, professional services, special education, and consumable items accounts; increase to travel account	(8,525)	Reduction to non-essential operating costs
<u>Workforce Diversity:</u>		
Decrease to professional services, advertising, local meetings, and travel accounts; increase to employee committee/special event and special education accounts	(12,300)	Reduction to non-essential operating costs
Net Adjustment to Employee Pay and other benefits	(6,244)	FY2021 cost of living adjustment, fringe benefit changes, and one reclassification
Total	\$ 101,543	

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Human Resources Mgmt.	\$ 568,543	\$ 592,269	\$ 593,310	\$ 1,041	+0.2%
Employee Benefits & Wellness	6,417,729	8,184,459	8,341,110	156,651	+1.9%
Safety & Risk Management	1,745,544	1,992,233	1,973,909	(18,324)	-0.9%
Employee Development	29,723	108,955	83,430	(25,525)	-23.4%
Workforce Diversity	32,580	62,000	49,700	(12,300)	-19.8%
TOTAL EXPENSES	\$ 8,794,119	\$ 10,939,916	\$ 11,041,459	\$ 101,543	+0.9%
REVENUE:					
Local Taxes	\$ 66,515	\$ 979,011	\$ 952,043	(\$ 26,968)	-2.8%
Charges for Services	6,151,493	8,647,378	8,798,190	150,812	+1.7%
Miscellaneous	187,890	217,250	184,751	(32,499)	-15.0%
Transfers-In	2,370,000	722,731	750,000	27,269	+3.8%
Use of Reserves	18,221	373,546	356,475	(17,071)	+4.6%
TOTAL REVENUE	\$ 8,794,119	\$ 10,939,916	\$ 11,041,459	\$ 101,543	+0.9%

POSITION DETAIL

		FY2020 Budgeted		FY2021 Budgeted		FY20—FY21 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Benefits Manager	125	1	1.0	1	1.0	0	0.0
Human Resources Director	DH1	1	1.0	1	1.0	0	0.0
Human Resources Manager	125	1	1.0	1	1.0	0	0.0
Intern <i>(assigned to any department)</i>	71	4	1.84	4	1.84	0	0.0
Office Associate I	111	2	2.0	2	2.0	0	0.0
Safety/Risk Manager	127	1	1.0	1	1.0	0	0.0
Total Positions & FTE		11	8.84	11	8.84	0	0.0

LAW DEPARTMENT

CONTACT INFORMATION

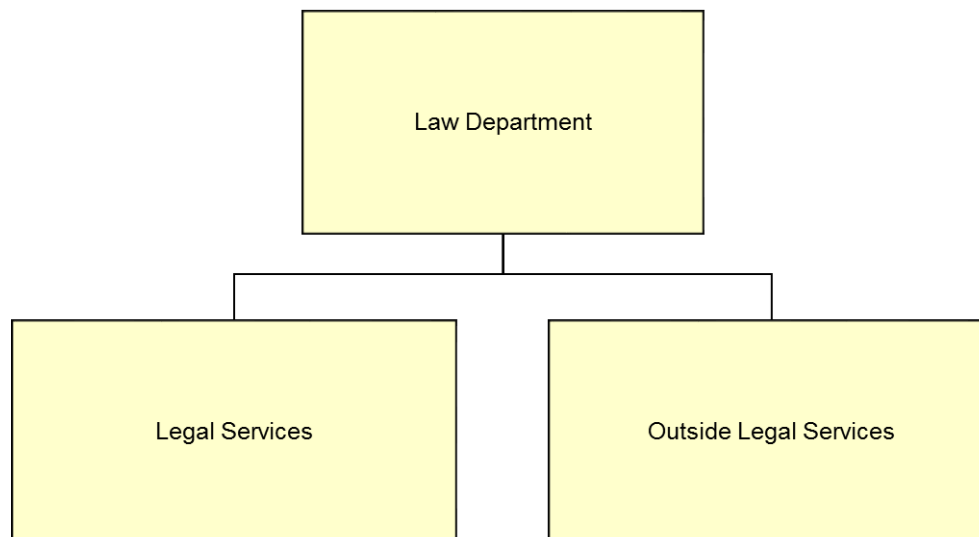
City Attorney: Gene Harmon email: Gene.Harmon@bgky.org
City Hall Annex, 1017 College Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2019	FY2020	FY2021
Legal Services	2	2	2
Total Department Staff	2	2	2

LAW DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021
EXPENSES:			
Personnel	\$ 269,694	\$ 392,705	\$ 290,175
Contractual Services	57,772	81,985	89,615
Supplies & Materials	19,192	21,790	16,990
Assets	2,120	20,000	10,000
TOTAL EXPENSES	\$ 348,778	\$ 516,480	\$ 406,780
REVENUE:			
Non-Program General Funds	\$ 332,745	\$ 466,480	\$ 361,780
Program Revenue General Funds	16,033	50,000	45,000
TOTAL REVENUE	\$ 348,778	\$ 516,480	\$ 406,780

ACCOMPLISHMENTS

- Collected \$268,596 in delinquent taxes CY2019.
- Collected \$38,665 in code enforcement charges and filed 124 liens and 132 lien releases in CY2019.
- Completed review of 320 contracts, agreements, sole source forms and cooperative purchase forms and noncompetitive negotiation forms for CY2019.
- Completed Airbnb agreement.
- Completed two Telecommunication Franchise agreements with NCTC and Windstream.
- Completed School Resource Officer agreement.
- Assisted with the resolution/agreement of Police Department mental detention issues.
- Resolved various hotline complaints, including Fire Department payment issue resolution.
- Performed KLC Training presentation on ABC issues.
- Completed Food Truck Ordinance; revised Chapter 17 and Chapter 22.

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY19	Estimated FY20	Proposed FY21	Estimated Change FY20—FY21	Linkage to City Strategic Plan
1-3	Percentage of employees rating contract review services as excellent or good	100.0%	95.0%	95.0%	↔	Maintain & Improve Current Service Levels
1, 2, 4, 5	Percentage of employees rating all other legal services as excellent or good	98.0%	95.0%	95.0%	↔	Maintain & Improve Current Service Levels

LAW DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Legal Services:</u>		
Decrease to travel, special education, assets under \$5,000, and purchase of land accounts; increase to court costs and books & publications accounts	(\$ 7,170)	Decrease is due to reduction in anticipated property acquisitions
<u>Outside Legal Services:</u>		
No changes recommended	0	No changes recommended
Net Adjustment to Employee Pay and other benefits	(102,530)	FY2021 cost of living adjustment, fringe benefit changes, and removal of temporary position from budget
Total	(\$ 109,700)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Legal Services	\$ 306,908	\$ 466,480	\$ 356,780	(\$ 109,700)	-23.5%
Outside Legal Services	41,870	50,000	50,000	0	0.0%
TOTAL EXPENSES	\$ 348,778	\$ 516,480	\$ 406,780	(\$ 109,700)	-21.2%
REVENUE:					
Local Taxes	\$ 332,745	\$ 466,480	\$ 361,780	(\$ 104,700)	-22.4%
Miscellaneous	16,033	50,000	45,000	(5,000)	-10.0%
TOTAL REVENUE	\$ 348,778	\$ 516,480	\$ 406,780	(\$ 109,700)	-21.2%

POSITION DETAIL

		FY2020 Budgeted		FY2021 Budgeted		FY20—FY21 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
City Attorney	DH3	1	1.0	1	1.0	0	0.0
Paralegal	121	1	1.0	1	1.0	0	0.0
Total Positions & FTE		2	2.0	2	2.0	0	0.0

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INFORMATION TECHNOLOGY DEPARTMENT

CONTACT INFORMATION

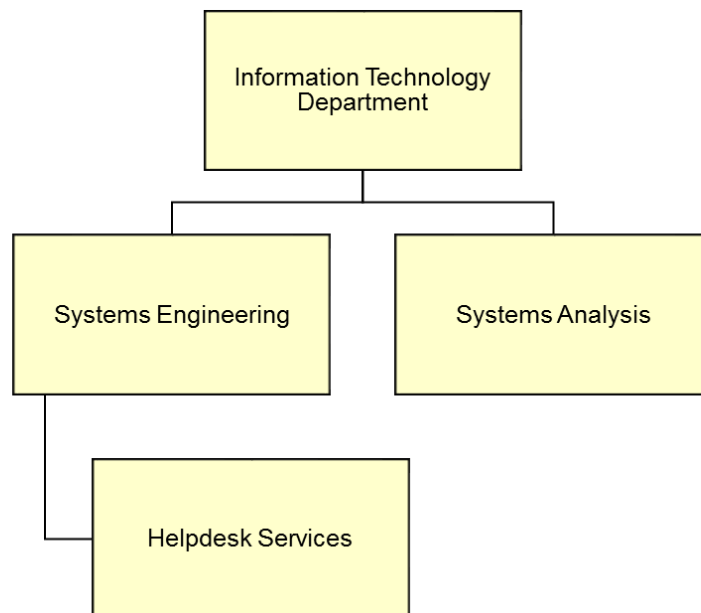
Chief Information Officer: Lynn Hartley email: Lynn.Hartley@bgky.org
City Hall Annex, 1017 College Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2019	FY2020	FY2021
Management	1	1	1
Systems Engineering	2	2	3
Systems Analysis	5	5	4
Helpdesk Services	2	2	2
Total Department Staff	10	10	10

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INFORMATION TECHNOLOGY DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021
EXPENSES:			
Personnel	\$ 977,129	\$ 1,075,524	\$ 1,079,079
Contractual Services	1,113,012	1,072,820	1,141,125
Supplies & Materials	349,274	664,100	121,500
Assets	387,124	480,000	40,000
TOTAL EXPENSES	\$ 2,826,539	\$ 3,292,444	\$ 2,381,704
REVENUE:			
Non-Program General Funds	\$ 2,822,109	\$ 3,288,244	\$ 2,373,704
Program Revenue General Funds	4,430	4,200	8,000
TOTAL REVENUE	\$ 2,826,539	\$ 3,292,444	\$ 2,381,704

ACCOMPLISHMENTS

- Installed new camera digital video records (DVR) and software for added functionality.
- Began the Motorola Computer Aided Dispatch (CAD) 911 project implementation with go-live scheduled in late 2020.
- Selected and purchased a new Fire video conference solution.
- Completed the Police Department Mobile Data Computer (MDC) rollout of new equipment.
- Implemented Cisco Umbrella internet malware protection.
- Rolled out several new online form processes including for Human Resources Request to Fill, Comp-Time Cash-in, Cell Phone Stipend, IT Budget Request, and System Access.
- Developed and implemented the new paperless Performance Evaluation process and workflows.
- Performed a major upgrade to Storage Area Network (SAN) equipment.
- Installed a new Uninterruptible Power Supply (UPS) at the City Hall Annex.








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INFORMATION TECHNOLOGY DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY19	Estimated FY20	Proposed FY21	Estimated Change FY20—FY21	Linkage to City Strategic Plan
1	Survey Rating of Network Services (1 low to 4 high)	3.21	3.20	3.25		Maintain & Improve Current Service Levels
3	Survey Rating of Application Services (1 low to 4 high)	3.14	3.15	3.20		Maintain & Improve Current Service Levels
4, 6	Survey Rating of Desktop Services/Helpdesk (1 low to 4 high)	3.28	3.28	3.30		Maintain & Improve Current Service Levels
2	Survey Rating Cell Phone Services (1 low to 4 high)	3.41	3.40	3.45		Maintain & Improve Current Service Levels
5	Survey Rating of Web Services (1 low to 4 high)	3.31	3.30	3.35		Maintain & Improve Current Service Levels
3	Survey Rating of Overall IT Services (1 low to 4 high)	3.30	3.25	3.30		Maintain & Improve Current Service Levels
4, 6	Helpdesk staff ticket closings (% of total tickets)	41.1%	45.0%	50.0%		Maintain & Improve Current Service Levels

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INFORMATION TECHNOLOGY DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
IT Operations:		
Decrease to equipment repairs, special education, maintenance supplies, assets under \$5,000, and assets over \$5,000 accounts; increase to professional services, software maintenance, city vehicle maintenance fee, telephone costs, travel, and operating supplies accounts	(\$ 914,295)	Decrease is due to prior year capital purchases for: public safety MDCs, hardware for the CAD replacement project, specialty utility truck, and a mid-sized van
Net Adjustment to Employee Pay and other benefits	3,555	FY2021 cost of living adjustment and fringe benefit changes
Total	(\$ 910,740)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
IT Operations	\$ 2,826,539	\$ 3,292,444	\$ 2,381,704	(\$ 910,740)	-27.7%
TOTAL EXPENSES	\$ 2,826,539	\$ 3,292,444	\$ 2,381,704	(\$ 910,740)	-27.7%
REVENUE:					
Local Taxes	\$ 1,976,364	\$ 2,330,918	\$ 2,280,704	(\$ 50,214)	-2.2%
Miscellaneous	4,430	4,200	8,000	3,800	+90.5%
Transfers-In	700,000	556,826	0	(556,826)	-100.0%
Use of Reserves	145,745	400,500	93,000	(307,500)	-76.8%
TOTAL REVENUE	\$ 2,826,539	\$ 3,292,444	\$ 2,381,704	(\$ 910,740)	-27.7%

POSITION DETAIL

		FY2020 Budgeted		FY2021 Budgeted		FY20—FY21 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Chief Information Officer	DH1	1	1.0	1	1.0	0	0.0
Help Desk Specialist	118	2	2.0	2	2.0	0	0.0
IT Manager	129	0	0.0	2	2.0	+2	+2.0
System Analyst I	122	1	1.0	2	2.0	+1	+1.0
System Analyst II (formerly Senior)	125	4	4.0	1	1.0	-3	-3.0
System Engineer I	126	1	1.0	1	1.0	0	0.0
System Engineer II (formerly Senior)	128	1	1.0	1	1.0	0	0.0
Total Positions & FTE		10	10.0	10	10.0	0	0.0

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ADMINISTRATIVE SERVICES

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Central Services:</u>		
Decrease to postage account; increase to administrative services and equipment repair accounts	\$ 6,225	Increase due to banking and ePay fees resulting from rising volume of online payments
<u>VOIP & Cell Service:</u>		
Decrease to professional services and telephone costs accounts; increase to assets under \$5,000 account	(10,600)	Reduction to non-essential operating costs
Total	(\$ 4,375)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Central Services	\$ 214,587	\$ 249,050	\$ 255,275	\$ 6,225	+2.5%
VOIP & Cell Service	117,776	108,100	97,500	(10,600)	-9.8%
TOTAL EXPENSES	\$ 332,363	\$ 357,150	\$ 352,775	(\$ 4,375)	-1.2%
REVENUE:					
Local Taxes	\$ 0	\$ 0	\$ 98,801	\$ 98,801	+100.0%
Miscellaneous	332,363	357,150	253,974	(103,176)	-28.9%
TOTAL REVENUE	\$ 332,363	\$ 357,150	\$ 352,775	(\$ 4,375)	-1.2%

POLICE DEPARTMENT

CONTACT INFORMATION

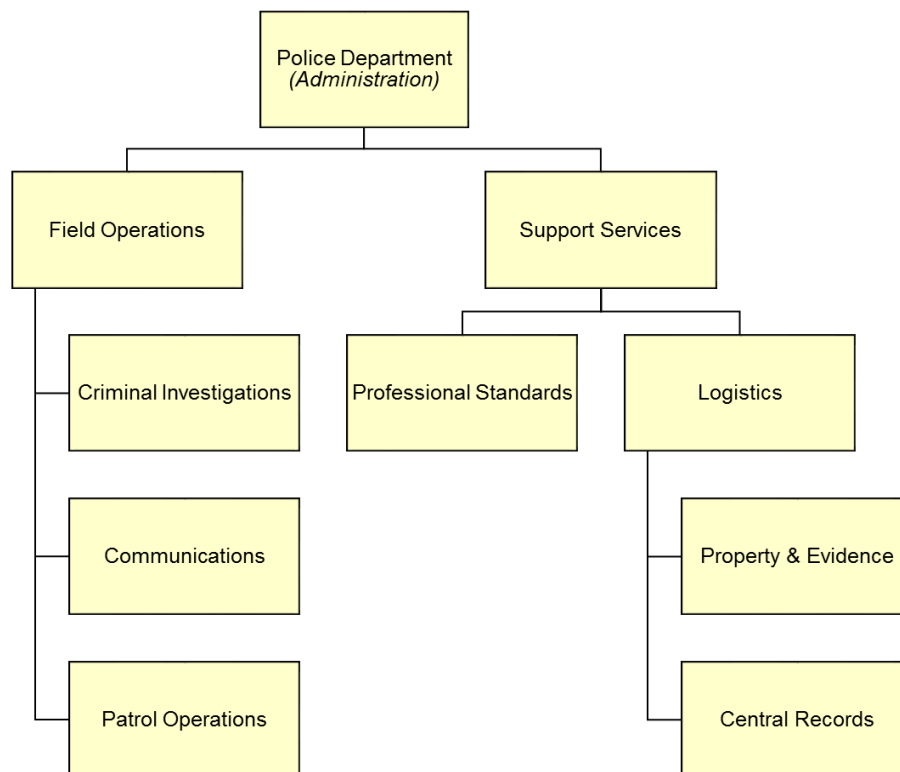
Police Chief: Doug Hawkins email: Doug.Hawkins@bgky.org
Bowling Green Police Headquarters, 911 Kentucky Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2019	FY2020	FY2021
Administration	6	6	6
Field Operations	140	144	144
Support Services	37	38	38
Total Department Staff	183	188	188

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POLICE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021
EXPENSES:			
Personnel	\$ 13,206,863	\$ 15,832,626	\$ 16,010,175
Contractual Services	2,172,397	3,536,174	2,126,354
Supplies & Materials	727,140	667,270	570,145
Subsidies & Assistance	6,776	15,000	15,000
Assets	118,362	311,500	411,010
Contingency & Other	3,688	4,000	4,000
TOTAL EXPENSES	\$16,235,226	\$ 20,366,570	\$ 19,136,684
REVENUE:			
Non-Program General Funds	\$ 13,546,408	\$ 15,669,660	\$ 16,607,507
Program Revenue General Funds	581,282	343,856	352,948
Special Revenue Funds	1,671,380	1,987,392	2,032,392
Capital Project Funds	436,156	2,365,662	143,837
TOTAL REVENUE	\$ 16,235,226	\$ 20,366,570	\$ 19,136,684

ACCOMPLISHMENTS





- Approved by Kentucky Law Enforcement Council (KLEC) to develop the Bowling Green Law Enforcement Academy (BGLEA).
- The position of Bowling Green High School Instructor was established to allow the Police Department to solidify a relationship with the City School System to be more involved with students, provide additional security, and facilitate long-term recruiting.
- The expansion of the training division by added sergeant position has allowed the Professional Standards division to establish compartmentalized training for the department and complete 16 in-house classes for 100% accountability.
- The Communications division received "No Errors" on the FBI Audit.
- Construction began on the new Bulk Evidence Building that will allow the BGPD access to a secure, on-site facility to house long-term and bulk evidence. The vehicle storage bays in the facility will provide storage for evidentiary vehicles and ensure the integrity of the evidence is not compromised by weather or other external factors.
- The Unmanned Aircraft Systems (UAS) Team has proven a valuable tool in accident reconstruction and crime scene photography by creating aerial views of the scenes with the ability to digitally reconstruct. Fugitive apprehensions and missing persons incidents are also improved as a result of the large amount of ground the device can cover in a short amount of time.

POLICE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Maintain and develop property to meet the needs of a growing Police Department.
2. Maintain and enhance social media platforms for the BGPD for general public education and information sharing as well as a communication tool for recruiting and crime solving.
3. Continuously develop current staff and improve recruiting and retention strategies.
4. Redesign the Professional Standards Division and develop methods to increase outreach into the community.
5. Monitor and review patrol fleet to meet departmental needs.
6. Continue to grow the Patrol Division complement through recruitment and retention to increase the number of Officers on each shift.
7. Continue to educate the community and local businesses through the Public Information Officer and social media platforms on crime prevention.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY19	Estimated FY20	Proposed FY21	Estimated Change FY20—FY21	Linkage to City Strategic Plan
6	Total average response time from receipt of top priority police call to arrival on scene (in seconds)	403.6	421	415		Maintain & Improve Current Service Levels
2, 7	Crime Rates per UCR part 1, per capita	5.6%	5.6%	5.6%		Maintain & Improve Current Service Levels
3, 4	Number of complaints made against sworn personnel during reporting period	4	1	0		Sustainable City Government
4	Error rate reflected in Criminal Justice Information Systems, Law Information Network of Kentucky (LINK) National Crime Information Center (NCIC) Audit	0%	0%	<1.0%		Sustainable City Government

POLICE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u> Decrease to administrative services, postage, telephone costs, local meetings, dues-memberships-fees, employee committee/special event, equipment repairs, rental facilities, printing, and operating supplies accounts; increase to city vehicle maintenance fee and maintenance supplies accounts	(\$ 92,510)	Decrease due to the prior year CIP purchase and up fitting for two vehicles
<u>Professional Standards:</u> Decrease to equipment repairs, printing, special education, public safety supplies, land repairs, assets under \$5,000, assets over \$5,000 accounts; increase to city vehicle maintenance fee, employee committee/special event, travel, uniforms, rental facilities, operating supplies, and books & publications accounts	(79,135)	Budget reduction is a result of prior year CIP purchases for vehicle replacements and to remove lead from the Firing Range berm area
<u>Logistics:</u> Decrease to utilities, facilities repairs, travel, special education, public safety supplies, assets under \$5,000, and assets over \$5,000 accounts; increase to telephone costs, city vehicle maintenance fee, equipment repairs, and uniform accounts	(88,350)	Decrease is due to prior year CIP purchase of two replacement vehicles
<u>Communications:</u> Decrease to professional services, equipment repairs, special education, uniforms, software maintenance, telephone costs, travel, operating supplies, public safety supplies, and facilities repairs accounts; increase to city vehicle maintenance fee, dues-memberships-fees, assets over \$5,000, and fuel accounts	(1,180,320)	Decrease is due to the prior year CIP to replace the CAD system
<u>Investigations:</u> Decrease to special education, assets under \$5,000, and assets over \$5,000 accounts; increase to city vehicle maintenance fee, travel, software maintenance, public safety supplies, and uniform accounts	(30,481)	Decrease is due to the prior year CIP purchase and up fitting of two vehicles
<u>Patrol Operations:</u> Decrease special education, software maintenance, public safety supplies, uniforms, and equipment repairs accounts; increase to city vehicle maintenance fee, telephone costs, and assets over \$5,000	63,361	Increase is due to the CIP to convert and up fit an existing Dodge Sprinter to a Mobile Command Post unit and purchase four additional patrol vehicles
Net Adjustment to Employee Pay and other benefits	177,549	FY2021 cost of living adjustment, fringe benefit changes, and one reclassification
Total	(\$ 1,229,886)	

POLICE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Administration	\$ 1,477,359	\$ 1,719,895	\$ 1,629,533	(\$ 90,362)	-5.3%
Professional Standards	610,081	1,134,640	1,126,423	(8,217)	-0.7%
Logistics	1,067,810	1,315,820	1,192,054	(123,766)	-9.4%
Communications	2,951,205	4,403,999	3,256,594	(1,147,405)	-26.1%
Investigations	2,028,115	2,219,380	2,210,738	(8,642)	-0.4%
Patrol Operations	8,100,656	9,572,836	9,721,342	148,506	+1.6%
TOTAL EXPENSES	\$16,235,226	\$ 20,366,570	\$ 19,136,684	(\$ 1,229,886)	-6.0%
REVENUE:					
Local Taxes	\$ 13,546,408	\$ 15,669,660	\$ 16,607,507	\$ 937,847	+6.0%
Licenses/Permits	249,100	250,000	245,000	(5,000)	-2.0%
Grants	1,536,923	1,294,292	1,352,292	58,000	+4.5%
Fees	121,019	161,000	182,500	21,500	+13.4%
Miscellaneous	223,296	395,300	379,400	(15,900)	-4.0%
Transfers-In	558,480	2,596,318	369,985	(2,226,333)	-85.7%
TOTAL REVENUE	\$16,235,226	\$ 20,366,570	\$ 19,136,684	(\$ 1,229,886)	-6.0%

POLICE DEPARTMENT, *continued*

POSITION DETAIL

		FY2020 Budgeted		FY2021 Budgeted		FY20—FY21 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Admin Services Supervisor	118	1	1.0	1	1.0	0	0.0
Adv. Comm. Dispatcher	116	7	7.0	6	6.0	-1	-1.0
Adv. Police Officer	P1	11	11.0	8	8.0	-3	-3.0
Assistant Police Chief	P4	4	4.0	4	4.0	0	0.0
Comm. Dispatch Assistant	79	1	0.5	1	0.5	0	0.0
Communications Ctr. Manager	125	1	1.0	1	1.0	0	0.0
Communications Dispatcher	116	14	14.0	15	15.0	+1	+1.0
Communications Supervisor	120	6	6.0	6	6.0	0	0.0
Crime Analyst	115	0	0.0	1	1.0	+1	+1.0
Deputy Police Chief	P5	2	2.0	2	2.0	0	0.0
Executive Assistant	120	1	1.0	1	1.0	0	0.0
GIS Mapping Assistant	81	1	0.5	1	0.5	0	0.0
Master Police Officer	P1	42	42.0	42	42.0	0	0.0
Office Associate I	111	5	5.0	4	4.0	-1	-1.0
Office Associate II <i>(formerly Senior)</i>	113	2	2.0	2	2.0	0	0.0
Police Cadet	71	12	6.0	12	6.0	0	0.0
Police Captain	P3	6	6.0	6	6.0	0	0.0
Police Chief	DH2	1	1.0	1	1.0	0	0.0
Police Officer	P1	43	43.0	46	46.0	+3	+3.0
Police Sergeant	P2	15	15.0	15	15.0	0	0.0
Property Custodian	113	2	2.0	2	2.0	0	0.0
School Crossing Guard	73	10	1.83	10	1.83	0	0.0
Victim Advocate	118	1	1.0	1	1.0	0	0.0
Total Positions & FTE		188	172.83	188	172.83	0	0.0

FIRE DEPARTMENT

CONTACT INFORMATION

Fire Chief: Jason Colson email: Jason.Colson@bgky.org
Bowling Green Fire Headquarter, 625 E 1st Street, Bowling Green KY 42101

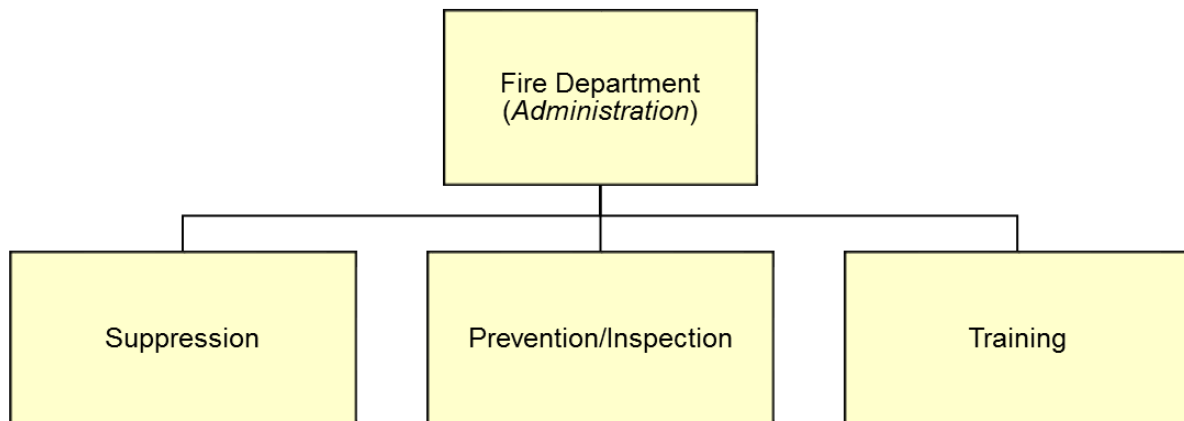
MISSION STATEMENT

The Fire Department's vision is professional improvement through innovation and efficiency. The mission of the Fire Department is to protect lives, property and environment by providing a high level of professional fire and rescue services to the Bowling Green community.

DEPARTMENT SUMMARY

The Bowling Green Fire Department (BGFD) proudly serves over 69,000 residents covering forty square miles by providing emergency response, fire prevention, and public education services. Emergency response services include firefighting, emergency medical services, technical rescue, hazardous materials response, and aircraft rescue.

Since 2008, the BGFD has maintained accreditation status through the Center for Public Safety Excellence. The BGFD currently has an ISO Public Protection Classification rating of Class 2, and is pursuing a Class 1. The BGFD is a career fire department currently operating from six strategically located fire stations and one administration building. The Department has the following divisions: administration, suppression, prevention, and training.



DEPARTMENT STAFFING

	FY2019	FY2020	FY2021
Administration	7	8	7
Suppression	120	123	123
Prevention/Inspection	5	5	5
Training	2	2	3
Total Department Staff	134	138	138

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FIRE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021
EXPENSES:			
Personnel	\$ 12,916,406	\$ 14,229,681	\$ 14,553,752
Contractual Services	804,611	852,235	780,360
Supplies & Materials	857,557	571,070	387,845
Assets	143,584	1,636,000	43,000
TOTAL EXPENSES	\$ 14,722,158	\$ 17,288,986	\$ 15,764,957
REVENUE:			
Non-Program General Funds	\$ 7,427,475	\$ 12,563,367	\$ 12,666,553
Program Revenue General Funds	267,107	24,000	24,000
Special Revenue Funds	3,303,124	3,021,619	3,059,404
Capital Project Funds	3,724,452	1,680,000	15,000
TOTAL REVENUE	\$ 14,722,158	\$ 17,288,986	\$ 15,764,957

ACCOMPLISHMENTS

- Improved emergency response times from 5:13 in 2016 to 4:50 in 2019, which is an improvement of 7.3% over a three year period.
- Received Kentucky Homeland Security Grant (\$17,000) to purchase hazardous materials personal protective equipment.
- Installed traffic pre-emption equipment at 30 intersections not previously equipped with traffic pre-emption, up from six installed last fiscal year.
- Implemented Cancer Prevention Policy and installed cancer prevention kits on each apparatus.
- Upgraded station security system at all stations by adding key fob entry system for employees.
- Installed new turnout gear dryers at all fire stations, which increases the usable life of the gear, remove 99.99% of bacteria, and maintain the thermal stability of the personal protective equipment.
- 121 certifications were attained in 15 different programs to validate staff possess the required knowledge, skills, and abilities; which is an increase of 24.7% over last year.
- Hosted second annual Officer Training School with 12 attendees covering topics from leadership, supervision, and tactical proficiency.
- Received donated property for a future fire station at the Kentucky Transpark valued at \$114,000 on 1.52 acres.
- Received donated fire apparatus and equipment valued at over \$125,000 for the Hazardous Materials program.
- Re-accredited through Center for Public Safety Excellence (CPSE).
- 219 candidates completed the entrance exam for Firefighter, this is an increase of 35% over the previous year; increase is due to new recruiting efforts implemented in 2018.







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FIRE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Improve operational efficiency and effectiveness through the use of technology.
2. Maintain and/or improve response times.
3. Identify and evaluate areas of opportunity for improvement in departmental operations.
4. Improve firefighter health and safety by developing and implementing strategies to reduce the risk of cancer, improve fire ground communications, develop strategies to confront mental health risks, and enhance safety and security.
5. Enhance employee development through a professional development program and annual continuing education.
6. Ensure Fire Department resources meet the future needs of the City of Bowling Green; such resources include training facilities, fire stations, and equipment.
7. Create a fire safe community by identifying opportunities to increase fire safety education, evaluating processes to ensure compliance with standards, statutes, ordinances, and regulations related to fire safety, and by evaluating and improving pre-incident planning processes.
8. Enhance marketing of the Fire Department through achievement of reaccreditation status and by obtaining an Insurance Services Office (ISO) Class 1 rating.
9. Identify and implement methods to recruit and retain employees.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY19	Estimated FY20	Proposed FY21	Estimated Change FY20—FY21	Linkage to City Strategic Plan
1-3, 8	% of emergency responses where travel times are 4 minutes or under	63%	65%	70%		Maintain & Improve Current Service Level
1-3, 8	% of emergency responses where the 1 st unit arrives on scene 6 minutes, 20 seconds or under	73%	74%	75%		Maintain & Improve Current Service Level
4, 5, 9	Hours of training per sworn personnel, per capita	0.48%	0.49%	0.50%		Maintain & Improve Current Service Level
7, 8	Number of fire inspections completed	2,466	3,700	3,122		Maintain & Improve Current Service Level
6, 7	Total property saved	\$126.8M	\$125.0M	\$100.0M		Strong Neighborhoods
7	% of fire investigations closed	100%	100%	100%		Maintain & Improve Current Service Level

FIRE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Administration:</u> Decrease to telephone costs, postage, printing, local meetings, employee committee/special event, travel, special education, and operating supplies accounts; increase to dues-memberships-fees account	(\$ 4,210) Reduction to non-essential operating costs
<u>Suppression:</u> Decrease equipment repairs, telephone costs, maintenance supplies, public safety supplies, assets under \$5,000, safety items, and assets over \$5,000 accounts; increase to uniforms account	(1,647,735) Decrease is due to the prior year CIP purchase of one replacement fire apparatus and one new apparatus
<u>Prevention/Inspection:</u> Decrease to advertising, dues-memberships-fees, travel, special education, operating supplies, consumable items, and assets under \$5,000 accounts; increase to telephone costs account	(11,050) Reduction to non-essential operating costs
<u>Training:</u> Decrease to telephone costs, travel, special education, and operating supplies accounts; increase to dues-memberships-fees account	(16,665) Reduction to non-essential operating costs
<u>Repairs & Facilities Maintenance:</u> Decrease to assets under \$5,000, assets over \$5,000, city vehicle maintenance fee, custodial services, fuel, other purchased services, professional services, equipment repairs, facilities repairs, and utilities accounts; increase to construction, maintenance supplies, special education, and travel accounts	(168,440) Decrease due to prior year CIP for the Lovers Lane Station furnishings and alerting system
Net Adjustment to Employee Pay and other benefits	324,071 FY2021 cost of living adjustment, fringe benefit changes, elimination of one PT position, and full year cost for four new positions added in FY2020
Total	(\$ 1,524,029)

FIRE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Administration	\$ 1,443,491	\$ 1,431,009	\$ 1,407,720	(\$ 23,289)	-1.6%
Suppression	11,610,213	13,947,623	12,569,366	(1,378,257)	-9.9%
Prevention/Inspection	479,514	581,594	573,149	(8,445)	-1.5%
Training	312,249	332,400	386,802	54,402	+16.4%
Repairs & Facilities Maintenance	876,691	996,360	827,920	(168,440)	-16.9%
TOTAL EXPENSES	\$ 14,722,158	\$ 17,288,986	\$ 15,764,957	(\$ 1,524,029)	-8.8%
REVENUE:					
Local Taxes	\$ 9,753,451	\$ 14,817,867	\$ 14,956,553	\$ 138,686	+0.9%
Bond/Note/Lease Proceeds	0	1,525,000	0	(1,525,000)	-100.0%
Grants	919,732	735,373	736,956	1,583	+0.2%
Fees	22,000	21,000	21,000	0	N/A
Miscellaneous	173,736	25,890	30,750	4,860	+18.8%
Transfers-In	3,853,239	163,856	19,698	(144,158)	-88.0%
TOTAL REVENUE	\$ 14,722,158	\$ 17,288,986	\$ 15,764,957	(\$ 1,524,029)	-8.8%

POSITION DETAIL

		FY2020 Budgeted		FY2021 Budgeted		FY20—FY21 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Assistant Fire Chief / Prevention	F4	1	1.0	1	1.0	0	0.0
Assistant Fire Chief / Suppression	F4	3	3.0	3	3.0	0	0.0
Assistant Fire Chief / Training	F4	1	1.0	1	1.0	0	0.0
Company Commander / EMT	F3	29	29.0	29	29.0	0	0.0
Deputy Fire Chief	F5	2	2.0	2	2.0	0	0.0
Executive Assistant	120	0	0.0	1	1.0	+1	+1.0
Fire Apparatus Operator	F2	1	1.0	1	1.0	0	0.0
Fire Apparatus Operator / EMT	F2	27	27.0	27	27.0	0	0.0
Fire Chief	DH2	1	1.0	1	1.0	0	0.0
Fire Code Inspector	118	1	1.0	1	1.0	0	0.0
Fire Prevention / Education Spec	F1	1	1.0	1	1.0	0	0.0
Fire Project Coordinator	81	3	0.98	2	0.50	-1	-0.48
Firefighter	F1	22	22.0	16	16.0	-6	-6.0
Firefighter / EMT	F1	24	24.0	30	30.0	+6	+6.0
Firefighter / EMT II	F1	20	20.0	20	20.0	0	0.0
Office Associate I	111	1	1.0	2	2.0	+1	+1.0
Office Associate II (formerly Senior)	113	1	1.0	0	0.0	-1	-1.0
Total Positions & FTE		138	135.98	138	136.5	0	+0.52

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OTHER PUBLIC SAFETY

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Police & Fire Retirees:</u>		
Decrease to retiree annuities and widow payments	(\$ 83,000)	No impact to services
Total	(\$ 83,000)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Police & Fire Retirees	\$ 791,578	\$ 797,000	\$ 714,000	(\$ 83,000)	-10.4%
TOTAL EXPENSES	\$ 791,578	\$ 797,000	\$ 714,000	(\$ 83,000)	-10.4%
REVENUE:					
Local Taxes	\$ 22,207	\$ 24,000	\$ 24,000	\$ 0	N/A
Miscellaneous	373,726	518,000	408,000	(110,000)	-21.2%
Use of Reserves	395,645	255,000	282,000	27,000	+10.6%
TOTAL REVENUE	\$ 791,578	\$ 797,000	\$ 714,000	(\$ 83,000)	-10.4%

PUBLIC WORKS DEPARTMENT

CONTACT INFORMATION

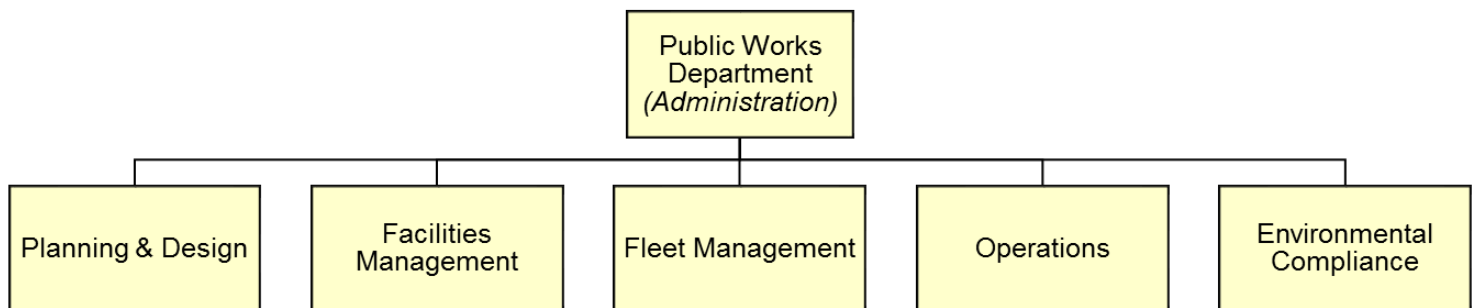
Public Works Director: Greg Meredith email: Greg.Meredith@bgky.org
Public Works Administration, 1011 College Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

The Department of Public Works is an organization dedicated to maintaining over 269 miles of City streets, 52 miles of storm sewers, 1,581 mapped stormwater injection wells and sinkholes, 140 miles of sidewalk, 22 signalized intersections, and 457 City vehicles and major pieces of equipment. The Department is an American Public Works Association (APWA) accredited organization and the Fleet Division is certified by the National Institute for Automotive Service Excellence (ASE). The Department is comprised of the following divisions: Administration, Facilities, Fleet, Operations, Planning and Design, and Environmental Compliance.



DEPARTMENT STAFFING

	FY2019	FY2020	FY2021
Administration	4	5	5
Planning & Design	8	8	8
Facilities Management	3	3	2
Fleet Management	11	11	11
Operations	34	34	34
Environmental Compliance	3	3	3
Total Department Staff	63	64	63

PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021
EXPENSES:			
Personnel	\$ 4,149,360	\$ 4,763,745	\$ 4,796,604
Contractual Services	10,027,382	8,763,475	10,248,590
Supplies & Materials	1,304,450	1,569,245	1,386,705
Assets	666,787	1,193,000	325,000
TOTAL EXPENSES	\$ 16,147,980	\$ 16,289,465	\$ 16,756,899
REVENUE:			
Non-Program General Funds	\$ 5,672,944	\$ 8,359,813	\$ 10,042,600
Program Revenue General Funds	24,295	28,500	19,500
Special Revenue Funds	2,786,370	2,478,800	1,841,700
Capital Project Funds	5,772,481	2,440,573	884,264
Internal Service Funds	1,891,890	2,981,779	3,968,835
TOTAL REVENUE	\$ 16,147,980	\$ 16,289,465	\$ 16,756,899

ACCOMPLISHMENTS

- Leaf season and snow and ice removal were completed with zero lost time injury accidents.
- Four employees completed the Roads Master and three completed the Roads Scholar continuing education courses through the University of Kentucky Technology Transfer Program.
- Over \$1.0 million in parts movement was completed at the Fleet Division in FY19 with a final inventory adjustment of \$233.94, accomplishing a net adjustment of only 0.002%.
- 1,972 work orders were completed by Fleet technicians; 8,793 hours of direct labor were billed for 11,692 technician hours worked, resulting in an 75% production rate.
- 42 vehicles were up-fitted and 27 vehicles were decommissioned.
- The Environmental Compliance Division coordinated two Household Hazardous Waste Days serving 1,844 vehicles.
- 67 new Erosion Prevention & Sediment Control (EPSC) contractors were certified to manage the soil on the jobsites. This certification allows the contractors to be named on city issued permits that will disturb 750 square feet of soil or greater.
- 69 EPSC contractors were re-certified at the City-organized Muddy Water Blues Conference.
- City landfills utilized the land farming permit to apply 416,000 gallons of leachate, saving the City \$29,650 in disposal fees.
- The street and sidewalk overlay projects resulted in 17.0 miles paved, upgrading approximately 71 ADA ramps in the process; 943 feet of sidewalk replaced; and 6,290 feet of new sidewalk installed.








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PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY19	Estimated FY20	Proposed FY21	Estimated Change FY20—FY21	Linkage to City Strategic Plan
1-4	Planning and Design: Response time – Average time to review non-commercial building permits (days)	4.57	2.9	4.25		Maintain & Improve Current Service Level
1, 3, 4	Fleet: Response time – Average time to complete Preventative Maintenance work orders (hours)	4.4	4.0	4.0		Maintain & Improve Current Service Level
1, 3	Fleet: Technician production percentage of billable hours	75%	75%	75%		Sustainable City Government
1-4, 7	Facilities: Response time - Average time from assignment to completion of non-emergency work orders (hours)	5.0	2.0	2.0		Maintain & Improve Current Service Level
1-4, 6, 7	Operations: Response time - Average time from date of receiving a service request to date of completion (days)	2.24	2.25	2.25		Maintain & Improve Current Service Level
1-4, 6	Environmental Compliance: Average time to deliver comments to commercial building permit applicants (days)	3.62	3.31	3.5		Maintain & Improve Current Service Level
1-4	Environmental Compliance: Average time to deliver comments to non-commercial building permit applicants (days)	2.8	2.64	2.5		Maintain & Improve Current Service Level

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PUBLIC WORKS DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u> Decrease to telephone costs, local meetings, dues-memberships-fees, travel, special education, assets under \$5,000, and assets over \$5,000 accounts; increase to city vehicle maintenance fee account	(\$ 46,145)	Decrease is due to the prior year CIP purchase of a replacement vehicle
<u>Planning & Design:</u> Decrease to professional services, telephone costs, travel, land repairs, and purchase of land accounts; increase to software maintenance, city vehicle maintenance fee, local meetings, dues-memberships-fees, special education, operating supplies, safety items, and construction accounts	1,884,090	Increase is for the CIP funding for Shive Lane improvements
<u>Operations Management:</u> Decrease to assets over \$5,000, assets under \$5,000, construction, local mileage reimbursement, maintenance supplies, operating supplies, other purchased services, equipment rentals, road work, travel and utilities accounts; increase to city vehicle maintenance fee, local meetings, professional services, special education, and uniforms accounts	(1,157,830)	Decrease is due to prior year CIP purchase of a new vacuum truck and the deferment of funding by one year to the Sidewalk Improvement Program
<u>Fleet Management:</u> Decrease to assets over \$5,000, uniforms, automotive supplies, and fuel-oils-lubricants accounts; increase to local meetings, dues-memberships-fees, and equipment repairs accounts	(128,000)	Decrease is due to prior year CIP purchase of an additional Skid Steer and reductions to the fuel budget for Transit in-kind donation
<u>Facilities Management:</u> Decrease to construction, custodial services, fuel, maintenance supplies, operating supplies, and utilities accounts; increase to assets over \$5,000, assets under \$5,000, city vehicle maintenance fee, improvements other than buildings, professional services, facilities repairs, safety items, and special education accounts	5,485	Slight budgetary increase for addition of new bulk storage facility for Police Department
<u>Environmental Compliance:</u> Decrease to professional services, telephone costs, postage, travel, assets under \$5,000, assets over \$5,000, printing, operating supplies, and facilities repairs; increase to utilities, city vehicle maintenance fee, and special education accounts	(123,025)	Decrease is a result of prior year purchases of a groundwater monitoring station and leachate events at Butler County Landfill
Net Adjustment to Employee Pay and other benefits	32,859	FY2021 cost of living adjustment, fringe benefit changes, one reclassification, and addition of certification pay
Total	\$ 467,434	

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PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Administration	\$ 440,521	\$ 564,835	\$ 542,691	(\$ 22,144)	-3.9%
Planning & Design	5,209,160	4,217,372	6,099,304	1,881,932	+44.6%
Operations Management	5,502,434	6,207,547	5,047,479	(1,160,068)	-18.7%
Fleet Management	1,922,274	2,119,972	2,010,947	(109,025)	-5.1%
Facilities Management	2,349,782	2,506,535	2,516,007	9,472	+0.4%
Environmental Compliance	723,809	673,204	540,471	(132,733)	-19.7%
TOTAL EXPENSES	\$ 16,147,980	\$ 16,289,465	\$ 16,756,899	\$ 467,434	+2.9%
REVENUE:					
Local Taxes	\$ 5,872,944	\$ 8,559,813	\$ 10,242,600	\$ 1,682,787	+19.7%
Licenses/Permits	21,745	24,500	17,000	(7,500)	-30.6%
Grants	1,229,127	1,219,000	1,087,000	(132,000)	-10.8%
Charges for Services	1,892,748	2,016,865	2,114,765	97,900	+4.9%
Miscellaneous	671,856	102,300	87,200	(15,100)	-14.8%
Transfers-In	5,864,914	3,401,573	1,354,764	(2,046,809)	-60.2%
Use of Reserves	594,646	965,414	1,853,570	888,156	+92.0%
TOTAL REVENUE	\$ 16,147,980	\$ 16,289,465	\$ 16,756,899	\$ 467,434	+2.9%

PUBLIC WORKS DEPARTMENT, *continued*

POSITION DETAIL

		FY2020 Budgeted		FY2021 Budgeted		FY20 —FY21 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Assistant City Engineer	126	1	1.0	1	1.0	0	0.0
Building Maintenance Mechanic	115	1	1.0	1	1.0	0	0.0
City Engineer	131	1	1.0	1	1.0	0	0.0
City Surveyor	125	1	1.0	1	1.0	0	0.0
Civil Engineer II	124	1	1.0	1	1.0	0	0.0
Crew Leader	115	3	3.0	3	3.0	0	0.0
Crew Supervisor II	118	2	2.0	2	2.0	0	0.0
Environmental Compliance Coordinator	122	1	1.0	1	1.0	0	0.0
Environmental Compliance Inspector	117	0	0.0	1	1.0	+1	+1.0
Environmental Manager	125	1	1.0	1	1.0	0	0.0
Environmental Technician	121	1	1.0	0	0.0	-1	-1.0
Equipment Technician I	80	1	0.5	1	0.5	0	0.0
Equipment Technician	112	1	1.0	1	1.0	0	0.0
Equipment Technician—Certified	114	1	1.0	1	1.0	0	0.0
Equipment Technician—Master	116	3	3.0	3	3.0	0	0.0
Facilities Coordinator	123	1	0.9	1	0.9	0	0.0
Fire Equipment Mechanic	117	1	1.0	1	1.0	0	0.0
Fleet Inventory Coordinator	117	1	1.0	1	1.0	0	0.0
Fleet Manager	123	1	1.0	1	1.0	0	0.0
Fleet Supervisor	120	1	1.0	1	1.0	0	0.0
GIS Manager	124	1	1.0	1	1.0	0	0.0
GIS Technician	117	1	1.0	1	1.0	0	0.0
Laborer II	110	6	6.0	3	3.0	-3	-3.0
Laborer	76	1	0.164	0	0.0	-1	-0.164
Office Associate I	111	3	3.0	3	3.0	0	0.0
Operations Division Manager	125	1	1.0	1	1.0	0	0.0
Operations Technician I	110	7	7.0	9	9.0	+2	+2.0
Operations Technician II	112	8	8.0	8	8.0	0	0.0
Operations Technician III	114	6	6.0	7	7.0	+1	+1.0
Public Works Director	DH1	1	1.0	1	1.0	0	0.0
Public Works Inspector	123	1	1.0	1	1.0	0	0.0
Public Works Technician	121	3	3.0	3	3.0	0	0.0
Total Positions & FTE		64	62.564	63	62.4	-1	-0.164

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PUBLIC TRANSIT

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
Public Transit:		
Increase to administrative services accounts; decrease appropriations to agencies accounts	\$ 131,000	The increase is due to the new transit operational and management agreements
Total	\$ 131,000	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Public Transit	\$ 1,594,370	\$ 1,763,415	\$ 1,894,415	\$ 131,000	+7.4%
TOTAL EXPENSES	\$ 1,594,370	\$ 1,763,415	\$ 1,894,415	\$ 131,000	+7.4%
REVENUE:					
Local Taxes	\$ 0	\$ 430,415	\$ 0	(\$ 430,415)	-100.0%
Grants	1,594,370	1,333,000	1,354,000	21,000	+1.6%
Miscellaneous	0	0	17,400	17,400	+100.0%
Fees	0	0	99,600	99,600	+100.0%
Transfers-In	0	0	423,415	423,415	+100.0%
TOTAL REVENUE	\$ 1,594,370	\$ 1,763,415	\$ 1,894,415	\$ 131,000	+7.4%

PARKS & RECREATION DEPARTMENT

CONTACT INFORMATION

Parks & Recreation Director: Brent Belcher

email: Brent.Belcher@bgky.org

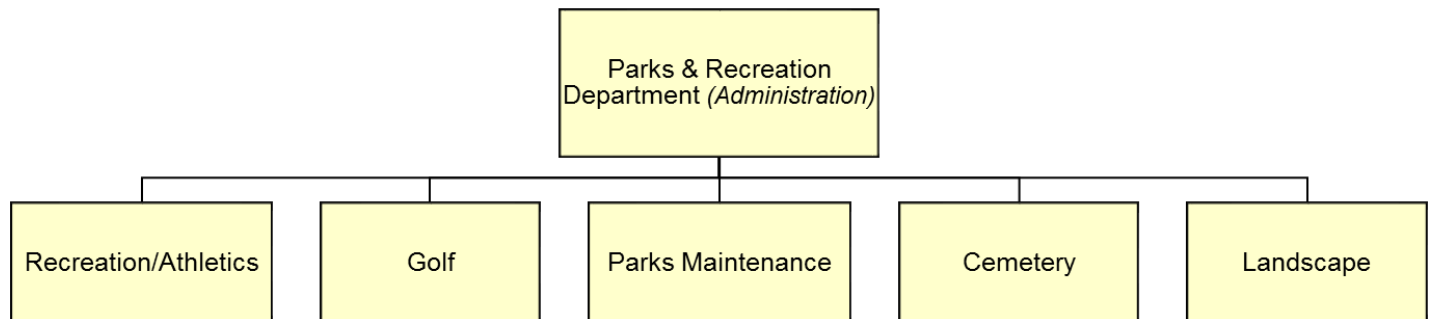
Parks & Recreation Administration, 225 E 3rd Avenue, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2019	FY2020	FY2021
Administration	12	12	12
Recreation/Athletics	204	199	205
Golf	48	48	52
Parks Maintenance	26	28	28
Cemetery	12	13	13
Landscape	9	10	10
Total Department Staff	311	310	320

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PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021
EXPENSES:			
Personnel	\$ 5,042,543	\$ 5,934,591	\$ 5,732,478
Contractual Services	2,914,788	2,496,460	3,674,863
Supplies & Materials	939,719	1,166,865	1,041,030
Assets	170,914	657,525	230,000
Contingency & Other	150	250	300
TOTAL EXPENSES	\$ 9,068,114	\$ 10,255,691	\$ 10,678,671
REVENUE:			
Non-Program General Funds	\$ 1,978,458	\$ 4,745,542	\$ 4,062,777
Program Revenue General Funds	2,455,626	2,273,965	2,286,060
Special Revenue Funds	1,780,029	1,893,500	1,723,500
Capital Project Funds	2,854,001	1,342,684	2,606,334
TOTAL REVENUE	\$ 9,068,114	\$ 10,255,691	\$ 10,678,671

ACCOMPLISHMENTS

- Paul Walker Golf Course realized an increase in golf rounds that resulted in a 23% increase in participation and an 18% increase in revenues.
- The redesigned Hobson Golf Course and Driving Range opened in October 2019; in 4+ months, the course and driving range reached 52% of past annual participation and 82% of revenues.
- The Fitness Center realized an increase in both participation (10%) and revenues (4%) while introducing a new streamlined fee structure.
- The Cemetery division further developed the Veterans Holiday Wreath Program; with a total of 311 wreaths placed by volunteers this year, which is an increase of 55.5% over the prior year.
- Russell Sims Aquatic Center was voted BEST IN BOWLING GREEN for public pool in the City.
- The Recreation division oversaw many innovative programs, such as: Little Kickers, Girl Wonder, Trunk or Treat, Haunted Center, and Youth Dodgeball. Attendance at events for these programs is either at maximum capacity or increased from the prior year.
- The Limestone turf field at Lampkin Park opened and the public response has been overwhelming at events for Youth Lacrosse and for Special Olympics Soccer.
- Landscape Division 2018 plant design and installation at Fairview Cemetery was recognized by the Monarch Butterfly Watch Waystation Program.
- The Downtown Lights Holiday display was bigger, in terms of lights and crowd, and extended into Circus Square Park for the first year.
- The Landscape division planted 90 trees as phase 1 of the “reforestation project” at the Hobson Golf Course.




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PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY19	Estimated FY20	Proposed FY21	Estimated Change FY20—FY21	Linkage to City Strategic Plan
3, 6	Fitness Center/Program Participation, per capita	1.22%	1.25%	1.25%		Maintain & Improve Current Service Level
1-6, 9	Web-Trac use increase over previous year	43.0%	55.0%	55.0%		Maintain & Improve Current Service Level
8	Main-Trac work orders processed in seven days or less	52.0%	70.0%	75.0%		Maintain & Improve Current Service Level

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PARKS & RECREATION DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u>		
Decrease to administrative services, city vehicle maintenance fee, telephone costs, advertising, printing, travel, operating supplies, maintenance supplies, safety items, and other resale items; increase to professional services, dues-memberships-fees, employee committee/special event, special education, and purchase of land accounts	\$ 205,006	Increase is due to the CIP purchase of new park land in the Pascoe Boulevard area
<u>Maintenance:</u>		
Decrease to assets over \$5,000, assets under \$5,000, fuel, maintenance supplies, operating supplies, professional services, rental equipment, equipment repairs, facilities repairs, safety items, sidewalks curbs & gutters, telephone costs, uniforms, and utilities accounts; increase to city vehicle maintenance fee, construction, and land repairs accounts	1,287,035	Increase is a result of the CIP project to develop the riverfront park area
<u>Recreation/Athletics:</u>		
Decrease to advertising, assets over \$5,000, assets under \$5,000, concession items, construction, consumable items, dues-memberships-fees, employee committee/special event, fuel, improvements other than building, operating supplies, other resale items, facilities rental, equipment repairs, facilities repairs, land repairs, safety items, telephone costs, travel, uniforms, and utilities accounts; increase to books & publications, city vehicle maintenance fee, maintenance supplies, professional services, equipment rental, and special education accounts	(417,990)	Decrease is due to prior year CIP projects to renovate the former front entrance area and replace the variable drive pumps at RSA
<u>Golf:</u>		
Decrease to advertising, assets over \$5,000, concession items, construction, fuel, golf resale products, laundry-linens-mats, maintenance supplies, operating supplies, equipment rental, equipment repairs, facilities repairs, land repairs, safety items, and travel accounts; increase to administrative services, books & publications, city vehicle maintenance fee, dues-memberships-fees, improvements other than building, printing, professional services, road work, and utilities accounts	(31,003)	Decrease is due to prior year CIP project for bridge replacement at Paul Walker Golf Course
<u>Cemetery:</u>		
Decrease to assets over \$5,000, road work, facilities repairs, telephone costs, printing, operating supplies, books & publications, construction, improvements other than building, local meetings, special education, and fuel accounts; increase to administrative services, maintenance supplies, utilities, land repairs, and city vehicle maintenance fee accounts	(363,880)	Decrease is due to prior year CIP projects to resurface Fairview Cemetery roads and replace equipment
<u>Landscape:</u>		
Decrease to utilities, land repairs, facilities repairs, equipment repairs, road work, travel, operating supplies, maintenance supplies, assets under \$5,000, and books & publications accounts; increase to professional services, custodial services, city vehicle maintenance fee, local meetings, and special education accounts	(54,075)	Decrease is due to prior year CIP project to pave and repair the Landscape parking lot
Net Adjustment to Employee Pay and other benefits	(202,113)	FY2021 cost of living adjustment, fringe benefit changes, 10 new PT positions, two PT and two FT reclassifications, several FTE adjustments, and impacts from COVID-19 (reduced programming)
Total	\$ 422,980	

PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Administration	\$ 564,410	\$ 657,327	\$ 860,857	\$ 203,530	+31.0%
Maintenance	3,245,399	2,906,734	4,181,971	1,275,237	+43.9%
Recreation/Athletics	2,450,463	2,723,208	2,077,840	(645,368)	-23.7%
Golf	1,590,551	2,111,839	2,107,516	(4,323)	-0.2%
Cemetery	626,912	1,109,274	746,317	(362,957)	-32.7%
Landscape	590,379	747,309	704,170	(43,139)	-5.8%
TOTAL EXPENSES	\$ 9,068,114	\$ 10,255,691	\$ 10,678,671	\$ 422,980	+4.1%
REVENUE:					
Local Taxes	\$ 3,103,581	\$ 5,748,794	\$ 3,962,996	(\$ 1,785,798)	-31.1%
Grants	12,000	0	0	0	N/A
Fees	3,550	4,000	4,000	0	N/A
Charges for Services	278,422	293,050	289,750	(3,300)	-1.1%
Miscellaneous	247,730	74,150	66,350	(7,800)	-10.5%
Parks & Rec Fees	838,537	881,665	685,610	(196,055)	-22.2%
Golf Fees	1,129,818	1,021,100	1,247,850	226,750	+22.2%
Transfers-In	3,336,091	2,066,267	3,123,500	1,057,233	+51.2%
Use of Reserves	118,385	166,665	1,298,615	1,131,950	+679.2%
TOTAL REVENUE	\$ 9,068,114	\$ 10,255,691	\$ 10,678,671	\$ 422,980	+4.1%

PARKS & RECREATION DEPARTMENT, *continued*

POSITION DETAIL

		FY2020 Budgeted		FY2021 Budgeted		FY20—FY21 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Manager II	120	1	1.0	1	1.0	0	0.0
Aerobics Instructors	81	5	0.75	5	0.75	0	0.0
Assistant Pool Manager	75	1	0.29	1	0.29	0	0.0
Athletic Facility Coordinator	114	1	1.0	1	1.0	0	0.0
Athletic Staff Assistant I	70	84	14.4	89	15.63	+5	+1.23
Athletic Staff Assistant II	71	9	2.96	11	3.26	+2	+0.30
Athletics Staff Assistant III <i>(formerly Senior)</i>	76	2	0.84	0	0.0	-2	-0.84
Athletic Supervisor	118	1	1.0	1	1.0	0	0.0
Carpenter	117	1	1.0	1	1.0	0	0.0
Cemetery Division Manager	120	1	1.0	1	1.0	0	0.0
Community Center Coordinator	114	2	2.0	2	2.0	0	0.0
Community Center Supervisor	117	2	2.0	2	2.0	0	0.0
Crew Leader	115	0	0.0	1	1.0	+1	+1.0
Crew Supervisor I	117	5	5.0	3	3.0	-2	-2.0
Crew Supervisor II	118	1	1.0	2	2.0	+1	+1.0
Custodian	108	4	4.0	4	3.71	0	-0.29
Equipment Mechanic	115	1	1.0	1	1.0	0	0.0
Fitness / Wellness Supervisor	118	1	1.0	1	1.0	0	0.0
Fitness Coordinator	114	1	1.0	1	1.0	0	0.0
Golf Maintenance Supervisor	120	1	1.0	1	1.0	0	0.0
Golf Professional	116	1	1.0	2	2.0	+1	+1.0
Golf Shop Supervisor	115	1	1.0	0	0.0	-1	-1.0
Greenskeeper I	76	12	7.99	12	7.99	0	0.0
Heavy Equipment Operator I	113	2	2.0	1	1.0	-1	-1.0
Heavy Equipment Operator II	115	0	0.0	1	1.0	+1	+1.0
Irrigation/Spray Technician	112	2	2.0	2	2.0	0	0.0
Laborer	76	20	13.04	20	12.91	0	-0.13
Landscape Gardener	110	3	3.0	3	3.0	0	0.0
Landscape Helper	76	5	3.88	5	3.88	0	0.0
Landscape Manager	123	1	1.0	1	1.0	0	0.0
<i>Positions continued on next page</i>							

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PARKS & RECREATION DEPARTMENT, *continued*

POSITION DETAIL

		FY2020 Budgeted		FY2021 Budgeted		FY20—FY21 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Lifeguard	73	36	7.42	36	7.42	0	0.0
Office Assistant II	71	3	2.37	3	2.25	0	-0.12
Office Associate I	111	2	2.0	2	2.0	0	0.0
Office Associate II <i>(formerly Senior)</i>	113	1	1.0	1	1.0	0	0.0
Park Ranger	79	6	2.75	6	2.75	0	0.0
Parks & Recreation Director	DH1	1	1.0	1	1.0	0	0.0
Parks Facility Maintainer I	110	5	5.0	7	7.0	+2	+2.0
Parks Facility Maintainer II <i>(formerly Senior)</i>	112	6	6.0	5	5.0	-1	-1.0
Parks Forester / Arborist	120	1	1.0	1	1.0	0	0.0
Parks / Golf Maint. Superintendent	125	1	1.0	1	1.0	0	0.0
Pool Manager	78	1	0.45	1	0.45	0	0.0
Recreation Division Manager	125	1	1.0	1	1.0	0	0.0
Recreation Staff Assistant I	70	27	9.2	27	9.13	0	-0.07
Recreation Staff Assistant II	72	15	7.01	15	7.01	0	0.0
Recreation Staff Assistant III <i>(formerly Senior)</i>	76	5	3.0	5	3.0	0	0.0
Referee/Umpire	82	24	2.26	28	2.64	+4	+0.38
Special Pops Coordinator	120	1	1.0	1	1.0	0	0.0
Special Pops Instructor	114	1	1.0	1	1.0	0	0.0
Trades Worker/Electrician <i>(formerly Senior)</i>	118	2	2.0	2	2.0	0	0.0
Total Positions & FTE		310	133.61	320	135.07	+10	+1.46

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT

CONTACT INFORMATION

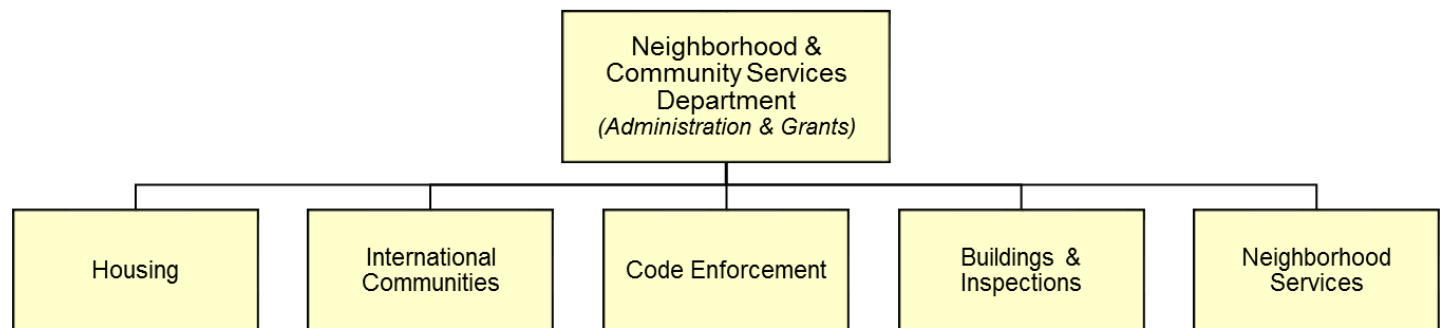
Neighborhood & Community Services Director: Brent Childers email: Brent.Childers@bgky.org
Neighborhood & Community Services, 707 E Main Avenue, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2019	FY2020	FY2021
Administration & Grants	3	3	3
Housing	5	5	5
International Communities	1	1	1
Code Enforcement	8	8	8
Buildings & Inspections	7	7	7
Neighborhood Services	2	2	2
Total Department Staff	26	26	26

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NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021
EXPENSES:			
Personnel	\$ 1,876,314	\$ 2,107,887	\$ 2,168,650
Contractual Services	1,111,866	1,231,599	1,199,391
Supplies & Materials	40,203	38,315	33,880
Subsidies & Assistance	3,277,445	3,128,368	3,400,300
Assets	18,629	0	0
Contingency & More	0	24,572	68,425
TOTAL EXPENSES	\$ 6,324,457	\$ 6,530,741	\$ 6,870,646
REVENUE:			
Non-Program General Funds	\$ 837,644	\$ 1,139,467	\$ 1,362,568
Program Revenue General Funds	1,194,089	1,318,500	1,069,900
Special Revenue Funds	3,946,645	4,072,774	4,438,178
Capital Project Funds	346,079	0	0
TOTAL REVENUE	\$ 6,324,457	\$ 6,530,741	\$ 6,870,646

ACCOMPLISHMENTS

- Housing Division received its fifteenth consecutive High Performer status from HUD.
- The International Communities division completed the Gateways for Growth Strategic Plan.
- Began the implementation of the third Neighborhood Improvement Area, city portion of Census Block Groups 103.3/103.4 with a budget of more than \$1.4 million.
- Surpassed 15,000 minutes of over-the-phone interpretation to Limited English Proficiency (LEP) clients.
- Awarded 19 citizenship scholarship applications with all 19 obtaining citizenship to-date.
- Permitted just under 764 multi-family units and 250 single family homes.
- Responded to over 2,700 animal control calls for service, an increase of 8% over the prior year.
- Closed 85% of code enforcement notice of violation cases in 15 days or less.
- Assisted over 743 families with rent and utility assistance valued at over \$3.0 million.
- Trained 115 staff in cultural competency, which brings total staff participation in the training to just over 1,000 within seven years.
- Hosted annual Harvest Festival in Downtown Bowling Green that was attended by over 5,000 residents.
- Hosted eighth annual Over 50 Citizens Academy and fifth annual Academy for New Americans, both programs continue to develop leaders within the community.
- Implemented the CDR Process creating better communication and information for permitting and development.








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NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Obtain and administer grant funding according to community's priority needs, consistent with applicable regulations and in a manner that affords the greatest opportunities for resident participation.
2. Strengthen neighborhood associations and build the capacity of neighborhood groups to identify and pursue goals and resolve problems on a neighborhood level.
3. Provide an efficient, courteous, accessible "one-stop shop" where residents can receive timely and accurate information, request a City service, and/or mobilize quality resources for a neighborhood endeavor.
4. Build and sustain positive working relationships between City of Bowling Green departments and members of the international communities of Bowling Green through community outreach, language access, and training.
5. Administer the Housing Choice Voucher Program in an efficient and effective manner in accordance with HUD regulation and local policy.
6. Ensure quality and safety of private and public construction within the city while providing prompt and courteous service.
7. Educate contractors and the public of the purpose for building codes and explain the codes.
8. Enhance neighborhood stability and resident health, safety, and general welfare through efficient and effective property maintenance code enforcement and animal control.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY19	Estimated FY20	Proposed FY21	Estimated Change FY20—FY21	Linkage to City Strategic Plan
5	% of Housing Choice Vouchers available/utilized	101.9%	99.1%	100%		Strong Neighborhoods
8	Rate of voluntary code enforcement compliance	98.7%	98.3%	98.5%		Strong Neighborhoods
8	Amount of code enforcement expenditures per resident	\$8.80	\$9.36	\$9.50		Sustainable City Government
6, 7	% Commercial Plan Reviews completed within 15 work days	88%	90%	90%		Maintain & Improve Current Service Level
6, 7	Number of building and electrical permits issued	2,281	1,020	1,200		Maintain & Improve Current Service Level
2, 3	Number of neighborhood meetings conducted	36	32	30		Strong Neighborhoods
4	Number of International outreach activities	109	90	100		Strong Neighborhoods

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NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration & Grants:</u>		
Decrease to postage, printing, local meetings, operating supplies, and other contributions accounts	(\$ 44,145)	Decrease is due to a reduction in the funding for new business development assistance
<u>Neighborhood Services:</u>		
Decrease to printing, professional services, and travel accounts; increase to city vehicle maintenance fee, telephone costs, and travel accounts	1,105	Slight increase due to the addition of an iPad to #BGGovToGo
<u>International Communities:</u>		
Decrease to printing, travel, and local mileage reimbursement accounts; increase to local meetings and dues-memberships-fees accounts	(435)	No impact to services
<u>Housing Assistance:</u>		
Decrease to construction, professional services, postage, and operating supplies accounts; increase to administrative services, landlord payments, contingency, utility assistance payments, dues-memberships-fees, and books & publications accounts	353,682	Increase is due to increased funding provided by HUD for the Housing Choice Voucher and Mainstream Voucher Programs
<u>Buildings & Inspections:</u>		
Decrease to professional services, printing, local meetings, dues-memberships-fees, special education, operating supplies, books & publications, and safety items accounts; increase to administrative services, city vehicle maintenance fee, and travel accounts	(7,905)	Reduction to non-essential operating costs
<u>Code Enforcement:</u>		
Decrease to professional services, land repairs, telephone costs, dues-memberships-fees, travel, operating supplies, maintenance supplies, relocation payments, and rehabilitation payments accounts; increase to city vehicle maintenance fee and special education accounts	(23,160)	Reduction to non-essential operating costs
Net Adjustment to Employee Pay and other benefits	60,763	FY2021 cost of living adjustment, fringe benefit changes, and one reclassification
Total	\$ 339,905	

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Administration & Grants	\$ 589,915	\$ 545,388	\$ 495,753	(\$ 49,635)	-9.1%
Neighborhood Services	198,854	239,170	248,876	9,706	+4.1%
International Communities	123,973	134,937	135,478	541	+0.4%
Housing Assistance	4,186,075	4,174,524	4,537,928	363,404	+8.7%
Buildings & Inspections	588,451	660,888	661,944	1,056	+0.2%
Code Enforcement	637,189	775,834	790,667	14,833	+1.9%
TOTAL EXPENSES	\$ 6,324,457	\$ 6,530,741	\$ 6,870,646	\$ 339,905	+5.2%
REVENUE:					
Local Taxes	\$ 837,644	\$ 1,139,467	\$ 1,362,568	\$ 223,101	+19.6%
Licenses/Permits	1,029,289	1,200,000	955,000	(245,000)	-20.4%
Grants	4,016,727	4,001,274	4,366,787	365,513	+9.1%
Fees	36,095	43,000	39,400	(3,600)	-8.4%
Miscellaneous	123,835	147,000	146,891	(109)	-0.0%
Transfers-In	280,867	0	0	0	N/A
TOTAL REVENUE	\$ 6,324,457	\$ 6,530,741	\$ 6,870,646	\$ 339,905	+5.2%

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

POSITION DETAIL

		FY2020 Budgeted		FY2021 Budgeted		FY20—FY21 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Animal Control Officer	117	2	2.0	2	2.0	0	0.0
Building Inspector	119	1	1.0	1	1.0	0	0.0
Building Services Manager	124	1	1.0	1	1.0	0	0.0
Citizen Information & Asst. (CIA) Specialist	115	1	1.0	0	0.0	-1	-1.0
Code Enforcement Coordinator	121	1	1.0	1	1.0	0	0.0
Code Enforcement Inspector	117	4	4.0	4	4.0	0	0.0
Code Enforcement (CE) Support Specialist	116	1	1.0	1	1.0	0	0.0
Community Engagement Specialist	116	0	0.0	1	1.0	+1	+0.0
Electrical / Building Inspector	121	2	2.0	2	2.0	0	0.0
Grants Coordinator	123	1	1.0	1	1.0	0	0.0
Housing Division Assistant	113	1	1.0	1	1.0	0	0.0
Housing Coordinator	123	1	1.0	1	1.0	0	0.0
Housing Recertification Specialist	116	3	3.0	3	3.0	0	0.0
Inspection Support Specialist	115	2	2.0	2	2.0	0	0.0
International Communities Coordinator	121	1	1.0	1	1.0	0	0.0
Neighborhood & Comm. Svcs. Director	DH1	1	1.0	1	1.0	0	0.0
Neighborhood Services Coordinator	121	1	1.0	1	1.0	0	0.0
Plan Reviewer	123	1	1.0	1	1.0	0	0.0
Total Positions & FTE		26	26.0	26	26.0	0	0.0

AGENCY SERVICES

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Public Safety Services:</u>		
No changes recommended	\$ 0	No changes recommended
<u>Community Services:</u>		
Decrease to other contributions account	(15)	No impact to services
<u>Economic Development & Planning Services:</u>		
Decrease to appropriations to agencies account	(10,000)	Decrease is due to a one-time operational reduction
<u>Transportation Services:</u>		
Decrease to other contributions account	(195,585)	Decrease is due to one-time local match toward an Airport federal grant
<u>Arts & Culture Services:</u>		
No changes recommended	0	No changes recommended
Total	(\$ 205,600)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Public Safety Services	\$ 50,000	\$ 85,000	\$ 85,000	\$ 0	0.0%
Community Services	328,873	306,614	306,599	(15)	-0.0%
Economic Development & Planning Services	620,000	606,000	596,000	(10,000)	-1.7%
Transportation Services	103,200	257,945	62,360	(195,585)	-75.8%
Arts & Culture Services	86,971	59,250	59,250	0	0.0%
TOTAL EXPENSES	\$ 1,189,044	\$ 1,314,809	\$ 1,109,209	(\$ 205,600)	-15.6%
REVENUE:					
Local Taxes	\$ 1,189,044	\$ 1,314,809	\$ 1,109,209	(\$ 205,600)	-15.6%
TOTAL REVENUE	\$ 1,189,044	\$ 1,314,809	\$ 1,109,209	(\$ 205,600)	-15.6%

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DEBT SERVICES

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

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
2010 Aerial Platform & Pumper Lease	\$ 150,849	\$ 151,000	\$ 151,000	\$ 0	0.0%
Hartland Pro Shop Lease	62,702	0	0	0	N/A
2012A & B GO Bonds	1,092,338	1,095,500	1,095,000	(500)	-0.0%
2007A GO Bonds	552,400	563,000	562,000	(1,000)	-0.2%
2009 Refinancing GO Bonds	1,746,580	1,590,000	0	(1,590,000)	-100.0%
2012 WKU Bonds	2,894,805	2,985,000	3,069,000	84,000	+2.8%
2018 Fire Trucks Note	414,674	417,000	417,000	0	0.0%
2019 Fire Trucks Note	0	0	171,000	171,000	100.0%
2004 Depot Lease	60,751	0	0	0	N/A
2016C GO Bonds (Ballpark TIF & Fire Stations)	1,914,837	1,921,000	1,908,000	(13,000)	-0.7%
WCWD Russellville Road Loan	17,632	0	0	0	N/A
2015A GO Bonds	324,062	325,000	320,000	(5,000)	-1.5%
2016A & B GO Bonds (ITA)	2,244,425	2,035,000	2,012,000	(23,000)	-1.1%
TOTAL EXPENSES	\$ 11,476,055	\$ 11,082,500	\$ 9,705,000	(\$ 1,377,500)	-12.4%
REVENUE:					
Local Contributions	\$ 4,222,916	\$ 4,002,500	\$ 4,075,000	\$ 72,500	+1.8%
Transfers-In	7,253,139	7,080,000	5,630,000	(1,450,000)	-20.5%
TOTAL REVENUE	\$ 11,476,055	\$ 11,082,500	\$ 9,705,000	(\$ 1,377,500)	-12.4%

INTERGOVERNMENTAL

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Convention Center:</u>		
Decrease equipment repairs, operating leases, construction, insurance premiums, and contingency accounts	(\$ 1,046,230)	Decrease is due to prior year capital improvement funding and new management agreement
<u>TIF Distribution:</u>		
Increase to other contributions account	25,000	Additional funding anticipated for the TIF distribution
Net Adjustment to Employee Pay and other benefits	334	FY2021 cost of living adjustment and fringe benefit changes
Total	(\$ 1,020,896)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Convention Center	\$ 1,522,578	\$ 1,320,020	\$ 274,124	(\$ 1,045,896)	-79.2%
TIF Distribution	1,264,911	1,525,000	1,550,000	25,000	+1.6%
TOTAL EXPENSES	\$ 2,787,489	\$ 2,845,020	\$ 1,824,124	(\$ 1,020,896)	-35.9%
REVENUE:					
Local Taxes	\$ 1,264,911	\$ 1,525,000	\$ 1,550,000	\$ 25,000	+1.6%
Convention Center Local Taxes	544,642	550,000	274,124	(275,876)	-50.2%
Convention Center Miscellaneous	485,299	328,000	0	(328,000)	-100.0%
Convention Center Transfers-In	492,637	100,000	0	(100,000)	-100.0%
Convention Center Use of Reserves	0	342,020	0	(342,020)	-100.0%
TOTAL REVENUE	\$ 2,787,489	\$ 2,845,020	\$ 1,824,124	(\$ 1,020,896)	-35.9%

POSITION DETAIL

		FY2020 Budgeted		FY2021 Budgeted		FY20—FY21 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Facilities Coordinator	123	1	0.1	1	0.1	0	0.0
Total Positions & FTE		1	0.1	1	0.1	0	0.0

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CONTINGENCY

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
Contingency:	
Decrease to contingency accounts (\$ 542,980)	Decrease is related to capital project funds for FY2020, which are no longer needed
Total	(\$ 542,980)

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Contingency	\$ 0	\$ 1,267,980	\$ 725,000	(\$ 542,980)	-42.8%
TOTAL EXPENSES	\$ 0	\$ 1,267,980	\$ 725,000	(\$ 542,980)	-42.8%
REVENUE:					
Local Taxes	\$ 0	\$ 1,267,980	\$ 725,000	(\$ 542,980)	-42.8%
TOTAL REVENUE	\$ 0	\$ 1,267,980	\$ 725,000	(\$ 542,980)	-42.8%

OTHER FINANCING USES

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Transfers-Out to General Fund:</u>		
Decrease to transfers out accounts	(\$ 198,917)	Decrease in funding from the Parks Development Fund for the Golf Program
<u>Transfers-Out to Special Revenue Funds:</u>		
Increase to transfers out accounts	38,565	Increase to provide funding to the Transit Fund from Fleet Maintenance Fund
<u>Transfers-Out to Capital Project Funds:</u>		
Decrease to transfers out accounts	(3,264,483)	Decrease due to prior year funding for one-time capital projects
<u>Transfers-Out to Debt Service Funds:</u>		
Decrease to transfers out accounts	(1,450,000)	Decrease due to the retirement of debt
<u>Transfers-Out to Enterprise Funds:</u>		
No changes recommended	0	No changes recommended
<u>Transfers-Out to Internal Service Funds:</u>		
Increase to transfers out accounts	50,000	Increase to provide additional funding to the Property & Casualty Fund from the Workers' Compensation Fund
<u>Transfers-Out to Trust Funds:</u>		
No changes recommended	0	No changes recommended
Total	(\$ 4,824,835)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2019	Adopted Budget FY2020	Approved Budget FY2021	FY20—FY21 Change	% Difference
EXPENSES:					
Transfers-Out to General Fund	\$ 536,521	\$ 723,583	\$ 524,666	(\$ 198,917)	-27.5%
Transfers-Out to Special Revenue Funds	1,250,477	1,239,511	1,278,076	38,565	+3.1%
Transfers-Out to Capital Project Funds	12,805,800	6,863,417	3,598,934	(3,264,483)	-47.6%
Transfers-Out to Debt Service Funds	7,253,139	7,080,000	5,630,000	(1,450,000)	-20.5%
Transfers-Out to Enterprise Fund	1,243,508	100,000	100,000	0	0.0%
Transfers-Out to Internal Service Funds	1,020,000	700,000	750,000	50,000	+7.1%
Transfers-Out to Trust Funds	1,350,000	0	0	0	N/A
TOTAL EXPENSES	\$ 25,459,445	\$ 16,706,511	\$ 11,881,676	(\$ 4,824,835)	-28.9%
REVENUE:					
Local Taxes	\$ 25,459,445	\$ 16,706,511	\$ 11,881,676	(\$ 4,824,835)	-28.9%
TOTAL REVENUE	\$ 25,459,445	\$ 16,706,511	\$ 11,881,676	(\$ 4,824,835)	-28.9%

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GLOSSARY AND ACRONYMS



Glossary of Terms

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

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

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

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

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

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

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

BOND RATING: Rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued. The City of Bowling Green has an Aa2 rating from Moody's and has an AA rating from Standard & Poor's.

BUDGET: Comprehensive financial plan of operation for a specified period of time that matches all planned revenues and expenditures with various municipal services. The City's budget is adopted annually.

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

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

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

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

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

CAPITAL: Category of expenditures for capital acquisitions that include:

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

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

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

CEMETERY PERPETUAL TRUST FUND: The fund is used to account for monies derived from 20% of the sales of cemetery lots and 10% of the sale of niches.

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

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

Glossary of Terms, *continued*

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

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

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

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

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

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

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

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

EMPLOYEE HEALTH CARE TRUST FUND: Internal service fund used to account for the accumulation of resources for the purpose of funding medical costs of City employees and dependents.

ENTERPRISE FUND: A proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

EXPENDITURE: The outlay of or obligation to pay cash; a decrease in net financial resources.

E911 FUND: A special revenue fund used to account for the special surcharge placed on telephone bills for the City's enhanced 911 system.

FIRE IMPROVEMENT FUND: A special revenue fund used to account for capital outlays of the fire department. Funding is provided by the fire insurance premium taxes.

FISCAL YEAR: The time period beginning July 1st of a calendar year and ending on June 30th of the following year. Budgeting is carried out on a fiscal year schedule.

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

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

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

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

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

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

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

Glossary of Terms, *continued*

HOUSING CHOICE VOUCHERS: Special revenue fund used to account for revenues and expenditures related to the Section 8 Housing Voucher rental assistance program funded by the U.S. Department of Housing and Urban Development.

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

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

LAMPKIN PARK TRUST FUND: Trust and agency fund used to account for the receipt of one-seventh of the net income from C.W. Lampkin Charitable Trust. The money shall be used for the maintenance, improvement, and development of Lampkin Park as long as the park bears the name.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Glossary of Terms, *continued*

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

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

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

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

Acronyms / Abbreviations

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

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Acronyms / Abbreviations, *continued*

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

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Fiscal Year 2020/2021 Budget

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All department budget contacts listed above should be acknowledged for their effort and cooperation during the budget process. A special thanks is also extended to Laura Harris, the City's Graphic Designer, for designing the Budget Document cover page and the presentation headers and footers. Special recognition is also extended to Erin Ballou for her assistance with preparing this document. Special recognition is also due to Jennifer Phillips for creating detailed revenue reports and graphs for completion of revenue projections using real-time data.

