

City of Bowling Green Annual Operating Budget 2025/2026 July 1, 2025



**COMMUNITY.
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GROWTH.**





CITY OF BOWLING GREEN

FISCAL YEAR 2025/2026 OPERATING BUDGET

Mayor

Todd Alcott

Commissioners

Carlos Bailey

Dana Beasley-Brown

Melinda Hill

Sue Parrigin

City Manager

Jeff Meisel

Budget Team

Katie Schaller-Ward

Erin Hulsey

Erin Ballou

Sean Weeks



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

Annual Comprehensive Financial Report	<u>www.bgky.org/finance/archive</u>
Financial Policies	<u>www.bgky.org/files/qWRqdi92.pdf</u>
Monthly Financial Bulletins	<u>www.bgky.org/finance/financial-bulletins</u>
Multi-Year Capital Improvement Program	<u>www.bgky.org/reports/capital-improvements-program</u>
Parks & Recreation Master Plan	<u>www.bgky.org/assets/files/9utoeom7.pdf</u>
Riverfront Park Website	<u>www.bgriverfrontpark.org</u>
Strategic Plan	<u>www.bgky.org/files/tOiHUELY.pdf</u>



CITY OF BOWLING GREEN FY2026 BUDGET IN BRIEF



\$116.9M \$190.1M

GENERAL FUND

+8.9%

ALL FUNDS

+7.8%



STRONG NEIGHBORHOODS

\$6,700,000

Playground Upgrades at three parks
Pedigo & Lampkin Improvements
Preston Miller Park Turf Fields
Paul Walker Pro Shop Renovation



EFFICIENT GOVERNANCE

\$7,550,000

General Fund Reserves \$29M
Vehicle & Equipment Replacements
Facility Repairs & Improvements
Park Repairs & Renovations

TRANSPORTATION

\$5,865,000

Tomblinson Way Roundabout
Storm Infrastructure Improvements
Commerce Street Rehabilitation
Street Overlay & Preservation
Sidewalk Improvements



DOWNTOWN DEVELOPMENT

\$875,000

Circus Square Sprayground Impro.
Additional Street Striping
Downtown Investments

WORKFORCE DEVELOPMENT

\$6,575,000

2.9% COLA
22 New Positions
Expanded City Care Center Hours
Increased Employee Development & Training



RIVERFRONT & GREENWAYS

\$4,496,000

Riverfront Park Development
Greenway Solar Lighting
Scottsville Road Multi-Use Path

HOUSING DEVELOPMENT

\$6,970,000

Neighborhood Improvements
Affordable Housing Funds
Flexible Neighborhood Grants
750 Housing Vouchers



This brief is a snapshot of the City's annual budget for Fiscal Year 2026 and the investment in each of the seven Strategic Plan Pillars in the upcoming budget year.



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DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Bowling Green
Kentucky**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the twelfth consecutive Distinguished Budget Presentation Award to the City of Bowling Green, Kentucky for its annual budget for the fiscal year beginning July 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

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

Additionally, GFOA's Triple Crown designation recognizes governments who have received the GFOA's Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, and the Distinguished Budget Award. The City has received this designation from 2019 through 2024.



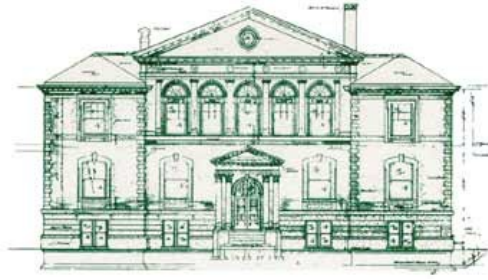


BUDGET MESSAGE



KATIE SCHALLER-WARD
Assistant City Manager/
Chief Financial Officer

ERIN HULSEY
Human Resources Director



ERIN BALLOU, CMA, CPFO
Assistant Chief Financial Officer

SEAN WEEKS, CPFO
Assistant Chief Financial Officer

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

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

2025/2026 Budget Message

TO: HONORABLE BOARD OF COMMISSIONERS

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

DATE: May 22, 2025

The City Manager's Fiscal Year 2025/2026 Budget Recommendation that follows is intended to reflect the numerous budget priorities that align with the City's Board of Commissioners 2022-2032 Strategic Plan. As FY2025 comes to a close, preparations must also be made for the upcoming fiscal year. The City Manager's proposed budget is a team effort by the Budget Team, Department Heads, Division Managers, and dedicated employees of the City. This budget message provides a broad perspective of the various needs and challenges on the horizon, while the budget itself has been crafted to address those identified needs and challenges.

The adopted 2022-2032 Strategic Plan provides a framework to formulate budget priorities to address the **Pillars for Growth, Management, and Implementation: Efficient Governance, Downtown Development, Riverfront and Greenways Development, Housing Development, City Employee Workforce Development, Transportation, and Strong Neighborhoods**. Progress has been made, as presented in recent Board of Commissioners Strategic Goal Planning sessions, toward numerous action items listed in the Strategic Plan since its adoption in 2022. More information on specific accomplishments can be found in the Strategic Plan Matrix on pages 43-48.

INFLUENCES TO BUDGET DEVELOPMENT

The City is impacted by various economic influences, including the actions of the Federal and State governments, imposition of tariffs, adjustments to inflation, cyber security and concerns of a recession. Additionally, the April 15 IRS filing deadline for Kentuckians and businesses impacted by floods this spring was extended to November 3, 2025, beyond the traditional October extension deadline. These influences were considered in the creation of the FY2026 budget, specifically in regard to revenue.

The recent changes in weather patterns and severity has also had an affect on budget planning. For instance, the number of wind and flood events as well as the development of numerous sink holes within the city limits has caused expenses to rise more dramatically than in past years. To hedge against these unknowns, several budgetary line items have been increased in the FY2026 budget. The General Fund contingency has also been increased over the FY2025 adopted budget by \$400,000 and an additional \$400,000 in contingency budget has been added to the Capital Community Grant Projects Fund in an effort to mitigate the impact of uncontrollable circumstances and the potential for increased expenses that cannot be delayed.

Other influences on the horizon include annual property assessments and growth of existing real estate, which is anticipated to exceed 4.0% for a second consecutive year. Property taxes are the second largest revenue source for the City and the Board of Commissioners will consider any changes to the current \$0.204 property tax rate per \$100 of assessed value in the Fall of 2025.

EFFICIENT GOVERNANCE

City staff have constructed balanced and fiscally responsible budgets for many years that focus on the containment of operating expenses and maximization of revenue collections. The recommended FY2026 budget continues to focus on developing and maintaining economic vitality, addressing population growth, and preserving quality of life. It presents a balanced General Fund budget without the use of fund balance, whereas other funds contain budgeted expenditures requiring the use of prior year fund balances. These balances in the capital project funds are a result of pre-funding for future projects in prior year budgets, when feasible, through budget amendments approved by the Board of Commissioners. As always, the General Fund budget will continue to honor long-term commitments to debt service, mandatory employer contributions to the Kentucky Public Pensions Authority (KPPA), and department staffing necessary to meet increasing service demands.

All Funds

The proposed Fiscal Year 2026 revenue budget for all funds totals **\$188.7 million** and the expenditure budget for all funds totals approximately **\$190.1 million**. The revenue budget reflects an increase of **\$15.1 million** or **+8.7%** and the expenditure budget increased by **\$13.8 million** or **+7.8%** compared to the FY2025 adopted budget.

- Reserves will continue to be used in select funds to complete prioritized capital projects.
- The proposed operating budget, excluding capital project expenditures, in all funds is up **12.3%** (\$17.8 million) compared to the FY2025 adopted operating budget.
- New for FY2026, the all funds operating budget includes almost \$3.0 million of facility repairs and maintenance and other purchases that no longer meet the definition for Capital Improvement Program (CIP) costs. Examples include:
 - \$488,000 to replace 150 Police Mobile Data Computers and 12 Fire apparatus toughbooks;
 - \$210,000 to replace a 25 year old roof at Fire Station 3; and
 - \$175,000 to update the broadcasting and recording equipment in the Commission Chamber, which is also used to live stream government access channel content on the City's website.

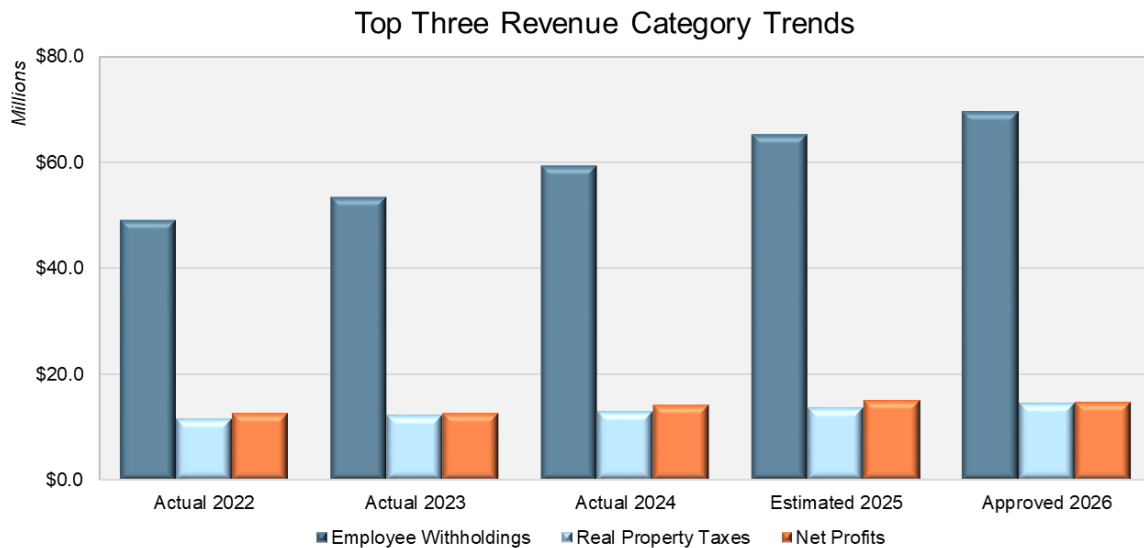
BUDGET MESSAGE, *continued*

- More information is found in the Budget Summaries – All Funds Chapter and in Departmental Summaries Chapter.

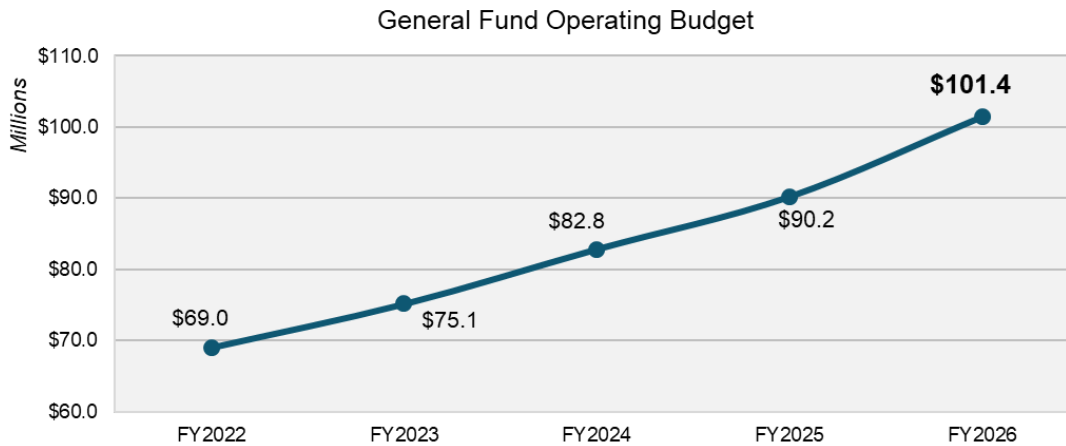
General Fund

The proposed FY2026 General Fund revenue and expenditure budgets total **\$116.9 million** and reflect an increase of **8.9%** compared to the FY2025 adopted budget while maintaining a balanced budget.

- The most significant budgetary revenue changes impact employee withholding fees with an increase of \$6.2 million or +9.8% and net profits with an increase of nearly \$2.0 million or +15.3% over last budget year, reflecting the second full year of the reestablished 2.0% occupational fee rate.
- The top three revenues contributing 84.5% of the budget are employee withholdings at 59.5% of budget, property taxes (real estate only) at 12.4%, and net profits at 12.6%.



- The FY2026 operating budget is approximately **\$101.4 million**, excluding capital project expenditures, which is 12.4% or \$11.2 million more compared to FY2025.
- This operating budget includes \$1.4 million for facility maintenance and repairs as well as purchases that were formerly considered as Capital Improvement Program (CIP) costs, such as:
 - \$670,000 to replace the roof over the Sid Carr Gymnasium and Racquetball courts at the F.O. Moxley Community Center;
 - \$375,000 to repair the bridges and cart paths at Hobson Golf Course and replace torn netting at the Hobson Driving Range;
 - \$125,000 to update interior, garage doors, and HVAC system of the Kaz Abe Landscape building, which has not been renovated since its original construction in 1991; and
 - \$50,000 for supplies and use of in-house labor to fix the hill of the back portion of the Kereiakes Park walking trail.
- A complete summary of these facts is found in the Budget Summaries – General Fund Chapter.



Fund Balance

The City maintains a minimum reserve fund balance policy in the General Fund equal to 25% of budgeted General Fund revenues. The City began FY2025 with \$26.8 million set aside as the minimum reserve in the General Fund of the estimated \$46.8 million fund balance. The reserves are accounted for as committed fund balance.

- For FY2026, the 25% will equate to committed fund balance of approximately **\$29.2 million**.
- The City's reserves help counteract potential volatility of revenue sources that can be adversely affected by downturns in the economy.
- The reserve balance provides a strong financial position to maintain the City's credit rating of Aa1 from Moody's and AA from Standard & Poor's.

DOWNTOWN DEVELOPMENT

The Entertainment Destination Center (EDC) has been in place for three years and is running smoothly. The EDC is in effect seven days a week and currently contains 13 restaurants, bars, and other businesses participating. Also, the Duncan Hines Days festival is back for the third consecutive year. Other notable items in the FY2026 proposed budget related to Downtown Development include:

- \$650,000 to refurbish the fountain and sprayground at Circus Square Park;
- \$173,000 in other downtown investment led by the Downtown Development Coordinator;
- \$40,000 to refresh the striping on downtown streets; and
- \$33,000 to support Duncan Hines Days, Fall Festival, Downtown Lights Up, and Fountain Row Night at the Ballpark.

RIVERFRONT AND GREENWAYS DEVELOPMENT

The Riverfront Park Master Plan has been completed and Phase I, II and III designs for by MKSK, the consultant on the project, are underway. The FY2026 budget contains an additional \$4.0 million to continue funding for future phases of the park development. Major milestones that have been accomplished or are in the works include on the following page:

BUDGET MESSAGE, *continued*

- Phase I and Phase II construction of the Riverfront Park to begin during FY2026;
- Design underway for Scottsville Road Multi-Use Path with right-of-way acquisition to commence in FY2026;
- Three Springs Road Sidewalk TAP Grant Project slated for completion in FY2026; and
- \$125,000 for year one of a two year project to add solar lighting to a portion of the greenway trails.

HOUSING DEVELOPMENT

Housing development and access to safe, attainable housing has continued to be identified as an immediate community need. The 2023 Housing Study was released in late 2023 and projected a total housing need of 14,000 units throughout the entire County. The Study showed need for additional housing in all price ranges over the next five years in the City and County. Although the City cannot build houses or apartments for residents, it can create opportunities to bring developers, investors, financial institutions, community agency leaders, and planning professionals together to address the general housing needs in the City. The FY2026 budget works to do this by:

- Allocating over \$5.8 million for housing assistance and attainable housing programs with non-profit agency partners;
- \$350,000 in Home Funding to assist contractors to achieve affordable housing; and
- Providing 750 Housing Choice vouchers to qualified families, including 35 Veterans Affairs Supportive Housing (VASH) and 89 Mainstream vouchers.

CITY EMPLOYEE WORKFORCE DEVELOPMENT

The City strives to recruit and maintain a workforce that is committed, highly-skilled, talented, and representative of the community being served. With the upcoming budget, the Budget Team and Senior Managers have continued to devise and fund strategies to allow the City to remain competitive in regard to wages and benefits compared to other cities, counties, local government owned utilities, and State agencies. The City will also continue to actively engage in developing leaders, mentoring, fostering professional and personal development, as well as other programs to recruit, retain, and promote employees among the various departments. The continuation of the Leadership Cohort program that started in FY2024 is just one example. The following sections provide more detail on the personnel and benefit related aspects of the FY2026 budget.

Wages

The Department for Local Government (DLG) published cost of living adjustment (COLA) is 2.9% and is based on the increase in the All-Items Consumer Price Index for the twelve (12) months that ended December 31, 2024. The proposed budget includes a 2.9% COLA for all full-time employees and a \$0.40 increase for all part-time employees at a total estimated cost of \$2.2 million.

Schedule G – General Employees

The General Pay Classification Schedule (Schedule G) includes all non-sworn positions that are the backbone of the workforce providing frontline services, including Dispatch, Public Works, and Parks & Recreation. For FY2026, the starting pay for each grade is being adjusted by the 2.9% COLA, includes step raises for employees meeting eligibility criteria, adds new positions to cover increases in demand for services, and provides for a select position reclassifications.

Schedules F and P – Fire and Police Sworn Employees

The FY2026 budget will include a 2.9% COLA, plus step raises for employees meeting eligibility criteria. The starting pay for each grade is being adjusted by the 2.9% COLA and there are new positions proposed for both departments to meet increases in demand for services.

Schedule D – Department Heads

The FY2026 also includes the 2.9% COLA and applicable step adjustments for employees meeting the eligibility criteria.

Schedule U – Part-time, Seasonal, and Temporary

Seasonal and part-time employees are the heart of all Parks & Recreation programs. Without these staff, the Parks and Recreation Department would be unable to host summer camps, after school programs, athletic programs, or properly maintain the numerous parks, facilities and golf courses during the summer months. The part-time pay classification schedule is being adjusted by a \$0.40 COLA per hour and permanent part-time and returning part-time employees will receive a \$0.25 step increase.

Position Additions/Changes

The FY2026 budget recommends the addition of 22 new full-time and a net change of one (1) for part-time positions at a total first-year cost of approximately \$3.4 million, including fringe, hiring costs, uniforms, equipment, training, etc. Seven job reclassifications and/or upgrades impacting 35 positions are also being recommended for the Public Works and Parks & Recreation Departments at a cost of \$119,376. More details on those requests are below:

- 22 New FT Positions
 - 1 – City Manager's Office
 - 1 – Finance
 - 1 – Human Resources & Risk Management
 - 2 – Information Technology
 - 6 – Police
 - 5 – Fire
 - 3 – Public Works
 - 2 – Parks & Recreation
 - 1 – Neighborhood & Community Services
- Up to 9 firefighter positions are being considered with the application of SAFER grant funding to meet the requirements of NFPA 1710 (4/crew). If received, this grant would cover 100% of wages, fringe, and benefits at an approximate cost of \$965,000 in the first year. These positions were not included in the FY2026 budget.
- The cost for all personnel changes is approximately \$3.5 million.
- The full-time complement will be adjusted to 589 and the part-time complement will remain 312, with all proposed changes listed in the Personnel Chapter.

Employee Health Benefits

In the middle of FY2025, the Board of Commissioner's approved the discontinuation of the Preferred Provider Organization (PPO) medical plan and now only offers the Referenced Based Pricing (RBP) Plan effective January 1, 2025. This change will not result in a significant reduction, but will contribute to slowing the increase in claims cost. In the past two years, the health plan has experienced a spike in high medical claims. The majority of shock claims in FY2025 have been reimbursed by Stop Loss and there are 79 additional members on the plan year over year, which results in an overall increase in claims spend. However, the cost per employee per year (PEPY) is trending to finish FY2025 at 2% less than FY2024, but still 15% more than FY2023.

The City Care Center, which will celebrate its 10 year anniversary in FY2026, is open four days a week and is operating at maximum capacity. The budget includes funding to add a provider on a fifth day (Wednesdays) starting January 1, 2026.

The City continues to exclude specialty medications from the employee health plan, instead utilizing alternative funding sources such as manufacturer assistance programs. Those assistance programs are continually unreliable or unavailable and the plan has relied more on international sourcing. Over the years the number of members being prescribed specialty drugs has dramatically increased, which results in a higher cost to the City; however, due to higher levels of efficacy of specialty drugs, having healthier plan members with controlled chronic conditions may result positively to the overall plan.

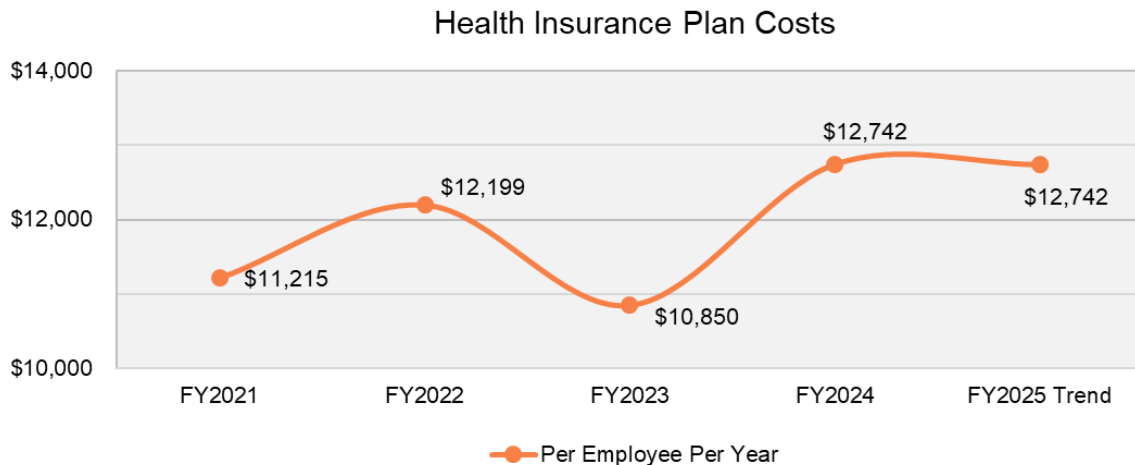
Premium Recommendations:

- Increase premiums for medical to both the employer and employee effective July 1, 2025; and
- Increases for vision and dental premiums for both employer and employee effective July 1, 2025.

Retirement

FY2023 was the final year hazardous rates increased by nearly 12%, while non-hazardous retirement rates began a decline. Since then, CERS rates have reflected consistent decreases, which is a welcome break from years of increases. The FY2026 budget for retirement reflects the following:

- Decrease in CERS rates by 7.46% for hazardous-duty employees from 38.61% to 35.73%; and
- Decrease in CERS rates for non-hazardous employees by 5.53% from 19.71% to 18.62%.



TRANSPORTATION

The Transportation pillar of the Strategic Plan seeks to lessen traffic congestion, which is the most frequent complaint from stakeholder groups. The City works closely with the City/County Planning Commission, BG-WC Metropolitan Planning Organization (MPO), and KYTC Department of Highways District 3 Office, to improve vehicular, pedestrian, and other micro forms of transportation in the area. The FY2026 budget contains appropriations that focus on easing traffic congestion through upgrades to City streets and intersections including, but not limited to:

- \$760,000 for the City's match for Transit Grant Funds;
- \$90,000 for three transit shelters;
- \$700,000 to rehabilitate Commerce Street;
- \$1.0 million for construction of a roundabout and new Preston Miller Park sign at Tomblinson Way;
- \$400,000 for reconstruction of sidewalk, curb and gutter;
- \$2.0 million for annual overlay appropriation split between the General Fund and Liquid Fuel Tax Fund; and
- \$200,000 for a new Pavement Preservation Program.

STRONG NEIGHBORHOODS

Strong, vibrant, and resilient neighborhoods that provide a sense of place and belonging are the foundation of community development and are critical to resident's quality of life. Neighborhoods also contribute to the diversity, growth, and long-term sustainability of a city. The FY2026 budget supports the Strong Neighborhoods pillar of the Strategic Plan through the following appropriations:

- \$560,000 of anticipated Community Development Block Grant (CDBG) funding;
- \$200,000 from the General Fund for the Neighborhood Improvement Program;
- \$860,000 for playground upgrades at three park locations;
- Over \$1.1 million to make more improvements at Pedigo Park, Lampkin Park, and Lovers Lane Soccer Complex;
- \$2.0 million to convert two grass soccer fields to artificial turf at Preston Miller Park to provide year-round play;
- \$225,000 for an expanded master plan to determine the future of the Russell Sims Aquatic Center;
- \$60,000 for flexible neighborhood improvement grants; and
- \$1.2 million for code compliance and animal protection services across the 42.6 square miles of the City.

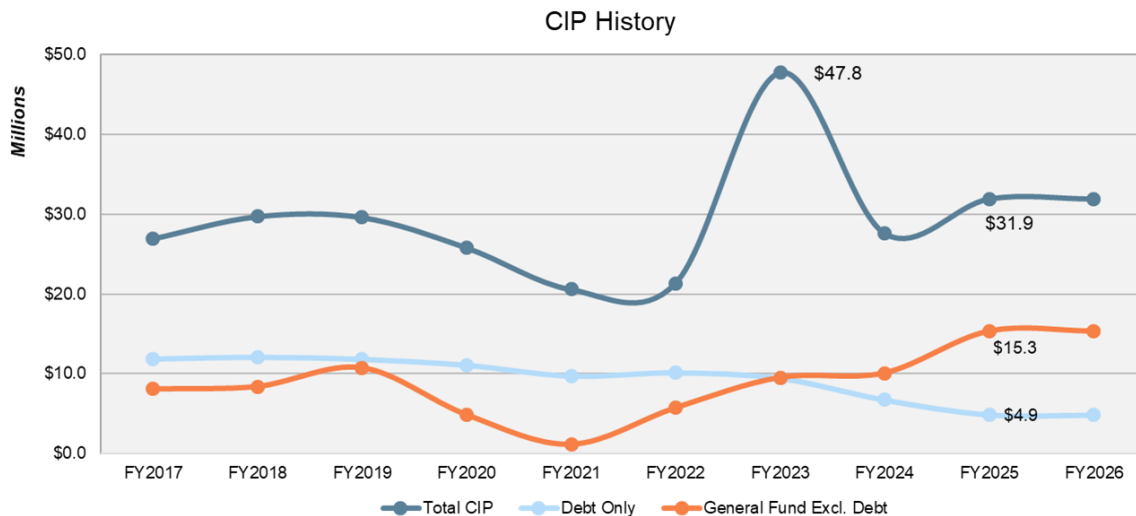
OTHER CAPITAL PROJECTS

Incorporated into the FY2026 budget proposal are several other significant projects and programs, which include:

- \$1.5 million for city-wide storm infrastructure rehabilitation;
- \$400,000 for the Stormwater Mitigation Program;
- \$250,000 to construct a pavilion at the Public Safety Training Center;
- Almost \$534,000 for the City's share of improvements to the City/County radio system towers, including security cameras;
- \$2.75 million for a new pro shop and cart barn at Paul Walker Golf Course, with the anticipation to add a storm shelter attached to the Pro Shop in the near future;

BUDGET MESSAGE, *continued*

- Nearly \$4.1 million for vehicle and equipment replacements and purchases for Human Resources, Police, Public Works, Parks, and NCS; and
- \$2.4 million for advanced order of two fire apparatuses.



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

AGENCY APPROPRIATIONS

A total of just under \$1.3 million is being allocated for eligible agencies and another \$3,900 for the City's United Way contribution, which is based on a dollar-for-dollar match of employee pledges that did not receive any other City benefits. The FY2026 budget for these eligible agencies accounts for 1.1% of the General Fund budget expenses. A summary of the changes are:

- Agencies requesting the same funding as the prior fiscal year will receive that amount;
- Agencies requesting more than the FY2025 adopted amounts will be held to a maximum increase of 2.9%, except for the BG/WC Drug Taskforce to make up for a loss of grant funding; and
- Other agency support totals \$260,000.
- A complete list of the agencies is contained in the Agency Funding Chapter.

FINAL THOUGHTS

FY2025 was the first fiscal year that reflected the full impact of the recaptured 0.15% change in the occupational fee rate. The 2.0% occupational fee rate was reclaimed from 20 years ago and is anticipated to provide the City with greater longevity and flexibility to address the challenges on the horizon. As the City plans for the continued steady growth in population, "smart growth" will reflect investment to expand public safety capacity and services, address aging infrastructure, and emphasize continuous improvement to transportation within the city limits. With that said, it is believed the City is now better equipped and poised to address the demands that go hand in hand with being the fastest growing community in Kentucky.

BUDGET MESSAGE, *continued*

New for the FY2026 budget is additional funding for workforce participation and workforce development initiatives. Budget totaling \$55,000 has been included for the South Central Kentucky Workforce to continue to staff a New American Navigator position for recruiting purposes. Also, proposed is \$75,000 for transportation services provided by Hope House Ministries to the Southcentral Kentucky Industrial Park to the south and the Kentucky Transpark to the north. These are a couple of important labor force needs that are critical to filling some of the open jobs in the area with the return on investment being additional City withholding fees. The City is also planning to renew its agreement with CrowdSouth for BGWorks in partnership with Warren County. Additionally, in July 2024, a partnership began with Goodwill Industries to start an Another Way Program in Bowling Green. The monthly reports since its start date reflect the success stories from running two days a week for four hours a day. After reviewing the results through nine months and gaining consensus from the Board of Commissioners at the January Strategic Planning session, this investment is being recommended to increase for FY2026 to expand the Program to three days a week or approximately 48 hours a month.

The recommended FY2026 budget is a collaborative team effort with all ten City departments vying for resources to carryout departmental missions yet knowing they may need to make sacrifices for their fellow departments in order to put the organization in a better position to serve the community. While local government cannot possibly meet every need, each annual budget strives to allocate the appropriate level of resources to achieve the best return on investment of taxpayer dollars. As has been said before, it's all about people! It is about the people that serve and the people who are being served. What a wonderful thing it is when both sides are mutually benefitting from the opportunity to serve and the blessing of living, working, and recreating in a growing and prosperous community.

Many thanks to the Budget Team, Senior Management, departmental budget representatives, and the devoted City employees for their assistance and contributions to the budget process. Once again, this has been a great team effort across the entire organization, and a team of dedicated City employees remains committed to being – “Community Led, Service Driven, and Powered by Growth”.

BUDGET MESSAGE ADDENDUM

The Budget Team filmed a presentation of the budget recommendation and the video was released to the Board of Commissioners on May 22, 2025. The video presentation was then released to the public on May 30, 2025. The Board of Commissioners were able to submit questions to the City Manager prior to the consideration of the first reading of the Budget Ordinance.

First reading of the FY2026 Annual Operating Budget was considered by the Board of Commissioners at its June 3, 2025 regular meeting. With no changes proposed or made to the budget recommendation, it was adopted with a second reading by the Board of Commissioners at its June 17, 2025 regular meeting.

BUDGET ORDINANCE

ORDINANCE NO. BG2025 - 7

ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026, BY ESTIMATING REVENUES AND APPROPRIATING FUNDS FOR THE OPERATION OF CITY GOVERNMENT

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

WHEREAS, the Board of Commissioners has reviewed the proposed Annual Operating Budget and desires to adopt it for Fiscal Year 2026.

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, 2025 and ending June 30, 2026, 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, 2025 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, 2025 and ending June 30, 2026.

3. The balance of all capital construction, renovation, improvement projects and grants currently approved and/or nearing completion are hereby approved for re-appropriation and carryover for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

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.

BG2025-7

BUDGET ORDINANCE, *continued*

(Ordinance No. BG2025 - 7)

6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 3, 2025, and given final reading on June 17, 2025, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: June 17, 2025

APPROVED: 
Mayor, Chairman of Board of Commissioners

ATTEST: Hope Spiller
Assistant 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 FY2025/2026 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>Internal Service</u>	<u>Trust Funds</u>	<u>Total</u>
RESOURCES IN:								
Taxes	\$23,869,650	\$5,564,750	\$0	\$0	\$800,000	\$0	\$0	\$30,234,400
Occupational Fees	84,859,500	5,945,300	0	0	0	0	0	90,804,800
License & Permits	1,363,500	0	0	0	0	0	0	1,363,500
Intergovernmental	0	10,831,100	0	0	0	0	0	10,831,100
Fees	776,750	190,000	0	0	0	0	0	966,750
Charges for Services	250,699	0	0	0	0	16,268,317	4,075	16,523,091
Parks & Recreation	2,823,440	0	0	0	0	0	0	2,823,440
Miscellaneous	931,204	1,025,782	974,450	148,825	295,990	323,200	426,000	4,125,451
Revenues:	\$114,874,743	\$23,556,932	\$974,450	\$148,825	\$1,095,990	\$16,591,517	\$430,075	\$157,672,532
Note/Bond Proceeds	0	0	2,442,000	0	0	0	0	2,442,000
Transfers In	2,002,757	2,896,917	14,684,733	4,839,000	100,000	4,061,130	0	28,584,537
Other Resources:	\$2,002,757	\$2,896,917	\$17,126,733	\$4,839,000	\$100,000	\$4,061,130	\$0	\$31,026,537
RESOURCES IN:	\$116,877,500	\$26,453,849	\$18,101,183	\$4,987,825	\$1,195,990	\$20,652,647	\$430,075	\$188,699,069
RESOURCES OUT:								
General Government	11,831,312	77,402	953,000	0	0	14,723,279	0	27,584,993
Public Safety	49,517,691	4,336,346	5,487,000	0	0	0	708,000	60,049,037
Public Works	8,975,470	4,384,755	4,486,000	0	0	6,173,760	0	24,019,985
Parks & Recreation	15,257,459	0	11,645,150	0	0	0	0	26,902,609
Neighborhood & Community Services	3,718,461	7,316,358	471,325	0	0	0	0	11,506,144
Agency Services	1,294,075	0	0	0	0	0	0	1,294,075
Debt Service	0	0	0	4,910,750	0	0	0	4,910,750
Intergovernmental	2,812,000	0	0	0	563,962	0	0	3,375,962
Contingency	1,485,000	0	400,000	0	0	0	0	1,885,000
Expenditures:	\$94,891,468	\$16,114,861	\$23,442,475	\$4,910,750	\$563,962	\$20,897,039	\$708,000	\$161,528,555
Transfers Out	21,986,032	6,598,505	0	0	0	0	0	28,584,537
RESOURCES OUT:	\$116,877,500	\$22,713,366	\$23,442,475	\$4,910,750	\$563,962	\$20,897,039	\$708,000	\$190,113,092
RESERVES UTILIZED:	\$0	\$3,740,483	(\$5,341,292)	\$77,075	\$632,028	(\$244,392)	(\$277,925)	(\$1,414,023)

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 195,159. The City limits occupy a land area of over 42.6 square miles, has a current census population estimate of 76,212, and serves as the retail, educational, medical, commercial, and social hub for South-Central Kentucky and Northern Tennessee. The labor market, encompassing a radius of one hundred (100) miles from the city, includes approximately 650,000 employable workers 18 years and older.

Bowling Green is home to several significant companies including the General Motors Corvette Assembly Plant, Fruit of the Loom, Henkel Corporation, Holley Performance Products, and Bowling Green Metalforming. The State’s third largest public university, Western Kentucky University (WKU), is also situated in Bowling Green and offers approximately 16,293 students a wide range of academic programs, numerous extra-curricular clubs and societies, and the ability to cheer on the University’s athletic teams dubbed the “Hilltoppers.” WKU is one of only 22 “Safe Communities” in the US as accredited by the National Safety Council and only the fourth academic institution worldwide to receive this designation.

Bowling Green’s Top 10 Employers			
Employer	Employees	Rank	% of Total Employment
Western Kentucky University	3,327	1	3.91%
Commonwealth Health Corporation	3,219	2	3.79%
General Motors Corporation	1,458	3	1.72%
BG Metalforming LLC	1,430	4	1.68%
Warren County Board of Education	1,218	5	1.43%
Graves-Gilbert Clinic PSC	1,143	6	1.34%
Kentucky State Treasurer	827	7	0.97%
Kobelco Aluminum Automotive Products LLC	803	8	0.94%
City of Bowling Green	773	9	0.91%
Houchens Food Group	742	10	0.87%
Total	14,940		17.56%

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 589 full-time and up to 312 part-time employees.

Bowling Green has been nationally recognized on many occasions and frequently receives accolades as one of the nation’s top areas for economic development, livability, event hosting, and as a destination city. In 2024, the City was recognized by *Site Selection* magazine for the second consecutive year as the top performing metro area among the “2024 Top Metro for Areas with Populations Under 200,000,” marking an impressive 13th consecutive year the City has received the designation and been ranked as a top six performer nationwide. Bowling Green is also a four-time recipient of the prestigious Mac Conley Award within the prior five years.

Economic Indicators, Past 10 Years						
Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Percentage of Workforce Unemployed
2015	62,500	\$ 4,005,280,000	33,837	28	19,180	5.0%
2016	63,600	\$ 4,138,310,000	34,354	28	20,682	4.7%
2017	65,250	\$ 4,418,499,000	35,966	27	20,814	4.1%
2018	67,100	\$ 4,582,488,000	36,505	28	21,037	4.0%
2019	68,400	\$ 4,761,667,000	36,957	27	21,607	3.9%
2020	70,550	\$ 4,993,967,000	38,045	27	21,470	6.2%
2021	72,294	\$ 5,085,624,000	38,268	27	22,725	4.9%
2022	73,529	\$ 5,475,272,000	40,705	28	23,766	3.8%
2023	74,926	\$ 6,011,596,000	43,812	28	23,868	3.8%
2024	76,212	\$ 6,449,072,000	46,117	28	23,957	4.5%

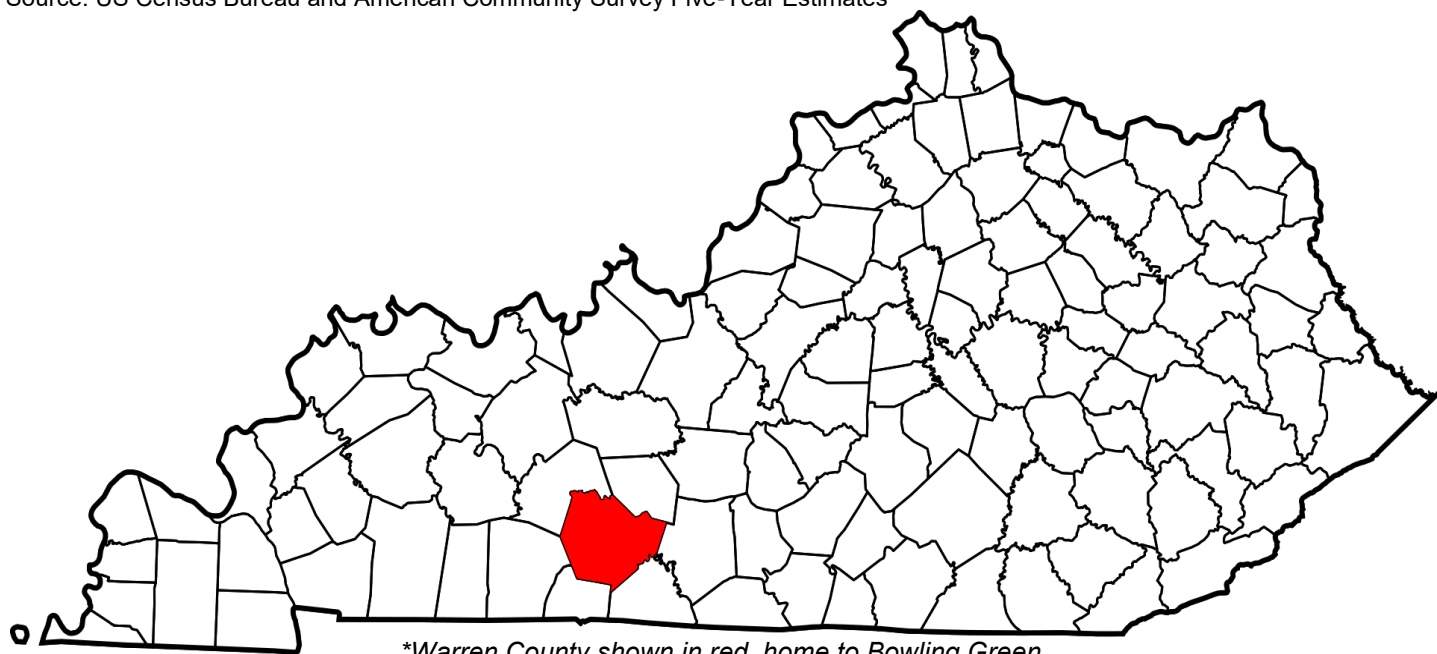
Source: City of Bowling Green Annual Comprehensive Financial Report, 2024

COMMUNITY PROFILE AND DEMOGRAPHICS, *continued*

People Quick Facts

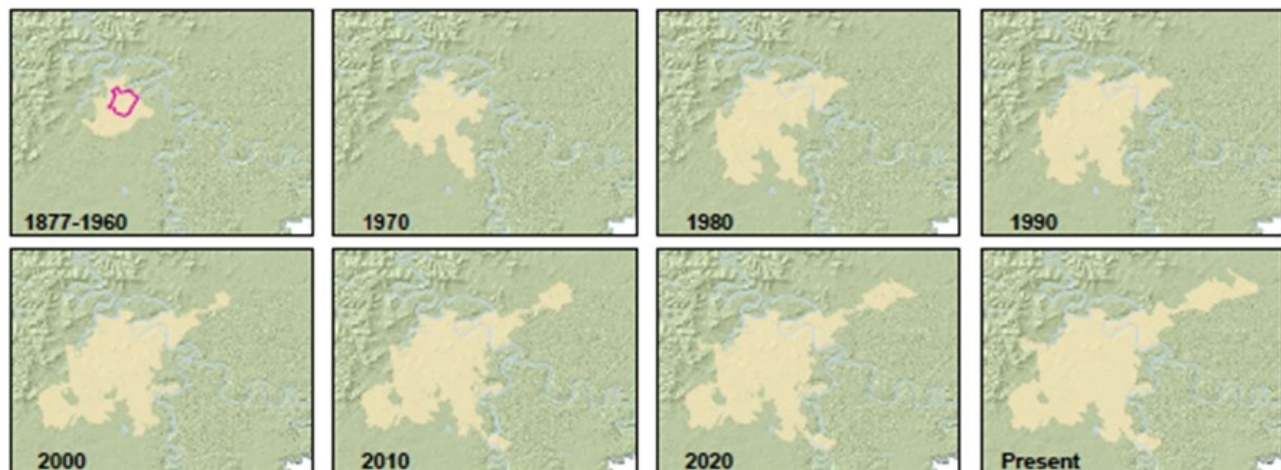
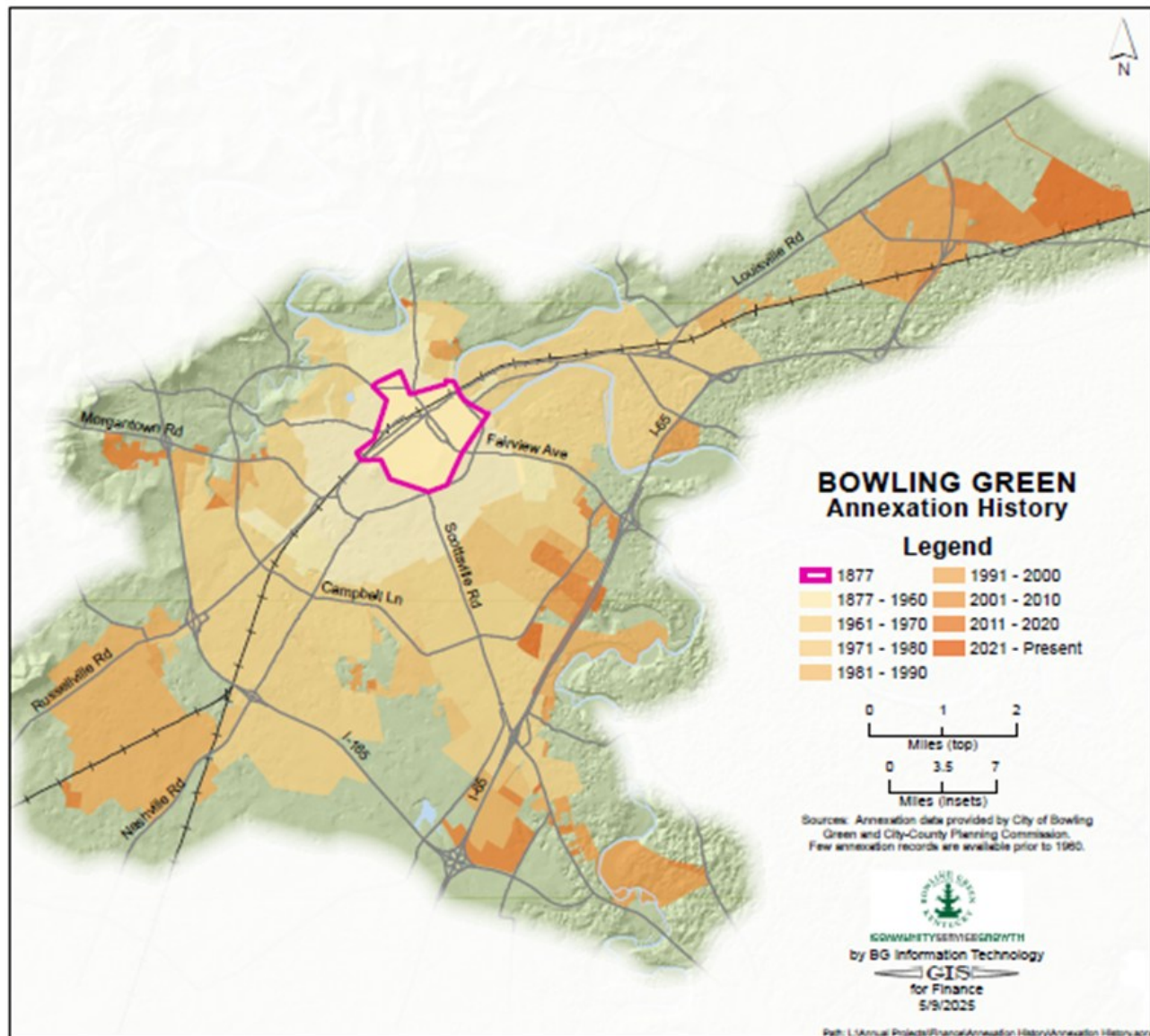
	Bowling Green	Kentucky
Population, Estimates, July 1, 2023 (V2023)	76,212	4,526,154
Population, Census, April 1, 2020 (V2023)	72,311	4,506,297
Population, Census, April 1, 2020	72,294	4,505,836
Persons under 5 years, percent	6.7%	5.8%
Persons under 18 years, percent	22.9%	22.5%
Persons 65 years and over, percent	10.9%	17.8%
White persons, percent	67.4%	86.7%
Black persons, percent	12.9%	8.8%
American Indian and Alaska Native persons, percent	0.3%	0.3%
Asian persons, percent	7.3%	1.8%
Native Hawaiian and Other Pacific Islander, percent	0.9%	0.1%
Persons reporting two or more races, percent	6.9%	2.3%
Persons of Hispanic or Latino origin, percent	10.7%	5.2%
Foreign born persons, percent, 2019-2023	14.5%	4.4%
Language other than English spoken at home, percent age 5+, 2019-2023	20.6%	6.4%
High school graduate or higher, percent of persons age 25+, 2019-2023	85.5%	88.5%
Bachelor's degree or higher, percent of persons age 25+, 2019-2023	32.0%	27.0%
Mean travel time to work (minutes), workers age 16+, 2019-2023	18.8	24.0
Owner-occupied housing unit rate, 2019-2023	37.3%	68.3%
Median value of owner-occupied housing units, 2019-2023	\$232,100	\$192,300
Households, 2019-2023	29,699	1,791,991
Persons per household, 2019-2023	2.29	2.45
Per capita income in the past 12 months (2023 dollars), 2019-2023	\$28,819	\$34,960
Median household income, 2019-2023	\$48,419	\$62,417
Persons in poverty, percent	25.4%	16.4%
Households with a broadband internet subscription, percent, 2019-2023	90.8%	87.2%

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



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

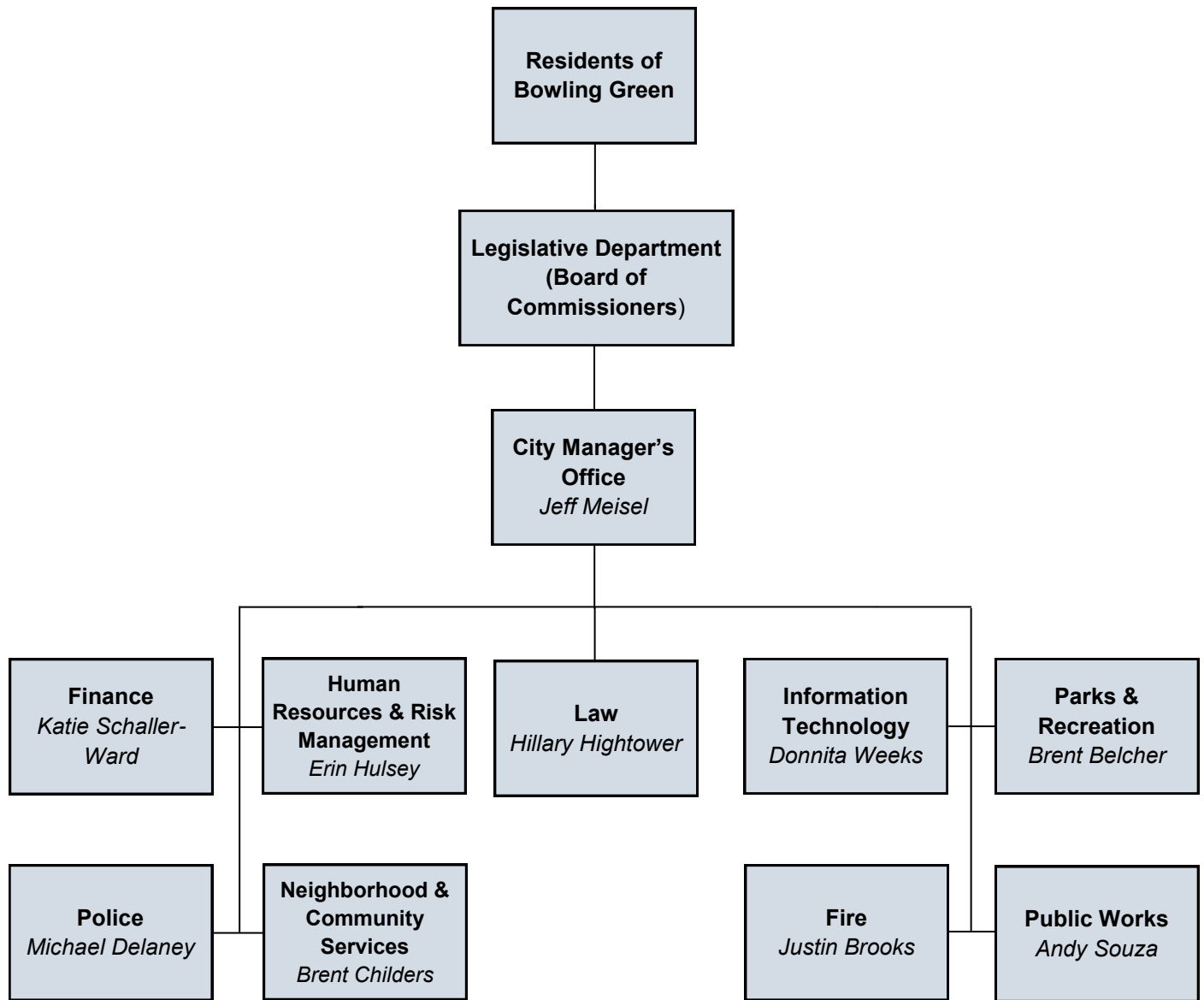
ANNEXATION HISTORY



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



CITY ORGANIZATIONAL CHART



The respective Senior Manager of each department is noted.

CITY BOARDS AND COMMISSIONS

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

CITY GOVERNMENT FACTS AND STATISTICS

76,212

Population Estimate

3rd

*Largest City in the
State*

25

Parks

63,367

*Police 911 Service
Calls*

3,297

Police Traffic Stops

1,265

*Feet of Sidewalk
Repaired/Replaced*

223

*Fire Incident
Responses*

2,428

Electrical Inspections

23,408

*Property Tax Bills
Distributed*

289

Potholes Repaired

10,257

*Trees, Plants, and
Shrubs Planted*

2,396

*Animal Protection
Calls/Responses*

99,159

*Rounds of Golf Played
at City Golf Courses*

26,680

*Building, Code, &
Electrical Inspections
Completed*

2,708

Job Applicants



BUDGET PROCESS & TIMELINE



BUDGET PROCESS

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

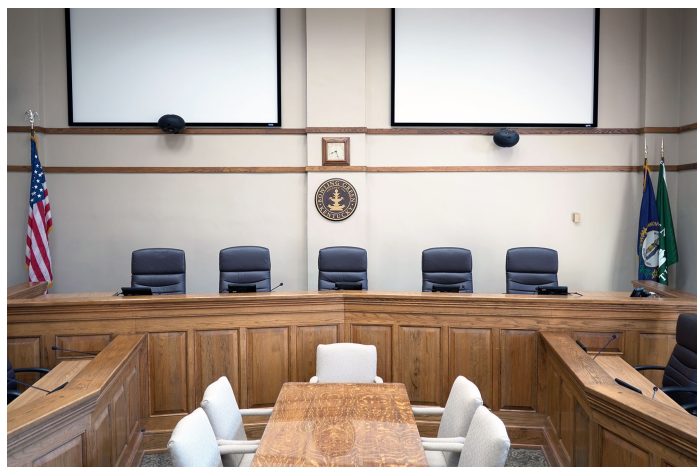
The City utilizes two bases for budgeting and accounting: Modified Accrual Basis and the Accrual Basis.

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

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

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

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



BUDGET TIMELINE

January

- Budget Kickoff meeting with departmental budget staff on January 9
- Multi-Year Financing Plan due January 23
- Board of Commissioners Strategic Goal Planning session on January 30

February

- City fleet evaluation occurs during the month
- Departments prepare operating, capital, and New/Expanded Program or Service (NEPS) budget proposals
- Employee committee groups meet with City Manager, Assistant City Manager/CFO and Human Resources Director
- Technology related budget requests due February 14

March

- Fleet replacement recommendations due March 6
- Departmental budget proposals due March 12
- New position and existing position reclassification requests due March 12
- Department meetings with Budget Team occur during the weeks of March 17, 24, and 31

April

- Budget Team deliberation begins April 1
- Agency budget requests due April 4
- Budget Team completes scorecards for CIP and NEPS requests by April 22
- Budget Team deliberation ends April 30

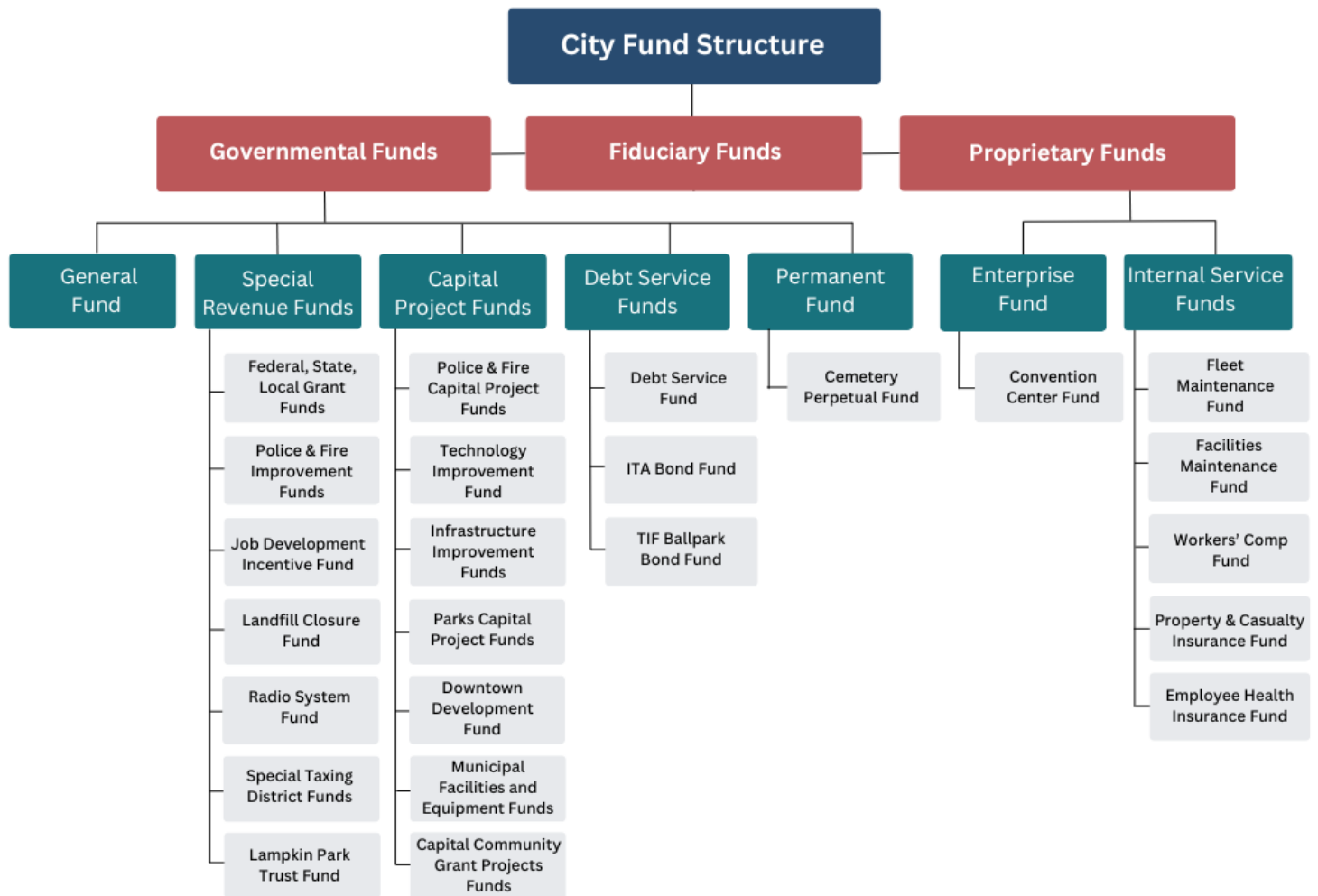
May

- All budget entries complete by May 2
- Preparation of Budget Document, presentation materials and video production complete on or before May 19
- Budget recommendation presented to Board of Commissioners and public by May 23

June

- First and second readings of Budget, public input opportunities, and approval by Board of Commissioners on the first and third Tuesdays of June
- Budget officially adopted in financial software for upcoming year June 26 to begin July 1
- June 30 prior Fiscal Year End

BUDGETED FUND STRUCTURE



Overview of Fund Structure

The City of Bowling Green has established a comprehensive chart of accounts, which is based on the above fund structure. Major funds represent the significant activities of the City and include any funds for which revenues or expenditures, excluding other financing sources and uses, constitute more than ten percent (10%) of the revenues or expenditures of the appropriated budget. The following is a breakdown to the City's fund structure.

Governmental Funds

Governmental funds account for activities associated with the City's basic operations. This group of funds uses a modified accrual basis of accounting and focuses on operating revenues and expenditures.

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. The General Fund serves as Bowling Green's chief operating fund with revenues generated from taxes, occupational fees, licenses and permits, intergovernmental sources and charges for services. The City's Golf and Aquatics operations are also accounted for within the General Fund.

Special Revenue Funds—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. These funds are included on the following page.

BUDGETED FUND STRUCTURE

Federal, State, Local Grant Funds: multiple funds are used to account for revenues and expenditures related to various federal, state, and local grants, including: Community Development Block Grants (CDBG), Housing and Urban Development (HUD), Homeland Security, American Rescue Plan Act (ARPA), Federal Transit, Opioid Settlement, and local Revolving Loan Fund.

Police and Fire Improvement Funds: are used to account for revenues and expenditures related to police and fire department non-capital outlays. Revenue sources include citations and insurance premium license fees.

Job Development Incentive Fund: used to account for credits or payments to business prospects within City boundaries to provide incentives for the creation of new jobs. Employee withholdings generated by new jobs are deposited to the fund and reused for future job development incentives and projects.

Landfill Closure Fund: used to account for revenues and expenditures related to government landfill closure and postclosure care.

Radio System Fund: accounts for the joint operations of an 800 MHZ radio system by the City, Warren County Government, the Medical Center at Bowling Green, and Western Kentucky University, among others.

Special Taxing District Funds: used to account for revenue received from the City's annual Tax Increment Financing District (TIF) distribution and wage withholdings from the ITA and Hartland Planned Community.

Lampkin Park Trust Fund: used to account for the receipt of one-seventh of the net income from C.W. Lampkin Charitable Trust for the maintenance, improvement, and development of Lampkin Park.

Capital Project Funds—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. These funds include:

Police and Fire Capital Improvement Funds: used to account for Police and Fire departments capital projects, radio system improvements, and equipment costs.

Technology Improvement Fund: used to account for capital expenditures associated with the City's information technology program.

Infrastructure Improvement Funds: used to track capital expenditures related to roads, sidewalk, and storm drainage infrastructure projects. Multiple funds are utilized, including Smallhouse Road Construction Fund, Future Roads Fund, Sidewalk Improvement Fund, Stormwater Infrastructure Improvement Fund, and Bluegrass Farms Boulevard Extension Fund.

Parks Capital Projects Funds: used to account for the Parks Department and Riverfront Park Development capital project expenditures.

Downtown Development Fund: account sfor costs associated with improvements in the downtown area.

Municipal Facilities and Equipment Funds: used to account for costs to construct and/or renovate existing City facilities and purchase new capital equipment.

Community Capital Grant Projects Fund: used to account for award and expenditure of capital grants.

Debt Service Funds—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. Three debt service funds are utilized: Debt Service Fund, ITA Bond Fund, and TIF Ballpark Bond Fund.

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

Proprietary Funds

Enterprise Fund—a proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. One enterprise fund is in use for the City's Convention Center.

Internal Service Funds—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,

BUDGETED FUND STRUCTURE

on a cost-reimbursement basis. These funds are included below:

Fleet Maintenance Fund: used to account for revenues and operating costs of centralized maintenance of automotive equipment used by City departments.

Facilities Maintenance Fund: used to account for revenues and operating costs of centralized maintenance of City facilities related to the general government, public works, public safety, and neighborhood and community services departments.

Workers' Comp Fund: used to account for the accumulation of resources to fund workers' compensation costs of city employees.

Property & Casualty Insurance Fund: used to account for the accumulation of resources for the purpose of funding property and casualty costs.

Employee Health Care Fund: used to account for the accumulation of resources for the purpose of funding the employee healthcare program.

Fiduciary Fund—reports the Police and Firefighter's Pension Fund, which has assets held in trustee capacity for others and cannot be used to support other City programs.

Department—Fund Relationship

The table below displays the relationship between the City's functional units, departments, and major fund categories.

Functional Unit/Fund Matrix	General Fund	Special Revenue	Capital Project	Debt Service	Enterprise	Internal Service	Permanent/Trust
Legislative	●						
City Manager's Officer	●						
Finance	●						
HR & Risk Mgmt.	●					●	
Information Technology	●		●				
Law	●	●					
Administrative Services	●						
Police	●	●	●				●
Fire	●	●	●				●
Public Works	●	●	●			●	
Public Transit		●					
Parks & Recreation	●	●	●				●
Golf	●	●	●				
Aquatics	●		●				
Neighborhood & Comm. Services	●	●	●				
Agency Services	●				●		
Non-Departmental				●			



STRATEGIC PLAN SUMMARY





Note: the former pillar for Technology/Fiber-Optic Internet Infrastructure has been completed and removed from the above chart.

STRATEGIC PLAN PROCESS

The City of Bowling Green completed the third update to the Board of Commissioners 2022-2032 Strategic Plan in January of 2024. The Strategic Plan provides a roadmap for achieving the City's vision of a growing and prospering community while preserving the quality of life that makes Bowling Green unique. The purpose of the City's Strategic Plan is to focus on policies and strategies specific to City government. It is built upon eight areas that comprise the purview of the Board of Commissioners (BOC).

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

Each pillar includes a description of the area of interest, a list of policy strategies for the BOC to consider, and a matrix for implementation. The matrix, starting on page 43, provides an efficient method to track progress and ensure accountability. This year's update highlights some key areas of progress achieved since implementation, as well as plans for continued success in the coming fiscal year and beyond. As of today, the Pillar for Technology/Fiber-Optic Internet Infrastructure has been completed.

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

Senior Management works each year to implement the strategic plan pillars through budgetary requests, which may be for operating and/or capital costs. In addition, the budgetary requests are supplemented by performance measurements in each department that support the Strategic Plan and identify progress made toward achieving or maintaining the pillars.

Other tools used in the strategic plan process are:

- Master Planning—the Parks Master Plan is used as a guide for the Parks & Recreation Department Capital Improvement Plan projects.
- Multi-Year Financial Planning—the five-year financial plan is updated and reviewed during the Board of Commissioners annual strategic planning session. Revenues and expenditures are forecasted for the next budget year and the next four fiscal years based on prior year trends, and upcoming obligations. This multi-year plan offers various scenarios to maximize decision making capabilities and to garner input from elected officials to prioritize project funding.
- Capital Improvement Planning—a multi-year Capital Improvement Program (CIP) is developed in accordance with the goals and objectives established at the annual elected official/staff retreat. The capital improvement projects are evaluated on the criteria stated on page 113 in the Capital Improvement Program chapter.
- Fleet Replacement Planning—Vehicle and large equipment replacement models are utilized by the Fleet Manager to make recommendations during the budget process.

STRATEGIC PLAN MATRIX

Action	Progress	Planning
I. Efficient Governance		
1. Conservative budgeting that is focused on the role of city government.	<ul style="list-style-type: none"> Adopted balanced GF FY2025 budget, with capital projects, eligible agency funding and additional personnel Proactively reducing expenses where feasible and practical Forecasting needs and potential costs with the MYFP 	<ul style="list-style-type: none"> Present balanced GF FY2026 budget Utilize in-house expertise for several projects to help save on project costs Evaluate software licensing, full utilization of existing resources and equipment, and plan for future projects
2. Examine projected revenues and projected expenditures to determine if revenue growth will adequately support the delivery of future demands on City services. Thoroughly examine the impact of various revenue scenarios on the City's finances.	<ul style="list-style-type: none"> 2.0% occupational fee rate in full effect as of January 1, 2025 with net profits coming online. Lowered property tax rate proposed for 2024 to 20.4 cents Presented multi-year financing plan (MYFP) to BOC at January 2025 strategic planning session, incorporating a multi-year staffing plan for all departments Proactively pursuing and collecting delinquent taxes 	<ul style="list-style-type: none"> Continue to monitor revenues and expenses through monthly and annual reports, especially with the IRS filing deadline extension Monitor changes and update the annual MYFP as needed Prepare calculations for 2025 property tax rate Hire additional staffing as needed Seek new opportunities for revenue generation
3. Leverage Federal funding through ARPA and the Infrastructure Investment and Jobs Act, as well as other grant opportunities, and secure donations for various programs and needs utilizing A Better BGKY Inc.	<ul style="list-style-type: none"> All ARPA funds have been obligated and are in process of being spent Received grant funding of over \$20.7M in FY24 and over \$19.7M during FY25 (YTD) to support various projects and purchases 	<ul style="list-style-type: none"> Continue to monitor ARPA spending and complete quarterly reporting Continue to seek grant funds to reduce the cost burden on local tax dollars for many projects, purchases and programs
4. Acquire land for future City government needs.	<ul style="list-style-type: none"> Purchased land on Creason St for stormwater mitigation Seeking opportunities to purchase multiple properties for Fire, Parks, Public Works, as well as administration facility expansions 	<ul style="list-style-type: none"> Continue to engage property owners for potential future park sites, location of Fire Station 9 and right-of-way easements for transportation enhancements Assist with titles, legal agreements, and deeds
5. Set aside a specific amount of time regularly to review and discuss progress on the strategic plan. Adapt the plan as needed.	<ul style="list-style-type: none"> Presenting updates as needed CM providing bi-monthly reports Plan used to develop 2025-2030 departmental strategic plans 	<ul style="list-style-type: none"> Provide periodic updates as needed and prepare for annual update in January 2026
6. Be proactive in engaging the City's visionary leaders in discussions about opportunities and challenges that are on the horizon.	<ul style="list-style-type: none"> Engaged public for input on an updated Parks Master Plan development, Cave Mill Road widening and Highland Way greenway Presented opportunity for stormwater utility fee and FILOC Developed several multi-year staffing, purchasing and capital programs 	<ul style="list-style-type: none"> Continue public engagement opportunities before moving forward with major projects Have a fully operational Public Safety Training Center

STRATEGIC PLAN MATRIX, *continued*

Action	Progress	Planning
I. Efficient Governance, <i>Continued</i>		
7. Continue to support contract agencies that perform essential services focused on improving the quality of life within the City.	<ul style="list-style-type: none"> • Approved funding in FY2025 annual operating budget • Implemented funding for Goodwill's Another Way Program • Collaborating with multiple agencies to reduce areas of overlapping costs or workload 	<ul style="list-style-type: none"> • Propose annual funding levels in FY2026 annual operating budget • Continue and expand funding for agencies assisting with area workforce development and participation
8. Develop a robust 10-year financial and development strategy.	<ul style="list-style-type: none"> • Presented MYFP to BOC in January 2025 • Renewed agreements for workforce development and participation efforts Developed A Better BGKY Inc. as a non-profit to accept donations • Created fund raising opportunities, such as Duncan Hines Duck Drop 	<ul style="list-style-type: none"> • Finalize amendments to Chapter 11 of the Code of Ordinances to enhance business incentive opportunities • Pending BOC approval, implement collection of stormwater utility fee and establish FILOC • Plan for continued growth
9. Continually improve transparency and communication with the public.	<ul style="list-style-type: none"> • Received GFOA Triple Crown Award for fifth consecutive year for financial reporting • Continued increasing BG TV Channel 4 and social media programming • Departmental monthly reports and annual report posted on website • Increased speaking engagements and outreach events 	<ul style="list-style-type: none"> • Utilize all available avenues to announce events and activities • Develop more interactive opportunities with the public • Update website for ADA compliance • Increase interaction with residents through special programming
Action	Progress	Planning
II. Downtown Development		
1. With the hiring of a downtown development coordinator, the City should accelerate the implementation of the City's vision for a thriving and vibrant downtown.	<ul style="list-style-type: none"> • Fountain Row EDC operating daily • Launched Fountain Row Fridays • Public art added to downtown • Assisted The Fringe development 	<ul style="list-style-type: none"> • Update marketing materials to better promote downtown to residents and visitors • Continue planning and expanding Duncan Hines Days
2. A thriving downtown needs 250 event days annually. Develop a list of the resources required, such as setup, security, cleanup, staging, and publicity. Determine the resources that the City could provide either as in-kind or financial.	<ul style="list-style-type: none"> • Over 194 event days tracked in 2024, estimate 215 for 2025 • Continued Duncan Hines Days, Harvest Festival, Downtown Lights-up and other City sponsored events • Updated pedestrian signage, Fountain Square area shop/dine guide and downtown parking map 	<ul style="list-style-type: none"> • Continue regular monthly conversations with stakeholders • Continue to grow and support existing events and create new • Expand partnerships with downtown businesses and activities
3. Diversify the business mix.	<ul style="list-style-type: none"> • Provided tours to several interested parties considering downtown BG to expand or start new businesses 	<ul style="list-style-type: none"> • Continue to work with downtown businesses and connect them to available resources • Explore new marketing ideas for downtown businesses of all types

STRATEGIC PLAN MATRIX, *continued*

Action	Progress	Planning
III. Riverfront and Greenway Development		
<p>1. Determine funding commitment to infrastructure requirements to implement the Riverfront Development Plan through the annual budgeting process.</p> <ul style="list-style-type: none"> a. Site preparation b. Water c. Storm drainage 	<ul style="list-style-type: none"> • Phase I (\$2.25M) and Phase 2 (\$4.25M) construction plans in development • Phase 3 (\$7.8M) started design following announcement of 2024 ORLP grant • Secured termination letter from KY DWM to ease construction restrictions 	<ul style="list-style-type: none"> • Phase I construction to move forward • Continue pre-funding future phases • Seek grant or donation opportunities to further develop park amenities
<p>2. Establish the Riverfront Development Plan management resources that the City will commit over the next 10 years.</p> <ul style="list-style-type: none"> a. Maintenance of grounds b. Security c. Usage scheduling/reservations 	<ul style="list-style-type: none"> • Began hiring Parks staff and purchasing equipment to help maintain the Riverfront Park and downtown areas • Incorporated future costs into MYFP 	<ul style="list-style-type: none"> • Implement a long-term plan for staffing, equipment and maintenance • Plan for wireless access, security cameras and emergency callboxes in Park design
<p>3. Implement the City's Greenway Development Plan over the next 10 years. Create a priority list of projects and commit the funds required to implement the projects through the annual budgeting process.</p>	<ul style="list-style-type: none"> • Funding dedicated to greenways expansion projects are scored and selected based upon prioritization process • City works with MPO to identify potential sites for expansion and for funding opportunities through grants 	<ul style="list-style-type: none"> • Complete West End Greenway Phase II • Address greenway lighting over the next two years • Seek grant funding to help leverage and supplement available resources
Action	Progress	Planning
Technology/Fiber-Optic Internet Infrastructure		
Complete	All action steps have been completed.	
Action	Progress	Planning
IV. Housing Development		
<p>1. Decide where growth will occur as the comprehensive plan is updated this year. Plan for all price ranges of housing development.</p>	<ul style="list-style-type: none"> • Continued to utilize new Comp Plan to make informed decisions for zoning and future land use map changes 	<ul style="list-style-type: none"> • Continue to work with the Planning Commission on future development standards • Monitor growth to ensure service delivery meets demands
<p>2. Determine the City's share of future development costs – infrastructure, streets, lighting, and traffic impact.</p>	<ul style="list-style-type: none"> • Private developers determine and cover initial costs • City accepts street maintenance when developments are built to standards, which miles of acceptance are being tracked • Cost approx. \$2.5M to operate one square mile on an annual basis 	<ul style="list-style-type: none"> • Continue to incorporate future road and infrastructure funding into annual budget • Develop long-term plan for ongoing maintenance

STRATEGIC PLAN MATRIX, *continued*

Action	Progress	Planning
IV. Housing Development, <i>Continued</i>		
3. Convene developers, property owners, Public Housing Authority, financial institutions, realtors, community organizations, and planning professionals to discuss the urgent need to plan and execute strategies to create more housing options in Bowling Green.	<ul style="list-style-type: none"> Presented housing trends to Society for Lifelong Learning and Over 50 Citizens Academy Awarded RFP to developer that will leverage \$2M of ARPA funding to build affordable housing Participating in the Housing Pillar for BG2050 	<ul style="list-style-type: none"> Continue monitoring availability of funding for opportunities to address targeted affordable housing development Expect BG2050 Plan release Participate in planning to ensure adequate access to water, electricity, broadband, and other amenities
V. City Workforce Development		
1. Expand the employee recruitment outreach efforts of the City beyond the traditional hiring methods.	<ul style="list-style-type: none"> Utilized available means to recruit for all departments, including job fairs, community events, social media, TV and radio ads Working with WKU to develop an Engineering Scholarship Program Initiated the BDPD-R program Implemented lateral incentive program for certified Officers and Dispatchers Expanded relationships with community organizations Hosted City-wide employment open house and increased City hosted job fairs 	<ul style="list-style-type: none"> Continue year-round hiring of Police Cadet II and Call Taker/ Dispatcher I Establish internship program with SKYCTC for automotive technicians Continue participation at local events to promote community engagement and expose others to possible job opportunities Continue creative outreach efforts and recruitment campaigns
2. Establish relationships with minority community leaders and actively recruit directly from those populations.	<ul style="list-style-type: none"> Increased efforts to outreach in the community Participated with The Foundry Second Saturdays, Fort Campbell events, Young Male Leadership Academy, and Jonesville Academy 	<ul style="list-style-type: none"> Continue to identify and engage community stakeholders and leaders for minority recruitment Continue to attend events with Community Partnership for Refugee and Immigrant Families, WKU student events and
3. Expand outreach within the education community so that the City has advocates who will help identify qualified candidates across a broader labor pool.	<ul style="list-style-type: none"> Continued visits with city and county high schools to introduce careers in Police, Fire, Parks and Public Works Expanded number of job fairs and recruitment events attended More interactions with the School Resource Officer and Community Risk Reduction & Public Education Coordinator Participated in SCK Launch, Sound Off Program and JAG classes 	<ul style="list-style-type: none"> Coordinate with WKU Athletics to increase awareness of job opportunities for graduates with the City Continue hosting open houses at various locations Participate in K-12 mentor/ leadership programs

STRATEGIC PLAN MATRIX, *continued*

Action	Progress	Planning
V. City Workforce Development, Continued		
4. Identify positions that will be vacant due to retirement or attrition within the next five years and develop future leaders from within.	<ul style="list-style-type: none"> Continued bi-monthly training program for division managers and held first combined meeting with Senior Managers All departments provided an updated staffing plan Established apprenticeship programs for Surveyor and Electrician Reorganized multiple divisions to plan for future growth Established a Peer Support Team and multi-year mental wellness program 	<ul style="list-style-type: none"> Continue to expand funding for employee development opportunities and address gaps in succession planning Review and update certification and career path programs Planning third Leadership BG Cohort Increase in funding for tuition reimbursement program
5. Identify strategies to remain competitive in wages with other cities, counties, and state agencies.	<ul style="list-style-type: none"> Accessing pay plan studies for periodic comparison of wages Provided cost of living adjustments and step/merit increases 	<ul style="list-style-type: none"> Offer on-the-job training programs Continue to monitor retention efforts
VI. Transportation		
1. Public transportation. Reassess the quality and quantity of public transportation services. <ol style="list-style-type: none"> Public transportation between neighborhoods and the workplace. Public transportation for low-income residents. Evaluate the City's investment in public transportation. 	<ul style="list-style-type: none"> Completed renovations of the Transit building Wrapped transit buses for branding and marketing, developed social media and Transit campaign Initiated a merger study for Topper Transit and GObg Transit 	<ul style="list-style-type: none"> Continue to enhance transit services Continue to partner with other local agencies to provide additional transit services for workforce participation
2. New development. As the City goes through the comprehensive plan update process, ensure that, to the extent practicable, traffic congestion is mitigated.	<ul style="list-style-type: none"> Design completed for Cave Mill Road widening, moving to property acquisition Completed construction for roundabouts at Highland Way and Westen Ave. In final design for Tomblinson Way roundabout 	<ul style="list-style-type: none"> Complete road projects already funded, such as Greenhill Extension, Tomblinson Way roundabout, Bluegrass Farms Blvd. Extension Continue to manage the State's widening project on Cave Mill Rd Consider updating requirements for traffic impact studies
3. Consistently communicate with the public so that they understand the City does not control or regulate State and Federal highways.	<ul style="list-style-type: none"> Utilized social media and other means to convey to the general public which entity is responsible 	<ul style="list-style-type: none"> Continue to communicate the difference between City, County and State roadways
4. Work collaboratively with State and Federal highway officials to assess ways to relieve traffic bottleneck areas.	<ul style="list-style-type: none"> Partnering with State on Cave Mill Rd and Nashville Rd projects Coordinated new traffic signal at Hickory Street and Veterans Memorial Ln Seeking RAISE grant funding in partnership with WKU and KYTC 	<ul style="list-style-type: none"> Engage with KYTC SHIFT process to identify the region's top transportation priorities, including continued funding for Cave Mill widening

STRATEGIC PLAN MATRIX, *continued*

Action	Progress	Planning
VI. Transportation, <i>Continued</i>		
5. Require that new developments incorporate smart transportation best practices, and that sidewalks and bike lanes are a part of every new development.	<ul style="list-style-type: none"> • Staff attended KYTC training and support “Complete Streets” opportunities • Enforcing regulations during plan review to ensure developments are built to standard 	<ul style="list-style-type: none"> • Continue to enforce subdivision regulations and seek opportunities for improvements
VII. Strong Neighborhoods		
1. Every neighborhood should: <ol style="list-style-type: none"> Eliminate substandard housing using all of the tools at the City’s disposal. Have adequate, equitable, and effective code compliance. Be walkable. Have a gathering space. This can be accomplished through block party events, parks, pocket parks, or greenspace. Institute or enhance a strong sense of identity through signage, entrance enhancement, and cultural character. Be safe. Have connectivity to other areas of the city. Have adequate infrastructure. Have access to fiber-optic internet. 	<ul style="list-style-type: none"> • Continued to leverage CDBG funding with General Fund money for the Neighborhood Improvement Program (NIP) • Selected Census tract 102.4 for NIP investment • New sidewalks added to Rockingham Ave, Riverwood Ave, Rodes Dr, Morgantown Rd and Creekwood Ave and pending sidewalk construction on Pearl, Jackson and Church streets • “25 MPH” speed limit thermoplastic applied to 12 locations across five neighborhoods • Implemented targeted traffic enforcement to address safety • Established specialized units for Community Engagement and Task Force teams 	<ul style="list-style-type: none"> • Staff from various departments to continue participation in neighborhood and community events • Continue to address substandard housing and vacant properties through educational outreach and proactive programs • Monitor crime rates and trends through advanced training and data collection • Develop checklists and clear enforcement standards for thorough inspection of new infrastructure • Proactive greenway maintenance and upkeep • Improvements to several existing parks and playgrounds, as well as more turf fields
2. Prioritize the needs of each neighborhood and dedicate budget funds to address the basic issues over a period of 10 years.	<ul style="list-style-type: none"> • Cross promoted neighborhood identity through Delafield and Shake Rag • Targeted improvements in the Hobson Grove and Delafield area using NIP funding 	<ul style="list-style-type: none"> • Continue funding for flexible neighborhood grants • Incorporate annual funding in MYFP • Prioritize stormwater management and traffic control measures
3. Engage with each neighborhood on a rotating basis to see the neighborhood and listen to residents.	<ul style="list-style-type: none"> • Reactivated the Bowling Green Coalition of Active Neighborhoods (BGCAN) • Engaged with Sandra St neighborhood regarding speeding, greenways cleanup and a future traffic redesign plan 	<ul style="list-style-type: none"> • Continue to partner with Warren County Public Library, Warren County Parks & Recreation, Bike/Walk BG and other groups regarding neighborhood programming efforts • Participate in community block parties, neighborhood walks and other events

MULTI-YEAR FINANCIAL PLAN



MULTI-YEAR FINANCIAL PLAN

OVERVIEW

The City of Bowling Green has compiled and maintained multi-year financial forecasts internally for many years. A more formal plan with General Fund revenue and expenditure projections was created and presented to the Board of Commissioners for the first time in January of 2024. This Multi-Year Financial Plan (MYFP) is developed annually to aid decision-making while balancing long-term fiscal sustainability with quality of life service needs, aging infrastructure costs, and increasing operating costs arising from a growing population. The MYFP also serves as a direct link to the Strategic Plan and the costs projected to be incurred in future years while working toward fulfilling the Strategic Plan Pillars.

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

ASSUMPTIONS

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

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
	Actual	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
Key Revenues								
Property Taxes & Other Taxes	3.69%	6.86%	8.38%	6.27%	5.25%	5.25%	5.25%	5.25%
Occupational Fees	15.21%	6.02%	21.69%	4.69%	4.50%	4.50%	4.50%	4.50%
Licenses & Permits	20.21%	20.15%	-36.89%	-2.54%	3.00%	3.00%	3.50%	3.50%
Charges for Services	2.65%	15.44%	4.55%	9.77%	3.50%	3.50%	3.50%	3.50%
Parks & Recreation	26.41%	9.09%	9.65%	2.30%	3.10%	3.10%	3.10%	3.10%
Miscellaneous	-188.85%	-941.67%	9.86%	-63.65%	3.50%	3.50%	3.00%	3.00%
Key Expenditures								
Personnel Service Costs	7.33%	10.88%	11.95%	8.65%	5.02%	4.54%	5.13%	2.70%
Contractual Services	4.07%	-10.62%	29.90%	25.02%	5.00%	5.00%	3.00%	3.00%
Supplies	10.55%	-9.73%	37.85%	-2.02%	7.25%	7.25%	7.25%	7.25%
Subsidies & Assistance	-17.34%	11.23%	15.10%	4.02%	4.00%	4.00%	4.00%	4.00%
Property & Fixed Assets	49.35%	-11.75%	-90.87%	221.64%	1.00%	1.00%	1.00%	1.00%

Revenue Assumptions

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

The City's largest and most important revenue source, occupational fees, increased from a rate of 1.85% to the 2.0% in January 2024. This change is being incorporated into the MYFP in two phases. First, the returns and collections of monthly and quarterly withholdings at the new rate have been received for approximately 18 months and resulting data has been integrated into projections. Second, calendar year 2024 businesses will first report net profit fees at the new rate in April of FY2025, thus future projections have been adjusted to include the additional revenue. The expected increases for both phases are reflected in the approved FY2026 budget and projected to future years of occupational fee revenues. New business openings, expansions, and closures are built into the historical data and provide key insights into the anticipated collections.

MULTI-YEAR FINANCIAL PLAN, *continued*

The second highest revenue source, property taxes, is also based on historical trends and includes new tax revenue from current and future housing, commercial, and industrial developments being constructed, expanded, and/or renovated throughout the City.

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

Intergovernmental grants are dependent on awards and are typically added through a budget amendment, not in the adopted budget. Transfers from other funds are calculated each year based on end-of-year needs. Neither category lends itself to a trend percentage calculation, nor are these presented in the table.

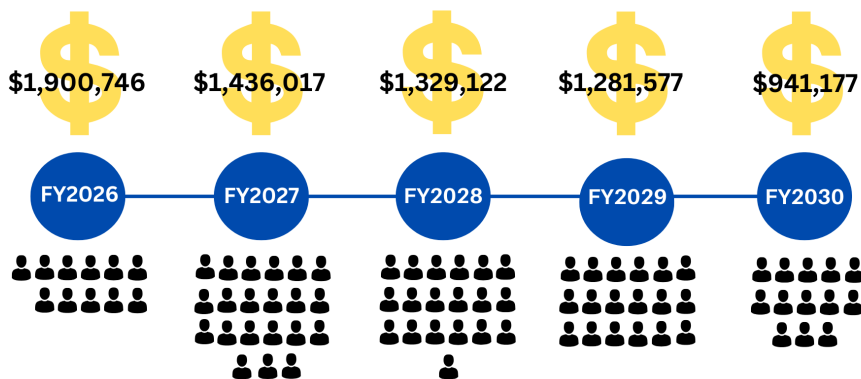
Information on the City's major revenue sources and the impact to the FY2026 budget is found starting on page 65.

Expenditure Assumptions

Expenditure projections include planned ongoing or expected one-time expenditures. Forecasted personnel costs include new positions identified in a 10-year staffing plan formulated by Senior Management that is updated annually. These positions must be officially approved in future years, but have been added to the MYFP to account for the continued growth of the City and the impact on services provided. Additionally, personnel costs include published CERS pension rate adjustments. Cost of living increases and other employee wage adjustments are also factored in the estimates at combined rates topping 11.95% in FY2025 due to the General Schedule changes and declining to 2.7% in FY2030. The illustrations below provide additional information on the anticipated costs of new positions in the coming years.

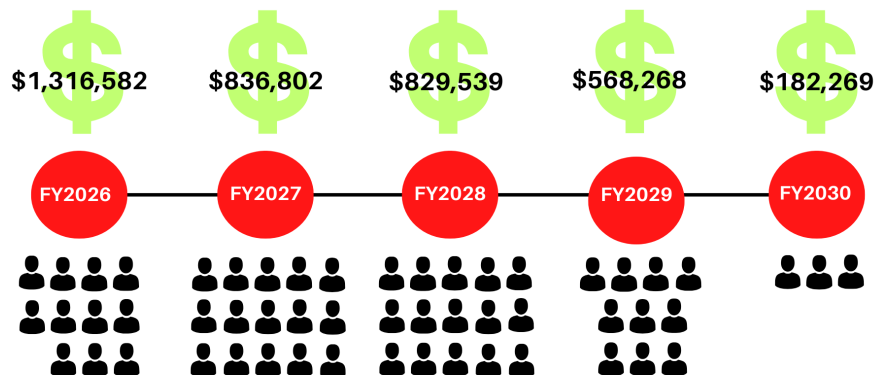
New Public Safety Positions

Additional Costs & Number of New Positions by Fiscal Year



New Non-Public Safety Positions

Additional Costs & Number of New Positions by Fiscal Year



MULTI-YEAR FINANCIAL PLAN, *continued*

Contractual service and supply assumed rate increases found in the chart on page 51 are projected based on analysis of prior-year spending and include expected increases related to the operations of a new fire station and expanded Public Safety Training Center as well as an anticipated average 2.4% growth in population demanding services. Subsidy and assistance projections are assumed to steadily increase by 4.0% each year based on the prior 10-year trend. Property and fixed asset costs are assumed to grow minimally at 1.0% annually.

FIVE-YEAR FORECAST—SUMMARY OF GENERAL FUND REVENUES

The below table shows in more detail the projected revenues of the City from FY2025 through FY2030. In FY2026, the increase in occupational fees reflect the January 2024 adopted change to 2.0% for net profit collections going forward, while employee withholding fees have been included in prior year figures.

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
General Fund Revenues	Estimated	Projected	Projected	Projected	Projected	Projected
Property Taxes	\$ 22,461,151	\$ 23,869,650	\$ 25,122,807	\$ 26,441,754	\$ 27,829,946	\$ 29,291,018
Occupational Fees	81,058,000	84,859,500	88,678,178	92,668,695	96,838,787	101,196,532
Licenses & Permits	1,399,100	1,363,500	1,404,405	1,446,537	1,497,166	1,549,567
Intergovernmental Grants	1,355,071	-	394,020	32,000	32,000	32,000
Charges for Services	936,000	1,027,449	1,063,410	1,100,629	1,139,151	1,179,021
Parks & Recreation	2,760,000	2,823,440	2,910,967	3,001,207	3,094,244	3,190,166
Miscellaneous	2,562,000	931,204	963,796	997,529	1,027,455	1,058,279
Transfers from Other Funds	1,067,500	2,002,757	1,456,192	1,535,616	1,615,094	1,694,625
Total Revenues	\$ 113,598,822	\$ 116,877,500	\$ 121,993,775	\$ 127,223,967	\$ 133,073,843	\$ 139,191,208

FIVE-YEAR FORECAST—SUMMARY OF GENERAL FUND EXPENDITURES

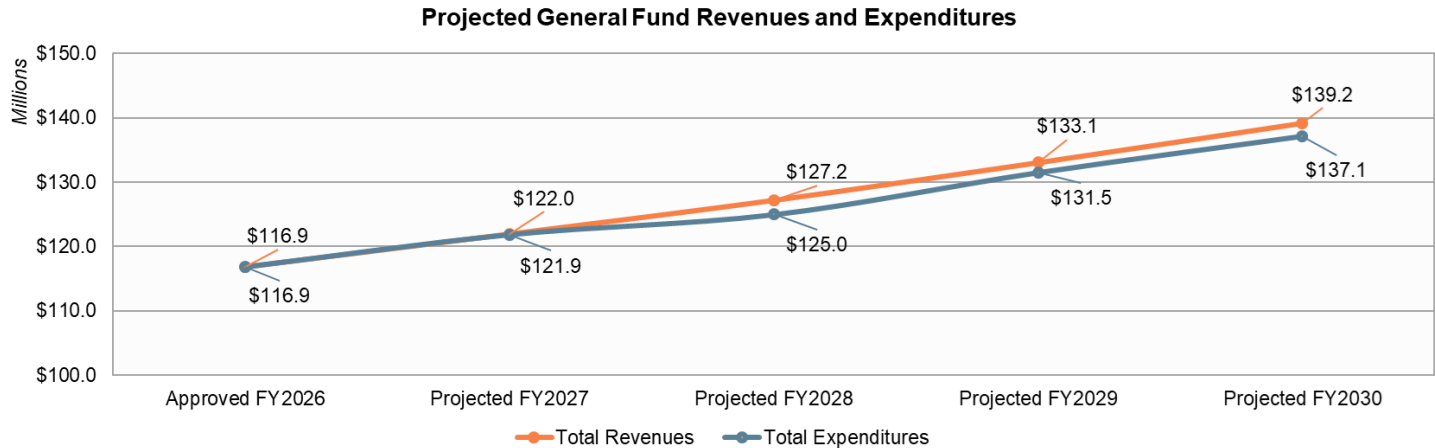
Personnel costs will continue to be the City's largest General Fund expenditure and are expected to grow at increasing rates based on the 10-year staffing plan and due to the compounding cost of living increases. Contractual and supply costs have been adjusted to account for increased operating costs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

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
General Fund Expenditures	Estimated	Projected	Projected	Projected	Projected	Projected
Personnel	\$ 64,500,000	\$ 70,076,203	\$ 73,596,606	\$ 76,936,449	\$ 80,883,494	\$ 83,067,595
Contractuals	11,500,000	14,377,824	15,096,715	15,851,551	16,327,097	16,816,910
Supplies	4,277,000	4,190,470	4,494,279	4,820,114	5,169,573	5,544,367
Subsidies & Assistance	4,035,000	4,197,080	4,364,963	4,539,562	4,721,144	4,909,990
Property & Assets	170,000	546,790	552,258	557,780	563,358	568,992
Miscellaneous	-	1,503,101	1,219,938	1,272,240	1,330,738	1,391,912
Transfers to Other Funds	6,954,008	6,563,792	6,600,000	6,800,000	7,000,000	7,200,000
Transfers to Debt Funds	2,294,000	2,260,000	2,255,000	2,265,000	1,380,000	1,380,000
Transfers to Capital Funds	19,937,289	13,162,240	13,690,515	11,919,515	14,084,500	16,219,500
Total Expenditures	\$ 113,667,297	\$ 116,877,500	\$ 121,870,274	\$ 124,962,211	\$ 131,459,904	\$ 137,099,266

MULTI-YEAR FINANCIAL PLAN, *continued*

GENERAL FUND PROJECTED FUND BALANCE

The below graph is a recap of estimated revenues and expenditures through FY2030. Revenues outpace expenditures in the out-years, but this is to fund the 25% minimum fund balance, or Committed Fund Balance shown on the below chart. The Unassigned Fund Balance, or fund balance available for spending, remains nearly flat during the same time period.



The forecasted revenues and expenditures impact the available fund balance each year. Fund balance is comprised of at least four potential categories. The most common for the City of Bowling Green and thus reflected in the MYFP are: nonspendable, restricted, committed, and unassigned fund balance. More information and definitions of each fund balance type are found on page 61 of this document. The two most important fund balance components for the City are committed and unassigned fund balances. The committed fund is the City's "rainy day" reserve balance and equals 25% of the annual revenue budget. The unassigned fund balance is the residual fund balance that is available for unplanned appropriations.

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

General Fund	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Fund Balance Categories	Estimated	Projected	Projected	Projected	Projected	Projected
Nonspendable Fund Balance	\$ 1,500,000	\$ 750,000	\$ 500,000	\$ 250,000	\$ -	\$ -
Committed Fund Balance	26,824,000	29,219,375	30,498,443	31,805,992	33,268,461	34,797,802
Assigned Fund Balance	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Unassigned Fund Balance	15,362,891	13,717,516	12,811,947	14,016,155	14,417,623	14,980,223
Ending Fund Balance	\$ 46,686,891	\$ 46,686,891	\$ 46,810,390	\$ 49,072,147	\$ 50,686,084	\$ 52,778,025

OTHER MAJOR FUNDS

The City does not report any additional major funds based on the FY2026 budget.

SELECTED FINANCIAL POLICIES



SELECTED FINANCIAL POLICIES

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

BUDGET MANAGEMENT

For Fiscal Year 2026, the City's budget is in compliance with the below policy statements.

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

DEBT AND DEBT SERVICE

For Fiscal Year 2026, the City's debt management and debt service is in compliance with the below policy statements.

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

SELECTED FINANCIAL POLICIES, *continued*

Debt and Debt Service, continued

3. The City has established the following purposes for debt issuance:
Long-term Borrowing may be used to finance the acquisition or improvement of land, facilities or equipment for which it is appropriate to spread these costs over more than one budget year. Long-term borrowing shall not be used to fund City operating costs.
Short-term Borrowing, such as commercial paper and lines of credit.
Refunding will be considered (within federal tax constraints) if and when there is a net economic benefit of the refunding of at least three percent (3%) of the refunded debt.
4. The City may also desire to issue debt obligations on behalf of external agencies for the purpose of constructing facilities or assets which further the goals of the city government.
5. The City will keep outstanding debt within the limits of the Kentucky Revised Statutes (KRS) and any other applicable laws.
6. The City seeks to obtain and maintain the highest possible credit ratings for all categories of short and long-term debt. The City will not issue bonds directly or on behalf of others that do not carry investment grade ratings.
7. The following structural features are hereby established by the City:
Debt Repayment. The City shall structure its debt issues so that the maturity of the debt issue is consistent with the economic or useful life of the capital project to be financed.
Variable-rate Debt. The City may choose to issue securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of securities.
8. The City shall work with a qualified outside Financial Advisor and Bond Counsel in addition to qualified internal staff to assist in the analysis, evaluation and decision process related to the issuance of long-term bonds or notes.
9. The City is committed to full and complete primary and secondary market financial disclosure in accordance with disclosure requirements.
10. The Finance Department shall maintain a system of record keeping and reporting to meet the arbitrage compliance requirements of the federal tax law.
11. The City will meet continuing disclosure requirements in a timely and comprehensive manner, as stipulated by the SEC Rule 15c2-12 and as set forth in the continuing disclosure agreements implemented with each financing.

INVESTMENTS

For Fiscal Year 2026, the City's investment practices are in compliance with the below policy statements.

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

SELECTED FINANCIAL POLICIES, continued

Investments, continued

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

SELECTED FINANCIAL POLICIES, *continued*

Investments, continued

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

SELECTED FINANCIAL POLICIES, *continued*

Investments, continued

10. It is also the policy of the City to require that all cash and investments maintained in any financial institution named as depository be collateralized. The collateralized level shall be at least 100% of the market value of principal after any applicable FDIC coverage. Collateral shall be limited to the types of instruments authorized as collateral for State funds in KRS 41.240. The right of collateral substitution is permissible subject to approval by Assistant City Manager/CFO.
11. New City investment accounts shall be established by the Assistant City Manager/CFO and require two signatures, which may include the City Manager, Assistant City Manager/CFO, and Assistant Chief Financial Officer supervising the Revenue Division. In cases of joint accounts with other governmental agencies, only one City official signature will be required.

FUND BALANCE

For Fiscal Year 2026 the City's fund balance accounting is in compliance with the below policy statements.

1. The Fund Balance Policy is intended to provide guidelines during the preparation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls.
2. The Fund Balance is the balance of funds available for spending and consists of five categories:
 - Nonspendable Fund Balance
 - Restricted Fund Balance
 - Committed Fund Balance
 - Assigned Fund Balance
 - Unassigned Fund Balance
3. When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it. When committed, assigned and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.
4. The Board of Commissioners has the authority to set aside or constrain funds. Any funds set aside as Committed Fund Balance require the passage of an ordinance.
5. The desired minimum Fund Balance in the General Fund shall be 25% of estimated revenues adopted in the upcoming fiscal year budget. Furthermore, additional committed or assigned fund balance that is set aside may be carried forward to future fiscal years to fund new projects or one-time expenditures.
6. Unassigned Fund Balance may be accessed in the event of unexpected expenditures upon approval of a budget amendment by the Board of Commissioners.

CAPITAL ASSETS

For Fiscal Year 2026, the City's capital asset program is in compliance with the below policy statements.

1. Capital assets are real, intangible, or personal property that have a value equal to or greater than the capitalization threshold for the particular classification of the asset and have an estimated useful life of greater than two years.
2. The Finance Department shall maintain a General Capital Asset Group of Accounts in order to safeguard municipal vehicles, equipment, land, buildings, improvements, intangible property and facilities. The Finance Department shall also conduct random physical inventory verifications in addition to a biennial citywide physical inventory.
3. All capital assets shall be valued at historical cost or estimated historical cost if the actual cost is not available. Donated assets shall be recorded at the acquisition cost at the time the City takes ownership. The acquisition value is the price that would have been paid to acquire an asset and place it into equivalent operational service.

SELECTED FINANCIAL POLICIES, *continued*

Capital Assets, continued

4. Public domain infrastructure assets consisting of certain improvements other than buildings and including such items as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems shall be included in the City's records according to the Governmental Accounting Standards Board (GASB), Statement 34.
5. Assets of any City Enterprise Fund shall be maintained and accounted for separately within the Enterprise Fund. All general capital assets will be tracked in the General Government Asset Fund.
6. Assets with a life expectancy of two (2) years or more shall have the following capitalization thresholds and be recorded as assets by the Accounting Division (*effective July 1, 2026*):
 - A. Equipment with a value of \$10,000 or more,
 - B. Intangible software assets with a value of \$10,000 or more,
 - C. Land, buildings and improvements with a value of \$40,000, and
 - D. Infrastructure, including streets, sidewalks, and storm drainage, with a value of \$50,000 or more per project.
7. No item or property belonging to the City shall be disposed of by any department unless the following steps are taken:
 - A. The department shall submit a request for disposal of the item or property to the Procurement Manager. The request shall include a complete description of the item or property, the asset tag number (if applicable), condition and location of the item, the reason for the disposal of the item or property, and recommended method of disposal.
 - B. All items or property determined to be surplus may only be disposed of in one (1) of the following manners:
 1. Transferred to another governmental agency with or without compensation, by written request from the Department Head and approved by the Procurement Manager and City Manager.
 2. Sold at public auction.
 3. Sold by sealed bid in accordance with KRS 45A.365.
 4. If no bids are received, the item or property may be disposed of as deemed appropriate by the department in which the item or property is located and the Procurement Manager.
8. Surplus/obsolete items will be made available to City departments to utilize if needed. If the item is utilized, the Procurement Manager will notify the appropriate staff in the Finance Department to transfer accountability for the asset to the new department within the financial software. If the item is not utilized, the Procurement Manager will prepare the item for auction.
9. Function of government classifications shall be based upon the department responsible for the maintenance and safekeeping of each asset.
10. Controlled assets are defined as those assets with a life of two (2) years or more and a value less than \$10,000 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. (*effective July 1, 2026*)
11. Intangible right-to-use assets are those assets leased by the City, where the City is the lessee, meeting the requirements set forth in the Governmental Accounting Standards Board (GASB), Statement Number 87 Leases and/or Statement Number 96 Subscription Based IT Arrangements. The capitalization threshold for intangible right-to-use assets is \$25,000 or greater in future lease payments through the lease term. Assets with remaining lease payments below the threshold shall be expensed as payments are made. The threshold should only be applied once upon entering into a lease agreement as defined by GASB Statement 87 and/or 96.

MAJOR REVENUE SOURCES



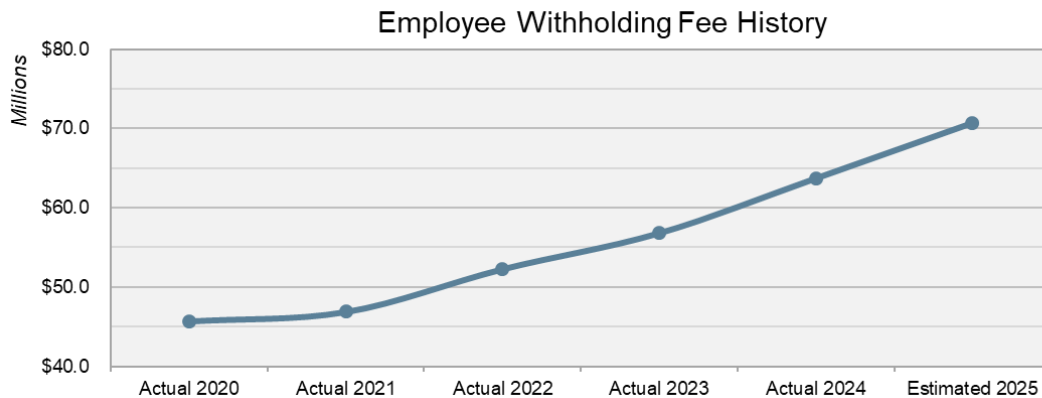
MAJOR REVENUE SOURCES ALL FUNDS

Occupational fees are the City's largest and most important revenue sources and are budgeted to total \$90,804,800 in FY2026. Occupational fees include net profit fees, employee withholding fees, business registrations, and transient fees. The fees are collected by the City and posted in the General Fund and four special revenue funds. On average, about 82.0% of occupational fees are collected within 45 days of the due date.

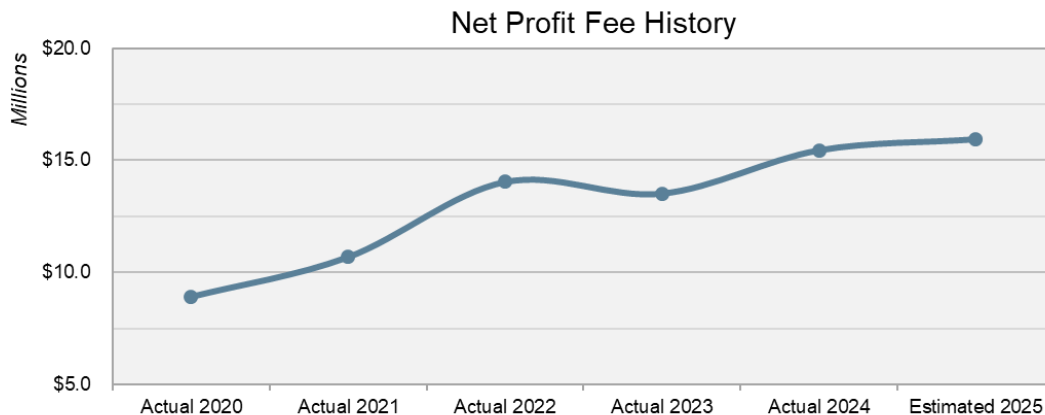
The budget methodology used for FY2026 is again based upon analysis of actual revenue collections during the first nine months of the fiscal year and comparing to growth rates from three, five, and eight year periods. The analysis compares aggregated collection totals across various business sectors and allows for real time review of actual revenues to ensure projections remain on track throughout the fiscal year. The projections also accounts for newly announced business developments and expansions along with increased wages for most sectors, which are exhibited in the growth rate trends. Through the first nine months of FY2025, actual collections of wage withholding fees report a budget variance of plus 4.0% compared to the anticipated target pace. This variance has been accounted for in the FY2026 approved budget.

An increase in the occupational fee rate from 1.85% to the previous level of 2.0% was approved by the City's Board of Commissioners in May of 2023 with an effective date of January 1, 2024. A full year of collections at the new 2.0% rate for both employee wage withholdings and net profits are included in the FY2026 budget.

- **Employee withholding fees** are withheld from employee gross wages earned within the city limits at the rate of 2.0%. Withholding fees are remitted to the City by local businesses on a monthly or quarterly basis. This revenue source is estimated to generate approximately \$70,662,000 for FY2025.



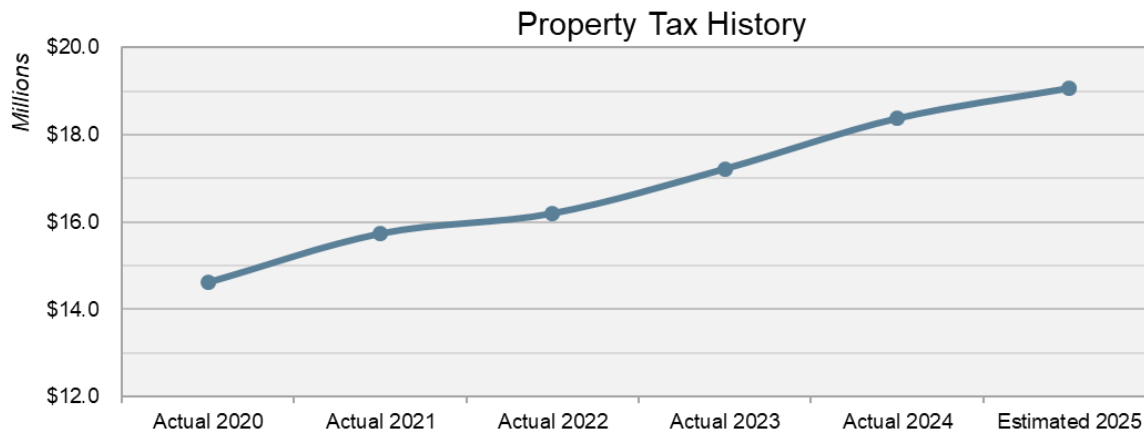
- **Net profit fees** are assessed to local businesses as 2.0% of the net income earned within the city limits of Bowling Green. The net profit fees are filed with the City annually based on each business' normal tax year with a typical due date of April 15. Roughly \$15,933,000 is expected to be collected for the fiscal year ending June 30, 2025. FY2025 was the first year where net profits were paid using the 2.0% rate.



MAJOR REVENUE SOURCES ALL FUNDS, *continued*

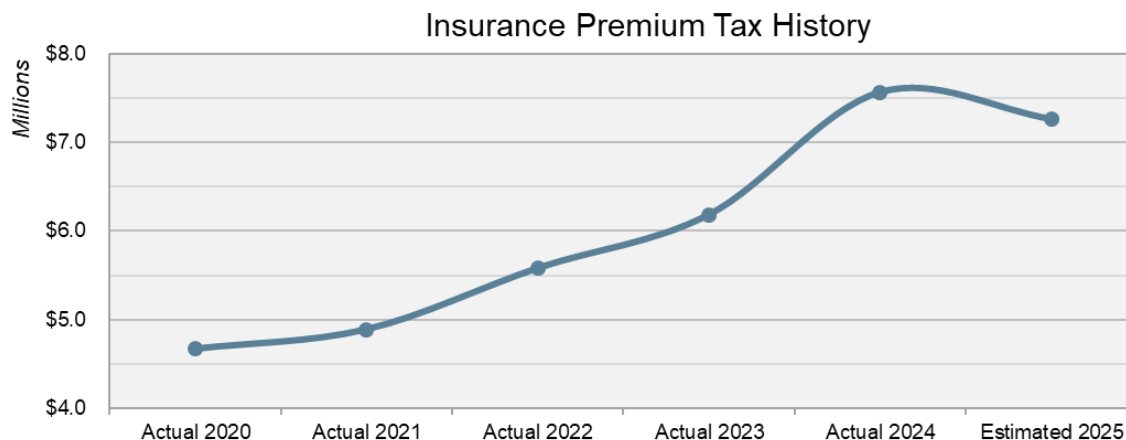
Taxes are the City's second largest source of revenue and are budgeted to total \$30,234,400 during FY2026. Taxes are comprised of property taxes, insurance premium taxes and franchise taxes. Transient room taxes are also included and represent 1% of the total room rental fee generated within the city 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 \$0.204 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 Expansion Fund. Property taxes are expected to generate approximately \$19,078,300 for the fiscal year ending June 30, 2025. Approximately 96.6% of property taxes are expected to be collected within six months of the due date during FY2025. The property tax budget is based on the tax roll provided to the City by the Warren County Property Valuation Administrator (PVA).



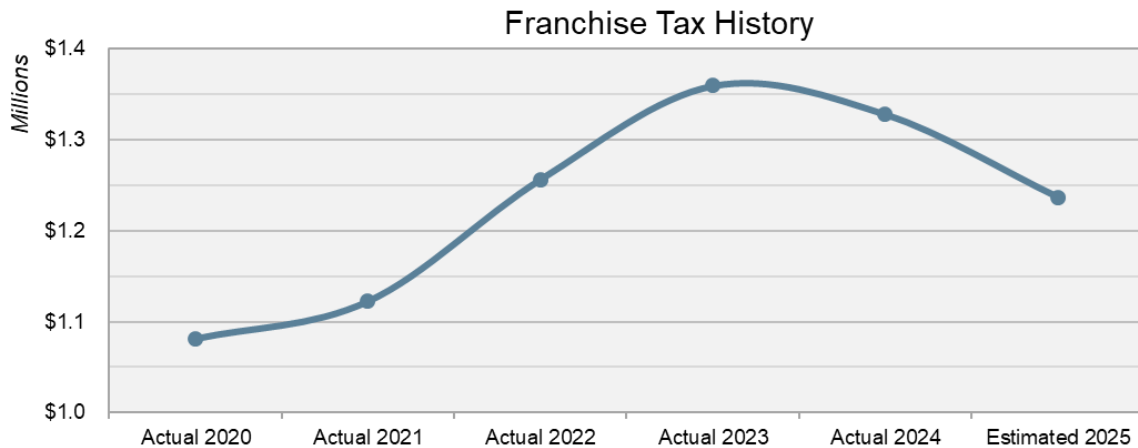
- **Insurance premium taxes** are collected by insurance companies on insurance policies held inside the city limits and remitted to the City on a quarterly basis. The current rates are 7% for fire and inland marine insurance, 5.5% on multi-line policies, and 2% on casualty, liability, vehicle, health and life insurance. Insurance premium taxes are deposited into the General Fund and the Fire Improvement Fund. For FY2025, these revenues are projected to produce \$7,263,000.

The insurance premium tax budget development was updated in FY2023 and has been utilized since to mirror the approach used for the occupational fees, which includes growth trending analysis. FY2025 expected actual collections are expected to recalibrate slightly with a dip due to timing of policies written in a given period.

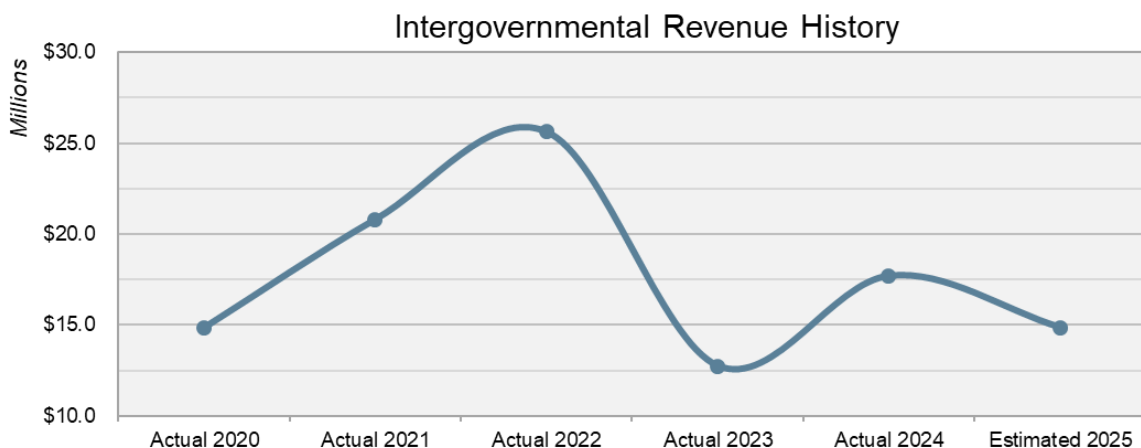


MAJOR REVENUE SOURCES ALL FUNDS, *continued*

- **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 \$1,237,000 during FY2025. Slight decreases in FY2024 and estimated FY2025 are the result of bank franchise fees, based on bank balances, decreasing as the stimulus funds from 2022 and 2023 are being spent.

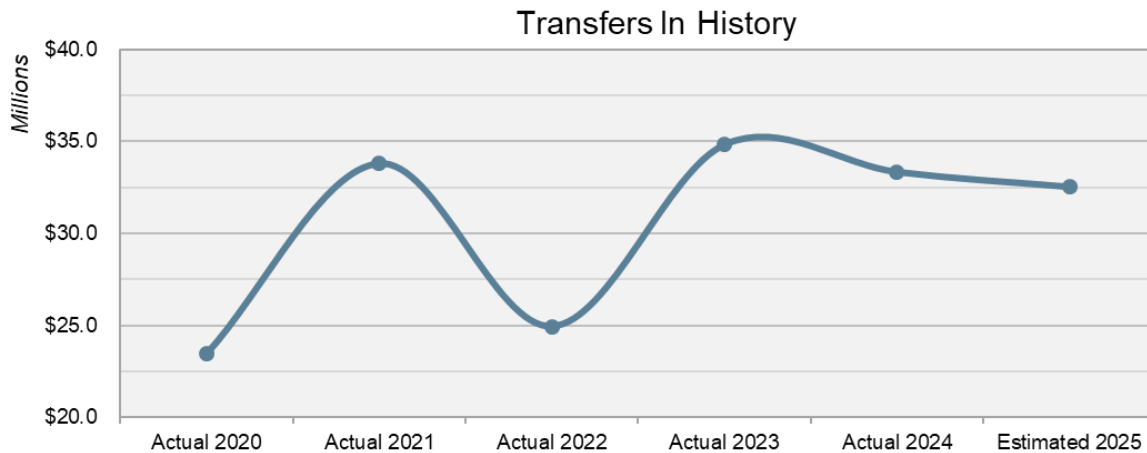


Intergovernmental revenue includes grant proceeds received from federal, state and local governmental entities. This source of revenue can be deposited into any City fund, but is primarily accounted for in special revenue funds. The intergovernmental budget is determined by estimating grant proceeds based on past awards and current pending awards. This source of revenue may experience significant changes from year to year. The large increase for FY2021 and FY2022 was the result of an influx of collections related to COVID-19, the American Rescue Plan Act, and tornado recovery funding. The FY2025 estimate includes on-going grant programs along with cybersecurity funding, greenway and pedestrian walkway planning, and support for police personnel. The FY2025 revenue collections for this category are expected to total \$14,862,000.

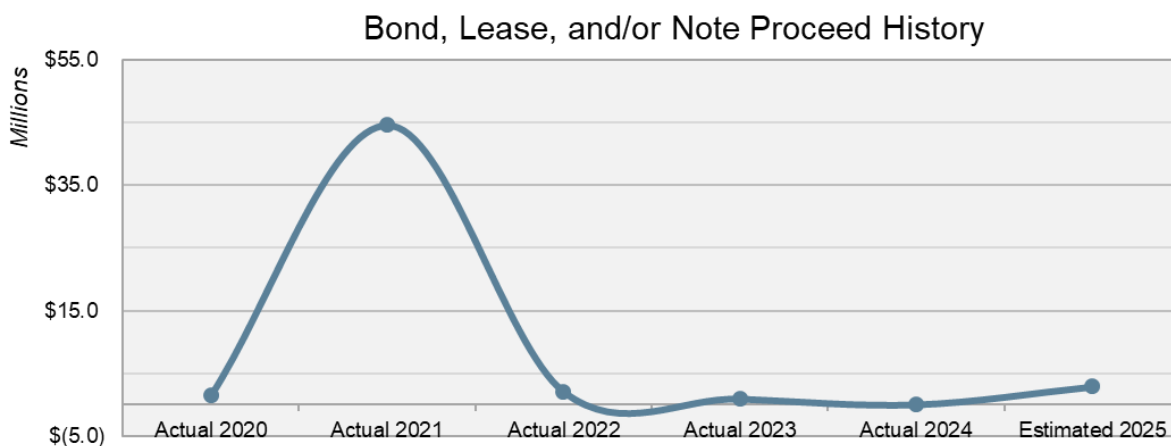


MAJOR REVENUE SOURCES ALL FUNDS, *continued*

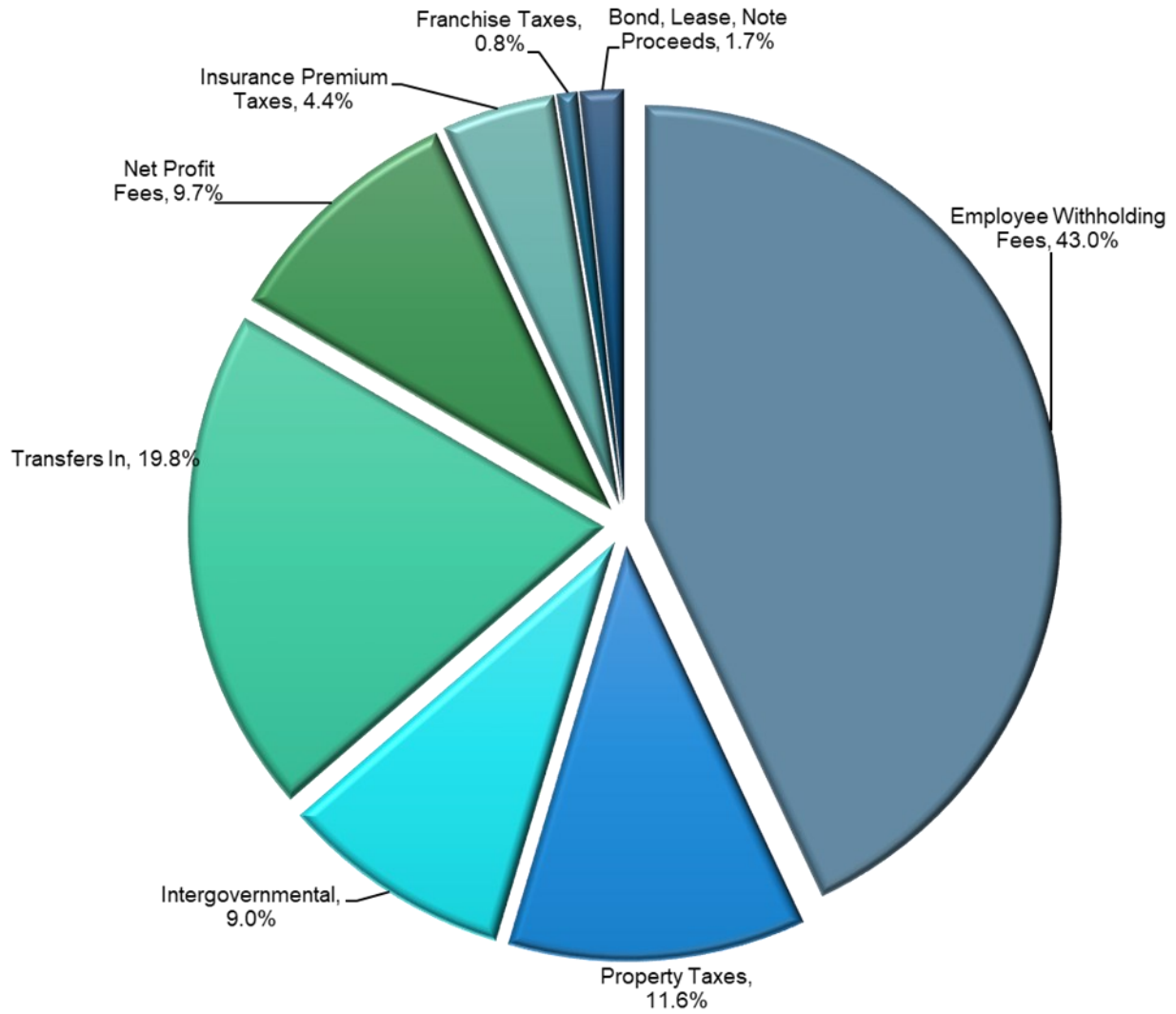
Transfers In revenue includes monies from City funds that are moved to other City funds and are budgeted to total just over \$28,584,500 in FY2026. For example, the General Fund provides funding to several capital project funds in the form of 'transfers in' revenue. The budget for transfers in revenue is determined annually based on the capital improvement plan and current financial needs. The estimated revenue total for this category during FY2025 is \$32,257,000. The FY2021 transfers in revenue collected in the General Fund increased compared to prior years, which resulted from stronger than anticipated revenues due to a rebounding economy. That same strong economy continued from FY2023 through FY2025 and, combined with increases in interest earnings, has resulted in additional transfer-in revenue to prefund future capital projects.



Bond, Note, Lease Proceeds are an intermittent source of revenue utilized for the purchase of capital equipment, such as fire apparatus, or to finance large capital projects. The FY2026 budget includes \$2,442,000 in note proceeds to purchase two more fire apparatus. This revenue source generated approximately \$2,849,261 during FY2025 to facilitate the purchase of two fire apparatus. During FY2021, over \$43,000,000 was financed with general obligation bond proceeds to fund the expansion of the Kentucky Transpark.



MAJOR REVENUE SOURCES ALL FUNDS, *Estimated FY2025*



Estimated FY2025 Selected Revenue Collections

Employee Withholding Fees	\$ 70,662,000
Property Taxes	19,078,300
Intergovernmental	14,862,071
Transfers In	32,527,298
Net Profit Fees	15,933,000
Insurance Premium Taxes	7,263,000
Bond, Note, Lease Proceeds	2,849,261
Franchise Taxes	1,237,000
Total	\$ 164,411,930

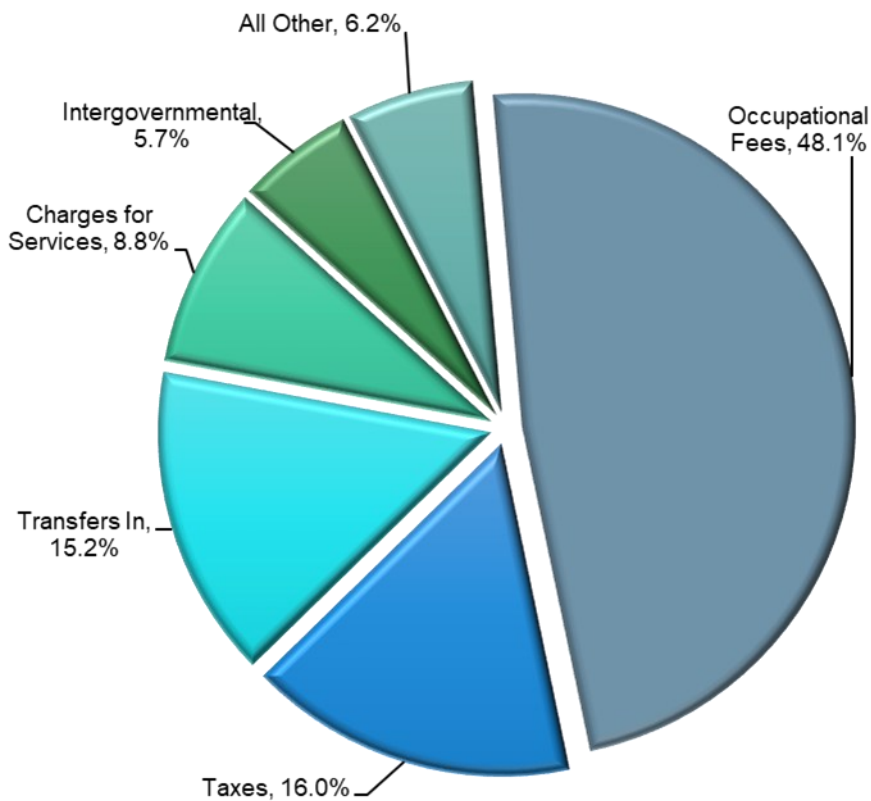


BUDGET SUMMARIES

ALL FUNDS



FY2026 RESOURCES BY TYPE & EXPENDITURES BY FUNCTION

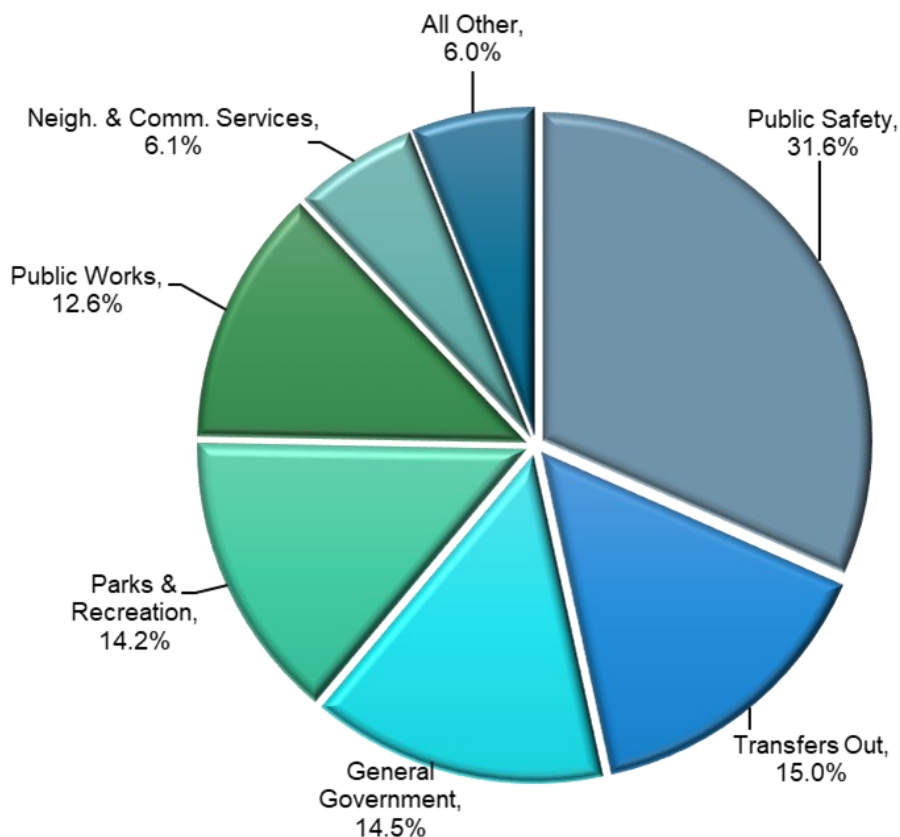


Resources by Type

Occupational Fees	90,804,800
Taxes	30,234,400
Transfers In	28,584,537
Charges for Services	16,523,091
Intergovernmental	10,831,100
All Other*	11,721,141
Total	\$ 188,699,069

*All Other includes:

Miscellaneous	\$ 4,125,451
Parks & Recreation	2,823,440
Lease, Note Proceeds	2,442,000
Licenses and Permits	1,363,500
Fees	966,750



Expenditures by Function

Public Safety	60,049,037
Transfers Out	28,584,537
General Government	27,584,993
Parks & Recreation	26,902,609
Public Works	24,019,985
Neigh. & Comm. Services	11,506,144
All Other*	11,465,787
Total	\$ 190,113,092

*All Other includes:

Debt Service	\$ 4,910,750
Intergovernmental	3,375,962
Agency Services	1,294,075
Contingency	1,885,000

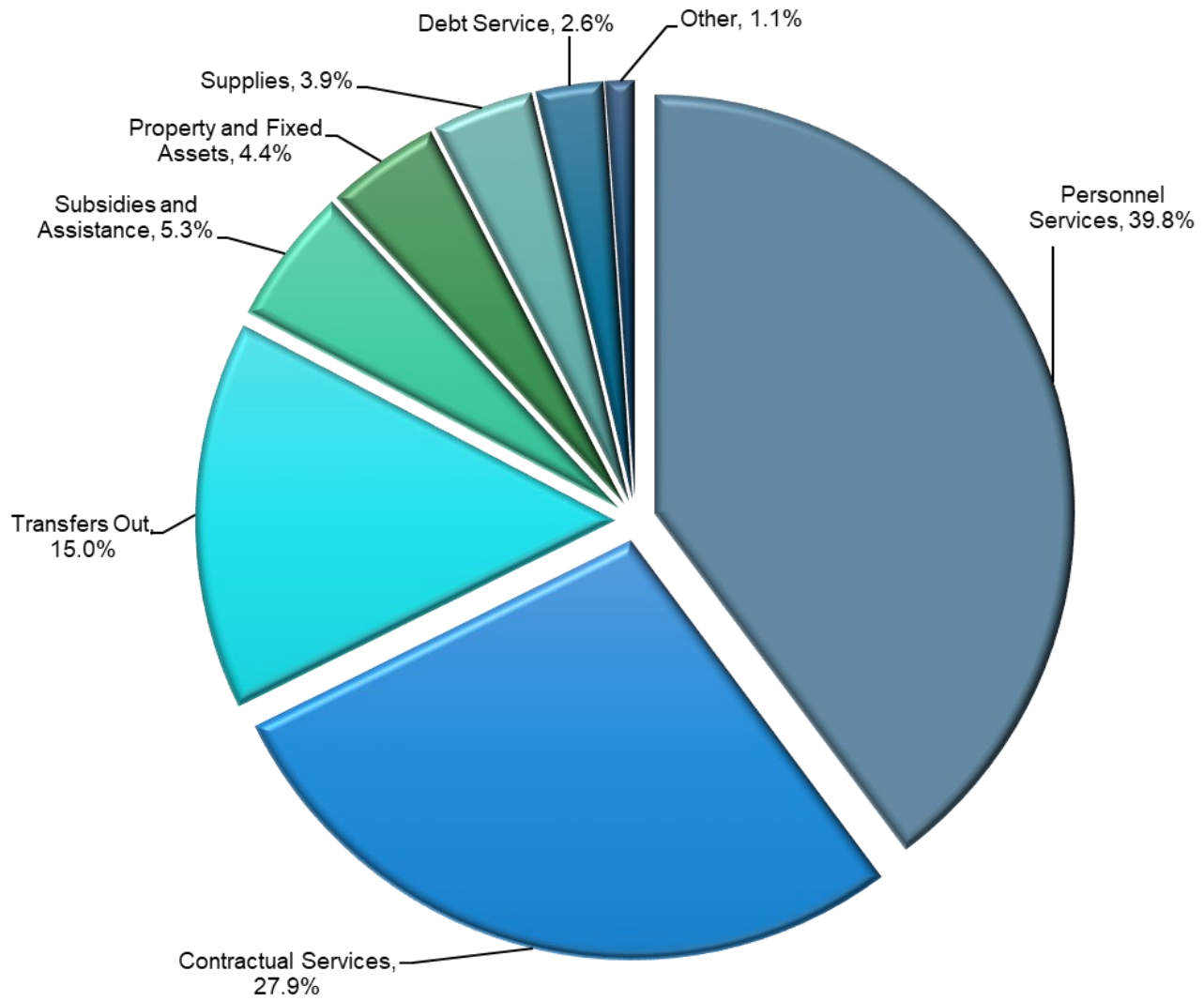
ANNUAL OPERATING BUDGET GOVERNMENTAL FUNDS AND CATEGORIES

	<u>Governmental Funds</u>			
	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>
Beginning Fund Balances	\$ 46,755,366	\$ 36,325,225	\$ 46,541,219	\$ 52,221,347
Revenues				
Taxes	\$ 23,869,650	\$ 5,564,750	\$ -	\$ -
Occupational Fees	84,859,500	5,945,300	-	-
License & Permits	1,363,500	-	-	-
Intergovernmental	-	10,831,100	-	-
Fees	776,750	190,000	-	-
Charges for Services	250,699	-	-	-
Parks & Recreation	2,823,440	-	-	-
Miscellaneous	931,204	1,025,782	974,450	148,825
Total Revenues	114,874,743	23,556,932	974,450	148,825
Other Financing Sources				
Note Proceeds	-	-	2,442,000	-
Transfers In	2,002,757	2,896,917	14,684,733	4,839,000
Total Financing Sources	2,002,757	2,896,917	17,126,733	4,839,000
Total Available Resources	\$ 116,877,500	\$ 26,453,849	\$ 18,101,183	\$ 4,987,825
Expenditures				
General Government	11,831,312	77,402	953,000	-
Public Safety	49,517,691	4,336,346	5,487,000	-
Public Works	8,975,470	4,384,755	4,486,000	-
Parks & Recreation	15,257,459	-	11,645,150	-
Neigh. & Comm. Services	3,718,461	7,316,358	471,325	-
Agency Services	1,294,075	-	-	-
Debt Service	-	-	-	4,910,750
Intergovernmental	2,812,000	-	-	-
Contingency	1,485,000	-	400,000	-
Total Expenditures	94,891,468	16,114,861	23,442,475	4,910,750
Other Financing Uses				
Transfers Out	21,986,032	6,598,505	-	-
Total Other Financing Uses	21,986,032	6,598,505	-	-
Total Expenditures & Other Uses	\$ 116,877,500	\$ 22,713,366	\$ 23,442,475	\$ 4,910,750
Net Increase (Decrease) in Fund Balances	\$ -	\$ 3,740,483	(\$ 5,341,292)	\$ 77,075
Ending Fund Balances	\$ 46,755,366	\$ 40,065,708	\$ 41,199,927	\$ 52,298,422

ANNUAL OPERATING BUDGET ALL FUNDS AND CATEGORIES

	<u>Proprietary Funds</u>		<u>Fiduciary & Permanent Funds</u>	<u>All Funds Total</u>
	<u>Enterprise Funds</u>	<u>Internal Service</u>		
Beginning Fund Balances	\$ 15,654,183	\$ 9,633,612	\$ 6,699,608	\$ 213,830,560
Revenues				
Taxes	\$ 800,000	\$ -	\$ -	\$ 30,234,400
Occupational Fees	-	-	-	90,804,800
License & Permits	-	-	-	1,363,500
Intergovernmental	-	-	-	10,831,100
Fees	-	-	-	966,750
Charges for Services	-	16,268,317	4,075	16,523,091
Parks & Recreation	-	-	-	2,823,440
Miscellaneous	295,990	323,200	426,000	4,125,451
Total Revenues	1,095,990	16,591,517	430,075	157,672,532
Other Financing Sources				
Note Proceeds	-	-	-	2,442,000
Transfers In	100,000	4,061,130	-	28,584,537
Total Financing Sources	100,000	4,061,130	-	31,026,537
Total Available Resources	\$ 1,195,990	\$ 20,652,647	\$ 430,075	\$ 188,699,069
Expenditures				
General Government	-	14,723,279	-	27,584,993
Public Safety	-	-	708,000	60,049,037
Public Works	-	6,173,760	-	24,019,985
Parks & Recreation	-	-	-	26,902,609
Neigh. & Comm. Services	-	-	-	11,506,144
Agency Services	-	-	-	1,294,075
Debt Service	-	-	-	4,910,750
Intergovernmental	563,962	-	-	3,375,962
Contingency	-	-	-	1,885,000
Total Expenditures	563,962	20,897,039	708,000	161,528,555
Other Financing Uses				
Transfers Out	-	-	-	28,584,537
Total Other Financing Uses	-	-	-	28,584,537
Total Expenditures & Other Uses	\$ 563,962	\$ 20,897,039	\$ 708,000	\$ 190,113,092
Net Increase (Decrease) in Fund Balances	\$ 632,028	(\$ 244,392)	(\$ 277,925)	(\$ 1,414,023)
Ending Fund Balances	\$ 16,286,211	\$ 9,389,220	\$ 6,421,683	\$ 212,416,537

FY2026 EXPENDITURES BY TYPE



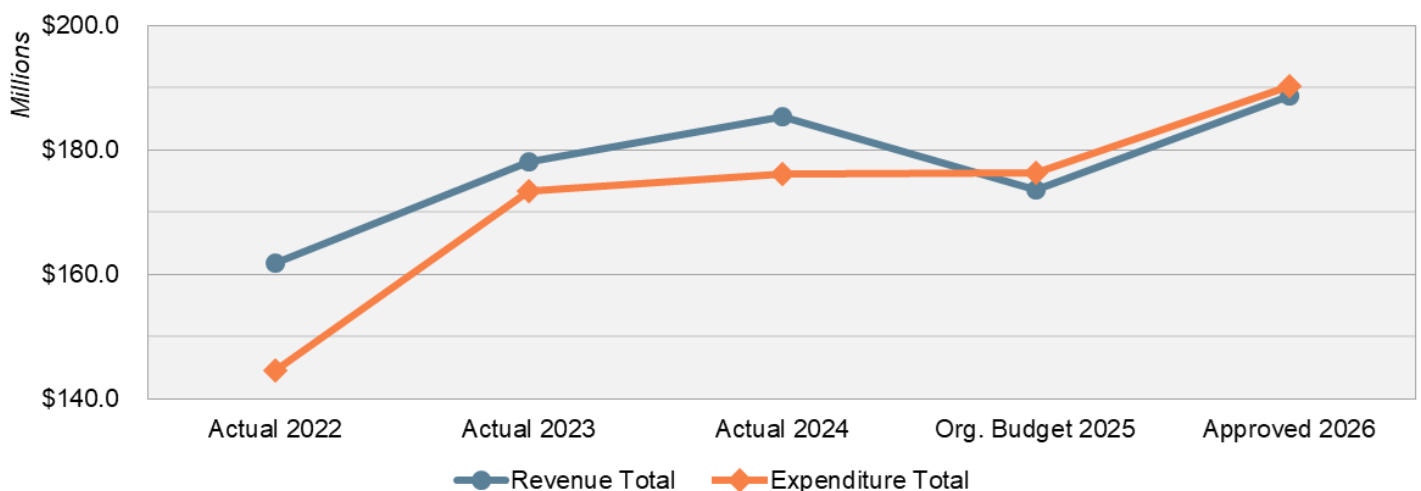
Personnel Services	\$ 75,703,629
Contractual Services	52,902,436
Transfers Out	28,584,537
Subsidies and Assistance	10,142,080
Property and Fixed Assets	8,339,290
Supplies	7,408,375
Debt Service	4,910,750
Other	2,121,995
Total	<u>\$ 190,113,092</u>

REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

ALL FUNDS

	Actual 2022	Actual 2023	Actual 2024	Org. Budget 2025	Adj. Budget 2025	Approved 2026
Beginning Fund Balance	\$ 164,179,292	\$ 181,475,530	\$ 186,148,433	\$ 216,641,441		\$ 213,830,560
Prior Period Adjustment— Implementation of GASB 100			21,184,400			
Beg. Fund Balance, Adj.			\$ 207,332,833			
Occupational Fees	66,281,309	70,300,491	79,132,665	81,288,500	81,288,500	90,804,800
Taxes	23,824,312	25,539,799	28,052,134	29,424,150	29,424,150	30,234,400
Transfers In	24,939,394	34,835,214	33,338,119	28,117,732	29,678,037	28,584,537
Miscellaneous	576,121	6,860,276	10,326,062	3,135,978	7,919,618	4,125,451
Intergovernmental	25,636,306	12,742,582	17,702,132	10,127,470	32,034,818	10,831,100
Fees	3,655,304	11,160,688	733,594	785,350	785,350	966,750
Parks & Recreation	2,307,424	2,517,207	2,755,558	2,556,003	2,556,003	2,823,440
Charges for Services	10,622,742	10,868,927	11,734,029	13,959,499	13,959,499	16,523,091
Licenses and Permits	1,845,084	2,216,844	1,585,630	1,650,000	1,650,000	1,363,500
Note, Lease Proceeds	2,091,238	925,105	-	2,506,000	2,849,261	2,442,000
Revenue Total	161,779,234	177,967,133	185,359,923	173,550,682	202,145,236	188,699,069
Personnel Services	52,882,298	55,985,337	62,121,188	70,110,072	71,448,121	75,703,629
Contractual Services	39,667,211	43,293,343	49,127,455	45,639,221	105,848,974	52,903,186
Supplies	4,060,511	5,654,804	6,293,423	8,967,315	10,476,705	7,408,375
Subsidies/Assistance	6,708,723	8,289,531	11,497,051	8,597,827	16,722,496	10,142,080
Property/Assets	4,645,568	7,684,278	5,839,066	8,667,135	12,984,868	8,339,290
Debt Service	11,564,048	17,551,653	7,834,950	4,917,000	4,917,000	4,910,000
Other (Trans. Out & Misc.)	24,954,637	34,835,284	33,338,182	29,462,993	32,821,421	30,706,532
Expenditure Total	144,482,996	173,294,230	176,051,315	176,361,563	255,219,585	190,113,092
Net Increase (Decrease) in Fund Balance	\$ 17,296,236*	\$ 4,672,903	\$ 9,308,608	(\$ 2,810,881)	(\$ 53,074,349)	(\$ 1,414,023)
Ending Fund Balance	\$ 181,475,530	\$ 186,148,433	\$ 216,641,441	\$ 213,830,560		\$ 212,416,537

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



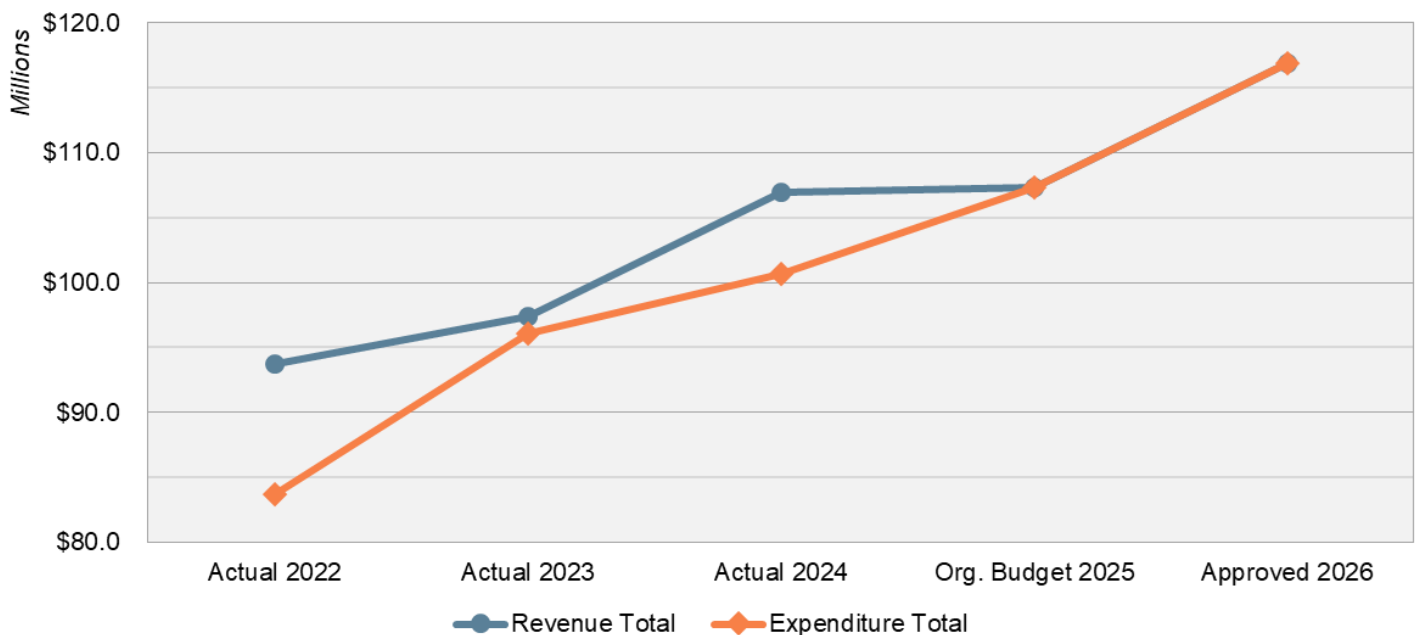
REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

GENERAL FUND

	Actual 2022	Actual 2023	Actual 2024	Org. Budget 2025	Adj. Budget 2025	Approved 2026
Beginning Fund Balance	\$ 29,103,594	\$ 39,163,263	\$ 40,428,007	\$ 46,755,366		\$ 46,755,366
Occupational Fees	62,832,600	66,612,306	74,273,893	76,661,000	76,661,000	84,859,500
Taxes	19,394,267	20,725,386	21,915,589	23,242,150	23,242,150	23,869,650
Transfers In	678,548	975,000	1,060,000	1,426,000	1,426,000	2,002,757
Miscellaneous	(277,077)	2,332,065	3,578,324	864,047	952,674	931,204
Intergovernmental	6,149,797	1,100,913	992,042	-	2,543,036	-
Fees	462,388	567,261	529,561	604,600	604,600	776,750
Parks & Recreation	2,307,424	2,517,207	2,755,558	2,556,003	2,556,003	2,823,440
Charges for Services	313,107	327,967	300,924	292,200	292,200	250,699
Licenses and Permits	1,845,085	2,216,844	1,585,630	1,650,000	1,650,000	1,363,500
Revenue Total	93,706,139	97,374,949	106,991,521	107,296,000	109,927,663	116,877,500
Personnel Services	47,035,479	51,964,889	57,617,050	64,990,352	66,265,026	70,076,203
Contractual Services	12,105,337	9,904,757	8,852,875	12,245,109	14,594,444	14,377,824
Supplies	2,225,667	3,437,177	3,102,674	4,814,835	5,277,414	4,190,470
Subsidies/Assistance	2,525,992	3,151,665	3,505,572	3,469,927	4,294,238	4,197,080
Property/Assets	229,240	2,110,474	1,862,450	356,250	448,108	546,790
Other (Transfers Out & Misc.)	19,524,755	25,541,243	25,723,541	21,419,527	22,922,293	23,489,133
Expenditure Total	83,646,470	96,110,205	100,664,162	107,296,000	113,801,523	116,877,500
Net Increase (Decrease) in Fund Balance	\$ 10,059,669*	\$ 1,264,744	\$ 6,327,359**	\$ -	(\$ 3,873,860)	\$ -
Ending Fund Balance	\$ 39,163,263	\$ 40,428,007	\$ 46,755,366	\$ 46,755,366		\$ 46,755,366

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

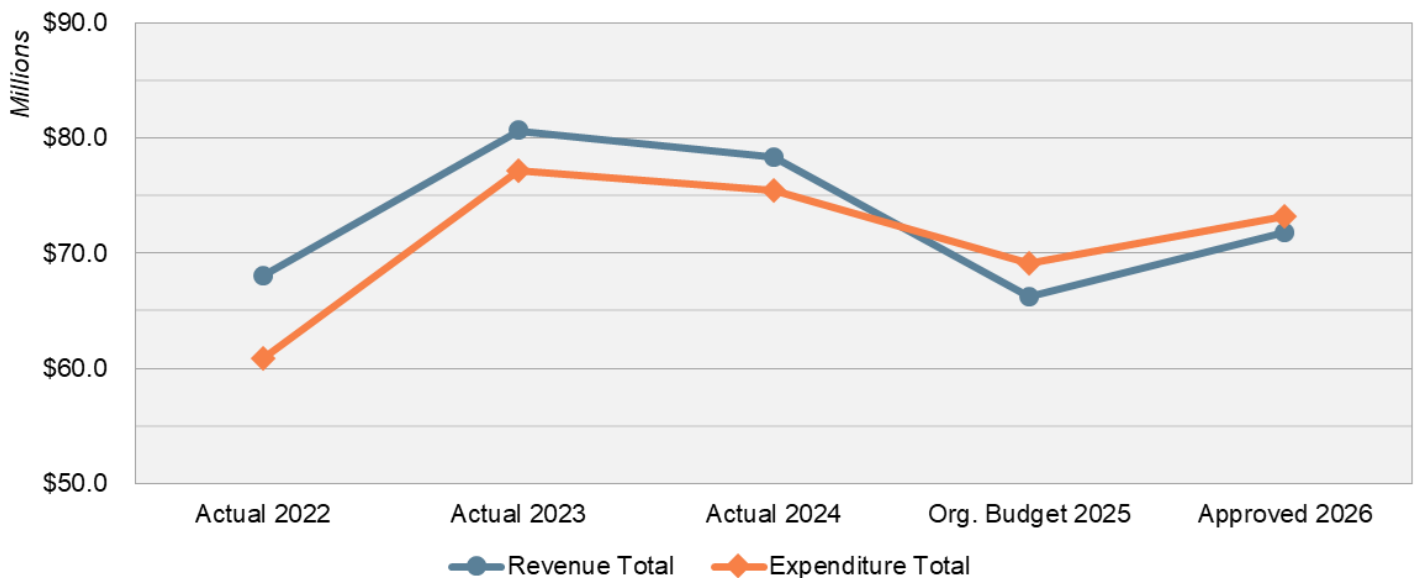
** FY2024 General Fund ending fund balance increased by 15.7% due to increased collection of occupational fees as a result of a mid-year rate change.



REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

NONMAJOR FUNDS

	Actual 2022	Actual 2023	Actual 2024	Org. Budget 2025	Adj. Budget 2025	Approved 2026
Beginning Fund Balance	\$ 135,075,698	\$ 142,312,267	\$ 145,720,426	\$ 169,886,075		\$ 167,075,194
Prior Period Adjustment— Implementation of GASB 100			21,184,400			
Beg. Fund Balance, Adj.			\$ 166,904,826			
Occupational Fees	3,448,709	3,688,185	4,858,772	4,627,500	4,627,500	5,945,300
Taxes	4,430,045	4,814,413	6,136,545	6,182,000	6,182,000	6,364,750
Transfers In	24,260,846	33,860,214	32,278,119	26,691,732	28,252,037	26,581,780
Miscellaneous	853,197	4,528,211	6,747,738	2,271,931	6,966,944	3,194,247
Intergovernmental	19,486,509	11,641,669	16,710,090	10,127,470	29,491,782	10,831,100
Fees	3,192,916	10,593,427	204,033	180,750	180,750	190,000
Charges for Services	10,309,635	10,540,960	11,433,105	13,667,299	13,667,299	16,272,392
Bonds, Note, Lease Proceeds	2,091,238	925,105	0	2,506,000	2,849,261	2,442,000
Revenue Total	68,073,095	80,592,184	78,368,402	66,254,682	92,217,573	71,821,569
Personnel Services	5,846,819	4,020,448	4,504,138	5,119,720	5,183,095	5,627,426
Contractual Services	27,561,874	33,388,586	40,274,580	33,394,112	91,254,530	38,525,362
Supplies	1,834,844	2,217,627	3,190,749	4,152,480	5,199,291	3,217,905
Subsidies/Assistance	4,182,731	5,137,866	7,991,479	5,127,900	12,428,258	5,945,000
Property/Assets	4,416,328	5,573,804	3,976,616	8,310,885	12,536,760	7,792,500
Debt Service	11,564,048	17,551,653	6,784,263	4,917,000	4,917,000	4,910,000
Other (Transfers Out & Misc.)	5,429,882	9,294,041	8,665,328	8,043,466	9,899,128	7,217,399
Expenditure Total	60,836,526	77,184,025	75,387,153	69,065,563	141,418,062	73,235,592
Net Increase (Decrease) in Fund Balance	\$ 7,236,569	\$ 3,408,159	\$ 2,981,249	(\$ 2,810,881)		(\$ 1,414,023)
Ending Fund Balance	\$ 142,312,267	\$ 145,720,426	\$ 169,886,075	\$ 167,075,194		\$ 165,661,171





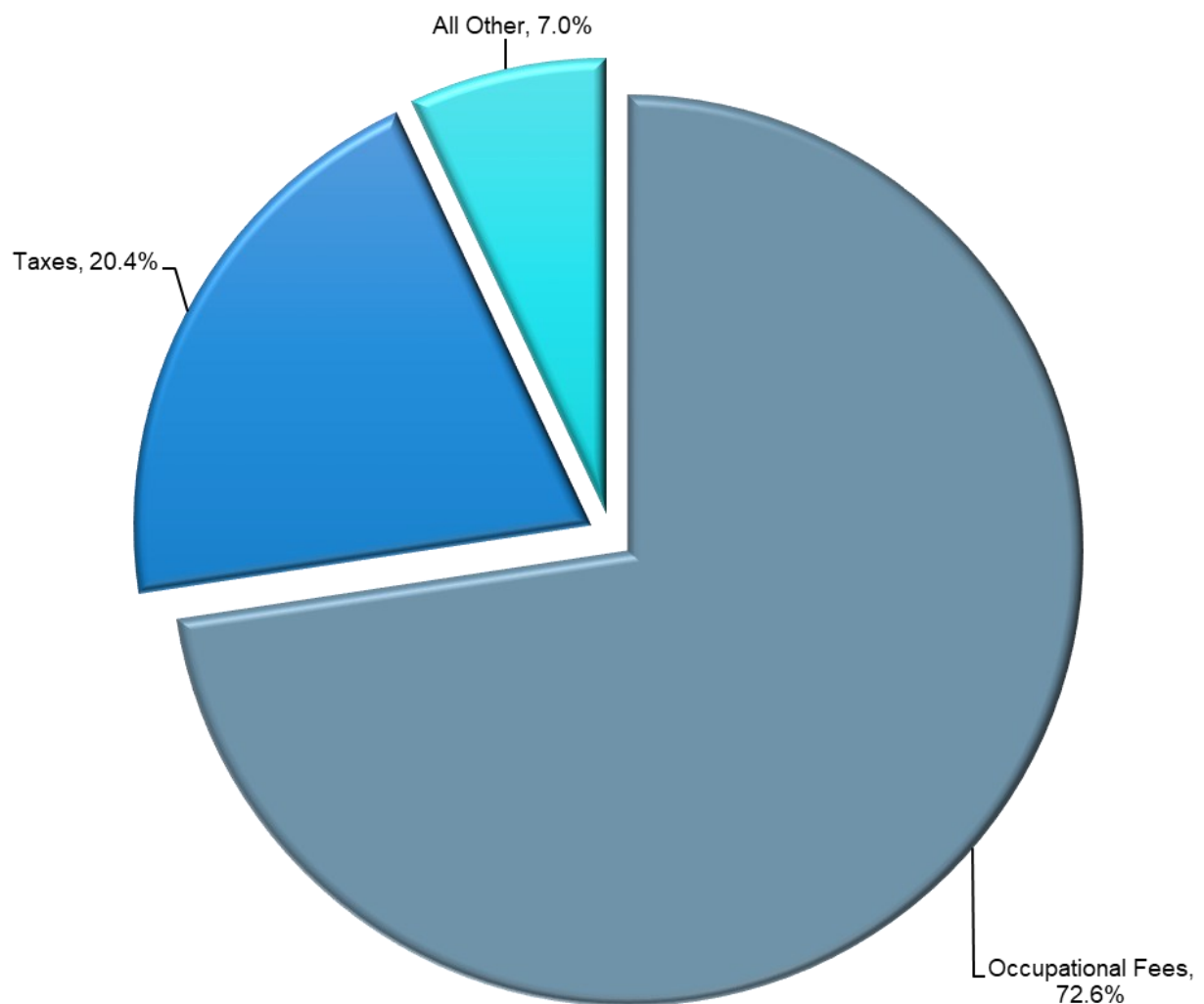
BUDGET SUMMARIES

GENERAL FUND



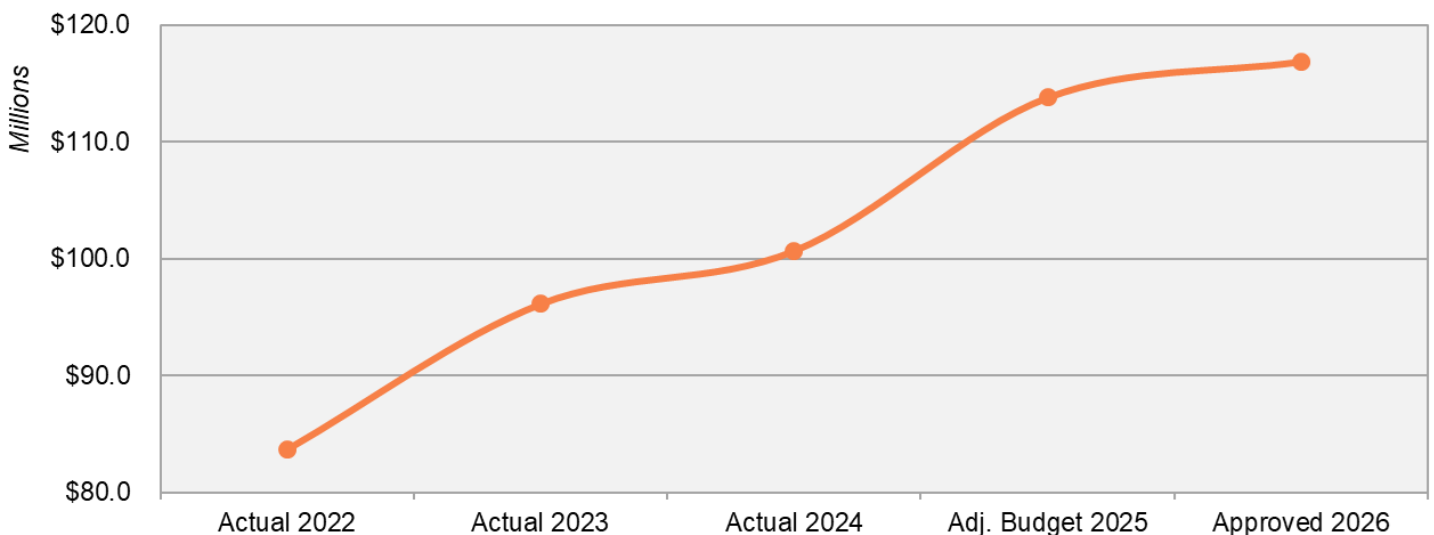
GENERAL FUND REVENUE HISTORY BY CATEGORY

Revenue Category	Actual 2022	Actual 2023	Actual 2024	Org. Budget 2025	Adj. Budget 2025	Approved 2026
Occupational Fees	\$ 62,832,600	\$ 66,612,306	\$ 74,273,893	\$ 76,661,000	\$ 76,661,000	\$ 84,859,500
Taxes	19,394,267	20,725,386	21,915,589	23,242,150	23,242,150	23,869,650
Transfers In	678,548	975,000	1,060,000	1,426,000	1,426,000	2,002,757
Miscellaneous	(277,077)	2,332,065	3,578,324	864,047	952,674	931,204
Intergovernmental Grants	6,149,797	1,100,913	992,042	-	2,543,036	-
Fees	462,388	567,261	529,561	604,600	604,600	776,750
Parks & Recreation	2,307,424	2,517,207	2,755,558	2,556,003	2,556,003	2,823,440
Charges for Services	313,107	327,967	300,924	292,200	292,200	250,699
Licenses & Permits	1,845,084	2,216,844	1,585,630	1,650,000	1,650,000	1,363,500
Total:	\$ 93,706,138	\$ 97,374,949	\$ 106,991,521	\$ 107,296,000	\$ 109,927,663	\$ 116,877,500

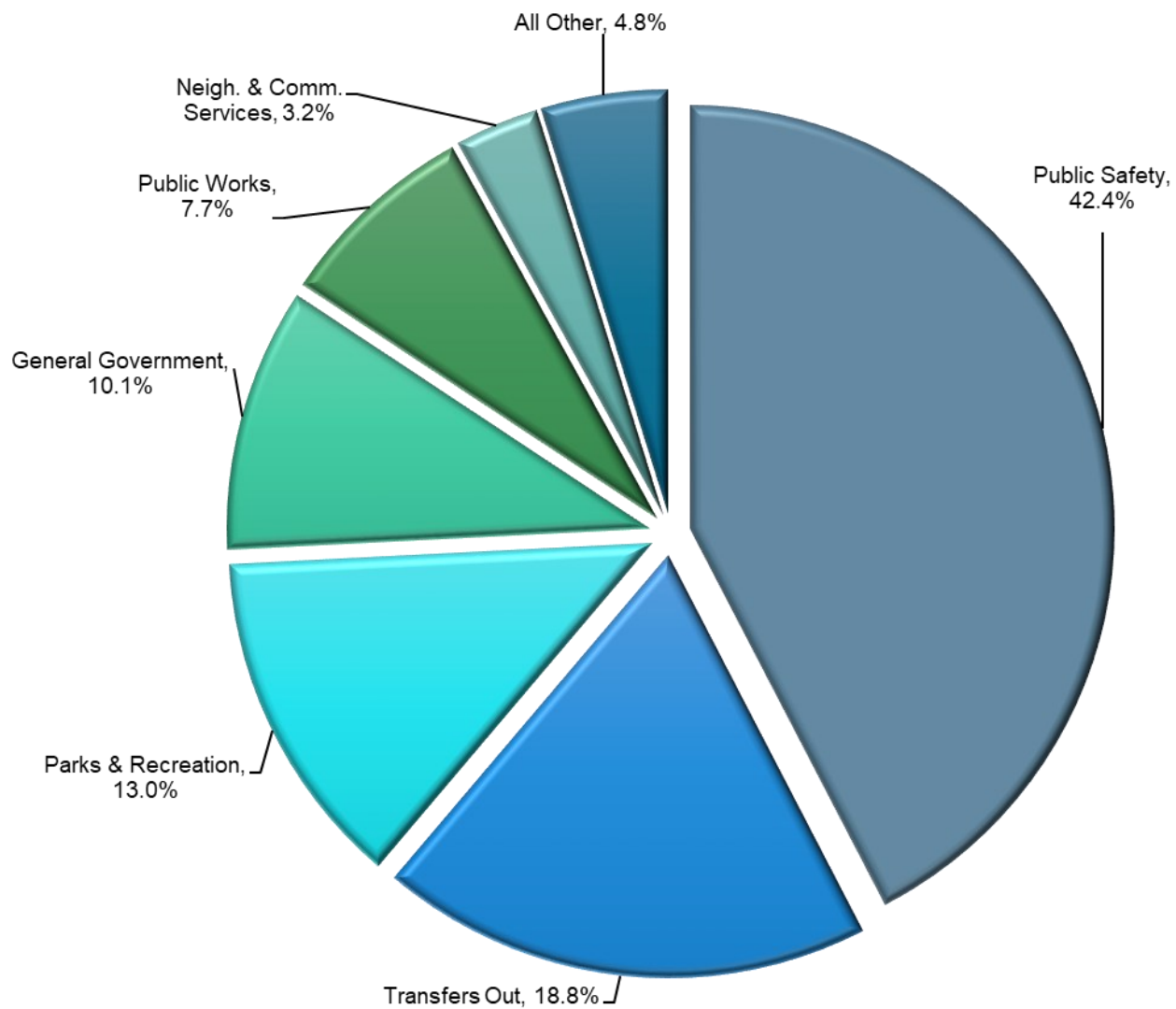


GENERAL FUND EXPENDITURE HISTORY BY DEPARTMENT

Department	Actual 2022	Actual 2023	Actual 2024	Org. Budget 2025	Adj. Budget 2025	Approved 2026
General Government						
Legislative	\$ 224,580	\$ 229,266	\$ 292,392	\$ 314,549	\$ 320,229	\$ 352,512
Executive	1,007,285	1,078,717	1,132,674	1,273,514	1,285,074	1,077,167
Finance	1,825,548	1,947,878	2,104,751	2,476,493	2,490,151	2,636,310
Human Resources	1,205,085	1,198,095	1,228,602	1,662,619	1,683,210	1,860,258
Law	311,449	351,768	425,308	546,183	562,663	917,947
Information Tech	2,313,853	4,447,506	4,513,712	3,456,306	3,905,253	4,300,013
Adm. Services	369,872	430,167	569,120	746,675	790,910	687,105
Public Safety						
Police	16,934,378	20,102,849	21,800,432	25,479,231	26,288,590	25,897,460
Fire	16,349,456	17,888,246	20,394,378	21,535,021	22,181,276	23,603,231
Other Public Safety	14,890	15,365	15,608	16,500	16,500	17,000
Public Works						
	10,883,035	8,236,077	7,205,752	8,206,609	8,916,647	8,975,470
Parks & Recreation						
Parks	5,837,584	6,633,621	7,024,021	10,052,553	10,780,322	11,440,184
Aquatics	531,726	676,208	936,588	971,194	996,863	850,693
Golf	1,693,931	1,796,338	1,983,949	2,425,514	2,455,773	2,966,582
Neigh. & Comm. Serv.						
	2,391,460	3,218,759	3,291,174	3,380,065	4,656,047	3,718,461
Agency Services						
	1,174,392	1,230,137	1,255,786	1,309,522	1,332,942	1,294,075
Intergovernmental						
	1,161,433	1,599,833	1,817,125	2,025,000	2,217,079	2,812,000
Contingency						
	-	-	-	1,085,000	1,736,697	1,485,000
Transfers Out						
	19,416,513	25,029,375	24,672,790	20,333,452	21,185,297	21,986,032
Total:	\$ 83,646,470	\$ 96,110,205	\$ 100,664,162	\$ 107,296,000	\$ 113,801,523	\$ 116,877,500



FY2026 GENERAL FUND EXPENDITURES BY FUNCTION



Public Safety	\$ 49,517,691
Transfers Out	21,986,032
Parks & Recreation	15,257,459
General Government	11,831,312
Public Works	8,975,470
Neigh. & Comm. Services	3,718,461
All Other*	5,591,075
Total	\$ 116,877,500

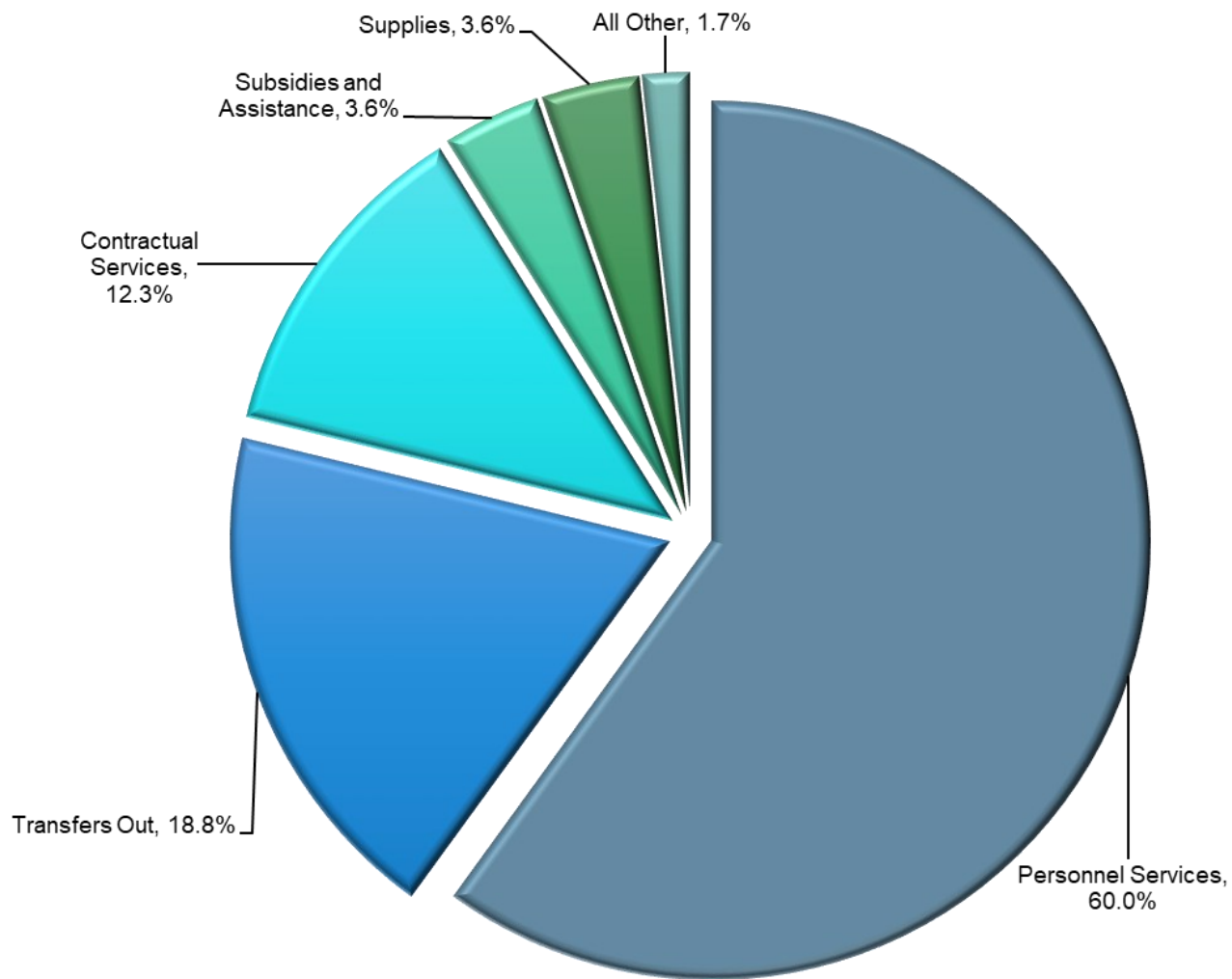
*All Other includes:

Intergovernmental	\$ 2,812,000
Agency Services	1,294,075
Contingency	1,485,000

APPROVED BUDGET AND ESTIMATED FUND BALANCES

GENERAL FUND ONLY	FY2025 Orig. Budget	FY2025 Adj. Budget	FY2025 Estimate	FY2026 Approved
Beginning Total Fund Balance (Estimated)	\$ 46,755,366		\$ 46,755,366	\$ 46,755,366
Minimum Reserve Retention (25% of Revenues)	(26,824,000)		(26,824,000)	(29,219,375)
Total Reserves Available for Current Year	\$ 19,931,366		\$ 19,931,366	\$ 17,535,991
Revenues:				
Property Taxes	\$ 18,305,000	\$ 18,305,000	\$ 17,805,000	\$ 18,926,500
Other Taxes	4,937,150	4,937,150	4,656,151	4,943,150
Occupational Fees	57,702,500	57,702,500	62,209,000	64,770,500
Service Enhancement Occupational Fees	18,958,500	18,958,500	18,849,000	20,089,000
Licenses & Permits	1,650,000	1,650,000	1,399,100	1,363,500
Intergovernmental Grants	-	2,543,036	1,355,071	-
Charges for Services	896,800	896,800	936,000	1,027,449
Parks & Recreation	2,556,003	2,556,003	2,760,000	2,823,440
Miscellaneous	864,047	952,674	2,562,000	931,204
Total Revenues	105,870,000	108,501,663	112,531,322	114,874,743
Other Sources:				
Transfers from Other Funds	1,426,000	1,426,000	1,067,500	2,002,757
Total Other Sources	1,426,000	1,426,000	1,067,500	2,002,757
Total Resources In	107,296,000	109,927,663	113,598,822	116,877,500
Resources Available for Year	\$ 127,227,366	\$ 109,927,663	\$ 133,530,188	\$ 134,413,491
Expenditures:				
Personnel & Benefit Service Cost	60,911,533	66,265,026	64,431,525	67,944,376
COLA	1,665,556	-	-	1,567,407
STEP	2,413,263	-	-	564,420
Contractual	10,853,909	14,594,444	11,500,000	13,177,824
Supplies	3,343,120	5,277,414	4,277,000	4,190,470
Subsidies & Assistance	3,469,927	4,294,238	4,035,000	4,197,080
Property & Fixed Assets	48,450	448,108	170,000	481,790
Miscellaneous	1,086,075	1,736,996	-	1,503,101
Transfers Out	6,998,008	6,998,008	7,998,008	7,123,792
Total Expenditures	90,789,841	99,614,234	92,411,533	100,750,260
Other Uses:				
Other One-time Capital Items	3,170,715	-	-	1,265,000
Cash Purchase of Vehicles/Equipment	2,372,500	2,372,500	2,372,500	2,200,000
Stormwater Program	1,700,000	1,700,000	5,700,000	1,900,000
Parks Capital Fund	2,000,000	2,000,000	2,000,000	3,225,000
Sidewalk/Greenways Programs	1,900,000	1,900,000	1,900,000	600,000
Technology Fund	525,000	525,000	525,000	800,000
Capital Grants Fund	-	-	-	371,325
Riverfront Park Development Fund	2,000,000	2,000,000	2,000,000	4,000,000
Future Roads Fund	-	-	-	-
Police Capital Projects Fund	515,500	515,500	515,500	-
Municipal Facilities Fund	400,000	400,000	3,400,000	-
Bluegrass Farms Boulevard Extension Fund	80,000	931,845	931,845	-
Future Public Safety Radio System Repl. Fund	92,444	92,444	92,444	65,915
Liquid Fuel Tax Fund for Street Paving	1,750,000	1,750,000	1,750,000	1,700,000
Total Other Uses	16,506,159	14,187,289	21,187,289	16,127,240
Total Resource Uses	107,296,000	113,801,523	113,598,822	116,877,500
Net Increase (Decrease) in Fund Balance	-	(3,873,860)	-	-
Estimated Ending Fund Balance	\$ 46,755,366		\$ 46,755,366	\$ 46,755,366

FY2026 GENERAL FUND EXPENDITURES BY TYPE



Personnel Services	\$ 70,076,203
Transfers Out	21,986,032
Contractual Services	14,377,824
Subsidies and Assistance	4,197,080
Supplies	4,190,470
All Other*	2,049,891
Total	\$ 116,877,500

*All Other includes:

Other	\$ 1,503,101
Property and Fixed Assets	546,790



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.)		\$ 8,475,617,836
Debt Limit (10% of assessed value)		847,561,784
Debt Applicable to Limit:		
General Obligation Bonds	65,110,000	
Notes and Capital Leases Payable	4,242,143	
Less: Non Tax-supported Debt		-
Total Net Debt Applicable to Limit		<u>(69,352,143)</u>
Legal Debt Margin		<u>\$ 778,209,641</u>

The City is subject to a legal debt margin of \$778,209,641, which is well above current debt levels.

In January 2021, Moody's Investors Service assigned Aa1 rating to the City's \$43.8 million General Obligation Bonds, Series 2021A and 2021B and also upgraded the City's credit rating to Aa1 from Aa2 for existing general obligation bonds. This is the second highest rating and signifies that the City's debt is of high quality and subject to low credit risk. The upgrade to Aa1 reflects the City's sizeable and growing tax base benefitting from the institutional presence of Western Kentucky University as well as an expanding local economy, historically strong and stable revenues, and liquidity position.

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

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

Quality of	Moody's	Standard &
Best Quality	Aaa	AAA
High Quality	Aa1* Aa2 Aa3	AA+ AA* AA-
Upper Medium	A1 A2	A+ A
Lower Medium	Baa1 Baa2 Baa3	BBB+ BBB BBB-

DEBT OVERVIEW

Over the past several years, the City's total outstanding debt has significantly reduced from a high of \$148.2 million in FY2009. Total debt service for all funds in FY2026 will be approximately \$4.9 million. The General Fund will be responsible for less than half at \$2.26 million which represents about 1.9% of the total General Fund budget. Special Revenue funds, such as the Fire Improvement Fund (FIF) and Job Development Incentive Fund (JDIF), will be responsible for the remaining \$2.65 million.

The most recent general obligation (GO) debt issuance was completed in March of 2021 for the total amount of \$43.8 million to expand the Kentucky Transpark. The first five years (FY2022-FY2026) of debt service payments will be paid wholly by the City; however, since this project is also an economic development driver for Warren County, the County will contribute 50% of the annual debt service cost from FY2027 through FY2047.

The City anticipates the issuance of new debt in an upcoming fiscal year for the purchase of two new fire engines to replace Engine 3 and Engine 4, which will be placed in reserve status once the new apparatuses are received. In order to relieve the FIF from a one-time cash outlay, these fire apparatuses will be financed over a ten-year period.

Debt has not been issued for the purchase of two fire apparatuses included in the prior year FY2025 budget due to the long lead time to build and receive delivery, which could be up to 48 months before. Once the City is notified that the units are in queue for assembly, financing will be acquired at that time for the purchase of a replacement aerial apparatus and a new fire engine for the planned Fire Station No. 9.



FUTURE DEBT SERVICE REQUIREMENTS BY FUND

Fiscal Year	<u>Total - All Debt Service Funds</u>			<u>Debt Service Fund</u>		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 3,171,260	\$ 1,734,167	\$ 4,905,427	\$ 1,941,260	\$ 316,879	\$ 2,258,139
2027	3,947,866	1,629,783	5,577,649	1,992,866	262,445	2,255,311
2028	4,094,343	1,513,835	5,608,178	2,059,343	205,347	2,264,690
2029	3,357,161	1,397,042	4,754,203	1,232,161	146,364	1,378,525
2030	3,462,463	1,312,980	4,775,443	1,262,463	114,861	1,377,324
2031	3,827,949	1,192,790	5,020,739	1,122,949	80,622	1,203,571
2032	3,980,414	1,075,177	5,055,591	1,155,414	48,784	1,204,198
2033	3,890,687	966,559	4,857,246	955,687	16,016	971,703
2034	3,055,000	867,293	3,922,293			
2035	3,165,000	793,093	3,958,093			
2036	3,280,000	716,343	3,996,343			
2037	3,410,000	623,743	4,033,743			
2038	3,535,000	537,743	4,072,743			
2039	2,210,000	448,681	2,658,681			
2040	2,295,000	403,631	2,698,631			
2041	2,385,000	356,831	2,741,831			
2042	2,475,000	308,231	2,783,231			
2043	2,565,000	257,831	2,822,831			
2044	2,660,000	205,581	2,865,581			
2045	2,760,000	151,381	2,911,381			
2046	2,860,000	93,394	2,953,394			
2047	2,965,000	31,503	2,996,503			
TOTAL	\$ 69,352,143	\$ 16,617,612	\$ 85,969,755	\$ 11,722,143	\$ 1,191,318	\$ 12,913,461

FUTURE DEBT SERVICE REQUIREMENTS BY FUND, *continued*

Fiscal Year	<u>ITA Debt Service Fund</u>			<u>TIF Ballpark Debt Service Fund</u>		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 305,000	\$ 889,000	\$ 1,194,000	\$ 925,000	\$ 528,288	\$ 1,453,288
2027	990,000	876,050	1,866,050	965,000	491,288	1,456,288
2028	1,035,000	855,800	1,890,800	1,000,000	452,688	1,452,688
2029	1,085,000	837,990	1,922,990	1,040,000	412,688	1,452,688
2030	1,130,000	819,231	1,949,231	1,070,000	378,888	1,448,888
2031	1,595,000	768,056	2,363,056	1,110,000	344,112	1,454,112
2032	1,680,000	715,581	2,395,581	1,145,000	310,812	1,455,812
2033	1,745,000	685,531	2,430,531	1,190,000	265,012	1,455,012
2034	1,820,000	649,881	2,469,881	1,235,000	217,412	1,452,412
2035	1,895,000	612,731	2,507,731	1,270,000	180,362	1,450,362
2036	1,970,000	574,081	2,544,081	1,310,000	142,262	1,452,262
2037	2,050,000	533,881	2,583,881	1,360,000	89,862	1,449,862
2038	2,130,000	492,081	2,622,081	1,405,000	45,662	1,450,662
2039	2,210,000	448,681	2,658,681			
2040	2,295,000	403,631	2,698,631			
2041	2,385,000	356,831	2,741,831			
2042	2,475,000	308,231	2,783,231			
2043	2,565,000	257,831	2,822,831			
2044	2,660,000	205,581	2,865,581			
2045	2,760,000	151,381	2,911,381			
2046	2,860,000	93,394	2,953,394			
2047	2,965,000	31,503	2,996,503			
TOTAL	\$ 42,605,000	\$ 11,566,958	\$ 54,171,958	\$ 15,025,000	\$ 3,859,336	\$ 18,884,336

OUTSTANDING DEBT OVERVIEW

Purpose of Issue		Original Issue	Interest Rate	Final Maturity	Amount Outstanding
General Obligation and Revenue Bonds					
General Obligation Bond, Series 2015	Refinancing portion of GO Series 2007A for various City capital projects	9,245,000	2.25% - 3.0%	December 1, 2032	\$ 6,205,000
General Obligation Bond, Series 2016C	Refinancing portion of GO Series 2008A&B	24,545,000	3.0% - 4.0%	June 1, 2038	16,300,000
General Obligation Bond, Series 2021A	Tax-exempt bonds for construction of expanded Kentucky Transpark	38,060,000	1.5% - 2.125%	September 1, 2047	38,060,000
General Obligation Bond, Series 2021B	Taxable bonds for the acquisition of property of expanded Kentucky Transpark	5,775,000	1.375% - 2.0%	September 1, 2030	<u>4,545,000</u>
Total General Obligation and Revenue Bonds					<u>\$ 65,110,000</u>
Notes and Lease Purchase Agreements					
Farmers National Bank	2018 Fire Trucks Note	3,531,163	2.99%	March 29, 2028	1,170,701
JP Morgan Chase	2019 Fire Trucks Note	1,531,518	1.95%	December 4, 2029	802,702
JP Morgan Chase	2022 Fire Trucks Note	2,091,238	1.96%	February 28, 2032	1,506,000
Cogent Bank	2023 Fire Trucks Note	925,105	3.09%	September 15, 2032	<u>762,740</u>
Total Notes Payable and Capital Leases					<u>\$ 4,242,143</u>
Total Long-Term Governmental Debt					<u>\$ 69,352,143</u>



DEBT ACTIVITY FOR PERIOD ENDING 6/30/2025

Bonds	Outstanding at 6/30/2024	Debt Issued FY2025	Principal Payments	Interest Payments	Total Expenditures	Outstanding at 6/30/2025
2015A GO Refunding Bonds	\$ 6,900,000	\$ -	\$ 695,000	\$ 180,038	\$ 875,038	\$ 6,205,000
2016C GO Refunding Bonds	1,670,000	-	395,000	66,800	461,800	1,275,000
Subtotal Governmental Bonds	8,570,000	-	1,090,000	246,838	1,336,838	7,480,000
2021A & B GO Bonds	42,905,000	-	300,000	449,025	749,025	42,605,000
Subtotal ITA Fund 403	42,905,000	-	300,000	449,025	749,025	42,605,000
2016C GO Refunding Bonds	15,915,000	-	890,000	563,888	1,453,888	15,025,000
Subtotal TIF Fund 404	15,915,000	-	890,000	563,888	1,453,888	15,025,000
Total Governmental Bonds	\$ 67,390,000	\$ -	\$ 2,280,000	\$ 1,259,751	\$ 3,539,751	\$ 65,110,000
Leases & Notes						
2018 Fire Trucks Note	\$ 1,538,820	\$ -	\$ 368,119	\$ 46,555	\$ 414,674	\$ 1,170,701
2019 Fire Trucks Note	954,149	-	151,447	18,606	170,053	802,702
2022 Fire Trucks Note	1,704,881	-	198,881	33,484	232,365	1,506,000
2023 Fire Trucks Note	845,139	-	82,399	26,550	108,949	762,740
Total Governmental Leases/	\$ 5,042,989	\$ -	\$ 800,846	\$ 125,195	\$ 926,041	\$ 4,242,143



PERSONNEL



FY2026 CLASSIFICATION PAY SCHEDULES

Schedule "G" - General, Non-Sworn Classified (Full-Time)

Grade	Starting Salary	Max Salary	Position Title	Position Total
G1	\$42,806	\$59,929	Landscape Gardener I	5
			Office Associate I	8
			Operations Technician I	12
			Parks Facility Maintainer I	13
G2	\$44,947	\$62,925		0
G3	\$47,194	\$66,072	Landscape Gardener II	0
			Office Associate II	12
			Operations Technician II	4
			Parks Facility Maintainer II	4
			Property Custodian	2
G4	\$49,554	\$69,375	Adaptive Recreation Coordinator	1
			Athletics Coordinator	2
			Community Center Coordinator	4
			Fitness Coordinator	1
			Heavy Equipment Operator I	1
G5	\$52,031	\$72,844	Administrative Assistant	3
			Assistant City Clerk	1
			Communications Dispatcher I	9
			Community Navigator	2
			Creative Media Specialist	1
			Crime Analyst	1
			Equipment Mechanic	1
			Facilities Technician I	1
			Financial Specialist	7
			Housing Support Specialist	2
			Inspections Support Specialist	2
			Operations Technician III	9
			Police Cadet II	0
			Signal Technician I	0
			Turf Specialist	2
G6	\$54,633	\$76,486	Automotive Technician	4
			Automotive Technician - Master	1
			Code Compliance Support Specialist	1
			Community Engagement Coordinator	1
			Crew Leader	6
			Fire Comm. Risk Reduction & Educ. Coord.	1
			Golf Professional	2
			Heavy Equipment Operator II	1
			Journeyman	1
			Signal Technician II	2
G7	\$57,365	\$80,311	Animal Control Officer	3
			Business License Inspector	2
			Carpenter	2
			Code Compliance Officer	4
			Communications Dispatcher II	7
			Communications Dispatcher - Adv	5
			Crew Supervisor I	2
			Facilities Maintenance Technician II	1
			Fleet Inventory Coordinator	1
			Housing Recertification Specialist	4
			Medium/Heavy Truck Technician - Certified	1
			Medium/Heavy Truck Technician - Master	0

FY2026 CLASSIFICATION PAY SCHEDULES

Schedule "G" - General, Non-Sworn Classified (Full-Time), *continued*

Grade	Starting Salary	Max Salary	Position Title	Position Total
G8	\$60,233	\$84,326	Adaptive Recreation Supervisor	1
			Administrative Services Supervisor	1
			Athletics Supervisor	0
			Crew Supervisor II	5
			Emergency Vehicle Technician	1
			Fire Code Inspector	2
			Fitness / Wellness Supervisor	1
			Graphic Designer	1
			Help Desk Specialist	2
			Human Resources Specialist	1
			Public Information & Broadcast Specialist	1
			Trades Worker - Electrician	1
			Victim Advocate	1
G9	\$63,245	\$88,542	Building Inspector	2
			Construction Coordinator I	3
			Electrical Inspector	2
			Grants Coordinator	1
			Records Management Coordinator	1
			Staff Accountant I	2
G10	\$66,407	\$92,969	Administrative Manager	1
			Cemetery Division Manager	1
			Community Centers Manager	1
			Executive Assistant	3
			Fleet Supervisor	2
			Golf Maintenance Supervisor	1
			Parks Forester/Arborist	2
G11	\$69,727	\$97,618	Benefits Coordinator	1
			Communications Dispatcher Supervisor	6
			Construction Coordinator II	2
			Downtown Development Coordinator	1
			Electrical / Building Inspector	0
			Paralegal	2
G12	\$73,213	\$102,499	Quartermaster	1
			Business Tax Auditor	1
			Environmental Compliance Coordinator	1
			Executive Assistant / PIO	1
			Safety Program Coordinator	1
G13	\$76,874	\$107,624	Staff Accountant II	2
			City Clerk	1
			Code Compliance Manager	1
			Community Engagement Manager	1
			Fire Inspection Supervisor	1
			Housing Manager	1
			Landscape Manager	1
			Parks Planner	1
			Plan Reviewer	1 PPT
			Public Works Planner	1
			Recreation Manager	1
			Sports & Wellness Manager	1

FY2026 CLASSIFICATION PAY SCHEDULES

Schedule "G" - General, Non-Sworn Classified (Full-Time), *continued*

Grade	Starting Salary	Max Salary	Position Title	Position Total
G14	\$80,718	\$113,005	Assistant Communications Manager	1
			Building Services Manager	0
			City Surveyor I	1
			Civil Engineer I	1
			GIS Engineer	3
			Procurement Manager	1
			System Analyst I	4
			System Engineer I	2
G15	\$84,754	\$118,655	Chief Accountant	1
			Chief Building Inspector	1
			Facilities Manager	1
			Fleet Manager	1
			Human Resources Manager	2
			Occupational License Manager	1
			Operations Division Manager	1
			Parks / Golf Maintenance Superintendent	1
G16	\$88,991	\$124,588	City Internal Auditor	1
			City Surveyor II	1
			Civil Engineer II	0
			Geologist	1
			Grants Manager	1
			System Analyst II	1
			System Engineer II	0
G17	\$93,441	\$130,817	Communications Center Manager	1
			Safety / Risk Manager	1
G18	\$98,113	\$137,358	Assistant City Engineer	1
			Environmental Manager	1
			System Analyst III	1
			System Engineer III	0
G19	\$103,019	\$144,226	IT Manager	2
G20	\$108,170	\$151,437	Assistant Chief Financial Officer	2
G21	\$113,578	\$159,009	City Engineer	2

FY2026 CLASSIFICATION PAY SCHEDULES

Schedule "P" - Police Sworn Classified (Full-Time)

Grade	Starting Salary	Max Salary	Position Title	Position Total
P1-R	\$69,693	-	Police Officer - BGPR	1
P1	\$63,839	\$75,545	Police Officer	56
			Police Officer - Advanced	23
			Police Officer - Master	36
P2	\$75,546	\$86,178	Police Sergeant	17
P3	\$86,179	\$97,354	Police Captain	7
P4	\$97,355	\$109,267	Assistant Police Chief	4
P5	\$109,268	\$121,180	Deputy Police Chief	2

Schedule "F" - Fire Sworn Classified (Full-Time)

F1	\$57,455	\$69,161	Firefighter	17
			Firefighter/EMT	39
			Advanced Firefighter/EMT	26
F2	\$69,162	\$82,465	Fire Engineer	0
			Fire Engineer/EMT	33
			Fire Investigator	2
			Fire Training Instructor	1
F3	\$82,466	\$95,763	Fire Captain	0
			Fire Captain/EMT	35
			Senior Fire Investigator	1
F4	\$95,764	\$109,273	Assistant Fire Chief	2
			Battalion Fire Chief	6
F5	\$109,274	\$121,185	Deputy Fire Chief	2

FY2026 CLASSIFICATION PAY SCHEDULES

Schedule "D" - Department Head

Grade	Starting Salary	Max Salary	Position Title	Position Total
D1	\$133,770	-	Human Resources Director	1
			Information Technology Director	1
			Neighborhood & Community Services Director	1
			Parks & Recreation Director	1
			Public Works Director	1
D2	\$147,147	-	Fire Chief	1
			Police Chief	1
D3	\$161,862	-	Assistant City Manager/Chief Financial Officer	1
			City Attorney	1

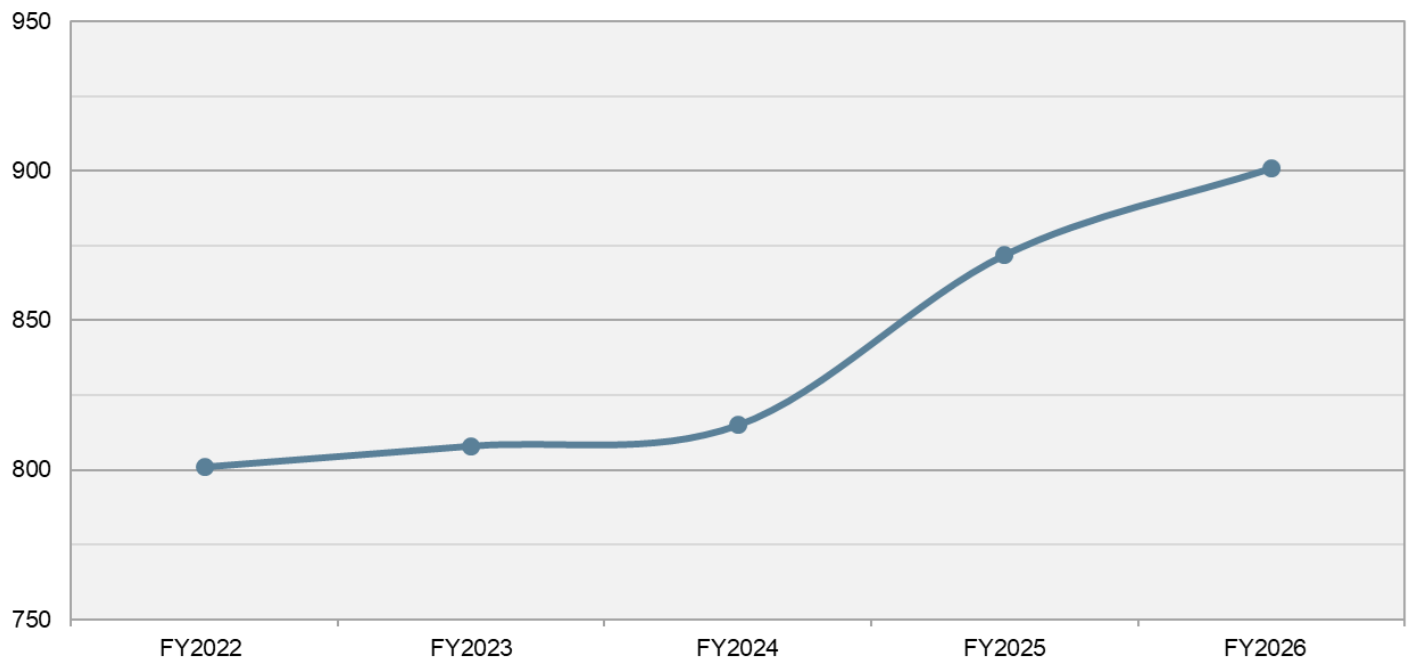
Schedule "U" - Unclassified, Part-Time, Seasonal, Temporary

10	\$13.90	\$16.90	Athletic Assistant I	32
			Golf Staff I	26
			Intern	7
			Office Assistant	4
			Police Cadet	16
			Recreation Assistant I	38
			School Crossing Guard	5
			Waterpark Staff	20
20	\$14.65	\$17.65	Athletic Assistant II	13
			Golf Staff II	2
			Recreation Assistant II	7
			Waterpark Supervisor	4
30	\$15.40	\$18.40	Lifeguard I	5
			Swim Instructor I	4
40	\$16.15	\$19.15	Athletic Assist III	1
			Golf Staff III	3
			Lifeguard II	25
			Recreation Assist III	2
			Swim Instructor II	1
50	\$16.90	\$19.90	Assistant Pool Manager	3
			Financial Assistant	1
			Park Ranger	6
			Waterpark Manager	1
60	\$17.65	\$20.65	Greenskeeper	12
			Laborer	14
			Landscape Helper	3
70	\$19.90	\$22.90	Equipment Technician	1
80	\$21.40	\$24.40	Aerobics Instructor	3
			GIS Mapping Assistant	1
			Pool Manager	1
			Project Coordinator	3
90	\$25.90	\$28.90	Referee / Umpire	42



FULL-TIME POSITIONS ALLOCATED BY DEPARTMENT

Department	FY2022		FY2023		FY2024		FY2025		FY2026	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Legislative	-	5	-	5	-	5	-	5	-	5
City Manager (Exec)	8	-	8	-	8	-	8	-	6	-
Finance	18	4	18	4	19	4	20	4	21	3
Human Resources	7	4	8	4	8	5	9	5	10	6
Legal	2	-	2	-	3	-	3	-	6	-
Information Tech	10	-	13	-	14	-	14	-	16	1
Police	169	24	173	24	177	24	183	23	189	22
Fire	136	2	145	3	146	3	163	3	174	3
Public Works	62	1	60	1	64	1	65	1	68	1
Parks & Recreation	55	266	55	257	60	244	64	271	66	270
Neigh. & Comm. Services	28	-	28	-	30	-	31	-	33	1
Subtotal	495	306	510	298	529	286	560	312	589	312
Total	801		808		815		872		901	



NEW FULL-TIME POSITIONS ADDED BY DEPARTMENT

Department	FY2022		FY2023		FY2024		FY2025		FY2026	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Legislative	-	-	-	-	-	-	-	-	-	-
City Manager (Exec)	-	-	-	-	-	-	-	1*	1	-
Finance	-	1	-	-	1	-	1	-	1	-
Human Resources	-	-	1	-	-	1	1	-	1	1
Legal	-	-	1*	-	-	-	3*	-	-	-
Information Tech	-	-	3	-	1	-	-	-	2	1
Police	5+4*	-	-	-	4	-	6	-	6	-
Fire	1*	-	8	-	1+15*	-	2+6*	-	5	-
Public Works	-	-	-	-	4	-	1	-	3	-
Parks & Recreation	-	-	1*	2*	4+1*	6+7*	3	26+1*	2	4
Neigh. & Comm. Services	2	-	-	-	2	-	1+1*	-	1	1
Total	12	1	14	2	33	14	25	28	22	7

* FY2025 Mid-year additions:

- City Manager—Office Assistant
- Legal—Office of City Clerk moved from City Manager's Office
- Fire—Firefighters due to rejection of SAFER grant application
- Parks—Landscape Helper
- NCS—Grants Coordinator

FY2026 Additions:

- City Manager—Creative Media Specialist (part-time to full-time)
- Finance—Staff Accountant II
- Human Resources—Office Associate I and Intern
- Information Technology—GIS Engineer, System Analyst I and moved GIS Mapping Assistant from Police
- Police—5 Police Officers and Assistant Communications Manager
- Fire—4 Firefighters and Quartermaster
- Public Works—Operations Technician I, Certified Medium/Heavy Truck Technician, and Construction Coordinator II
- Parks—Carpenter, Parks Forester/Arborist, Laborer, Athletic Staff Assistant I and 2 Referee/Umpires
- NCS—Office Associate I and Plan Reviewer (part-time)

DISCONTINUED FULL-TIME POSITIONS BY DEPARTMENT

Department	FY2022		FY2023		FY2024		FY2025		FY2026	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Legislative	-	-	-	-	-	-	-	-	-	-
City Manager (Exec)	-	-	-	-	-	-	3*	-	-	1
Finance	-	2	-	-	-	-	-	1*	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-
Information Tech	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	1	-	1
Fire	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	2	-	-	-	-	-	-	-
Parks & Recreation	-	1*	-	8	-	21	-	6	-	6
Neigh. & Comm. Services	-	-	-	-	-	-	-	-	-	-
Total	0	3	2	8	0	21	3	8	0	8

* FY2025 mid-year deletions

- City Manager: Office of City Clerk moved to Legal
- Finance—Accounting Technician (part-time)

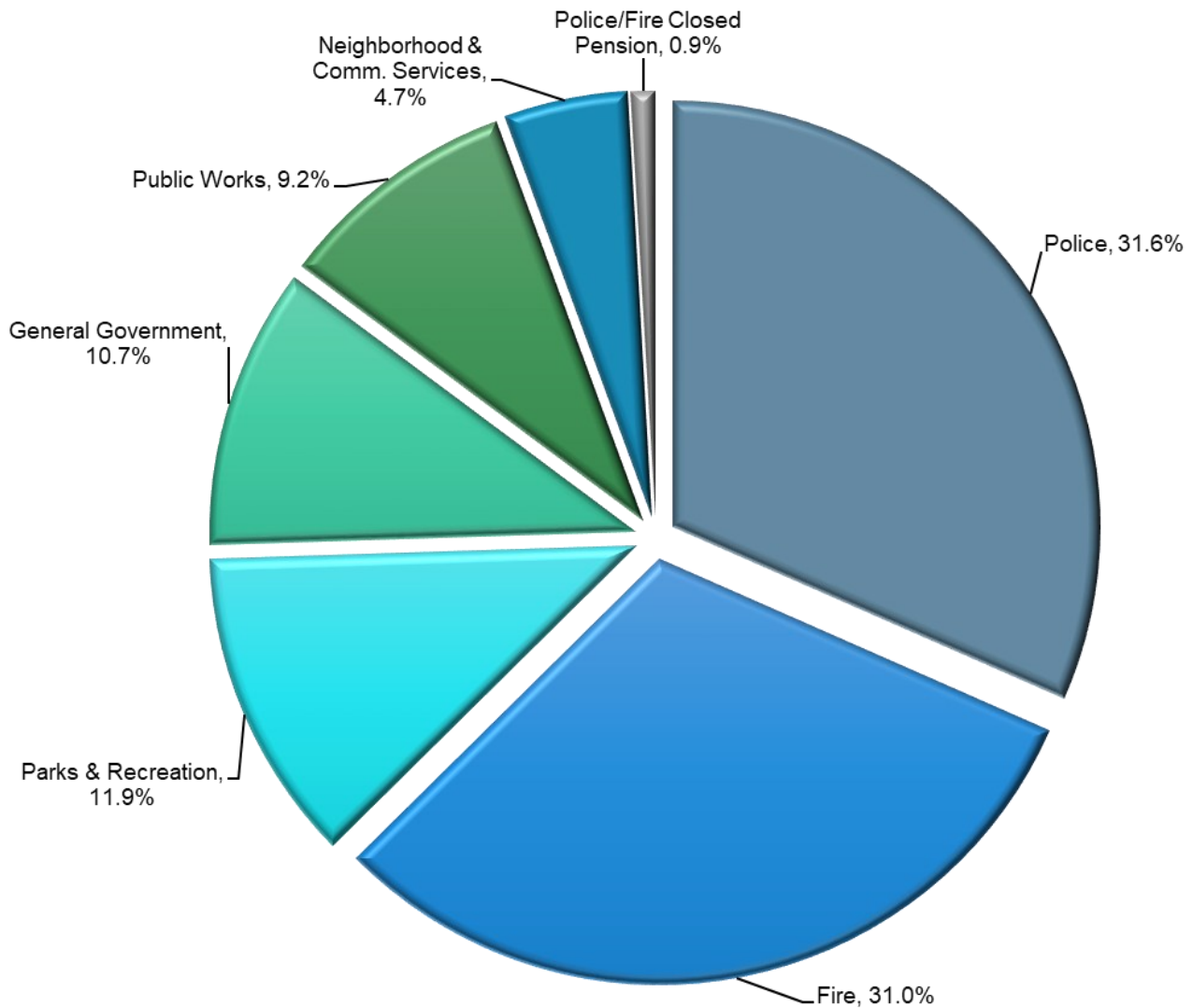
FY2026 Deletions:

- City Manager—Office Assistant changed to full-time under new title
- Police—GIS Mapping Assistant moved to IT
- Parks—6 Athletic Staff Assistant I

OTHER PERSONNEL CHANGES

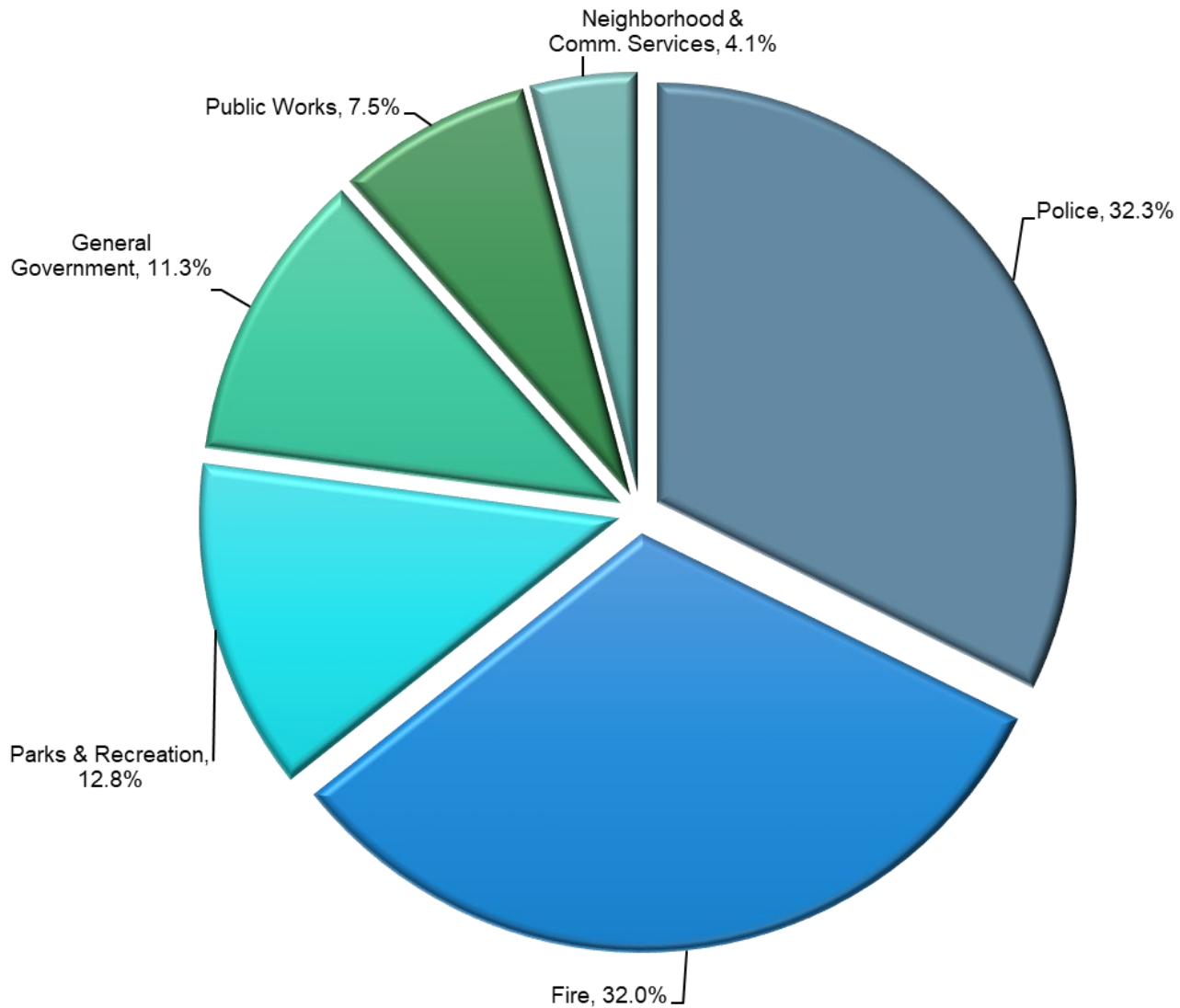
Department/ Division	Position No.	Current Position Title	Current FTE	Current Grade	Approved Position Title	Approved FTE	Approved Grade
Public Works	31-021	Construction Coordinator II	1.0	G11	Public Works Planner	1.0	G13
	31-023	Environmental Compliance Inspector	1.0	G7	Construction Coordinator I	1.0	G9
	34-003	Service Technician	4.0	G5	Automotive Technician	4.0	G6
	34-005						
	34-008						
	34-013	Master Technician	1.0	G7	Master Automotive Technician	1.0	G6
Parks & Recreation	41-018	Laborer	8.433	30	Laborer	8.433	60
	41-020						
	41-022						
	41-023						
	41-025						
	41-033						
	41-035						
	41-046						
	45-060						
	46-009						
	48-005						
	48-006						
	43-046	Athletic Staff Assistant I	0.350	10	Athletic Staff Assistant I	0.500	10
	44-005	Laborer	0.710	30	Laborer	0.875	60
	45-006	Greenskeeper	8.619	30	Greenskeeper	8.619	60
	45-011 to 018						
	45-043						
	45-044						
	45-046						
	47-005	Landscape Helper	2.625	30	Landscape Helper	2.625	60
	47-007						
	47-009						

PERSONNEL SERVICE EXPENDITURES ALL FUNDS



Police	\$ 23,894,907
Fire	23,449,811
Parks & Recreation	8,995,784
General Government	8,094,208
Public Works	6,957,947
Neigh. & Comm. Services	3,602,972
Police/Fire Closed Pension	708,000
Total	\$ 75,703,629

PERSONNEL SERVICE EXPENDITURES GENERAL FUND



Police	\$ 22,577,521
Fire	22,417,241
Parks & Recreation	8,995,784
General Government	7,943,176
Public Works	5,251,595
Neigh. & Comm. Services	2,890,886
Total	<u>\$ 70,076,203</u>

CAPITAL IMPROVEMENT PROGRAM



CAPITAL IMPROVEMENT PROGRAM OVERVIEW

The Capital Improvement Program (CIP) is the annual plan or schedule of project capital 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 a capital expenditure over the amount of \$40,000 with an expected lifetime of ten years or more. The purchase and replacement of vehicles and equipment is included in the CIP when the aggregate departmental budget request exceeds \$40,000. Professional studies and technical services costing at least \$40,000 may also be included in the CIP when those studies or services will likely lead to a future capital project. Repair and maintenance projects are not included in the CIP.

Development of the FY2026 Capital Improvement Program began in February 2025. The estimated cost of requested projects and equipment always exceeds available resources, thus projects must be prioritized and alternate sources of revenue sought. The CIP budget is developed in accordance with the goals and objectives established at the annual elected official/staff retreat. A multi-year plan for capital improvements is also developed and updated annually. The following criteria and weighting system is used by the Budget Team to evaluate and prioritize the proposed improvement projects:

- Strategic Plan 30%
- Asset Preservation & Infrastructure 20%
- Health & Safety 20%
- Quality of Life 20%
- Project Readiness/Urgency 10%

The total CIP, including all funds and debt service, is \$31,940,625. Excluding debt service, the approved capital budget is \$27,101,625, of which \$15,313,475 is allocated in the General Fund. Total debt service payments for FY2026 are budgeted at \$4,839,000 with \$2,260,000 coming from General Fund revenues, including \$1,383,000 for the Ballpark bond issue.

The FY2026 recommendation represents a decrease from the FY2025 adopted CIP budget due to an increase in the CIP threshold to \$40,000 from the previous amount of \$25,000, and the removal of repair and maintenance projects. 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
2017	\$28.9 M	\$12.6 M	\$8.1 M	43.6%
2018	\$29.7 M	\$12.1 M	\$8.4 M	40.7%
2019	\$29.6 M	\$11.8 M	\$10.7 M	39.9%
2020	\$25.8 M	\$11.1 M	\$4.8 M	43.0%
2021	\$20.6 M	\$9.7 M	\$1.2 M	47.1%
2022	\$21.4 M	\$10.1 M	\$5.8 M	47.2%
2023	\$47.8 M	\$9.4 M	\$9.5 M	19.7%
2024	\$27.6 M	\$6.7 M	\$10.1 M	24.3%
2025	\$35.8 M	\$4.9 M	\$16.5 M	13.7%
2026	\$31.9 M	\$4.8 M	\$15.3 M	15.0%

(in millions)

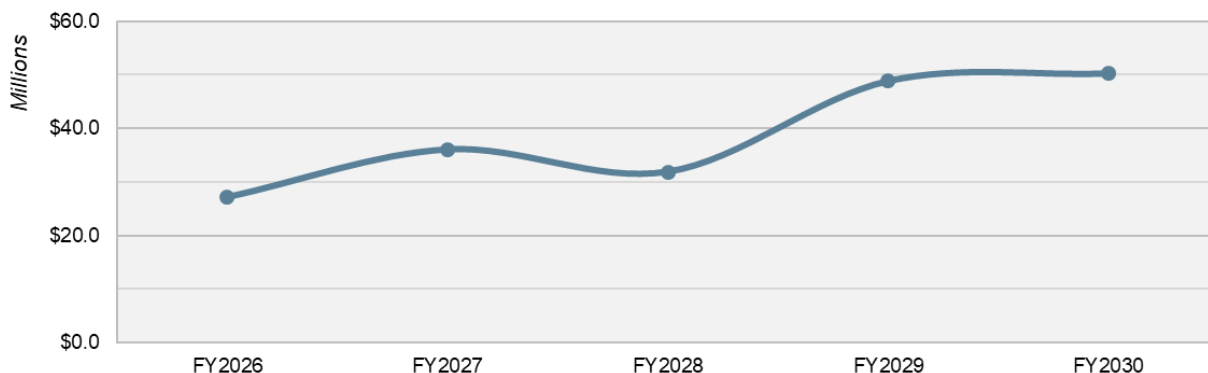
CAPITAL IMPROVEMENT MULTI-YEAR PROGRAM

Each year, the multi-year Capital Improvement Program is developed in the fall following adoption of the budget and updates resulting from the Strategic Plan goals and objectives set by the Board of Commissioners. Below is a summary based on projects recommended for FY2026–FY2030 to reflect future planning years. The below out-year data contains projections only.

Expenditures for Planning Years

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Projected Multi-Year Total
Police	\$ 2,795,000	\$ 3,205,515	\$ 2,509,515	\$ 2,509,500	\$ 3,509,500	\$ 14,529,030
Fire	3,004,150	10,692,000	7,008,000	4,865,000	3,000,000	28,569,150
Public Works	7,736,000	8,047,000	8,100,000	26,500,000	28,000,000	78,383,000
Parks & Recreation	12,245,150	13,050,000	13,500,000	14,000,000	14,500,000	67,295,150
Neigh. & Comm. Services	1,321,325	1,060,000	760,000	960,000	1,210,000	5,311,325
Total Expenditures:	\$ 27,101,625	\$ 36,054,515	\$ 31,877,515	\$ 48,834,500	\$ 50,219,500	\$ 194,087,655

Summary Multi-Year Capital Improvement Plan



Funding Sources for Planning Years

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Projected Multi-Year Total
General Fund	\$ 15,313,475	\$ 13,690,515	\$ 11,919,515	\$ 14,084,500	\$ 16,219,500	\$ 71,227,505
Special Revenue/Capital						
Project Funds	9,346,150	11,522,000	12,650,000	13,750,000	14,000,000	61,268,150
Enterprise/Internal						
Service Funds	-	150,000	300,000	1,000,000	-	1,450,000
Bond Proceeds	2,442,000	10,692,000	7,008,000	20,000,000	20,000,000	60,142,000
Total Funding Sources:	\$ 27,101,625	\$ 36,054,515	\$ 31,877,515	\$ 48,834,500	\$ 50,219,500	\$ 194,087,655

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

CAPITAL IMPROVEMENT PLAN FUND ALLOCATION REPORT

	General Fund	Special Revenue/ Capital Project Funds	Enterprise/ Internal Service Funds	Finance Projects	Total	On-Going Annual Expense
POLICE						
Radio Tower Microwave Replacements	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	-
Vehicle/Equip. Repl. & Purchase [†]	296,000	1,499,000	-	-	1,795,000	100,560
Total Police	\$ 296,000	\$ 2,499,000	\$ -	\$ -	\$ 2,795,000	\$ 100,560
FIRE						
Apparatus Replacements [†]	-	-	-	2,442,000	2,442,000	-
PSTC Pavilion, Phase II [†]	-	250,000	-	-	250,000	*
Vehicle/Equip. Repl. & Purchase [†]	-	268,150	-	-	268,150	12,435
Self Contained Breathing Apparatus	-	44,000	-	-	44,000	-
Total Fire	\$ -	\$ 562,150	\$ -	\$ 2,442,000	\$ 3,004,150	\$ 12,435
PUBLIC WORKS						
City-wide Storm Infrastructure [†]	1,500,000	-	-	-	1,500,000	-
Landfill Storage & Training Pavilion	-	85,000	-	-	85,000	-
Above Ground Storage Tank Repl. [†]	65,000	-	-	-	65,000	-
Equipment/Vehicle Repl. & Purchases [†]	986,000	-	-	-	986,000	8,510
Commerce Street Rehabilitation	700,000	-	-	-	700,000	-
Sidewalk Improvement Program [†]	600,000	-	-	-	600,000	1,000
Sidewalk, Curb & Gutter Reconstruction [†]	-	400,000	-	-	400,000	-
Stormwater Mitigation Program [†]	400,000	-	-	-	400,000	1,500
Street Resurfacing/Overlay Program [†]	1,000,000	1,000,000	-	-	2,000,000	-
Scottsville Road Multi-Use Path [†]	371,325	-	-	-	371,325	-
Tomblinson Way Roundabout [†]	-	1,000,000	-	-	1,000,000	500
Total Public Works	\$ 5,622,325	\$ 2,485,000	\$ -	\$ -	\$ 8,107,325	\$ 11,510
PARKS & RECREATION						
Equipment/Vehicle Repl. & Purchases [†]	720,150	-	-	-	720,150	16,635
Roland Bland Playground Replacement	75,000	-	-	-	75,000	-
Riverfront Park Development [†]	4,000,000	-	-	-	4,000,000	50,000
RSA Master Plan	225,000	-	-	-	225,000	-
CrossWinds Maintenance Shop Exterior Wall & Storage Structure	-	150,000	-	-	150,000	500
Hobson Golf Course Tee Box #6 Improv.	-	50,000	-	-	50,000	5,000
Paul Walker Pro-Shop & Cart Barn Reconstruction [†]	1,100,000	1,650,000	-	-	2,750,000	15,100
Landscape Facility Onsite Mulch Storage	40,000	-	-	-	40,000	-
Preston Miller Park Turf Fields [†]	2,000,000	-	-	-	2,000,000	10,000
Covington Woods Playground Surface Replacement	145,000	40,000	-	-	185,000	1,000
KLC Emergency Backup Generator [†]	-	300,000	-	-	300,000	3,455
Lampkin Park Improvements, Phase II [†]	-	575,000	-	-	575,000	20,000
Lovers Lane Playground & Inclusive Surfacing	600,000	-	-	-	600,000	-
Lovers Lane Parking Lot Lighting	100,000	-	-	-	100,000	12,000
Pedigo Park Improvements, Phase II [†]	-	475,000	-	-	475,000	-
Total Parks & Recreation	\$ 9,005,150	\$ 3,240,000	\$ -	\$ -	\$ 12,245,150	\$ 133,690

* 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 117-138.

CAPITAL IMPROVEMENT PLAN FUND ALLOCATION REPORT, *continued*

	General Fund	Special Revenue/ Capital Project Funds	Enterprise/ Internal Service Funds	Finance Projects	Total	On-Going Annual Expense
NEIGH. & COMM. SERVICES						
Vehicle/Equipment Replacement [†]	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Transit Shelters	90,000	-	-	-	90,000	*
BG Reinv. Neigh. Improv. Prog. [†]	200,000	560,000	-	-	760,000	-
Total Neigh. & Comm. Services	\$ 390,000	\$ 560,000	\$ -	\$ -	\$ 950,000	\$ -
SUBTOTAL	\$ 15,313,475	\$ 9,346,150	\$ -	\$ 2,442,000	\$ 27,101,625	\$ 258,195
DEBT SERVICE						
GO Bond Series 2015	\$ 877,000	-	-	-	\$ 877,000	
GO Bond Series 2016C	1,383,000	456,000	-	-	1,839,000	
GO Bond Series 2021A & B	-	1,195,000	-	-	1,195,000	
2018 Fire Trucks Note	-	415,000	-	-	415,000	
2019 Fire Trucks Note	-	171,000	-	-	171,000	
2022 Fire Trucks Note	-	233,000	-	-	233,000	
2023 Fire Trucks Note	-	109,000	-	-	109,000	
Total Debt Service	\$ 2,260,000	\$ 2,579,000	\$ -	\$ -	\$ 4,839,000	
GRAND TOTAL	\$ 17,573,475	\$ 11,925,150	\$ -	\$ 2,442,000	\$ 31,940,625	


* 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 117-138.

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, *continued*

Police: Vehicle/Equipment Replacements & Purchases

FY2026 Project Description					Strategic Plan Pillar
<p>Patrol vehicles are on a seven-year replacement cycle, although with consistent preventive maintenance, some vehicles remain in service more than ten years. The FY2026 budget will provide 15 replacement patrol vehicles, seven new patrol vehicles, two replacement administration vehicles and one new administration vehicle. The base cost of a vehicle is approximately \$45,000; however, equipment and up-fitting cost an additional \$15,500 per patrol vehicle and \$9,000 for each administration vehicle.</p> <p>Each out year reflects up to 12 patrol vehicle replacements/purchases.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet staff and will impact the Division's workload. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which originate from the General Fund and are deposited to the Fleet Maintenance Internal Service Fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p> <p>The purchase of new vehicles in the FY2026 budget will result in \$8,765 of on-going maintenance costs funded by the General Fund.</p>					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 296,000				\$ 296,000
Special Revenue/Capital Projects	\$ 1,499,000	\$ 726,000	\$ 726,000	\$ 726,000	\$ 3,677,000
Total	\$ 1,795,000	\$ 726,000	\$ 726,000	\$ 726,000	\$ 3,973,000
FY2026—FY2029 Funding					
<p>The Equipment Replacement Capital Project Fund is the source of funding for this project in current and future years. The General Fund is contributing toward the five new vehicles associated with new positions and is the source of funding for the on-going maintenance costs.</p>					
				Status of Prior Year Projects	
				<p>Since FY2022, 66 vehicles and/or pieces of heavy equipment were purchased or replaced. In FY2025, an additional 24 vehicles were purchased or replaced.</p>	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Fire: Fire Apparatus Replacements

FY2026 Project Description					Strategic Plan Pillar
<p>The Fire Department has several apparatus which require periodic replacement. Actual replacements will be determined during the budget process for each respective year and will take into consideration age, mileage, maintenance history, and continued serviceability.</p> <p>FY2026 funding will be used to replace two 2019 Pierce Enforcers (Engines 3 and 4), which will remain in service under reserve status. Since the lead time for assembly and delivery of apparatus may take up to 48 months, a multi-year replacement plan has been devised to proceed with replacements sooner than in past years.</p>					Efficient Governance
Impact on Operating Budget					
This project will be managed by the Fire Department and will impact the Department's workload.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
Financed Projects	\$ 2,442,000	\$ 5,592,000	\$ 4,673,000		\$ 12,707,000
Total	\$ 2,442,000	\$ 5,592,000	\$ 4,673,000		\$ 12,707,000
FY2026—FY2029 Funding					
The funding source for this project is the Fire Improvement Special Revenue Fund to cover debt service payments following financing.					
				Status of Prior Year Projects	
				This will be the second year of a multi-year project to maintain the Department's fleet with reliable apparatuses.	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Fire: Public Safety Training Center, Phase II

FY2026 Project Description					Strategic Plan Pillar
<p>The FY2022 and FY2023 budgets included funding for the design and construction of the new Northside Fire Station and Public Safety Training Center. After construction costs were fully funded, budgets in the subsequent fiscal years included funding for purchasing information technology network equipment and building furnishings.</p> <p>In FY2026, funding has been made available for the construction of a pavilion that will be used for storage of training props and to provide a dry area to allow for public safety training exercises during inclement weather.</p> <p>Funding may also be recommended in coming years for additional phases of this project that could include construction of an indoor firing range.</p>					Efficient Governance
Impact on Operating Budget					
This project will be managed by Public Works Facilities Management staff, with participation by the Fire Department staff, and will impact the workloads of each.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
Special Revenue/Capital Projects	\$ 250,000				\$ 250,000
Total	\$ 250,000				\$ 250,000
FY2026—FY2029 Funding					
The funding source for this project is the Fire Improvement Special Revenue Fund.					
			Status of Prior Year Projects		
			<p>FY2022 was the first year of this multi-year project with \$150,000 of budget contributed for design costs. In FY2023, \$16,440,000 was budgeted for design and construction and \$3,230,950 was budgeted in FY2024 and FY2025 for the purchase of network equipment and furnishings.</p>		


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Fire: Vehicle/Equipment Replacements & Purchases

FY2026 Project Description					Strategic Plan Pillar
<p>Equipment and vehicle replacement is determined by considering the age, mileage, maintenance history, and continued serviceability. In FY2026, it is recommended to replace three Suppression vehicles and purchase two new vehicles, one for Suppression and one for Training.</p> <p>Future year vehicle/equipment replacements and/or additions reflect the current schedule with adjustments and revisions to out years possible.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet staff and will impact the Division's workload. Ongoing maintenance costs are funded through a fleet lease rate assigned to each vehicle, which are deposited to the Fleet Maintenance Internal Service Fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p>					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
Special Revenue/Capital Projects	\$ 268,150	\$ 150,000	\$ 250,000	\$ 450,000	\$ 1,115,150
Total	\$ 268,150	\$ 150,000	\$ 250,000	\$ 450,000	\$ 1,115,150
FY2026—FY2029 Funding					
<p>The funding source for this project is the Fire Improvement Special Revenue Fund.</p>					
			Status of Prior Year Projects		
			<p>Most Fire Administration vehicles are leased through the City's Enterprise Fleet Management agreement; however, the City purchases vehicles that require include more up-fitting.</p>		


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: City-wide Storm Infrastructure Rehabilitation

FY2026 Project Description					Strategic Plan Pillar
<p>This project is a multi-year project to rehabilitate the City's storm infrastructure system. The Environmental Compliance Division has observed systemic degradation and has identified several exigent projects, such as replacing concrete box culverts and elliptical pipe in various locations.</p> <p>In FY2025, funding was provided for professional services for the design of the five most critical projects.</p>					Strong Neighborhoods
Impact on Operating Budget					
This project will be managed by the Public Works Environmental Compliance Division staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 6,000,000
Total	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 6,000,000
FY2026—FY2029 Funding					
Primary source of funding is the General Fund, then funds are transferred to the Stormwater Improvement Capital Project Fund.					
				Status of Prior Year Projects	
				<p>This is the second year of a multi-year project with \$1,500,000 included in FY2025. Another \$3.85 million was awarded in grant funds at the end of 2024.</p>	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Fuel Tank Storage Replacements

FY2026 Project Description					Strategic Plan Pillar
<p>The above ground fuel storage tanks located at most of the City's facilities do not meet codes regarding spill prevention and fire prevention. The Environmental Compliance Division has undertaken a multi-year approach to evaluate each tank location for removal or replacement until all of them meet standards.</p> <p>FY2025 funding removed/replaced tanks at five City locations.</p>					Efficient Governance
Impact on Operating Budget					
This project will be managed by the Public Works Environmental Compliance Division staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 65,000	\$ 65,000	\$ 75,000	\$ 85,000	\$ 290,000
Total	\$ 65,000	\$ 65,000	\$ 75,000	\$ 85,000	\$ 290,000
FY2026—FY2029 Funding					
Primary source of funding is the General Fund.					
			Status of Prior Year Projects		
			This is the second year of a multi-year project.		


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Vehicle/Equipment Replacements & Purchases

FY2026 Project Description					Strategic Plan Pillar
<p>Equipment and vehicle replacement is determined by considering the age, mileage, maintenance history, and continued serviceability. In FY2026, it is recommended to replace two dump trucks with plows and salters, a large bucket truck, a dump truck, and a vibratory roller and to purchase a knuckleboom and a forestry mulcher in the Operations Division and to replace a forklift in the Fleet Division.</p> <p>Future year vehicle/equipment replacements and/or additions are currently under evaluation and specific information is not available at this time.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet staff and will impact the Division's workload. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which are deposited to the Fleet Maintenance Internal Service fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p>					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 986,000				\$ 986,000
Total	\$ 986,000				\$ 986,000
FY2026—FY2029 Funding					
<p>The General Fund is the source of funding for this project, then funds are transferred to the Equipment Replacement Capital Project Fund.</p>					
			Status of Prior Year Projects		
			<p>Since FY2022, 56 vehicles and/or pieces of heavy equipment have been purchased or replaced. In FY2025, an additional eight vehicles and/or pieces of heavy equipment were purchased or replaced.</p>		


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Sidewalk Improvement Program

FY2026 Project Description					Strategic Plan Pillar
<p>The Sidewalk Improvement Program was initiated in FY2008 to foster a "walkable" city by providing sidewalks in areas where none exist, including both commercial and residential areas. Construction projects generally include new sidewalk, curb, gutter, and ADA compliant ramps where necessary.</p> <p>Each year a panel evaluates candidate projects against a set of criteria to prioritize into a sequence for design and construction. Staff then works with Neighborhood & Community Services (NCS) to begin gathering input from neighborhoods within the project areas in an effort to allow sufficient time for public comment and involvement before, during, and after the final design.</p>					Transportation
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 2,400,000
Total	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 2,400,000
FY2026—FY2029 Funding					
The primary source of funding is the General Fund, then funds are transferred to the Sidewalk Improvement Capital Project Fund. Other funding sources will also be explored, such as Community Development Block Grant (CDBG) funds and Transportation Alternatives Program (TAP) grants, to supplement additional projects when feasible.					
				Status of Prior Year Projects	
				<p>Since the program's inception in FY2008, over 17.7 miles of new sidewalk have been constructed or are pending and over \$8.65 million has been allocated from the General Fund.</p>	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Stormwater Mitigation Program

FY2026 Project Description					Strategic Plan Pillar
<p>The City established the Stormwater Mitigation Program in 2011 to address flooding that impacts private property or public infrastructure. Potential construction projects are screened against set criteria and prioritized. The intent is to improve the capacity of stormwater conveyance in the most needful areas throughout the City, improving drainage flow, safety, and potentially reducing damage to residences and businesses.</p> <p>Projects include deepening an existing basin, constructing a new retention basin, and numerous smaller projects. Costs depend greatly upon the conditions such as rock, level of protection desired (75 or 100-year storm), and market conditions for bids.</p>					Strong Neighborhoods
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Planning and Design Division as well as the Environmental Compliance Division staff and impact the Divisions' workload. The Public Works Operations employees also assist by addressing smaller projects throughout the year as needed.</p>					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,900,000
Total	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,900,000
FY2026—FY2029 Funding					
<p>The primary source of funding is the General Fund, then funds are transferred to the Stormwater Improvement Capital Project Fund.</p>					
				Status of Prior Year Projects	
				<p>Since this program's inception in FY2011, the City has allocated \$6.3 million in local tax revenues. A total of 60 projects were identified at that time and to-date more than 20 projects have been completed. Since that time, an additional 30+ projects have been identified and are included in this program.</p>	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Sidewalk, Curb & Gutter Reconstruction Program

FY2026 Project Description					Strategic Plan Pillar
<p>This project is targeted to maintain sidewalks throughout the City to provide a pedestrian transportation alternative. The emphasis is on replacement of broken, uneven sidewalks and curb and gutter in need of rehabilitation to reduce tort liability and routine maintenance costs.</p> <p>A GIS application enables staff to conduct a more efficient and thorough process to identify and prioritize areas with potential trip hazards and ADA compliance issues. These funds will be used to address the repairs utilizing both in-house staff (Operations Division Concrete Crew) and with outside contractors.</p>					Transportation
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
Special Revenue/Capital Projects	\$ 400,000	\$ 400,000	\$ 400,000	\$ 450,000	\$ 1,650,000
Total	\$ 400,000	\$ 400,000	\$ 400,000	\$ 450,000	\$ 1,650,000
FY2026—FY2029 Funding					
The Kentucky Municipal Aid Program (Liquid Fuel Tax, LFT) is the source of special revenue funds.					
				Status of Prior Year Projects	
				The Sidewalk Reconstruction Program has resulted in the reconstruction of over 5.4 miles of sidewalk since FY2011.	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Street Resurfacing (Overlay Project)

FY2026 Project Description					Strategic Plan Pillar
<p>This on-going program provides for resurfacing of streets according to priorities determined from data provided by the pavement management system. In 2025, it was reported that only 65.9% of City streets met the minimum acceptable conditions.</p> <p>In FY2026, funding will be used to resurface approximately 11 miles of roadway, given standard road conditions and recent resurfacing contracts.</p>					Transportation
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 1,000,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 4,750,000
Special Revenue/Capital Projects	\$ 1,000,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 4,750,000
Total	\$ 2,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 9,500,000
FY2026—FY2029 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 240 miles of roadways with funding totaling over \$29.1 million.</p> <p>In FY2025, 11 miles were resurfaced through this program.</p>	

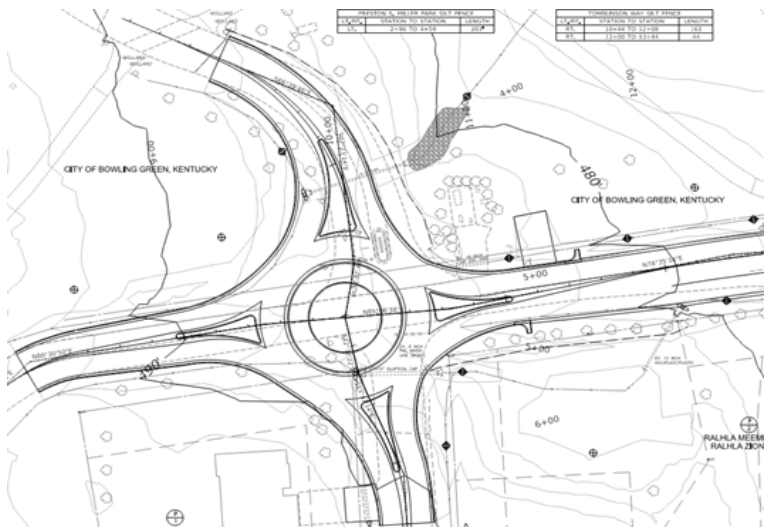
CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Scottsville Road Multi-use Path

FY2026 Project Description					Strategic Plan Pillar
<p>This project addresses the goal of the Federal Highways Administration of improving the state's transportation system while reducing carbon emissions. The project includes the construction of a new shared-use path on Scottsville Road from Three Springs Road to Campbell Lane and a shared-use path from Bryant Way to Cave Mill Road via Scottsville Road and Greenwood Mall.</p> <p>The City, through the MPO, accepted an initial design grant award for the Carbon Reduction Program in the amount of \$176,459. Additional grant funding totaling about \$1,426,491 will be provided over a five year period for the survey, design, right of way acquisition, and construction phases of this project.</p> <p>The City also accepted \$285,298 of 2024 GRANT (Government Resources Accelerating Needed Transformation) Programs from the KY Cabinet for Economic Development for 15% of the local matching funds required.</p> <p>FY2026 funding will be used for local match to grant funds and assist with the cost of construction</p>					Riverfront & Greenways Development
Impact on Operating Budget					
This project will be managed by the Public Works Department, with assistance from Neighborhood & Community Services Department staff, and will impact both Departments' workload.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 371,325	\$ 300,000			\$ 671,325
Total	\$ 371,325	\$ 300,000			\$ 671,325
FY2026—FY2029 Funding					
Sources of funding include Carbon Reduction Program and GRANT federal grants with local matching funds originating from the General Fund, which will be transferred to the Capital Community Project Grants Fund, a capital projects fund.					
			Status of Prior Year Projects		
			Funding was carried forward from FY2024 to FY2025. This is the second year of funding.		

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Tomblinson Way Roundabout

FY2026 Project Description					Strategic Plan Pillar
<p>This project is for the construction of a small roundabout at the intersection of Tomblinson Way and the entrance to Preston Miller Park. Given the success of the neighborhood roundabouts completed in FY2020, the decision was made to evaluate other locations within the City where traffic flow could be improved with the installation of smaller roundabouts. The construction of a roundabout at this location will provide better traffic flow for motorists accessing both the park as well as the two densely populated residential areas adjacent to the park. The roundabout is also intended to provide pedestrians with a safer location to cross the roadways between the park and neighborhoods.</p> <p>Funding in the amount of \$150,000 was allocated in FY2024 for design and property acquisition.</p>					Transportation
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
Special Revenue/Capital Projects	\$ 1,000,000				\$ 1,000,000
Total	\$ 1,000,000				\$ 1,000,000
FY2026—FY2029 Funding					
The primary source of funding is from the Future Road Projects Fund, a capital projects fund, which money originates from the General Fund.					
				Status of Prior Year Projects	
				<p>This is the second and final year of this project. FY2024 funding was used for design with property acquisition and construction to take place in FY2026.</p>	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Vehicle/Equipment Replacements & Purchases

FY2026 Project Description					Strategic Plan Pillar
<p>Vehicle and equipment replacement is determined by considering the age, mileage, maintenance history, and continued serviceability. In FY2026, three pieces of equipment in the Parks Maintenance Division and nine pieces of equipment in Golf Maintenance Division are recommended for replacement. Also, purchases of the following pieces of equipment are being recommended: hydraulic hammer attachment for a mini-excavator, gooseneck trailers, standard trailers, turf equipment, portable stage, one ton dump truck, and a wood chipper attachment.</p> <p>Future fiscal year vehicle/equipment replacements and/or additions are currently under evaluation and specific information is not available at this time. Estimated amounts have not been added for those years to reflect anticipated costs in future years.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet and Parks & Recreation staff and will impact the workload of each. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which are deposited to the Fleet Maintenance Internal Service Fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p>					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 720,150				\$ 720,150
Total	\$ 720,150				\$ 720,150
FY2026—FY2029 Funding					
<p>The primary source of funding is the General Fund, which funds are transferred to the Equipment Replacement Capital Project Fund.</p>					
				Status of Prior Year Projects	
				<p>Since FY2022, 79 vehicles and/or pieces of equipment were purchased or replaced.</p>	

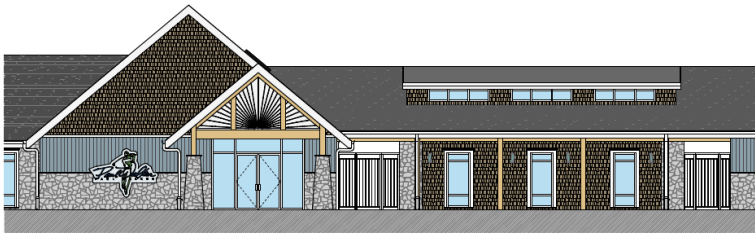
CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Riverfront Park Development, Future Phases

FY2026 Project Description					Strategic Plan Pillar
<p>The Riverfront Development Project will create a new riverfront area park and breathe life into distressed park areas significantly underutilized due to a lack of amenities and safety concerns arising from steep terrain, absence of lighting, natural vegetation seclusion, and reported crime.</p> <p>Phase I of this project has been fully funded at a total of \$2.95 million through a National Park Service grant and local funding. This funding provided for the development of a master plan, design, and initial construction for improvements and enhancements for the new riverfront area park. Phase I is expected to begin construction during FY2026.</p> <p>Phase II funding includes another \$4 million appropriated over a two-year period at \$2 million each in FY2024 and FY2025. This portion of the park will focus on play and continue the development along the Riverfront Park West portion that will house a performance lawn, play area, observation mound, and food truck plaza.</p> <p>Phase III funding also began in FY2025 with the award of a ORLP grant of \$3,640,00 and a State GRANT of \$3,276,000 requiring a local match of \$364,000. Phase III will create a whitewater park and reshape the edge of the river to accommodate the new whitewater park.</p>					Riverfront & Greenway Development
Impact on Operating Budget					
This project will be managed by the NCS Department, with assistance from Parks Maintenance Division staff, and will impact the Department's workload. Public Works Operations Division staff may assist as necessary. On-going operational costs will be funded by the General Fund for mulch, general maintenance supplies, utilities, dirt/rock for bike track and playground repairs.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 4,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 10,000,000
Total	\$ 4,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 10,000,000
FY2026—FY2029 Funding					
The primary source of funding is from the General Fund, then funds are transferred to the Riverfront Development Capital Project Fund.					
				Status of Prior Year Projects	
				FY2025 was the fifth year of this multi-year project, through which \$9.71 million has been funded for park development.	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Paul Walker Pro Shop & Cart Barn Reconstruction

FY2026 Project Description					Strategic Plan Pillar
The existing Paul Walker Pro Shop was built in 1934 and is in need of reconstruction. In FY2025, the City hired an architectural firm to develop plans for the reconstruction of the Pro Shop and cart barn. The design of the facility will be similar to the Hobson Golf Pro Shop and will include a pro shop, patio, and cart barn. In FY2026, funding will be provided for construction.					Efficient Governance
Impact on Operating Budget					
This project will be managed by the Parks Maintenance and Golf divisions staff and will impact the Divisions' workload.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 1,100,000				\$ 1,100,000
Special Revenue/Capital Projects	\$ 1,650,000				\$ 1,650,000
Total	\$ 2,750,000				\$ 2,750,000
FY2026—FY2029 Funding					
The primary source of funding is the General Fund and Parks Capital Improvement Fund 340, a capital projects fund.					
					Status of Prior Year Projects
					This is the second and final year of the project.


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Soccer Complex Turf Fields at Preston Miller Park

FY2026 Project Description					Strategic Plan Pillar
<p>This project includes converting two existing Bermuda grass fields 3 and 4 to turf, which will allow for year-round play. Prior year funding was provided to convert grass fields #1 and #3 to turf at the Lovers Lane Soccer Complex.</p> <p>The FY2026 budget will allocate funding for engineering costs to address water runoff and construction costs to convert two fields from Bermuda grass to turf at Preston Miller Park. Future year funds will be requested to convert two more fields at the Lovers Lane Soccer Complex.</p>					Strong Neighborhoods
Impact on Operating Budget					
This project will be managed by the Parks & Recreation Maintenance Division staff and will impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 2,000,000	\$ 2,460,000			\$ 4,460,000
Total	\$ 2,000,000	\$ 2,460,000			\$ 4,460,000
FY2026—FY2029 Funding					
The primary source of funding is the General Fund, which funds are transferred to the Parks Capital Improvement Fund.					
			Status of Prior Year Projects		
			This is the second year of a three year project, a total of \$2,000,000 was allocated in FY2025.		


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Emergency Backup Generator

FY2026 Project Description					Strategic Plan Pillar
<p>Generators have been permanently installed throughout City facilities to provide backup power for emergency response infrastructure. The City Auditor noted during an annual Emergency Response Assessment that BGPR facilities lack generators. During FY2025, a backup generator was installed at the F.O. Moxley Community Center.</p> <p>In FY2026, funding is proposed for the purchase and installation of a backup generator at the Kummer Little Recreation Center. These generators will provide the community centers with a dedicated backup power source to ensure power during an emergency.</p>					Efficient Governance
Impact on Operating Budget					
This project will be managed by the Parks & Recreation Maintenance Division staff and will impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
Special Revenue/Capital Projects	\$ 300,000				\$ 300,000
Total	\$ 300,000				\$ 300,000
FY2026—FY2029 Funding					
The primary source of funding is the Parks Capital Improvement Fund, which funds originated from the Parks Development Fund.					
				Status of Prior Year Projects	
				This is the second and final year of the project.	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Lampkin Park Improvements, Phase II

FY2026 Project Description					Strategic Plan Pillar
<p>Many improvements have been made at Lampkin Park to enhance the experience for park users. In FY2024, funding was provided to rehabilitate the maintenance building and connect the maintenance building's restrooms to the sewer at the public restrooms.</p> <p>FY2026 funding is being requested to renovate the public restrooms at the park to include eight single entry restrooms. The funding will also increase the size of the current sewer pump to better meet the demand.</p>					Strong Neighborhoods
Impact on Operating Budget					
This project will be managed by the Parks & Recreation Maintenance Division staff and will impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
Special Revenue/Capital Projects	\$ 575,000				\$ 575,000
Total	\$ 575,000				\$ 575,000
FY2026—FY2029 Funding					
The primary source of funding is the Parks Capital Improvement Fund, which funds originated from the Parks Development Fund.					
				Status of Prior Year Projects	
				Funds were carried forward from FY2024 to FY2025. This is the second year of funding for this project.	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Pedigo Park Improvements, Phase II

FY2026 Project Description					Strategic Plan Pillar
Pedigo Park Improvements Phase II is being funded in FY2026 to provide for the construction of foot volley courts. Additionally, the budget will cover the cost to connect two preexisting walking trails, which will allow pedestrians to walk from Butler Way to Glen Lily Road.					Strong Neighborhoods
Impact on Operating Budget					
This project will be managed by the Parks & Recreation Maintenance Division staff and will impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
Special Revenue/Capital Projects	\$ 475,000				\$ 475,000
Total	\$ 475,000				\$ 475,000
FY2026—FY2029 Funding					
The primary source of funding is the Parks Capital Improvement Fund, which funds originated from the Parks Development Fund.					
				Status of Prior Year Projects	
				In FY2025, \$45,000 in funding was provided to convert the batting cages into Sepak Takraw courts.	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Neighborhood & Community Services: Vehicle/Equipment Replacement

FY2026 Project Description					Strategic Plan Pillar
<p>The Code Compliance Division includes three Animal Protection Officers, who operate primarily from of their assigned vans. In FY2024, one new van was purchased when a third Animal Protection Officer was added to the Division. In FY2025, the Department replaced one of the two older vans that are smaller and underpowered with the same type of van that was purchased during FY2024.</p> <p>In FY2026, the Department is requesting to replace the third, and final van.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet and Neighborhood & Community Services staff and will impact the workload of each. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which are deposited to the Fleet Maintenance Internal Service Fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p>					
Future Appropriation Plan					
Funding Source	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 100,000				\$ 100,000
Total	\$ 100,000				\$ 100,000
FY2026—FY2029 Funding					
<p>Source of funding is the General Fund, which is transferred to the Equipment Replacement Fund, a capital projects fund.</p>					
					Status of Prior Year Projects
					<p>This is the final year of this project.</p>

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

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

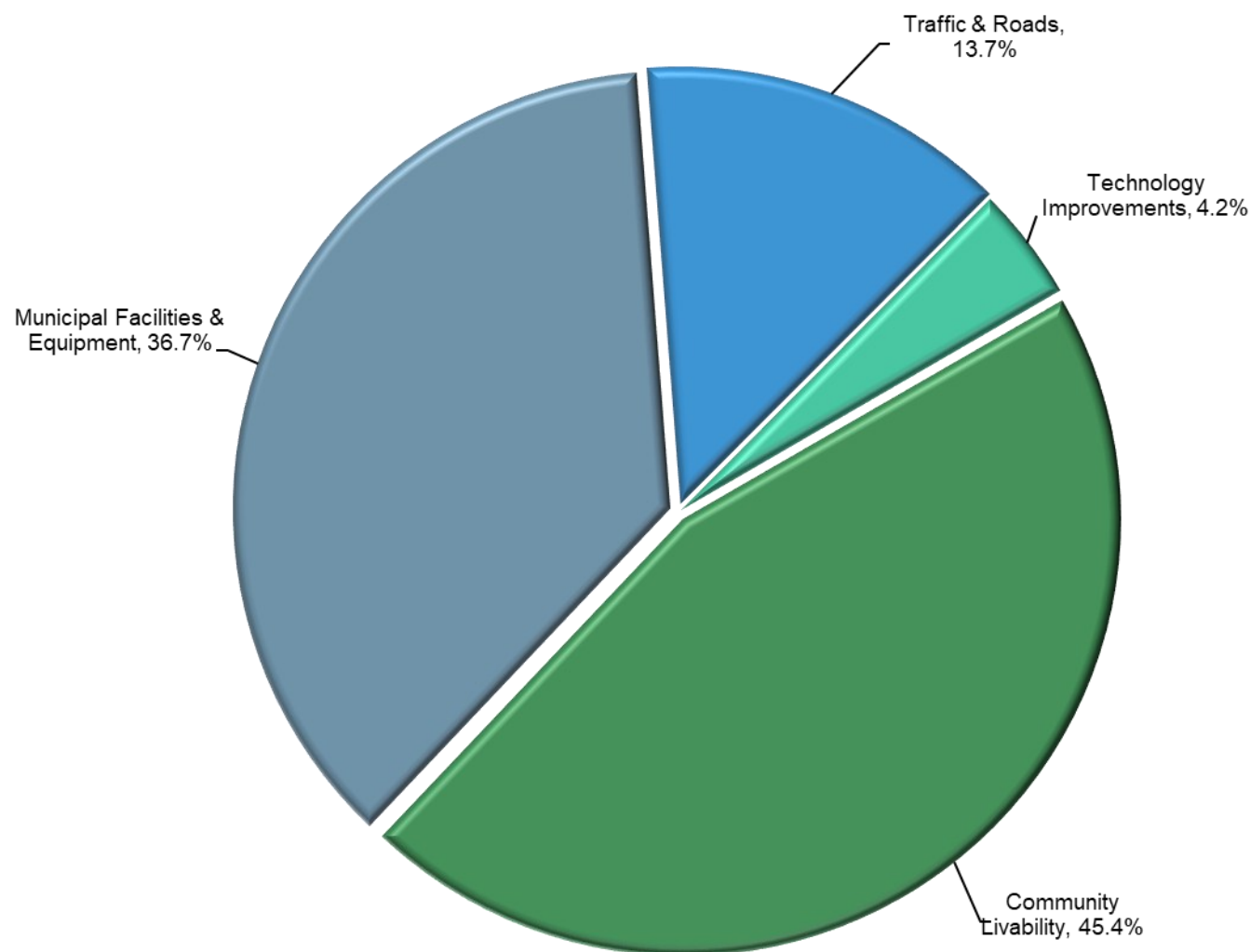
FY2026 Project Description					Strategic Plan Pillar
<p>As part of the five year Consolidated Plan approved May 7, 2019, staff identified a Local Strategy Area known as the "BG Reinvestment Area" which is comprised of six census tracts centered in downtown and west end of Bowling Green. A portion of this area was previously known as the Enterprise Community and received significant investment from 1999-2010 and was a primary focus for CDBG funds over the past several years. The other census tracts have similar demographics, housing related problems, and public infrastructure needs. The CDBG program contributes approximately 80% of the annual allotment toward investments in this area and General Fund contributions supplement the program. After selecting a new neighborhood for investment, staff develops the priority needs and individual projects tailored to the neighborhood with neighborhood's participation. Projects may include: sidewalks, stormwater improvements, parks, street improvements, acquisition/demolition, rehab, or housing improvements. Funding for each target area is typically accumulated over a two to three year period to more effectively address the issues in each area.</p> <p>In the Spring of 2024, NCS selected 102.4 as the next neighborhood area. This area is bounded by Highway 185 to Old Barren River Road and then Victoria Street to the Barren River. The planning for this neighborhood was completed in FY2024 with investments starting in FY2025 and continuing through FY2028.</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	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$ 200,000	\$ 200,000	\$ 200,000		\$ 600,000
Special Revenue/Capital Projects	\$ 560,000	\$ 560,000	\$ 560,000		\$ 1,680,000
Total	\$ 760,000	\$ 760,000	\$ 760,000		\$ 2,280,000
FY2026—FY2029 Funding					
Source of funding is the Federal Community Development Block Grant (CDBG), accounted for in a Special Revenue Fund, and the General Fund.					
			Status of Prior Year Projects		
			<p>The primary projects completed in FY2025 under the Neighborhood Improvements Program (NIP) focused on installing 5,090 linear feet of sidewalk and greenway paths for West End Greenway Phase II. Additionally, an exterior property improvements program was completed in Census Block Group 102.1 and 102.4, resulting in over 32 properties rehabilitated 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 FY2026 Capital Improvement Program. Projects and equipment purchases spanning multiple years are found on pages 117-138 and the CIP Fund Allocation Report is on pages 115-116.

POLICE: \$1,000,000	
<u>Microwave Replacements for Radio Towers - \$1,000,000</u> : The current public safety radio tower microwave system is experiencing an increasing number of errors and can no longer support software updates. Given these concerns, an upgrade and replacement of equipment is necessary to ensure continued reliability and functionality.	Efficient Governance
FIRE: \$44,000	
<u>Self Contained Breathing Apparatus - \$44,000</u> : The purchase of four additional Self-Contained Breathing Apparatus (SCBA) is recommended to allow for increased inventory.	Efficient Governance
PUBLIC WORKS: \$785,000	
<u>Landfill Storage/Training Pavilion - \$85,000</u> : This project is for the construction of a pavilion for instructional classes at the Glen Lily Landfill site. A portion of the pavilion will be enclosed to allow for storage of tools and supplies.	Efficient Governance
<u>Commerce Street Rehabilitation - \$700,000</u> : The rehabilitation of 2,750 linear feet of Commerce Street is recommended due to increased commercial traffic.	Transportation
PARKS & RECREATION: \$1,425,000	
<u>Covington Woods Playground Surface Replacement - \$185,000</u> : This project includes the replacement of the playground mulch with an inclusive surfacing at Covington Woods Park.	Strong Neighborhoods
<u>CrossWinds Maintenance Building Improvements - \$150,000</u> : Replacement of the original wood exterior with metal siding and the construction of storage structure attached to the maintenance building is recommended.	Efficient Governance
<u>Hobson Golf Course Tee Box #6 Improvements - \$50,000</u> : This project provides funding to move the existing tee box at hole #6 at Hobson Golf Course, which will change the hole from a par 4 to a par 5 and the course will be a par 36.	Efficient Governance
<u>Lovers Lane Playground Improvements - \$600,000</u> : The replacement of the original playground equipment at the Lovers Lane Soccer Complex is recommended. This project will also replace the playground mulch with an inclusive surfacing.	Strong Neighborhoods
<u>Roland Bland Playground Equipment Replacement - \$75,000</u> : This project will replace an older section of playground equipment with new playground equipment at Roland Bland Park.	Strong Neighborhoods
<u>Russell Sims Aquatic Center Master Plan - \$225,000</u> : Funding is being recommended to hire a firm to complete a master plan study for the Russell Sims Aquatic Center.	Strong Neighborhoods
<u>On-site Mulch Storage Area - \$40,000</u> : This project is for the installation of a mulch delivery and storage area at the Landscape facility that will consist of concrete pad and an asphalt access road.	Efficient Governance
<u>Lovers Lane Parking Lot Lights - \$100,000</u> : This project includes the installation of lights to the side parking lot at the Lovers Lane Soccer Complex.	Strong Neighborhoods
NEIGHBORHOOD & COMMUNITY SERVICES: \$90,000	
<u>Transit Shelters - \$90,000</u> : This project will fund the construction and installation of three transit shelters throughout the City.	Transportation

CAPITAL IMPROVEMENT PLAN BUDGET ALL FUNDS



Community Livability	\$ 12,306,325
Municipal Facilities & Equipment	9,945,300
Traffic & Roads	3,700,000
Technology Improvements	1,150,000
Total	<u>\$ 27,101,625</u>

AGENCIES



AGENCY FUNDING HISTORY

Eligible Agencies	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Requested	FY2026 Approved
BG/WC Drug Task Force	\$ 75,000	\$ 75,000	\$ 85,000	\$ 85,000	\$ 100,000	\$ 100,000
BG/WC Humane Society	97,925	97,925	97,925	100,000	100,000	100,000
BG/WC Regional Airport	58,195	61,105	64,160	66,340	69,322	68,265
BG/WC Welfare Center ⁽¹⁾	86,264	152,719	75,706	53,500	53,500	53,500
Economic Development Authority	125,000	125,000	125,000	125,000	125,000	125,000
Hobson House Commission	61,030	64,030	64,030	66,210	68,210	68,130
Human Rights Commission	77,250	82,250	87,595	90,575	95,000	93,205
BG-WC Operation P.R.I.D.E.	24,440	26,150	27,850	35,930	35,930	35,930
City-County Planning Commission	481,000	481,000	531,000	549,050	564,977	564,980
Southern Kentucky 2-1-1	50,000	50,000	50,000	50,000	50,000	50,000
Total	\$ 1,136,104	\$ 1,215,179	\$ 1,208,266	\$ 1,221,605	\$ 1,261,939	\$ 1,259,010

Other Agency Funding:

Regional Airport Grant Matches/ Capital Improvements	\$ 17,623	\$ -	\$ 67,055	\$ 50,000	\$ 21,168	\$ 21,165
Emergency Mgmt. Siren Repl.	-	-	-	10,000	10,000	10,000
United Way of Southern Kentucky ⁽²⁾	2,763	2,406	2,671	2,917	3,900	3,900
Beautifl-65 Project Maintenance ⁽³⁾	150,000	150,000	150,000	200,000	250,000	250,000
Planning Comm. Transit Dev. Plan	-	16,000	-	-	-	-
Planning Comm. Transp. Study	-	-	-	25,000	-	-
Planning Comm. Smallhouse Rd. Study	-	12,000	-	-	-	-
Barren River Area Child Advocacy	-	42,390	-	-	-	-
Friends of L&N Depot Capital Impro.	19,135	-	-	-	-	-
Subtotal	\$ 189,521	\$ 222,796	\$ 219,726	\$ 287,917	\$ 285,068	\$ 285,065
Total	\$ 1,325,625	\$ 1,437,975	\$ 1,427,992	\$ 1,509,522	\$ 1,547,007	\$ 1,544,075

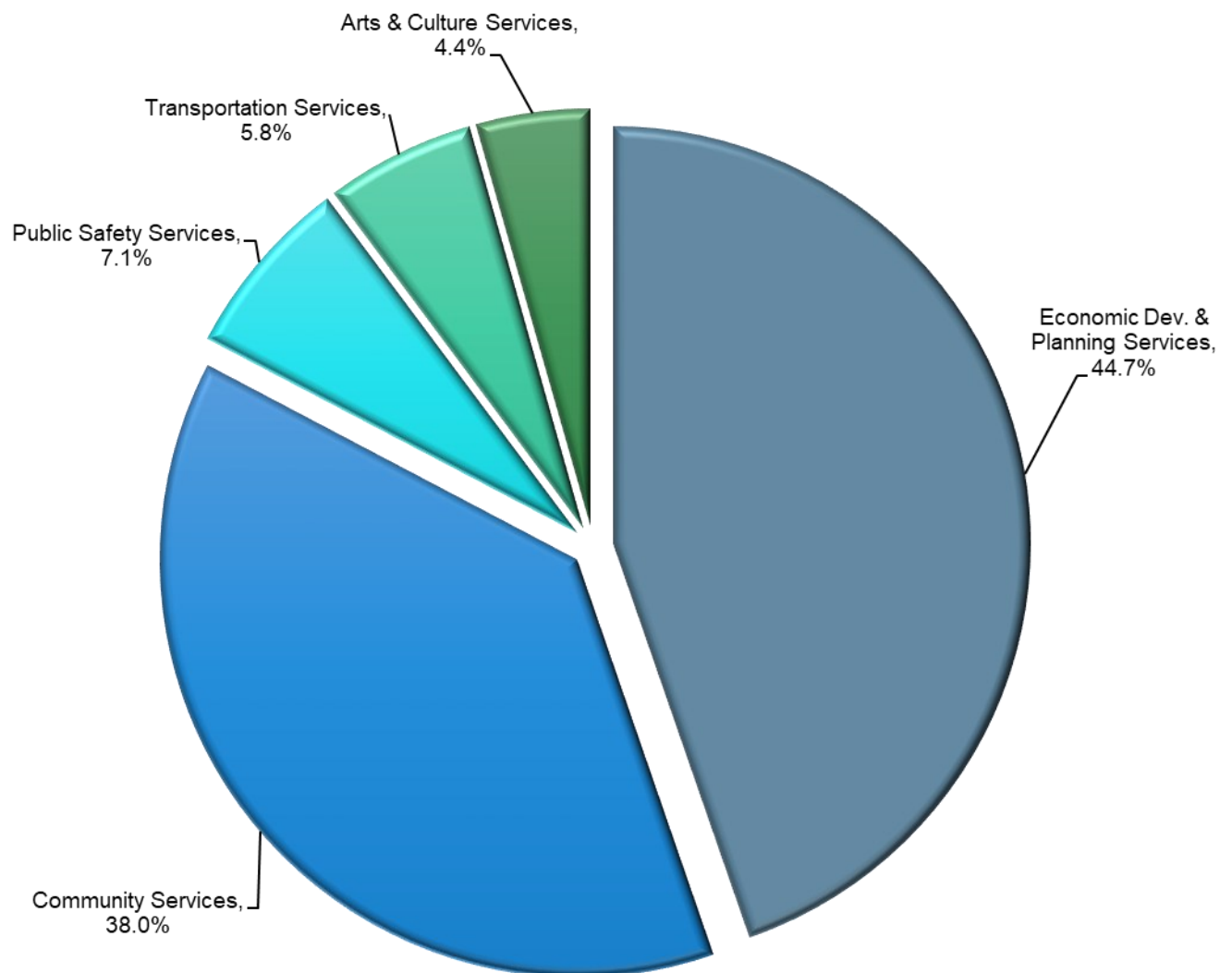
Agency funding totals approximately 1.1% of FY2026 General Fund expenditures

⁽¹⁾ Welfare Center also receives excess Gas Franchise fees collected in accordance with Municipal Order No. 2008-30.

⁽²⁾ United Way (UW) funding is a dollar for dollar match of the City employee pledges for contribution to UW during the calendar year.

⁽³⁾ Beautifl-65 Project Maintenance utilizes an alternative funding source that is not the General Fund.

FY2026 AGENCY FUNDING



Economic Dev. & Planning Services	\$ 689,980
Community Services	586,535
Public Safety Services	110,000
Transportation Services	89,430
Arts & Culture Services	68,130
Total	<u>\$ 1,544,075</u>

DEPARTMENT SUMMARIES



LEGISLATIVE DEPARTMENT

CONTACT INFORMATION

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

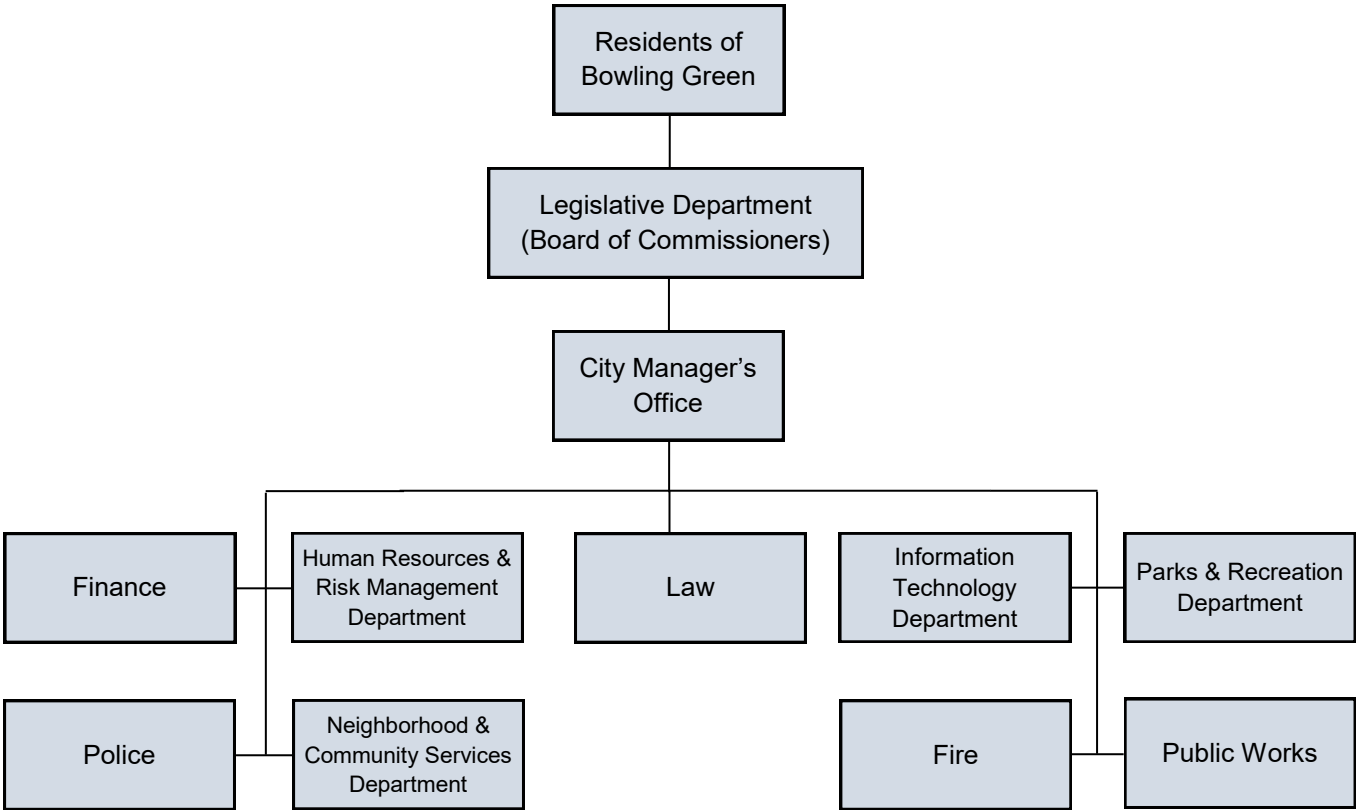
email: Deborah.West@bgky.org

MISSION STATEMENT

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

DEPARTMENT SUMMARY

The government for the City of Bowling Green is comprised of a City Manager, who oversees and manages the day-to-day functions and operations of the City, and a Board of Commissioners to serve as the legislative arm of the City. The legislative body is comprised of four Commissioners and a Mayor, the Board of Commissioners produce public policy and guide the direction for the City as Bowling Green advances.



DEPARTMENT STAFFING

	FY2024	FY2025	FY2026
Board of Commissioners	5	5	5
Total Department Staff	5	5	5

LEGISLATIVE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026
EXPENSES:			
Personnel	\$ 255,052	\$ 278,174	\$ 311,487
Contractual Services	37,007	34,575	39,475
Supplies & Materials	333	1,800	1,550
TOTAL EXPENSES	\$ 292,392	\$ 314,549	\$ 352,512
REVENUE:			
Non-Program General Funds	\$ 292,392	\$ 314,549	\$ 352,512
TOTAL REVENUE	\$ 292,392	\$ 314,549	\$ 352,512

ACCOMPLISHMENTS

- 21 Board of Commissioners meetings, work sessions, and special call meetings were held.
- 295 Municipal Orders were considered, an increase of 9.2% over the previous 12 months.
- 35 Ordinances were considered.
- 27 Appointees were made to various boards, commissions, and agencies.

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Efficient Governance
2. Downtown Development
3. Riverfront and Greenway Development
4. Housing Development
5. City Workforce Development
6. Transportation
7. Strong Neighborhoods



LEGISLATIVE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Impact/Explanation

Board of Commissioners:

Increase to General Fund operating accounts	\$ 4,650	No impact to services
Net adjustment to employee pay and other benefits	33,313	FY2026 cost of living adjustment, increase to Mayor's salary on January 1, 2025, fringe benefit changes, and medical premium increases

Total	\$ 37,963
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DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
Board of Commissioners	\$ 292,392	\$ 314,549	\$ 352,512	\$ 37,963	+12.1%
TOTAL EXPENSES	\$ 292,392	\$ 314,549	\$ 352,512	\$ 37,963	+12.1%
REVENUE:					
Local Taxes	\$ 292,392	\$ 314,549	\$ 352,512	\$ 37,963	+12.1%
TOTAL REVENUE	\$ 292,392	\$ 314,549	\$ 352,512	\$ 37,963	+12.1%

POSITION DETAIL

Title	Grade	<u>FY2025 Budgeted</u>		<u>FY2026 Budgeted</u>		<u>FY25—FY26 Variance</u>	
		Positions	FTE	Positions	FTE	Positions	FTE
City Commissioners	-	4	-	4	-	0	0.0
Mayor	-	1	-	1	-	0	0.0
Total Positions & FTE		5	-	5	-	0	0.0

CITY MANAGER'S OFFICE

CONTACT INFORMATION

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

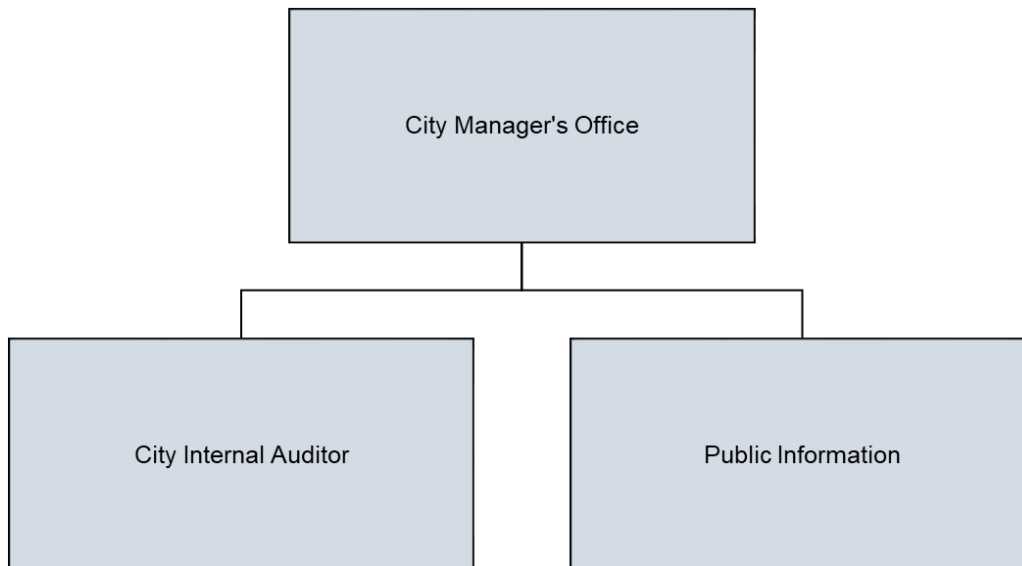
email: Jeff.Meisel@bgky.org

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2024	FY2025	FY2026
City Manager's Office	2	2	2
City Clerk's Office	3	3	-
City Internal Auditor	1	1	1
Public Information	2	2	3
Total Department Staff	8	8	6

CITY MANAGER'S OFFICE, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026
EXPENSES:			
Personnel	\$ 982,765	\$ 1,081,379	\$ 913,452
Contractual Services	140,955	173,960	155,365
Supplies & Materials	8,954	18,175	8,350
Subsidies & Assistance	1,000	-	-
TOTAL EXPENSES	\$ 1,133,674	\$ 1,273,514	\$ 1,077,167
REVENUE:			
Non-Program General Funds	\$ 1,130,736	\$ 1,271,764	\$ 1,075,113
Program Revenue General Funds	2,938	1,750	2,054
TOTAL REVENUE	\$ 1,133,674	\$ 1,273,514	\$ 1,077,167

ACCOMPLISHMENTS




- The City's primary social media pages of Facebook, X, and Instagram experienced a combined growth of 7.8% over last year through a total of 7,692,121 impressions.
- The City Internal Auditor completed audits of City Agency compliance, petty cash follow-up, Police Officer training compliance, and extensive review of the City's emergency preparedness through ongoing discussions with senior management to increase the City's effectiveness in future emergency situations.
- International Fraud Awareness Week activities were promoted citywide by the Internal Auditor through daily informational emails and a fraud awareness quiz, which garnered 16.5% more participation than in the prior year.
- Workforce Participation Outreach campaign was coordinated and implemented in partnership with Warren County and CrowdSouth to attract workers to open jobs in Bowling Green and Warren County.
- Built partnerships with other governmental agencies and non-profit organizations to help provide mental health services and services for the unhoused community through the Life Navigation Center and the Anchor Project. The Life Navigation Center assisted 307 people through this partnership in FY2024.
- Assisted in obtaining \$20 million in state funding over two fiscal years for construction of the new Bowling Green mental health drop-in center.
- The Public Information Division started the City's first ever podcast "TalkBGKY". Over 20 episodes were produced in its first season with one Spanish language episode. Episodes air on the City's website, Channel 4, Apple podcasts, YouTube, Vimeo, and Spotify.

CITY MANAGER'S OFFICE, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Efficient administration of City services by ensuring City services such as Finance, Human Resources, Information Technology, Law, Neighborhood and Community Services, Police, Fire, Public Works, and Parks and Recreation are delivered efficiently and effectively.
2. Implementation of policies and budget by carrying out the policies and decisions made by the Board of Commissioners.
3. Provides checks and balances for all City departments.
4. Ensure informed residents through public outreach.
5. Provide an objective review of all internal processes to improve efficiency and help prevent fraud, waste and abuse.
6. Manage and oversee the City's government access cable channel by coordinating the schedule and creating content through a variety of programs.
7. Preserve the financial viability and sustainability of City government through efficient governance.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2024	Estimated FY2025	Proposed FY2026	Estimated Change FY25—FY26	Linkage to City Strategic Plan
1-3, 5, 7	Direct Audit Hours, 70% of auditor time dedicated to direct audit related work	72.7%	70.0%	70.0%		Efficient Governance
3, 4, 6	BG TV Channel 4 and social media programming	154	165	170		Efficient Governance
3, 4, 6	Informed Residents, grow public outreach through social media channels and audio and video productions	7,692,156 post impressions	7,700,000 post impressions	7,750,000 post impressions		Efficient Governance

CITY MANAGER'S OFFICE, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

City Manager's Office:

Decrease to General Fund operating accounts	(\$ 5,075)	No impact to services
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City Clerk's Office:

Decrease to all General Fund operating accounts	(26,380)	City Clerk Division was transferred to the Law Department with the FY2026 Budget
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City Internal Auditor:

Increase to General Fund operating accounts	4,355	Scheduled external audit service contract fee increase
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Records Management:

Decrease to all General Fund operating accounts	(8,905)	Records Management was transferred to the Law Department with the FY2026 Budget
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Public Information:

Increase to General Fund operating accounts	7,585	Increase recommended for purchase of audio visual equipment
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Net adjustment to employee pay and other benefits	(167,927)	FY2026 cost of living adjustment, step increase, fringe benefit changes, one PT to FT position adjustment, three FT positions transferred to Law Department, and medical premiums increase
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Total	<u>(\$ 196,347)</u>	
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CITY MANAGER'S OFFICE, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
City Manager's Office	\$ 365,942	\$ 394,498	\$ 411,897	\$ 17,399	+4.4%
City Clerk	197,380	227,819	-	(227,819)	-100.0%
City Internal Auditor	232,466	255,569	265,446	9,877	+3.9%
Records Management	92,342	109,521	-	(109,521)	-100.0%
Public Information	245,544	286,107	399,824	113,717	+39.7%
TOTAL EXPENSES	\$ 1,133,674	\$ 1,273,514	\$ 1,077,167	(\$ 196,347)	-15.4%
REVENUE:					
Local Taxes	\$ 1,130,736	\$ 1,271,764	\$ 1,075,113	(\$ 196,651)	-15.5%
Fees	2,090	1,250	1,250	-	0.0%
Charges for Services	848	500	804	304	+60.8%
TOTAL REVENUE	\$ 1,133,674	\$ 1,273,514	\$ 1,077,167	(\$ 196,347)	-15.4%

POSITION DETAIL

Title	Grade	FY2025 Budgeted		FY2026 Budgeted		FY25—FY26 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Assistant City Clerk	G5	1	1.0	0	0.0	-1	-1.0
City Clerk	G13	1	1.0	0	0.0	-1	-1.0
City Internal Auditor	G16	1	1.0	1	1.0	0	0.0
City Manager	-	1	1.0	1	1.0	0	0.0
Creative Media Specialist	G5	0	0.0	1	1.0	+1	+1.0
Exec Asst./Public Info Officer	G12	1	1.0	1	1.0	0	0.0
Graphic Designer	G8	1	1.0	1	1.0	0	0.0
Office Assistant (mid-FY25 add)	10	1	0.46	0	0.0	-1	-0.46
Public Information & Broadcast Specialist	G8	1	1.0	1	1.0	0	0.0
Records Management Coordinator	G9	1	1.0	0	0.0	-1	-1.0
Total Positions & FTE		9	8.46	6	6.0	-3	-2.46

FINANCE DEPARTMENT

CONTACT INFORMATION

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

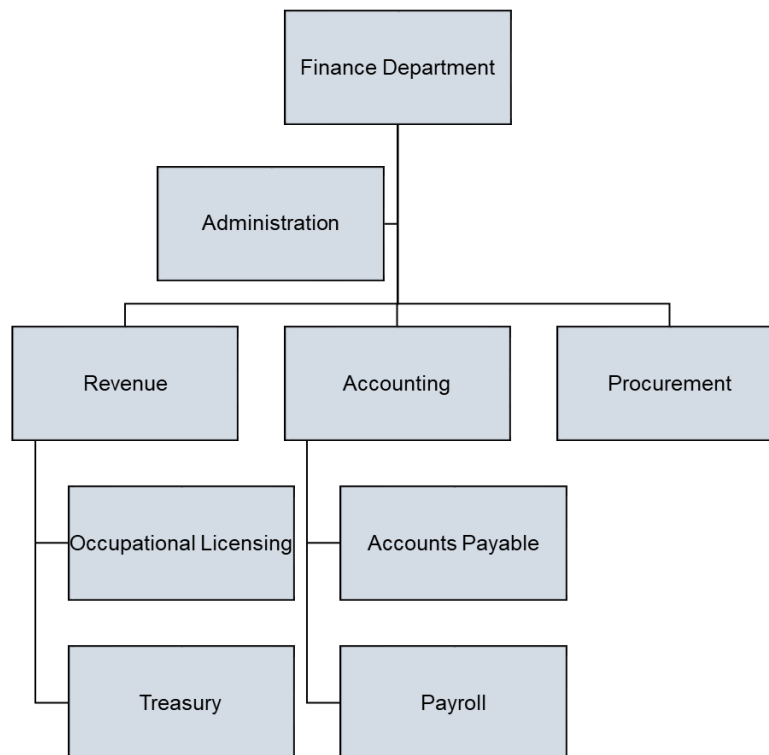
email: Katie.Schaller-Ward@bgky.org

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2024	FY2025	FY2026
Administration	2	2	2
Accounting	7	8	7
Procurement	1	1	1
Revenue	13	13	14
Total Department Staff	23	24	24

FINANCE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026
EXPENSES:			
Personnel	\$ 2,020,260	\$ 2,372,068	\$ 2,521,124
Contractual Services	75,649	94,465	86,660
Supplies & Materials	8,342	9,185	10,575
Subsidies	500	-	-
Contingency & Other	-	775	17,951
TOTAL EXPENSES	\$ 2,104,751	\$ 2,476,493	\$ 2,636,310
REVENUE:			
Non-Program General Funds	\$ 1,594,942	\$ 1,895,243	\$ 1,994,810
Program Revenue General Funds	509,809	581,250	641,500
TOTAL REVENUE	\$ 2,104,751	\$ 2,476,493	\$ 2,636,310

ACCOMPLISHMENTS







- Awarded the Governmental Finance Officers Association's (GFOA) Certificate of Excellence in Financial Reporting for the FY2023 Annual Comprehensive Financial Report (ACFR) for the eighteenth consecutive year.
- The FY2023 Popular Annual Financial Report (PAFR) received the GFOA Outstanding Achievement Award for the thirteenth consecutive year.
- The City's FY2024 budget document received the GFOA Distinguished Budget Presentation Award for the twelfth consecutive year.
- The City achieved the GFOA's Triple Crown designation for achieving Certificates of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, and the Distinguished Budget Presentation for the fifth consecutive year.
- Collected approximately \$1,257,000 in additional occupational fees, from field inspections and payments of accounts avoiding pending litigations, and audits of withholding reconciliations, net profit returns, transient accounts, and 1099s.
- Collected \$2,979,500 from 1,462 invoices during the eighth year of eMisc Billing for the online payment of property taxes and other bills, which is an increase of 53.2% over the prior year.
- Increased participation by external vendors in Accounts Payable Supplier Portal by 12.9% compared to the previous year.
- The pool of potential bidders for City projects grew to 3,273, an increase of 14.6%, to ensure competition and to achieve the best price and value for purchases greater than \$40,000.
- Over \$160,000 was collected from seven online public auctions of surplus and confiscated items through GovDeals.com, an increase of \$55,000 or 52.3% over the prior year.
- Procurement Manager completed the Certified Procurement Professional (CPP) designation, which is managed by the National Institute of Governmental Purchasing.

FINANCE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2024	Estimated FY2025	Proposed FY2026	Estimated Change FY25—FY26	Linkage to City Strategic Plan
1-3, 6	Percent of property taxes collected within six months of due date	96.9%	96.6%	97.0%		Efficient Governance
1-6	Percent of withholding fees collected within 45 days of due date	83.2%	81.5%	82.5%		Efficient Governance
1, 7	Percent of vendor payments paid by ACH (vs. paper check)	77.2%	79.0%	80.0%		Efficient Governance
1, 7, 8	Procurement card transactions as percent of total AP transactions	37.2%	39.0%	40.0%		Efficient Governance
1, 8	Purchase Order approval by Central Purchasing—maximum of three working days to final approval	0.13	0.15	0.15		Efficient Governance
9	Approve/deny 90% of surplus forms submitted in OnBase within two business days	100%	100%	100%		Efficient Governance

FINANCE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Administration:

Increase to General Fund operating accounts	\$ 21,591	Increase to administrative contingency to balance General Fund budget
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Revenue:

Decrease to General Fund operating accounts	(11,360)	Decrease due to new contract for printing and mailing of tax and fee notices
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Accounting:

Increase to General Fund operating accounts	2,015	No impact to services
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Procurement:

Decrease to General Fund operating accounts	(1,485)	No impact to services
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Net adjustment to employee pay and other benefits	149,056	FY2026 cost of living adjustment, step increase, fringe benefit changes, one new FT position, and medical premiums increase
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Total	\$ 159,817	
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FINANCE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
Administration	\$ 320,097	\$ 346,199	\$ 384,641	\$ 38,442	+11.1%
Revenue	1,134,891	1,302,992	1,465,242	162,250	+12.5%
Accounting	531,723	693,438	644,687	(48,751)	-7.0%
Procurement	118,040	133,864	141,740	7,876	+5.9%
TOTAL EXPENSES	\$ 2,104,751	\$ 2,476,493	\$ 2,636,310	\$ 159,817	+6.5%
REVENUE:					
Local Taxes	\$ 1,594,942	\$ 1,895,243	\$ 1,994,810	\$ 99,567	+5.3%
Licenses/Permits	8,370	12,500	11,000	(1,500)	-12.0%
Fees	291,562	370,000	475,000	105,000	+28.4%
Miscellaneous	209,877	198,750	155,500	(43,250)	-21.8%
TOTAL REVENUE	\$ 2,104,751	\$ 2,476,493	\$ 2,636,310	\$ 159,817	+6.5%

POSITION DETAIL

Title	Grade	FY2025 Budgeted		FY2026 Budgeted		FY25—FY26 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	G5	0	0.0	1	1.0	+1	+1.0
Assistant Chief Financial Officer	G20	2	2.0	2	2.0	0	0.0
Assistant City Manager/CFO	D3	1	1.0	1	1.0	0	0.0
Business License Inspector	G7	2	2.0	2	2.0	0	0.0
Business Tax Auditor	G12	1	1.0	1	1.0	0	0.0
Chief Accountant	G15	1	1.0	1	1.0	0	0.0
Financial Assistant	50	1	0.625	1	0.625	0	0.0
Financial Specialist	G5	7	7.0	7	7.0	0	0.0
Occupation License Manager	G15	1	1.0	1	1.0	0	0.0
Office Assistant	10	2	1.25	2	1.25	0	0.0
Office Associate II	G3	1	1.0	0	0.0	-1	-1.0
Procurement Manager	G14	1	1.0	1	1.0	0	0.0
Accounting Technician	G1	1	0.875	0	0.0	-1	-0.875
Staff Accountant I	G9	2	2.0	2	2.0	0	0.0
Staff Accountant II	G12	1	1.0	2	2.0	+1	+1.0
Total Positions & FTE		24	22.75	24	22.875	0	+0.125

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT

CONTACT INFORMATION

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

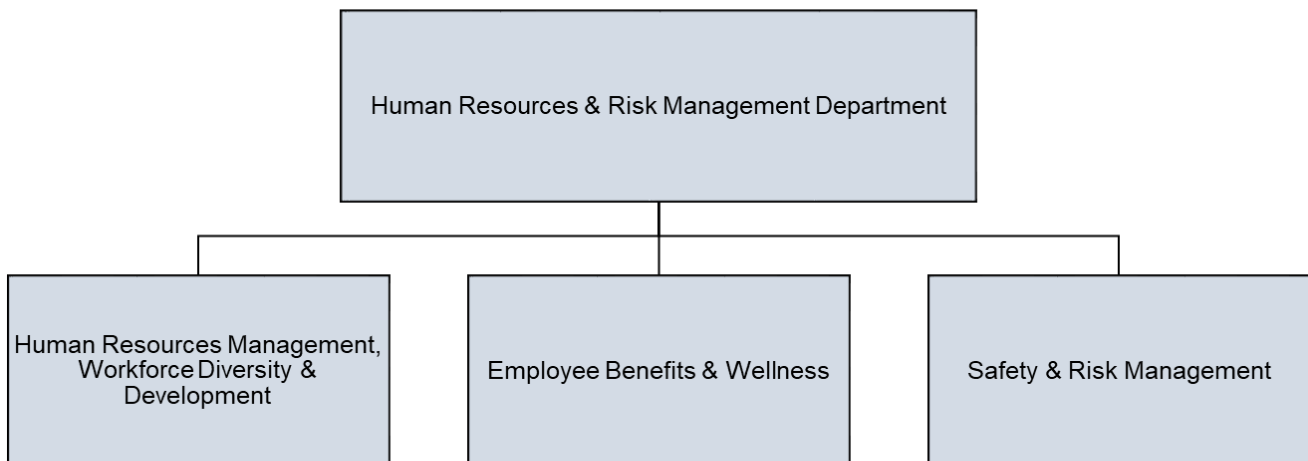
email: Erin.Hulsey@bgky.org

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2024	FY2025	FY2026
HR Management, Workforce Diversity & Development <i>(includes six part-time City interns)</i>	9	9	11
Employee Benefits & Wellness	2	2	2
Safety & Risk Management	2	3	3
Total Department Staff	13	14	16

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026
EXPENSES:			
Personnel	\$ 977,017	\$ 1,319,002	\$ 1,486,803
Contractual Services	11,007,313	11,908,870	14,626,812
Supplies & Materials	314,395	345,575	319,555
Assets	27,707	18,450	15,000
Contingency & Other	-	130,000	135,367
TOTAL EXPENSES	\$ 12,326,432	\$ 13,721,897	\$ 16,583,537
REVENUE:			
Non-Program General Funds	\$ 916,977	\$ 1,128,828	\$ 1,723,615
Internal Service Funds	11,409,455	12,593,069	14,859,922
TOTAL REVENUE	\$ 12,326,432	\$ 13,721,897	\$ 16,583,537

ACCOMPLISHMENTS







- Firefighter applicants increased by 36% in FY2024 compared to the prior year.
- Citywide certificate of insurance compliance improved by 22% and program administration costs decreased by \$1,200 as a result.
- To further promote Workforce Diversity, the HR Department established several new relationships with community organizations, including The Foundry and multiple WKU student organizations such as student athletes and the Panhellenic Council.
- The HR Department hosted a citywide employment open house for the public and also hosted four public safety job fairs with over 420 participants.
- All insurance enrollments were moved online through the City's HR portal and paper enrollment forms were eliminated.
- A new 12 month wellness challenge calendar was introduced in 2024 to encourage employee health in a variety of areas. A total of 85 employees participated.
- HR Managers participated in 80 job fairs to reach more potential candidates, an increase of 43 from last year.

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Continue efforts to become employer of choice in Southcentral Kentucky by providing and maintaining a competitive benefits package and wellness programs.
2. Provide equal employment opportunity through extensive recruitment for job openings and continue to develop a diverse workforce representative of the community served.
3. Provide opportunities for City employees to grow and develop in their careers by encouraging education and experience opportunities as well as promotional opportunities.
4. Enhance overall employee health by encouraging employees to manage health and wellness through challenges, incentives, health coaching, and education.
5. Reduce pre and post-loss exposures through proper management and diligent oversight of claims, including workers' compensation, liability, and property.
6. Assure that adequate internal and external risk financing mechanisms, such as insurance policies and budget loss retention, are in place at the least possible cost to the City to pay for the potential loss of assets.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2024	Estimated FY2025	Proposed FY2026	Estimated Change FY25—FY26	Linkage to City Strategic Plan
1-5	Percentage of employees rating overall HR&RM services as excellent or good	88.4%	89.0%	90.0%		Efficient Governance
1-3	Number of full-time employees promoted	69	50	55		City Workforce Development
1, 2	Total Number of Employees Hired	228	252	260		City Workforce Development
1, 2	Percentage of New Hires that Identify as a Minority	28.0%	28.0%	28.0%		City Workforce Development
5, 6	Worker's Compensation Experience Modification Factor	0.84	0.94	0.95		Efficient Governance
5, 6	Number of Recordable Injuries / 100 FTE	6.1	6.9	6.7		Efficient Governance

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Human Resources Management:

Increase to General Fund operating accounts	\$ 19,990	Increase due to rising administrative and professional service costs
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Employee Benefits & Wellness:

Increase to Employee Health Care Internal Service Fund operating costs	2,499,409	Additional budget necessary for rising employee healthcare administration and claims costs, increased hours budgeted for City Care Center
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Safety & Risk Management:

Increase to Property & Casualty Insurance Fund and Workers' Compensation Fund accounts	165,870	Increase in insurance premiums for workers' compensation and property
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Employee Development:

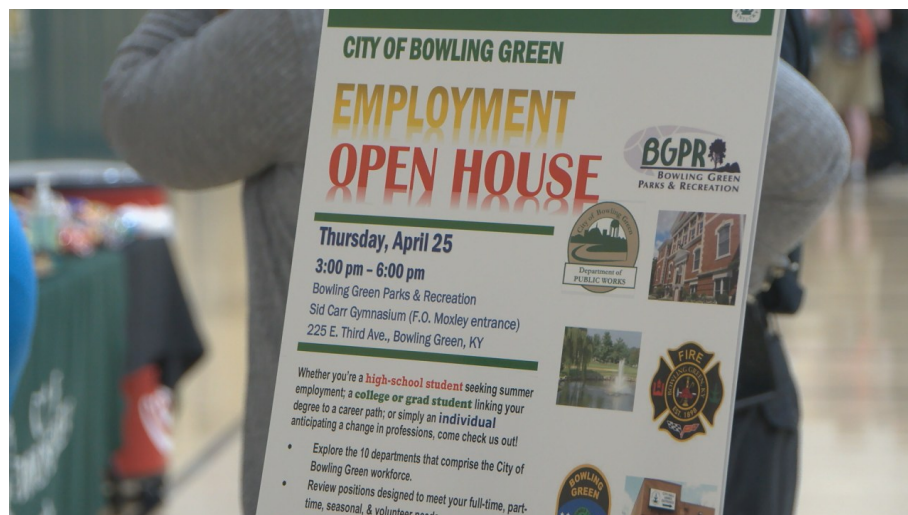
Increase to General Fund operating accounts	8,570	Increase for Citywide employee committee/special event costs
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Workforce Diversity:

No change	-	No change
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Net adjustment to employee pay and other benefits	167,801	FY2026 cost of living adjustment, step increase, tuition reimbursement increase, fringe benefit changes, one new FT position, one new PT position, and medical premiums increase
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Total	\$ 2,861,640	
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HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
Human Resources Mgmt.	\$ 792,833	\$ 895,582	\$ 1,036,014	\$ 140,432	+15.7%
Employee Benefits & Wellness	9,000,337	9,752,349	12,260,614	2,508,265	+25.7%
Safety & Risk Management	2,410,285	2,906,761	3,084,134	177,373	+6.1%
Employee Development	81,718	105,955	141,525	35,570	+33.6%
Workforce Diversity	41,259	61,250	61,250	-	0.0%
TOTAL EXPENSES	\$ 12,326,432	\$ 13,721,897	\$ 16,583,537	\$ 2,861,640	+20.9%
REVENUE:					
Local Taxes	\$ 916,977	\$ 1,128,828	\$ 1,723,615	\$ 594,787	+52.7%
Charges for Services	8,964,046	10,714,019	13,157,522	2,443,503	+22.8%
Miscellaneous	445,409	229,050	317,400	88,350	+38.6%
Transfers In	2,000,000	1,650,000	1,385,000	(265,000)	-16.1%
TOTAL REVENUE	\$ 12,326,432	\$ 13,721,897	\$ 16,583,537	\$ 2,861,640	+20.9%

POSITION DETAIL

Title	Grade	FY2025 Budgeted		FY2026 Budgeted		FY25—FY26 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Benefits Coordinator	G11	1	1.0	1	1.0	0	0.0
Human Resources Director	D1	1	1.0	1	1.0	0	0.0
Human Resources Manager	G15	2	2.0	2	2.0	0	0.0
Human Resources Specialist	G8	1	1.0	1	1.0	0	0.0
Intern <i>(assigned to any department)</i>	10	5	2.3	6	2.7	+1	+0.4
Office Associate I	G1	0	0.0	1	1.0	+1	+1.0
Office Associate II	G3	2	2.0	2	2.0	0	0.0
Safety Program Coordinator	G12	1	1.0	1	1.0	0	0.0
Safety/Risk Manager	G17	1	1.0	1	1.0	0	0.0
Total Positions & FTE		14	11.3	16	12.7	+2	+1.4

LAW DEPARTMENT

CONTACT INFORMATION

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

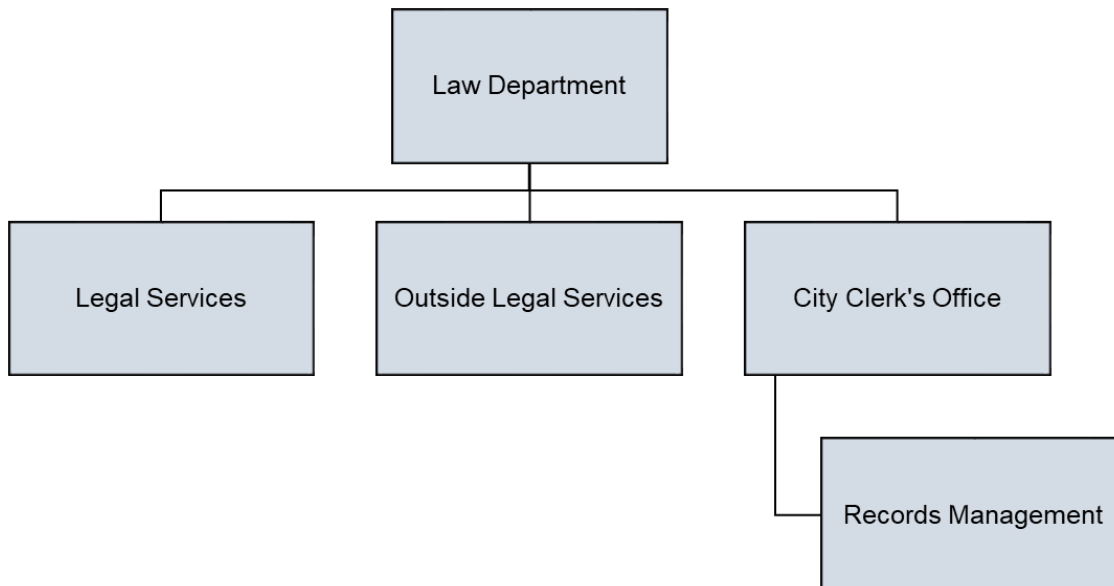
email: Hillary.Hightower@bgky.org

MISSION STATEMENT

The Law Department provides effective legal representation to the City on all aspects of law in a timely and effective manner and prepares and preserves vital, historical, and permanent records of the City to accurately contribute to the accomplishment of the City's goals.

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, and researching and providing legal opinions on specific issues. The Law Department assists with the collection of City debt including pursuing actions to collect delinquent property taxes, occupational withholdings, and code compliance penalties, which also includes the drafting of necessary liens. Additionally, the Department oversees the preparation, reproduction, publication, codification, and preservation of vital, historical and permanent records.



DEPARTMENT STAFFING

	FY2024	FY2025	FY2026
Legal Services	2	3	3
City Clerk's Office	-	-	3
Total Department Staff	2	3	6

LAW DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026
EXPENSES:			
Personnel	\$ 367,876	\$ 438,488	\$ 775,857
Contractual Services	66,008	75,510	156,215
Supplies & Materials	22,056	22,185	25,875
Assets	7,247	10,000	10,000
TOTAL EXPENSES	\$ 463,187	\$ 546,183	\$ 967,947
REVENUE:			
Non-Program General Funds	\$ 114,175	\$ 427,183	\$ 833,947
Program Revenue General Funds	349,012	119,000	134,000
TOTAL REVENUE	\$ 463,187	\$ 546,183	\$ 967,947

ACCOMPLISHMENTS

- Completed review of 100% of contracts, agreements, and other legal forms within 48 hours of receipt.
- Drafted and mailed 156 delinquent tax letters between March and May; 48 outstanding code enforcement lien letters; four follow-up letters for ad valorem taxes in May; and 31 final notification ad valorem tax letters in May.
- Monitored 43 Payment Plan Agreements (139% change from FY2023) and collected \$576,525 in delinquent tax, which is an increase of \$525,125.
- Drafted and monitored four Code Payment Plan Agreements, which resulted in the collection of \$10,514. Additionally, delinquency letters were sent to code offenders, collecting \$47,030 in outstanding fees.
- Drafted and filed a condemnation for temporary and permanent easement acquisition for a City project. Mediation with parcel owners led to a settlement. All legal action for this case was completed in-house and eliminated attorney fees.
- The City Clerk's Office responded to approximately 430 open records requests with an average response time of 1.66 days, which is 9.8% better than in the prior year.

LAW DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Provide quality customer service in a timely manner to the Board of Commissioners, City staff, other governmental agencies, and the general public.
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.
6. Proactively work towards tax collection to generate revenue and reduce write offs by generating ad valorem collection letters, drafting and monitoring payment plans.
7. Proactively work toward collection of code enforcement liens, establishing and obtaining lien priority, generating code collection letters, and drafting and monitoring payment plans.
8. Maintain the integrity and sustainability of the City's official records as prescribed by law and policy.
9. Operate the records retention facility to preserve and protect records based on the life of each record series.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2024	Estimated FY2025	Proposed FY2026	Estimated Change FY25—FY26	Linkage to City Strategic Plan
1-3	Percentage of employees rating contract review services as excellent	98.0%	99.0%	99.0%	↔	Efficient Governance
1, 2, 4, 5	Percentage of employees rating all other legal services as excellent or good	99.0%	99.0%	99.0%	↔	Efficient Governance
1, 8, 9	Administer records management with excellent customer service—maximum of five working days to complete open records requests	1.66 days	1.7 days	1.7 days	↔	Efficient Governance

LAW DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Legal Services:

Increase to General Fund operating accounts	\$ 4,260	No impact to services
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City Clerk's Office:

Increase to all General Fund operating accounts	30,135	City Clerk's Office, including Records Management, transferred from City Manager's Office
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Outside Legal Services:

Increase to Opioid Settlement Special Revenue Fund operating account	50,000	Additional budget for opioid settlement legal services
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Net Adjustment to employee pay and other benefits	337,369	FY2026 cost of living adjustment, step increase, fringe benefit changes, transfer of City Clerk's Office from City Manager's Office, and medical premiums increase
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Total	\$ 421,764	
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DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
Legal Services	\$ 421,613	\$ 516,183	\$ 539,826	\$ 23,643	+4.6%
City Clerk's Office	-	-	348,121	348,121	N/A
Outside Legal Services	41,574	30,000	80,000	50,000	+166.7%
TOTAL EXPENSES	\$ 463,187	\$ 546,183	\$ 967,947	\$ 421,764	+77.2%
REVENUE:					
Local Taxes	\$ 114,175	\$ 427,183	\$ 833,947	\$ 406,764	+95.2%
Miscellaneous	349,012	119,000	134,000	15,000	+12.6%
TOTAL REVENUE	\$ 463,187	\$ 546,183	\$ 967,947	\$ 421,764	+77.2%

POSITION DETAIL

Title	Grade	FY2025 Budgeted		FY2026 Budgeted		FY25—FY26 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Assistant City Clerk	G5	0	0.0	1	1.0	+1	+1.0
City Attorney	D3	1	1.0	1	1.0	0	0.0
City Clerk	G13	0	0.0	1	1.0	+1.0	+1.0
Paralegal	G11	2	2.0	2	2.0	0	0.0
Records Management Coordinator	G9	0	0.0	1	1.0	+1	+1.0
Total Positions & FTE		3	3.0	6	6.0	+3	+3.0

INFORMATION TECHNOLOGY DEPARTMENT

CONTACT INFORMATION

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

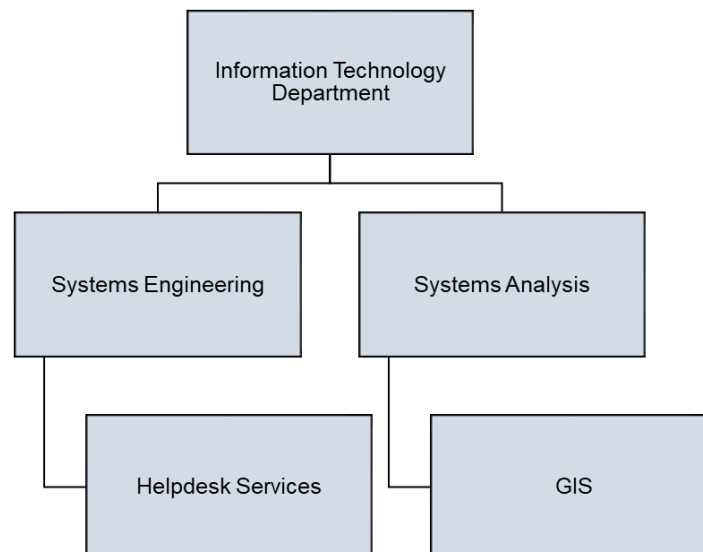
email: Donnita.Weeks@bgky.org

MISSION STATEMENT

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

DEPARTMENT SUMMARY

The Information Technology Department researches, implements, maintains, and secures all technology related systems needed to support the operations of the municipality. This includes the network, hardware and communication equipment needed at numerous City locations. The Department maintains applications covering many different functions. Some of the applications used are as follows: Financials, Payroll and Attendance, Accounts Receivable, Revenue Collections, Public Safety, Human Resource Management, AutoCAD, Land Management, Fleet Management, Golf Systems, Cemetery Management, Parks & Recreation Management, Online Forms Processing, and the City's Website. The Department offers all trained City employees the following office products: Microsoft Office Suite, email, calendar management, and document management. Other software is distributed based on specialized needs of the individual's responsibilities. The Department also provides GIS and mapping services for the City.



DEPARTMENT STAFFING

	FY2024	FY2025	FY2026
Management	1	1	1
Systems Analysis	6	6	7
GIS	2	2	4
Systems Engineering	3	3	3
Helpdesk Services	2	2	2
Total Department Staff	14	14	17

INFORMATION TECHNOLOGY DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026
EXPENSES:			
Personnel	\$ 1,559,222	\$ 1,790,021	\$ 2,085,485
Contractual Services	1,323,510	2,350,120	2,076,030
Supplies & Materials	362,266	1,206,025	1,068,900
Assets	298,635	915,000	50,000
TOTAL EXPENSES	\$ 3,543,633	\$ 6,261,166	\$ 5,280,415
REVENUE:			
Non-Program General Funds	\$ 2,181,471	\$ 3,447,806	\$ 4,316,715
Program Revenue General Funds	1,362,162	2,813,360	963,700
TOTAL REVENUE	\$ 3,543,633	\$ 6,261,166	\$ 5,280,415

ACCOMPLISHMENTS








- Responded to and completed 9,496 helpdesk tickets, an increase of 18.0% over the prior year.
- Developed several new digital forms and workflows to improve department processes. Users created 7,158 workflow forms, which is an increase of 47.1% over the prior year.
- Five IT staff members became US Digital Designs factory certified to better support and serve the station alerting needs of the Fire Department.
- When an existing data storage system was due for replacement, non-critical data was moved and a less expensive solution was implemented saving approximately \$263,000.
- IT staff members imported 4,647 property tax receipts from mortgage companies to reduce Finance Department staff time dedicated to manual data entry.
- Tyler payments was implemented as a merchant provider for online payments. This new system enabled eCheck as a payment option, saving the City an estimated \$40,000 in credit card processing fees in the first four months of usage.
- Transitioned City office phones and fax lines from PRI (Primary Rate Interface) to SIP (Session Initiation Protocol) trunks. This will reduce the City's overall telecommunication expenses, including long distance charges and a savings of \$20 per month per fax line.
- Individual IT staff members gained new certifications from the Computing Technology Industry Association and renewed technical certifications from Cisco and Hyland. An IT Manager also completed the LEAD Bowling Green supervisor training program.

INFORMATION TECHNOLOGY DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2024	Estimated FY2025	Proposed FY2026	Estimated Change FY25—FY26	Linkage to City Strategic Plan
1	Survey Rating of Network Services (1 low to 4 high)	3.38	3.39	3.39		Efficient Governance
3	Survey Rating of Application Services (1 low to 4 high)	3.20	3.19	3.21		Efficient Governance
4	Survey Rating of Desktop Services/Helpdesk (1 low to 4 high)	3.38	3.38	3.39		Efficient Governance
2	Survey Rating Wireless Services (1 low to 4 high)	3.40	3.38	3.39		Efficient Governance
5	Survey Rating of Web Services (1 low to 4 high)	3.35	3.35	3.35		Efficient Governance
1-5	Survey Rating of Overall IT Services (1 low to 4 high)	3.43	3.41	3.41		Efficient Governance
4	Helpdesk staff ticket closings (% of total tickets)	37.8%	36.0%	35.0%		Efficient Governance

INFORMATION TECHNOLOGY DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Impact/Explanation

IT Operations:

Decrease to Technology Fund accounts; increase to General Fund operating accounts	(\$ 1,276,215)	Decrease due to prior year CIP for equipment and to outfit the new Public Safety Training Center, which were offset by increases in software maintenance
Net adjustment to employee pay and other benefits	295,464	FY2026 cost of living adjustment, step increase, fringe benefit changes, two new FT positions, one PT position transferred from Police, and medical premiums increase

Total (\$ 980,751)

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
IT Operations	\$ 3,543,633	\$ 6,261,166	\$ 5,280,415	(\$ 980,751)	-15.7%
TOTAL EXPENSES	\$ 3,543,633	\$ 6,261,166	\$ 5,280,415	(\$ 980,751)	-15.7%
REVENUE:					
Local Taxes	\$ 2,181,471	\$ 3,447,806	\$ 4,316,715	\$ 868,909	+25.2%
Grants	75,927	-	-	-	0.0%
Miscellaneous	36,235	49,500	75,900	26,400	+53.3%
Transfers In	1,250,000	525,000	800,000	275,000	+52.4%
Use of Reserves	-	2,238,860	87,800	(2,151,060)	-96.1%
TOTAL REVENUE	\$ 3,543,633	\$ 6,261,166	\$ 5,280,415	(\$ 980,751)	-15.7%

POSITION DETAIL

Title	Grade	FY2025 Budgeted		FY2026 Budgeted		FY25—FY26	
		Positions	FTE	Positions	FTE	Positions	FTE
GIS Engineer	G14	2	2.0	3	3.0	+1	+1.0
GIS Mapping Assistant	80	0	0.0	1	0.5	+1	+0.5
Help Desk Specialist	G8	2	2.0	2	2.0	0	0.0
Information Technology Director	D1	1	1.0	1	1.0	0	0.0
IT Manager	G19	2	2.0	2	2.0	0	0.0
System Analyst I	G14	4	4.0	4	4.0	0	0.0
System Analyst II	G16	0	0.0	1	1.0	+1	+1.0
System Analyst III	G18	1	1.0	1	1.0	0	0.0
System Engineer I	G14	2	2.0	2	2.0	0	0.0
Total Positions & FTE		14	14.0	17	16.5	+3	+2.5

ADMINISTRATIVE SERVICES

This program encompasses several administrative type expenditures. The Barren River Area Development District (BRADD) charges annual dues at a rate of \$0.50 per capita population of the City. This program also 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

BRADD:

Increase to General Fund operating accounts	\$ 645	BRADD membership fee increase
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Central Services:

Decrease to General Fund operating accounts	(19,275)	Decrease due to reduction in banking fees
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VOIP & Cell Service:

Decrease to General Fund operating accounts	(40,940)	Decrease due to reduced cell phone device and service costs
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Total	(\$ 59,570)	
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DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
BRADD	\$ 15,000	\$ 37,465	\$ 38,110	\$ 645	+1.7%
Central Services	314,220	361,690	342,415	(19,275)	-5.3%
VOIP & Cell Service	239,900	347,520	306,580	(40,940)	-11.8%
TOTAL EXPENSES	\$ 569,120	\$ 746,675	\$ 687,105	(\$ 59,570)	-8.0%
REVENUE:					
Local Taxes	\$ -	\$ 315,878	\$ 130,044	(\$ 185,834)	-58.8%
Miscellaneous	569,120	430,797	557,061	126,264	+29.3%
TOTAL REVENUE	\$ 569,120	\$ 746,675	\$ 687,105	(\$ 59,570)	-8.0%

POLICE DEPARTMENT

CONTACT INFORMATION

Police Chief: Michael Delaney

email: Michael.Delaney@bgky.org

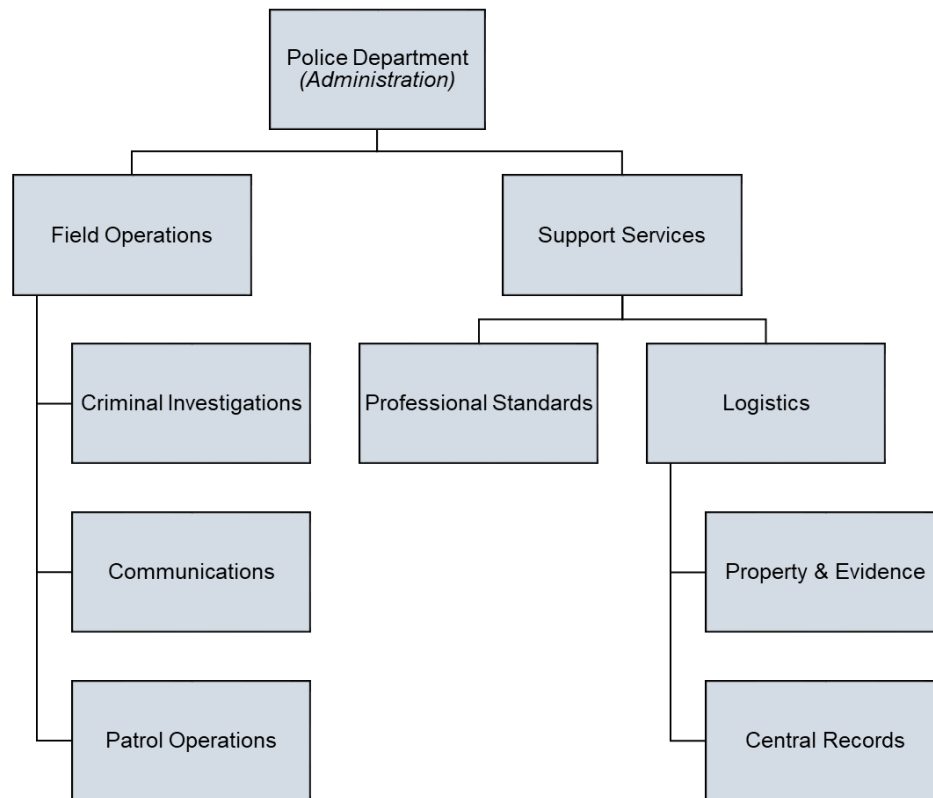
Bowling Green Police Headquarters, 911 Kentucky Street, Bowling Green KY 42101

MISSION STATEMENT

The members of the Bowling Green Police Department (BGPD), in partnership with the community and on behalf of the City, commit ourselves to maintaining order, creating safe and secure neighborhoods, and promoting driver safety. In doing so, the Department shall adhere to the following principles: Service, committed to quality service and are responsive to the needs of City residents through problem-solving partnerships; Integrity, foster the highest performance standards, ethical conduct, and truthfulness; and 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

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



DEPARTMENT STAFFING

	FY2024	FY2025	FY2026
Administration	6	6	7
Field Operations	156	160	162
Support Services	39	40	42
Total Department Staff	201	206	211

POLICE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026
EXPENSES:			
Personnel	\$ 20,260,801	\$ 22,836,137	\$ 23,894,907
Contractual Services	2,532,765	3,023,805	3,155,394
Supplies & Materials	1,031,961	2,666,170	1,246,170
Subsidies & Assistance	17,091	5	5
Assets	1,230,860	1,658,685	2,842,490
TOTAL EXPENSES	\$ 25,073,478	\$ 30,184,802	\$ 31,138,966
REVENUE:			
Non-Program General Funds	\$ 19,165,907	\$ 25,073,052	\$ 25,426,964
Program Revenue General Funds	568,561	405,750	442,500
Special Revenue Funds	2,521,213	2,742,801	3,586,611
Capital Project Funds	2,817,797	1,963,199	1,682,891
TOTAL REVENUE	\$ 25,073,478	\$ 30,184,802	\$ 31,138,966

ACCOMPLISHMENTS







- Communication Center dispatchers answered an average of 10,845 calls per person, which is a decrease from the prior year as a result of a lower call volume and an increase in dispatch complement.
- The Public Information and Recruiting teams collaborated with IT to create and implement a digital tracking system for special event and speaker requests. The new system allows community groups, individuals, and organizations to submit requests for officers to participate or present on a variety of topics, including police operations, senior safety, recruiting, internet safety, school events and more. The form process was used to track 162 event and speaker requests during FY2024, which is an increase of over 70% over the prior year.
- The Professional Standards Division completed re-certification for the Bowling Green Law Enforcement Academy (BGLEA) curriculum. The process is certified by the Kentucky Law Enforcement Council (KLEC) and involved a comprehensive review and approval of the 23 week/946.50 hours of academy training.
- The Professional Standards Division created a new in-house training program for Designated Marksman. This special assignment provides continuing education credit through KLEC along with additional marksmanship and field craft training to selected Officers in the Patrol Division. During the first year of the program, 10 Officers completed the training.
- The Communications Division created the Dispatcher I/Call-Taker position as part of the Dispatcher career path and development. The new position allows new employees to learn and master core competencies before moving on to additional training. Five new employees were hired for this position during FY2024.

POLICE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Complete the main construction phase for the new Public Safety Training Center to facilitate the needs of a growing Police Department through a dedicated location for Bowling Green Law Enforcement Academy (BGLEA), in-service training, and the Communications disaster recovery site.
2. Continue to maintain and enhance social media platforms through the Public Information Officer Team. This Team is responsible for general public education, information sharing, and providing clear, concise communication.
3. Continue to develop and improve recruiting and retention strategies by hiring new recruits, dispatchers, and certified officers. Maintain highest levels of service, integrity, and respect for residents of Bowling Green.
4. Utilize the Professional Standards Division and Department to oversee and further develop the BGLEA to produce successful recruit officers and provide ongoing training through in-service classes.
5. Monitor and examine the Patrol fleet inventory to meet departmental needs.
6. Continue to grow the Patrol Division through recruitment and retention to increase the number of Officers on shift to respond to the needs of a growing community. Continue to implement BGPD-R program to hire qualified retired officers to provide specific police services.
7. Continue to educate the community and local businesses on crime prevention and awareness through press conferences and speaking events coordinated by the Public Information Officer and Community Relations Engagement teams. Add a bilingual Community Police Academy (CPA) for the Spanish speaking community.
8. Continue to focus on Department mental health and wellness through the partnership with the Wellness/Resiliency Coordinator and Peer Support Team. Implement year three of the five year BGPD Wellness Model that utilizes awareness, education, and hands-on skill training.
9. Continue to develop and utilize the Crime Analyst position to monitor crime rates and trends through advanced training, data collection, and analysis.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2024	Estimated FY2025	Proposed FY2026	Estimated Change FY25—FY26	Linkage to City Strategic Plan
3, 4, 6	Average response time from receipt of emergency/priority 1 calls to arrival on scene (in seconds)	440	433	448		City Workforce Development
7, 9	Federal/State Records Audit	Pass	Pass	Pass		Efficient Governance
3, 4, 7, 8	Number of sustained complaints made against sworn personnel during reporting period	2	1	0		City Workforce Development
2, 7	Error rate reflected in Criminal Justice Information Systems, Law Information Network of Kentucky (LINK) National Crime Information Center (NCIC) Audit	0%	0%	0%		Efficient Governance
3, 4, 7	Homicide Solvability	100%	100%	100%		Strong Neighborhoods
2, 7	Total Number of Facebook Posts	655	760	800		Strong Neighborhoods

POLICE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Impact/Explanation

Administration:

Decrease to Equipment Replacement Capital Project Fund accounts; increase to General Fund operating accounts	(\$ 49,560)	Decrease due to prior year vehicle replacements
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Professional Standards:

Decrease to Police Improvement Special Revenue Fund and Police Capital Project Fund accounts	(952,010)	Decrease due to prior year purchase of furnishings for new PSTC, vehicle replacements, and training equipment
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Logistics:

Decrease to General Fund operating accounts	(782,885)	Decrease from prior year replacement of portable radios
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Communications:

Increase to 800 Trunking Operations Special Revenue Fund and Radio Systems Improvement Capital Project Fund accounts	1,044,369	Increase due to purchase of new microwave system and security cameras for public safety radio towers
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Investigations:

Increase to Equipment Replacement Capital Project Fund accounts	75,095	Increase due to vehicle replacements
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Patrol Operations:

Increase to Equipment Replacement Capital Project Fund accounts	560,385	Increase is due to new and replacement vehicles and equipment
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Net adjustment to employee pay and other benefits	1,058,770	FY2026 cost of living adjustment, step increase, fringe benefit changes, six new FT positions, one PT position transferred to IT, and medical premiums increase
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Total

\$ 954,164



POLICE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
Administration	\$ 1,825,365	\$ 2,080,724	\$ 2,130,218	\$ 49,494	+2.4%
Professional Standards	1,702,488	3,221,674	2,511,399	(710,275)	-22.0%
Logistics	1,465,685	2,411,484	1,389,565	(1,021,919)	-42.4%
Communications	2,858,576	3,954,605	5,105,884	1,151,279	+29.1%
Investigations	2,840,360	3,283,279	3,653,324	370,045	+11.3%
Patrol Operations	14,381,004	15,233,036	16,348,576	1,115,540	+7.3%
TOTAL EXPENSES	\$ 25,073,478	\$ 30,184,802	\$ 31,138,966	\$ 954,164	+3.2%
REVENUE:					
Local Taxes	\$ 19,165,907	\$ 25,073,052	\$ 25,426,964	\$ 353,912	+1.4%
Licenses/Permits	269,100	265,000	285,000	20,000	+7.5%
Grants	1,899,168	1,650,370	1,784,812	134,442	+8.1%
Fees	235,635	204,750	227,500	22,750	+11.1%
Miscellaneous	422,869	473,256	1,016,060	542,804	+114.7%
Transfers In	3,080,799	2,218,956	1,505,112	(713,844)	-32.2%
Use of Reserves	-	299,418	893,518	594,100	+198.4%
TOTAL REVENUE	\$ 25,073,478	\$ 30,184,802	\$ 31,138,966	\$ 954,164	+3.2%



POLICE DEPARTMENT, *continued*

POSITION DETAIL

Title	Grade	<u>FY2025 Budgeted</u>		<u>FY2026 Budgeted</u>		<u>FY25—FY26 Variance</u>	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	G5	1	1.0	1	1.0	0	0.0
Admin Services Supervisor	G8	1	1.0	1	1.0	0	0.0
Adv. Comm. Dispatcher	G7	6	6.0	5	5.0	-1	-1.0
Assistant Communications Manager	G14	0	0.0	1	1.0	+1	+1.0
Adv. Police Officer	P1	25	25.0	23	23.0	-2	-2.0
Assistant Police Chief	P4	4	4.0	4	4.0	0	0.0
Communications Center Manager	G17	1	1.0	1	1.0	0	0.0
Communications Dispatcher I	G5	8	8.0	9	9.0	+1	+1.0
Communications Dispatcher II	G7	7	7.0	7	7.0	0	0.0
Communications Supervisor	G11	6	6.0	6	6.0	0	0.0
Crime Analyst	G5	1	1.0	1	1.0	0	0.0
Deputy Police Chief	P5	2	2.0	2	2.0	0	0.0
Executive Assistant	G10	1	1.0	1	1.0	0	0.0
GIS Mapping Assistant	70	1	0.5	0	0.0	-1	-0.5
Master Police Officer	P1	32	32.0	36	36.0	+4	+4.0
Office Associate I	G1	3	3.0	2	2.0	-1	-1.0
Office Associate II	G3	3	3.0	4	4.0	+1	+1.0
Police Cadet I	10	17	8.5	16	8.0	-1	-0.5
Police Captain	P3	7	7.0	7	7.0	0	0.0
Police Chief	D2	1	1.0	1	1.0	0	0.0
Police Intern	10	0	0.0	1	0.5	+1	+0.5
Police Officer	P1	53	53.0	56	56.0	+3	+3.0
Police Officer BGPD-R	P1-R	1	1.0	1	1.0	0	0.0
Police Sergeant	P2	17	17.0	17	17.0	0	0.0
Property Custodian	G3	2	2.0	2	2.0	0	0.0
School Crossing Guard	10	5	0.915	5	0.915	0	0.0
Victim Advocate	G8	1	1.0	1	1.0	0	0.0
Total Positions & FTE		206	192.915	211	198.415	+5	+5.5

FIRE DEPARTMENT

CONTACT INFORMATION

Fire Chief: Justin Brooks

email: Justin.Brooks@bgky.org

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

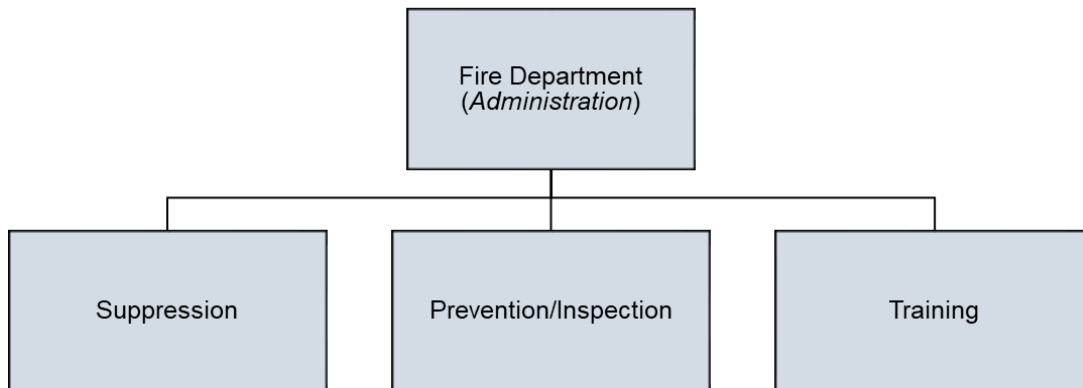
MISSION STATEMENT

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

DEPARTMENT SUMMARY

The Bowling Green Fire Department (BGFD) proudly serves over 76,000 residents covering over forty-two square miles by providing emergency response, fire prevention, and public education services. Emergency response services include firefighting, emergency medical services, technical rescue, hazardous materials response, and aircraft rescue.

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



DEPARTMENT STAFFING

	FY2024	FY2025	FY2026
Administration	5	6	7
Suppression	129	144	154
Prevention/Inspection	9	10	10
Training	6	6	6
Total Department Staff	149	166	177

FIRE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026
EXPENSES:			
Personnel	\$ 20,489,428	\$ 21,455,416	\$ 23,449,811
Contractual Services	11,984,861	1,560,960	1,240,450
Supplies & Materials	1,070,883	776,050	771,160
Subsidies & Assistance	2,000	2,000	2,000
Assets	166,605	2,975,400	2,721,650
TOTAL EXPENSES	\$ 33,713,777	\$ 26,769,826	\$ 28,185,071
REVENUE:			
Non-Program General Funds	\$ 17,694,869	\$ 17,354,070	\$ 20,339,845
Program Revenue General Funds	55,201	45,100	49,000
Special Revenue Funds	5,838,699	5,827,241	5,104,226
Capital Project Funds	10,125,008	3,543,415	2,692,000
TOTAL REVENUE	\$ 33,713,777	\$ 26,769,826	\$ 28,185,071

ACCOMPLISHMENTS






- Achieved the 90th percentile for turnout times for all emergency incidents during FY2024, which was one minute and 46 seconds.
- In FY2024, the Department responded to 8,739 calls, which is an increase of 7% from the previous year.
- A total of 3,315 fire code inspections were completed, which is an increase of 22.3% over the prior year.
- The Fire Department was granted reaccreditation by the Commission on Fire Accreditation International (CFAI) in August of 2023 for the fourth time.
- The Department celebrated its 125th anniversary in July of 2023 by hosting a family reunion celebration with current and retired employees and families. Activities included bucket rides, a dunk tank, mustache contest, and story time.
- A total class of 20 recruits graduated in February of 2024, which was the largest class in Department history.
- The new Transpark Fire Station No. 8 opened in April of 2024. The location of this station has long been identified as a gap area with long emergency responses in excess of 10 minutes. Early analysis of response times since the Station's opening shows an improvement at an average of to six minutes and 18 seconds, a reduction in response time of almost four minutes.

FIRE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2024	Estimated FY2025	Proposed FY2026	Estimated Change FY25—FY26	Linkage to City Strategic Plan
3	Percent of emergency responses with travel times less than or equal to four minutes	82.0%	83.0%	84.0%		Efficient Governance
3	Percent of emergency responses where the first unit arrives on scene within six minutes, twenty seconds or under	91.0%	93.0%	93.0%		Efficient Governance
2	Percent of emergency responses where turnout times are one minute, twenty seconds or under	64.0%	68.0%	70.0%		Efficient Governance
2	Hours of training per sworn personnel	282	300	310		City Workforce Development
2	Percent of property saved to pre-incident value	97.0%	98.0%	98.0%		Strong Neighborhoods

FIRE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Administration:

Increase to General Fund operating accounts	\$ 46,475	Increase for hypervigilance wellness program funding
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Suppression:

Increase to Fire Improvement Special Revenue Fund accounts	184,635	Increase due to CIP for the purchase of one new vehicle and three replacements
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Prevention/Inspection:

Decrease to General Fund operating accounts	(3,840)	No impact to services
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Training:

Increase to General Fund operating accounts	26,510	Increase due to increased employee training
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Repairs & Facilities Maintenance:

Decrease to Fire Capital Project Fund accounts	(801,590)	Decrease due to prior year CIP projects
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Technical Rescue:

Decrease to General Fund operating accounts	(31,340)	Decrease due to prior year one-time employee development training
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Net adjustment to employee pay and other benefits	1,994,395	FY2026 cost of living adjustment, step increase, fringe benefit changes, six new FT positions added mid-year FY2025, five new FT positions, and medical premiums increase
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Total	\$ 1,415,245	
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FIRE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
Administration	\$ 1,698,609	\$ 1,858,112	\$ 2,133,697	\$ 275,585	+14.8%
Suppression	18,127,527	21,034,468	22,965,122	1,930,654	+9.2%
Prevention/Inspection	901,696	1,115,534	1,116,131	597	+0.0%
Training	816,353	892,537	933,876	41,339	+4.6%
Repairs & Facilities Maintenance	12,130,345	1,728,465	926,875	(801,590)	-46.4%
Technical Rescue	39,247	140,710	109,370	(31,340)	-22.3%
TOTAL EXPENSES	\$ 33,713,777	\$ 26,769,826	\$ 28,185,071	\$ 1,415,245	+5.3%
REVENUE:					
Local Taxes	\$ 21,946,717	\$ 21,294,070	\$ 24,343,845	\$ 3,049,775	+14.3%
Bond/Note/Lease Proceeds	-	2,506,000	2,442,000	(64,000)	-2.6%
Grants	1,008,476	923,800	1,021,680	97,880	+10.6%
Fees	29,850	35,100	39,000	3,900	+11.1%
Miscellaneous	594,836	159,550	78,250	(81,300)	-51.0%
Transfers In	1,575,220	1,047,216	260,296	(786,920)	-75.1%
Use of Reserves	8,558,678	804,090	-	(804,090)	-100.0%
TOTAL REVENUE	\$ 33,713,777	\$ 26,769,826	\$ 28,185,071	\$ 1,415,245	+5.3%



FIRE DEPARTMENT, *continued*

POSITION DETAIL

Title	Grade	<u>FY2025 Budgeted</u>		<u>FY2026 Budgeted</u>		<u>FY25—FY26 Variance</u>	
		Positions	FTE	Positions	FTE	Positions	FTE
Advanced Firefighter / EMT	F2	17	17.0	26	26.0	+9	+9.0
Assistant Fire Chief / Prevention	F4	1	1.0	1	1.0	0	0.0
Assistant Fire Chief / Training	F4	1	1.0	1	1.0	0	0.0
Deputy Fire Chief	F5	2	2.0	2	2.0	0	0.0
Executive Assistant	G10	1	1.0	1	1.0	0	0.0
Fire Battalion Chief	F4	6	6.0	6	6.0	0	0.0
Fire Captain / EMT	F3	35	35.0	35	35.0	0	0.0
Fire Captain/Investigator (Senior Fire Investigator)	F3	1	1.0	1	1.0	0	0.0
Fire Chief	D2	1	1.0	1	1.0	0	0.0
Fire Code Inspector	G8	2	2.0	2	2.0	0	0.0
Fire Community Risk Reduction & Education Coordinator	G6	1	1.0	1	1.0	0	0.0
Fire Engineer / EMT	F2	33	33.0	33	33.0	0	0.0
Fire Inspection Supervisor	G13	1	1.0	1	1.0	0	0.0
Fire Investigator	F2	2	2.0	2	2.0	0	0.0
Fire Training Instructor	F2	1	1.0	1	1.0	0	0.0
Firefighter	F1	16	16.0	17	17.0	+1	+1.0
Firefighter / EMT	F1	39	39.0	39	39.0	0	0.0
Office Associate I	G1	1	1.0	1	1.0	0	0.0
Office Associate II	G3	2	2.0	2	2.0	0	0.0
Project Coordinator	80	3	1.35	3	1.23	0	-0.12
Quartermaster	G11	0	0.0	1	1.0	+1	+1.0
Total Positions & FTE		166	164.35	177	175.23	+11	+10.88

OTHER PUBLIC SAFETY

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Impact/Explanation

Police & Fire Retirees:

Decrease to Police & Fire Pension Fund accounts	(\$ 57,500)	Decrease due to fewer annuity payments
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Total	(\$ 57,500)
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DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
Police & Fire Retirees	\$ 698,968	\$ 782,500	\$ 725,000	(\$ 57,500)	-7.3%
TOTAL EXPENSES	\$ 698,968	\$ 782,500	\$ 725,000	(\$ 57,500)	-7.3%
REVENUE:					
Local Taxes	\$ 15,608	\$ 16,500	\$ 17,000	\$ 500	+3.0%
Miscellaneous	683,360	385,000	390,000	5,000	+1.3%
Use of Reserves	-	381,000	318,000	(63,000)	-16.5%
TOTAL REVENUE	\$ 698,968	\$ 782,500	\$ 725,000	(\$ 57,500)	-7.3%



PUBLIC WORKS DEPARTMENT

CONTACT INFORMATION

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

email: Andy.Souza@bgky.org

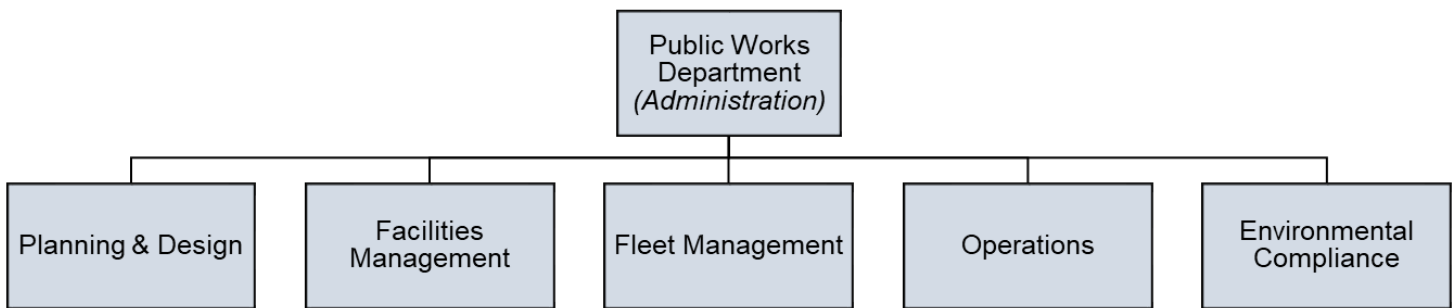
Public

MISSION STATEMENT

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

DEPARTMENT SUMMARY

The Department of Public Works is an organization with professional staff who are dedicated to maintaining over 288 miles of City streets, 85 miles of storm sewers, 1,074 stormwater injection wells and sinkholes, 152 miles of City sidewalk as well as 53 miles of State sidewalk, 23 signalized intersections, 11,741 signs, over 600 City vehicles and major pieces of equipment, and maintenance for 19 facilities, including the Convention Center and Hobson House. The Department is accredited by the American Public Works Association (APWA). The Department is comprised of the following six divisions: Administration, Facilities, Fleet, Operations, Planning and Design, and Environmental Compliance.



DEPARTMENT STAFFING

	FY2024	FY2025	FY2026
Administration	3	3	3
Planning & Design	9	10	10
Facilities Management	3	3	4
Fleet Management	12	12	13
Operations	34	34	35
Environmental Compliance	4	4	4
Total Department Staff	65	66	69

PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026
EXPENSES:			
Personnel	\$ 5,079,504	\$ 6,257,532	\$ 6,942,920
Contractual Services	9,891,785	13,145,076	12,823,130
Supplies & Materials	1,744,104	2,003,215	2,067,935
Assets	987,205	1,231,000	1,240,000
Contingency & Other	-	3,786	-
TOTAL EXPENSES	\$ 17,702,598	\$ 22,640,609	\$ 23,073,985
REVENUE:			
Non-Program General Funds	\$ 1,697,736	\$ 8,182,609	\$ 8,290,470
Program Revenue General Funds	92,055	24,000	35,000
Special Revenue Funds	3,513,310	3,413,525	3,370,300
Capital Project Funds	6,989,750	5,231,500	5,585,490
Internal Service Funds	5,409,747	5,788,975	5,792,725
TOTAL REVENUE	\$ 17,702,598	\$ 22,640,609	\$ 23,073,985

ACCOMPLISHMENTS








- The Public Works Department received reaccreditation through the American Public Works Association in August of 2023, which is completed every four years.
- A total of 1,265 feet of sidewalk was repaired and/or replaced, which is an increase of 83.1% from the previous year.
- The Operations Division completed leaf season and snow and ice removal seasons with no loss time injuries or accidents.
- The Fleet Division technicians completed 1,368 repair and 897 preventative maintenance work orders, which is 15.4% and 12.8%, respectively, more compared to the prior year.
- Environmental Compliance Manager Matt Powell was named the 2023 Manager of the Year by the Kentucky Association of Mitigation Managers.
- The Environmental Compliance Division responded to 61 stormwater illicit discharges, compared to 33 in the previous year.
- Received the American Public Works Association (APWA) Kentucky Chapter Bridge Project of the Year Award for the College Street Pedestrian Bridge Project.
- Received the American Public Works Association (APWA) Kentucky Chapter Roadway of the Year Award for the Shive Lane Corridor Improvements Project, Phase II.
- Completed 253 street cut permits and 428 street cut inspections, an increase of about 15% for both.

PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Maintain efficient governance by encouraging employees to meet or exceed prescribed goals, objectives, and performance deadlines for a wide range of metrics within the Department each year; recognize superior work, streamline meeting timelines, and improve efficiencies.
2. Continually improve transparency and communication with the public by publishing monthly reports and increasing webpage and social media presence.
3. Continue downtown development progress by conducting private development reviews to support downtown and riverfront area and addressing aging storm sewer infrastructure.
4. Develop a highly functional team by providing job and position-based professional development opportunities and developing leaders through advancement within divisions.
5. Create a positive image and reputation for the Department and City by returning calls or e-mails requesting information and/or services within one business day and increasing opportunities for resident engagement and Department transparency.
6. Improve sustainability of City services including providing alternative modes of transportation, complying with environmental standards, maintaining efficient City buildings, and maintaining a modern fuel-efficient fleet.
7. Improve the quality of life for the residents of Bowling Green by ensuring timely delivery of City services and building and maintaining infrastructure in a safe and efficient manner.
8. Deliver quality projects on time and within budget through proper management and diligent oversight.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2024	Estimated FY2025	Proposed FY2026	Estimated Change FY25—FY26	Linkage to City Strategic Plan
1, 7	Time to review non-commercial building permits (days)	3.12	3.37	3.0		Efficient Governance
1, 7, 8	Percent of applicable building permits inspected during construction	60%	75%	80%		Efficient Governance
1, 6, 7	Time to complete preventative fleet maintenance work orders (hours)	3.1	3.2	3.3		Efficient Governance
1, 6, 7	Fleet Technician production, percentage of billable hours	74%	75%	76%		Efficient Governance
1, 4-8	Time from assignment to completion of non-emergency facilities work orders (hours)	2.0	2.0	2.0		Efficient Governance
1, 4-8	Time from receipt of Operations service request to date of completion (days)	4.4	4.0	4.0		Efficient Governance
1, 5, 7	Average time to deliver Environmental Compliance comments to non-commercial building permit applicants (days)	3.74	3.1	4.75		Strong Neighborhoods

PUBLIC WORKS DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Administration:

Decrease to General Fund operating accounts	(\$ 1,120)	No impact to services
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Planning & Design:

Decrease to Liquid Fuel Tax Special Revenue Fund and Sidewalk Improvement Capital Project Fund accounts	(1,503,845)	Decrease is a result of one-time CIP projects approved in the prior year
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Operations Management:

Increase to Liquid Fuel Tax Special Revenue Fund and Equipment Replacement Capital Project Fund accounts	1,538,060	Increase in budget is due to capital equipment replacements, CIP projects to rehab Commerce Street, and new programs to maintain pavement condition
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Fleet Management:

Increase to Fleet Maintenance Internal Service Fund operating accounts	289,879	Increase is a result of rising supply costs and new operating leases for HR, Fire, Public Works, and Parks
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Facilities Management:

Decrease to Facilities Maintenance Internal Service Fund and Municipal Facilities Capital Project Fund accounts	(1,168,486)	Decrease due to prior year one-time capital improvement projects and purchases
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Environmental Compliance:

Increase to General Fund operating accounts and Stormwater Infrastructure Improvements Capital Project Fund accounts	593,500	Increase is for the CIP projects for storm infrastructure rehabilitation and mitigation as well as sinkhole repairs
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Net adjustment to employee pay and other benefits	685,388	FY2026 cost of living adjustment, step increase, fringe benefit changes, seven reclassifications, three new FT positions, and medical premiums increase
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Total	\$ 433,376	
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PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
Administration	\$ 641,032	\$ 397,680	\$ 397,339	(\$ 341)	-0.0%
Planning & Design	3,650,691	4,007,895	2,587,106	(1,420,789)	-35.4%
Operations Management	6,197,321	7,520,148	9,267,788	1,747,640	+23.2%
Fleet Management	2,719,250	3,273,510	3,767,355	493,845	+15.1%
Facilities Management	3,761,439	4,960,465	3,929,405	(1,031,060)	-20.8%
Environmental Compliance	732,865	2,480,911	3,124,992	644,081	+26.0%
TOTAL EXPENSES	\$ 17,702,598	\$ 22,640,609	\$ 23,073,985	\$ 433,376	+1.9%
REVENUE:					
Local Taxes	\$ 1,897,736	\$ 8,382,609	\$ 8,490,470	\$ 107,861	+1.3%
Licenses/Permits	5,760	2,500	2,500	-	0.0%
Grants	1,503,419	1,428,000	1,422,500	(5,500)	-0.4%
Charges for Services	2,467,970	2,959,360	3,131,295	171,935	+5.8%
Miscellaneous	588,750	167,075	205,200	38,125	+22.8%
Transfers In	11,238,963	9,300,634	7,481,779	(1,818,855)	-19.6%
Use of Reserves	-	400,431	2,340,241	1,939,810	+484.4%
TOTAL REVENUE	\$ 17,702,598	\$ 22,640,609	\$ 23,073,985	\$ 433,376	+1.9%



PUBLIC WORKS DEPARTMENT, *continued*

POSITION DETAIL

Title	Grade	FY2025 Budgeted		FY2026 Budgeted		FY25—FY26 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Assistant City Engineer	G18	2	2.0	1	1.0	-1	-1.0
Automotive Technician	G6	0	0.0	4	2.0	+4	+4.0
City Engineer	G21	1	1.0	2	2.0	+1	+1.0
City Surveyor I	G14	1	1.0	1	1.0	0	0.0
City Surveyor II	G16	1	1.0	1	1.0	0	0.0
Civil Engineer I	G14	1	1.0	1	1.0	0	0.0
Certified Medium/Heavy Truck Technician	G7	0	0.0	1	1.0	+1	+1.0
Construction Coordinator I	G7	2	2.0	3	3.0	+1	+1.0
Construction Coordinator II	G9	2	2.0	2	2.0	0	0.0
Crew Leader	G6	4	4.0	4	4.0	0	0.0
Crew Supervisor II	G8	2	2.0	2	2.0	0	0.0
Emergency Vehicle Technician	G8	0	0.0	1	1.0	+1	+1.0
Environmental Compliance Coordinator	G12	0	0.0	1	1.0	+1	+1.0
Environmental Compliance Inspector	G7	2	2.0	0	0.0	-2	-2.0
Environmental Manager	G18	1	1.0	1	1.0	0	0.0
Equipment Technician	70	1	0.5	1	0.5	0	0.0
Executive Assistant	G10	1	1.0	1	1.0	0	0.0
Facilities Manager	G15	1	0.9	1	0.9	0	0.0
Facilities Technician I	G5	1	1.0	1	1.0	0	0.0
Facilities Technician II	G7	1	1.0	1	1.0	0	0.0
Fleet Inventory Coordinator	G7	1	1.0	1	1.0	0	0.0
Fleet Manager	G15	1	1.0	1	1.0	0	0.0
Fleet Supervisor	G10	2	2.0	2	2.0	0	0.0
Geologist	G16	1	1.0	1	1.0	0	0.0
Master Automotive Technician	G6	0	0.0	1	3.0	+1	+1.0
Master Technician	G7	2	2.0	0	0.0	-2	-2.0
Office Associate I	G1	1	1.0	1	1.0	0	0.0
Office Associate II	G3	2	2.0	2	2.0	0	0.0
Operations Division Manager	G15	1	1.0	1	1.0	0	0.0
Operations Technician I	G1	10	10.0	12	12.0	+2	+2.0
Operations Technician II	G3	7	7.0	4	4.0	-3	-3.0
Operations Technician III	G5	7	7.0	9	9.0	+2	+2.0
Public Works Director	D1	1	1.0	1	1.0	0	0.0
Public Works Planner	G13	0	0.0	1	1.0	+1	+1.0
Service Technician	G5	4	4.0	0	0.0	-4	-4.0
Signal Technician I	G5	1	1.0	0	0.0	-1	-1.0
Signal Technician II	G6	1	1.0	2	2.0	+1	+1.0
Total Positions & FTE		66	65.4	69	68.4	+3	+3.0

PUBLIC TRANSIT

The Public Transit program contributes local funds to match the federal allocation of funding that covers the operating and management expenses of the public transit system. The City elected to contract the operation and management functions to RATP-Dev beginning in FY2024.

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Impact/Explanation

Public Transit:

Increase to BG Transit Grant Fund accounts	\$ 286,200	Increase in City's local match to transit program and CIP for three transit shelters
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Total	\$ 286,200
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DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
Public Transit	\$ 2,179,586	\$ 659,800	\$ 946,000	\$ 286,200	+43.4%
TOTAL EXPENSES	\$ 2,179,586	\$ 659,800	\$ 946,000	\$ 286,200	+43.4%
REVENUE:					
Grants	\$ 1,421,853	\$ -	\$ -	\$ -	0.0%
Miscellaneous	9,450	10,800	12,000	1,200	+11.1%
Fees	89,170	89,000	84,000	(5,000)	-5.6%
Transfers In	560,000	560,000	850,000	290,000	+51.8%
Use of Reserves	99,113	-	-	-	0.0%
TOTAL REVENUE	\$ 2,179,586	\$ 659,800	\$ 946,000	\$ 286,200	+43.4%



PARKS & RECREATION DEPARTMENT

CONTACT INFORMATION

Parks & Recreation Director: Brent Belcher

email: Brent.Belcher@bgky.org

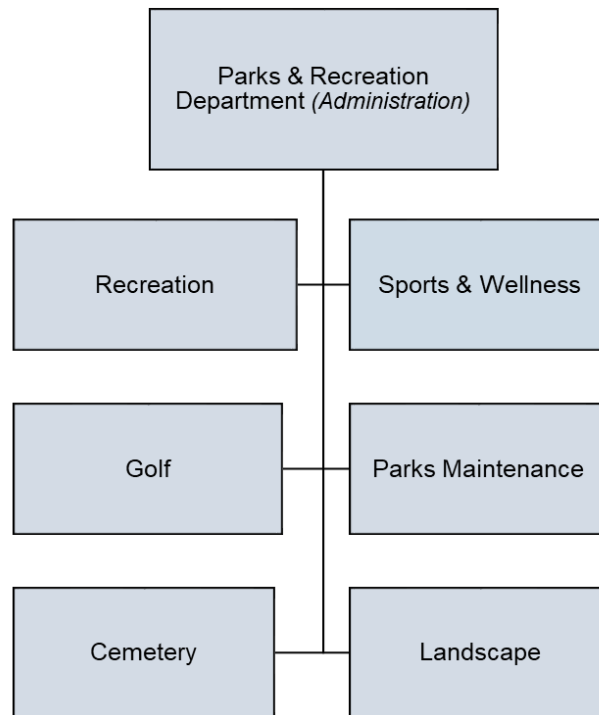
Parks & Recreation Administration, 225 E 3rd Avenue, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

The Parks & Recreation Department strives to offer a system of conveniently located neighborhood and community parks, attractive modern facilities, and family-oriented activities that are affordable and accessible to all users. The total number of City parks and facilities is 29, which encompasses an area of 976.4 acres; Lee Square is the smallest at 0.25 acres, 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 24 playgrounds.



DEPARTMENT STAFFING

	FY2024	FY2025	FY2026
Administration	12	13	13
Recreation	112	120	120
Sports & Wellness	83	99	96
Golf	53	53	53
Parks Maintenance	26	32	34
Cemetery	10	10	10
Landscape	8	8	10
Total Department Staff	304	335	336

PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026
EXPENSES:			
Personnel	\$ 6,721,413	\$ 8,259,116	\$ 8,995,784
Contractual Services	5,121,215	10,097,405	14,794,905
Supplies & Materials	1,506,413	1,734,910	1,805,620
Subsidies & Assistance	8,210	8,000	8,000
Assets	680,118	1,597,800	1,298,150
Contingency & Other	63	300	150
TOTAL EXPENSES	\$ 14,037,432	\$ 21,697,531	\$ 26,902,609
REVENUE:			
Non-Program General Funds	\$ 2,735,610	\$ 7,419,229	\$ 9,784,156
Program Revenue General Funds	3,251,404	2,914,623	3,146,853
Special Revenue Funds	2,649,182	2,402,000	2,612,750
Capital Project Funds	5,401,236	8,961,679	11,358,850
TOTAL REVENUE	\$ 14,037,432	\$ 21,697,531	\$ 26,902,609

ACCOMPLISHMENTS




- The Bowling Green Community Center participation rate increased by 24.0% during FY2024.
- Hobson Golf Course and Driving Range revenue rose by \$56,000, or 13% more than the previous year.
- Russell Sims Aquatic Center participation increased to 61,042, which is an increase of over 20%. Revenues for the Aquatic Center also rose by nearly \$100,000 or by 23%.
- The Sports & Wellness Division pickleball program participation was tracked at more than 30,000 users.
- Parks shelters and downtown parks rental participation rose to over 38,000, or an increase of 26%.
- Parker Bennett Community Center participation rose to more than 2,800, which is an increase of 18%.
- Fitness Center participation rose to 92,192, an increase of 17.9% in one year.

PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Offer a system of conveniently located neighborhood and community parks, attractive modern facilities, and family oriented activities that are affordable and accessible to all users.
2. Provide a wide range of park and recreational services that are balanced and inclusive for all residents and visitors.
3. Encourage community health through welcoming parks, facilities, and programs that are clean, safe, and consistent in delivery.
4. Collaborate and invest for a future that connects the community and embraces the City's diversity in terms of residents and resources.
5. Provide excellent customer service to customers and coworkers.
6. Maintain and develop innovative recreational programming and increase participation at park facilities and locations.
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 FY2024	Estimated FY2025	Proposed FY2026	Estimated Change FY25—FY26	Linkage to City Strategic Plan
1, 3, 6	Fitness Center/Program participation, per capita	92,192 119%	86,350 110%	87,500 110%		Efficient Governance
1-6, 9	Russell Sims Aquatic Center participation / part-time hour used	61,042 17,477 3.49	70,000 18,200 3.85	70,000 18,200 3.85		Efficient Governance
1-3, 8	Golf participation / part-time hour used	97,669 32,418 3.01	99,000 32,000 3.09	96,000 32,000 3.0		Efficient Governance

PARKS & RECREATION DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Administration:

Decrease to Parks Capital Improvement Project Fund accounts	(\$ 44,860)	Decrease is due to prior year CIP budget for Parks Master Plan
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Maintenance:

Increase to Downtown Development Capital Project Fund and Parks Capital Improvement Capital Project Fund accounts	1,842,025	Increase is a result of CIP budgets for Pedigo and Lampkin Park improvements, turf fields at Preston Miller Park, and repairs at Circus Square Park
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Recreation:

Increase in General Fund and Aquatic General Fund operating accounts	123,395	Decrease is due to a prior year CIP project at the RSAC
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Sports & Wellness:

Decrease in General Fund operating accounts	(290,990)	Decrease from prior year replacement of fitness equipment
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Golf:

Increase to Parks Capital Improvement Project Fund accounts	2,501,215	Increase is a result of CIP budget for reconstruction of Paul Walker Pro Shop and cart barn
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Cemetery:

Decrease to Equipment Replacement Capital Project Fund accounts	(43,210)	Decrease is due to prior year replacement of vehicles and equipment
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Landscape:

Increase to General Fund operating accounts and Equipment Replacement Capital Project Fund accounts	380,835	Increase due to establishing a second Forester/Arborist crew including new vehicles and equipment as well as renovations to the Landscape facility
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Net adjustment to employee pay and other benefits	736,668	FY2026 cost of living adjustment, step increase, fringe benefit changes, three new FT positions, changes to FTEs, net one less PT position, and medical premiums increase
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Total	\$ 5,205,078	
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PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
Administration	\$ 2,516,055	\$ 1,051,158	\$ 1,027,167	(\$ 23,991)	-2.3%
Maintenance	3,492,536	11,561,943	13,692,469	2,130,526	+18.4%
Recreation	1,915,003	2,141,972	2,326,912	184,940	+9.1%
Sports & Wellness	885,229	1,498,511	1,246,333	(252,178)	-16.8%
Golf	3,569,681	3,419,514	5,998,582	2,579,068	+75.4%
Cemetery	911,926	1,137,753	1,137,173	(580)	-0.0%
Landscape	747,002	886,680	1,473,973	587,293	+66.2%
TOTAL EXPENSES	\$ 14,037,432	\$ 21,697,531	\$ 26,902,609	\$ 5,205,078	+24.0%
REVENUE:					
Local Taxes	\$ 4,524,791	\$ 9,157,729	\$ 11,156,649	\$ 1,998,920	+21.8%
Grants	32,521	-	-	-	0.0%
Fees	4,306	4,500	6,000	1,500	33.3%
Charges for Services	301,166	285,620	233,470	(52,150)	-18.3%
Miscellaneous	540,098	250,000	327,193	77,193	+30.9%
Parks & Rec Fees	1,050,938	932,328	1,124,965	192,637	+20.7%
Golf Fees	1,704,621	1,623,675	1,698,475	74,800	+4.6%
Transfers In	5,878,991	7,014,334	10,180,101	3,165,767	+45.1%
Use of Reserves	-	2,429,345	2,175,756	(253,589)	-10.4%
TOTAL REVENUE	\$ 14,037,432	\$ 21,697,531	\$ 26,902,609	\$ 5,205,078	+24.0%



PARKS & RECREATION DEPARTMENT, *continued*

POSITION DETAIL

Title	Grade	FY2025 Budgeted		FY2026 Budgeted		FY25—FY26 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Adaptive Recreation Coordinator	G4	1	1.0	1	1.0	0	0.0
Adaptive Recreation Supervisor	G8	1	1.0	1	1.0	0	0.0
Administrative Manager II	G10	1	1.0	1	1.0	0	0.0
Aerobics Instructors	80	3	0.75	3	0.75	0	0.0
Assistant Pool Manager	50	3	0.94	3	0.94	0	0.0
Athletic Facility Coordinator	G4	2	2.0	2	2.0	0	0.0
Athletic Staff Assistant I	10	37	5.18	32	5.70	-5	+0.52
Athletic Staff Assistant II	20	13	6.09	13	6.09	0	0.0
Athletic Staff Assistant III	40	1	0.46	1	0.46	0	0.0
Carpenter	G7	1	1.0	2	2.0	+1	+1.0
Cemetery Division Manager	G10	1	1.0	1	1.0	0	0.0
Community Center Coordinator	G4	4	4.0	4	4.0	0	0.0
Community Centers Manager	G10	1	1.0	1	1.0	0	0.0
Crew Leader	G6	2	2.0	2	2.0	0	0.0
Crew Supervisor I	G7	2	2.0	2	2.0	0	0.0
Crew Supervisor II	G8	3	3.0	3	3.0	0	0.0
Equipment Mechanic	G5	1	1.0	1	1.0	0	0.0
Fitness / Wellness Supervisor	G8	1	1.0	1	1.0	0	0.0
Fitness Coordinator	G4	1	1.0	1	1.0	0	0.0
Golf Maintenance Supervisor	G10	1	1.0	1	1.0	0	0.0
Golf Professional	G6	2	2.0	2	2.0	0	0.0
Golf Staff I	10	0	0.0	26	8.99	+26	+8.99
Golf Staff II	20	0	0.0	2	1.11	+2	+1.11
Golf Staff III	40	0	0.0	3	1.41	+3	+1.41
Greenskeeper	60	12	8.62	12	8.62	0	0.0
Heavy Equipment Operator I	G4	1	1.0	1	1.0	0	0.0
Heavy Equipment Operator II	G6	1	1.0	1	1.0	0	0.0
Journeyman	G6	0	0.0	1	1.0	+1	+1.0
Laborer	60	13	9.14	14	10.18	+1	+1.04
Landscape Gardener I	G1	6	6.0	5	5.0	-1	-1.0
Landscape Helper	60	2	1.75	3	2.63	+1	+0.88
Landscape Manager	G13	1	1.0	1	1.0	0	0.0

Positions continued on next page

PARKS & RECREATION DEPARTMENT, *continued*

POSITION DETAIL

Title	Grade	FY2025 <u>Budgeted</u>		FY2026 <u>Budgeted</u>		FY25—FY26 <u>Variance</u>	
		Positions	FTE	Positions	FTE	Positions	FTE
Lifeguard I	30	5	1.05	5	1.05	0	0.0
Lifeguard II	40	25	5.24	25	5.24	0	0.0
Office Assistant	10	2	1.5	2	1.5	0	0.0
Office Associate I	G1	3	3.0	2	2.0	-1	-1.0
Office Associate II	G3	1	1.0	2	2.0	+1	+1.0
Park Ranger	50	6	2.75	6	2.75	0	0.0
Parks & Recreation Director	D1	1	1.0	1	1.0	0	0.0
Parks Facility Maintainer I	G1	13	13.0	13	13.0	0	0.0
Parks Facility Maintainer II	G3	4	4.0	4	4.0	0	0.0
Parks Forester / Arborist	G10	1	1.0	2	2.0	+1	+1.0
Parks / Golf Maint. Superintendent	G15	1	1.0	1	1.0	0	0.0
Parks Planner	G13	1	1.0	1	1.0	0	0.0
Pool Manager	80	1	0.45	1	0.45	0	0.0
Recreation Manager	G13	1	1.0	1	1.0	0	0.0
Recreation Staff Assistant I	10	84	20.23	38	7.28	-46	-12.95
Recreation Staff Assistant II	20	13	6.45	7	4.55	-6	-1.9
Recreation Staff Assistant III	40	5	3.11	2	1.7	-3	-1.41
Referee/Umpire	90	40	2.60	42	2.80	+2	+0.2
Sports & Wellness Manager	G13	1	1.0	1	1.0	0	0.0
Swim Instructor I	30	4	0.64	4	0.64	0	0.0
Swim Instructor II	40	1	0.24	1	0.24	0	0.0
Trades Worker/Electrician	G8	2	2.0	1	1.0	-1	-1.0
Turf Specialist	G5	1	1.0	2	1.0	+1	0.0
Water Park Manager	50	1	0.45	1	0.45	0	0.0
Waterpark Staff	10	0	0.0	20	3.96	+20	+3.96
Waterpark Supervisor	20	0	0.0	4	0.79	+4	+0.79
Total Positions & FTE		335	141.64	336	145.28	+1	+3.64

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT

CONTACT INFORMATION

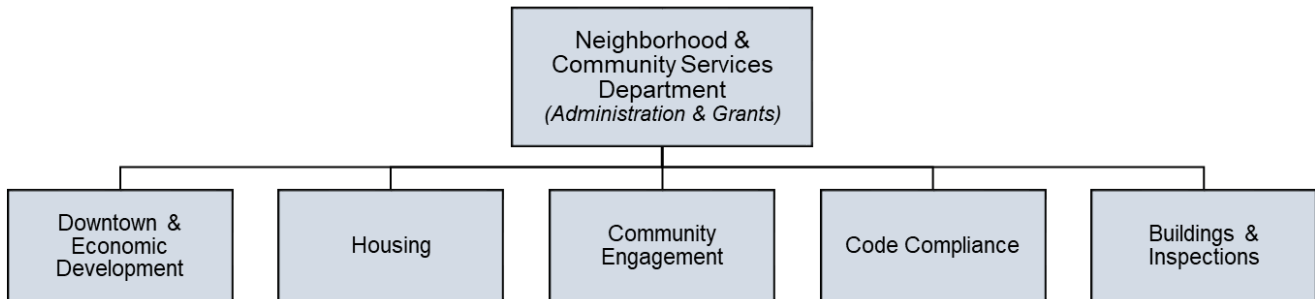
Neighborhood & Community Services Director: Brent Childers email: Brent.Childers@bgky.org
Neighborhood & Community Services, 707 E Main Avenue, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2024	FY2025	FY2026
Administration & Grants	3	3	3
Downtown/Economic Development	1	1	1
Housing	6	7	7
Community Engagement	-	-	5
International Communities	2	2	-
Code Enforcement	9	9	9
Buildings & Inspections	7	7	8
Neighborhood Services	2	2	-
Total Department Staff	30	31	33

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026
EXPENSES:			
Personnel	\$ 2,706,077	\$ 3,242,409	\$ 3,602,972
Contractual Services	4,162,522	1,597,765	1,944,160
Supplies & Materials	51,808	50,865	49,485
Subsidies & Assistance	7,846,389	5,053,300	5,776,000
Assets	100,412	100,000	100,000
Contingency & Other	-	75,400	33,527
TOTAL EXPENSES	\$ 14,867,208	\$ 10,119,739	\$ 11,506,144
REVENUE:			
Non-Program General Funds	\$ 568,128	\$ 2,285,165	\$ 2,527,961
Program Revenue General Funds	2,120,264	1,530,000	1,268,000
Special Revenue Funds	9,638,180	6,236,733	6,785,280
Capital Project Funds	2,540,636	67,841	924,903
TOTAL REVENUE	\$ 14,867,208	\$ 10,119,739	\$ 11,506,144

ACCOMPLISHMENTS







- The Housing Division received the Higher Performer status from HUD for the twentieth consecutive year.
- Co-hosted the second annual Duncan Hines Days event with Warren County, SOKY Marketplace, and 50+ tourism, hospitality, and media stakeholders. The event attracted over 17,000 people from at least 18 states and created at least \$2.96 million in economic impact for the Bowling Green/Warren County area.
- Animal Protection Officers continued the free community rabies clinic program in FY2024 by hosting three clinics throughout the City and vaccinating several hundred animals for free of charge to pet owners.
- The Neighborhood Improvements Program created a partnership with Live the Dream Development to coordinate an exterior property improvements program, which resulted in the removal of blighting influences and improved curb appeal at 36 houses.
- The Hope House Ministries partnership resulted in the transportation of 220 persons to area employment centers including the Kentucky Transpark and South Central Kentucky Industrial Park.
- The Academy for New Americans produced 28 graduates, the largest class to date, originating from 13 countries and ethnicities that collectively speak 19 different languages. The five-month, free leadership training empowers New Americans to understand and participate in city government.
- Celebrated the 10th cohort of the Over 50 Citizens Academy, providing 28 hours of civic education; over 200 participants have graduated the program to date.

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2024	Estimated FY2025	Proposed FY2026	Estimated Change FY25—FY26	Linkage to City Strategic Plan
5	Percent of Housing Choice Vouchers available/utilized	100.0%	100.0%	100.0%		Housing Development
8	Rate of voluntary code compliance	98.0%	96.6%	97.0%		Efficient Governance
8	Amount of code compliance expenditures per resident	\$9.80	\$10.50	\$10.75		Efficient Governance
6, 7	Percent of commercial plan reviews completed within 15 working days	89.8%	92.0%	92.0%		Efficient Governance
6, 7	Number of building and electrical permits issued	1,575	1,350	1,400		Efficient Governance
9	Number of downtown event days conducted	194	215	225		Downtown Development

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Administration & Grants:

Increase to Capital Community Grant Projects Fund accounts	\$ 375,300	Increase for City's local match to Scottsville Road Multi-Use Path grant
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Downtown & Economic Development:

Decrease to General Fund operating accounts; increase to Job Development Incentive Special Revenue Fund accounts	5,050	No impact to services
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Neighborhood Services:

Decrease to all General Fund operating accounts	(99,595)	Decrease due to transfer of division costs to Community Engagement Division
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Community Engagement:

Increase to all General Fund operating accounts	127,165	Increase due to transfer of costs from previous Neighborhood Services Division
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Housing Assistance:

Increase to Housing Choice Voucher Special Revenue Fund accounts	599,117	Increase is due to additional Housing Choice Voucher grant assistance from HUD
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Buildings & Inspections:

Increase to General Fund operating accounts	4,180	No impact to services
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Code Enforcement:

Increase to General Fund operating accounts	14,625	Increase for rising demolition costs
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Net adjustment to employee pay and other benefits	360,563	FY2026 cost of living adjustment, step increase, fringe benefit changes, one new FT position, one new PT position, and medical premiums increase
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Total	\$ 1,386,405	
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NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY24—FY25 Change	% Difference
EXPENSES:					
Administration & Grants	\$ 2,942,292	\$ 584,658	\$ 1,081,933	\$ 497,275	+85.1%
Downtown & Economic Development	2,294,204	668,631	677,886	9,255	+1.4%
Neighborhood Services	292,115	334,233	-	(334,233)	-100.0%
Community Engagement	234,674	297,316	705,188	407,872	+137.2%
Housing Assistance	7,504,857	6,304,544	6,940,828	636,284	+10.1%
Buildings & Inspections	704,653	815,569	890,229	74,660	+9.2%
Code Enforcement	894,413	1,114,788	1,210,080	95,292	+8.5%
TOTAL EXPENSES	\$ 14,867,208	\$ 10,119,739	\$ 11,506,144	\$ 1,386,405	+13.7%
REVENUE:					
Local Taxes	\$ 568,128	\$ 2,285,165	\$ 2,527,961	\$ 242,796	+10.6%
Licenses/Permits	1,302,400	1,370,000	1,065,000	(305,000)	-22.3%
Grants	11,705,697	6,125,300	6,602,108	476,808	+7.8%
Fees	80,198	80,000	125,000	45,000	+56.3%
Miscellaneous	272,338	156,750	261,172	104,422	+66.6%
Transfers In	938,447	67,841	432,750	364,909	+537.9%
Use of Reserves	-	34,683	492,153	457,470	+1,319.0%
TOTAL REVENUE	\$ 14,867,208	\$ 10,119,739	\$ 11,506,144	\$ 1,386,405	+13.7%



NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

POSITION DETAIL

Title	Grade	<u>FY2025 Budgeted</u>		<u>FY2026 Budgeted</u>		<u>FY25—FY26 Variance</u>	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	G5	1	1.0	1	1.0	0	0.0
Animal Protection Officer	G7	3	3.0	3	3.0	0	0.0
Building Inspector	G9	2	2.0	2	2.0	0	0.0
Chief Building Inspector	G15	1	1.0	1	1.0	0	0.0
Code Compliance Officer	G7	4	4.0	4	4.0	0	0.0
Code Compliance Manager	G13	1	1.0	1	1.0	0	0.0
Code Compliance Support Specialist	G6	1	1.0	1	1.0	0	0.0
Community Engagement Coordinator	G6	1	1.0	1	1.0	0	0.0
Community Engagement Manager	G13	0	0.0	1	1.0	+1	+1.0
Community Navigator	G7	0	0.0	2	2.0	+2	+2.0
Downtown Development Coordinator	G11	1	1.0	1	1.0	0	0.0
Electrical Inspector	G9	2	2.0	2	2.0	0	0.0
Grants Coordinator	G9	0	0.0	1	1.0	+1	+1.0
Grants Manager	G16	1	1.0	1	1.0	0	0.0
Housing Manager	G13	1	1.0	1	1.0	0	0.0
Housing Recertification Specialist	G7	4	4.0	4	4.0	0	0.0
Housing Support Specialist	G5	2	2.0	2	2.0	0	0.0
Inspection Support Specialist	G5	2	2.0	2	2.0	0	0.0
International Communities Coordinator	G11	1	1.0	0	0.0	-1	-1.0
International Community Navigator	G7	1	1.0	0	0.0	-1	-1.0
Neighborhood & Comm. Svcs. Director	D1	1	1.0	1	1.0	0	0.0
Neighborhood Services Coordinator	G11	1	1.0	0	0.0	-1	-1.0
Plan Reviewer	G13	0	0.0	1	0.625	+1	+0.625
Total Positions & FTE		31	31.0	33	32.625	+2	+1.625

AGENCY SERVICES

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Public Safety Services:</u>		
Increase to General Fund appropriation account	\$ 15,000	Increase to Drug Task Force
<u>Community Services:</u>		
Increase to General Fund appropriation and contribution accounts	3,613	No impact to services
<u>Economic Development & Planning Services:</u>		
Increase to General Fund and Convention Center Enterprise Fund appropriation accounts	40,930	Increase for Operation PRIDE Beautifl-65 program expenses
<u>Transportation Services:</u>		
Decrease to General Fund contribution account	(26,910)	Decrease due to reduced local match for Regional Airport FAA grant
<u>Arts & Culture Services:</u>		
Increase to General Fund appropriation account	1,920	No impact to services
Total	\$ 34,553	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
Public Safety Services	\$ 85,000	\$ 95,000	\$ 110,000	\$ 15,000	+15.8%
Community Services	718,490	332,922	336,535	3,613	+1.1%
Economic Development & Planning Services	806,000	899,050	939,980	40,930	+4.6%
Transportation Services	131,215	116,340	89,430	(26,910)	-23.1%
Arts & Culture Services	64,030	66,210	68,130	1,920	+2.9%
TOTAL EXPENSES	\$ 1,804,735	\$ 1,509,522	\$ 1,544,075	\$ 34,553	+2.3%
REVENUE:					
Local Taxes	\$ 1,654,735	\$ 1,509,522	\$ 1,544,075	\$ 34,553	+2.3%
Use or Reserves	150,000	-	-	-	0.0%
TOTAL REVENUE	\$ 1,804,735	\$ 1,509,522	\$ 1,544,075	\$ 34,553	+2.3%

DEBT SERVICES

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

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
2012A & B GO Bonds	\$ 1,090,538	\$ -	\$ -	\$ -	0.0%
2018 Fire Trucks Note	414,674	415,000	415,000	-	0.0%
2019 Fire Trucks Note	170,053	171,000	171,000	-	0.0%
2022 Fire Trucks Note	232,372	233,000	233,000	-	0.0%
2023 Fire Trucks Note	108,949	110,000	109,000	(1,000)	-0.9%
2016C GO Bonds (Ballpark TIF & Fire Stations)	1,915,087	1,916,000	1,910,000	(6,000)	-0.3%
2015A GO Bonds	865,438	876,000	877,000	1,000	+0.1%
2016A & B GO Bonds (ITA)	737,899	-	-	-	0.0%
2021A & B GO Bonds (ITA Expansion)	1,196,468	1,197,500	1,195,750	(1,750)	-0.1%
TOTAL EXPENSES	\$ 6,731,478	\$ 4,918,500	\$ 4,910,750	(\$ 7,750)	-0.2%
REVENUE:					
Local Taxes	\$ 346,644	\$ -	\$ -	\$ -	0.0%
Bond/Note/Lease Proceeds	-	-	-	-	0.0%
Local Contributions	368,949	-	-	-	0.0%
Miscellaneous	1,694,634	54,250	148,825	94,575	174.3%
Transfers In	4,321,251	4,864,250	4,761,925	(102,325)	-2.1%
Use of Reserves	-	-	-	-	0.0%
TOTAL REVENUE	\$ 6,731,478	\$ 4,918,500	\$ 4,910,750	(\$ 7,750)	-0.2%

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 to Convention Center Enterprise Fund accounts	(\$ 197,260)	Decrease is due to prior year CIPs for renovations and replacement of equipment and furnishings
<u>TIF Distribution:</u>		
Increase to General Fund contribution account	787,000	Increased funding for TIF distribution
Net Adjustment to Employee Pay and other benefits	697	FY2026 cost of living adjustment, step increase, fringe benefit changes, and medical premiums increase
Total	\$ 590,437	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
Convention Center	\$ 1,421,058	\$ 510,525	\$ 313,962	(\$ 196,563)	-38.5%
TIF Distribution	1,817,125	2,025,000	2,812,000	787,000	+38.9%
TOTAL EXPENSES	\$ 3,238,183	\$ 2,535,525	\$ 3,125,962	\$ 590,437	+23.3%
REVENUE:					
Local Taxes	\$ 1,817,125	\$ 2,025,000	\$ 2,812,000	\$ 787,000	+38.9%
Grants	-	-	-	-	0.0%
Convention Center Local Taxes	755,220	510,525	313,962	(196,563)	-38.5%
Convention Center Miscellaneous	402,085	-	-	-	0.0%
Convention Center Transfers In	100,000	-	-	-	0.0%
Convention Center Use of Reserves	163,753	-	-	-	0.0%
TOTAL REVENUE	\$ 3,238,183	\$ 2,535,525	\$ 3,125,962	\$ 590,437	+23.3%

POSITION DETAIL

Title	Grade	FY2025 Budgeted		FY2026 Budgeted		FY25—FY26 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Facilities Manager	G15	1	0.1	1	0.1	0	0.0
Total Positions & FTE		1	0.1	1	0.1	0	0.0

CONTINGENCY

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Impact/Explanation

Contingency:

Increase to General Fund and Capital Community Grant
Projects Fund contingency accounts

\$ 800,000

Increases to hedge against unknowns

Total

\$ 800,000

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
Contingency	\$ -	\$ 1,085,000	\$ 1,885,000	\$ 800,000	+73.7%
TOTAL EXPENSES	\$ -	\$ 1,085,000	\$ 1,885,000	\$ 800,000	+73.7%
REVENUE:					
Local Taxes					
Use of Reserves	\$ -	\$ 1,085,000	\$ 1,885,000	\$ 800,000	+73.7%
TOTAL REVENUE	\$ -	\$ 1,085,000	\$ 1,885,000	\$ 800,000	+73.7%



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

Transfers out to General Fund:

Increase to Parks Development Fund account	\$ 576,757	Increase funding for Golf operations
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Transfers out to Special Revenue Funds:

Increase to General Fund account	293,359	Increase funding for capital road projects
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Transfers out to Capital Project Funds:

Increase to General Fund account; decrease to Fire Improvement Fund and Parks Development Fund accounts	73,374	Net increase funding for Parks capital projects
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Transfers out to Debt Service Funds:

Decrease to General Fund and Fire Improvement Fund accounts	(42,000)	Decrease due to scheduled debt service payments
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Transfers out to Enterprise Funds:

No changes recommended	-	No impact to services
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Transfers out to Internal Service Funds:

Decrease to General Fund account	(434,685)	Decrease funding to Property & Casualty Insurance Fund and Fleet Maintenance Fund
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Total	\$ 466,805	
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DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2024	Adopted Budget FY2025	Approved Budget FY2026	FY25—FY26 Change	% Difference
EXPENSES:					
Transfers out to General Fund	\$ 1,060,000	\$ 1,426,000	\$ 2,002,757	\$ 576,757	+40.4%
Transfers out to Special Rev. Funds	2,583,974	2,603,558	2,896,917	293,359	+11.3%
Transfers out to Capital Proj. Funds	18,690,853	14,611,359	14,684,733	73,374	+0.5%
Transfers out to Debt Service Funds	5,955,292	4,881,000	4,839,000	(42,000)	-0.9%
Transfers out to Enterprise Fund	100,000	100,000	100,000	-	0.0%
Transfers out to Internal Serv. Funds	4,948,000	4,495,815	4,061,130	(434,685)	-9.7%
TOTAL EXPENSES	\$ 33,338,119	\$ 28,117,732	\$ 28,584,537	\$ 466,805	+1.7%
REVENUE:					
Local Taxes	\$ 32,988,119	\$ 28,117,732	\$ 28,584,537	\$ 466,805	+1.7%
Transfers In	350,000	-	-	-	
TOTAL REVENUE	\$ 33,338,119	\$ 28,117,732	\$ 28,584,537	\$ 466,805	+1.7%



GLOSSARY AND ACRONYMS



Glossary of Terms

ANNUAL COMPREHENSIVE FINANCIAL REPORT:

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

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

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

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

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

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

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

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

BOND RATING: Rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued. The City of Bowling Green has an Aa1 rating from Moody's and has an AA rating from Standard & Poor's.

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

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

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

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

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

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

CAPITAL: Category of expenditures for capital acquisitions that include:

- Land or easements,
- Buildings acquired, constructed, or improved,
- Parks and recreation facilities,
- Infrastructure such as drainage, streets, curb and gutter, gateway enhancement and streetscape, bridges and tunnels, sidewalks, traffic signals, and streetlights, and
- Capital equipment over \$10,000 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 ten-year period. Generally, projects over \$40,000 are included in the CIP.

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

Glossary of Terms, *continued*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms, *continued*

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

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

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

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

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

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

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

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

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

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

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

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

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

PROPERTY TAX RATE: The rate at which real and personal property in the city is taxed in order to produce revenues sufficient to conduct necessary governmental activities.

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

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

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

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

STORMWATER UTILITY: A City service that provides for the design, construction, acceptance, operation, and maintenance of the citywide storm sewer system.

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

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

Glossary of Terms, *continued*

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

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

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

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

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

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



Acronyms / Abbreviations

ACFR	Annual Comprehensive Financial Report	GFOA	Government Finance Officers Association
ACH	Automated Clearing House	GIS	Geographic Information Systems
ADA	Americans with Disabilities Act	GO	General Obligation
Adj.	Adjusted	GRANT	Government Resources Accelerating Needed Transportation
Admin	Administrative	HB	House Bill
Adv	Advanced	HR	Human Resources
AP	Accounts Payable	HR&RM	Human Resources and Risk Management
APWA	American Public Works Association	HUD	Housing and Urban Development
ARPA	American Rescue Plan Act	HVAC	Heating, Ventilating and Air Conditioning
Assmt.	Assessment	ICMA	International City/County Management Association
Asst.	Assistant or Assistance	Improv.	Improvement
Ave	Avenue	Info	Information
BG	Bowling Green	IRS	Internal Revenue Service
BG/WC or BG-WC	Bowling Green/Warren County	ISO	Insurance Services Office
BGCAN	Bowling Green Coalition of Active Neighborhoods	IT	Information Technology
BGFD	Bowling Green Fire Department	ITA	Inter-modal Transportation Authority
BGLEA	Bowling Green Law Enforcement Academy	JAG	Justice Assistance Grant
BGPD	Bowling Green Police Department	JAG	Jobs Act Grant
BGPR	Bowling Green Parks and Recreation	KLC	Kentucky League of Cities or Kummer Little Community Center
Blvd	Boulevard	KLEC	Kentucky Law Enforcement Commission
BOC	Board of Commissioners	KPPA	Kentucky Public Pension Authority
BRADD	Barren River Area Development District	KRS	Kentucky Revised Statutes
CAD	Computer Aided Dispatching	KY	Kentucky
CDBG	Community Development Block Grant	KYTC	Kentucky Transportation Cabinet
CE	Code Enforcement	LFT	Liquid Fuel Tax
CERS	County Employee Retirement System	LINK	Law Information Network of Kentucky
CFAI	Commission on Fire Accreditation International	M	Millions
CFO	Chief Financial Officer	Maint.	Maintenance
CIP	Capital Improvement Program	Mgmt	Management
COLA	Cost of Living Adjustment	Misc.	Miscellaneous
Comm.	Community or Committee	MPO	Metropolitan Planning Organization
Comp.	Compensation or Comprehensive	MYFP	Multi-Year Financial Plan
Coord	Coordinator	N/A	Not Applicable
COVID	Coronavirus Disease	NCIC	National Crime Information Center
CPFO	Certified Public Finance Officer	NCS	Neighborhood & Community Services
CY	Calendar Year	Neigh.	Neighborhood
Dev.	Development	NFPA	National Fire Protection Agency
DLG	Kentucky Department for Local Government	NIP	Neighborhood Improvement Program
EDC	Entertainment Destination Center	No.	Number
EMT	Emergency Medical Technician	Org.	Original
Est.	Estimate	ORLP	Outdoor Recreational Legacy Partnership
EXCL	Excluding	P&F	Police and Firefighters
Exec	Executive	PAFR	Popular Annual Financial Report
FAA	Federal Aviation Administration	PEPY	Per Employee Per Year
FDIC	Federal Deposit Insurance Corporation	PPT	Permanent Part Time
FILOC	Fee in Lieu of Construction	Prog.	Program
FT	Full-Time	Proj.	Project
FTE	Full-Time Equivalent	PSTC	Public Safety Training Center
FY	Fiscal Year	PT	Part-Time
G&O	Goals & Objectives	PVA	Property Valuation Administrator
GAAP	Generally Accepted Accounting Principles	RAISE	Rebuilding American Infrastructure with Sustainability and Equity
GASB	Governmental Accounting Standards Board		
GF	General Fund		

Acronyms / Abbreviations, *continued*

RBP	Referenced Based Pricing	SKYCTC	Southcentral Kentucky Community and Technical College
Recomm.	Recommended	TAP	Transportation Assistance Grant
Reinv.	Reinvestment	Tech	Technology
Repl.	Replace or Replacement	TIF	Tax Increment Financing
Rev.	Revenues or Review	Transp.	Transportation
RFP	Request for Proposal	U.S., US	United States
RM	Risk Management	UW	United Way
RSAC	Russell Sims Aquatic Center	VASH	Veterans Affairs Supportive Housing
SAFER	Staffing for Adequate Fire and Emergency Response	VOIP	Voice Over Internet Protocol (telephone system)
SBITA	Subscription Based IT Arrangement	vs.	versus
SCBA	Self-Contained Breathing Apparatus	WC	Warren County
SCK	South Central Kentucky	WKU	Western Kentucky University
Serv., Srvs, Srvcs	Services	YTD	Year to Date
SHIFT	Shaping a Healthy and Inclusive Future Together		



Fiscal Year 2025/2026 Budget

Jeff Meisel, City Manager

Budget Team

Katie Schaller-Ward, Assistant City Manager/CFO

Erin Hulsey, Human Resources Director

Erin Ballou, Assistant Chief Financial Officer

Sean Weeks, Assistant Chief Financial Officer

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All departmental budget contacts listed above should be acknowledged for their effort and cooperation during the budget process. A special thanks is also extended to Erin Ballou, Laura Harris and Jennifer Lightfoot for designing the Budget Document. Special recognition is also extended to Meghan VanMeter and Zane Martin for their assistance with preparing this document, April Cosby for assisting with Position Budgeting, and Deborah Highland West, Reina Johnson and Jack Ezell for development of the budget video.



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SERVICE DRIVEN
POWERED BY GROWTH**

