



COMMUNITY.  
SERVICE.  
GROWTH.



# City of Bowling Green Annual Operating Budget 2022/2023 July 1, 2022

# CITY OF BOWLING GREEN

## FISCAL YEAR 2022/2023 OPERATING BUDGET

### **Mayor**

Todd Alcott

### **Commissioners**

Carlos Bailey

Dana Beasley-Brown

Melinda Hill

Sue Parrigin

### **City Manager**

Jeff Meisel

### **Budget Team**

Katie Schaller-Ward

Erin Hulse

Erin Ballou

Sean Weeks



**COMMUNITY LED  
SERVICE DRIVEN  
POWERED BY GROWTH**

# FY2023 BUDGET IN BRIEF

This brief covers a snapshot of the City's annual budget for Fiscal Year 2023 and the investment in each of the eight Strategic Plan Pillars in the upcoming budget year.

## Efficient Governance

**\$21,500,000** General Fund Reserve Balance  
**Aa1 and AA** Credit ratings from Moody's and Standard & Poor's  
**\$15,450,000** anticipated New Debt for Public Safety Construction



## Downtown Development

**15** Blocks of Entertainment Destination Center  
**250+** Target Number of Downtown Events to be Held  
**1** New Signature Event "Duncan Hines Days"

## Riverfront & Greenway Development

**\$400,000** College Street Pedestrian Bridge Improvements  
**3,008** Linear feet of Greenways Scheduled for Construction  
**\$750,000** Grant Award for Riverfront Improvements



## Technology/Fiber Optic Internet Infrastructure

**5** Responsive "Fiber to the Premises" Proposals Received  
**\$162,000** for new Copiers, Servers, and Switches  
**2** Storage Area Network Replacements

## Housing Development

**\$4,600,000** Housing Assistance & Affordable Housing Programs  
**18%** increase in Housing Choice Vouchers  
**720** total Housing Choice Vouchers

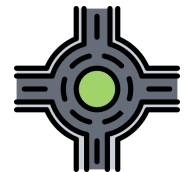


## City Workforce Development

**7.0%** Cost of Living increase for City Employees  
**13** New positions  
**8** Existing position reclassifications/upgrades

## Transportation

**3** Roundabouts to be Constructed along Westen Avenue  
**\$560,000** Local Contribution for Pubic Transit  
**12+** Miles of Street to be paved via Overlay/Resurfacing Program



## Strong Neighborhoods

**245+** Neighborhood Events Planned  
**\$741,000** BG Reinvestment Area Neighb. Impro. Program  
**4th** Neighborhood Target Area to Receive Funding

**\$163.8** Million  
**Total City Budget**



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**\$86.0** Million  
**General Fund Budget**



# BUDGET ORDINANCE

ORDINANCE NO. BG2022 - 23

## ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023, BY ESTIMATING REVENUES AND APPROPRIATING FUNDS FOR THE OPERATION OF CITY GOVERNMENT

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

WHEREAS, the Board of Commissioners has reviewed and discussed the proposed Annual Operating Budget and desires to adopt it for Fiscal Year 2023.

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, 2022 and ending June 30, 2023, 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, 2022 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, 2022 and ending June 30, 2023.

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, 2022 and ending June 30, 2023.

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.

***BG2022-23***




## BUDGET ORDINANCE, *continued*

(Ordinance No. BG2022 - 23)

6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 7, 2022, and given final reading on June 21, 2022, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: June 22, 2022

APPROVED:   
Mayor, Chairman of Board of Commissioners

ATTEST:   
City Clerk

SPONSORED BY: Jeffery B. Meisel, City Manager

# BUDGET ORDINANCE, *continued*

## City of Bowling Green, Kentucky Annual Operating Budget for All Funds and Categories of Government Estimated Resources In and Resources Out for FY2022/2023 Exhibit No. 1

<u>Category of Resources</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Enterprise Funds</u>	<u>Trust Funds</u>	<u>Internal Service</u>	<u>Total</u>
<b>RESOURCES IN:</b>								
Taxes	\$19,910,150	\$3,338,000	\$0	\$44,000	\$600,000	0	0	\$23,892,150
Occupational Fees	60,133,000	3,000,000	0	0	0	0	0	63,133,000
License & Permits	1,369,000	0	0	0	0	0	0	1,369,000
Intergovernmental	0	9,207,530	0	0	0	0	0	9,207,530
Fees	444,000	139,500	0	2,808,000	0	0	0	3,391,500
Charges for Services	310,040	0	0	0	0	21,908	11,145,616	11,477,564
Parks & Recreation	2,068,860	0	0	0	0	0	0	2,068,860
Miscellaneous	605,600	783,235	46,500	388,000	255,500	498,000	194,500	2,771,335
<b>Revenues:</b>	<b>\$84,840,650</b>	<b>\$16,468,265</b>	<b>\$46,500</b>	<b>\$3,240,000</b>	<b>\$855,500</b>	<b>\$519,908</b>	<b>\$11,340,116</b>	<b>\$117,310,939</b>
Note/Bond Proceeds	0	0	15,450,000	0	0	0	0	15,450,000
Transfers In	1,159,350	2,464,595	11,657,355	6,263,000	100,000	0	1,490,000	23,134,300
<b>Other Resources:</b>	<b>\$1,159,350</b>	<b>\$2,464,595</b>	<b>\$27,107,355</b>	<b>\$6,263,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$1,490,000</b>	<b>\$38,584,300</b>
<b>RESOURCES IN:</b>	<b>\$86,000,000</b>	<b>\$18,932,860</b>	<b>\$27,153,855</b>	<b>\$9,503,000</b>	<b>\$955,500</b>	<b>\$519,908</b>	<b>\$12,830,116</b>	<b>\$155,895,239</b>
<b>RESOURCES OUT:</b>								
General Government	\$8,572,068	\$0	\$803,520	\$0	\$0	\$0	\$10,183,274	\$19,358,862
Public Safety	37,915,149	4,632,936	20,935,040	0	0	744,800	0	64,227,925
Public Works	9,066,375	3,359,944	4,437,990	0	0	0	2,438,705	19,303,014
Parks & Recreation	9,487,135	0	2,888,600	0	0	0	0	12,375,735
Neighborhood & Community Services	2,710,507	5,446,304	433,500	0	0	0	0	8,590,311
Agency Services	1,135,466	0	0	0	0	0	0	1,135,466
Debt Service	0	0	0	9,438,000	0	0	0	9,438,000
Intergovernmental	1,400,000	0	0	0	3,140,318	0	0	4,540,318
Contingency	944,000	0	730,000	0	0	0	0	1,674,000
<b>Expenditures:</b>	<b>\$71,230,700</b>	<b>\$13,439,184</b>	<b>\$30,028,650</b>	<b>\$9,438,000</b>	<b>\$3,140,318</b>	<b>\$744,800</b>	<b>\$12,621,979</b>	<b>\$140,643,631</b>
Transfers Out	14,769,300	8,090,000	0	0	0	0	275,000	23,134,300
<b>RESOURCES OUT:</b>	<b>\$86,000,000</b>	<b>\$21,529,184</b>	<b>\$30,028,650</b>	<b>\$9,438,000</b>	<b>\$3,140,318</b>	<b>\$744,800</b>	<b>\$12,896,979</b>	<b>\$163,777,931</b>
<b>RESERVES UTILIZED:</b>	<b>\$0</b>	<b>(\$2,596,324)</b>	<b>(\$2,874,795)</b>	<b>\$65,000</b>	<b>(\$2,184,818)</b>	<b>(\$224,892)</b>	<b>(\$66,863)</b>	<b>(\$7,882,692)</b>

# 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, 2021**

*Christopher P. Morrell*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the tenth consecutive Distinguished Budget Presentation Award to the City of Bowling Green, Kentucky for its annual budget for the fiscal year beginning July 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

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

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





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

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Annual Comprehensive Financial Report	<a href="http://www.bgky.org/finance/archive">www.bgky.org/finance/archive</a>
Financial Policies	<a href="http://www.bgky.org/files/qWRqdi92.pdf">www.bgky.org/files/qWRqdi92.pdf</a>
Monthly Financial Bulletins	<a href="http://www.bgky.org/finance/financial-bulletins">www.bgky.org/finance/financial-bulletins</a>
Multi-Year Capital Improvement Program	<a href="http://www.bgky.org/reports/capital-improvements-program">www.bgky.org/reports/capital-improvements-program</a>
Parks & Recreation Master Plan	<a href="http://www.bgky.org/assets/files/9utoeom7.pdf">www.bgky.org/assets/files/9utoeom7.pdf</a>
Strategic Plan	<a href="http://www.bgky.org/files/tOiHUELY.pdf">www.bgky.org/files/tOiHUELY.pdf</a>



# COMMUNITY PROFILE

# COMMUNITY PROFILE AND DEMOGRAPHICS

Bowling Green, the “Park City” of Kentucky, was established in 1798, and is the third largest city in the Commonwealth with a metropolitan statistical area population of over 183,992. The City limits occupy a land area of over 41.6 square miles, has a current census population of 72,294 and serves as the retail, educational, medical, commercial, and social hub for South-Central Kentucky and Northern Tennessee. The labor market for the area encompassing a radius of one hundred (100) miles from the city includes approximately 750,000 employable workers 18 years and older.

Bowling Green is home to several significant companies including the General Motors Corvette Assembly Plant, Fruit of the Loom (Union Underwear), Houchens Food Group, Holley Performance Products, and Kobe Aluminum. The State’s third largest public university, Western Kentucky University, is also situated in Bowling Green and has approximately 17,517 students in a wide range of academic programs. The University’s athletic teams are dubbed the “Hilltoppers.”

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

The City provides a full range of municipal services, including police and fire protection, permitting and inspection services, construction and maintenance of streets and other infrastructure, recreational activities and cultural events, and general administrative services. The City employs approximately 512 full-time and up to 298 part-time employees.

Bowling Green has been nationally recognized on many occasions and recent accolades include being named one of “The South’s Best Cities on the Rise 2022” by *Southern Living* readers magazine. Bowling Green was listed in *Livability* magazine’s “Top 100 Places to Live” and on *National Geographic*’s “World’s Best Cities” and “10 Best All-American Cities” lists. Economic development excellence also continues to be recognized in Bowling Green, for the ninth consecutive year *Site Selection* ranked Bowling Green as second for “Top Metro with a Population of Less than 200,000” and also as third for “Top Metro Ranking by Projects per Capita with a Population of Less than 200,000” for 2021. Bowling Green also received the “Mac Conway Award” given by *Site Selection* for the second consecutive year as well as placing first in the South Central US for total number of projects per capita, earning Kentucky a 2021 Governor’s Cup.

## **Bowling Green’s Top 10 Employers**

Employer	Employees	Rank	% of Total Employment
Commonwealth Health Corporation	2,860	1	3.91%
Western Kentucky University	2,703	2	3.69%
BG Metalforming LLC	1,222	3	1.67%
General Motors Corporation	1,100	4	1.50%
Graves-Gilbert Clinic PSC	1,061	5	1.45%
Houchens Food Group	1,054	6	1.44%
Union Underwear Co. LLC	934	7	1.28%
Henkel Corporation	930	8	1.27%
Warren County Board of Education	867	9	1.18%
Kobe Aluminum Automotive Products	730	10	1.00%
<b>Total</b>	<b>13,461</b>		<b>18.39%</b>

## **Economic Indicators, Past 10 Years**

Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Percentage of Workforce Unemployed
2012	59,000	\$ 3,359,422,000	29,426	28	18,128	7.9%
2013	60,600	\$ 3,699,388,000	32,025	28	18,957	7.2%
2014	61,500	\$ 3,921,515,000	33,486	27	18,981	6.8%
2015	62,500	\$ 4,005,280,000	33,837	28	19,180	5.0%
2016	63,600	\$ 4,138,310,000	34,354	28	20,682	4.7%
2017	65,250	\$ 4,418,499,000	35,966	27	20,814	4.1%
2018	67,100	\$ 4,582,488,000	36,505	28	21,037	4.0%
2019	68,400	\$ 4,761,667,000	36,957	27	21,607	3.9%
2020	72,294	\$ 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%

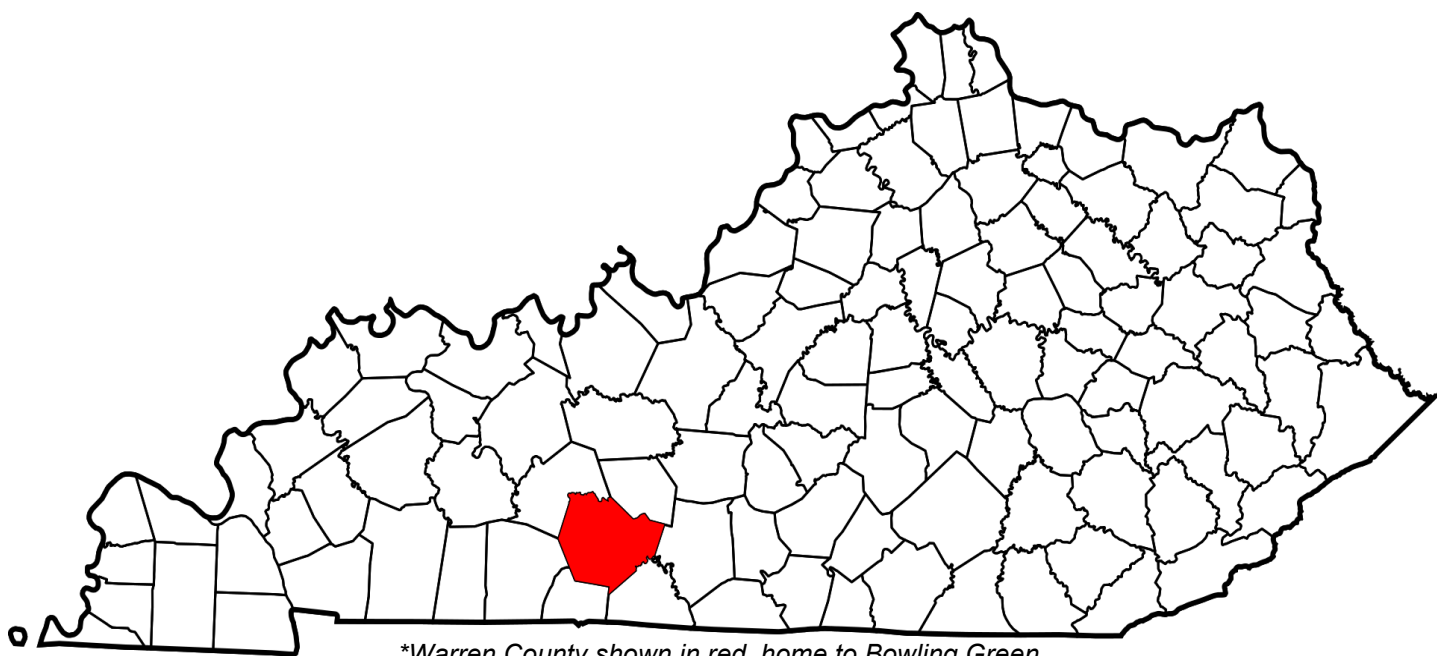
Source: City of Bowling Green Annual Comprehensive Financial Report, 2021

# COMMUNITY PROFILE AND DEMOGRAPHICS, *continued*

## People Quick Facts

	Bowling Green	Kentucky
Population, Census, April 1, 2020	72,294	4,505,394
Population, Census, April 1, 2010	58,067	4,339,367
Persons under 5 years, percent	6.8%	6.1%
Persons under 18 years, percent	21.4%	22.4%
Persons 65 years and over, percent	11.5%	16.8%
White persons, percent	72.5%	87.5%
Black persons, percent	13.2%	8.5%
American Indian and Alaska Native persons, percent	0.2%	0.3%
Asian persons, percent	5.8%	1.6%
Native Hawaiian and Other Pacific Islander, percent	0.7%	0.1%
Persons reporting two or more races, percent	4.5%	2.0%
Persons of Hispanic or Latino origin, percent	7.7%	3.9%
Foreign born persons, percent, 2016-2020	13.3%	4.0%
Language other than English spoken at home, percent age 5+, 2016-2020	16.9%	5.7%
High school graduate or higher, percent of persons age 25+, 2016-2020	85.8%	85.8%
Bachelor's degree or higher, percent of persons age 25+, 2016-2020	31.6%	25.0%
Mean travel time to work (minutes), workers age 16+, 2016-2020	19.8	23.7
Owner-occupied housing unit rate, 2016-2020	39.1%	67.6%
Median value of owner-occupied housing units, 2016-2020	\$168,000	\$147,100
Households, 2016-2020	27,504	1,748,053
Average household size, 2016-2020	2.34	2.48
Per capita income in the past 12 months (2020 dollars), 2016-2020	\$24,379	\$29,123
Median household income, 2016-2020	\$42,044	\$52,238
Persons in poverty, percent	25.9%	14.9%
Households with a broadband internet subscription, percent, 2016-2020	87.1%	81.6%

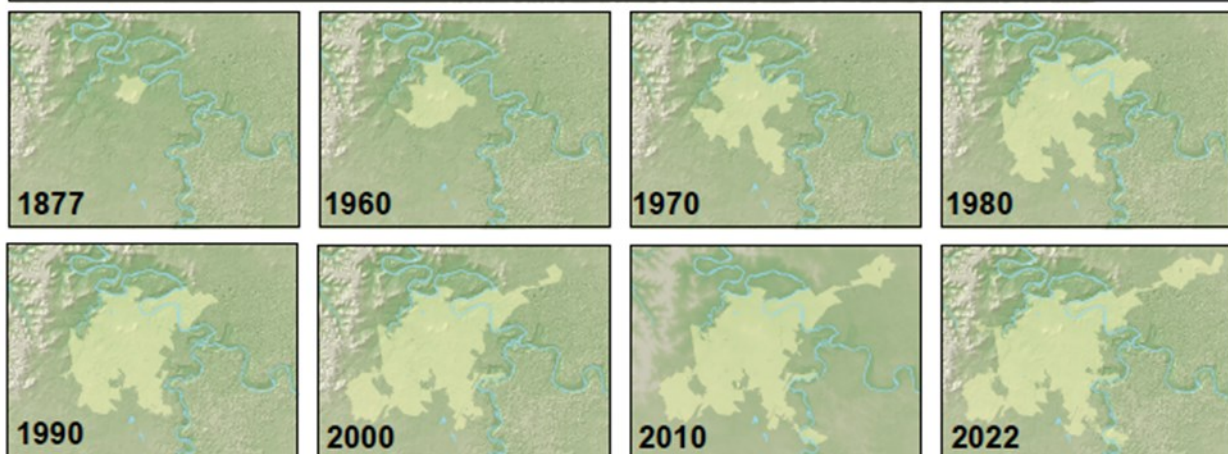
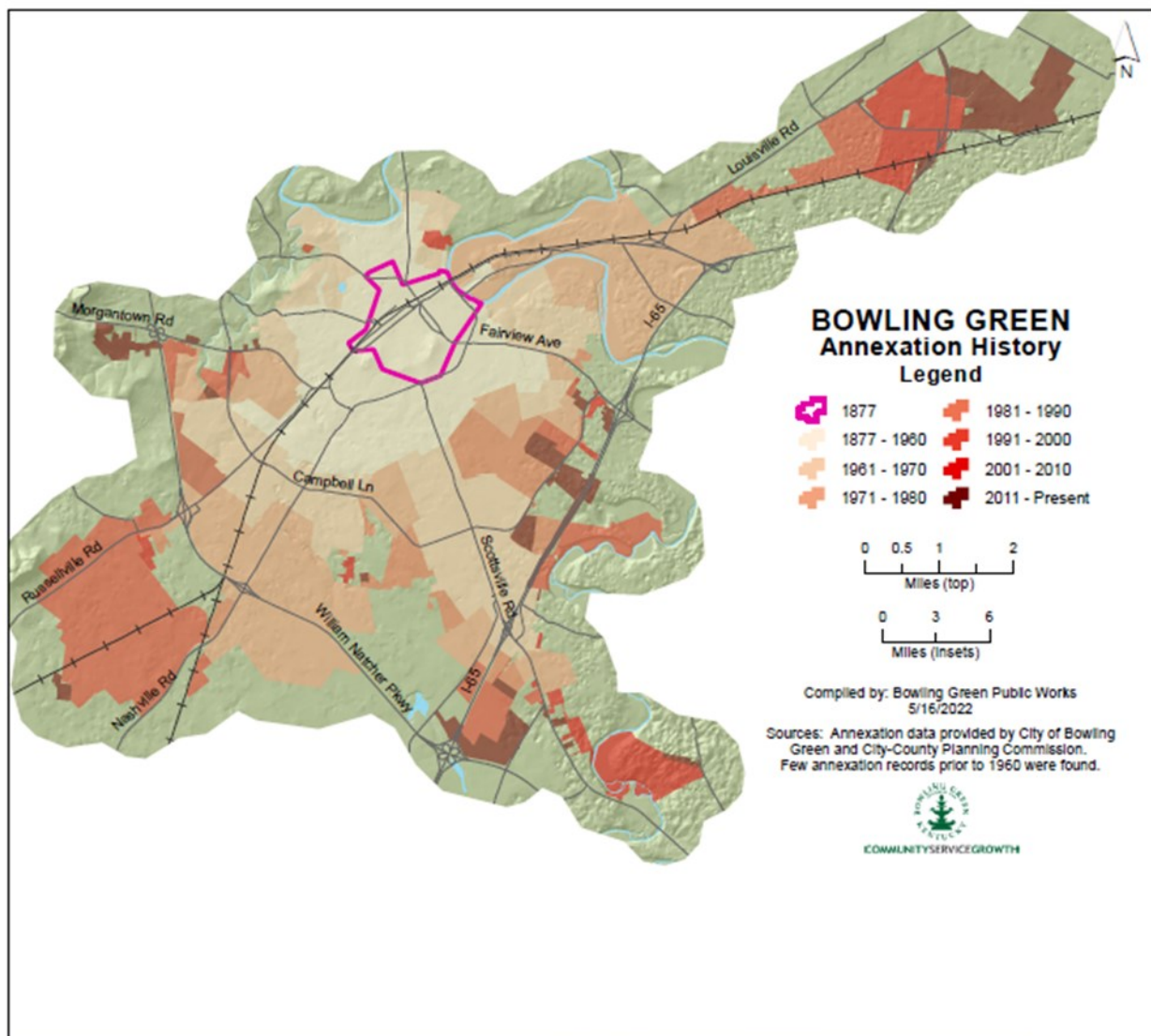
Source: US Census Bureau and American Community Survey Five-Year Estimates



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



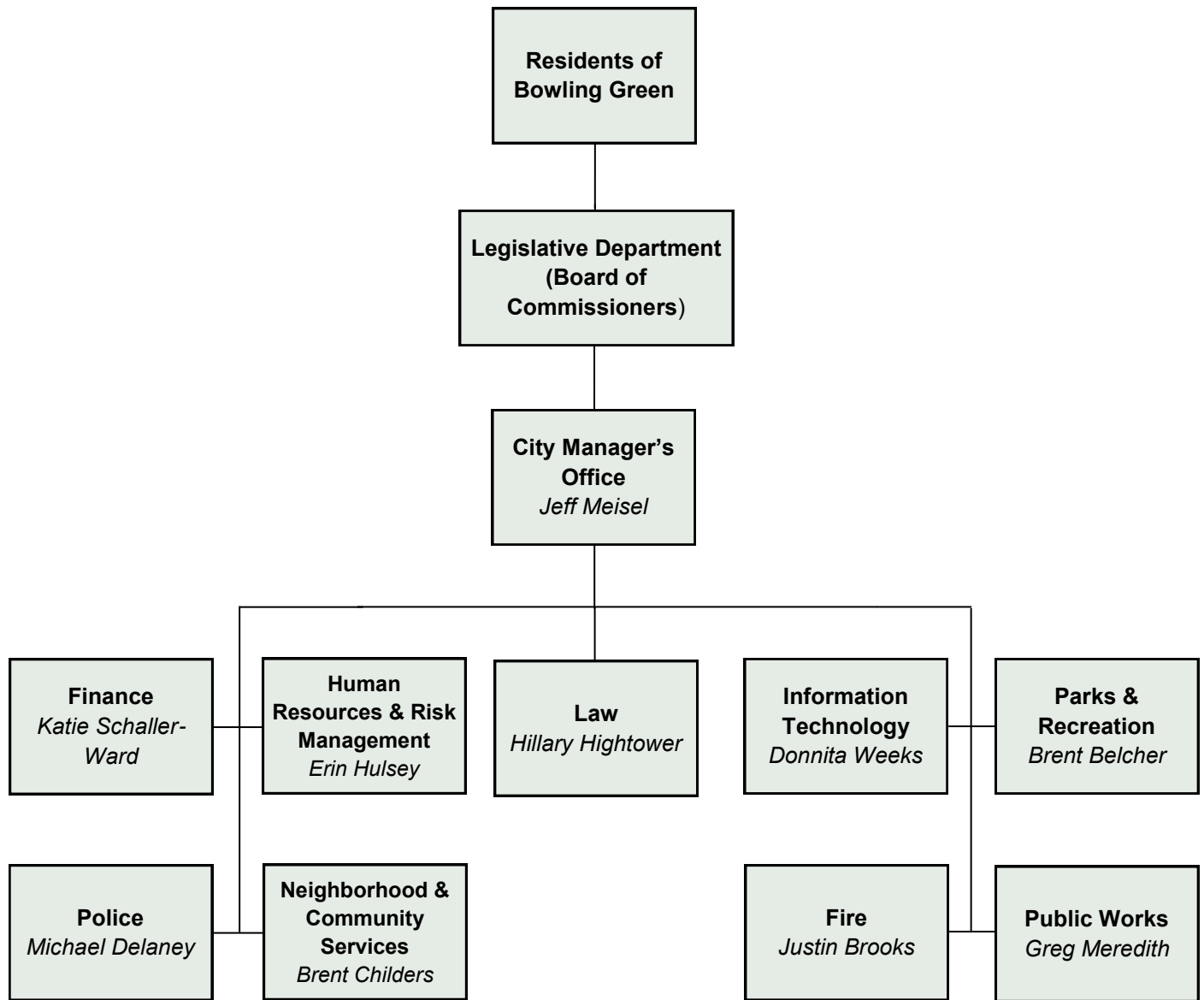
# ANNEXATION HISTORY



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

# SPOTLIGHT ON CITY GOVERNMENT

# CITY ORGANIZATIONAL CHART



*The respective Senior Manager of each department is noted.*



# CITY BOARDS AND COMMISSIONS

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

# CITY GOVERNMENT FACTS AND STATISTICS

**72,294**

*Population*

**3<sup>rd</sup>**

*Largest City in the  
State*

**24**

*Parks*

**70,235**

*Police 911 Service  
Calls*

**3,074**

*Police Traffic Stops*

**4,686**

*Feet of Sidewalk  
Replaced*

**5,375**

*Fire Incident  
Responses*

**2,460**

*Building & Electrical  
Permits Issued*

**22,608**

*Property Tax Bills  
Distributed*

**222**

*Potholes Repaired*

**11,884**

*Trees, Plants, and  
Shrubs Planted*

**1,654**

*Animal Compliance  
Calls*

**133,303**

*Rounds of Golf Played  
at City Golf Courses*

**10,199**

*Building & Code  
Inspections Completed*

**1,929**

*Job Applicants*

# SPOTLIGHT ON NEIGHBORHOOD & COMMUNITY SERVICES

## OVERVIEW



Neighborhood & Community Services (NCS) Department strives to provide personalized customer service for the education, enforcement, and information for all residents of our community. Services are delivered through public investments, building enforcement, housing opportunities, property maintenance, partner organizations, and community support—all to enhance the overall quality of life and sustain the character of this community.

NCS staff proudly serve through seven divisions: Building, Code Compliance & Animal Protection, Downtown Development, Administration & Grants, Housing, International Communities, and Neighborhood Services.

Each staff member of the Department is part of the team that works toward creating a safe, attractive, and vibrant community where people want to live, work, and play. The NCS driving principles keep the department on **TRACK**: Teamwork, Respectful, Accountable, Connected, and Knowledgeable.

## SERVICES OFFERED

**Building** – The Building Division issues building and electrical permits for construction projects; conducts inspections to ensure work is completed within applicable code guidelines; and reviews plans submitted by contractors, architects, engineers, and owners for design compliance with building codes. This Division often works hand in hand with the Contractors Licensing Board and City-County Planning Commission.



Over the past 10 years, more than \$1.6 billion of permitted building improvements have been issued in the city. Fiscal Year 2021 saw a record of \$67 million in permitted residential construction and \$287 million was permitted during the COVID-19 pandemic. FY2021 was also a record year for electrical inspections, with staff completing just under 2,000 electrical inspections and over 4,700 building inspections.



**Code Compliance & Animal Protection** – In February 1980, the City standardized fees and fines for violations and appeal provisions through the district court system, which created code enforcement within the city. Currently, the City of Bowling Green's Code Compliance & Animal Protection (CCAP) Division is responsible for animal ordinances and code compliance and enforcement on all properties within the city corporate limits. Great lengths are taken to exhaust all attempts at voluntary compliance through outreach, education, and cooperation.

Over the last several years, Code Compliance has reduced the number of resident complaints for property maintenance violations by 56%. Since 2013, the Division has improved the closure time for compliance cases by 60% for cases where citations must be issued, by 87% for cases where work orders are issued, and by 40% for cases where cases are closed with voluntary compliance. More importantly, 97% of all cases are closed through voluntary compliance.

**Downtown Development** – As the newest NCS Division, Downtown Development's overall vision is to continue building a better Downtown destination to live, work, and play through the development of the Downtown BGKY brand. The Division launched on December 13, 2021, and shortly thereafter continued the City's research and development of an Entertainment Destination Center (EDC), which will allow public carrying of alcohol in to-go cups purchased at licensed restaurants and bars in a specific area during designated times. The Board of Commissioners approved the Bowling Green application for an EDC in May 2022.

The Downtown Development Division has also released free resources for locals and visitors, including a Downtown BGKY Parking Map and Fountain Square Shop & Dine Guide. These resources provide information for 1,200+ free public parking spots in the Downtown area and share where one can eat, drink, and shop in the area. The resources can be found online in the new Downtown Development section of the City website, but will also be printed for use by Downtown stakeholders, area hotels, attractions, and large meeting space venues for tourist access.



## SPOTLIGHT ON NEIGHBORHOOD & COMMUNITY SERVICES, *continued*

**Grants** - The City Grants Manager is housed in NCS. While this position works to obtain grant funding to meet needs across all City departments, the Grants Manager also oversees the Neighborhood Improvements Program (NIP) that improves affordable housing opportunities, addresses neighborhood housing issues, and enhances pedestrian facilities and roadways. Projects completed through the NIP include: exterior property improvements to remove blighting influences and improve curb appeal, construction of 30 new affordable housing units, acquisition of 10 properties to be used for affordable housing, construction of 7,785 feet of new sidewalk, construction of 8,700 feet of multi-use greenway trails, and improvements to two streets.

The Grants Manager also manages the City's Community Development Block Grant (CDBG) funding received annually from the U.S. Department of Housing and Urban Development (HUD) to address community development and housing needs across the city.

**Housing** – the Housing Division provides rental assistance with Housing Choice Vouchers to low income families and individuals meeting eligibility requirements. For the past decade, the Division has been named a High Performing Agency by the HUD. Staff provide assistance to low income families, elderly and individuals with disabilities, those seeking rental assistance, property owners renting housing units to those in need, and families referred by HUD-approved counseling agencies for the Housing Choice Voucher Home Ownership Program.



**International Communities** – This Division is staffed by the International Communities Liaison (ICL), who coordinates the City's role in communicating and working effectively with the diverse international communities represented in Bowling Green, and serves as an advocate for Limited English Proficient (LEP) persons who may seek City services. This position is an expanded role from a position at the Bowling Green Police Department that began in 2008 with the overall goal to build positive relationships between police and members of the international communities of Bowling Green. The ICL has successfully built networks and connectors around the Bowling Green area to aid in workforce development, education, emergency crises, and much more.



In the 10 years since this Division inception, many successful initiatives have been created, including:

- *New Americans in Warren County* to welcome and integrate immigrants into the community.
- *Academy for New Americans* seeks to empower new Americans to understand and participate in government.
- *Language Access Portal* facilitates interactions between residents with limited English proficiency and City staff.
- *NaturalizeBG* increases opportunities for legal permanent residents living in the City to become naturalized citizens.
- *New Neighbor Series* is an educational series that focuses on the history, culture, and traditions of a specific cultural group.
- *“La Nuestra” Radio Program* was created by this Division and is the only Spanish radio program in Bowling Green.

**Neighborhood Services** – This Division provides a direct link between the residents of Bowling Green and City departments. Requests for services are received, then forwarded to the appropriate departments for response. Requests of all types are handled from general information to special event permits to service needs. The Division promotes community engagement by coordinating annual events to help foster a greater sense of community, provide free activities for families and all ages, tell the Bowling Green story, and better connect with all residents. Annual events include #BGGovToGO, Downtown Lights Up, Downtown Harvest Festival, and Weekdays in the Park.





## SPOTLIGHT ON NEIGHBORHOOD & COMMUNITY SERVICES, *continued*

### ON THE HORIZON

NCS specializes in leveraging resources, marshaling good will and collaboration alongside community partners, practicing authentic community engagement with diverse neighbors, and being the subject matter experts on compliance with complex and multi-layered codes, ordinances, and state/federal grant programs.

The Department is prepared and poised for the challenges and unprecedented opportunities that are on the horizon for Bowling Green.



### FY2022 CAPITAL PROJECTS

In FY2022, the Neighborhood & Community Services Department continued to focus on the BG Reinvestment Area, which strives to provide affordable housing and neighborhood improvements.

### FY2023 CAPITAL PROPOSALS

The recommended capital project budget for the NCS Department in FY2023 includes \$741,000 to continue the BG Reinvestment Area. Additionally, \$33,500 is being recommended to fund the purchase of a new vehicle to aid the Building Division with electrical permit inspections.

For more information on the recommended capital funding for the Neighborhood & Community Services Department, see Appendix E Capital Improvement Program beginning on page 79.

2021 Neighborhood & Community Services Department Statistics	
499	Grants provided to local small businesses totaling over \$2.2 million
2,247	Households received rent and utility assistance totaling over \$1.0 million
30,000	“I Love BG” cloth masks distributed throughout the community
11	COVID testing clinics coordinated
10	Flexible Neighborhood Grant recipients
541	Complaints/service requests processed
3,454	Code inspections
29	Special Event/Parade Permit applications processed
4,751	Building inspections
1,654	Animal enforcement calls/responses
\$8.8 million	Federal grant spending
776	Building permits issued
863	Assists provided to members of the international community

## THE HISTORY OF NCS

(THE DEPT FORMERLY KNOWN AS HOUSING & COMMUNITY DEVELOPMENT)

Neighborhood & Community Services has its roots and origins in the City's other public-facing departments, such as Public Works, Police, and the City Manager's office

### 1950s FROM PUBLIC WORKS

Once part of the Public Works Department, the Building Division began doing building permits in the 1950s and plan review in the 1980s.

In 1965, President Johnson created Housing & Urban Development (HUD), which focused on large cities first to create Section 8 vouchers. The City of BG became a public housing agency managing its own vouchers in the late 1970s.

### WAR ON POVERTY

### 1970s

#### THE FOUNDATION

The groovy decade brought the first citizen's ombudsman position in the City Manager's Office at City Hall, and grant opportunities were authorized by the Community Development Act of 1974, laying a foundation for a new Housing Division in a Housing & Community Development Department (HCD) in 1981.



City adopts a "Housing & Unsafe Building Code."

City adopts the Building Officials and Code Administrators International (BOCA) Basic Property Maintenance Code, which standardized fees and fines for violations and appeal provisions through the district court system.

City receives its first Section 8 vouchers, becoming a Public Housing Agency for first time.



### 1990s AHEAD OF THE CURVE

Following a national trend of community policing and neighborhood revitalization, the City launches the Neighborhood Action Office in the City Manager's office, creates a Grants Division in HCD, and expands public information to include a website!

### 2000s

We become a CDBG entitlement community

- Citizen Information & Assistance is founded
- Public outreach and civic engagement grow
- Code Enforcement Board is established
- Animal Control joins BGPD after years at the Sheriff's Office
- BGPD starts International Communities Liaison (ICL) officer
- Downtown Revitalization is prioritized by HCD

- City Central and Neighborhood Action move from CIA to HCD
- ICL becomes a City-wide position in HCD, builds capacity to better serve New Americans
- Animal Control joins NCS
- Downtown revitalization grows complicated
- Social media and e-gov services grow in popularity

### 2010s

HCD becomes NCS, moves to 707 E. Main Ave in September, 2014

### 2020: THE YEAR THAT CHANGED EVERYTHING

2021: A LOT LIKE THE YEAR BEFORE, BUT WITH TORNADOES



### 2020s

The theme is growth, more growth!

- Growing # of Housing Choice Vouchers
- Growing housing demand
- Growing innovative programs
  - Code Compliance & Animal Protection
  - Community Engagement
- Growing Population & Job Market
- New Downtown Development Division

Recovery & Renewal: Leave no one behind



# STRATEGIC PLAN SUMMARY

# STRATEGIC PLAN SUMMARY

## The Eight Pillars For Growth, Management, and Implementation



# STRATEGIC PLAN PROCESS

The City of Bowling Green completed an update to its Strategic Plan in February of 2022. The updated 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 the 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. Interviews and research continued 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, budgeting, and primary position of responsibility. The matrix, starting on page 16, provides an efficient method to track progress and insure accountability.

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

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

Other tools used in the strategic plan process are:

- Master Planning—the Parks Master Plan is used as a guide for the Parks & Recreation Department Capital Improvement Plan projects.
- Multi-Year Financing Planning—the five-year financial plan is updated and reviewed during the Board of Commissioners annual strategic planning session. Revenues and expenditures are forecast for the next budget year and the next four fiscal years based on prior year trends, and upcoming obligations. This multi-year plan offers various scenarios to maximize decision making capabilities and to garner input from elected officials to prioritize project funding.
- Capital Improvement Planning—a multi-year Capital Improvement Plan (CIP) is developed in accordance with the goals and objectives established at the annual elected official/staff retreat. The capital improvement projects are evaluated on the criteria stated on page 80 in Appendix E Capital Improvement Plan.
- Fleet Replacement Planning—Vehicle and large equipment replacement models are utilized by the Fleet Manager to make recommendations during the budget process.

# STRATEGIC PLAN MATRIX

Action	Addressed	Underway	Not Started
<b>I. Efficient Governance</b>			
1. Conservative budgeting that is focused on the role of city government.	✓		
2. Examine projected revenues and projected expenditures to determine if revenue growth at the current rate will adequately support the delivery of future demands on City services. Thoroughly examine the impact of various revenue scenarios on the City's finances.		✓	
3. Leverage Federal funding through ARPA and the Infrastructure Investment and Jobs Act.		✓	
4. Acquire land for future City government needs.		✓	
5. Set aside specific amount of time regularly during the BOC meetings to review and discuss progress on the strategic plan. Adapt the plan as needed.			✓
6. Be proactive in engaging the City's visionary leaders in discussions about opportunities and challenges that are on the horizon. Then, act.		✓	
7. Continue to support contract agencies that perform essential services focused on improving the quality of life within the City.	✓		
8. Develop a robust 10-year financial and development strategy in support of economic development expansion.			✓
9. Continually improve transparency and communication with the public.		✓	

# STRATEGIC PLAN MATRIX, *Continued*

Action	Addressed	Underway	Not Started
<b>II. Downtown Development</b>			
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.		✓	
2. A thriving downtown needs 250 event days annually. Develop a list of the resources required, such as setup, security, cleanup, staging, and publicity. Determine the resources that the City should provide either as in-kind or financial.		✓	
3. Diversify the business mix.			✓
<b>Action</b>	<b>Addressed</b>	<b>Underway</b>	<b>Not Started</b>
<b>III. Riverfront and Greenways Development</b>			
1. Determine funding commitment to infrastructure requirements to implement the Riverfront Development Plan through the annual budgeting process. <ul style="list-style-type: none"> <li>a. Site preparation</li> <li>b. Water</li> <li>c. Storm drainage</li> </ul>		✓	
2. Establish the Riverfront Development Plan management resources that the City will commit over the next 10 years. <ul style="list-style-type: none"> <li>a. Maintenance of grounds</li> <li>b. Security</li> <li>c. Usage scheduling/reservations</li> </ul>			✓
3. Implement the City's Greenway Development Plan over the next 10 years. Create a priority list of projects and commit the funds required to implement the projects through the annual budgeting process. <ul style="list-style-type: none"> <li>a. Connectivity with other areas of the City</li> <li>b. Lighting</li> <li>c. Picnic pavilions</li> <li>d. Picnic tables</li> <li>e. Signage</li> <li>f. Waste receptacles</li> <li>g. Benches</li> <li>h. ADA accessible facilities</li> </ul>		✓	

# STRATEGIC PLAN MATRIX, *Continued*

Action	Addressed	Underway	Not Started
<b>IV. Technology/Fiber-Optic Internet Infrastructure</b>			
1. Determine the number of residences that do not have access to fiber-optic internet.		✓	
2. "Fiber to Premises" Determine the cost to make fiber-optic internet available to every household (available, not free).		✓	
3. Determine if the City can leverage Federal funds to pay for all or a portion of the costs over a period of four years.		✓	
Action	Addressed	Underway	Not Started
<b>V. Housing Development</b>			
1. Decide where growth will occur as the comprehensive plan is updated this year. Plan for all price ranges of housing development.		✓	
2. Determine the City's share of future development costs—infrastructure, streets, lighting, and traffic impact.			✓
3. Convene developers, property owners, Public Housing Authority, financial institutions, realtors, community organizations, and planning professionals to discuss the urgent need to plan and execute strategies to create more housing options in Bowling Green. As a result of the pandemic, material costs have dramatically increased. This issue will be one of, if not the most, challenging issue that the City will confront and will impact the future growth of the city for decades to come. The City government and community, together, need a visionary and bold plan to address the housing needs across all income and demographic groups.		✓	



# STRATEGIC PLAN MATRIX, *Continued*

Action	Addressed	Underway	Not Started
<b>VI. City Workforce Development</b>			
1. Expand the employee recruitment outreach efforts of the City beyond the traditional hiring methods.		✓	
2. Establish relationships with minority community leaders and actively recruit directly from those populations.	✓		
3. Expand outreach within the education community so that the City has advocates who will help identify qualified candidates across a broader labor pool.	✓		
4. Identify positions that will be vacant due to retirement or attrition within the next five years and develop future leaders from within.		✓	
5. Identify strategies to remain competitive in wages with other cities, counties, and State agencies.		✓	
<b>Action</b>	<b>Addressed</b>	<b>Underway</b>	<b>Not Started</b>
<b>VII. Transportation</b>			
1. Public transportation. Reassess the quality and quantity of public transportation services. <ul style="list-style-type: none"> <li>a. Public transportation between neighborhoods and the workplace is critical for economic stability and growth.</li> <li>b. Public transportation for low-income residents is critical for healthcare, shopping, food, and work security.</li> <li>c. Evaluate the City's investment in public transportation to determine that the services are efficient and effective.</li> </ul>		✓	
2. New development. As the City goes through the comprehensive plan update process, ensure that, to the extent practicable, traffic congestion is mitigated.		✓	
3. Consistently communicate with the public so that they understand the City does not control or regulate State and Federal highways.		✓	
4. Work collaboratively with State and Federal highway officials to assess ways to relieve traffic bottleneck areas.		✓	
5. Require that new developments incorporate smart transportation best practices, and that sidewalks and bike lanes are a part of every new development.		✓	

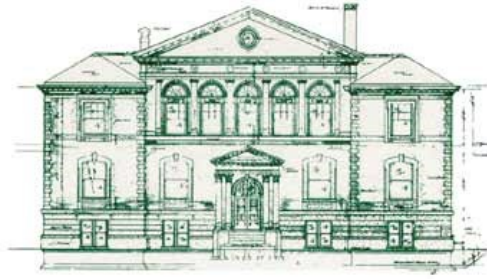
# STRATEGIC PLAN MATRIX, *Continued*

Action	Addressed	Underway	Not Started
<b>VIII. Strong Neighborhoods</b>			
1. Every neighborhood should: <ul style="list-style-type: none"> <li>a. Eliminate substandard housing using all of the tools at the City's disposal.</li> <li>b. Have adequate, equitable, and effective code compliance.</li> <li>c. Be walkable.</li> <li>d. Have a gathering space. This can be accomplished through block party events, parks, pocket parks, or greenspace.</li> <li>e. A strong sense of identity through signage, entrance enhancement, and cultural character.</li> <li>f. Be safe.</li> <li>g. Have connectivity to other areas of the city.</li> <li>h. Have adequate infrastructure.</li> <li>i. Have access to fiber-optic internet.</li> </ul>		✓	
2. Prioritize the needs of each neighborhood and dedicate budget funds to address the basic issues over a period of 10 years.			✓
3. Engage with each neighborhood on a rotating basis to see the neighborhood and listen to residents.		✓	

# 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

### 2022/2023 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 17, 2022

The *City Manager's Fiscal Year 2022/2023 Budget Recommendation* that follows is intended to reflect the numerous budget priorities that were identified during the strategic planning process that began in early 2021. The adoption of an annual city budget each June may be the most important job under taken as City Officials. It is the blueprint and starting point for everything intended to be accomplished in the 12 months that follow starting July 1<sup>st</sup> of each year. The City's Strategic Plan was formally adopted in February 2022 and included input from residents, community leaders, City staff and Senior Managers, and most importantly, the elected Board of Commissioners that represent the City's 72,000+ residents. This new Strategic Plan now provides the City's Budget Team, Senior Management, and City staff in all departments with a framework to formulate budgeting priorities to address the "Eight Pillars for Growth, Management, and Implementation" established in the 2022-2032 Strategic Plan.

### EIGHT PILLARS FOR GROWTH, MANAGEMENT, AND IMPLEMENTATION

#### EFFICIENT GOVERNANCE

For many years, the City has lived within its means through the use of conservative budgeting that focused on the core roles of City government as well as a continuous focus on cost containment of operating costs by right-sizing of City departments. As a result, good fiscal responsibility, economic growth, exceptional quality of life, and the most efficient delivery of city services at the lowest

possible cost has been accomplished. The FY2023 budget reflects the same strategies. The Budget Team has examined projected revenues and projected expenditures to determine if revenue growth will adequately support the delivery of future demands on city services.

Excluding the General Fund, the City's main operating fund, there are another 63 active funds in the City's accounting system that the Finance Department maintains and accounts for revenue and expenditures that do not belong in the General Fund. The Finance Department does not spare any effort in accounting for every dollar to the lowest level of detail possible in order to provide accurate and timely financial reporting, resulting in an annual external audit that produces an award winning Annual Comprehensive Financial Report (ACFR) each year.

The proposed FY2023 budget represents a balanced budget for the General Fund, which will not require the use of any fund balance. The 25% minimum fund balance in the General Fund will remain intact, but there will be budgeted appropriations for the planned and appropriate uses of fund balances in some of the other funds of the City. The fund balances available in capital project funds are a result of management's continued practice of pre-funding for future projects whenever feasible through budget amendments approved by the Board of Commissioners. The General Fund budget includes recommendations to honor long-term commitments to debt service, equitable employee wages, mandatory employer contributions to the County Employees Retirement System (CERS), now housed under the Kentucky Public Pensions Authority (KPPA), workforce complement by right-sizing organization due to growth, and other personnel changes.

### All Funds

The proposed Fiscal Year 2023 revenue budget for all funds totals nearly \$155.9 million and the expenditure budget for all funds totals approximately \$163.8 million. This is a 27.4% increase in revenues and a 33.5% increase in expenditures compared to the FY2022 adopted budget.

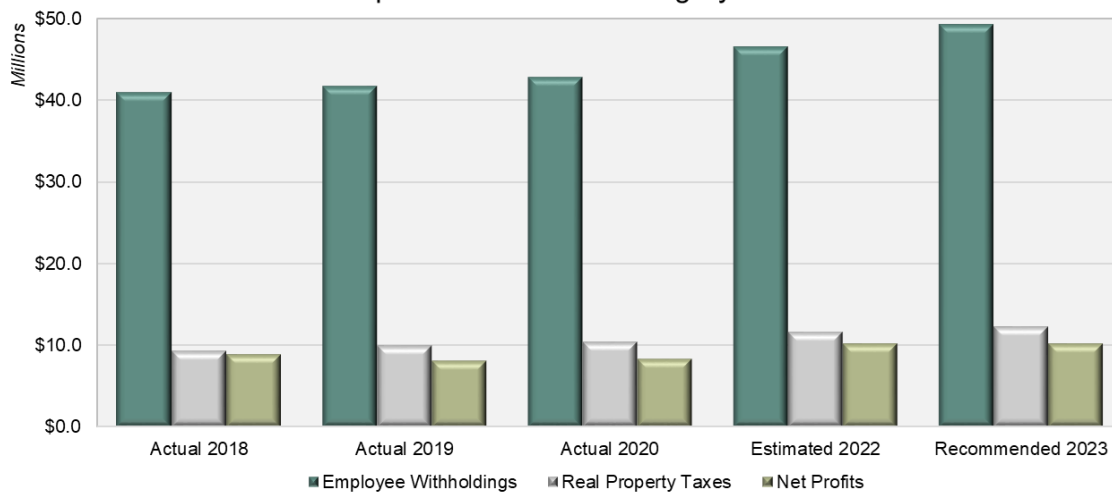
- Reserves will continue to be used in select funds to complete prioritized capital projects.
- More information on the change in revenues is found in the following General Fund section.
- The proposed operating budget, excluding capital project expenditures, in all funds is up 12.1% (\$13.4 million) compared to the FY2022 adopted operating budget.
- More information is found in **Appendix A** and in Departmental Summaries, **Appendix G**.

### General Fund

The proposed FY2023 General Fund revenue and expenditure budgets total \$86.0 million and reflects an increase of 13.7% compared to the FY2022 adopted budget while also producing a balanced budget.

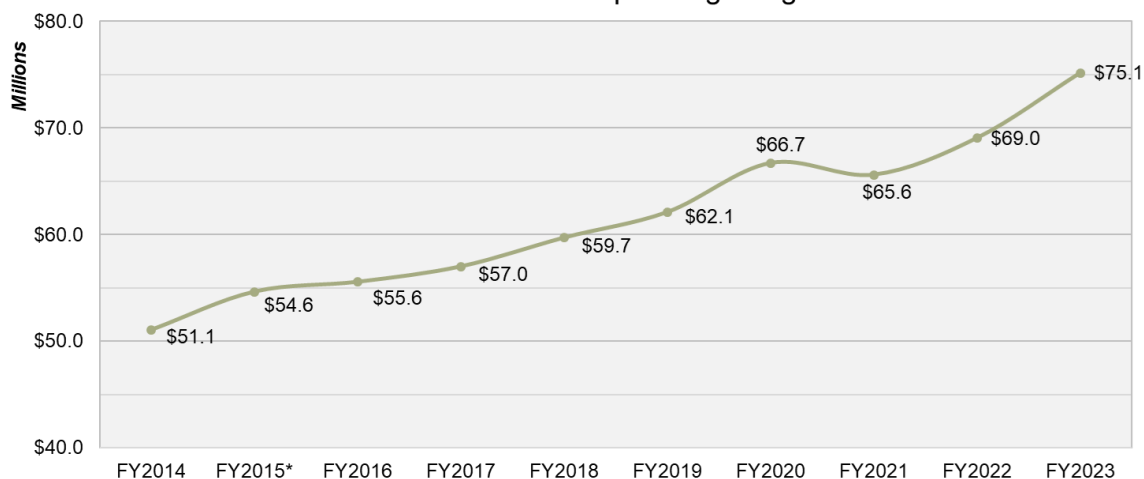
- The most significant revenue budgetary changes impact employee withholding fees with an increase of 14.4% and property taxes with a 5.9% increase over last year.
- The top three revenues, shown on the following page, contribute to over 84.1% of budget and are employee withholdings at 57.9% of budget, real property taxes at 14.2%, and net profits at 12.0%.

## Top Three Revenue Category Trends



- The FY2023 operating budget is approximately \$75.1 million, excluding capital project expenditures, which is an 8.8% or \$6.1 million increase compared to FY2022.
- A complete summary of these facts is found in **Appendix B**.

## General Fund Operating Budget



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

## Fund Balance

The City maintains a minimum reserve fund balance policy in the General Fund based on 25% of budgeted General Fund revenues. The City began FY2022 with \$18.9 million set aside as the minimum reserve in the General Fund of the \$29.1 million fund balance. The reserves are accounted for as committed fund balance.

- For FY2023, the 25% will equate to reserves of approximately \$21.5 million.
- The City's reserves counteracts the potential volatility of revenue sources that can be adversely affected by downturns in the economy.
- The reserve balance provides a strong financial position to maintain the City's credit rating of Aa1 from Moody's and AA from Standard & Poor's.

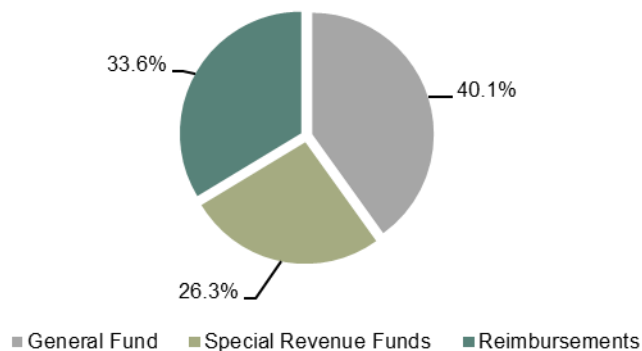


## Debt Service

Total debt service for all funds in FY2023 is approximately \$9.4 million, of which \$3.1 million will be reimbursed by outside agencies, bringing the net debt service paid by the City to approximately \$6.3 million. The outside agencies include WKU (100% of Diddle Arena General Obligation (GO) Bonds) and Warren County (50% of ITA GO 2016 Bonds, Series A & B).

- The General Fund is responsible for \$3.8 million of the total debt service, which is 4.4% of the General Fund budget, and a decrease of 8.3% or \$342,000 compared to last year.
- \$2.5 million of debt service is funded by Special Revenue funds.

Debt Service Funding



- General obligation (GO) debt totaling \$43.8 million was issued during FY2022 for the expansion of the Kentucky Transpark, this was the first GO debt issuance since 2008.
- The total debt outstanding at June 30, 2022 is estimated to be \$91.1 million.
- New debt is anticipated to be issued during FY2023 to fund the construction of the Transpark Fire Station, Northside Fire Station, and Public Safety Training Center and purchase of a fire apparatus in the approximate amount of \$15.45 million.
- A complete outline of the City's Debt Service is found in **Appendix C**.

## DOWNTOWN DEVELOPMENT

Recent investments by the City to improve downtown infrastructure has placed the downtown area in a great position for growth and development. The hiring of a Downtown Development Coordinator during FY2022 has accelerated plans for more special events and recruitment of businesses downtown. There is also much potential for Fountain Square Park and all other downtown blocks between Circus Square Park and the river. The plans for the recently approved Entertainment Destination Center (EDC) are also taking shape and funding for various capital and programming items is included in the FY2023 budget.

- \$125,000 allocated from Parks budget for EDC equipment and maintenance supplies.
- \$159,000 allocated from NCS budget for Downtown Development programs and activities, including one full-time employee.
- Approximately \$1.3 million set aside for Downtown Development in a capital project fund for future phase of downtown infrastructure improvements.

## RIVERFRONT AND GREENWAY DEVELOPMENT

The Barren River that borders the north side of downtown has been an undeveloped asset for decades. The land on the north bank formerly being an old landfill site probably did not help. Unlike other towns, Bowling Green did not focus on the further development of the rudimentary park along the river, which is just 10 blocks from City Hall, until now. There are greenway trails and paths present near the river, but those have been fragmented until recently. As one of the eight pillars adopted in the Strategic Plan, Riverfront and Greenway Development will now be a higher priority. The potential impact on the local economy and the quality of life for residents and visitors could be significant if the riverfront is developed properly. Over the last few budgets, the City has set aside funding to bring the dream of a beautiful park with safe access to the river closer to reality. The City was awarded a \$750,000 grant to combine with a \$1.5 million City match. The FY2023 budget will reflect the first year of significant focus on riverfront development, as well as continued connections of greenways throughout the City.

- \$400,000 City match for a \$1.6 million grant to restore the College Street pedestrian bridge with an estimated project cost of \$2.0 million, which includes lead paint removal, structural improvements, and a fresh coat of paint.
- Upon the receipt of the \$750,000 grant, the City can begin the design and implementation of amenities for the future use of the old landfill and riverbank on the north side.
- \$400,000 for the annual Greenway Expansion Program.

## TECHNOLOGY/FIBER-OPTIC INTERNET INFRASTRUCTURE

With the help of Bowling Green Municipal Utilities (BGMU) and other internet providers, Bowling Green businesses have been supplied fast fiber-optic internet service for many years. The challenge has been with the “fiber to the premises” connection to many residential areas in the city. Many are still reliant on the 1980’s coaxial cable for high-speed internet, which has many limitations. As part of the new Strategic Plan, there is a focus on providing more options and availability of faster, affordable high-speed internet to all residents. The City issued a request for proposals (RFP) in March 2022 to select a partner that could accomplish this goal for enhanced technology using American Rescue Plan Act (ARPA) funding. The City plans to allocate the appropriate amount of ARPA money toward this once-in-a-lifetime opportunity of having federal dollars to spend once a decision is made.

Besides this unique project, the City will continue to invest in its own information technology infrastructure that allows employees to be more efficient. In the FY2023 budget, appropriations for improved and enhanced technology include:

- \$583,000 for server and switch replacements, multi-function copier replacements, infrastructure enhancements, VoiceOver IP (VOIP) phone system upgrades, Police interview room recording system, and other network and software enhancements.
- Continued allocations for the City’s 115 software products and 12,300+ user licenses.
- \$1.2 million investment in software maintenance to provide for more efficient and effective work productivity and network security.

## HOUSING DEVELOPMENT

Housing development has been identified as an immediate community need. A housing assessment was conducted in 2019 that showed a deficit in housing stock across all price points. The growing economy within the region is presenting a unique set of opportunities for Bowling Green. Although the City cannot build houses or apartments for residents, it can strive to bring developers, rental property owners, financial institutions, community agency leaders, and planning professionals together to address the general housing needs in the city. The FY2023 budget includes:

- \$4.6 million for housing assistance and affordable housing programs with non-profit agency partners.
- \$35,000 allocation for Fair Housing Education & Outreach program administered by the Human Rights Commission.
- Funding for 720 housing choice vouchers, including 35 Veterans Affairs Supportive Housing (VASH) and 79 Mainstream vouchers.

## CITY WORKFORCE DEVELOPMENT

The City has strived for a workforce that is committed, highly-skilled, talented, and a representation of the community it serves. The City has actively engaged in mentoring and developing programs to recruit, retain, and promote female and minority employees through relation-building events among the various departments. With the FY2023 budget, the Budget Team and Senior Managers have included new strategies to remain competitive in wages with other cities, counties, and state agencies, particularly in the Police Department. Competitive with starting salaries and improving retention are top priorities. The labor market has drastically changed and the City must find creative ways to recruit and retain talented employees to continue to provide the best possible services.

- 10.8% increase in wages across all departments.
- \$726,845 budgeted for employee development, which is a 24.3% increase over FY2022.
- 35% female and minority full-time staff.

## Wages

The Department for Local Government (DLG) established cost of living adjustment (COLA) was 7.0% based on the increase in the All-Items Consumer Price Index for the twelve months that ended December 31, 2021. The proposed budget includes a 7.0% COLA for eligible full-time employees. The pay schedule for part-time and seasonal employees will be increased by \$0.70 per hour, which equates to an average COLA of about 7.0%. The cost of providing the COLA and Step (merit raises) in the General Fund will be approximately \$3.2 million, including wage-related fringe, and about \$4.1 million for all funds.

## Schedule P – Police Department

There has been a recent increase in members of the Bowling Green Police Department leaving for more lucrative law enforcement positions. The State recently passed a bill and included in the budget a measure to increase all Kentucky State Troopers to a minimum starting salary of \$55,000. The Warren County Sheriff's Department is now starting new deputies at \$54,000. The City is recommending an adjustment to the Police schedule to start Police Officers at \$51,500 in order to remain competitive. Other slight adjustments have been made to grades P2 and P3 to avoid compression between the pay scale grades. This pay scale will be reviewed again for the FY2024 budget. The cost of this adjustment is approximately \$975,000.

### **Schedule U – Part-time, Seasonal, Temporary**

Seasonal and part-time employees are the heart of all Parks & Recreation programs. Without these staff, the Parks & Recreation Department would not be able to hold summer camps, after school programs, athletic programs, or be able to properly maintain and clean parks, facilities and golf courses in the summer months. The part-time pay classification schedule has been updated to combine several of the lower grades and to start at a minimum of \$12.00 per hour. This pay scale will also be reviewed again for the FY2024 budget.

### **Position Additions/Changes**

The FY2023 budget recommends the addition of thirteen (13) new positions at a total first-year cost of approximately \$708,575 including fringe, hiring costs, uniforms, equipment, training, etc. Eight (8) upgrades to existing positions are also being recommended at a cost of approximately \$83,460. More details on those requests are below:

- Four (4) New FT and One (1) PT Positions:
  - Systems Analyst I
  - Benefits Coordinator
  - Fire Captain – Training
  - Fire Code Inspector
  - Project Coordinator (PT)
- Eight (8) Firefighter positions are being considered with the application for SAFER grant funding in the first of two years to hire a total of fifteen (15) new Firefighters for the new Transpark Fire Station.
- Eight (8) upgrades are include in the following departments:
  - Police
  - Public Works
  - Neighborhood & Community Services
  - Human Resources
  - Information Technology
- The full-time complement will increase to 512 and the part-time complement will decrease to 298, including the addition of the twelve (12) positions identified above.
- Eight (8) part-time positions were eliminated in Parks & Recreation to offset other FTE adjustments.
- The proposed changes are listed in **Appendix D**.

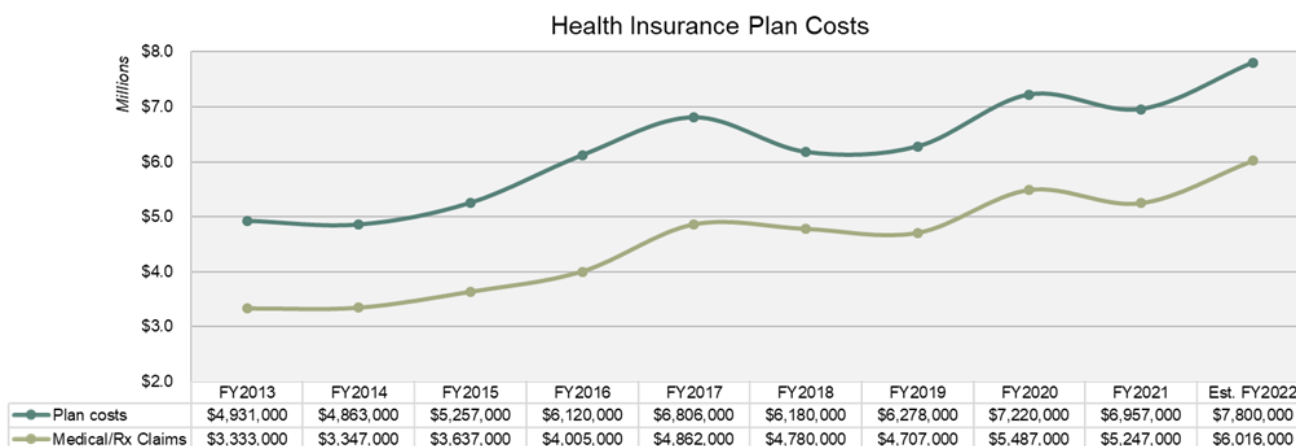
### **Employee Health Benefits**

The City's healthcare plan has seen a continued, and anticipated, increase in medical claims with no expectations of the trend to discontinue. Premiums for employees have remained unchanged since July 2019. At that time, the medical premium adjustment was due to a realignment of the cost split between the City and employees at a ratio of 95/5. This year, the realignment is again required to balance the desired cost split ratio. In addition, the City has previously covered all administrative fees of the benefits program at 100%, including the cost of the City Care Center, which is almost \$600,000. The FY2023 budget moves the expense of the City Care Center, a benefit shared by almost all members on the plan, to be included in the cost of claims rather than fixed administrative fees. For these reasons, modified premiums to the medical plan are being recommended.

## BUDGET MESSAGE, *continued*

The City is beginning to realize savings from changes to the prescription plan, but it is too soon to know if the changes will be enough to offset the rising cost of medical claims or the need for additional staff at the City Care Center. The City will continue to monitor the savings against increasing expenses and adjust premiums in the future accordingly.

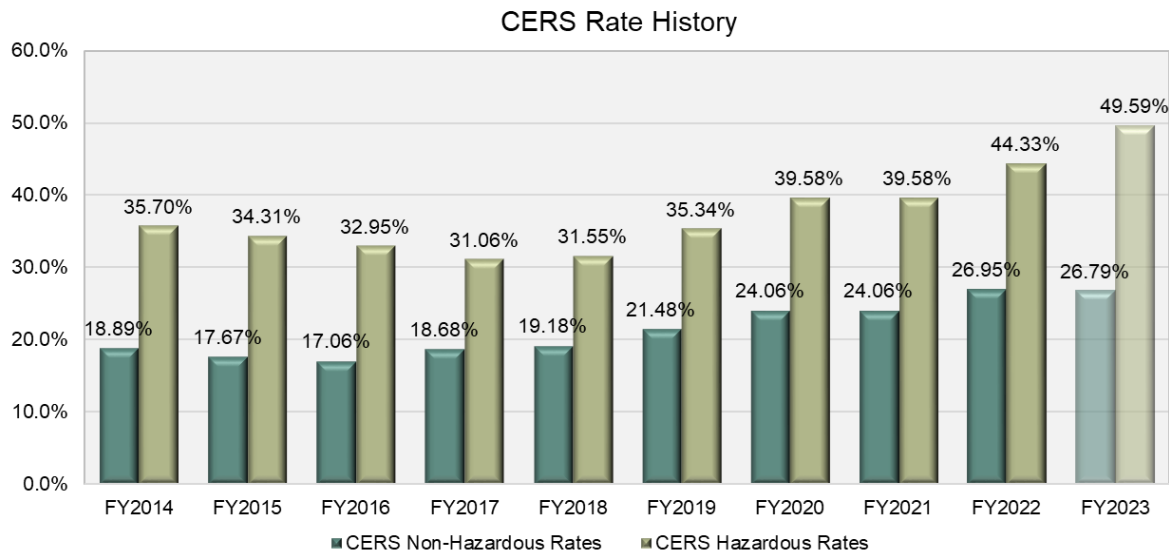
- Recommending adjustments to vision premiums, both for employees and the City. The philosophy for dental and vision insurance is the City pays 100% of the premiums for the employee, while the employee pays for the cost of dependents.
- Premiums for the vision plan have remained unchanged since 2011.
- Increase City-paid premiums for dental only, no increase to the employee portion of dental premiums is being recommended.
- A separate action to be considered by the Board will detail the specific recommendations to health insurance premiums.
- Presented below is a graph depicting the previous 10 years of Health Insurance Plan costs.



### Retirement

During the 2018 Kentucky General Assembly Session, House Bill (HB) 362 was enacted which provides for the phase-in of proposed rate hikes to be capped at no more than a 12% per year increase over the prior fiscal year for a 10-year period. There is reason to believe that FY2023 will be the final year that hazardous rates will increase by 12%, while non-hazardous retirement rates plateaued this year.

- CERS rates will increase 12% for hazardous-duty employees from 44.33% to 49.59%.
- CERS rates for non-hazardous employees will decrease from 26.95% to 26.79%.
- The budgetary impact of rate increases on all funds is estimated at nearly \$970,000, before the cost of living or merit increases.



The above chart reflects how rates over the prior 10 years have affected the financial burden of the City for retirement.

## TRANSPORTATION

Traffic congestion is the most frequent complaint from stakeholder groups as well as the need for visionary planning and preparation to meet the future needs of the city. The City works closely with the City-County Planning Commission and BG-WC Metropolitan Planning Organization (MPO), in addition to the Kentucky Department for Highways District 3 Office, to collaborate on improvements to vehicular, pedestrian, and other micro forms of transportation in the area. Meetings are held on a regular basis to share information and project statuses on State, City, and County transportation projects, as well as planning for future projects.

Public transportation has also been a top priority in recent years in regard to effectiveness and efficiency for residents that rely upon it for transportation to work, healthcare, and shopping. The City contracted the management service of the GO bg Transit and the operations side of the transit program. City staff works closely with both parties to continuously make improvements in every area possible.

The FY2023 budget contains appropriations that will work to ease traffic congestion through upgrades to city streets and intersections as well as a rehabilitation project at the Transit Center.

- \$1.2 million for construction of roundabouts on Westen Avenue at three intersections to streamline traffic along the alternate route from Campbell Lane to Scottsville Road. A roundabout at Westen Avenue and Rockingham Drive should be completed this summer.
- Additional \$250,000 for intersection and other improvements at Ashley Circle and Scottsville Road to manage higher traffic volumes and improve traffic flow from Scottsville Road toward Greenview Hospital and the Westen Avenue corridor.
- Annual overlay appropriation of \$2.0 million from General Fund and Liquid Fuel Tax Fund.
- \$400,000 investment for other intersections and road improvements.



## **STRONG NEIGHBORHOODS**

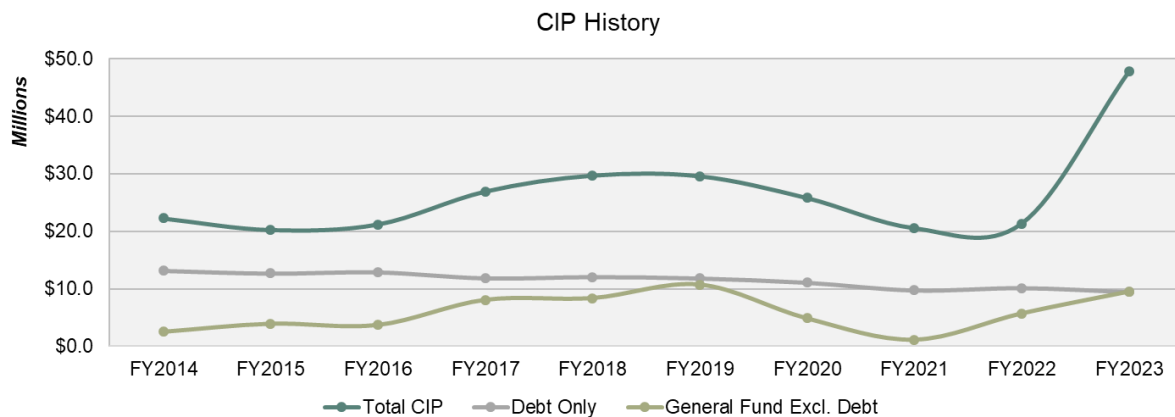
A sense of place and belonging are critical to the quality of life in a city. Strong, vibrant, and resilient neighborhoods are the foundation of community development. This was tested and proven true after the December 2021 tornados disaster. Neighborhoods also contribute to the diversity, growth, and long-term sustainability of a city. The FY2023 budget provides the following appropriations to help keep our neighborhoods strong and sustainable:

- \$500,000 for annual Sidewalk Improvement Program, with another \$100,000 for sidewalk reconstruction projects.
- \$741,000 for Neighborhood Improvement Program funded by CDBG and General Fund.
- \$40,000 for flexible neighborhood improvement grants for small capital or maintenance projects in city neighborhoods.
- \$840,000 for Code Compliance services across 41 square miles of the city.

## **OTHER SIGNIFICANT CAPITAL IMPROVEMENT PROJECTS**

The proposed FY2023 Capital Improvement Program (CIP) will continue to address goals targeted in the eight pillars of the Strategic Plan established by the Board of Commissioners and needs in other areas. Many of the FY2023 CIPs have been listed above throughout the Eight Pillars of the Strategic Plan; however, the largest and most significant are for the construction of a new Public Safety (PS) Training Center on the property that currently houses Northside Fire Station, a new Transpark Fire Station, and an Energy Savings Project at multiple locations. The total projected costs for the Fire Stations and Training Center projects are approximately \$20 million. The new PS Training Center will be the new home of the Bowling Green Law Enforcement Academy (BGLEA) and Bowling Green Fire Academy, and will be used as an alternate emergency operations center and backup 911 dispatch center. This project will be funded by numerous sources, including a potential long-term debt issuance, supported by the Fire Improvement Fund and General Fund. The estimated \$5.5 million Energy Savings Project will include enhancements for energy efficiencies in several categories that will reduce utility costs and provide a guaranteed energy savings return.

- \$9.5 million recommended General Fund capital improvement projects/purchases, representing 11.0% of total General Fund budget.
- \$10.5 million recommended CIP expenditures in Special Revenue and Capital Projects funds.
- \$2.6 million covered by the Convention Center and Fleet Maintenance funds.
- A graph illustrating the previous 10 years of CIP funding history is found on the following page.
- A complete outline of the proposed Capital Improvement Program is found in **Appendix E**.
- The multi-year capital improvement plan will be prepared and presented to the Board of Commissioners later this Fall.



## AGENCY APPROPRIATIONS

A total of just over \$1.1 million is being allocated for eligible agencies and another \$2,400 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 FY2023 budget for contracted agencies accounts for 1.3% of the General Fund budget expenses. A summary of the changes are:

- Agencies requesting the same as last fiscal year will receive requested amount.
- Agencies requesting an amount above last year's request are being held to the lesser of the FY2023 request or a 7% increase.
- A complete list of the contract agencies is contained in **Appendix F**.

## FINAL THOUGHTS

After two years of the COVID pandemic and the most destructive tornados ever to hit our community, we are still BG Strong. Our great city has certainly been tested over the last two years, but Bowling Green is more resilient and more vibrant than ever. Our thoughts and prayers are still with those who lost loved ones to the pandemic and the December 2021 tornados. The tornado disaster was certainly a historic event that produced a historic response by our community. Fortunately, our well-trained public safety departments, along with our other seven City departments were ready for the unprecedented challenge and delivered the necessary services. The community countered with an unprecedented response of donations and volunteer services to their neighbors and fellow residents and businesses during their time of need. The greatest lesson to be learned may be the indisputable fact that we all need each other.

The FY2023 budget is crafted to set the course for Bowling Green's continued recovery and accelerated growth in the next several years. As mentioned earlier, the Strategic Plan that was adopted earlier this year will provide us with a roadmap for the next 10 years. Priorities could change, as well as our financial situation, but the Budget Team believes that the FY2023 budget will serve the City well and keep us on solid financial ground for the fiscal year. We will always be a service organization, which requires human capital to accomplish our mission. This budget reflects that investment, along with many others that align with the Eight Pillars for Growth, Management, and Implementation.

Many thanks to the Budget Team, Senior Management, departmental budget representatives, and the devoted City employees. As always, it was a great team effort across the whole organization. The City of Bowling Green remains committed to being "Community Led, Service Driven, and Powered by Growth". The Budget Team stands ready and willing to assist the Board of Commissioners in its consideration and deliberation of this budget recommendation.

## BUDGET MESSAGE ADDENDUM

Instead of an in-person presentation, the Budget Team filmed a presentation of the budget recommendation and the video was released to the Board of Commissioners on May 24, 2022. The video presentation was then released to the public on May 27, 2022. The Board of Commissioners were able to submit questions to the City Manager prior to consideration of first reading of the Budget Ordinance.

First reading of the FY2023 Annual Operating Budget was considered by the Board of Commissioners at its June 7, 2022 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 21, 2022 regular meeting.

The Budget Team would like to recognize Broadcast Specialist Reina Johnson-Smith for her work with filming and editing the budget presentation video.

# SELECTED FINANCIAL POLICIES

# SELECTED FINANCIAL POLICIES

The succeeding financial policies are contained in a comprehensive [City Financial Policies & Procedures](#) publication. The most recent version was adopted by Municipal Order No. 2022-59 by the Board of Commissioners on March 15, 2022.

## **BUDGET MANAGEMENT**

*For Fiscal Year 2023, 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 staff Budget Team.
4. Budget amendments are defined as changes to the Annual Operating Budget which increase or decrease revenues, expenditures, or reserves in an operating fund above or below the levels adopted by the original budget ordinance for the fiscal year. Amendments are approved by Ordinance of the City's Board of Commissioners.
5. Budget transfers are defined as changes to the Annual Operating Budget revenues, expenditures, or reserves in an operating fund as adopted in the original Budget Ordinance for the Fiscal Year that do not result in a net increase or decrease in an operating fund. Departments may request transfer of appropriated amounts within certain accounts in their own budgets, or request contingency funds through the Assistant City Manager/CFO. The Assistant Chief Financial Officer and Assistant City Manager/CFO may transfer within or between any one or more City departments, agencies, programs, or accounts in any one City fund to reconcile budget variances.
6. General Fund sub-funds, Golf and Aquatics, are considered units of the General Fund and budget transfers posted between these funds shall be considered General Fund amendments. Amendments between the sub-funds are subject to approval by the City Manager and Assistant City Manager/CFO.
7. Annually, as part of the Budget process, the Assistant Chief Financial Officer shall review all planned expenditures recommended in all of the City's special revenue funds for the next fiscal year to confirm that expenditures meet the special purpose of the fund.

## **DEBT AND DEBT SERVICE**

*For Fiscal Year 2023, the City's debt management and debt service is in compliance with the below policy statements.*

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

# SELECTED FINANCIAL POLICIES, *continued*

## ***Debt and Debt Service, continued***

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

## **INVESTMENTS**

*For Fiscal Year 2023, the City's investment practices are in compliance with the below policy statements.*

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

## SELECTED FINANCIAL POLICIES, continued

### *Investments, continued*

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



## SELECTED FINANCIAL POLICIES, *continued*

### ***Investments, continued***

- D. Certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution having a physical presence in Kentucky which are insured by the Federal Deposit Insurance Corporation 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 2023, 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 2023, 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 (*to be effective July 1, 2022*):
  - A. Equipment with a value of \$7,500 or more,
  - B. Intangible software assets with a value of \$7,500 or more,
  - C. Land, buildings and improvements with a value of \$25,000, and
  - D. Infrastructure, including streets, sidewalks, and storm drainage, with a value of \$50,000 or more per project.
7. No item or property belonging to the City shall be disposed of by any department unless the following steps are taken:
  - A. The department shall submit a request for disposal of the item or property to the Procurement Manager. The request shall include a complete description of the item or property, the asset tag number (if applicable), condition and location of the item, the reason for the disposal of the item or property, and recommended method of disposal.
  - B. All items or property determined to be surplus may only be disposed of in one (1) of the following manners:
    1. Transferred to another governmental agency with or without compensation, by written request from the Department Head and approved by the Procurement Manager and City Manager.
    2. Sold at public auction.
    3. Sold by sealed bid in accordance with KRS 45A.365.
    4. If no bids are received, the item or property may be disposed of as deemed appropriate by the department in which the item or property is located and the Procurement Manager.
8. Surplus/obsolete items will be made available to City departments to utilize if needed. If the item is utilized, the Procurement Manager will notify the appropriate staff in the Finance Department to transfer accountability for the asset to the new department within the financial software. If the item is not utilized, the Procurement Manager will prepare the item for auction.
9. Function of government classifications shall be based upon the department responsible for the maintenance and safekeeping of each asset.
10. Controlled assets are defined as those assets with a life of two (2) years or more and a value less than \$7,500 and as having special legal, safety, and/or heightened risk of theft characteristics that require them to be tracked; such as handguns, items acquired through grant contracts, and electronic equipment. Departments may track such assets within the City's financial software or manually outside the system.
11. Intangible right-to-use assets are those assets leased by the City, where the City is the lessee, meeting the requirements set forth in the Governmental Accounting Standards Board (GASB) Statement Number 87, Leases. The capitalization threshold for intangible right-to-use assets is \$25,000 or greater in future lease payments through the lease term. Assets with remaining lease payments below the threshold shall be expensed as payments are made. The threshold should only be applied once upon entering into a lease agreement as defined by GASB Statement 87.

# BUDGETED FUND STRUCTURE

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

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

## Fund Descriptions (all appropriated in budget):

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

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

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

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

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

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

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

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

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

# BUDGET PROCESS & TIMELINE

# BUDGET PROCESS

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

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

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

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

In cities that operate under the City Manager form of government, it is the City Manager's responsibility to prepare a budget proposal and message, which must be submitted to the legislative body at least 30 days prior to July 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 at a public meeting. The budget is legally enacted through passage of an ordinance by June 30.

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



# BUDGET TIMELINE

## January

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

## February

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

## March

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

## April

- Agency budget requests due
- Budget Team deliberation ends

## May

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

## June

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



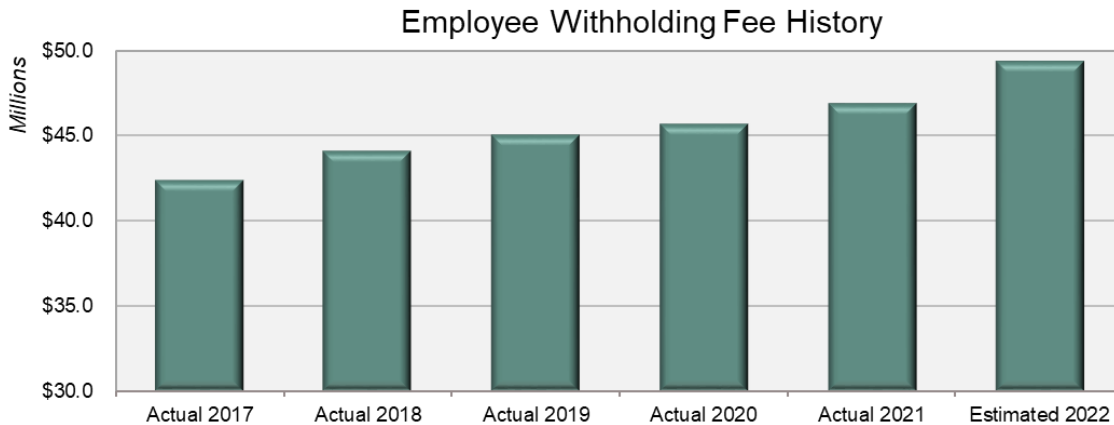
# MAJOR REVENUE SOURCES

# MAJOR REVENUE SOURCES — ALL FUNDS

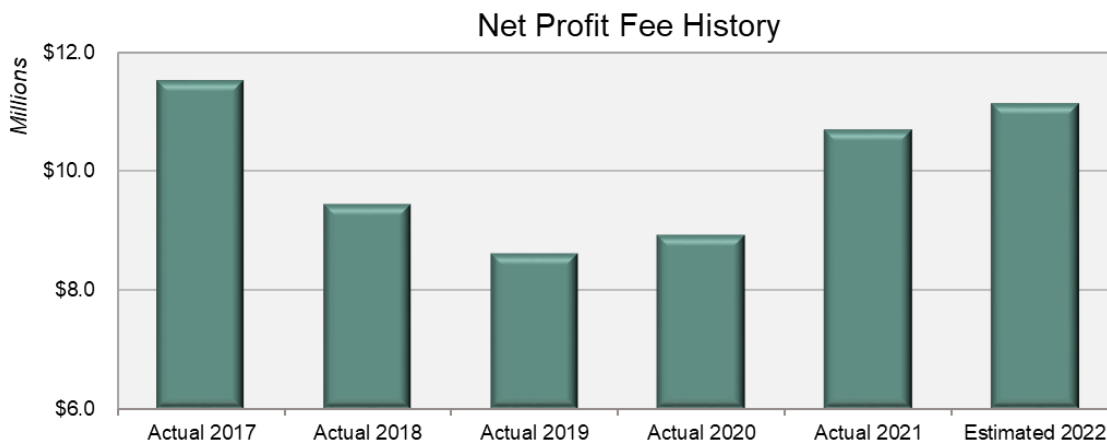
**Occupational fees** are the City's largest and most important revenue source and are budgeted to total \$63,133,000 in FY2023. Occupational fees include net profit fees, employee withholding fees, business registrations and transient fees. The fees are collected by the City and posted in the General 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 for occupational fees is typically determined by staff analysis of past collection trends and the current local economy.

With the continued economic recovery and growth in several sectors, which coincide with newly announced business developments and expansions, a deep dive was conducted on the method used to determine the FY2023 budget for the top four revenues driving the City's economy. An updated approach was used to compare nine months of actual data from the prior three fiscal years to forecast a growth rate, this rate was then used to project the current fiscal year ending collections and to budget for FY2023. When reviewing the approach for previous years, the variance was reduced to 0.6% for monthly withholdings, the largest driver for occupational fees. The analysis that was designed and implemented due to COVID-19 will remain in place to review in real time the actual revenues to make sure the projections continue on track throughout the fiscal year.

- **Employee withholding fees** are withheld from employee gross wages earned within the city limits at the rate of 1.85%. Withholding fees are remitted to the City by local businesses on a monthly or quarterly basis. This revenue source is estimated to generate approximately \$49,337,000 for FY2022.



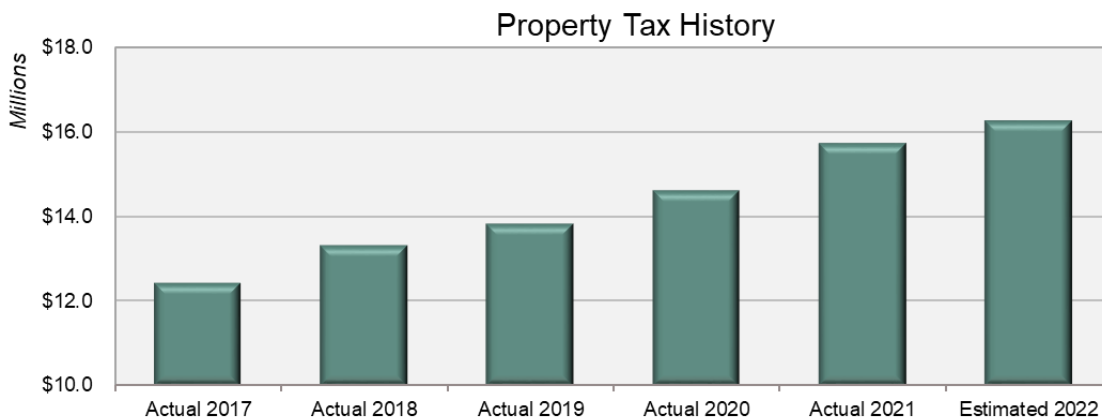
- **Net profit fees** are assessed to local businesses as 1.85% of net income earned within the city limits of Bowling Green. The net profit fees are filed with the City annually based on each business' normal tax year with a typical due date of April 15. The City and County were declared Disaster Relief Areas due to three tornados that struck on December 11, 2021, which extended the net profit due date to May 16 and may affect timing of collections. Roughly \$11,128,000 is expected to be collected for the fiscal year ending June 30, 2022.



## MAJOR REVENUE SOURCES — ALL FUNDS, *continued*

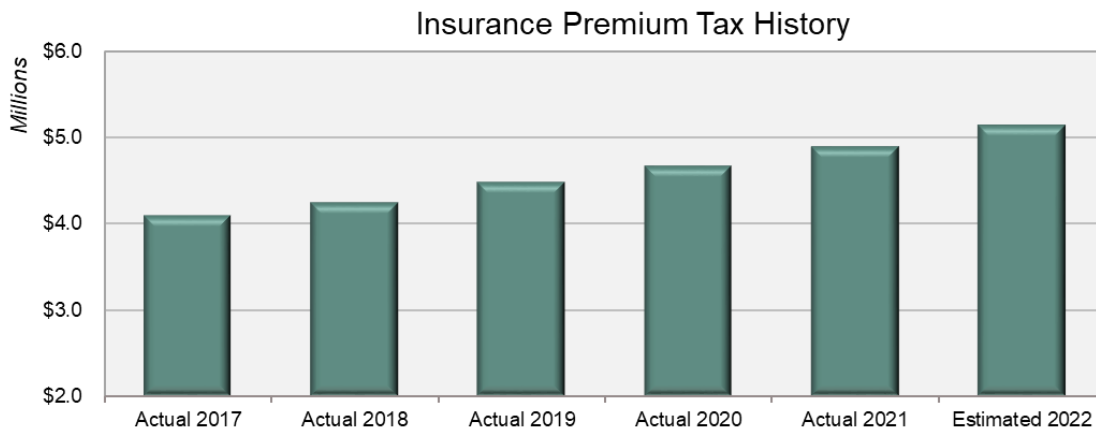
**Taxes** are the City's second largest source of revenue and are budgeted to total nearly \$23,892,000 during FY2023. Taxes are comprised of property taxes, insurance premium taxes and franchise taxes. Transient room taxes are also included and represent 1% of the total room rental fee generated within the city limits.

- **Property taxes** include payments for real and personal property taxes, motor vehicle and boat taxes, franchise taxes, and payments in-lieu-of taxes. Real property taxes are based on the current property assessment at the rate of \$0.205 per \$100 and tangible personal property is taxed at \$0.260 per \$100. The taxes are collected by the City and posted in the General Fund, Parks Development Fund, Job Development Incentive Fund, and the ITA Debt Service Fund. Property taxes are expected to generate approximately \$16,282,000 for the fiscal year ending June 30, 2022. Approximately 94.6% of property taxes are expected to be collected within six months of the due date during FY2022 due to an extension from December 31 to March 31 in response to the tornados that impacted the area. The property tax budget is based on the tax roll provided to the City by the Warren County Property Valuation Administrator (PVA).



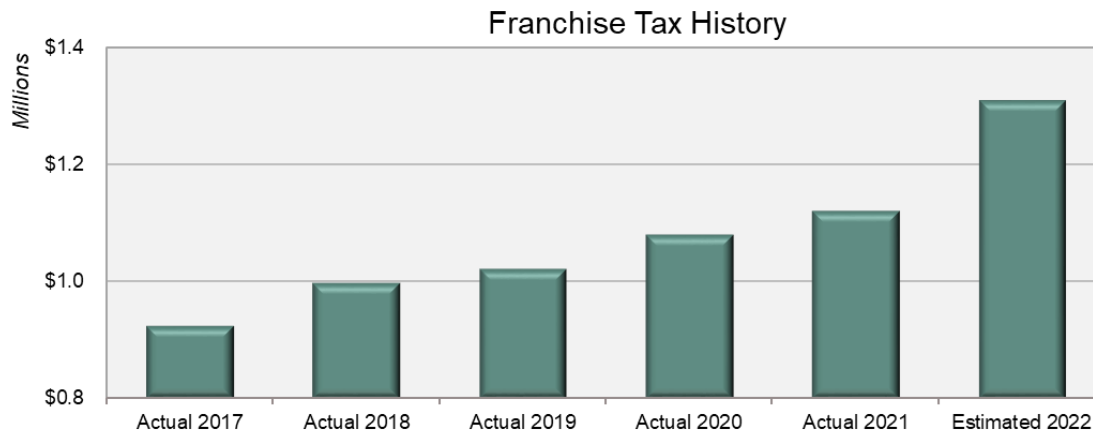
- **Insurance premium taxes** are collected by insurance companies on insurance policies held inside the city limits and remitted to the City on a quarterly basis. The current rates are 7% for fire and inland marine insurance, 5.5% on multi-line policies, and 2% on casualty, liability, vehicle, health and life insurance. Insurance premium taxes are deposited into the General Fund and the Fire Improvement Fund. For FY2022, these revenues are projected to produce \$5,140,000.

The insurance premium tax budget development was updated to mirror a similar approach used for the occupational fees. This approach would have reduced a variance between budget and actual totals to 1.1% for previous years, but FY2022 was a strong year for insurance premium taxes with minimal current impacts shown from COVID-19.

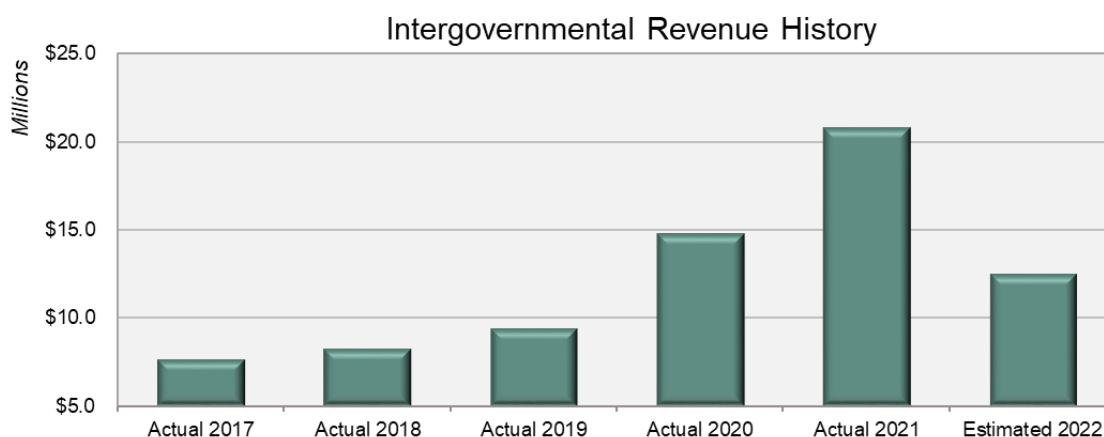


## MAJOR REVENUE SOURCES — ALL FUNDS, *continued*

- **Franchise Taxes** are collected from telecommunication, banking, and natural gas companies and are deposited into the General Fund and Liquid Fuel Tax Fund. The budget for franchise fees is determined by contracts held with each industry. This revenue source is expected to produce approximately \$1,310,000 during FY2022.

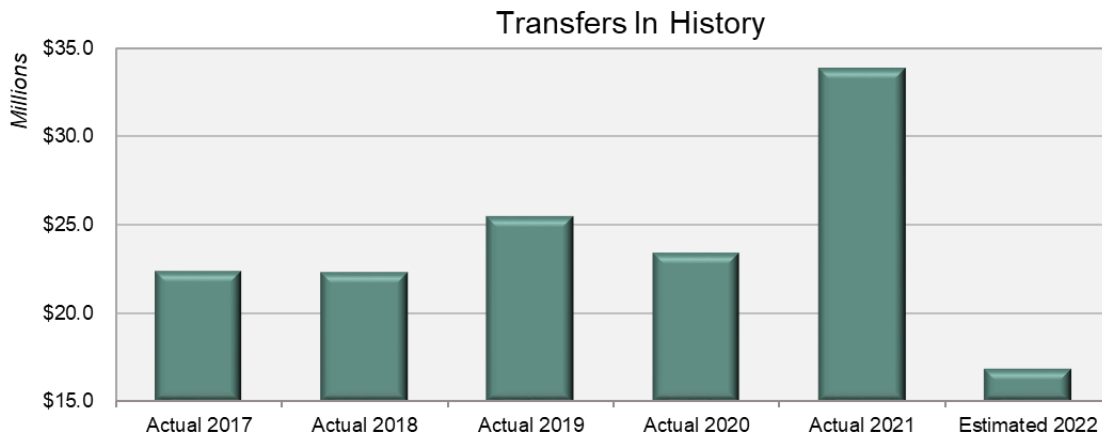


**Intergovernmental** revenue includes grant proceeds received from federal, state and local governmental entities. This source of revenue can be deposited into any City fund, but is primarily accounted for in special revenue funds. The intergovernmental budget is determined by estimating grant proceeds based on past awards and current pending awards. This source of revenue can have significant changes from year to year. FY2022 continues to have a large influx of revenue from COVID-19 related grant funds from multiple sources to assist during the pandemic. FY2022 revenue collections for this category are expected to total over \$12,529,000.



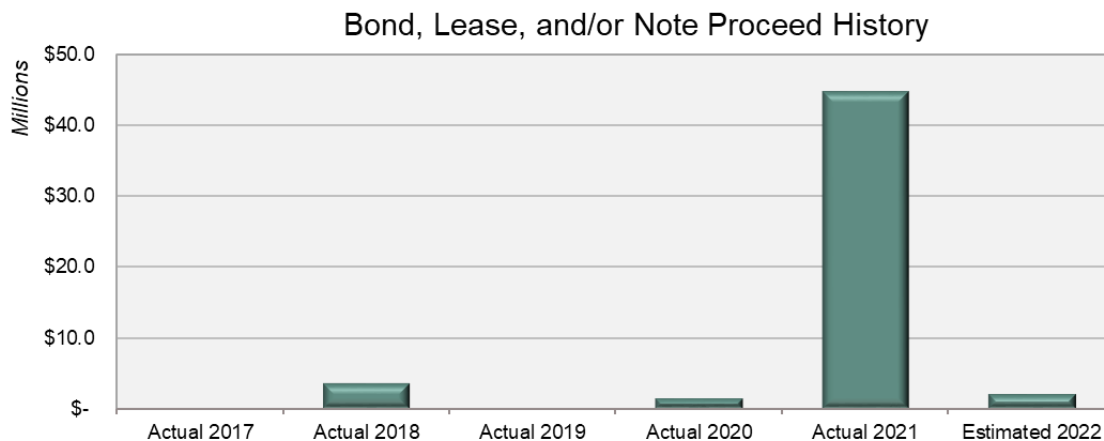
## MAJOR REVENUE SOURCES — ALL FUNDS, *continued*

**Transfers In** revenue includes monies from City funds that are moved to other City funds and are budgeted to total \$23,134,300 in FY2023. For example, the General Fund provides funding to several capital project funds in the form of 'transfers in' revenue. The budget for transfers in revenue is determined annually based on the capital improvement plan and current financial needs. The estimated total for revenue for this category during FY2022 is \$16,912,000. 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. The FY2021 transfers in revenues were made available for future capital projects.

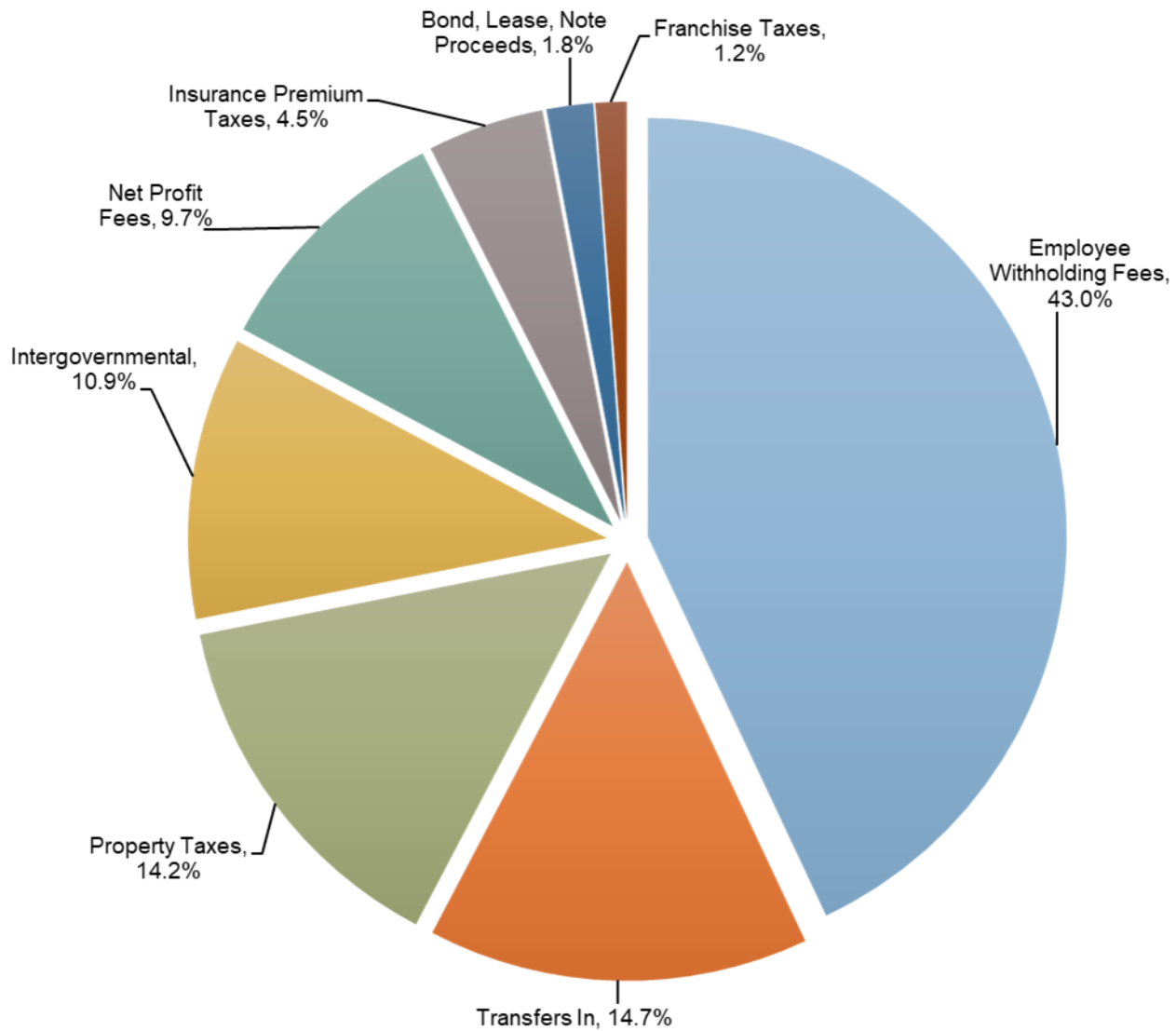


**Bond, Note, Lease Proceeds** are an intermittent source of revenue only to purchase capital equipment, such as fire apparatus, or to finance large capital projects. A total budget of \$15,450,000 has been recommended for FY2023 to fund the purchase of a new fire apparatus, the construction of a new fire station and a Public Safety training center, and reconstruction of the Northside Fire Station. The City plans to issue general obligation debt to finance the upcoming projects.

This revenue source is expected to generate approximately \$2,091,000 during FY2022 to facilitate the purchase of two new fire apparatuses. 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 FY2022



Estimated FY2022 Revenue Collections		
Employee Withholding Fees	\$ 49,337,000	43.0%
Transfers In	16,912,000	14.7%
Property Taxes	16,282,000	14.2%
Intergovernmental	12,529,000	10.9%
Net Profit Fees	11,128,000	9.7%
Insurance Premium Taxes	5,140,000	4.5%
Bond, Lease, Note Proceeds	2,091,000	1.8%
Franchise Taxes	1,310,000	1.2%
<b>Total</b>	<b>\$ 114,729,000</b>	<b>100.0%</b>

# APPENDIX A

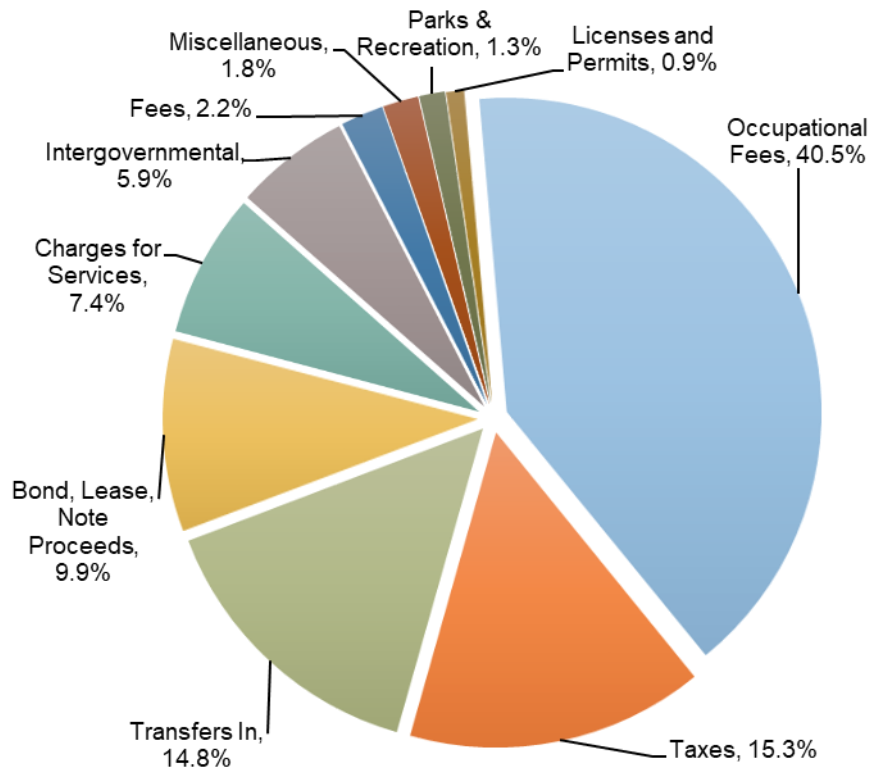
## ALL FUNDS



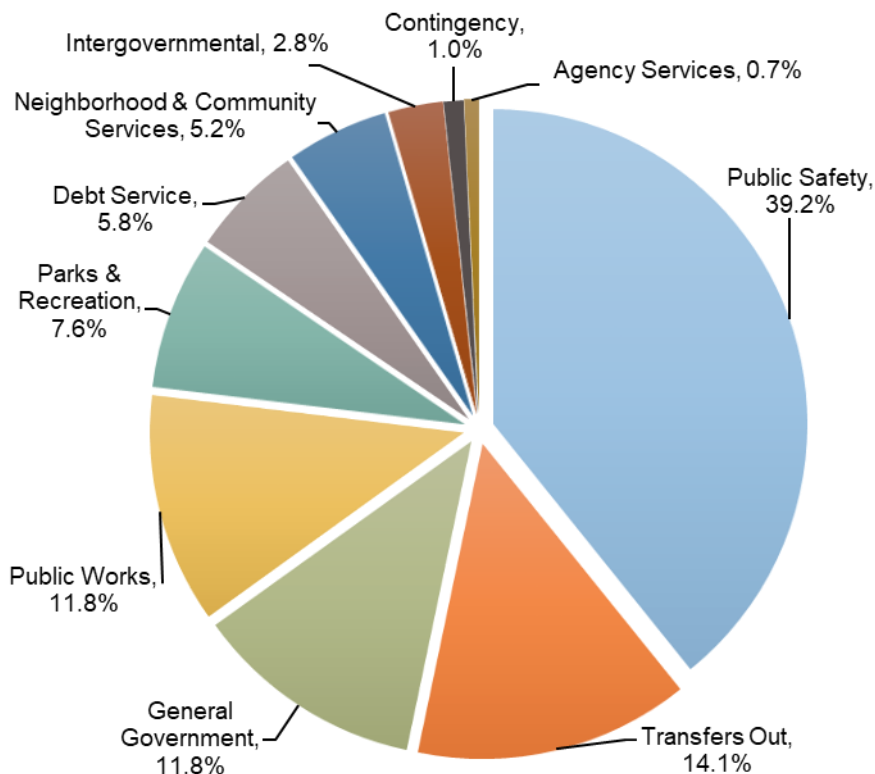
# ANNUAL OPERATING BUDGET FOR ALL FUNDS AND CATEGORIES

	Governmental Funds				Proprietary Funds		Fiduciary/ Permanent Funds	All Funds Total
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Internal Service	Trust Funds	
<b>Beginning Fund Balances</b>	\$ 29,103,594	\$ 28,338,375	\$ 34,143,329	\$ 40,517,226	\$ 16,541,800	\$ 7,422,184	\$ 7,742,670	\$ 163,809,178
<b>Revenues</b>								
Taxes	\$ 19,910,150	\$ 3,338,000	\$ 0	\$ 44,000	\$ 600,000	\$ 0	\$ 0	\$ 23,892,150
Occupational Fees	60,133,000	3,000,000	0	0	0	0	0	63,133,000
License & Permits	1,369,000	0	0	0	0	0	0	1,369,000
Intergovernmental	0	9,207,530	0	0	0	0	0	9,207,530
Fees	444,000	139,500	0	2,808,000	0	0	0	3,391,500
Charges for Services	310,040	0	0	0	0	11,145,616	21,908	11,477,564
Parks & Recreation	2,068,860	0	0	0	0	0	0	2,068,860
Miscellaneous	605,600	783,235	46,500	388,000	255,500	194,500	498,000	2,771,335
<b>Total Revenues</b>	<b>84,840,650</b>	<b>16,468,265</b>	<b>46,500</b>	<b>3,240,000</b>	<b>855,500</b>	<b>11,340,116</b>	<b>519,908</b>	<b>117,310,939</b>
<b>Other Financing Sources</b>								
Bond, Note, Lease Proceeds	0	0	15,450,000	0	0	0	0	15,450,000
Transfers In	1,159,350	2,464,595	11,657,355	6,263,000	100,000	1,490,000	0	23,134,300
<b>Total Financing Sources</b>	<b>1,159,350</b>	<b>2,464,595</b>	<b>27,107,355</b>	<b>6,263,000</b>	<b>100,000</b>	<b>1,490,000</b>	<b>0</b>	<b>38,584,300</b>
<b>Total Available Resources</b>	<b>\$ 86,000,000</b>	<b>\$ 18,932,860</b>	<b>\$ 27,153,855</b>	<b>\$ 9,503,000</b>	<b>\$ 955,500</b>	<b>\$ 12,830,116</b>	<b>\$ 519,908</b>	<b>\$ 155,895,239</b>
<b>Expenditures</b>								
General Government	8,572,068	0	603,520	0	0	10,183,274	0	19,358,862
Public Safety	37,915,149	4,632,936	20,935,040	0	0	0	744,800	64,227,925
Public Works	9,066,375	3,359,944	4,437,990	0	0	2,438,705	0	19,303,014
Parks & Recreation	9,487,135	0	2,888,600	0	0	0	0	12,375,735
Neighborhood & Community Services	2,710,507	5,446,304	433,500	0	0	0	0	8,590,311
Agency Services	1,135,466	0	0	0	0	0	0	1,135,466
Debt Service	0	0	0	9,438,000	0	0	0	9,438,000
Intergovernmental	1,400,000	0	0	0	3,140,318	0	0	4,540,318
Contingency	944,000	0	730,000	0	0	0	0	1,674,000
<b>Total Expenditures</b>	<b>71,230,700</b>	<b>13,439,184</b>	<b>30,028,650</b>	<b>9,438,000</b>	<b>3,140,318</b>	<b>12,621,979</b>	<b>744,800</b>	<b>140,643,631</b>
<b>Other Financing Uses</b>								
Transfers Out	14,769,300	8,090,000	0	0	0	275,000	0	23,134,300
<b>Total Other Financing Uses</b>	<b>14,769,300</b>	<b>8,090,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>275,000</b>	<b>0</b>	<b>23,134,300</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 86,000,000</b>	<b>\$ 21,529,184</b>	<b>\$ 30,028,650</b>	<b>\$ 9,438,000</b>	<b>\$ 3,140,318</b>	<b>\$ 12,896,979</b>	<b>\$ 744,800</b>	<b>\$ 163,777,931</b>
<b>Net Increase (Decrease) in Fund Balances</b>	<b>\$ 0</b>	<b>(\$ 2,596,324)</b>	<b>(\$ 2,874,795)</b>	<b>\$ 65,000</b>	<b>(\$ 2,184,818)</b>	<b>(\$ 66,863)</b>	<b>(\$ 224,892)</b>	<b>(\$ 7,882,692)</b>
<b>Ending Fund Balances</b>	<b>\$ 29,103,594</b>	<b>\$ 25,742,051</b>	<b>\$ 31,268,534</b>	<b>\$ 40,582,226</b>	<b>\$ 14,356,982</b>	<b>\$ 7,355,321</b>	<b>\$ 7,517,778</b>	<b>\$ 155,926,486</b>

# FY2023 RESOURCES BY TYPE & EXPENDITURES BY FUNCTION

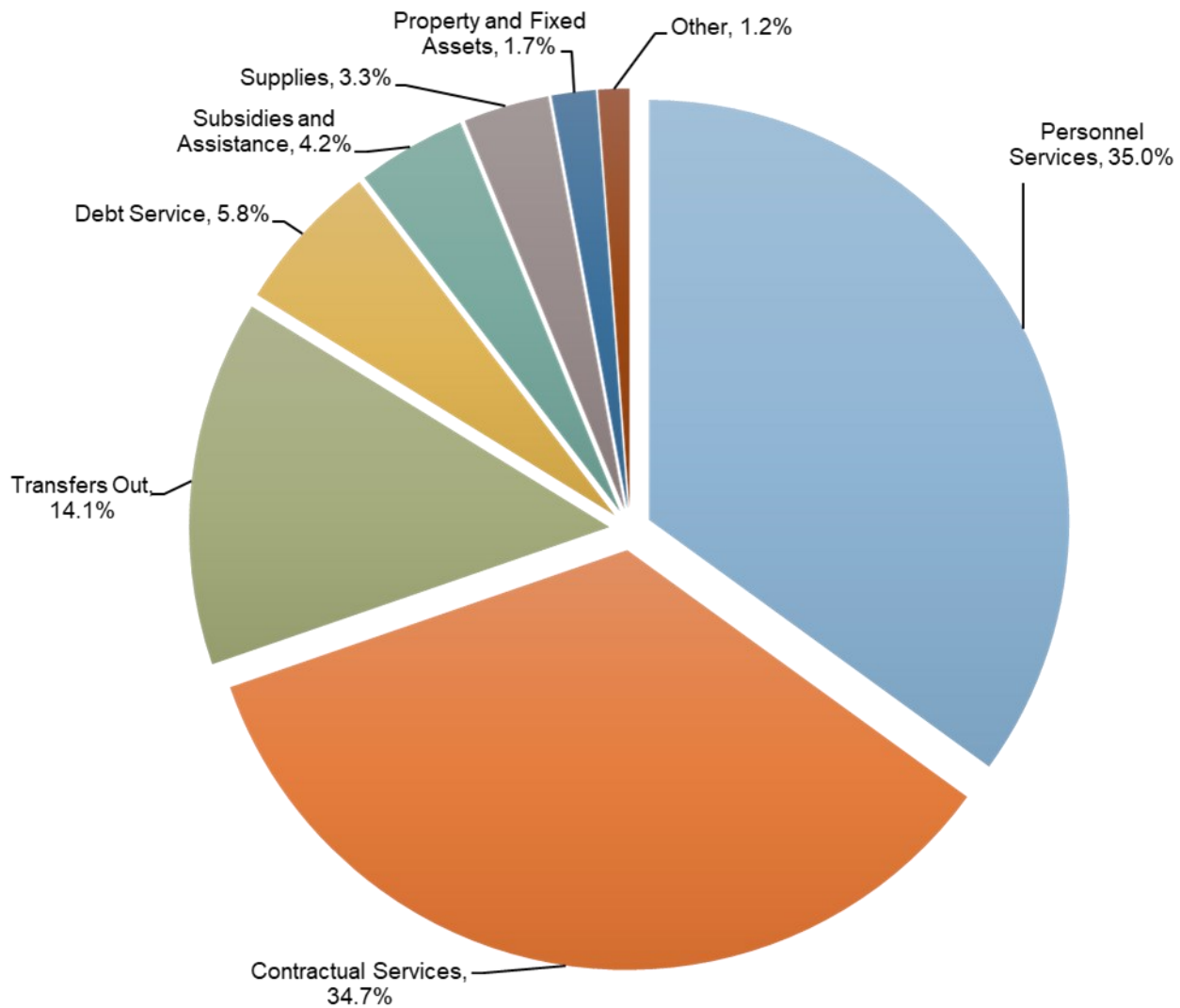


Resources by Type		
Occupational Fees	\$ 63,133,000	40.5%
Taxes	23,892,150	15.3%
Transfers In	23,134,300	14.8%
Bond, Lease, Note Proceeds	15,450,000	9.9%
Charges for Services	11,477,564	7.4%
Intergovernmental	9,207,530	5.9%
Fees	3,391,500	2.2%
Miscellaneous	2,771,335	1.8%
Parks & Recreation	2,068,860	1.3%
Licenses and Permits	1,369,000	0.9%
<b>Total</b>	<b>\$ 155,895,239</b>	<b>100.0%</b>



Expenditures by Function		
Public Safety	\$ 64,227,925	39.2%
Transfers Out	23,134,300	14.1%
General Government	19,358,862	11.8%
Public Works	19,303,014	11.8%
Parks & Recreation	12,375,735	7.6%
Debt Service	9,438,000	5.8%
Neighborhood & Community Services	8,590,311	5.2%
Intergovernmental	4,540,318	2.8%
Contingency	1,674,000	1.0%
Agency Services	1,135,466	0.7%
<b>Total</b>	<b>\$ 163,777,931</b>	<b>100.0%</b>

## FY2023 EXPENDITURES BY TYPE



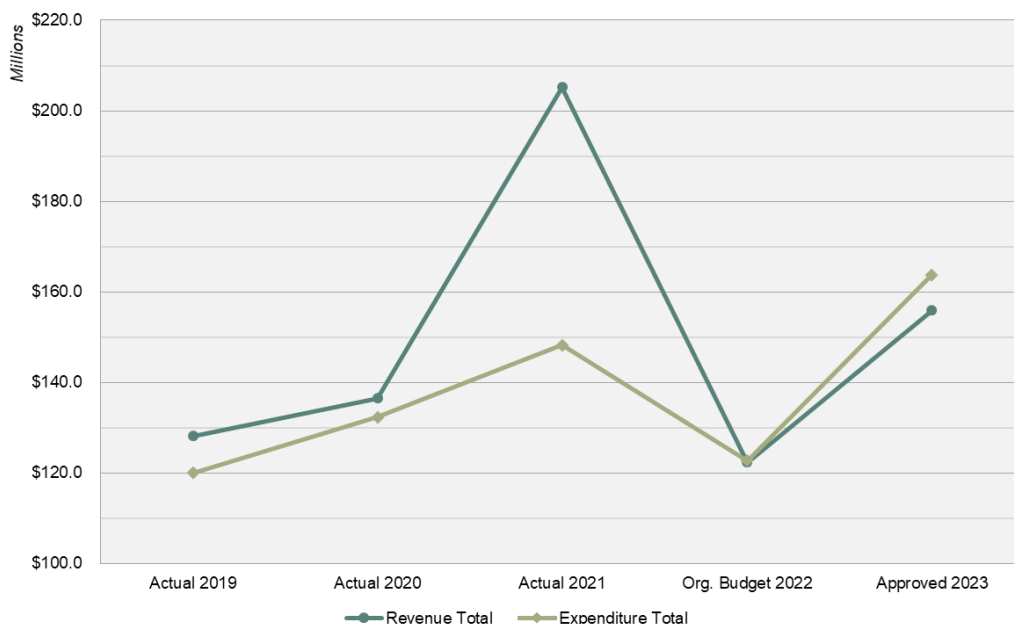
Personnel Services	\$ 57,393,265	35.0%
Contractual Services	56,823,539	34.7%
Transfers Out	23,134,300	14.1%
Debt Service	9,438,000	5.8%
Subsidies and Assistance	6,888,866	4.2%
Supplies	5,329,691	3.3%
Property and Fixed Assets	2,854,915	1.7%
Other	1,915,355	1.2%
<b>Total</b>	<b>\$ 163,777,931</b>	<b>100.0%</b>

# REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

## ALL FUNDS HISTORY

Fiscal Year	Actual 2019	Actual 2020	Actual 2021	Org. Budget 2022	Adj. Budget 2022	Approved 2023
Beginning Fund Balance	\$ 94,583,956	\$ 102,732,725	\$ 106,926,411	\$ 164,179,292		\$ 163,809,178
Prior Period Adjustment— Implementation of GASB 84			275,000			
Beg. Fund Balance, Restated			\$ 107,201,411			
Occupational Fees	53,636,444	54,608,120	57,556,440	54,356,750	54,356,750	63,133,000
Taxes	19,985,005	20,954,365	22,280,128	22,337,150	22,337,150	23,892,150
Transfers In	25,396,743	23,446,105	33,804,146	16,912,270	17,687,007	23,134,300
Miscellaneous	4,757,609	4,700,430	8,385,643	2,540,183	3,981,549	2,771,335
Intergovernmental	9,409,907	14,840,738	20,805,276	8,323,167	18,469,456	9,207,530
Fees	3,343,284	3,475,251	3,644,779	3,576,000	3,580,555	3,391,500
Parks & Recreation	1,968,355	1,418,598	1,825,300	1,980,355	1,980,355	2,068,860
Charges for Services	8,375,445	10,423,044	10,750,775	11,130,392	11,130,392	11,477,564
Licenses and Permits	1,292,469	1,093,718	1,534,862	1,184,000	1,184,000	1,369,000
Bonds, Note, Lease Proceeds	0	1,531,518	44,655,466	0	2,400,000	15,450,000
Revenue Total	128,165,261	136,491,887	205,242,815	122,340,267	\$137,107,214	\$155,895,239
Personnel Services	42,253,559	46,369,593	47,406,510	51,894,151	52,930,346	57,393,265
Contractual Services	28,795,358	35,451,853	40,985,089	29,392,217	88,017,634	56,823,539
Supplies	4,447,817	4,392,878	3,950,695	4,086,490	4,642,327	5,329,691
Subsidies/Assistance	5,730,957	6,327,789	9,000,451	6,744,523	15,153,812	6,888,866
Property/Assets	1,864,173	5,160,066	1,379,092	2,461,450	8,287,442	2,854,915
Debt Service	11,461,343	11,146,660	11,422,204	10,133,500	11,509,946	9,438,000
Other (Transfers Out & Misc.)	25,463,285	23,449,362	34,120,893	17,998,050	18,990,428	25,049,655
Expenditure Total	120,016,492	132,298,201	148,264,934	122,710,381	199,531,935	163,777,931
Net Increase (Decrease) in Fund Balance	\$ 8,148,769	\$ 4,193,686	\$ 56,977,881*	(\$ 370,114)	(\$ 62,424,721)	(\$ 7,882,692)
Ending Fund Balance	\$ 102,732,725	\$ 106,926,411	\$ 164,179,292	\$ 163,809,178		\$ 155,926,486

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



# REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

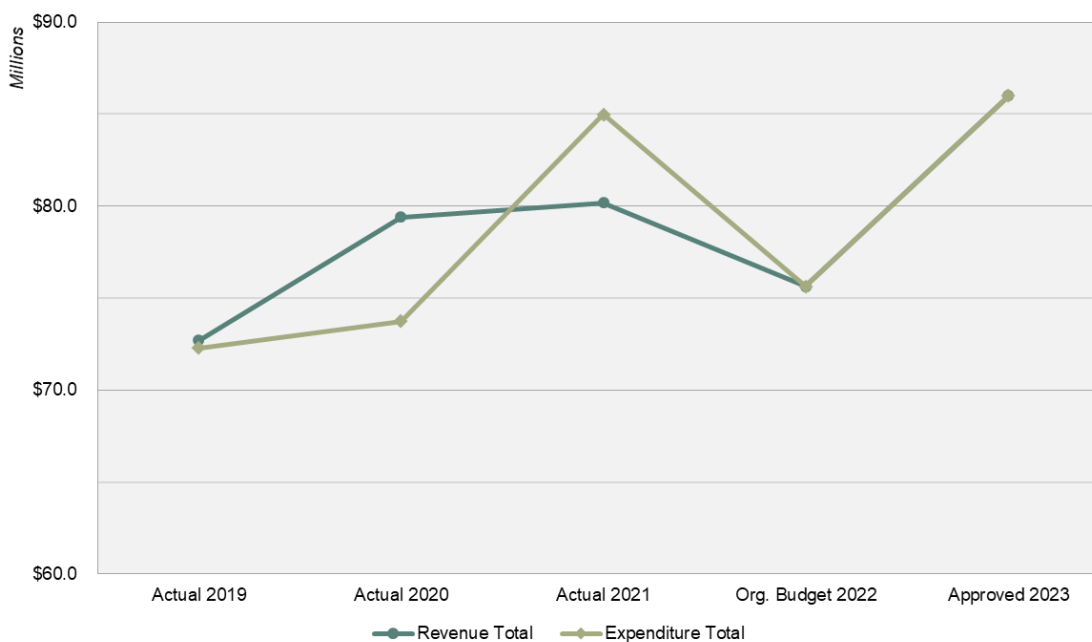
## GENERAL FUND

### GENERAL FUND HISTORY

Fiscal Year	Actual 2019	Actual 2020	Actual 2021	Org. Budget 2022	Adj. Budget 2022	Approved 2023
Beginning Fund Balance	\$ 27,576,068	\$ 27,998,185	\$ 33,641,524	\$ 29,103,594		\$ 29,103,594
Prior Period Adjustment— Implementation of GASB 84			275,000			
Beg. Fund Balance, Restated			\$ 33,916,524			
Occupational Fees	50,278,605	51,692,850	54,556,151	51,562,250	51,562,250	60,133,000
Taxes	16,384,315	17,348,068	18,651,189	18,795,150	18,795,150	19,910,150
Transfers In	536,521	614,399	262,333	792,477	792,477	1,159,350
Miscellaneous	932,000	764,631	481,446	597,268	655,763	605,600
Intergovernmental	669,385	5,766,540	2,108,399	0	1,205,762	0
Fees	367,367	409,187	444,655	441,000	441,000	444,000
Parks & Recreation	1,968,355	1,418,598	1,825,300	1,980,355	1,980,355	2,068,860
Charges for Services	278,486	282,404	310,855	280,500	280,500	310,040
Licenses and Permits	1,292,469	1,093,718	1,534,862	1,184,000	1,184,000	1,369,000
Revenue Total	72,707,503	79,390,395	80,175,190	75,633,000	76,897,257	86,000,000
Personnel Services	38,914,202	42,801,049	43,821,213	47,897,827	48,934,022	53,194,688
Contractual Services	8,849,771	8,595,636	8,268,937	9,683,055	10,858,073	11,265,740
Supplies	1,904,636	1,934,711	2,013,301	2,492,885	2,699,101	3,169,976
Subsidies/Assistance	2,687,493	3,246,937	3,055,968	2,681,353	6,752,738	2,599,216
Property/Assets	176,983	224,546	153,494	232,880	266,591	56,575
Other (Transfers Out & Misc.)	19,752,301	16,944,177	27,675,207	12,645,000	13,590,701	15,713,805
Expenditure Total	72,285,386	73,747,056	84,988,120	75,633,000	83,101,226	86,000,000
Net Increase (Decrease) in Fund Balance	\$ 422,117	\$ 5,643,339*	(\$ 4,812,930)**	\$ 0	(\$ 6,203,969)	\$ 0
Ending Fund Balance	\$ 27,998,185	\$ 33,641,524	\$ 29,103,594	\$ 29,103,594		\$ 29,103,594

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

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



# REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

## OTHER MAJOR GOVERNMENTAL FUNDS

### DEBT SERVICE FUND HISTORY

Fiscal Year	Actual 2019	Actual 2020	Actual 2021	Org. Budget 2022	Adj. Budget 2022	Approved 2023
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0
Transfers In	4,880,139	4,585,403	3,152,404	3,012,500	3,012,500	3,248,000
Revenue Total	4,880,139	4,585,403	3,152,404	3,012,500	3,012,500	3,248,000
Debt Service	4,880,139	4,585,403	3,152,404	3,012,500	3,012,500	3,248,000
Expenditure Total	4,880,139	4,585,403	3,152,404	3,012,500	3,012,500	3,248,000
Net Increase (Decrease) in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

### WKU DEBT SERVICE FUND HISTORY

Fiscal Year	Actual 2019	Actual 2020	Actual 2021	Org. Budget 2022	Adj. Budget 2022	Approved 2023
Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0
Fees	2,894,805	2,979,508	3,068,205	3,006,000	3,006,000	2,808,000
Revenue Total	2,894,805	2,979,508	3,068,205	3,006,000	3,006,000	2,808,000
Debt Service	2,894,805	2,979,508	3,068,205	3,006,000	3,006,000	2,808,000
Expenditure Total	2,894,805	2,979,508	3,068,205	3,006,000	3,006,000	2,808,000
Net Increase (Decrease) in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

### ITA DEBT SERVICE FUND HISTORY

Fiscal Year	Actual 2019	Actual 2020	Actual 2021	Org. Budget 2022	Adj. Budget 2022	Approved 2023
Beginning Fund Balance	\$ 1,622,695	\$ 1,587,739	\$ 1,754,929	\$ 36,521,994		\$ 36,539,994
Taxes	10,747	14,702	18,028	18,000	18,000	44,000
Miscellaneous	1,282,722	1,261,649	2,639,849	730,000	2,106,446	373,000
Transfers In	916,000	1,017,500	989,415	1,930,000	1,930,000	1,564,000
Bond Proceeds	0	0	44,655,466	0	0	0
Revenue Total	2,209,469	2,293,851	48,302,758	2,678,000	4,054,446	1,981,000
Contractuals	0	0	9,471,637	0	34,749,188	0
Debt Service	2,244,425	2,126,661	3,751,108	2,660,000	4,036,446	1,931,000
Other	0	0	312,948	0	0	0
Expenditure Total	2,244,425	2,126,661	13,535,693	2,660,000	38,785,634	1,931,000
Net Increase (Decrease) in Fund Balance	(\$ 34,956)	\$ 167,190*	\$ 34,767,065**	\$ 18,000	(\$ 34,731,188)	\$ 50,000
Ending Fund Balance	\$ 1,587,739	\$ 1,754,929	\$ 36,521,994	\$ 36,539,994		\$ 36,589,994

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

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

# REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

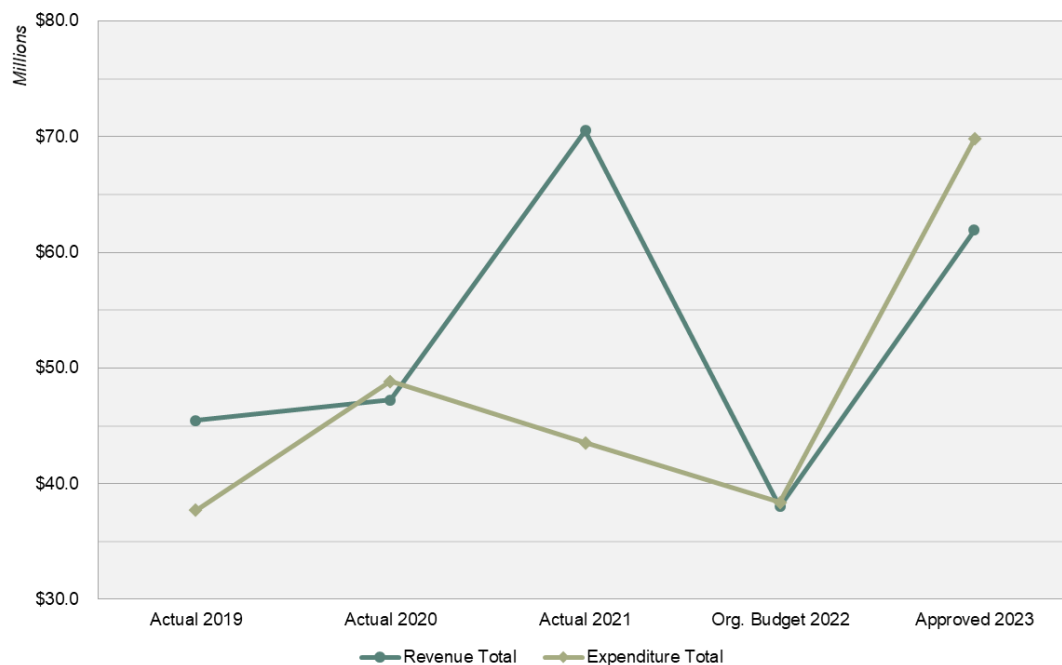
## NONMAJOR FUNDS

### NONMAJOR FUND HISTORY

Fiscal Year	Actual 2019	Actual 2020	Actual 2021	Org. Budget 2022	Adj. Budget 2022	Approved 2023
Beginning Fund Balance	\$ 65,385,193	\$ 73,146,801	\$ 71,529,958	\$ 98,553,706		\$ 98,165,592
Occupational Fees	3,357,840	2,915,270	3,000,289	2,794,500	2,794,500	3,000,000
Taxes	3,589,942	3,591,595	3,610,911	3,524,000	3,524,000	3,938,000
Transfers In	19,064,083	17,228,803	29,399,994	11,177,293	11,952,030	17,162,950
Miscellaneous	2,542,888	2,674,148	5,264,348	1,212,915	1,219,340	1,792,735
Intergovernmental	8,740,523	9,074,199	18,696,876	8,323,167	17,263,695	9,207,530
Fees	81,111	86,556	131,922	129,000	133,555	139,500
Charges for Services	8,096,957	10,140,639	10,439,920	10,849,892	10,849,892	11,167,524
Bonds, Note, Lease Proceeds	0	1,531,518	0	0	2,400,000	15,450,000
Revenue Total	45,473,344	47,242,728	70,544,260	38,010,767	50,137,012	61,858,239
Personnel Services	3,339,357	3,568,544	3,585,297	3,996,324	3,996,324	4,198,577
Contractual Services	19,945,587	26,856,216	23,244,515	19,709,162	42,410,374	45,557,799
Supplies	2,543,181	2,458,167	1,937,394	1,593,605	1,943,225	2,159,715
Subsidies/Assistance	3,043,464	3,080,852	5,944,483	4,063,170	8,401,074	4,289,650
Property/Assets	1,687,191	4,935,520	1,225,598	2,228,570	8,020,851	2,798,340
Debt Service	1,441,974	1,455,087	1,450,487	1,455,000	1,455,000	1,451,000
Other (Transfers Out & Misc.)	5,710,982	6,505,185	6,132,738	5,353,050	5,399,727	9,335,850
Expenditure Total	37,711,736	48,859,571	43,520,512	38,398,881	71,626,575	69,790,931
Net Increase (Decrease) in Fund Balance	\$ 7,761,608*	(\$ 1,616,843)	\$ 27,023,748**	(\$ 388,114)	(\$ 21,489,563)	(\$ 7,932,692)
Ending Fund Balance	\$ 73,146,801	\$ 71,529,958	\$ 98,553,706	\$ 98,165,592		\$ 90,232,900

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

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



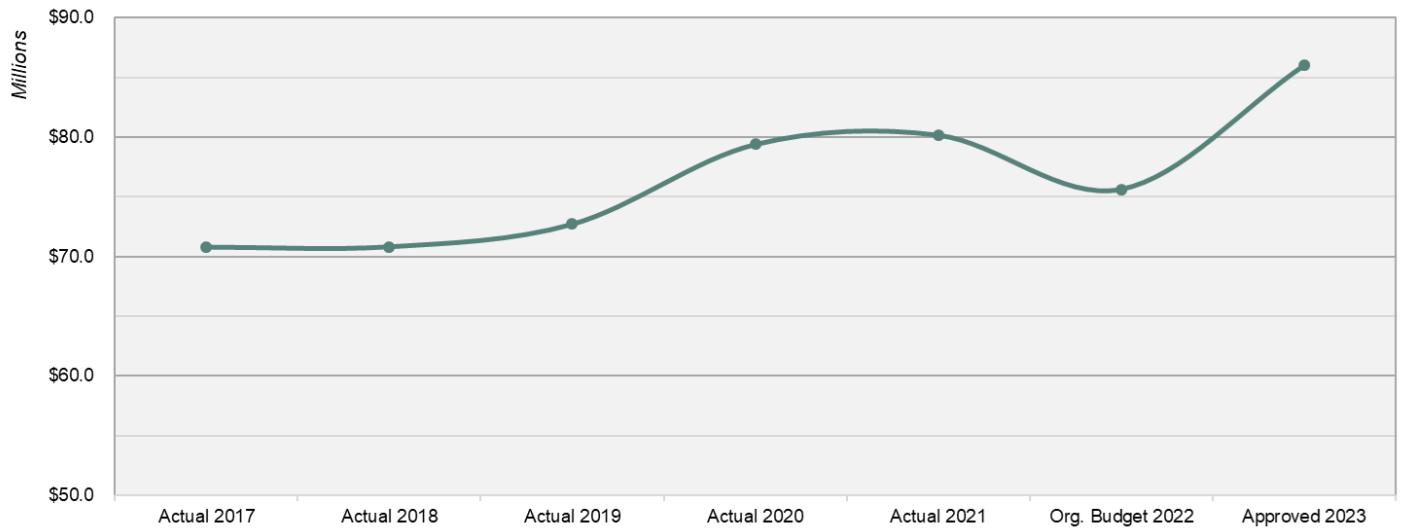


# **APPENDIX B**

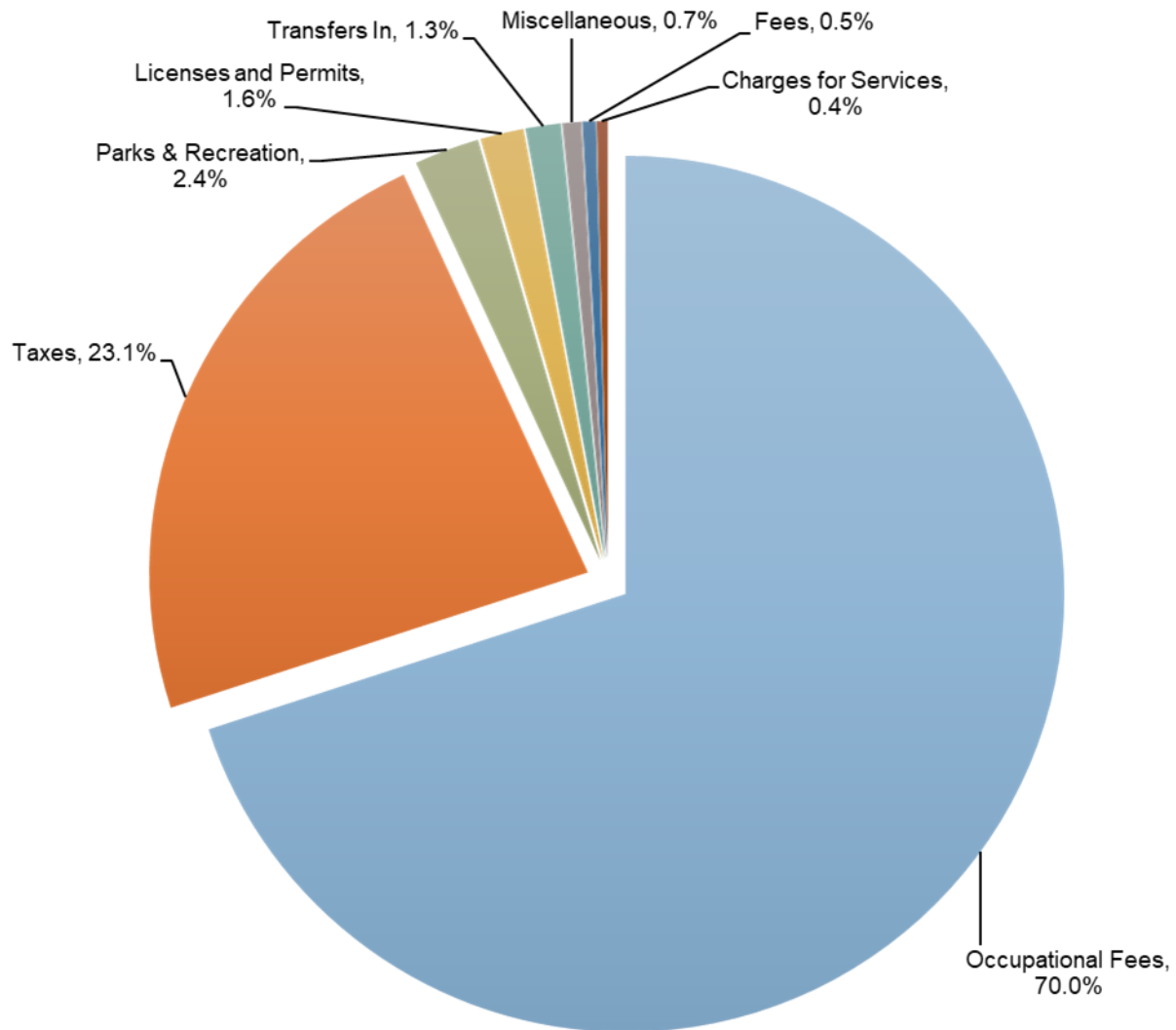
## **GENERAL FUND**

# GENERAL FUND REVENUE HISTORY BY CATEGORY

Revenue Category	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Org. Budget 2022	Adj. Budget 2022	Approved 2023
Occupational Fees	\$ 50,998,586	\$ 50,247,947	\$ 50,278,605	\$ 51,692,850	\$ 54,556,151	\$ 51,562,250	\$ 51,562,250	\$ 60,133,000
Taxes	14,521,886	15,461,872	16,384,315	17,348,068	18,651,189	18,795,150	18,795,150	19,910,150
Transfers In	567,288	568,923	536,521	614,399	262,333	792,477	792,477	1,159,350
Miscellaneous	543,736	440,215	932,000	764,631	481,446	597,268	655,763	605,600
Intergovernmental Grants	130,798	68,048	669,385	5,766,540	2,108,399	0	1,205,762	0
Fees	359,925	387,635	367,367	409,187	444,655	441,000	441,000	444,000
Parks & Recreation	1,939,935	1,995,776	1,968,355	1,418,598	1,825,300	1,980,355	1,980,355	2,068,860
Charges for Services	305,666	289,489	278,486	282,404	310,855	280,500	280,500	310,040
Licenses & Permits	1,421,187	1,357,713	1,292,469	1,093,718	1,534,862	1,184,000	1,184,000	1,369,000
<b>Total:</b>	<b>\$ 70,789,007</b>	<b>\$ 70,817,618</b>	<b>\$ 72,707,503</b>	<b>\$ 79,390,395</b>	<b>\$ 80,175,190</b>	<b>\$ 75,633,000</b>	<b>\$ 76,897,257</b>	<b>\$ 86,000,000</b>



## FY2023 GENERAL FUND RESOURCES BY TYPE

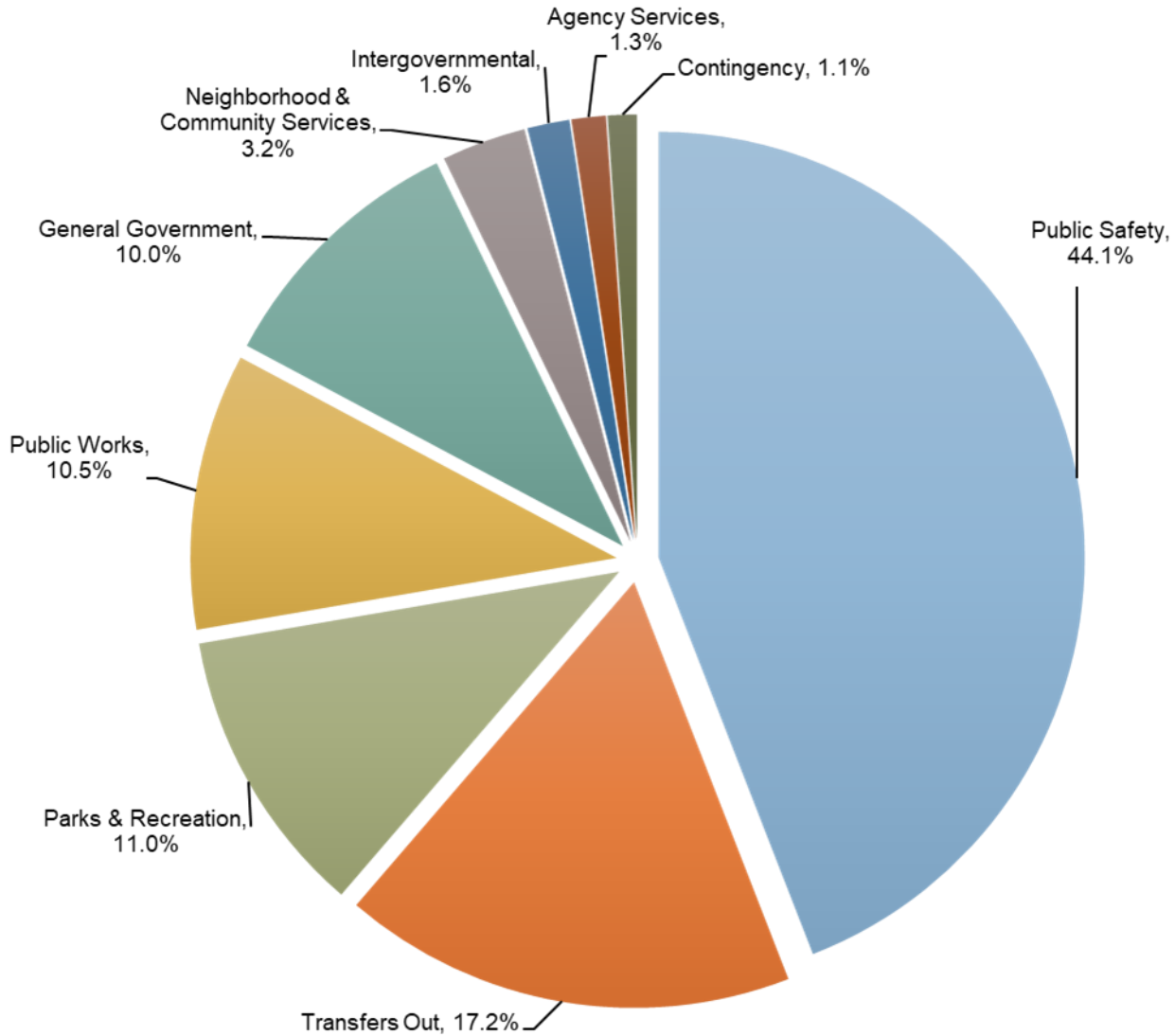


Occupational Fees	\$ 60,133,000	70.0%
Taxes	19,910,150	23.1%
Parks & Recreation	2,068,860	2.4%
Licenses and Permits	1,369,000	1.6%
Transfers In	1,159,350	1.3%
Miscellaneous	605,600	0.7%
Fees	444,000	0.5%
Charges for Services	310,040	0.4%
<b>Total</b>	<b>\$ 86,000,000</b>	<b>100.0%</b>

# GENERAL FUND EXPENDITURE HISTORY BY DEPARTMENT

Department	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Org. Budget 2022	Adj. Budget 2022	Approved 2023
<b><u>General Government</u></b>								
Legislative	\$ 146,283	\$ 155,654	\$ 166,604	\$ 199,918	\$ 203,321	\$ 210,915	\$ 241,770	\$ 236,522
Executive	965,931	1,067,210	1,032,920	1,014,505	957,386	1,042,217	1,086,910	1,097,605
Finance	1,375,013	1,364,308	1,420,856	1,760,044	1,761,151	1,839,679	1,848,111	1,934,856
Human Resources	876,807	823,776	942,690	939,563	1,054,071	1,285,125	1,309,937	1,366,144
Law	331,755	396,419	348,778	398,318	404,114	396,329	396,329	420,230
Information Tech	1,679,570	1,921,795	1,980,908	2,179,480	2,388,770	2,477,921	2,533,625	3,060,381
Adm. Services	762,586	326,451	332,363	333,867	322,429	456,665	432,612	456,330
<b><u>Public Safety</u></b>								
Police	13,019,487	13,214,641	14,321,557	15,809,569	16,285,947	18,171,950	18,857,381	20,824,680
Fire	11,751,545	12,294,866	13,011,850	14,171,805	14,708,752	15,252,170	15,848,716	17,074,754
Other Public Safety	203,245	22,462	22,207	21,557	18,174	16,000	16,000	15,715
<b><u>Public Works</u></b>								
Public Transit	390,775	417,880	0	450,415	10,000	0	0	0
<b><u>Parks &amp; Recreation</u></b>								
Parks	6,020,554	5,594,525	5,412,561	5,490,626	5,568,423	6,517,606	6,725,144	6,928,148
Aquatics	551,182	700,321	568,653	324,091	271,476	517,928	569,623	669,987
Golf	1,310,112	1,381,517	1,354,468	1,428,952	1,492,394	1,732,827	1,769,035	1,889,000
<b><u>Neighb. &amp; Comm. Serv.</u></b>								
	1,982,021	2,096,923	2,097,312	2,400,901	2,015,687	2,724,162	3,360,294	2,710,507
<b><u>Agency Services</u></b>								
	156,507	1,195,523	1,189,044	1,212,148	1,560,358	1,166,353	4,776,794	1,135,466
<b><u>Intergovernmental</u></b>								
	1,205,181	964,291	1,264,911	1,420,298	1,432,822	1,450,000	1,450,000	1,400,000
<b><u>Contingency</u></b>								
	0	0	0	0	0	825,000	1,002,993	944,000
<b><u>Transfers Out</u></b>								
	17,404,892	17,878,435	19,748,463	16,940,916	27,675,090	11,819,020	12,579,020	14,769,300
<b>Total:</b>	<b>\$ 66,703,704</b>	<b>\$ 68,612,065</b>	<b>\$ 72,285,386</b>	<b>\$ 73,772,432</b>	<b>\$ 84,988,120</b>	<b>\$ 75,633,000</b>	<b>\$ 83,101,226</b>	<b>\$ 86,000,000</b>

# FY2023 GENERAL FUND EXPENDITURES BY FUNCTION

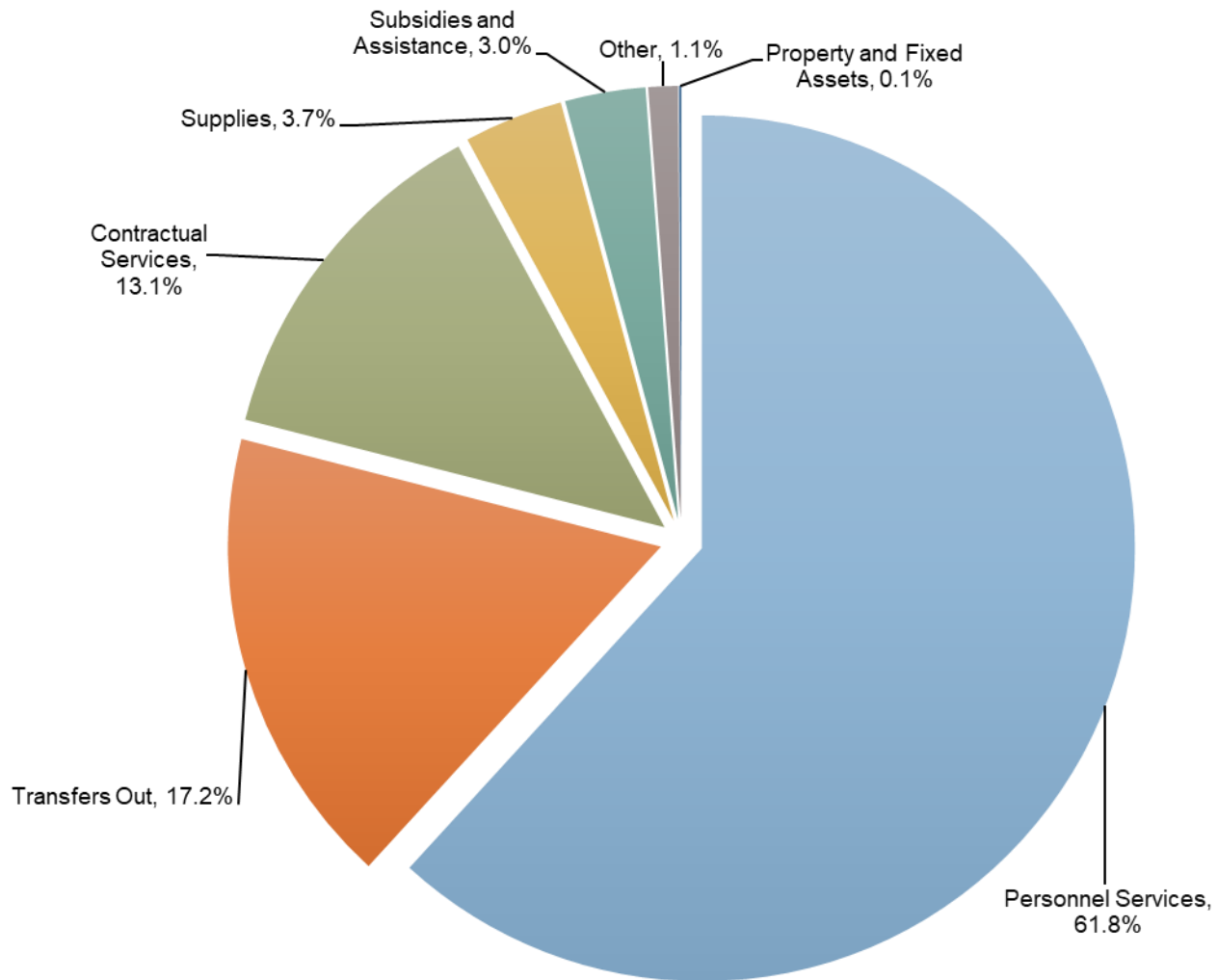


Public Safety	\$ 37,915,149	44.1%
Transfers Out	14,769,300	17.2%
Parks & Recreation	9,487,135	11.0%
Public Works	9,066,375	10.5%
General Government	8,572,068	10.0%
Neighborhood & Community Services	2,710,507	3.2%
Intergovernmental	1,400,000	1.6%
Agency Services	1,135,466	1.3%
Contingency	944,000	1.1%
<b>Total</b>	<b>\$ 86,000,000</b>	<b>100.0%</b>

# APPROVED BUDGET AND ESTIMATED FUND BALANCES

GENERAL FUND ONLY	FY2022 Orig. Budget	FY2022 Adj. Budget	FY2022 Estimate	FY2023 Approved
<b>Reserves Available:</b>				
Beginning Total Fund Balance (Estimated)	\$ 29,103,594		\$ 29,103,594	\$ 37,031,594
Minimum Reserve Retention (25% of Revenues)	(18,908,250)		(18,908,250)	(21,500,000)
<b>Total Reserves Available for Current Year</b>	10,195,344		10,195,344	15,531,594
<b>Resources In:</b>				
<b>Revenues:</b>				
Property Taxes (vehicles, franchise, in lieu of)	\$ 15,399,000	\$ 15,399,000	\$ 15,528,000	\$ 15,935,000
Other Taxes (ins. prem., franchise, & misc.)	3,396,150	3,396,150	3,885,000	3,975,150
Occupational Fees	41,390,250	41,390,250	45,971,000	48,158,000
Service Enhancement Occupational Fees	10,172,000	10,172,000	11,450,000	11,975,000
Licenses & Permits (building, plan rev., electrical)	1,184,000	1,184,000	1,419,000	1,369,000
Intergovernmental Grants	0	1,205,762	5,916,000	0
Charges for Services (includes Cemetery)	721,500	721,500	745,000	754,040
Parks & Recreation	1,980,355	1,980,355	2,031,000	2,068,860
Miscellaneous	597,268	655,763	801,500	605,600
<b>Total Revenues</b>	74,840,523	76,104,780	87,746,500	84,840,650
<b>Other Sources:</b>				
Transfers from Other Funds	792,477	792,477	496,500	1,159,350
<b>Total Other Sources</b>	792,477	792,477	496,500	1,159,350
<b>Total Resources In</b>	75,633,000	76,897,257	88,243,000	86,000,000
<b>Resources Available for Year</b>	\$ 85,828,344	\$ 76,897,257	\$ 98,438,344	\$ 101,531,594
<b>Resource Uses:</b>				
<b>Expenditures:</b>				
Personnel & Benefit Service Cost	46,917,830	48,934,022	47,213,000	49,216,073
FY22 COLA (1.4%) --- FY23 COLA (7.0%)	520,837	0	0	2,911,335
STEP	459,160	0	0	1,067,280
Contractual	9,400,175	10,858,073	15,324,000	9,740,740
Supplies	2,492,885	2,699,101	2,550,000	2,796,486
Subsidies & Assistance	2,681,353	6,752,738	2,510,000	2,599,216
Property & Fixed Assets	232,880	266,591	155,000	56,575
Miscellaneous	825,980	1,011,681	0	944,505
Transfers Out	5,908,535	6,668,535	6,652,515	6,812,595
<b>Total Expenditures</b>	69,439,635	77,190,741	74,404,515	75,144,805
<b>Other Uses:</b>				
Other One-time Capital Items	282,880	0	0	2,548,490
Cash Purchase of Vehicles/Equipment	900,000	900,000	900,000	1,077,490
Stormwater Program	500,000	500,000	500,000	200,000
Greenways Expansion Program	400,000	400,000	400,000	400,000
Downtown Development Fund	725,000	725,000	725,000	0
Fire Capital Project and Fire Improv. Funds	0	0	0	2,500,000
Technology Fund	500,000	500,000	500,000	500,000
Greenways/Riverfront Development Fund	0	0	0	400,000
Future Roads Fund	750,000	750,000	750,000	1,450,000
Sidewalk Improvement Program	500,000	500,000	500,000	500,000
Municipal Facilities Fund	0	0	0	150,000
Riverfront Park Development Fund	1,000,000	1,000,000	1,000,000	0
Future Public Safety Radio System Repl. Fund	135,485	135,485	135,485	129,215
Liquid Fuel Tax Fund for Street Paving	500,000	500,000	500,000	1,000,000
<b>Total Other Uses</b>	6,193,365	5,910,485	5,910,485	10,855,195
<b>Total Resource Uses Total Resource Uses</b>	\$ 75,633,000	\$ 83,101,226	\$ 80,315,000	\$ 86,000,000
Net Increase (Decrease) in Fund Balance	0	(6,203,969)	7,928,000	0
<b>Estimated Ending Fund Balance (before designated reserves)</b>	<b>\$ 29,103,594</b>		<b>\$ 37,031,594</b>	<b>\$ 37,031,594</b>

## FY2023 GENERAL FUND EXPENDITURES BY TYPE



Personnel Services	\$ 53,194,688	61.8%
Transfers Out	14,769,300	17.2%
Contractual Services	11,265,740	13.1%
Supplies	3,169,976	3.7%
Subsidies & Assistance	2,599,216	3.0%
Other	944,505	1.1%
Property and Fixed Assets	56,575	0.1%
<b>Total</b>	<b>\$ 86,000,000</b>	<b>100.0%</b>



# APPENDIX C

## DEBT

# LEGAL DEBT LIMIT

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

Legal Debt Margin Calculation		
Assessed Value (est.)		\$ 7,503,515,420
Debt Limit (10% of assessed value)		750,351,542
Debt Applicable to Limit:		
General Obligation Bonds	85,565,000	
Notes and Capital Leases Payable	5,582,507	
Less: Non Tax-supported Debt	<u>0</u>	
Total Net Debt Applicable to Limit		(91,147,507)
<b>Legal Debt Margin</b>		<b><u>\$ 659,204,035</u></b>

The City is subject to a legal debt margin of \$659,204,035, 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 green lettering and by an asterisk (\*), in relation to all ratings from Moody's and Standard & Poor's is shown below.

Quality of Rating	Moody's	Standard & Poor's (S&P)
Best Quality	Aaa	AAA
High Quality	<b>Aa1*</b> Aa2 Aa3	AA+ <b>AA*</b> AA-
Upper Medium	A1 A2 A3	A+ A A-
Lower Medium	Baa1 Baa2 Baa3	BBB+ BBB BBB-

# FUTURE DEBT SERVICE REQUIREMENTS BY FUND

Fiscal Year	<u>Total - All Debt Service Funds</u>			<u>Debt Service Fund</u>		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 6,968,660	\$ 2,460,493	\$ 9,429,154	\$ 2,733,660	\$ 506,934	\$ 3,240,594
2024	7,210,610	2,234,515	9,445,127	2,810,610	424,555	3,235,165
2025	5,623,318	2,013,031	7,636,349	1,808,318	345,618	2,153,936
2026	5,841,333	1,817,380	7,658,713	1,856,333	293,336	2,149,669
2027	3,859,820	1,608,880	5,468,700	1,904,820	241,542	2,146,362
2028	4,002,726	1,495,652	5,498,379	1,967,726	187,164	2,154,890
2029	3,263,589	1,381,664	4,645,253	1,138,589	130,986	1,269,575
2030	3,366,002	1,300,493	4,666,495	1,166,002	102,374	1,268,376
2031	3,728,506	1,183,284	4,911,789	1,023,506	71,116	1,094,622
2032	3,877,896	1,068,744	4,946,640	1,052,896	42,351	1,095,247
2033	3,785,000	963,293	4,748,293	850,000	12,750	862,750
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			
<b>TOTAL</b>	<b>\$ 91,147,460</b>	<b>\$ 23,322,711</b>	<b>\$ 114,470,171</b>	<b>\$ 18,312,460</b>	<b>\$ 2,358,726</b>	<b>\$ 20,271,186</b>

# FUTURE DEBT SERVICE REQUIREMENTS BY FUND, *continued*

Fiscal Year	<u>WKU Debt Service Fund</u>			<u>ITA Debt Service Fund</u>			<u>TIF Ballpark Debt Service Fund</u>		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 2,415,000	\$ 392,330	\$ 2,807,330	\$ 1,000,000	\$ 930,341	\$ 1,930,341	\$ 820,000	\$ 630,888	\$ 1,450,888
2024	2,520,000	302,975	2,822,975	1,025,000	908,899	1,933,899	855,000	598,088	1,453,088
2025	2,625,000	208,475	2,833,475	300,000	895,050	1,195,050	890,000	563,888	1,453,888
2026	2,755,000	106,756	2,861,756	305,000	889,000	1,194,000	925,000	528,288	1,453,288
2027				990,000	876,050	1,866,050	965,000	491,288	1,456,288
2028				1,035,000	855,800	1,890,800	1,000,000	452,688	1,452,688
2029				1,085,000	837,990	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			
<b>TOTAL</b>	<b>\$ 10,315,000</b>	<b>\$ 1,010,536</b>	<b>\$ 11,325,536</b>	<b>\$ 44,930,000</b>	<b>\$ 14,301,245</b>	<b>\$ 59,231,245</b>	<b>\$ 17,590,000</b>	<b>\$ 5,652,200</b>	<b>\$ 23,242,200</b>

# OUTSTANDING DEBT OVERVIEW

Purpose of Issue		Original Issue	Interest Rate	Final Maturity	Amount Outstanding
<b>General Obligation and Revenue Bonds</b>					
General Obligation Bond, Series 2010	Refinancing of GO Series 2002B for WKU Diddle Arena renovation and other athletic and parking facilities	\$ 29,580,000	0.5% - 3.75%	June 1, 2026	\$ 10,315,000
General Obligation Bond, Series 2012A	Refinancing of GO Series 2004A for various City capital projects	6,320,000	2.0% - 3.0%	June 1, 2024	1,805,000
General Obligation Bond, Series 2012B	Refinancing of GO Series 2004B for purchase of real properties	1,400,000	1.0% - 3.3%	June 1, 2024	295,000
General Obligation Bond, Series 2015	Refinancing portion of GO Series 2007A for various City capital projects	9,245,000	2.25% - 3.0%	December 1, 2032	8,215,000
General Obligation Bond, Series 2016A	Refinancing portion of GO Series 2007B for tax-exempt portion of refinanced mortgage-backed bonds for the acquisition and construction of Kentucky Transpark	2,040,000	2.05%	September 1, 2023	1,280,000
General Obligation Bond, Series 2016B	Refinancing of GO Series 2007B for taxable portion of refinanced mortgage-backed bonds for the acquisition and construction of Kentucky Transpark	3,260,000	3.09%	September 1, 2023	160,000
General Obligation Bond, Series 2016C	Refinancing portion of GO Series 2008A&B	24,545,000	3.0% - 4.0%	June 1, 2038	20,005,000
General Obligation Bond, Series 2021A	Tax-exempt bonds for construction of expanded Kentucky Transpark	38,060,000	1.5% - 2.125%	September 1, 2047	38,060,000
General Obligation Bond, Series 2021B	Taxable bonds for the acquisition of property of expanded Kentucky Transpark	5,775,000	1.375% - 2.0%	September 1, 2030	5,430,000
<b>Total General Obligation and Revenue Bonds</b>					<b>\$ 85,565,000</b>
<b>Notes and Lease Purchase Agreements</b>					
Farmers National Bank	2018 Fire Trucks Note	3,531,163	2.99%	March 29, 2028	2,242,861
JP Morgan Chase	2019 Fire Trucks Note	1,531,518	1.95%	December 4, 2029	1,248,408
JP Morgan Chase	2022 Fire Trucks Note	2,091,238	1.96%	February 28, 2032	2,091,238
<b>Total Notes Payable and Capital Leases</b>					<b>\$ 5,582,507</b>
<b>Total Long-Term Governmental Debt</b>					<b>\$ 91,147,507</b>

## DEBT ACTIVITY FOR PERIOD ENDING 6/30/2022

<b>Bonds</b>	<b>Outstanding at 6/30/2021</b>	<b>Debt Issued FY2022</b>	<b>Principal Payments</b>	<b>Interest Payments</b>	<b>Total Expenditures</b>	<b>Outstanding at 6/30/2022</b>
2012A & B Refunding Bonds	\$ 3,110,000	\$ 0	\$ 1,010,000	\$ 86,888	\$ 1,096,888	\$ 2,100,000
2015A GO Refunding Bonds	8,845,000	0	630,000	239,956	869,956	8,215,000
2016C GO Refunding Bonds	2,765,000	0	350,000	107,100	457,100	2,415,000
<b>Subtotal Governmental Bonds</b>	<b>14,720,000</b>	<b>0</b>	<b>1,990,000</b>	<b>433,944</b>	<b>2,423,944</b>	<b>12,730,000</b>
2010 WKU Refunding Bonds	12,840,000	0	2,525,000	480,667	3,005,667	10,315,000
<b>Subtotal WKU Fund 402</b>	<b>12,840,000</b>	<b>0</b>	<b>2,525,000</b>	<b>480,667</b>	<b>3,005,667</b>	<b>10,315,000</b>
2016A & B GO Refunding Bonds	4,170,000	0	2,730,000	68,539	2,798,539	1,440,000
2021A & B GO Bonds	43,835,000	0	345,000	852,078	1,197,078	43,490,000
<b>Subtotal ITA Fund 403</b>	<b>48,005,000</b>	<b>0</b>	<b>3,075,000</b>	<b>920,617</b>	<b>3,995,617</b>	<b>44,930,000</b>
2016C GO Refunding Bonds	18,390,000	0	800,000	654,888	1,454,888	17,590,000
<b>Subtotal TIF Fund 404</b>	<b>18,390,000</b>	<b>0</b>	<b>800,000</b>	<b>654,888</b>	<b>1,454,888</b>	<b>17,590,000</b>
<b>Total Governmental Bonds</b>	<b>\$ 93,955,000</b>	<b>\$ 0</b>	<b>\$ 8,390,000</b>	<b>\$ 2,490,116</b>	<b>\$ 10,880,116</b>	<b>\$ 85,565,000</b>
<b>Leases &amp; Notes</b>						
2018 Fire Trucks Note	2,579,266	0	336,405	78,269	414,674	2,242,861
2019 Fire Trucks Note	1,391,330	0	142,922	27,131	170,053	1,248,408
2022 Fire Trucks Note	0	2,091,238	0	0	0	2,091,238
<b>Total Governmental Leases/ Notes</b>	<b>\$ 3,970,596</b>	<b>\$ 2,091,238</b>	<b>\$ 479,327</b>	<b>\$ 105,400</b>	<b>\$ 584,727</b>	<b>\$ 5,582,507</b>

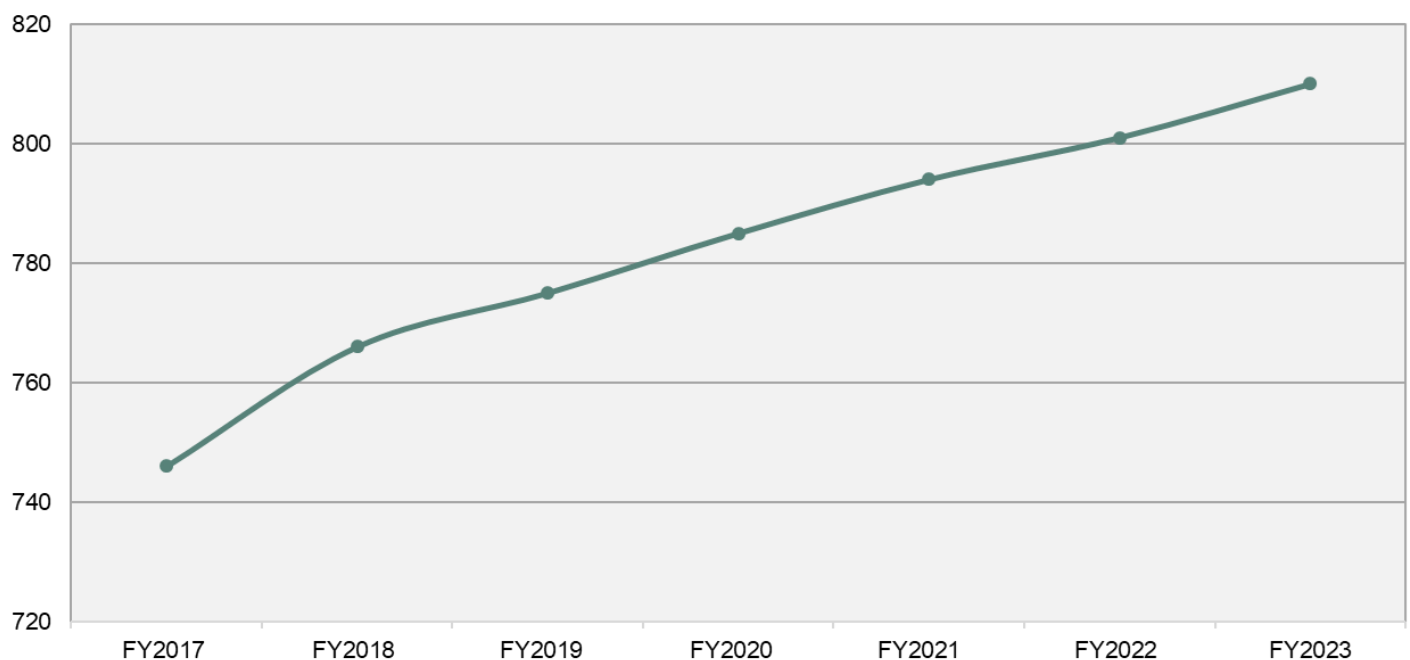
# APPENDIX D

## PERSONNEL



# POSITIONS ALLOCATED BY DEPARTMENT

Department	FY2016		FY2017		FY2018		FY2019		FY2020		FY2021		FY2022		FY2023	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Legislative	-	5	-	5	-	5	-	5	-	5	-	5	-	5	-	5
City Manager (Exec)	8	-	9	-	9	-	9	-	8	-	8	-	8	-	8	-
Finance	17	5	17	5	17	5	16	5	18	5	18	5	18	4	18	4
Human Resources	6	5	7	4	7	4	7	4	7	4	7	4	7	4	8	4
Legal	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-
Information Tech	9	-	9	-	10	-	10	-	10	-	10	-	10	-	13	-
Police	149	22	151	22	157	24	159	24	164	24	164	24	169	24	173	24
Fire	123	-	123	-	123	6	132	2	135	3	136	2	136	2	147	3
Public Works	55	1	57	-	58	2	61	2	62	2	62	1	62	1	60	1
Parks & Recreation	56	243	55	254	55	256	55	256	55	255	55	265	55	266	55	257
Neighb. & Comm. Services	26	-	26	-	26	-	26	-	26	-	26	-	28	-	28	-
<b>Subtotal</b>	<b>451</b>	<b>281</b>	<b>456</b>	<b>290</b>	<b>464</b>	<b>302</b>	<b>477</b>	<b>298</b>	<b>487</b>	<b>298</b>	<b>488</b>	<b>306</b>	<b>495</b>	<b>306</b>	<b>512</b>	<b>298</b>
<b>Total</b>	<b>732</b>		<b>746</b>		<b>766</b>		<b>775</b>		<b>785</b>		<b>794</b>		<b>801</b>		<b>810</b>	



## NEW POSITIONS ADDED BY DEPARTMENT

Department	FY2016		FY2017		FY2018		FY2019		FY2020		FY2021		FY2022		FY2023	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Legislative																
City Manager (Exec)			1													
Finance							2*						1			
Human Resources	1*														1	
Legal																
Information Tech					1										3	
Police	1		2	2*	6		2		5				5+4*			
Fire				6*			9	1*	3+1*				1*		10	1
Public Works			2	2*	1		3		1							
Parks & Recreation		1		11+2*				1*	7		10+1*					
Neighb. & Comm. Services													2			
<b>Total</b>	<b>2</b>	<b>1</b>	<b>5</b>	<b>23</b>	<b>8</b>	<b>0</b>	<b>16</b>	<b>2</b>	<b>10</b>	<b>7</b>	<b>0</b>	<b>11</b>	<b>12</b>	<b>1</b>	<b>14</b>	<b>1</b>

\* mid-year addition

### FY2023 Additions

- Added one FT Benefits Coordinator position in the Human Resources Department.
- Added one FT Systems Analyst I and moved two FT GIS positions from the Public Works Department to the Information Technology Department.
- Added one FT Fire Captain (Training), eight FT Firefighter, one FT Fire Code Inspector, and one PT Project Coordinator positions in the Fire Department.

# DISCONTINUED POSITIONS BY DEPARTMENT

Department	<u>FY2016</u>		<u>FY2017</u>		<u>FY2018</u>		<u>FY2019</u>		<u>FY2020</u>		<u>FY2021</u>		<u>FY2022</u>		<u>FY2023</u>		Total	Total
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	by Dept	by Dept
Legislative																	0	0
City Manager (Exec)							1*										1	1
Finance							1						2				3	1
Human Resources			1														1	0
Legal																	0	0
Information Tech																	0	0
Police																	0	0
Fire							4				1						5	0
Public Works			1								1				2		4	2
Parks & Recreation	1		1						9				1*		8		20	2
Neighb. & Comm. Services																	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>8</b>	<b>34</b>	<b>6</b>

\* mid-year deletion

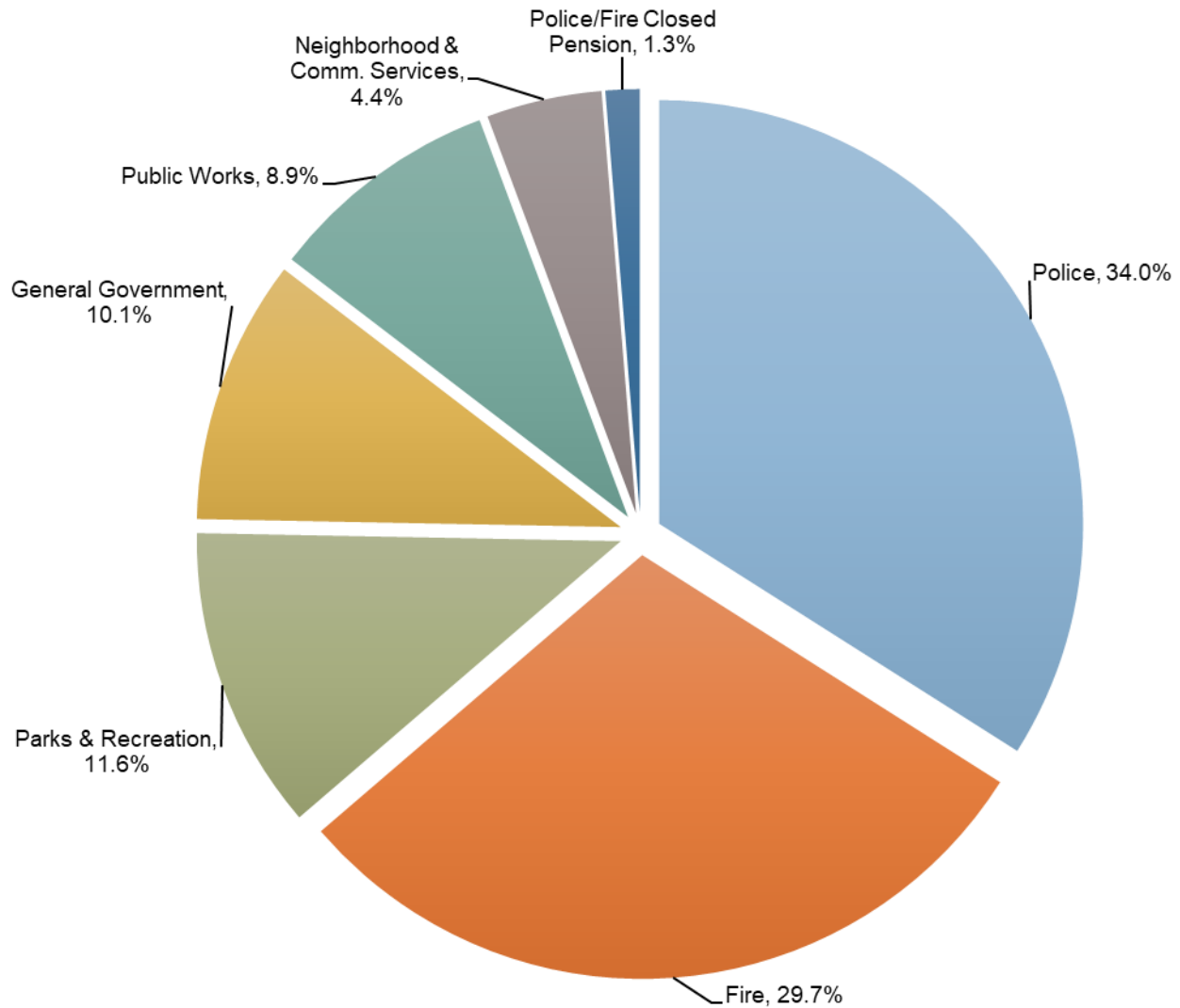
## FY2023 Deletions:

- Eliminated six PT Athletic Staff Assistant I and two PT Referee/Umpire positions in the Parks & Recreation Department.
- Moved two GIS positions from the Public Works Department to the Information Technology Department.

## OTHER PERSONNEL CHANGES

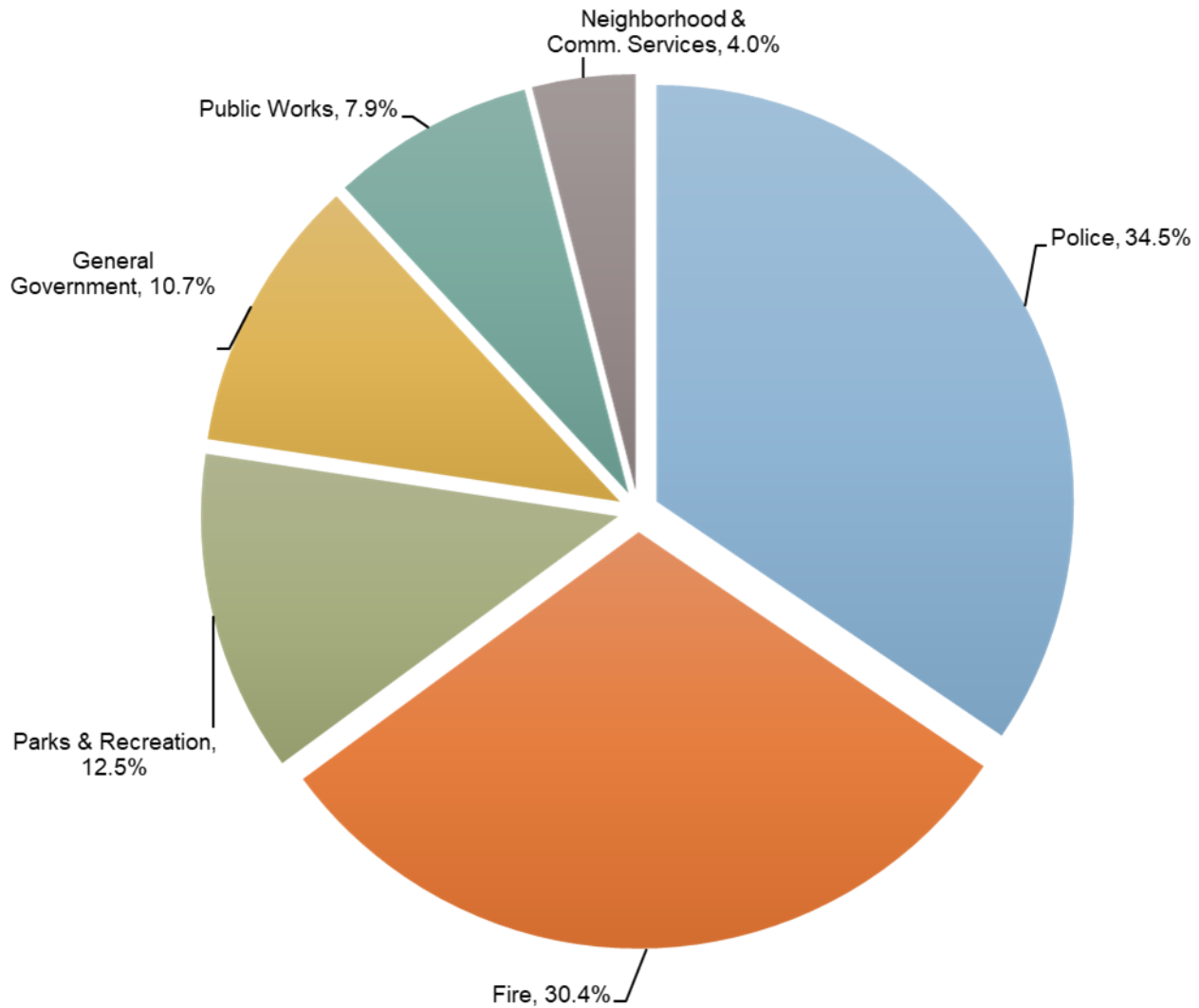
Department/ Division	Position No.	Current Position Title	Current FTE	Current Grade	Approved Position Title	Approved FTE	Approved Grade
Human Resources	15-003	Benefits Manager	1.0	125	Human Resources Manager	1.0	125
	15-004	Administrative Assistant	1.0	115	Human Resources Specialist	1.0	118
Police	21-209	Police Officer	1.0	P1	Police Sergeant	1.0	P2
Information Technology	31-005 to 17-012	GIS Manager	1.0	124	GIS Engineer	1.0	124
	31-014 to 17-013	GIS Technician	1.0	117	GIS Engineer	1.0	124
Public Works	31-013	Assistant City Engineer	1.0	126	Assistant City Engineer	1.0	128
	31-016	Environmental Manager	1.0	125	Environmental Manager	1.0	128
	33-007 33-044	Operations Technician II	2.0	113	Signal Technician I	2.0	115
Parks & Recreation	41-022 46-009	Laborer	1.42	30	Laborer	1.75	30
	43-016 43-017 43-018 43-019 43-020 43-021 43-023 43-024 43-025 43-058 43-059	Referee/Umpire	1.0582	80	Referee/Umpire	0.9251	80
	43-038 43-043 43-044 43-045 43-060 43-061 43-062 43-063	Athletic Staff Assistant I	0.7696	10	Athletic Staff Assistant I	0.6728	10
	45-014 45-016 45-017	Greenskeeper	1.998	30	Greenskeeper	2.625	30
Neighborhood & Community Services	51-009	Grants Coordinator	1.0	123	Grants Manager	1.0	126
	51-028	Housing Coordinator	1.0	123	Housing Manager	1.0	123

# PERSONNEL SERVICE EXPENDITURES — ALL FUNDS



Police	\$ 19,514,548	34.0%
Fire	17,032,758	29.7%
Parks & Recreation	6,672,243	11.6%
General Government	5,798,087	10.1%
Public Works	5,083,198	8.9%
Neighborhood & Comm. Services	2,547,631	4.4%
Police/Fire Closed Pension	744,800	1.3%
<b>Total</b>	<b>\$ 57,393,265</b>	<b>100.0%</b>

# PERSONNEL SERVICE EXPENDITURES — GENERAL FUND



Police	\$ 18,363,156	34.5%
Fire	16,179,849	30.4%
Parks & Recreation	6,672,243	12.5%
General Government	5,696,423	10.7%
Public Works	4,220,710	7.9%
Neighborhood & Comm. Services	2,062,307	4.0%
<b>Total</b>	<b>\$ 53,194,688</b>	<b>100.0%</b>

# APPENDIX E

## CAPITAL IMPROVEMENT PROGRAM (CIP)



# CAPITAL IMPROVEMENT PROGRAM OVERVIEW

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

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

Development of the FY2023 Capital Improvement Program began in February 2022. The estimated cost of requested projects and equipment always exceeds available resources, thus projects must be prioritized and alternate sources of revenue sought. The CIP budget is developed in accordance with the goals and objectives established at the annual elected official/staff retreat. A multi-year plan for capital improvements is also developed and updated annually. The following criteria is then used to evaluate the merit of each improvement proposed project:

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

The total CIP, including all funds and debt service, is \$47,771,065. Excluding debt service, the recommended capital budget is \$38,333,065, of which \$9,518,980 is allocated in the General Fund. Total debt service payments for FY2023 are budgeted at \$9,438,000 with \$3,783,000 coming from General Fund revenues, including \$1,451,000 for the Ballpark bond issue and \$367,000 for the City's share of the Series 2016 ITA debt. Reimbursements from WKU and Warren County will reduce the actual debt service paid by the City to \$6,263,000. Financed capital projects total \$15,450,000 for the purchase of a fire apparatus and the construction of the new public safety training center, a new fire station, and reconstruction of an existing fire station.

The FY2023 recommendation represents a significant increase over the FY2022 adopted CIP budget. General Fund spending is up primarily from a return to normal following two years impacted by COVID-19. The following chart compares the total proposed capital budget with those adopted each of the last ten fiscal years: debt service, General Fund projects excluding debt, and debt as a percentage of the CIP.

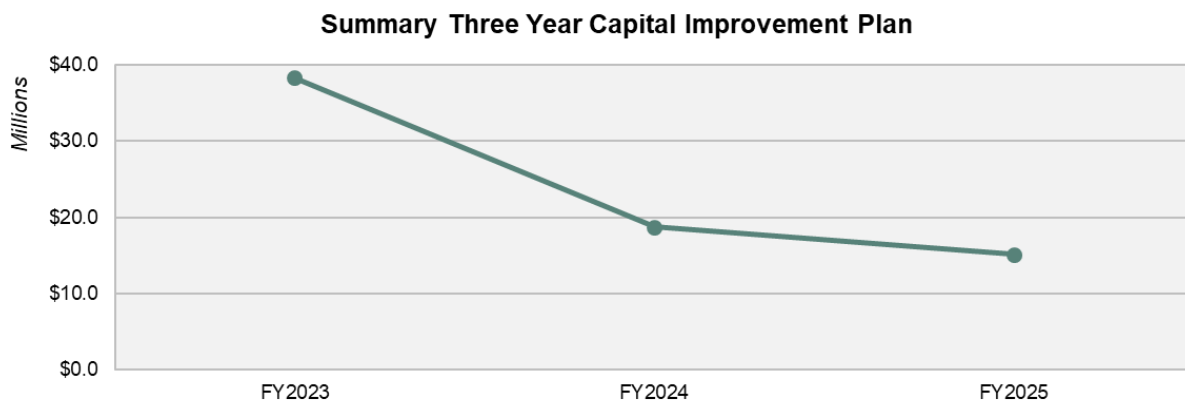
FISCAL YEAR	TOTAL CIP	DEBT ONLY	GENERAL FUND EXCL DEBT	DEBT AS % OF CIP
2014	\$22.3 M	\$13.2 M	\$2.5 M	59.2%
2015	\$20.2 M	\$12.7 M	\$3.9 M	62.9%
2016	\$21.2 M	\$12.9 M	\$3.7 M	60.8%
2017	\$28.9 M	\$12.6 M	\$8.1 M	43.6%
2018	\$29.7 M	\$12.1 M	\$8.4 M	40.7%
2019	\$29.6 M	\$11.8 M	\$10.7 M	39.9%
2020	\$25.8 M	\$11.1 M	\$4.8 M	43.0%
2021	\$20.6 M	\$9.7 M	\$1.2 M	47.1%
2022	\$21.4 M	\$10.1 M	\$5.8 M	47.2%
2023	\$47.8 M	\$9.4 M	\$9.5 M	19.7%

(in millions)

# CAPITAL IMPROVEMENT MULTI-YEAR PROGRAM

Each year, the multi-year Capital Improvement Program is developed in the Fall following adoption of the budget and updated resulting from the Strategic Plan goals and objectives set by the Board of Commissioners. Below is a summary based on projects recommended for FY2023–FY2025 to reflect future planning years. The below out-year data contains projections only.

Category	Expenditures for Planning Years			Projected Three Year Total
	FY2023	FY2024	FY2025	
Information Technology	\$ 583,520	\$ 250,000	\$ 173,000	\$ 1,006,520
Police	822,375	954,108	979,008	2,755,491
Fire	20,861,080	2,912,500	330,000	24,103,580
Public Works	13,792,990	5,460,000	6,600,000	25,852,990
Parks & Recreation	1,498,600	6,900,000	6,300,000	14,698,600
Neighborhood & Community Services	774,500	2,280,000	750,000	3,804,500
<b>Total Expenditures:</b>	<b>\$ 38,333,065</b>	<b>\$ 18,756,608</b>	<b>\$ 15,132,008</b>	<b>\$ 72,221,681</b>



Funding Source	Funding Sources for Planning Years			Projected Three Year Total
	FY2023	FY2024	FY2025	
General Fund	\$ 9,518,980	\$ 4,565,000	\$ 6,100,000	\$ 20,183,980
Special Revenue/Capital Project Funds	10,509,085	14,191,608	9,032,008	33,732,701
Enterprise/Internal Service Funds	2,855,000	0	0	2,855,000
Bond Proceeds	15,450,000	0	0	15,450,000
<b>Total Funding Sources:</b>	<b>\$ 38,333,065</b>	<b>\$ 18,756,608</b>	<b>\$ 15,132,008</b>	<b>\$ 72,221,681</b>

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

# CAPITAL IMPROVEMENT PLAN FUND ALLOCATION REPORT

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL	ON-GOING ANNUAL EXPENSES
<b>INFORMATION TECHNOLOGY</b>						
Server Replacement/Upgrade <sup>†</sup>		\$ 40,000			\$ 40,000	
Netapp Storage Area Network (SAN)		175,000			175,000	
Copier Replacement <sup>†</sup>		47,000			47,000	
Greenwood SAN Fibre Channel		75,000			75,000	
Cisco Unified Communications Manager (CUCM) Upgrade		40,000			40,000	
Network Switch Replacement		35,000			35,000	
ESRI Regional Enterprise Agreement		124,020			124,020	16,420
Police Interview Room Recording System		47,500			47,500	8,800
<b>Total Information Technology:</b>	<b>\$ 0</b>	<b>\$ 583,520</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 583,520</b>	<b>\$ 25,200</b>
<b>POLICE</b>						
Vehicle/Equipment Replacement & Purchase <sup>†</sup>		465,040			465,040	21,585
In-Car & Body Camera Replacements <sup>†</sup>	288,490				288,490	
Handgun Replacements		68,845			68,845	
<b>Total Police:</b>	<b>\$ 288,490</b>	<b>\$ 533,885</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 822,375</b>	<b>\$ 21,585</b>
<b>FIRE</b>						
Transpark Station & Northside Station, Public Safety Training Center Design/Construction <sup>†</sup>	1,920,000	3,000,000		14,700,000	19,620,000	*
Multiple Stations Repairs/Renovations <sup>†</sup>		86,000			86,000	
Transpark Apparatus Purchase <sup>†</sup>				750,000	750,000	20,000
Personal Protective Equipment Replacements		23,540			23,540	
Thermal Imaging Camera Replacements		58,440			58,440	
Airshores Technical Rescue Equipment		88,000			88,000	
Technical Rescue Parking Pad & Drive Entrance		34,600			34,600	
Vehicle Purchases		100,500			100,500	9,765
Northside Fire Station (temporary housing facility)		100,000			100,000	*
<b>Total Fire:</b>	<b>\$ 1,920,000</b>	<b>\$ 3,491,080</b>	<b>\$ 0</b>	<b>\$ 15,450,000</b>	<b>\$ 20,861,080</b>	<b>\$ 29,765</b>
<b>PUBLIC WORKS</b>						
Street Resurfacing <sup>†</sup>	1,000,000	1,000,000			2,000,000	
Sidewalk Reconstruction Program <sup>†</sup>		100,000			100,000	
Sidewalk Improvement Program <sup>†</sup>	500,000				500,000	1,000
Greenways Expansion Program <sup>†</sup>	400,000				400,000	1,000
Stormwater Mitigation Program <sup>†</sup>	200,000				200,000	
Vehicle/Equipment Replacement <sup>†</sup>	447,990				447,990	
Downtown Impro. Project, Phase III <sup>†</sup>		1,265,000			1,265,000	*
Ashley Circle Widening/Intersection Impro. <sup>†</sup>	250,000				250,000	
Intersection Spot Improvements <sup>†</sup>		250,000			250,000	
<b>Pubic Works, Continued on next page</b>						

\* 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 85 - 112.

# CAPITAL IMPROVEMENT PLAN FUND ALLOCATION REPORT, continued

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL	ON-GOING ANNUAL EXPENSES
<b>PUBLIC WORKS, Continued</b>						
Westen Ave. Roundabouts <sup>†</sup>	1,200,000				1,200,000	
Greenhill Street Extension <sup>†</sup>		150,000			150,000	*
College Street Pedestrian Bridge Project <sup>†</sup>	400,000				400,000	
Convention Center Bathroom Renovation <sup>†</sup>			500,000		500,000	
Fleet Generator Purchase & Installation			100,000		100,000	*
City Hall Campus & Police Parking Lots Sealing & Striping	60,000				60,000	
Fleet Parking Lot Overlay			55,000		55,000	
Police Records Bullet Resist Glass	50,000	25,000			75,000	
Police Evidence Locker Replacement	40,000				40,000	
City Hall Annex License Interior Remodel Design <sup>†</sup>	50,000				50,000	
Convention Center Parking Lot & Lighting Upgrades			200,000		200,000	*
City Hall Annex Window Replacements <sup>†</sup>	50,000				50,000	(500)
Energy Savings Project	1,850,000	1,650,000	2,000,000		5,500,000	*
					\$	
<b>Total Public Works:</b>	<b>\$ 6,497,990</b>	<b>\$ 4,440,000</b>	<b>\$ 2,855,000</b>	<b>\$ 0</b>	<b>13,792,990</b>	<b>\$ 1,500</b>
<b>PARKS &amp; RECREATION</b>						
Equipment/Vehicle Replacement & Purchase <sup>†</sup>	469,000				469,000	8,970
Parker Bennett Interior Remodel	40,000				40,000	
Community Action Wall & Floor Repairs	25,000				25,000	
CrossWinds Golf Course Irrigation Replacement <sup>†</sup>		300,000			300,000	*
Parks Parking Lot Improvements <sup>†</sup>		149,600			149,600	
Paul Walker Golf Cart Replacements		150,000			150,000	
Russell Sims Aquatic Center Picnic Table Replacements	45,000				45,000	
Hobson Driving Range Net Expansion		100,000			100,000	
Lovers Lane Outdoor Fitness Court		220,000			220,000	1,000
<b>Total Parks &amp; Recreation:</b>	<b>\$ 579,000</b>	<b>\$ 919,600</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,498,600</b>	<b>\$ 9,970</b>
<b>NEIGHBORHOOD &amp; COMMUNITY SERVICES</b>						
Vehicle Purchase	33,500				33,500	3,255
BG Reinvestment Neighb. Improv. Prog. <sup>†</sup>	200,000	541,000			741,000	
<b>Total Neighborhood &amp; Community Services:</b>	<b>\$ 233,500</b>	<b>\$ 541,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 774,500</b>	<b>\$ 3,255</b>
					\$	
<b>SUBTOTAL</b>	<b>\$ 9,518,980</b>	<b>\$ 10,509,085</b>	<b>\$ 2,855,000</b>	<b>\$ 15,450,000</b>	<b>38,333,065</b>	<b>\$ 91,295</b>

\* 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.


# CAPITAL IMPROVEMENT PLAN FUND ALLOCATION REPORT , continued

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL
<b>DEBT SERVICE</b>					
WKU Project 2010/2011 Bond (2002 Bonds Refinanced) (100% Reimbursement from WKU)		\$ 2,808,000 (2,808,000)			\$ 2,808,000 (2,808,000)
GO Bond (Refinancing 2004) Series 2012A	939,000				939,000
GO Bond (Refinancing 2004) Series 2012B	155,000				155,000
GO Bond (Refinancing 2007A) Series 2015	871,000				871,000
GO Bond (Refinancing 2007B & C) Series 2016A & B, ITA (50% Reimbursement from Warren County)	367,000	367,000 (367,000)			734,000 (367,000)
GO Bond (Refinancing 2008A & B) Series 2016C, Ballpark and Fire Stations	1,451,000	462,000			1,913,000
2018 Fire Trucks Note		416,000			416,000
2019 Fire Trucks Note		171,000			171,000
2020 Fire Trucks Note		234,000			234,000
GO Bond Series 2021A & B, ITA Transpark Expansion		1,197,000			1,197,000
<b>Total Debt Service:</b>	<b>\$ 3,783,000</b>	<b>\$ 2,480,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,263,000</b>
<b>GRAND TOTAL</b>	<b>\$ 13,301,980</b>	<b>\$ 12,989,085</b>	<b>\$ 2,855,000</b>	<b>\$ 15,450,000</b>	<b>\$ 44,596,065</b>
<b>Total Debt Service: w/o Reimbursements</b>	<b>\$ 3,783,000</b>	<b>\$ 5,655,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 9,438,000</b>
<b>GRAND TOTAL w/o Reimbursements</b>	<b>\$ 13,301,980</b>	<b>\$ 16,164,085</b>	<b>\$ 2,855,000</b>	<b>\$ 15,450,000</b>	<b>\$ 47,771,065</b>

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


# CAPITAL IMPROVEMENT PROGRAM — MULTI-YEAR PROJECTS

## Information Technology: Server Replacement/Upgrade

FY2023 Project Description					Strategic Plan Pillar
Servers are being replaced over several years due to age and software upgrades. Server replacement is prioritized based on remaining useful life of the server and scheduled projects.					Technology/Fiber Optic Internet Infrastructure
Impact on Operating Budget					
This project will continue to be managed by the Information Technology staff and will impact the Department's workload.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
Special Revenue/Capital Projects	\$ 40,000	\$ 40,000	\$ 40,000	\$40,000	\$ 160,000
Total	\$ 40,000	\$ 40,000	\$ 40,000	\$40,000	\$ 160,000
FY2023—FY2026 Funding					
The Technology Capital Project Fund will provide funding for this project.					
			Status of Prior Year Projects		
			Since the inception of this project in FY2016, over 31 servers have been replaced and/or upgraded with funding totaling \$320,000.		

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


## Information Technology: Copier Replacement

FY2023 Project Description					Strategic Plan Pillar
The City's inventory of copiers includes several reaching end-of-life status. Printers are replaced on an as-needed basis, but copiers generally have more functionality and heavier usage. In FY2023, up to five multi-function copiers are recommended to be replaced.					Technology/Fiber Optic Internet Infrastructure
Impact on Operating Budget					
This project will continue to be managed by the Information Technology staff and will impact the Department's workload.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
Special Revenue/Capital Projects	\$ 47,000	\$ 45,000	\$ 45,000	\$ 45,000	\$182,000
Total	\$ 47,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 182,000
FY2023—FY2026 Funding					
The Technology Capital Project Fund will provide funding for this project.					
				Status of Prior Year Projects	
				This is the second year of this project and to-date, \$87,000 of budget has been allocated. In the first year, four copiers were replaced and the budget was supplemented with a rebate on the purchases totaling over \$7,000.	




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

### Information Technology: Call Manager Software Upgrade and Phone Handset Replacements

FY2023 Project Description					Strategic Plan Pillar
Employee phone handsets are aging and necessitate replacement in order to support future software upgrades and additional functionality. Last year, in the first year of funding, obsolete cordless and internal Information Technology devices were replaced. In Fiscal Year 2023, funds will be used to replace the VOIP Cisco Unified Communications Manager (CUCM) server and upgrade the application to the newest version. In future years, handsets will be replaced with an updated model.					Technology/Fiber Optic Internet Infrastructure
Impact on Operating Budget					
This project will continue to be managed by the Information Technology staff and will impact the Department's workload.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
Special Revenue/Capital Projects	\$ 40,000		\$ 40,000	\$ 40,000	\$ 120,000
Total	\$ 40,000		\$ 40,000	\$ 40,000	\$ 120,000
FY2023—FY2026 Funding					
The Technology Capital Project Fund will provide funding for this project.					
			Status of Prior Year Projects		
			<p>This is the second year of a four year project, \$40,000 was allocated in FY2022 to replace 130 handsets.</p> <p>Including the FY2023 budget, a total of \$80,000 has been dedicated to this project.</p>		


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

## Police: Vehicle Purchases & Replacements

FY2023 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 ten years. The FY2023 budget will provide eight patrol vehicles, two administration vehicles, and one 1/2 ton truck for the Police Department. The base cost of a patrol vehicle is approximately \$35,800; however, equipment and outfitting cost an additional \$7,130 per vehicle. The base cost of an administration vehicle is \$35,800 each, with up-fitting costs estimated at \$5,000 per vehicle. The non-patrol truck is budgeted at \$40,000.</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>					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
General Fund		\$ 21,585	\$ 21,585	\$ 21,585	\$ 64,755
Special Revenue/Capital Projects	\$ 465,040	\$ 515,160	\$ 515,160	\$ 515,160	\$ 2,010,520
Total	\$ 465,040	\$ 536,745	\$ 536,745	\$ 536,745	\$ 2,075,275
FY2023—FY2026 Funding					
<p>The Equipment Replacement Capital Project Fund is the source of funding for this project in current and future years.</p>					
				Status of Prior Year Projects	
				<p>Since FY2013, the Fleet Division of the Public Works Department has replaced or added 352 vehicles and equipment and 53 components citywide.</p>	


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

## Police: In-Car and Body Camera Replacement

FY2023 Project Description					Strategic Plan Pillar
<p>The current in-car and body cameras are recommended for replacement due to the age of the equipment, ongoing battery failure, maintenance issues, and lack of customer support from the current provider.</p> <p>Starting in FY2023, the Police Department will replace approximately 20 in-car and body cameras each year in this five year plan. The new equipment will include upgraded technology and added features to expand capabilities with capturing video evidence.</p>					Technology/Fiber Optic Internet Infrastructure
Impact on Operating Budget					
Maintenance managed by the Police Department staff, while the Information Technology staff will manage the project. Both Department's workload will be impacted.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 288,490	\$ 353,628	\$ 378,528	\$ 353,628	\$ 1,374,274
Total	\$ 288,490	\$ 353,628	\$ 378,528	\$ 353,628	\$ 1,374,274
FY2023—FY2026 Funding					
The General Fund is the source of funding for this project as well as funds from the Edward Byrne Memorial Justice Assistance Grant (JAG) Program.					
			Status of Prior Year Projects		
			<p>This is the first year of the five year project. Last year \$152,880 was budgeted through the General Fund and \$30,039 was received from FY2020 and FY2021 Justice Assistance Grant (JAG) funding, which will be carried forward and added to the FY2023 project amount.</p>		

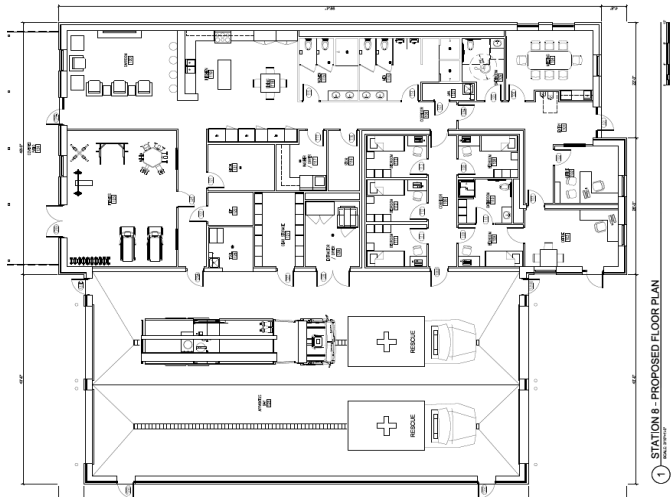
# CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

## Fire: Multiple Station Repairs/Renovations

FY2023 Project Description					Strategic Plan Pillar
The Fire Department strives to maintain the physical condition of each fire station. Multiple stations are in need of care, maintenance, and updates. Funds have been requested over the previous three years and for the upcoming fourth and final year for multiple projects. FY2023 repairs and renovations include variations of interior painting, personal protective equipment locker replacement, kitchen and exercise room flooring replacements, and/or building repairs at five locations.					Efficient Governance
Impact on Operating Budget					
This project will be continue to be managed by the Fire Department staff and will impact the Department's workload.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
Special Revenue/Capital Projects	\$ 86,000				\$ 86,000
Total	\$ 86,000				\$ 86,000
FY2023—FY2026 Funding					
The funding source for this project is the Fire Improvement Special Revenue Fund.					
			Status of Prior Year Projects		
			<p>FY2023 is the fourth and final year of the four year project; to-date \$339,000 has been allocated.</p> <p>In FY2020, engine room floors were repaired, flooring was replaced, and interior and exterior damage from structural settling was repaired. In FY2021, kitchen cabinets, interior lighting, and classroom carpets were replaced. During FY2022, interior painting, cell dialer replacements, kitchen and shower repairs, and remodels were budgeted.</p>		

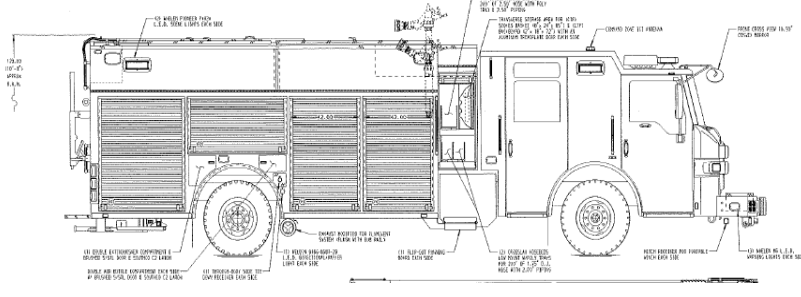
## CAPITAL IMPROVEMENT PROGRAM—MULTI-YEAR PROJECTS, *continued*

### Fire: Transpark Fire Station & Northside Fire Station, Public Safety Training Center Design & Construction

FY2023 Project Description					Strategic Plan Pillar
<p>The City has experienced continued growth and development in the area of the Kentucky Transpark. This growth has expedited the need to build an additional fire station to provide adequate fire protection to the surrounding area.</p> <p>Additionally, the design of a new Public Safety Training Center is nearing completion. The design will include the construction of a new fire station/training facility for both the Police and Fire Departments and significant renovations to the existing Fire Department grounds.</p> <p>The three projects were combined into one budget proposal to complete architectural services and the funding for construction costs to build the Transpark Fire Station, rebuild Northside Fire Station, construct the Public Safety Training Center, cover utility relocations, grading and paving of access roads, and add a training track.</p>					Efficient Governance
Impact on Operating Budget					
This project will initially be managed by the Fire Department staff, with participation by Police and Public Works staff.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 1,920,000	\$ 500,000	\$ 29,520	\$ 84,550	\$ 2,534,070
Special Revenue/Capital Projects	\$ 3,000,000	\$ 2,000,000	\$ 9,900	\$ 19,800	\$ 5,029,700
Financed Projects	\$ 14,700,000				\$ 14,700,000
Total	\$ 19,620,000	\$ 2,500,000	\$ 39,420	\$ 104,350	\$ 22,263,770
FY2023—FY2026 Funding					
The funding source for this project is the General Fund, Fire Improvement Special Revenue Fund, Police Improvement Special Revenue Fund, and the remaining funds will be financed with debt proceeds during FY2023.					
					Status of Prior Year Projects
					<p>FY2022 was the first year of this multi-year project with \$300,000 of budget contributed for design costs.</p>

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


## Fire: Transpark Apparatus & Equipment Purchase

FY2023 Project Description					Strategic Plan Pillar
With the addition of a new fire station at the Kentucky Transpark, there is also a need for an additional fire apparatus. The Department will also need additional equipment to outfit the apparatus, estimated at approximately \$50,000. The lead time is approximately twelve to eighteen months for the fire apparatus to be built and then the outfitting will take place in the following year.					Efficient Governance
Impact on Operating Budget					
This project will be managed by the Fire Department with assistance from 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 apparatus is also covered under warranty for a period of time depending on the manufacturer.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
General Fund		\$ 15,000	\$ 15,000	\$ 15,000	\$ 45,000
Special Revenue/Capital Projects		\$ 55,000	\$ 5,000	\$ 5,000	\$ 65,000
Financed Projects	\$ 750,000				\$750,000
Total	\$ 750,000	\$ 70,000	\$ 20,000	\$ 20,000	\$860,000
FY2023—FY2026 Funding					
The funding source for this project is the Fire Improvement Special Revenue Fund with on-going maintenance costs split between the Fire Improvement Special Revenue Fund and the General Fund, while the initial purchase in FY2023 will be financed with debt proceeds.					
					Status of Prior Year Projects
					This is the first year of the two year project.




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

## Public Works: Street Resurfacing (Overlay Project)

FY2023 Project Description					Strategic Plan Pillar
This on-going program provides for resurfacing of streets according to priorities determined from data provided by the pavement management system. State Liquid Fuel Tax (LFT) revenues of \$1.0 million plus \$1.0 million in local tax dollars will be used to resurface approximately 12.0 miles of roadway, given standard road conditions and recent resurfacing contracts.					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	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,000,000
Special Revenue/Capital Projects	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,000,000
Total	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 8,000,000
FY2023—FY2026 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 200 miles of roadways with funding totaling over \$23.1 million.</p> <p>In FY2022, about 13 miles were resurfaced through this Program.</p>

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


## Public Works: Greenways Expansion/Construction Program

FY2023 Project Description					Strategic Plan Pillar
<p>The purpose of the proposed Greenways Expansion Program is to identify, prioritize and close critical gaps in the city's multi-use path network.</p> <p>The funding for this initiative will be a recurring, annual allotment of \$400,000. Each year, a panel will evaluate candidate projects to a set of criteria and prioritize into a sequence for design and construction. Staff will work with Neighborhood &amp; Community Services (NCS) to gather input from neighborhoods within the project areas in an effort to allow sufficient time for public comment and involvement before, during, and after the final design.</p>					Riverfront & Greenways Development
Impact on Operating Budget					
This project continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,600,000
Total	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,600,000
FY2023—FY2026 Funding					
The primary source of funding is the General Fund, which funds are transferred to the Sidewalk Capital Project Fund.					
					Status of Prior Year Projects
					<p>FY2023 is the third year of this proposed program. To-date, \$1,075,000 of funding has been provided.</p> <p>Two projects have recently been approved to construct 3,008 linear feet of greenways along Bryant Way (2,310 linear feet) and Smallhouse Road (700 linear feet).</p>




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

## Public Works: Sidewalk Reconstruction Program

FY2023 Project Description					Strategic Plan Pillar
This on-going program replaces sidewalk, curb, and gutter. The primary focus is to replace existing sidewalks to eliminate trip hazards and improve ADA compliance. The Department employs a corridor approach, improving entire blocks rather than individual locations.					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	FY2023	FY2024	FY2025	FY2026	Total
Special Revenue/Capital Projects	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
Total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
FY2023—FY2026 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 4.5 miles of sidewalk since FY2011. A budget of \$100,000 has historically been provided each year.	


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

## Public Works: Sidewalk Improvement Program

FY2023 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 &amp; 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	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000
Total	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000
FY2023—FY2026 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
					Since the program's inception in FY2008, over 17.48 miles of new sidewalk have been constructed or are pending and over \$8.15 million has been allocated from the General Fund.


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

## Public Works: Stormwater Mitigation Program

FY2023 Project Description					Strategic Plan Pillar
The City has allocated local tax revenues to mitigate stormwater problems since the May 2010 flooding in Bowling Green. The FY2023 budget commits an additional \$200,000 to address the backlog of prioritized projects. Projects range from deepening an existing basin, to constructing a new retention basin, and numerous smaller projects. Costs depend greatly upon the conditions such as rock, level of protection desired (75 or 100-year storm), and market conditions for bids.					Strong Neighborhoods
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload. The Public Works Operations employees also assist by addressing smaller projects throughout the year as needed.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
FY2023—FY2026 Funding					
The primary source of funding is the General Fund, which funds are transferred to the Stormwater Improvement Capital Project Fund.					
				Status of Prior Year Projects	
				<p>Since this program's inception in FY2011, the City has allocated \$6.1 million in local tax revenues. A total of 60 projects were identified at that time and to-date more than 20 projects have been completed. Since that time, an additional 30+ projects have been identified and included in this program.</p> <p>In FY2022, staff identified three locations along sections of Oaklawn Way, Fair Street, and Crewdson Drive for potential projects. Staff has gathered information and is preparing to proceed with survey and design.</p>	

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


## Public Works: Vehicle/Equipment Replacement

FY2023 Project Description					Strategic Plan Pillar
<p>Equipment and vehicle replacement is determined by considering the equipment age, mileage, maintenance history, and continued serviceability. In FY2023, four pieces of equipment are recommended for replacement in the Operations Division and one vehicle in the Fleet Division. The Operations Division equipment includes a skid steer loader, front end loader, leaf machine, and a salter/spreader; while the Fleet Division will receive a 1/2 ton truck. The older unit being replaced in Fleet will be transferred to Parks Maintenance.</p> <p>Future year vehicle/equipment replacements and/or additions are currently under evaluation and no specific information is available at this time. Estimated amounts have been added for those years to reflect anticipated costs in out-years.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet staff and will impact the Division's workload. 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	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 447,990	\$ 160,000	\$ 500,000		\$ 1,107,990
Total	\$ 447,990	\$ 160,000	\$ 500,000		\$ 1,107,990
FY2023—FY2026 Funding					
<p>The General Fund is the source of funding for this project, which funds are transferred to the Equipment Replacement Capital Project Fund.</p>					
				Status of Prior Year Projects	
				<p>Since FY2013, the Fleet Division of the Public Works Department has replaced or added 352 vehicles and equipment and 53 components citywide.</p> <p>In FY2022, vehicles were ordered to replace older vehicles in Parks &amp; Recreation, Facilities Management, and Operations.</p>	




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

## Public Works: Downtown Improvements Project, Phase III

FY2023 Project Description					Strategic Plan Pillar
<p>The City has committed to make public improvements in the downtown area to create safe pedestrian amenities, cohesion between past investments, improve deteriorating public infrastructure including streets, sidewalks, trails and alleys, and all appurtenances, and provide an inviting connection between Fountain Square Park and Circus Square Park.</p> <p>A professional firm with experience in downtown urban enrichments was selected in FY2018 to develop, engineer, and design a variety of public enhancements. These enhancements create better functionality and connection between the two parks, improve pedestrian safety, and create a more useable and inviting environment for the variety of business and entertainment opportunities in downtown Bowling Green.</p> <p>The total Phase I project cost was \$4.4 million to construct improvements between 10<sup>th</sup> Avenue to Spring Alley, including the area around the downtown square, Capital Alley, Heritage Trail and Morris Alley. Phase II cost approximately \$1.6 million to expand streetscape improvements on College and State Streets from Spring Alley to 6<sup>th</sup> Avenue and included 8<sup>th</sup> Avenue between State and College Streets and one block of Main Avenue on either side of College and State Streets. Phases I and II are now complete.</p> <p>Phase III is still under evaluation, but could extend streetscape improvements in the downtown area upward towards WKU's campus on State and College Streets, extend outward toward Chestnut and Center Streets, or extend toward the river. Pre-funding began in FY2021 with \$3.11 million allocated through FY2023.</p>					Downtown Development
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
Special Revenue/Capital Projects	\$ 1,265,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 2,165,000
Total	\$ 1,265,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 2,165,000
FY2023—FY2026 Funding					
The primary source of funding is the General Fund, then funds are transferred to the Downtown Development Capital Project Fund. Other funding is supplemented by the City's 20% distribution of Downtown TIF revenues through the TIF District Special Revenue Fund.					
			Status of Prior Year Projects		
			<p>Funding totaling \$8,365,000 has been provided in prior fiscal years for: Fountain Square Park capital improvements (\$625,000 in FY2017), Downtown Wayfinding Project (\$100,000 in FY2018), and the Downtown Improvements Project (\$4,875,000 since FY2018).</p> <p>Phases I and II of the Downtown Improvements Project have been fully completed at a cost of approximately \$6.0 million.</p> <p>Phase III has received a total of \$3.11 million in funding.</p>		


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

## Public Works: Ashley Circle Widening/Intersection Improvements

FY2023 Project Description					Strategic Plan Pillar
<p>The existing intersections with Ashley Circle and Scottsville Road at Wilkinson Trace and at Ashley Street were originally constructed approximately 50 years ago. Since that time, development and traffic have continued to grow which has resulted in long delays at the two signalized intersections. This project will reduce congestion by providing additional storage and space for vehicles making left turns onto Scottsville Road.</p> <p>In FY2022, funding of \$750,000 was allocated for project design, property acquisition, and utility relocation for both intersections. Due to rising construction costs, the project has been scaled back to address intersection improvements along three approaches off Scottsville Road. Additional budget of \$250,000 is being recommended in FY2023 to manage higher traffic volumes and improve traffic flow from Scottsville Road toward Greenview Hospital and the Westen Avenue corridor.</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	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 250,000				\$ 250,000
Total	\$ 250,000				\$ 250,000
FY2023—FY2026 Funding					
Primary source of funding is the General Fund, which project funds are transferred to the Future Roads Capital Project Fund.					
				Status of Prior Year Projects	
				This is the second year of the multi-year project and a total of \$1,000,000 has been allocated.	


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

## Public Works: Westen Avenue Roundabouts

FY2023 Project Description					Strategic Plan Pillar
<p>The Westen Avenue Roundabouts project will fund design, property acquisition, and construction of residential roundabouts at four intersections along Westen Avenue; at the intersection with Rockingham Avenue, Patrick Way, Highland Way, and Ashley Circle. Given the success of the neighborhood roundabouts completed in FY2020, other locations were evaluated within the City where traffic flow could be improved with the installation of smaller roundabouts in residential areas. The locations selected will provide better traffic flow for motorists along Westen Avenue by eliminating the need for stop signs at all four locations. In addition, the roundabouts will provide traffic calming along Westen Avenue by reducing speeds and providing pedestrians with a safer location to cross both roadways at all four intersections.</p> <p>In FY2022, funds were allocated in the amount of \$75,000 for the design of all four intersections. Additionally, \$819,000 was requested in FY2022 to begin the construction of the Rockingham Avenue roundabout to take advantage of reduced Bowling Green High School traffic during summer months.</p> <p>In FY2023, funds will be allocated for the construction of the remaining three roundabouts at Patrick Way, Highland Way, and Ashley Circle.</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	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 1,200,000				\$ 1,200,000
Total	\$ 1,200,000				\$ 1,200,000
FY2023—FY2026 Funding					
Primary source of funding is the General Fund with funds transferred to the Future Roads Capital Project Fund.					
			Status of Prior Year Projects		
			<p>This is the second and final year of this project. A total budget of over \$2.0 million has been allocated for its completion.</p>		

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


## Public Works: Intersection Spot Improvements

FY2023 Project Description					Strategic Plan Pillar
<p>This project is to fund intersection improvements, widening, and sidewalks at various intersections throughout the city. The improvements may include road repairs, signal upgrades, safety modifications, and/or congestion improvements.</p> <p>FY2023 funds will be used to repair concrete on Beauty Avenue at Double Springs Boulevard, replace the entrance pavement on Hogle Drive at 31W Bypass, construct a raised island on Creason Street at University Boulevard to prohibit left turns, construct a mini-roundabout at Reservoir Hill Park at the intersection of High Street and Main Avenue, and upgrade traffic signal equipment at 10th Avenue and Chestnut Street.</p> <p>These spot improvement projects will address safety and functionality at selected intersections.</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	FY2023	FY2024	FY2025	FY2026	Total
Special Revenue/Capital Projects	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,000,000
Total	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,000,000
FY2023—FY2026 Funding					
Primary source of funding is the Liquid Fuel Tax (LFT) Special Revenue Fund.					
				Status of Prior Year Projects	
				<p>This is the second year of this project. A total budget of \$500,000 has been allocated in its first two years.</p> <p>Due to increased construction costs, some of the projects planned for FY2022 could not be completed and have been moved to FY2023.</p>	




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

## Public Works: Greenhill Street Extension

FY2023 Project Description					Strategic Plan Pillar
<p>This project is for the design, property acquisition, and construction of the extension of Greenhill Street to complete the connection from Whispering Hills Boulevard to Veterans Memorial Lane. Greenhill Street is currently a dead end residential street.</p> <p>FY2023 funds will be allocated for the design and property acquisition in the amount of \$150,000. Funding for construction will be requested in FY2024.</p>					Transportation
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload. On-going costs will be funded by the General Fund for general pavement and storm sewer maintenance.</p>					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 150,000	\$ 600,000			\$ 750,000
Total	\$ 150,000	\$ 600,000			\$ 750,000
FY2023—FY2026 Funding					
<p>Primary source of funding is the General Fund with funds transferred to the Future Roads Capital Project Fund.</p>					
					Status of Prior Year Projects
					<p>This is the first year of this project.</p>


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

### Public Works: College Street Pedestrian Bridge Improvements

FY2023 Project Description					Strategic Plan Pillar
<p>The College Street Pedestrian Bridge is located downtown in Riverfront Park and was completed in 1915. This historic truss bridge has served as a pedestrian bridge on the City's Greenway network since the 1990's. In 2019, KYTC Bridge Inspection staff performed a bridge inspection that included an arm's length inspection of all non-redundant steel tension members, general inspection of the deck, superstructure, and substructure components. Recommended improvements and maintenance actions to various components of the structure were provided to the City.</p> <p>Funding of \$40,000 was allocated in FY2022 for project design. The FY2023 budget of \$400,000 is a match to the TAP grant received during FY2022 and will be used to complete rehabilitation of the historic bridge, which will include minor repairs to the structure, deck, scour mitigation, and repainting.</p>					Riverfront & Greenways Development
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 400,000				\$ 400,000
Total	\$ 400,000				\$ 400,000
FY2023—FY2026 Funding					
Primary source of funding is the General Fund. TAP Grant funding was awarded in the amount of \$1.6 million during FY2022.					
			Status of Prior Year Projects		
			This is the second year of the multi-year project with \$440,000 budgeted to date of City funding and \$1.6 million of grant funding.		


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

## Public Works: Convention Center Bathroom Renovations

FY2023 Project Description					Strategic Plan Pillar
This project is for the renovation of the three sets of bathrooms located in the Sloan Convention Center. The restrooms were last renovated in 2009 and are showing wear from regular use. The FY2022 budgeted amount of \$50,000 funded design and construction administration. The FY2023 budget will fund construction costs.					Efficient Governance
Impact on Operating Budget					
This project will continue to be managed by the Public Works Facilities Management Division staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
Enterprise Fund	\$ 500,000				\$ 500,000
Total	\$ 500,000				\$ 500,000
FY2023—FY2026 Funding					
Primary source of funding is the Convention Center Enterprise Fund.					
				Status of Prior Year Projects	
				This is the second and final year of the multi-year project. A total of \$550,000 has been allocated.	


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

### Public Works: City Hall Annex Interior Remodel

FY2023 Project Description					Strategic Plan Pillar
The City Hall Annex houses the Finance, Information Technology, and Law Departments. The Finance Department occupies the largest footprint of the building, which includes the areas utilized by the Revenue Division for licensing and payments of local taxes and fees in the front lobby. The current lobby lacks adequate space for multiple customers to be served simultaneously and confidentially. The FY2023 budget includes funding for the interior remodel design and construction costs will follow in FY2024.					Efficient Governance
Impact on Operating Budget					
This project will be managed by the Public Works Facilities Management Division staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 50,000				\$ 50,000
Special Revenue/Capital Projects		\$ 200,000			\$ 200,000
Total	\$ 50,000	\$ 200,000			\$ 250,000
FY2023—FY2026 Funding					
Primary source of funding is the General Fund, then funds are transferred to the Municipal Facilities Capital Project Fund.					
					Status of Prior Year Projects
					This is the first year of the multi-year project.

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


## Public Works: City Hall Annex Window Replacement

FY2023 Project Description					Strategic Plan Pillar
This project is for the continuation of window replacement in the City Hall Annex. The replacement will cover the building windows along the parking lot facing the Public Works Building. This project is expected to reduce utility costs with more energy efficient windows.					Efficient Governance
Impact on Operating Budget					
This project will continue to be managed by the Public Works Facilities Management Division staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 50,000				\$ 50,000
Total	\$ 50,000				\$ 50,000
FY2023—FY2026 Funding					
Primary source of funding is the General Fund with funds being transferred to the Municipal Facilities Capital Project Fund.					
					Status of Prior Year Projects
					This is the second and final year of the multi-year project. A total budget of \$125,000 has been allocated; however, only \$62,125 was spent of the FY2022 budgeted amount of \$75,000.




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

## Parks & Recreation: Riverfront Park Development

FY2023 Project Description					Strategic Plan Pillar
<p>In 2020, the City of Bowling Green requested a grant in the amount of \$750,000 from the National Park Service with a \$1.5 million local match from the City of Bowling Green for a total cost of \$2.25 million. In FY2022, the City funded an additional \$1.0 million to pre-fund Phase II of this project, which may include: pedestrian bridge and paths, restrooms, fishing platforms, boulder park, disc golf, parking lot improvements, and construction costs.</p> <p>The Riverfront Development Project will breathe life into distressed park areas significantly underutilized due to a lack of amenities and safety concerns arising from steep terrain, absent lighting, natural vegetation seclusion, and reported crime. The project's boat ramp will improve search and rescue efforts within the Barren River while increasing safety of first responders. Furthermore, the project compliments the revitalization of the River Street corridor led by a grass roots effort poised to remove blight, attract new private investment, and increase jobs.</p> <p>Once the grant award of \$750,000 is finalized, the City plans to proceed with Phase I of the project.</p>					Riverfront & Greenways Development
Impact on Operating Budget					
<p>This project will be managed by the NCS and Parks &amp; Recreation Maintenance Division staff and will impact the Division's workload. Public Works Operations Division staff may assist as necessary. On-going operational costs will be funded by the General Fund for mulch, general maintenance supplies, utilities, dirt/rock for bike track and playground repairs, and are estimated to begin as early as FY2024.</p>					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
General Fund		\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000
Special Revenue/Capital Projects		\$ 2,000,000	\$ 2,000,000		\$ 4,000,000
Total		\$ 2,050,000	\$ 2,050,000	\$ 50,000	\$ 4,150,000
FY2023—FY2026 Funding					
<p>The primary source of funding is from the General Fund and Parks Improvement Capital Project Fund, from which funds were moved to the Riverfront Development Capital Project Fund.</p>					
				Status of Prior Year Projects	
				<p>FY2023 is the third year of this multi-year project, through which \$2.5 million has been funded by the City. In FY2021, initial property acquisition began. During FY2022, a pedestrian connection was added along River Street to the Riverfront Park area.</p>	


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

## Parks & Recreation: Vehicle/Equipment Purchase & Replacement

FY2023 Project Description					Strategic Plan Pillar
<p>Vehicle and equipment replacement is determined by considering the age, mileage, maintenance history, and continued serviceability. In FY2023, six utility vehicles, one mower, one turf mower, and one backhoe loader are recommended for replacement for the Cemetery, Golf Maintenance, and Parks Maintenance Divisions. Additionally, a new excavator, 1/2 ton truck, enclosed trailer, and utility vehicle will be purchased and added to the fleet at Parks Maintenance.</p> <p>Future fiscal year vehicle/equipment replacements and/or additions are currently under evaluation and no specific information is available at this time. Estimated amounts have been added for those years to reflect anticipated costs in future years.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet and Parks &amp; 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	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 469,000	\$ 208,970	\$ 208,970	\$ 208,970	\$ 1,095,910
Total	\$ 469,000	\$ 208,970	\$ 208,970	\$ 208,970	\$ 1,095,910
FY2023—FY2026 Funding					
<p>The primary source of funding is the General Fund, which funds are transferred to the Equipment Replacement Capital Project Fund.</p>					
				Status of Prior Year Projects	
				<p>Since FY2013, the Fleet Division of the Public Works Department has replaced or added 352 vehicles and equipment 53 components citywide.</p>	

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


## Parks & Recreation: CrossWinds Golf Course Irrigation Replacement

FY2023 Project Description					Strategic Plan Pillar
<p>The CrossWinds irrigation system currently in place is the original from the 1990 golf course construction. After 30 years, the wiring of the system is unreliable after an abundance of repairs and also antiquated since new systems are wireless. Leaks and repairs have become frequent and fairway irrigation is rarely used due to the threat of a major failure.</p> <p>Irrigation is supplied with water from the Barren River and City provided water is only used when the river is below the pump level. Currently, staff must hand water greens to allow any breaches to be identified, which results in overtime and loss of work time. A new system would be automated through a cell phone app and savings will be realized through more efficient staff work hours.</p>					Efficient Governance
Impact on Operating Budget					
This project will continue to be managed by the Parks & Recreation Golf Division staff and will impact the Division's workload. Public Works Operations Division staff may assist as necessary.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
Special Revenue/Capital Projects	\$ 300,000				\$ 300,000
Total	\$ 300,000				\$ 300,000
FY2023—FY2026 Funding					
The primary source of funding is the Parks Capital Improvement Fund.					
		Status of Prior Year Projects			
		<p>This is the second year of funding for this project. Including the FY2023 budget, over \$540,000 has been allocated to this project.</p> <p>In FY2022, upgrades were made to the pump station and a consultant was procured to create a plan for the remaining scope of work.</p>			




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

## Parks & Recreation: Parks Parking Lot Improvements

FY2023 Project Description					Strategic Plan Pillar
<p>The Parks &amp; Recreation Department is dedicated to making consistent repairs on numerous parking lots and proposes to address at least one park parking lot per budget year. These improvement projects will target parking lots considered to be in decline and negatively affect public use.</p> <p>Parking lots completed include Lovers Lane Soccer Complex and CrossWinds Golf Course. FY2023 budget will provide funding for the completion of the Lampkin Park parking lot improvements and to address the Bowling Green Community Center parking lot.</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. Public Works Operations Division staff may assist as necessary.					
Future Appropriation Plan					
Funding Source	FY2023	FY2024	FY2025	FY2026	Total
Special Revenue/Capital Projects	\$ 149,600	\$ 100,000			\$ 249,600
Total	\$ 149,600	\$ 100,000			\$ 249,600
FY2023—FY2026 Funding					
The primary source of funding is the Parks Capital Improvement Fund.					
			Status of Prior Year Projects		
			This is the third year of funding for this project and over \$410,000 has been allocated for parking lot improvements.		

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

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

FY2023 Project Description					Strategic Plan Pillar
<p>As part of the five year Consolidated Plan approved February 18, 2014, staff identified a Local Strategy Area known as the "BG Reinvestment Area" that is comprised of seven (7) Census tracts centered in downtown and in the west end of Bowling Green. The Census tracts are 101, 102, 103, 104, 105 and the city portion of 112 and 113. A portion of this area (101, 102 &amp; 103) previously received significant investment from 1999-2010 and was a primary focus for CDBG funds over the past several years. The other Census tracts (104, 105 &amp; 112) have similar demographics, housing related problems and public infrastructure needs. The CDBG program will contribute approximately \$540,000 annually toward investments in this area and General Fund budget will be added to supplement the program, if feasible to do so. After selecting a new neighborhood for investment, staff will develop the priority needs of the neighborhood and individual projects will be tailored to the needs of the neighborhood. Projects could include: sidewalks, stormwater improvements, parks, street improvements, acquisition/demolition, rehabilitation, or housing improvements.</p> <p>In the Spring of 2022, the City began implementing improvements in the fourth neighborhood selected under the NIP, Census Block Group 102.1. While several projects in this neighborhood are still in the planning phase, the City broke ground on the E. 5th Avenue Sidewalk Project which will provide a safe pedestrian connection to Roland Bland Park.</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	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
Special Revenue/Capital Projects	\$ 541,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 2,161,000
Total	\$ 741,000	\$ 740,000	\$ 740,000	\$ 740,000	\$ 2,961,000
FY2023—FY2026 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 FY2022 under the Neighborhood Improvements Program (NIP) began with the construction completion of the Johnson-Dennis Sidewalk Project. The 2,400 feet of new sidewalk will provide a safe route of travel for students walking to a nearby university, but will also mitigate vehicular traffic impacts to the neighborhood.</p> <p>Additionally, in partnership with HOTEL INC and Live the Dream Development Inc., property acquisition and rehabilitation continued that will result in 10 housing units available for affordable transitional, rental, and home ownership opportunities.</p> <p>Finally, an exterior property improvements program was initiated in Census Block Groups 103.3 and 103.4, resulting in over 30 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 FY2023 Capital Improvement Program. Projects and equipment purchases spanning multiple years are found on pages 85 - 112 and the CIP Fund Allocation Report is on pages 82 - 84.

<b>INFORMATION TECHNOLOGY: \$456,520</b>	
<u>Netapp Storage Area Network (SAN) - \$175,000</u> : The current Netapp Storage Area Network (SAN) systems controllers will reach end-of-life in late 2022. The SAN is used for storage of Police in-car camera and body camera applications and is a critical component of storage for Police video footage. The recommended replacement will also positively impact the Department by increasing storage capability.	Technology/ Fiber Optic Internet Infrastructure
<u>Greenwood SAN Fibre Channel - \$75,000</u> : This project will allow for a fully functional disaster recovery site and improve capabilities to quickly restore systems in the event of a failure at the Greenwood Fire Station recovery site. Fibre channel switches, small form-factor pluggable (SFP) transceivers, and server Fibre Channel cards will be purchased as part of this request.	Technology/ Fiber Optic Internet Infrastructure
<u>Network Switch Replacement - \$35,000</u> : This project will replace approximately 18 end-of-life network switches related to the City's wireless network or traffic signals. The replacement switches will improve security and help prevent unnecessary outages or downtime.	Technology/ Fiber Optic Internet Infrastructure
<u>Police Interview Room Recording System - \$47,500</u> : The Interview Room Recording System being requested will assist officers and detectives with the collection and storage of video evidence used for court litigation. The funding will purchase a full interview room camera recording system to be utilized in two rooms.	Technology/ Fiber Optic Internet Infrastructure
<u>Environmental Systems Research Institute (ESRI) Regional Network Agreement: - \$124,020</u> : The Enterprise Agreement is a three year commitment with ESRI and will provide uncapped access to ArcGIS software. The software includes expert assistance in deployment, configuration and implementation, access to self-paced e-learning, and instructor-led training classes, and will allow for more timely responses to GIS requests.	Efficient Governance
<b>POLICE: \$68,845</b>	
<u>Handgun Replacement - \$68,845</u> : The current department-issued weapon is eight years old and numerous breakages have occurred. After consideration of purchase price, available features, and training services, it is recommended to purchase new duty weapons during FY2023.	Efficient Governance
<b>FIRE: \$405,080</b>	
<u>Personal Protective Equipment Replacements - \$23,540</u> : The Fire Department purchased personal protective equipment (PPE) in 2018 for frontline apparatuses and other Fire vehicles used to respond to active shooter/hostile events. The ballistic components of this equipment have a five year life span and 82 ballistic plates and 41 ballistic helmets are recommended for replacement.	Efficient Governance
<u>Thermal Imaging Camera Replacements - \$58,440</u> : The thermal imaging cameras currently in service are approximately 10 years old. The Department requests the replacement of seven existing cameras and purchase of a new unit for the Fire Apparatus to be located at the Transpark Station.	Efficient Governance
<u>Airshores Technical Rescue Equipment - \$88,000</u> : Airshores are used for trench collapse and structural collapse rescues. The airshores currently in service are 20 years old and are inadequate to safely perform trench rescues and do not address structural collapse rescues. This request will fund the purchase of a full package of 18 extendable airshores with base plates, extension collars, air hoses and controllers, and structural collapse bases.	Efficient Governance
<b>Fire Continued on next page</b>	

## CAPITAL IMPROVEMENT PROGRAM - SINGLE YEAR PROJECTS, *continued*

### FIRE, CONTINUED: \$405,080

<u>Technical Rescue Storage &amp; Parking - \$34,600</u> : The technical rescue program currently provides rescue services involving water, rope, trench, structural collapse, and confined space and extrication. Storage for the resources necessary is being requested at the Headquarters Fire Station and involves the construction of a concrete parking pad and a drive entrance.	Efficient Governance
<u>Vehicle Purchases - \$100,500</u> : Three vehicles are recommended to be purchased in the Fire Department: one for the new Captain in Training Division and two for the Prevention & Inspection Division.	Efficient Governance
<u>Northside Fire Station Temporary Housing - \$100,000</u> : The reconstruction of the Northside Fire Station necessitates a temporary housing solution for the Firefighters stationed at that location. This will be a permanent structure and will be repurposed for training activities once reconstruction of the station has been completed.	Efficient Governance

### PUBLIC WORKS: \$6,030,000

<u>Fleet Generator Purchase &amp; Installation - \$100,000</u> : This project is for the purchase and installation of a generator at Fleet, which is one of the only City buildings lacking a backup generator.	Efficient Governance
<u>City Hall Campus &amp; Police Parking Lots Sealing &amp; Striping - \$60,000</u> : This project will reseal and stripe four parking lots, including: City Hall public parking and reserved parking, Center Street employee parking, Paxton employee parking, and Police Headquarters public parking.	Efficient Governance
<u>Fleet Parking Lot Overlay - \$55,000</u> : This project is for overlay/resurface of the Fleet parking lot from the gravel area to the Houchens property.	Efficient Governance
<u>Police Records Bullet Resistant Glass - \$75,000</u> : The Records Division area is open to the public and has little ballistic protection from an active shooter and offers only one avenue of escape from the room. This project will replace the Division's window with bullet resistant glass.	Efficient Governance
<u>Police Evidence Locker Replacement - \$40,000</u> : The current lockers in the Police Evidence intake area are 17 years old and repair parts are no longer available. Replacement of these lockers will also provide a more efficient and effective storage system.	Efficient Governance
<u>Convention Center Parking Lot Sealing &amp; Striping &amp; Lighting Upgrades - \$200,000</u> : This project is for upgrades to the parking lot at the Sloan Convention Center. Work will include resealing and striping the parking lot and replacement of parking lot lighting, including: wiring, poles, and new LED heads.	Efficient Governance
<u>Energy Savings Project - \$5,500,000</u> : Various improvements are under evaluation for the Energy Savings Project across multiple City buildings and locations, including: heating/cooling unit replacements, purchase of additional HVAC units, garage door upgrades, replacing lighting with LED, updating sports lighting, and the potential of solar energy features. Energy savings is guaranteed in the form of reduced utility billings.	Efficient Governance

### PARKS & RECREATION: \$580,000

<u>Parker Bennett Community Center Interior Remodel - \$40,000</u> : This project will consist of improvements to Parker Bennett Community Center, including remodeling the bathrooms, replacing ceiling tiles, painting the interior, and replacing carpet with tile.	Strong Neighborhoods
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***Parks & Recreation Continued on next page***

## CAPITAL IMPROVEMENT PROGRAM - SINGLE YEAR PROJECTS, *continued*

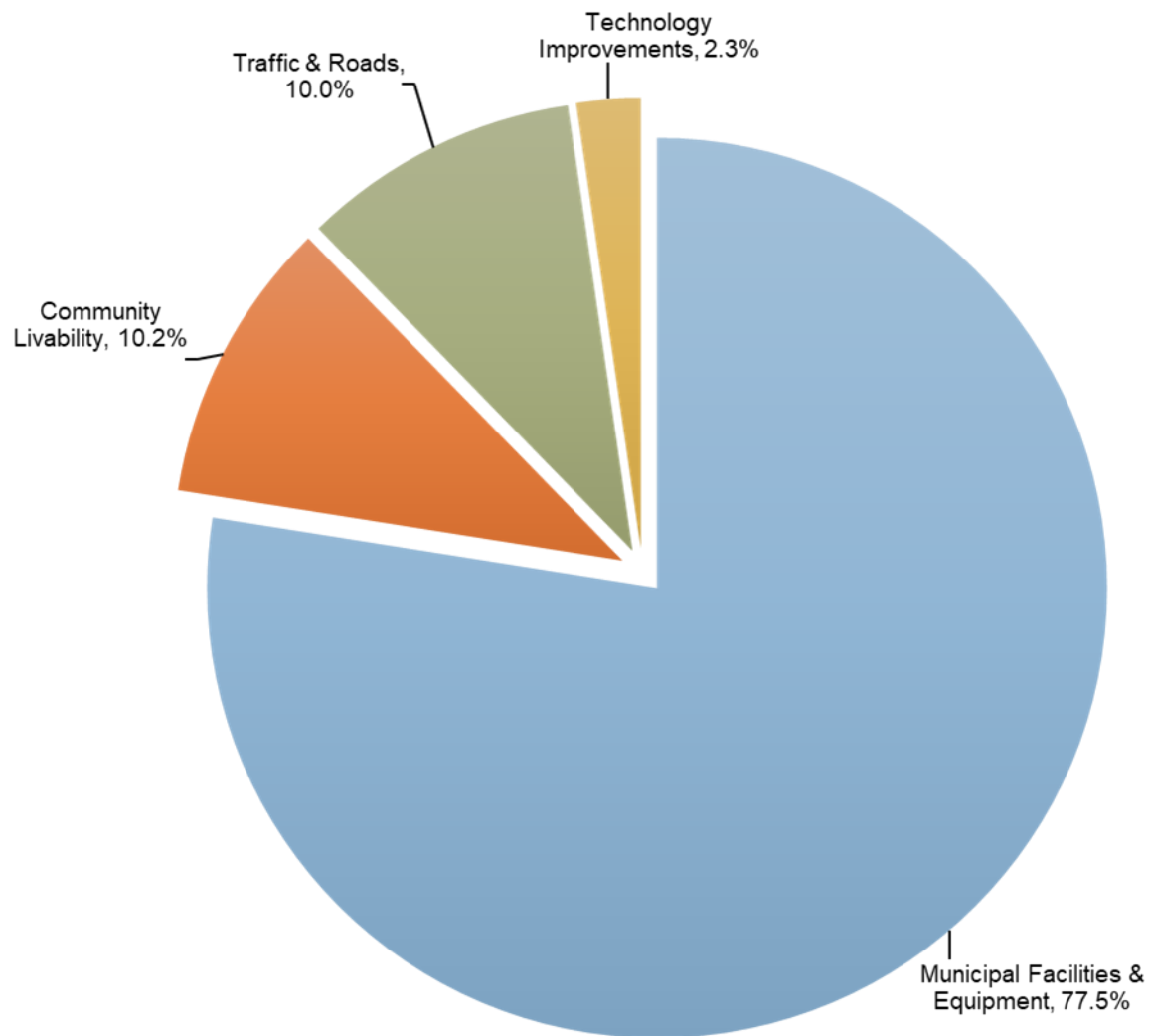
### PARKS & RECREATION, CONTINUED: \$580,000

<u>Community Action Wall &amp; Floor Repairs - \$25,000:</u> Floor and wall repairs are necessary at Community Action. The floor is in need of foundational repairs with tile floor and drywall replacement and painting.	Efficient Governance
<u>Paul Walker Golf Cart Replacements - \$150,000:</u> The golf carts located at the Paul Walker Golf Course are over seven year old and past the four year limited warranty. Replacement of the 36 carts is recommended.	Efficient Governance
<u>Russell Sims Aquatic Center Picnic Table Replacements - \$45,000:</u> This project will replace 30 picnic tables that are over 20 years old. The thermoplastic tables are severely weather damaged and no longer meet quality standards.	Efficient Governance
<u>Hobson Driving Range Net Expansion - \$100,000:</u> The driving range net height should be increased to the maximum height to prevent golf balls from landing onto the fairway of the #9 hole.	Efficient Governance
<u>Lovers Lane Outdoor Fitness Court - \$220,000:</u> The proposed outdoor fitness court will have a 30x30 footprint at the Lovers Lane Soccer Complex and will offer free fitness to the public. The court will come with an "app" to assist users with how-to videos and chart progress. The court will be outfitted with rubber mats to meet ADA and inclusive needs. An illustration of the court is provided below.	Strong Neighborhoods
<b>NEIGHBORHOOD &amp; COMMUNITY SERVICES: \$33,500</b>	
<u>Vehicle Purchase - \$33,500:</u> This is for the purchase of a mid-size SUV for the additional Electrical Inspector position.	Efficient Governance





## CAPITAL IMPROVEMENT PLAN BUDGET — ALL FUNDS



Municipal Facilities & Equipment	\$ 29,685,055	77.5%
Community Livability	3,926,000	10.2%
Traffic & Roads	3,850,000	10.0%
Technology Improvements	872,010	2.3%
<b>Total</b>	<b>\$ 38,333,065</b>	<b>100.0%</b>

# APPENDIX F

## AGENCIES

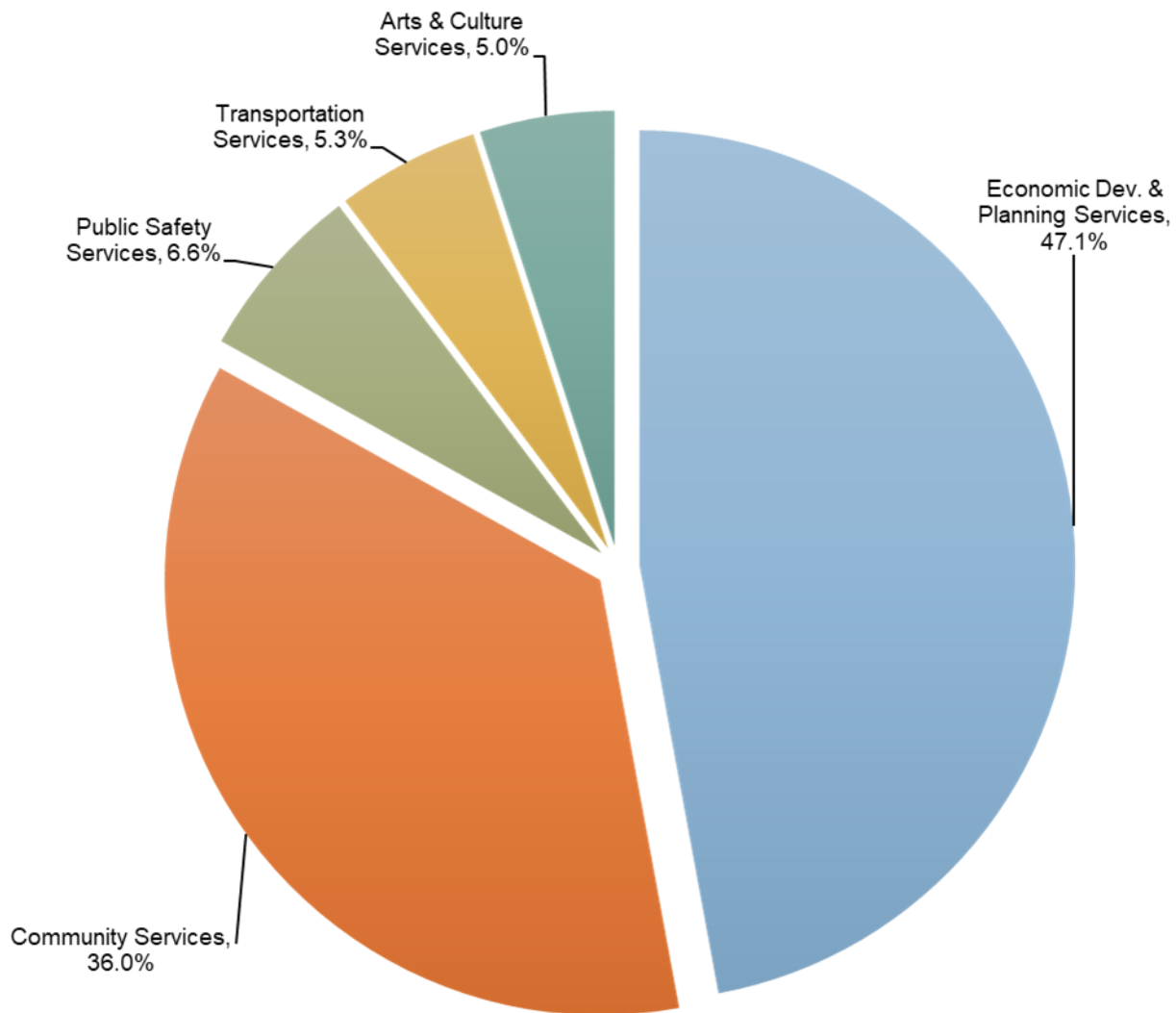
# AGENCY FUNDING HISTORY

Eligible Agencies	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Requested	FY2023 Approved
BG/WC Drug Task Force	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
BG/WC Humane Society	95,070	95,070	95,070	97,925	97,925	97,925
BG/WC Regional Airport	58,195	58,195	58,195	58,195	61,105	61,105
BG/WC Welfare Center <sup>(1)</sup>	61,601	50,000	50,000	50,000	60,000	53,500
Economic Development Authority	125,000	125,000	115,000	125,000	125,000	125,000
Hobson House Commission	57,525	59,250	59,250	61,030	64,030	64,030
Human Rights Commission	66,000	75,000	75,000	77,250	82,250	82,250
BG-WC Operation P.R.I.D.E.	33,440	33,440	37,448	24,440	28,831	26,150
City-County Planning Commission	481,000	481,000	481,000	481,000	481,000	481,000
Southern Kentucky 2-1-1	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total</b>	<b>\$ 1,077,831</b>	<b>\$ 1,101,955</b>	<b>\$ 1,095,963</b>	<b>\$ 1,099,840</b>	<b>\$ 1,125,141</b>	<b>\$ 1,115,960</b>
<p><sup>(1)</sup> Welfare Center also receives excess Gas Franchise fees collected in accordance with Municipal Order No. 2008-30.</p> <p><sup>(2)</sup> United Way (UW) funding is a dollar for dollar match of the City employee pledges for contribution to UW during the calendar year.</p> <p><sup>(3)</sup> Beautifl-65 Project Maintenance utilizes an alternative funding source that is not the General Fund.</p>						
<b>Other Agency Funding:</b>						
Regional Airport Grant Matches/Capital Improvements	\$ 45,005	\$ 68,904	\$ 130,394	\$ 53,750	\$ 1,007,100	\$ 7,100
Emergency Mgmt. COWS Siren Repl./ Upgrade	0	5,000	0	10,000	10,000	10,000
United Way of Southern Kentucky <sup>(2)</sup>	14,363	3,104	3,089	2,763	2,406	2,406
Beautifl-65 Project Maintenance <sup>(3)</sup>	0	0	49,999	150,000	150,000	150,000
Planning Commission Road Projects	0	10,000	15,000	0	0	0
Operation Pride Cemetery Rd. Project Match	20,000	0	0	0	0	0
Friends of L&N Depot Capital Improvements	29,446	23,185	0	0	0	0
<b>Subtotal</b>	<b>\$ 108,814</b>	<b>\$ 110,193</b>	<b>\$ 198,482</b>	<b>\$ 216,513</b>	<b>\$ 1,169,506</b>	<b>\$ 169,506</b>
<b>Total</b>	<b>\$ 1,186,645</b>	<b>\$ 1,212,418</b>	<b>\$ 1,294,445</b>	<b>\$ 1,316,353</b>	<b>\$ 2,294,647</b>	<b>\$ 1,285,466</b>

Agency funding totals approximately 1.3% of FY2023 General Fund expenditures



# FY2023 AGENCY FUNDING



Economic Dev. & Planning Services	\$ 606,000	47.1%
Community Services	462,231	36.0%
Public Safety Services	85,000	6.6%
Transportation Services	68,205	5.3%
Arts & Culture Services	64,030	5.0%
<b>Total</b>	<b>\$ 1,285,466</b>	<b>100.0%</b>

# APPENDIX G

## DEPARTMENT SUMMARIES

# LEGISLATIVE DEPARTMENT

## CONTACT INFORMATION

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

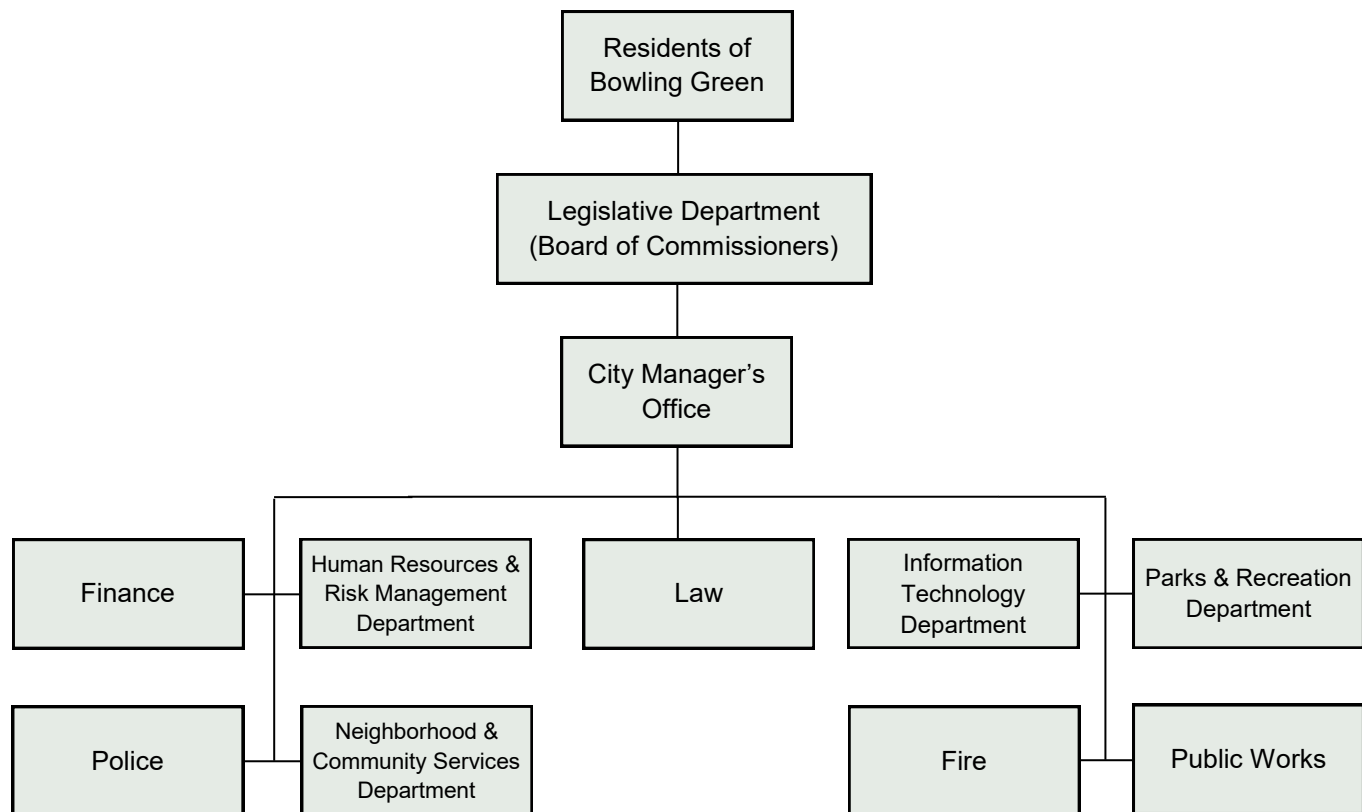
email: [Deborah.West@bgky.org](mailto:Deborah.West@bgky.org)

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

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



## DEPARTMENT STAFFING

	FY2021	FY2022	FY2023
Board of Commissioners	5	5	5
Total Department Staff	5	5	5

# LEGISLATIVE DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023
EXPENSES:			
Personnel	\$ 177,354	\$ 186,615	\$ 199,672
Contractual Services	24,663	22,200	34,750
Supplies & Materials	1,304	2,100	2,100
<b>TOTAL EXPENSES</b>	<b>\$ 203,321</b>	<b>\$ 210,915</b>	<b>\$ 236,522</b>
REVENUE:			
Non-Program General Funds	\$ 203,321	\$ 210,915	\$ 236,522
<b>TOTAL REVENUE</b>	<b>\$ 203,321</b>	<b>\$ 210,915</b>	<b>\$ 236,522</b>

## ACCOMPLISHMENTS

- Initiated and hired the Kentucky League of Cities to develop a 10-year strategic plan for the City of Bowling Green.
- 23 Board of Commissioners meetings, work sessions, and special call meetings were held.
- 208 Municipal Orders were considered.
- 54 Ordinances were considered.
- 45 appointments made to various City boards, commissions, and agencies.

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

# LEGISLATIVE DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
Board of Commissioners:		
Decrease to postage account; increase to printing, local meeting costs, and dues-memberships-fees accounts	\$ 12,550	Scheduled increase of dues to Kentucky League of Cities
Net Adjustment to Employee Pay and other benefits	13,057	FY2023 cost of living adjustment, step increase, fringe benefit changes, and starting wage increase for next election
<b>Total</b>	<b>\$ 25,607</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Board of Commissioners	\$ 203,321	\$ 210,915	\$ 236,522	\$ 25,607	+12.1%
<b>TOTAL EXPENSES</b>	<b>\$ 203,321</b>	<b>\$ 210,915</b>	<b>\$ 236,522</b>	<b>\$ 25,607</b>	<b>+12.1%</b>
REVENUE:					
Local Taxes	\$ 203,321	\$ 210,915	\$ 236,522	\$ 25,607	+12.1%
<b>TOTAL REVENUE</b>	<b>\$ 203,321</b>	<b>\$ 210,915</b>	<b>\$ 236,522</b>	<b>\$ 25,607</b>	<b>+12.1%</b>

## POSITION DETAIL

		FY2022 Budgeted		FY2023 Budgeted		FY22—FY23 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
City Commissioners	-	4	-	4	-	0	0.0
Exec Asst./Public Info Officer	122	1	0.2	0	0.0	-1	-0.2
Mayor	-	1	-	1	-	0	0.0
<b>Total Positions &amp; FTE</b>		<b>6</b>	<b>0.2</b>	<b>5</b>	<b>5.0</b>	<b>-1</b>	<b>-0.2</b>

# CITY MANAGER'S OFFICE

## CONTACT INFORMATION

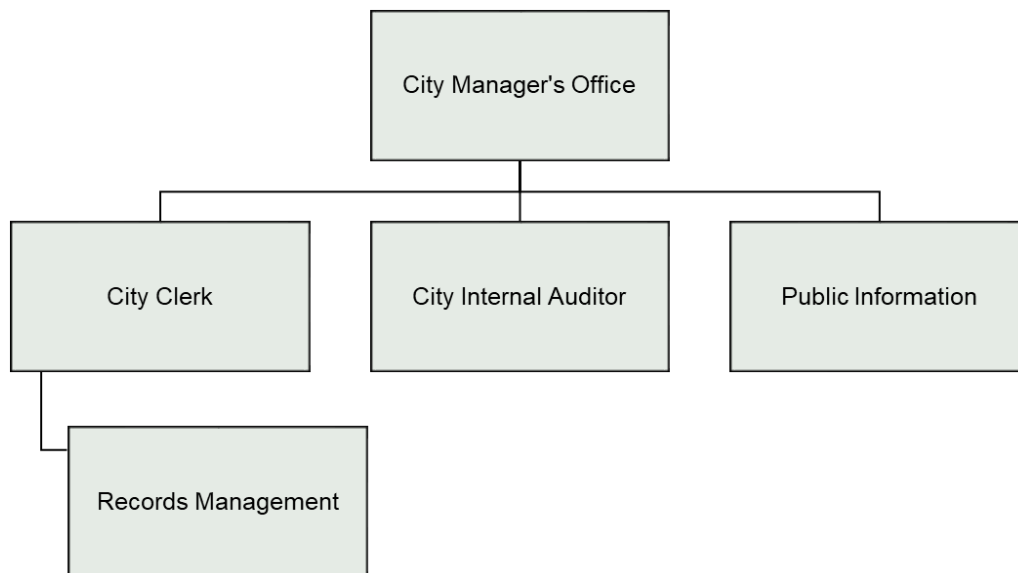
City Manager: Jeff Meisel email: [Jeff.Meisel@bgky.org](mailto:Jeff.Meisel@bgky.org)  
City Hall, 1001 College Street, Bowling Green KY 42101

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

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



## DEPARTMENT STAFFING

	FY2021	FY2022	FY2023
City Manager's Office	2	2	2
City Clerk	3	3	3
City Internal Auditor	1	1	1
Public Information	2	2	2
Total Department Staff	8	8	8

# CITY MANAGER'S OFFICE, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023
EXPENSES:			
Personnel	\$ 815,136	\$ 874,422	\$ 930,880
Contractual Services	133,542	158,745	157,275
Supplies & Materials	8,709	9,050	9,450
Assets	31,385	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 988,772</b>	<b>\$ 1,042,217</b>	<b>\$ 1,097,605</b>
REVENUE:			
Non-Program General Funds	\$ 955,641	\$ 1,039,717	\$ 1,094,105
Program Revenue General Funds	33,131	2,500	3,500
<b>TOTAL REVENUE</b>	<b>\$ 988,772</b>	<b>\$ 1,042,217</b>	<b>\$ 1,097,605</b>

## ACCOMPLISHMENTS

- Successfully led the City's workforce and operations without shutdown during the height of the coronavirus pandemic.
- Records Management completed a four year project to scan all Municipal Orders and Ordinances into the City's document management system from years 1940-2001.
- The City's Facebook page gained 2,115 likes, which is an increase of 20.8% compared to last year. There was a reach of 383,218 people for a 65.5% increase and page visits totaled 24,589 for a 32.9% increase over the prior fiscal year.
- The City Internal Auditor completed the following audits: BodyCam compliance audit, Fleet core fee audit, delinquent Property Tax collection audit, and Fitness Center follow-up audit.
- International Fraud Awareness Week activities included participation from 269 employees, an increase of 69% over the previous year.









# CITY MANAGER'S OFFICE, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2021	Estimated FY2022	Proposed FY2023	Estimated Change FY22—FY23	Linkage to City Strategic Plan
1, 2, 4	Direct Audit Hours, 70% of auditor time dedicated to direct audit related work	76.6%	70.0%	70.0%		Efficient Governance
1, 3, 5, 6	Administer Records Management and Excellent Customer Service, maximum of three working days to completed open records request	1.4	1.4	1.3		Efficient Governance
1, 7, 8	BG TV Channel 4 Programming, minimum of 35 programs produced per year	35	65	65		Efficient Governance
1, 3, 7, 8	Informed Citizenry, Grow Facebook reach and new profile likes	383,218 people reached, and 2,115 new page likes	768,873 people reached, and 2,552 new page likes	400,000 people reached, and 2,500 new page likes		Efficient Governance

# CITY MANAGER'S OFFICE, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>City Manager's Office:</u>		
Decrease to vehicle maintenance fee, dues-memberships-fees, and operating supplies accounts; increase to local meeting costs and consumable items accounts	\$ 990	No impact to services
<u>City Clerk:</u>		
Decrease to vehicle maintenance fee and travel accounts; increase to dues-memberships-fees and other purchased service accounts	(815)	No impact to services
<u>City Internal Auditor:</u>		
Decrease to printing and books-publications-subscriptions accounts; increase to professional services, travel costs, special education, and operating supplies accounts	2,100	Scheduled external audit service contract fee increase
<u>Records Management:</u>		
Decrease to professional services and equipment repairs accounts; increase to other purchased services account	(6,250)	Decrease due to removal of outsourced microfilming services
<u>Public Information:</u>		
Decrease to professional services, postage, and books-publications-subscriptions accounts; increase to advertising and dues-memberships-fees accounts	2,905	Increase for new advertising promotions
Net Adjustment to Employee Pay and other benefits	56,458	FY2023 cost of living adjustment, step increase, and fringe benefit changes
<b>Total</b>	<b>\$ 55,388</b>	



# CITY MANAGER'S OFFICE, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
City Manager's Office	\$ 343,338	\$ 329,443	\$ 340,579	11,136	+3.4%
City Clerk	167,080	186,349	196,094	9,745	+5.2%
City Internal Auditor	203,754	214,455	224,741	10,286	+4.8%
Records Management	93,969	97,656	96,386	(1,270)	-1.3%
Public Information	180,631	214,314	239,805	25,491	+11.9%
TOTAL EXPENSES	\$ 988,772	\$ 1,042,217	\$ 1,097,605	\$ 55,388	+5.3%
REVENUE:					
Local Taxes	\$ 955,641	\$ 1,039,717	\$ 1,094,105	54,388	+5.2%
Fees	880	1,000	1,000	0	+0.0%
Charges for Services	865	1,500	2,500	1,000	+66.7%
Transfers In	31,386	0	0	0	+0.0%
TOTAL REVENUE	\$ 988,772	\$ 1,042,217	\$ 1,097,605	\$ 55,388	+5.3%

## POSITION DETAIL

		FY2022 Budgeted		FY2023 Budgeted		FY22—FY23 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Assistant City Clerk	115	1	1.0	1	1.0	0	0.0
Broadcast Specialist	118	1	1.0	1	1.0	0	0.0
City Clerk	123	1	1.0	1	1.0	0	0.0
City Internal Auditor	126	1	1.0	1	1.0	0	0.0
City Manager	-	1	1.0	1	1.0	0	0.0
Exec Asst./Public Info Officer	122	1	0.8	1	1.0	0	+0.2
Graphic Designer	118	1	1.0	1	1.0	0	0.0
Records Management Coordinator	119	1	1.0	1	1.0	0	0.0
Total Positions & FTE		8	7.8	8	8.0	0	+0.2

# FINANCE DEPARTMENT

## CONTACT INFORMATION

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

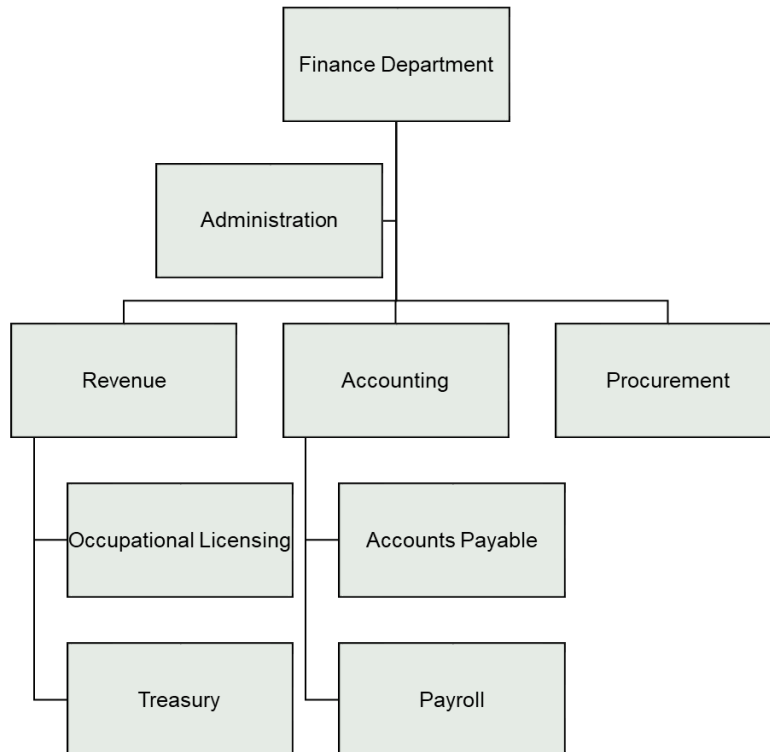
email: [Katie.Schaller-Ward@bgky.org](mailto:Katie.Schaller-Ward@bgky.org)

## 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

	FY2021	FY2022	FY2023
Administration	2	2	2
Accounting	8	7	7
Procurement	1	1	1
Revenue	12	12	12
Total Department Staff	23	22	22

# FINANCE DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023
EXPENSES:			
Personnel	\$ 1,707,583	\$ 1,770,564	\$ 1,857,406
Contractual Services	45,886	61,180	67,600
Supplies & Materials	7,682	7,255	9,495
Contingency & Other	0	680	355
<b>TOTAL EXPENSES</b>	<b>\$ 1,761,151</b>	<b>\$ 1,839,679</b>	<b>\$ 1,934,856</b>
REVENUE:			
Non-Program General Funds	\$ 1,244,440	\$ 1,358,429	\$ 1,449,856
Program Revenue General Funds	516,711	481,250	485,000
<b>TOTAL REVENUE</b>	<b>\$ 1,761,151</b>	<b>\$ 1,839,679</b>	<b>\$ 1,934,856</b>

## ACCOMPLISHMENTS










- Awarded the Governmental Finance Officers Association's (GFOA) Certificate of Excellence in Financial Reporting for the FY2020 Annual Comprehensive Financial Report (ACFR) for the fifteenth consecutive year.
- The FY2020 Popular Annual Financial Report (PAFR) received the GFOA Outstanding Achievement Award for the tenth consecutive year.
- The City's FY2021 budget document received the GFOA Distinguished Budget Presentation Award for the ninth consecutive year.
- Collected approximately \$1,299,281 in additional occupational fees through collections from field inspections and payments of accounts avoiding pending litigations, and audits of withholding reconciliations, net profit returns, transient accounts, and 1099 audits. A full year of an additional Business License Inspector contributed to a 32.2% increase in additional collections over the previous year.
- Coordinated over \$2.4 million in withholding credit incentives through the Job Development Incentive Program over the next 10 years that is estimated to create 604 new jobs.
- Calculated and coordinated the 2019 Taxable Increment Financing (TIF) distributions per adopted inter-local revenue sharing agreement, resulting in a 1.0% increase over the 2018 distribution, representing the incremental growth in the district.
- Collected \$1,749,500 from 931 invoices during the fifth year of eMisc Billing for the online payment of property taxes and other bills, which is an increase of 36.8% over the prior year.
- Transitioned the closed Police & Firefighter pension plan monthly retirement payments in-house, realizing a savings of approximately \$7,000 annually.
- Increased participation by external city vendors in Accounts Payable Supplier Portal by 27% compared to the previous year.
- Over \$178,000 was collected from three online public auctions of surplus and confiscated items through GovDeals.com, which is an increase of \$118,000 compared to the auction proceeds collected in the previous year.
- The pool of potential bidders for City projects is 2,518, an increase of 3.4%, to ensure competition and to achieve the best price and value for purchases greater than \$30,000.

# FINANCE DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2021	Estimated FY2022	Proposed FY2023	Estimated Change FY22—FY23	Linkage to City Strategic Plan
1-3, 5	Percent of property taxes collected within six months of due date	97.3%	94.6%	97.0%		Efficient Governance
1-3, 5	Reduction in number of unpaid prior year property tax bills totaling over \$1,000	42.8%	47.4%	45.0%		Efficient Governance
1-5	Percent of withholding fees collected within 45 days of due date	82.6%	81.7%	82.0%		Efficient Governance
3-5	City revenues collected through additional efforts of License staff	\$1,299,281	\$1,755,756	\$1,000,000		Efficient Governance
1, 7	Accounts Payable invoice days to payment	14.7	15.3	15.0		Efficient Governance
1, 7	Percent of vendor payments paid by ACH (vs. paper check)	67.6%	73.8%	74.0%		Efficient Governance
1, 7, 8	Procurement card transactions as percent of total AP transactions	30.0%	33.4%	35.0%		Efficient Governance
1, 8	Purchase Order approval by Central Purchasing—maximum of three working days to final approval	0.2	0.2	0.2		Efficient Governance
9	Approve/deny 90% of surplus forms submitted in OnBase within two business days	90.7%	93.0%	95.0%		Efficient Governance



# FINANCE DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u>		
Decrease to dues-memberships-fees, supplies, books-publications-subscriptions, and contingency accounts; increase to employee committee/special event, local meeting costs, travel costs, and assets under \$5,000 accounts	\$ 940	No impact to services
<u>Revenue:</u>		
Decrease to dues-memberships-fees and vehicle maintenance fee accounts; increase to postage, travel costs, special education, printing, and uniform accounts	2,725	Increase to postage accounts for additional compliance efforts
<u>Accounting:</u>		
Increase to supply account	1,540	Additional budget for biennial purchase of check stock
<u>Procurement:</u>		
Decrease to postage and freight, operating supplies, and assets under \$5,000 accounts	3,130	Increase travel and special education for new Procurement Manager
Net Adjustment to Employee Pay and other benefits	86,842	FY2023 cost of living adjustment, step increase, and fringe benefit changes
<b>Total</b>	<b>\$ 95,177</b>	





# FINANCE DEPARTMENT, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Administration	\$ 277,299	\$ 291,679	\$ 309,458	\$ 17,779	+6.1%
Revenue	921,738	963,511	1,016,123	52,612	+5.5%
Accounting	464,559	479,766	499,612	19,846	+4.1%
Procurement	97,555	104,723	109,663	4,940	+4.7%
<b>TOTAL EXPENSES</b>	<b>\$ 1,761,151</b>	<b>\$ 1,839,679</b>	<b>\$ 1,934,856</b>	<b>\$ 95,177</b>	<b>+5.2%</b>
REVENUE:					
Local Taxes	\$ 1,244,440	\$ 1,358,429	\$ 1,449,856	\$ 91,427	+6.7%
Licenses/Permits	12,810	12,500	12,500	0	0.0%
Fees	293,455	295,000	290,000	(5,000)	-1.7%
Transfers In	0	0	0	0	0.0%
Miscellaneous	210,446	173,750	182,500	8,750	+5.0%
<b>TOTAL REVENUE</b>	<b>\$ 1,761,151</b>	<b>\$ 1,839,679</b>	<b>\$ 1,934,856</b>	<b>\$ 95,177</b>	<b>+5.2%</b>

## POSITION DETAIL

		FY2022 Budgeted		FY2023 Budgeted		FY22—FY23 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Assistant Chief Financial Officer	130	2	2.0	2	2.0	0	0.0
Assistant City Manager/CFO	DH3	1	1.0	1	1.0	0	0.0
Business License Inspector	117	2	2.0	2	2.0	0	0.0
Business Tax Auditor	122	1	1.0	1	1.0	0	0.0
Chief Accountant	125	1	1.0	1	1.0	0	0.0
Financial Assistant	50	1	0.625	1	0.625	0	0.0
Financial Specialist	115	6	6.0	6	6.0	0	0.0
Occupation License Manager	125	1	1.0	1	1.0	0	0.0
Office Assistant	10	2	1.125	2	1.125	0	0.0
Office Associate I	111	1	1.0	1	1.0	0	0.0
Procurement Manager	124	1	1.0	1	1.0	0	0.0
Accounting Technician	111	1	0.875	1	0.875	0	0.0
Staff Accountant I	119	2	2.0	2	2.0	0	0.0
<b>Total Positions &amp; FTE</b>		<b>22</b>	<b>20.625</b>	<b>22</b>	<b>20.625</b>	<b>0</b>	<b>0.0</b>

# HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT

## CONTACT INFORMATION

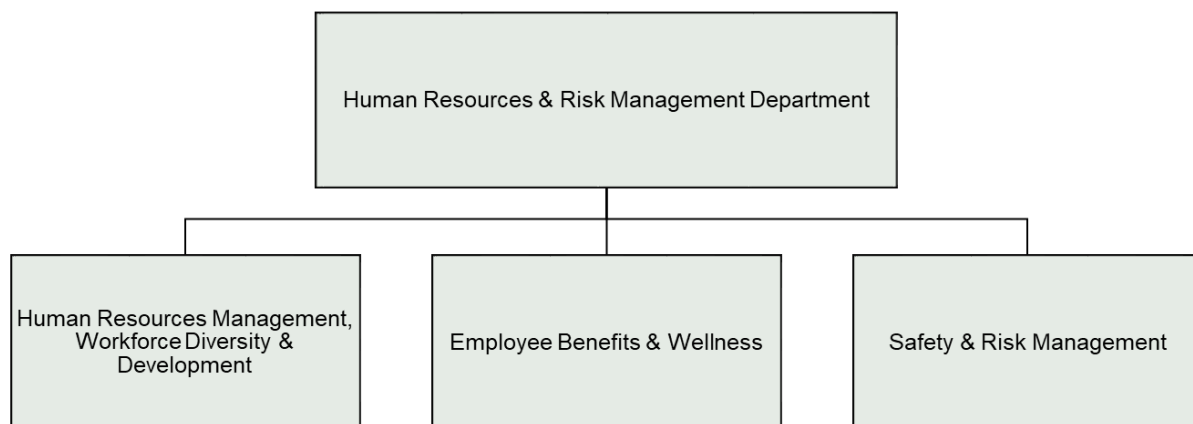
Human Resources Director: Erin Hulsey email: [Erin.Hulsey@bgky.org](mailto:Erin.Hulsey@bgky.org)  
City Hall, 1001 College Street, Bowling Green KY 42101

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

The Department of Human Resources and Risk Management has four primary programs, which include human resources management, benefits and employee wellness, safety and risk management, and employee development. The Department is responsible for: advertising, recruiting, and processing applications for City positions; administering all tests for employment and promotional testing process for 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

	FY2021	FY2022	FY2023
HR Management, Workforce Diversity & Development <i>(includes four part-time City interns)</i>	7	7	8
Employee Benefits & Wellness	2	2	2
Safety & Risk Management	2	2	2
Total Department Staff	11	11	12

# HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023
EXPENSES:			
Personnel	\$ 757,722	\$ 910,674	\$ 1,056,888
Contractual Services	8,772,151	9,721,755	10,162,385
Supplies & Materials	154,692	184,760	205,145
Assets	67,609	25,000	15,000
Contingency & Other	0	130,000	110,000
<b>TOTAL EXPENSES</b>	<b>\$ 9,752,174</b>	<b>\$ 10,972,189</b>	<b>\$ 11,549,418</b>
REVENUE:			
Non-Program General Funds	\$ 0	\$ 689,901	\$ 993,302
Internal Service Funds	9,752,174	10,282,288	10,556,116
<b>TOTAL REVENUE</b>	<b>\$ 9,752,174</b>	<b>\$ 10,972,189</b>	<b>\$ 11,549,418</b>

## ACCOMPLISHMENTS







- The number of full and part-time positions filled during the fiscal year increased by 7% compared to the previous year.
- The minority and female ratio for new hires increased over last year by 10% for minorities and 16% for females.
- Hiring processes were adapted to meet Centers for Disease Control (CDC) guidelines, which included filling 20 full time position vacancies through virtual interviews and using virtual testing options for the public safety hiring process.
- Introduced COVID reporting and protocols recommended by the CDC, Families First Coronavirus Relief Act (FFCRA), and Emergency Family and Medical Leave Expansion Act (EFMLEA), implemented health plan changes, adopted leave policies addressing COVID-19 related absences and City employee childcare challenges.
- Designed new and creative means through the use of virtual meetings, larger meeting spaces, and enforcing use of personal protective equipment to accomplish communications with employees, new hire orientations, and open enrollment. A total of 98 meetings were held virtually rather than in-person.
- Developed flow charts and other documents to assist with the collection of COVID case information, contact tracing, and quarantine needs. 317 cases were monitored.
- The City's Experience Modification Factor (EMF) was 0.53 and measures expected losses. This EMF was the lowest achieved by the City, was the lowest of all insured Kentucky League of Cities entities, and provided an annual premium savings of \$202,723 when compared to an EMF of 1.00.

# HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2021	Estimated FY2022	Proposed FY2023	Estimated Change FY22—FY23	Linkage to City Strategic Plan
1-4	Percentage of employees rating overall HR&RM services as excellent or good	85.5%	86.0%	88.0%		Efficient Governance
1-3	Number of Full Time Employees Promoted	45	38	40		City Workforce Development
1, 2	Total Number of Positions Filled	208	210	215		City Workforce Development
1, 2	Percentage of New Hires that Identify as a Minority	26%	24%	26%		City Workforce Development
5, 6	Worker's Compensation Experience Modification Factor	0.53	0.60	0.60		Efficient Governance
5, 6	Number of Non-Preventable Recordable Injuries / 100 FTE	3.0	3.2	3.8		Efficient Governance

# HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Human Resources Management:</u>		
Decrease to administrative services, advertising, and supply accounts; increase to professional services, rental facilities, telephone costs, printing, local meeting costs, employee committee/special event, dues-memberships-fees, travel costs, special education, other purchased services, and books-publications-subscriptions accounts	\$ 8,585	Increases related to addition of new position
<u>Employee Benefits &amp; Wellness:</u>		
Decrease to administrative services, local meeting costs, medical claims, prescription claims, dental claims, vision claims, and contingency accounts; increase to professional services, dues-memberships-fees, local meeting costs, travel costs, special education, flowers/bereavement, insurance premiums, operating supplies, and paid claims accounts	474,665	Additional budget necessary for rising employee medical claims
<u>Safety &amp; Risk Management:</u>		
Decrease to professional services, vehicle maintenance fee, rental facilities, safety items, insurance premiums, and assets over \$5,000 accounts; increase to administrative services, paid claims, special education, travel, assets under \$5,000, and contingency accounts	(55,655)	Moved budget for employee physicals to Employee Benefits & Wellness Division
<u>Employee Development:</u>		
Decrease to administrative services, travel costs, special education, and consumable items accounts; increase to professional services, local meeting costs, rental facilities, and supply accounts	5,720	Increase due to employee training
<u>Workforce Diversity:</u>		
Decrease to advertising account; increase to professional services account	(2,300)	No impact to services anticipated
Net Adjustment to Employee Pay and other benefits	146,214	FY2023 cost of living adjustment, step increase, tuition reimbursement, fringe benefit changes, one new position, and one upgrade
<b>Total</b>	<b>\$ 577,229</b>	

# HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Human Resources Mgmt.	\$ 575,106	\$ 611,450	\$ 849,205	\$ 237,755	+38.9%
Employee Benefits & Wellness	7,132,650	8,056,495	8,449,113	392,618	+4.9%
Safety & Risk Management	1,966,372	2,142,514	2,091,950	(50,564)	-2.4%
Employee Development	48,509	97,030	96,750	(280)	-0.3%
Workforce Diversity	29,537	64,700	62,400	(2,300)	-3.6%
<b>TOTAL EXPENSES</b>	<b>\$ 9,752,174</b>	<b>\$ 10,972,189</b>	<b>\$ 11,549,418</b>	<b>\$ 577,229</b>	<b>+5.3%</b>
REVENUE:					
Local Taxes	\$ 0	\$ 689,901	\$ 993,302	\$303,401	+44.0%
Charges for Services	8,303,979	8,876,072	9,089,616	213,544	+2.4%
Miscellaneous	177,036	196,000	191,500	(4,500)	-2.3%
Transfers In	1,082,925	1,150,000	1,275,000	125,000	+10.9%
Use of Reserves	188,234	60,216	0	(60,216)	N/A
<b>TOTAL REVENUE</b>	<b>\$ 9,752,174</b>	<b>\$ 10,972,189</b>	<b>\$ 11,549,418</b>	<b>\$ 577,229</b>	<b>+5.3%</b>

## POSITION DETAIL

		FY2022 Budgeted		FY2023 Budgeted		FY22—FY23 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	0	0.0	-1	-1.0
Benefits Coordinator	121	0	0.0	1	1.0	+1	+1.0
Benefits Manager	125	1	1.0	0	0.0	-1	-1.0
Human Resources Director	DH1	1	1.0	1	1.0	0	0.0
Human Resources Manager	125	1	1.0	2	2.0	+1	+1.0
Human Resources Specialist	118	0	0.0	1	1.0	+1	+1.0
Intern <i>(assigned to any department)</i>	71	4	1.84	4	1.84	0	0.0
Office Associate II	113	2	2.0	2	2.0	0	0.0
Safety/Risk Manager	127	1	1.0	1	1.0	0	0.0
<b>Total Positions &amp; FTE</b>		<b>11</b>	<b>8.84</b>	<b>12</b>	<b>9.84</b>	<b>+1</b>	<b>+1.0</b>

# LAW DEPARTMENT

## CONTACT INFORMATION

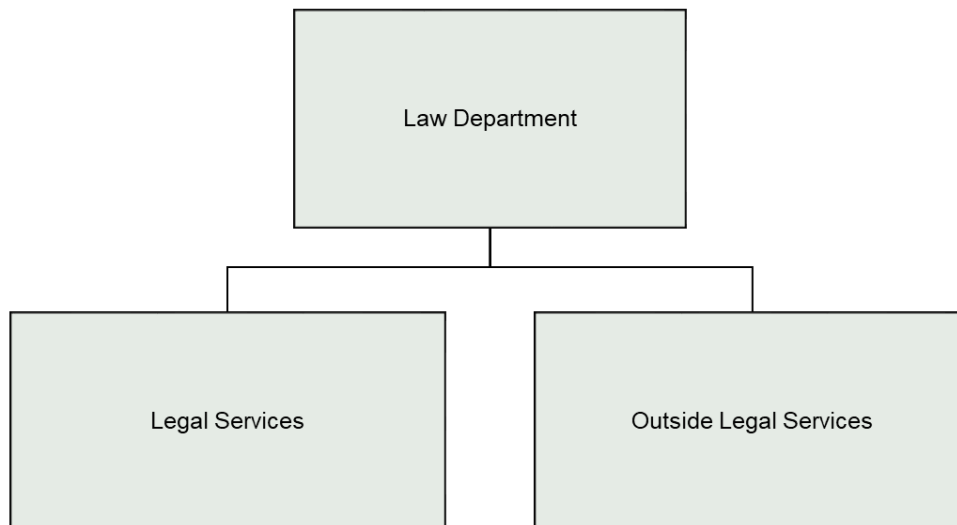
City Attorney: Hillary Hightower email: [Hillary.Hightower@bgky.org](mailto:Hillary.Hightower@bgky.org)  
City Hall Annex, 1017 College Street, Bowling Green KY 42101

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

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



## DEPARTMENT STAFFING

	FY2021	FY2022	FY2023
Legal Services	2	2	2
Total Department Staff	2	2	2



# LAW DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023
EXPENSES:			
Personnel	\$ 352,139	\$ 279,024	\$ 298,000
Contractual Services	29,490	88,760	91,640
Supplies & Materials	22,485	18,545	20,590
Assets	0	10,000	10,000
<b>TOTAL EXPENSES</b>	<b>\$ 404,114</b>	<b>\$ 396,329</b>	<b>\$ 420,230</b>
REVENUE:			
Non-Program General Funds	\$ 360,370	\$ 351,329	\$ 378,230
Program Revenue General Funds	43,744	45,000	42,000
<b>TOTAL REVENUE</b>	<b>\$ 404,114</b>	<b>\$ 396,329</b>	<b>\$ 420,230</b>



## ACCOMPLISHMENTS

- A mass foreclosure action was filed in 2021, which saved the City approximately \$14,000 in attorney fees and resulted in the collection of \$16,415 from the foreclosed properties.
- Monitored 21 payment plan agreements with 47.6% paid in full by the close of the period and collected over \$75,000 in delinquent taxes.
- Drafted 17 bank foreclosure answers and/or cross-claims and monitored cases.
- Drafted 27 inspection and maintenance agreements, an increase of 17.4% over the previous year.

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2021	Estimated FY2022	Proposed FY2023	Estimated Change FY22—FY23	Linkage to City Strategic Plan
1-3	Percentage of employees rating contract review services as excellent or good	100.0%	100.0%	95.0%		Efficient Governance
1, 2, 4, 5	Percentage of employees rating all other legal services as excellent or good	98.0%	100.0%	95.0%		Efficient Governance

# LAW DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Legal Services:</u>		
Increase to local meeting costs, dues-memberships-fees, and books-publications-subscriptions accounts	\$ 4,925	Increase for rising legal publication and subscription costs
<u>Outside Legal Services:</u>		
No changes recommended	0	No changes recommended
Net Adjustment to Employee Pay and other benefits	18,976	FY2023 cost of living adjustment, step increase, and fringe benefit changes
<b>Total</b>	<b>\$ 23,901</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Legal Services	\$ 395,080	\$ 346,329	\$ 370,230	\$ 23,901	+6.9%
Outside Legal Services	9,034	50,000	50,000	0	0.0%
<b>TOTAL EXPENSES</b>	<b>\$ 404,114</b>	<b>\$ 396,329</b>	<b>\$ 420,230</b>	<b>\$ 23,901</b>	<b>+6.0%</b>
REVENUE:					
Local Taxes	\$ 360,370	\$ 351,329	\$ 378,230	\$ 26,901	+7.7%
Miscellaneous	43,744	45,000	42,000	(3,000)	-6.7%
<b>TOTAL REVENUE</b>	<b>\$ 404,114</b>	<b>\$ 396,329</b>	<b>\$ 420,230</b>	<b>\$ 23,901</b>	<b>+6.0%</b>

## POSITION DETAIL

		FY2022 Budgeted		FY2023 Budgeted		FY22—FY23 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
City Attorney	DH3	1	1.0	1	1.0	0	0.0
Paralegal	121	1	1.0	1	1.0	0	0.0
<b>Total Positions &amp; FTE</b>		<b>2</b>	<b>2.0</b>	<b>2</b>	<b>2.0</b>	<b>0</b>	<b>0.0</b>

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# INFORMATION TECHNOLOGY DEPARTMENT

## CONTACT INFORMATION

Information Technology Director: Donnita Weeks

email: [Donnita.Weeks@bgky.org](mailto:Donnita.Weeks@bgky.org)

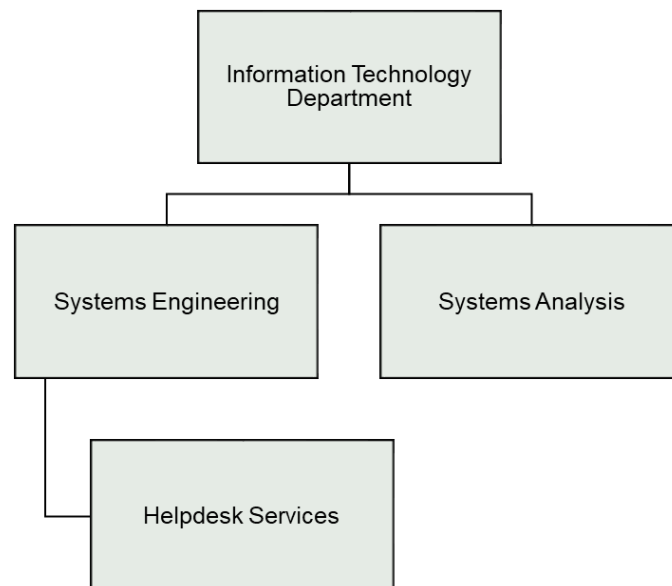
City Hall Annex, 1017 College Street, Bowling Green KY 42101

## MISSION STATEMENT

The Information Technology (IT) Department provides quality technical support for the City's information systems network by offering essential communication capabilities, appropriate hardware and software, a full range of application training curricula, and users' involvement in the development of long-range goals for keeping the information technology current. The Department strives to provide timely and comprehensive solutions delivered with the highest level of customer support 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, Content Management, Public Safety, Human Resource Management, Geographic Information Systems (GIS), 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.



## DEPARTMENT STAFFING

	FY2021	FY2022	FY2023
Management	1	1	1
Systems Engineering	2	3	4
Systems Analysis	5	4	6
Helpdesk Services	2	2	2
Total Department Staff	10	10	13

# INFORMATION TECHNOLOGY DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023
EXPENSES:			
Personnel	\$ 1,122,565	\$ 1,099,121	\$ 1,455,241
Contractual Services	1,159,157	1,242,855	1,546,160
Supplies & Materials	518,771	295,945	343,975
Assets	43,065	635,000	318,525
<b>TOTAL EXPENSES</b>	<b>\$ 2,843,558</b>	<b>\$ 3,272,921</b>	<b>\$ 3,663,901</b>
REVENUE:			
Non-Program General Funds	\$ 1,825,976	\$ 2,765,421	\$ 3,155,401
Program Revenue General Funds	1,017,582	507,500	508,500
<b>TOTAL REVENUE</b>	<b>\$ 2,843,558</b>	<b>\$ 3,272,921</b>	<b>\$ 3,663,901</b>

## ACCOMPLISHMENTS








- Responded to and completed 5,526 helpdesk tickets, an increase of 17% over the prior year.
- Created an additional redundant fiber connection between Police Headquarters and the City's disaster recovery site on different network segments to prevent any single point of failure.
- Phased out a desktop management software to utilize an existing system, reducing network traffic and saving \$2,100 annually.
- Migrated the Bowling Green Police Department security camera system to the existing city-wide camera network, saving an estimated \$12,000 by eliminating the need for an upgrade, and several pieces of duplicated hardware, support, and costs.
- Upgraded the audio/visual equipment in the broadcast room allowing a single employee to run and broadcast live meetings on TV and the web. The project was completed in-house with no vendor assistance, which significantly lowered the cost to the City.
- Removed existing cabling and installed all new cabling allowing space for future expansion during the Police Dispatch area renovation. The IT Department completed a large majority of the project and drastically reduced the cost of this renovation.
- Continued to develop new digital forms and workflows to improve department processes. Users created 3,248 workflow forms, which is an increase of 17.8% over the prior year.

# INFORMATION TECHNOLOGY DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Maintain, enhance, and secure the City's network infrastructure by keeping switches, routers, and firewalls updated, improving cyber security 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 constituents by providing the needed toolsets to the Board of Commissioners, City staff, and other governmental agencies and by maintaining a high quality website.

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2021	Estimated FY2022	Proposed FY2023	Estimated Change FY22—FY23	Linkage to City Strategic Plan
1	Survey Rating of Network Services (1 low to 4 high)	3.21	3.20	3.25		Efficient Governance
3	Survey Rating of Application Services (1 low to 4 high)	3.07	3.00	3.10		Efficient Governance
4	Survey Rating of Desktop Services/Helpdesk (1 low to 4 high)	3.30	3.25	3.35		Efficient Governance
2	Survey Rating Wireless Services (1 low to 4 high)	3.37	3.35	3.40		Efficient Governance
5	Survey Rating of Web Services (1 low to 4 high)	3.28	3.25	3.34		Efficient Governance
3	Survey Rating of Overall IT Services (1 low to 4 high)	3.27	3.20	3.34		Efficient Governance
4	Helpdesk staff ticket closings (% of total tickets)	45.4%	45.0%	45.0%		Efficient Governance

# INFORMATION TECHNOLOGY DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
IT Operations:		
Decrease to equipment repairs, vehicle maintenance fee, postage, dues-memberships-fees, and assets over \$5,000 account; increase to professional services, software maintenance, telephone costs, local meeting costs, travel costs, special education, supplies, and assets under \$5,000 accounts	\$ 34,860	Increase is due to software maintenance costs consolidated in the IT budget vs. other department budgets
Net Adjustment to Employee Pay and other benefits	356,120	FY2023 cost of living adjustment, step increase, fringe benefit changes, move two positions from Public Works, one reclassification, and one new position
<b>Total</b>	<b>\$ 390,980</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
IT Operations	\$ 2,843,558	\$ 3,272,921	\$ 3,663,901	\$ 390,980	+11.9%
<b>TOTAL EXPENSES</b>	<b>\$ 2,843,558</b>	<b>\$ 3,272,921</b>	<b>\$ 3,663,901</b>	<b>\$ 390,980</b>	<b>+11.9%</b>
REVENUE:					
Local Taxes	\$ 1,825,976	\$ 2,470,421	\$3,052,881	582,460	+23.6%
Miscellaneous	17,582	7,500	8,500	1,000	+13.3%
Transfers In	1,000,000	500,000	500,000	0	0.0%
Use of Reserves	0	295,000	102,520	(192,480)	-65.2%
<b>TOTAL REVENUE</b>	<b>\$ 2,843,558</b>	<b>\$ 3,272,921</b>	<b>\$ 3,663,901</b>	<b>\$ 390,980</b>	<b>+11.9%</b>

## POSITION DETAIL

		FY2022 Budgeted		FY2023 Budgeted		FY22—FY23	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Chief Information Officer	DH1	1	1.0	0	0.0	-1	-1.0
GIS Engineer	124	0	0.0	2	2.0	+2	+2.0
Help Desk Specialist	118	2	2.0	2	2.0	0	0.0
Information Technology Director	DH1	0	0.0	1	1.0	+1	+1.0
IT Manager	129	2	2.0	2	2.0	0	0.0
System Analyst I	124	2	2.0	4	4.0	+2	+2.0
System Analyst II	126	1	1.0	1	1.0	0	0.0
System Engineer I	124	1	1.0	1	1.0	0	0.0
System Engineer II	126	1	1.0	0	0.0	-1	-1.0
<b>Total Positions &amp; FTE</b>		<b>10</b>	<b>10.0</b>	<b>13</b>	<b>13.0</b>	<b>+3</b>	<b>+3.0</b>

# ADMINISTRATIVE SERVICES

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

## BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation	
<u>Central Services:</u>		
Decrease to equipment repairs, supply, and dues-memberships-fees accounts; increase to administrative services, rental facilities, postage, and other purchased services accounts	\$ 135	No impact to services
<u>VOIP &amp; Cell Service:</u>		
Decrease to equipment repairs and assets under \$5,000 accounts; increase to software maintenance and telephone costs accounts	(470)	No impact to services
Total	(\$ 335)	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Central Services	\$ 231,434	\$ 327,165	\$327,300	\$ 135	+0.0%
VOIP & Cell Service	90,995	129,500	129,030	(470)	-0.4%
<b>TOTAL EXPENSES</b>	<b>\$ 322,429</b>	<b>\$ 456,665</b>	<b>\$ 456,330</b>	<b>(\$ 335)</b>	<b>-0.1%</b>
REVENUE:					
Local Taxes	\$ 215,597	\$ 231,397	\$ 235,230	\$ 3,833	+1.7%
Miscellaneous	106,832	225,268	221,100	(4,168)	-1.9%
<b>TOTAL REVENUE</b>	<b>\$ 322,429</b>	<b>\$ 456,665</b>	<b>\$ 456,330</b>	<b>(\$ 335)</b>	<b>-0.1%</b>



# POLICE DEPARTMENT

## CONTACT INFORMATION

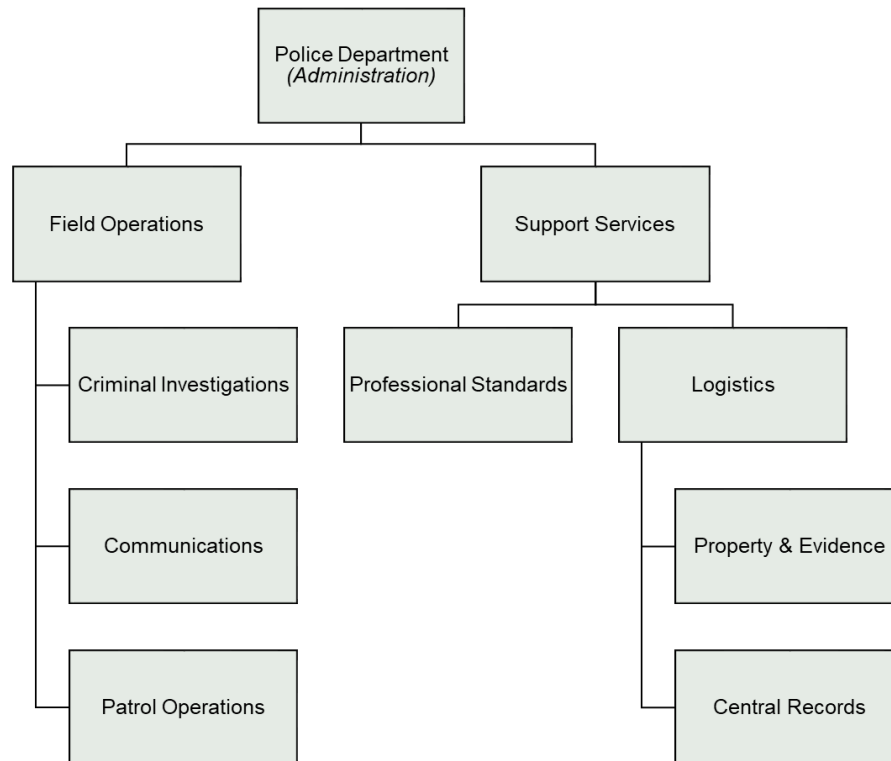
Police Chief: Michael Delaney email: [Michael.Delaney@bgky.org](mailto:Michael.Delaney@bgky.org)  
Bowling Green Police Headquarters, 911 Kentucky Street, Bowling Green KY 42101

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

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



## DEPARTMENT STAFFING

	FY2021	FY2022	FY2023
Administration	6	6	6
Field Operations	144	149	152
Support Services	38	38	39
Total Department Staff	188	193	197

# POLICE DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023
EXPENSES:			
Personnel	\$ 15,467,239	\$ 17,201,480	\$ 19,514,548
Contractual Services	2,824,756	2,128,684	2,432,924
Supplies & Materials	442,087	668,500	1,052,410
Subsidies & Assistance	19,134	15,000	15,000
Assets	382,855	576,450	420,000
Contingency & Other	3,684	4,000	5,000
<b>TOTAL EXPENSES</b>	<b>\$ 19,139,755</b>	<b>\$ 20,594,114</b>	<b>\$ 23,439,882</b>
REVENUE:			
Non-Program General Funds	\$ 12,643,492	\$ 17,667,258	\$ 18,079,678
Program Revenue General Funds	1,031,528	358,710	366,405
Special Revenue Funds	5,319,798	2,056,147	2,279,192
Capital Project Funds	144,937	511,999	2,714,607
<b>TOTAL REVENUE</b>	<b>\$ 19,139,755</b>	<b>\$ 20,594,114</b>	<b>\$ 23,439,882</b>

## ACCOMPLISHMENTS







- Since implementation in December 2020, Text to 911 was utilized 120 times. This service offers residents and visitors a new avenue to contact emergency services for assistance.
- Three new facility projects were completed with the goal of presenting a more welcoming and professional appearance to the community members who visit or drive by the Department. These projects include the painting of exterior doors and outside fixtures, remodel of the community room/lobby entrance, and the construction of an impound lot privacy fence.
- The Bowling Green Police Department Public Information Office completed 11 speaking engagements and produced eight new videos that covered a variety of topics including Scams and the Elderly, Robbery Training, General Safety Awareness, Psychology of Law Enforcement, Being a Community Helper, Press Releases, and Motorist Awareness. This information was shared via social media and in preschools, K-12 schools, senior citizen meetings, and intercultural groups.
- The Bowling Green Police Department collaborated with Western Kentucky University and the Intercultural Student Engagement Center to present an educational series entitled "Arrest the Fear." This series began in October 2020 and provided six new opportunities to educate, expose, and equip WKU students with knowledge and understanding related to the systematic dynamics of law enforcement. Approximately 25 students participated in each session.
- The Bowling Green Law Enforcement Academy Class #2 began April 12, 2021. This class consisted of nine (9) recruits that included one former intern and three former cadets. The academy curriculum increased from 800 hours in the prior year to 937 hours, which provided 17% more instructional time.

# POLICE DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Maintain and develop plans and resources for the new Public Safety Training Center to meet needs of a growing Police Department through a dedicated location for Bowling Green Law Enforcement Academy (BGLEA) and in-service training.
2. Maintain and enhance social media platforms through the development of the Public Information Officer team. This team will be responsible for general public education and information sharing as well as providing clear, concise communication for recruiting and crime solving.
3. Continuously develop current staff and improve recruiting and retention strategies through an additional position assigned to the Training Unit with a focus on officer recruiting and retention. This addition will help maintain the highest levels of service, integrity, and respect for the residents of Bowling Green.
4. Utilize the Professional Standards Division along with all areas of the Department to oversee and further develop the Bowling Green Law Enforcement Academy to produce successful recruit officers and provide ongoing training through annual in-service classes.
5. Monitor and review Patrol fleet to meet departmental needs.
6. Continue to grow the Patrol division through recruitment and retention to increase the number of Officers on shift.
7. Continue to educate the community and local businesses through Public Information Officer team and social media platforms on crime prevention and awareness.

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2021	Estimated FY2022	Proposed FY2023	Estimated Change FY22—FY23	Linkage to City Strategic Plan
6	Total average response time from receipt of emergency/priority 1 calls to arrival on scene (in seconds)	414	429	444		City Workforce Development
3	Federal/State Records Audit	Pass	Pass	Pass		Efficient Governance
3, 4	Number of sustained complaints made against sworn personnel during reporting period	2	2	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 Followers (as of June 30)	12,926	17,347	19,500		Strong Neighborhoods

# POLICE DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Administration:</u> Decrease to vehicle maintenance fee, postage, equipment repairs, supplies and books-publications-subscriptions accounts; increase to professional services, local meeting costs, dues-memberships-fees, and employee committee/special event accounts	(\$ 10,455)      No impact to services is anticipated
<u>Professional Standards:</u> Decrease to vehicle maintenance fee, printing, special education, and rental equipment accounts; increase to travel costs, special education, public safety supplies, supplies, rental facilities, land repairs, and assets under \$5,000 accounts	99,615      Increase is due to costs to equip new Police Officer positions and to replace handguns
<u>Logistics:</u> Decrease to administrative services, vehicle maintenance fee, telephone costs, maintenance supplies, public safety supplies, and assets under \$5,000 accounts; increase to dues-memberships-fees, special education, supplies, equipment repairs, uniform, and travel accounts	57,105      Additional budget for the purchase of vehicles for new positions
<u>Communications:</u> Decrease to vehicle maintenance fee, uniforms, travel costs, and software maintenance, accounts; increase to special education, professional services, telephone costs, equipment repairs, facility repairs, utilities, and rental equipment accounts	104,930      Increase is due to rising cost of Pictometry services and assuming responsibility for ANI/ALI expenses
<u>Investigations:</u> Decrease to software maintenance and uniform accounts; increase to vehicle maintenance fee, telephone costs, travel, special education, other objects, assets under \$5,000, and assets over \$5,000 accounts	76,790      Increase is due to purchase of vehicles and equipment
<u>Patrol Operations:</u> Decrease to public safety supplies, special education, and assets over \$5,000 accounts; increase to vehicle maintenance fee, travel, telephone costs, uniform, rental facilities, and assets under \$5,000 accounts	204,715      Increase is due to CIP to replace in-car cameras and body cameras
Net Adjustment to Employee Pay and other benefits	2,313,068      FY2023 cost of living adjustment, step increase, fringe benefit changes, one position reclassification, four new positions added mid-year 2022 through COPS grant, and increase in starting pay
<b>Total</b>	<b>\$ 2,845,768</b>

# POLICE DEPARTMENT, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Administration	\$ 1,615,692	\$ 1,706,616	\$ 1,849,495	\$ 142,879	+8.4%
Professional Standards	1,116,110	1,213,330	1,563,951	350,621	+28.9%
Logistics	1,169,302	1,382,606	1,431,588	48,982	+3.5%
Communications	3,636,652	3,159,484	3,343,732	184,248	+5.8%
Investigations	2,474,021	2,428,495	2,900,836	472,341	+19.4%
Patrol Operations	9,127,978	10,703,583	12,350,280	1,646,697	+15.4%
<b>TOTAL EXPENSES</b>	<b>\$ 19,139,755</b>	<b>\$ 20,594,114</b>	<b>\$ 23,439,882</b>	<b>\$ 2,845,768</b>	<b>+13.8%</b>
REVENUE:					
Local Taxes	\$ 12,643,492	\$ 17,667,258	\$ 18,079,678	\$ 412,420	+2.3%
Bond/Note/Lease Proceeds	0	0	2,230,000	2,230,000	N/A
Licenses/Permits	263,175	250,000	250,000	0	0.0%
Grants	2,307,023	1,386,217	1,580,872	194,655	+14.0%
Fees	154,146	159,000	174,500	15,500	+9.7%
Miscellaneous	398,461	382,815	395,285	12,470	+3.3%
Transfers In	3,373,458	748,824	729,547	(19,277)	-2.6%
<b>TOTAL REVENUE</b>	<b>\$ 19,139,755</b>	<b>\$ 20,594,114</b>	<b>\$ 23,439,882</b>	<b>\$ 2,845,768</b>	<b>+13.8%</b>



# POLICE DEPARTMENT, *continued*

## POSITION DETAIL

		FY2022 Budgeted		FY2023 Budgeted		FY22—FY23 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Admin Services Supervisor	118	1	1.0	1	1.0	0	0.0
Adv. Comm. Dispatcher	117	7	7.0	6	6.0	-1	-1.0
Adv. Police Officer	P1	11	11.0	17	17.0	+6.0	+6.0
Assistant Police Chief	P4	4	4.0	4	4.0	0	0.0
Comm. Dispatch Assistant	50	1	0.5	1	0.5	0	0.0
Communications Center Manager	127	1	1.0	1	1.0	0	0.0
Communications Dispatcher	117	14	14.0	15	15.0	+1	+1.0
Communications Supervisor	120	6	6.0	6	6.0	0	0.0
Crime Analyst	115	1	1.0	1	1.0	0	0.0
Deputy Police Chief	P5	2	2.0	2	2.0	0	0.0
Executive Assistant	120	1	1.0	1	1.0	0	0.0
GIS Mapping Assistant	70	1	0.5	1	0.5	0	0.0
Master Police Officer	P1	38	38.0	34	34.0	-4	-4.0
Office Associate I	111	4	4.0	3	3.0	-1	-1.0
Office Associate II	113	2	2.0	3	3.0	+1	+1.0
Police Cadet I	10	12	6.0	12	6.0	0	0.0
Police Captain	P3	7	7.0	7	7.0	0	0.0
Police Chief	DH2	1	1.0	1	1.0	0	0.0
Police Officer	P1	51	51.0	52	52.0	+1	+1.0
Police Sergeant	P2	15	15.0	16	16.0	+1	+1.0
Property Custodian	113	2	2.0	2	2.0	0	0.0
School Crossing Guard	10	10	1.83	10	1.83	0	0.0
Victim Advocate	118	1	1.0	1	1.0	0	0.0
Total Positions & FTE		193	177.83	197	181.83	+4	+4.0

# FIRE DEPARTMENT

## CONTACT INFORMATION

Fire Chief: Justin Brooks

email: [Justin.Brooks@bgky.org](mailto:Justin.Brooks@bgky.org)

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

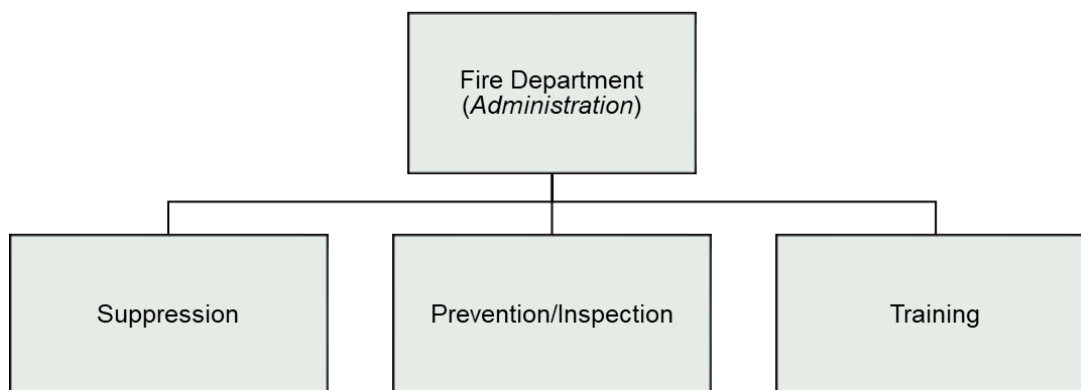
## MISSION STATEMENT

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 72,000 residents covering over forty-one square miles by providing emergency response, fire prevention, and public education services. Emergency response services include firefighting, emergency medical services, technical rescue, hazardous materials response, and aircraft rescue.

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



## DEPARTMENT STAFFING

	FY2021	FY2022	FY2023
Administration	7	5	5
Suppression	123	123	131
Prevention/Inspection	5	6	9
Training	3	4	5
Total Department Staff	138	138	150



# FIRE DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023
EXPENSES:			
Personnel	\$ 14,654,765	\$ 15,279,065	\$ 17,032,758
Contractual Services	3,363,525	1,176,890	21,457,090
Supplies & Materials	608,546	379,450	597,180
Subsidies & Assistance	2,000	0	2,000
Assets	262,674	86,600	938,500
<b>TOTAL EXPENSES</b>	<b>\$ 18,891,510</b>	<b>\$ 16,922,005</b>	<b>\$ 40,027,528</b>
REVENUE:			
Non-Program General Funds	\$ 13,954,006	\$ 13,439,032	\$ 17,076,629
Program Revenue General Funds	1,366,964	49,000	52,500
Special Revenue Funds	3,310,199	3,132,723	4,078,399
Capital Project Funds	260,341	301,250	18,820,000
<b>TOTAL REVENUE</b>	<b>\$ 18,891,510</b>	<b>\$ 16,922,005</b>	<b>\$ 40,027,528</b>

## ACCOMPLISHMENTS






- Turn-out time compliance, which is the time taken for Firefighters to fully outfit in all turn-out gear and be ready for a fire call, improved by 12%, increasing to 44%.
- Response-time compliance improved by 10%, increasing to 84%.
- The number of fire investigations completed internally increased by 44%.
- In an effort to provide better coverage to the City of Bowling Green and reduce travel and response times to emergency incidents, Bowling Green Fire Station 7 opened on Lovers Lane in May 2021. Three square miles were assigned to Station 7, which improved response time compliance for Stations 1, 2, and 6 by an average of 5%.
- Increased training hours in the following disciplines: Driver Operator, Officer Development, Tech Rescue, Hazardous Materials, EMS, and Company Training by an average of 33% over the previous year.
- Improved water rescue services with the addition of Boat 6 to the Greenwood Fire Station 6.
- Deployed three teams to assist the National Guard in clearing access for utility companies to restore power in Lawrence County, Kentucky.
- Completed the replacement of the full complement of extrication equipment from gas-powered to cordless electric battery-powered extrication tools.
- Following a review in January 2020, the BGFD achieved a class 01/1X Public Protection Classification from the Insurance Services Office (ISO), which is the highest rating achieved in Department history. This rating was effective September 1, 2020.

# FIRE DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2021	Estimated FY2022	Proposed FY2023	Estimated Change FY22—FY23	Linkage to City Strategic Plan
1, 6	Percent of emergency responses with travel times less than or equal to four minutes	66.3%	75.4%	75.0%		Efficient Governance
1, 6	Percent of emergency responses where the first unit arrives on scene within six minutes, twenty seconds or under	84%	85%	86%		Efficient Governance
2, 3	Percent of emergency responses where turnout times are one minute, twenty seconds or under	64%	70%	71%		Efficient Governance
2, 3	Hours of training per sworn personnel	293	327	330		City Workforce Development
4, 5	Percent of property saved to pre-incident value	96%	97%	98%		Strong Neighborhoods

# FIRE DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Administration:</u> Decrease to telephone costs and dues-memberships-fees accounts; increase to administrative services, professional services, printing, local meeting costs, employee committee/special event, travel costs, special education, and supply accounts	\$ 15,710      Increase is due to costs related to five year reaccreditation process
<u>Suppression:</u> Decrease equipment repairs and telephone costs accounts; increase to maintenance supplies, public safety supplies, assets under \$5,000, and assets over \$5,000 accounts	893,185      Increase is due to the CIP for the purchase of a new fire apparatus
<u>Prevention/Inspection:</u> Decrease to supply account; increase to telephone costs, dues-memberships-fees, travel, special education, assets under \$5,000, books-publications-subscriptions, uniform, and assets over \$5,000 accounts	76,655      Increase is a result of a CIP to purchase two vehicles for new positions
<u>Training:</u> Decrease to professional services, supply, and book-publications-subscriptions accounts; increase to telephone costs, local meeting costs, dues-memberships-fees, travel, special education, assets under \$5,000, consumable items, uniform, other contributions, and assets over \$5,000 accounts	82,870      Increase is a result of a CIP to purchase a vehicle for a new position
<u>Repairs &amp; Facilities Maintenance:</u> Decrease to professional services, facilities repairs, equipment repairs, and assets under \$5,000 accounts; increase to vehicle maintenance fee, construction, utilities, special education, travel, maintenance supplies, fuel, and assets over \$5,000 accounts	20,283,410      Additional budget for the construction of a new fire station and public safety training center and reconstruction of existing fire station
Net Adjustment to Employee Pay and other benefits	1,753,693      FY2023 cost of living adjustment, step increase, fringe benefit changes, 11 new FT positions, and one new PT position
<b>Total</b>	<b>\$ 23,105,523</b>

# FIRE DEPARTMENT, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Administration	\$ 1,432,624	\$ 1,453,230	\$ 1,578,663	\$ 125,433	+8.6%
Suppression	12,704,110	13,306,744	15,341,620	2,034,876	+15.3%
Prevention/Inspection	544,686	556,280	933,275	376,995	+67.8%
Training	473,752	417,561	702,370	284,809	+68.2%
Repairs & Facilities Maintenance	3,736,338	1,188,190	21,471,600	20,283,410	+1707.1%
<b>TOTAL EXPENSES</b>	<b>\$ 18,891,510</b>	<b>\$ 16,922,005</b>	<b>\$ 40,027,528</b>	<b>\$ 23,105,523</b>	<b>+136.5%</b>
REVENUE:					
Local Taxes	\$ 16,370,078	\$ 15,779,032	\$ 19,613,629	\$ 3,834,597	+24.3%
Bond/Note/Lease Proceeds	0	0	13,220,000	13,220,000	N/A
Grants	2,148,109	756,263	843,744	87,481	+11.6%
Fees	18,925	21,000	21,500	500	+2.4%
Miscellaneous	87,990	57,000	69,750	12,750	+22.4%
Transfers In	266,408	308,710	6,258,905	5,950,195	+1927.4%
<b>TOTAL REVENUE</b>	<b>\$ 18,891,510</b>	<b>\$ 16,922,005</b>	<b>\$ 40,027,528</b>	<b>\$ 23,105,523</b>	<b>+136.5%</b>



# FIRE DEPARTMENT, *continued*

## POSITION DETAIL

		FY2022 Budgeted		FY2023 Budgeted		FY22—FY23 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Advanced Firefighter / EMT	F2	20	20.0	21	21.0	+1	+1.0
Assistant Fire Chief / Prevention	F4	1	1.0	1	1.0	0	0.0
Assistant Fire Chief / Training	F4	1	1.0	1	1.0	0	0.0
Deputy Fire Chief	F5	2	2.0	2	2.0	0	0.0
Executive Assistant	120	1	1.0	1	1.0	0	0.0
Fire Battalion Chief	F4	3	3.0	3	3.0	0	0.0
Fire Captain / EMT	F3	30	30.0	32	32.0	+2	+2.0
Fire Chief	DH2	1	1.0	1	1.0	0	0.0
Fire Code Inspector	118	1	1.0	2	2.0	+1	+1.0
Fire Community Risk Reduction & Education Coordinator	116	1	1.0	1	1.0	0	0.0
Fire Engineer	F2	1	1.0	1	1.0	0	0.0
Fire Engineer / EMT	F2	30	30.0	29	29.0	-1	-1.0
Fire Investigator	F2	1	1.0	2	2.0	+1	+1.0
Fire Project Coordinator	70	2	0.5	0	0.0	-2	-0.5
Firefighter	F1	7	7.0	17	17.0	+10	+10.0
Firefighter / EMT	F1	33	33.0	30	30.0	-3	-3.0
Office Associate I	111	1	1.0	1	1.0	0	0.0
Office Associate II	113	1	1.0	1	1.0	0	0.0
Project Coordinator	70	0	0.0	3	1.35	+3	+1.35
Senior Fire Investigator	F3	1	1.0	1	1.0	0	0.0
Total Positions & FTE		138	136.5	150	148.35	+12	+11.85

# OTHER PUBLIC SAFETY

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

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Police &amp; Fire Retirees:</u>		
Decrease to professional services and retiree disability payments accounts; increase to retiree annuities and widow payments accounts	\$ 13,515	Increase due to higher annuity payments
<b>Total</b>	<b>\$ 13,515</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Police & Fire Retirees	\$ 709,624	\$ 747,000	\$ 760,515	\$ 13,515	+1.8%
<b>TOTAL EXPENSES</b>	<b>\$ 709,624</b>	<b>\$ 747,000</b>	<b>\$ 760,515</b>	<b>\$ 13,515</b>	<b>+1.8%</b>
REVENUE:					
Local Taxes	\$ 0	\$ 16,000	\$ 15,715	(\$ 285)	-0.2%
Miscellaneous	709,624	210,000	480,000	270,000	+128.6%
Use of Reserves	0	521,000	264,800	(256,200)	-49.2%
<b>TOTAL REVENUE</b>	<b>\$ 709,624</b>	<b>\$ 747,000</b>	<b>\$ 760,515</b>	<b>\$ 13,515</b>	<b>+1.8%</b>

# PUBLIC WORKS DEPARTMENT

## CONTACT INFORMATION

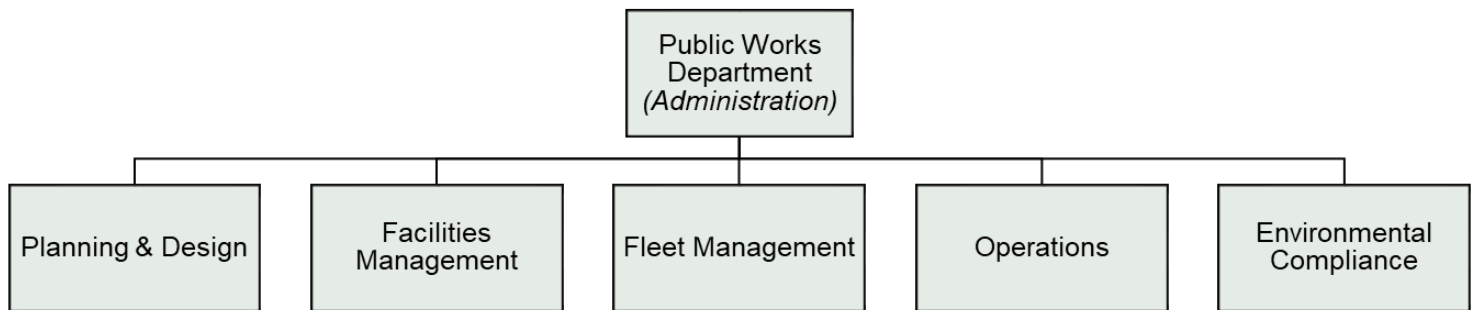
Public Works Director: Greg Meredith email: [Greg.Meredith@bgky.org](mailto:Greg.Meredith@bgky.org)  
Public Works Administration, 1011 College Street, Bowling Green KY 42101

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

The Department of Public Works is an organization with over 60 employees who are dedicated to maintaining over 275 miles of City streets, 42 miles of storm sewers, 1,576 mapped stormwater injection wells and sinkholes, 216 miles of sidewalk, 23 signalized intersections, and 539 City vehicles and major pieces of equipment. The Department is an American Public Works Association (APWA) accredited organization and the Fleet Division is certified by the National Institute for Automotive Service Excellence (ASE). The Department is comprised of the following divisions: Administration, Facilities, Fleet, Operations, Planning and Design, and Environmental Compliance.



## DEPARTMENT STAFFING

	FY2021	FY2022	FY2023
Administration	5	5	3
Planning & Design	8	8	8
Facilities Management	2	2	2
Fleet Management	11	11	11
Operations	34	34	34
Environmental Compliance	3	3	3
Total Department Staff	63	63	61



# PUBLIC WORKS DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023
EXPENSES:			
Personnel	\$ 4,615,009	\$ 5,027,914	\$ 5,071,525
Contractual Services	8,578,505	8,548,670	11,154,445
Supplies & Materials	1,162,680	1,357,660	1,655,440
Assets	442,016	654,000	621,990
<b>TOTAL EXPENSES</b>	<b>\$ 14,798,210</b>	<b>\$ 15,588,244</b>	<b>\$18,503,400</b>
REVENUE:			
Non-Program General Funds	\$ 3,015,106	\$ 8,330,388	\$ 9,054,726
Program Revenue General Funds	30,042	19,500	26,000
Special Revenue Funds	1,883,412	1,890,450	2,572,750
Capital Project Funds	7,755,962	3,390,586	4,575,924
Internal Service Funds	2,113,688	1,957,320	2,274,000
<b>TOTAL REVENUE</b>	<b>\$ 14,798,210</b>	<b>\$ 15,588,244</b>	<b>\$18,503,400</b>

## ACCOMPLISHMENTS

- The Operations Division added 365 days to the running tally of days without lost time accidents, bringing the grand total to 2,128.
- The Operations Division increased street sweeping operations by 400 linear miles and collected 70 additional tons of debris compared to prior year totals.
- The Fleet Division billed 8,214 hours of direct labor from 10,721 total hours worked, resulting in a production rate of 77%, up from 76% last year.
- The Environmental Compliance Division coordinated a household hazardous waste collection event for the community with 909 vehicles processed, which is an increase of 42% compared to the prior year.
- The Facilities Management Division completed approximately 370 work orders in City facilities, which is a 23% increase over the prior year.
- The Greenway Program, similar to the Sidewalk Program, was developed and will identify and prioritize greenway connections within the City, with a focus on connecting existing multi-use paths to schools and parks.
- The review time for non-commercial building permit reviews was reduced by nearly 50% and decreased to 2.67 days, compared to 4.57 days.
- Development plan reviews completed where up by 25% from last year.
- Over 920 safety trip hazards in sidewalk rights-of-way were repaired, this is five times the amount repaired in the prior year.

# PUBLIC WORKS DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Develop a highly functional team.
  - a. Provide job and position-based training, at least quarterly, that emphasizes cross-training within work groups.
  - b. Conduct monthly meetings within divisions to share information with employees.
2. Efficient governance.
  - a. By encouraging employees to meet or exceed prescribed goals, objectives, and performance deadlines for a wide range of metrics within the department each year.
3. Create a positive image/reputation for the Department and City of Bowling Green.
  - a. Dress professionally and job appropriately each day as you conduct your tasks.
  - b. Return calls or e-mails requesting information/services within one business day of when they were received.
4. Improve efficiency and sustainability.
  - a. Conduct or assist in the HHWD (Household Hazardous Waste Day) event in Bowling Green.
  - b. Evaluate reports of illicit discharges within our stormwater system within 24 hours.
  - c. Continue to focus on MS4 (Municipal Separate Storm System) processes at or above that prescribed in regulations to the maximum extent possible.
5. Continue downtown development progress.
  - a. Contract for the completion of the Downtown Streetscape Improvements Phase III this calendar year.
  - b. Connect the lane diet and bike lane from the riverfront to 6<sup>th</sup> Avenue on College Street this year to mirror the work done on State Street last year.
6. Develop leaders in the Public Works Department.
  - a. Provide training for Operations Maintenance Technicians (OMT) through participation in the University of Kentucky provided Road Master/Road Scholar program.
  - b. Provide supervisor training for select supervisors during this fiscal year.
  - c. Encourage participation in the Division-level training/collaboration sessions to be initiated this year within the City.
7. Improve the quality of life for the residents of Bowling Green.
  - a. Reduce commute times on the roadways by 1% this fiscal year by optimizing city-maintained traffic signals.
  - b. Improve the safety of pedestrian and bicycle commuters by adding handicap ramps, safety signage, removing obstacles, and adding all the infrastructure possible by utilizing all the available budget for these items.
8. Deliver quality projects on time and within budget.
  - a. Evaluate, plan, bid, and administer pavement overlay project within one fiscal year cycle.
  - b. Evaluate, plan, bid, and administer sidewalk and greenway projects within a single fiscal year cycle.
  - c. Evaluate, plan, bid, and administer City building related work orders and construction projects.

# PUBLIC WORKS DEPARTMENT, *continued*

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2021	Estimated FY2022	Proposed FY2023	Estimated Change FY22—FY23	Linkage to City Strategic Plan
1, 3, 4, 7	Planning and Design: Response time— Average time to review non- commercial building permits (days)	2.67	3.01	3.25		Efficient Governance
1-2	Planning & Design: Inspections-Percentage of applicable building permits inspected during construction	N/A	20%	75%		Efficient Governance
1, 3, 7	Fleet: Response Time— Average time to complete preventative maintenance work orders (hours)	3.2	3.3	3.2		Efficient Governance
1, 3, 6, 7	Fleet: Technician production percentage of billable hours	77%	77%	78%		Efficient Governance
1-4, 8	Facilities: Response Time— Average time from assignment to completion of non-emergency work orders (hours)	2.0	2.0	2.0		Efficient Governance
1-4, 6, 7	Operations: Response Time— Average time from date of receiving a service request to date of completion (days)	3.0	3.5	3.0		Efficient Governance
2, 4, 7	Environmental Compliance: Average time to deliver comments to commercial building permit applicants (days)	3.4	4.7	5.0		Housing Development
2, 4, 7	Environmental Compliance: Average time to deliver comments to non-commercial building permit applicants (days)	1.5	2.7	3.0		Housing Development

# PUBLIC WORKS DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Administration:</u> Decrease to vehicle maintenance fee, dues-memberships-fees, travel costs and uniform accounts; increase to administrative services, local meeting costs, and special education accounts	\$ 5,850 Increase is due to additional administrative services budget for reaccreditation
<u>Planning &amp; Design:</u> Decrease to professional services, software maintenance, vehicle maintenance fee, travel, purchase of land, and equipment repairs accounts; increase to construction, dues-memberships-fees, and special education accounts	549,050 Increase is a result of CIP projects to construct three new roundabouts, and improve intersections, and for the Downtown Development Project
<u>Operations Management:</u> Decrease to utilities, equipment repairs, vehicle maintenance fee, and operating supplies accounts; increase to professional services, road work, dues-memberships-fees, telephone costs, printing, local meeting costs, uniform, safety items, equipment rental, special education, travel, maintenance supplies, and assets over \$5,000 accounts	669,755 Additional budget for CIP purchase of replacement equipment
<u>Fleet Management:</u> Decrease to equipment repairs, dues-memberships-fees, and uniforms accounts; increase to professional services, software maintenance, printing, books-publications-subscriptions, safety items, fuel, automotive supplies, and assets over \$5,000	280,325 Increase is due to the rising cost of fuel and capital projects
<u>Facilities Management:</u> Decrease to local meetings costs, facilities repairs, and assets over \$5,000 accounts; increase to custodial services, professional services, utilities, construction, improvements other than buildings, safety items, assets under \$5,000, land repairs, road work, supplies, vehicle maintenance fee, and local mileage reimbursement accounts	1,388,160 Increase is due to CIP project for energy savings
<u>Environmental Compliance:</u> Decrease to city vehicle maintenance fee, utilities, and facilities repairs accounts; increase to assets under \$5,000, supplies, and advertising accounts	(21,595) Decrease is a result of decreased utilities budget
Net Adjustment to Employee Pay and other benefits	43,611 FY2023 cost of living adjustment, step increase, move of two positions to IT Department, four upgrades, and fringe benefit changes
<b>Total</b>	<b>\$ 2,915,156</b>

# PUBLIC WORKS DEPARTMENT, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Administration	\$ 599,489	\$ 572,075	\$ 372,391	(\$ 199,684)	-34.9%
Planning & Design	4,918,748	4,246,184	4,858,912	612,728	+14.4%
Operations Management	4,790,443	5,609,633	6,432,184	822,551	+14.7%
Fleet Management	1,804,266	1,973,516	2,255,645	282,129	+14.3%
Facilities Management	2,255,424	2,628,009	4,025,133	1,397,124	+53.2%
Environmental Compliance	429,840	558,827	559,135	308	+0.1%
<b>TOTAL EXPENSES</b>	<b>\$ 14,798,210</b>	<b>\$ 15,588,244</b>	<b>\$ 18,503,400</b>	<b>\$ 2,915,156</b>	<b>+18.7%</b>
REVENUE:					
Local Taxes	\$ 3,209,208	\$ 8,530,388	\$ 9,254,726	\$ 724,338	+8.5%
Licenses/Permits	24,895	17,000	23,000	6,000	+35.3%
Grants	1,157,188	1,146,000	1,330,500	184,500	+16.1%
Charges for Services	2,116,430	1,956,820	2,059,000	102,180	+5.2%
Miscellaneous	2,917,302	47,450	86,750	39,300	82.8%
Transfers In	5,373,187	3,890,586	4,521,639	631,053	+16.2%
Use of Reserves	0	0	1,227,785	1,227,785	N/A
<b>TOTAL REVENUE</b>	<b>\$ 14,798,210</b>	<b>\$ 15,588,244</b>	<b>\$ 18,503,400</b>	<b>\$ 2,915,156</b>	<b>+18.7%</b>



# PUBLIC WORKS DEPARTMENT, *continued*

## POSITION DETAIL

		FY2022 Budgeted		FY2023 Budgeted		FY22—FY23 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Assistant City Engineer	128	1	1.0	1	1.0	0	0.0
Building Maintenance Mechanic	115	1	1.0	1	1.0	0	0.0
Certified Technician	114	1	1.0	0	0.0	-1	-1.0
City Engineer	131	1	1.0	1	1.0	0	0.0
City Surveyor	125	1	1.0	1	1.0	0	0.0
Civil Engineer II	124	1	1.0	1	1.0	0	0.0
Crew Leader	116	3	3.0	3	3.0	0	0.0
Crew Supervisor II	118	2	2.0	2	2.0	0	0.0
Environmental Compliance Coordinator	122	1	1.0	1	1.0	0	0.0
Environmental Compliance Inspector	117	1	1.0	1	1.0	0	0.0
Environmental Manager	128	1	1.0	1	1.0	0	0.0
Equipment Technician	60	1	0.5	1	0.5	0	0.0
Facilities Coordinator	123	1	0.9	1	0.9	0	0.0
Fire Apparatus Technician	117	1	1.0	2	2.0	+1	+1.0
Fleet Inventory Coordinator	117	1	1.0	1	1.0	0	0.0
Fleet Manager	123	1	1.0	1	1.0	0	0.0
Fleet Supervisor	120	1	1.0	1	1.0	0	0.0
GIS Manager	124	1	1.0	0	0.0	-1	-1.0
GIS Technician	117	1	1.0	0	0.0	-1	-1.0
Master Technician	116	3	3.0	1	1.0	-2	-2.0
Office Associate I	111	2	2.0	2	2.0	0	0.0
Office Associate II	113	1	1.0	1	1.0	0	0.0
Operations Division Manager	125	1	1.0	1	1.0	0	0.0
Operations Technician I	111	9	9.0	9	9.0	0	0.0
Operations Technician II	113	11	11.0	9	9.0	-2	-2.0
Operations Technician III	115	7	7.0	7	7.0	0	0.0
Public Works Director	DH1	1	1.0	1	1.0	0	0.0
Public Works Inspector	123	1	1.0	1	1.0	0	0.0
Public Works Technician	121	3	3.0	3	3.0	0	0.0
Service Technician	112	1	1.0	3	3.0	+2	+2.0
Signal Technician I	115	0	0.0	2	2.0	+2	+2.0
Total Positions & FTE		63	62.4	61	60.4	-2	-2.0



# PUBLIC TRANSIT

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

## BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation	
Public Transit:		
Decrease to administrative services account; increase to improvements other than building and administrative services accounts	\$ 166,214	Increase is due to capitalized state match expenses
<b>Total</b>	<b>\$ 166,214</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Public Transit	\$ 1,569,442	\$ 633,400	\$ 799,614	\$ 166,214	+26.2%
<b>TOTAL EXPENSES</b>	<b>\$ 1,569,442</b>	<b>\$ 633,400</b>	<b>\$ 799,614</b>	<b>\$ 166,214</b>	<b>+26.2%</b>
REVENUE:					
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Grants	1,481,487	0	163,714	163,714	N/A
Miscellaneous	8,400	8,400	8,400	0	0.0%
Fees	67,195	65,000	67,500	2,500	+3.8%
Transfers In	12,360	560,000	560,000	0	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 1,569,442</b>	<b>\$ 633,400</b>	<b>\$ 799,614</b>	<b>\$ 166,214</b>	<b>+26.2%</b>





# PARKS & RECREATION DEPARTMENT

## CONTACT INFORMATION

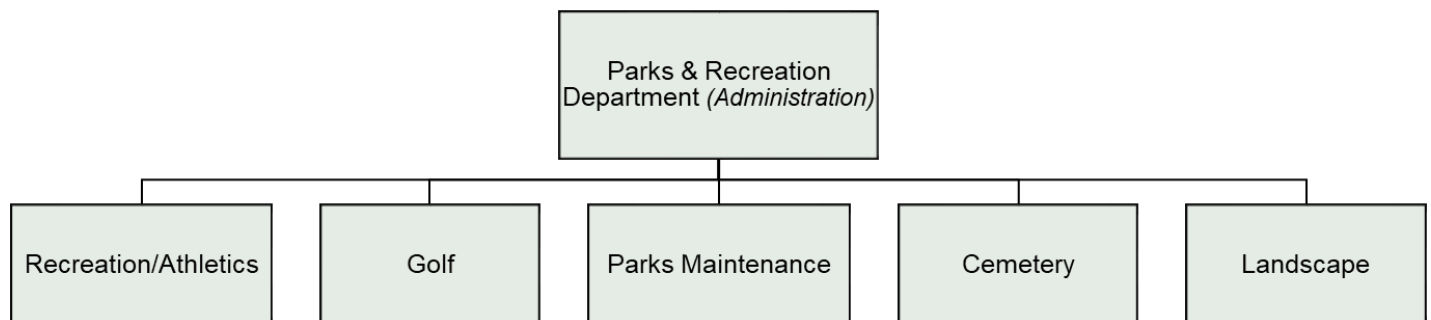
Parks & Recreation Director: Brent Belcher email: [Brent.Belcher@bgky.org](mailto:Brent.Belcher@bgky.org)  
Parks & Recreation Administration, 225 E 3<sup>rd</sup> Avenue, Bowling Green KY 42101

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

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



## DEPARTMENT STAFFING

	FY2021	FY2022	FY2023
Administration	12	12	12
Recreation/Athletics	205	206	198
Golf	52	52	51
Parks Maintenance	28	28	28
Cemetery	13	13	13
Landscape	10	10	10
Total Department Staff	320	321	312

# PARKS & RECREATION DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023
EXPENSES:			
Personnel	\$ 5,051,218	\$ 6,127,540	\$ 6,672,243
Contractual Services	2,214,822	3,420,431	3,905,876
Supplies & Materials	912,040	1,060,090	1,328,316
Subsidies & Assistance	1,387	0	0
Assets	374,329	393,000	469,000
Contingency & Other	117	300	300
<b>TOTAL EXPENSES</b>	<b>\$ 8,553,913</b>	<b>\$ 11,001,361</b>	<b>\$ 12,375,735</b>
REVENUE:			
Non-Program General Funds	\$ 262,333	\$ 4,407,937	\$ 6,548,365
Program Revenue General Funds	2,307,702	2,317,605	2,437,808
Special Revenue Funds	1,997,222	1,848,750	2,045,000
Capital Project Funds	3,986,656	2,427,069	1,344,562
<b>TOTAL REVENUE</b>	<b>\$ 8,553,913</b>	<b>\$ 11,001,361</b>	<b>\$ 12,375,735</b>

## ACCOMPLISHMENTS




- The participation rate per part-time hour worked increased at the golf courses to 3.71 this year from 2.47 recorded last year, which is a gain of 50.2%. The Bowling Green Community Center participation rate also increased from 0.93 last year to 1.97 this year, which is an increase of 111.8%.
- All golf courses experienced increases in golfers compared to the prior year: CrossWinds Golf Course recorded an increase of 6,970 golfers or +26%, Paul Walker Golf Course participation grew by 7,398 or +37%, and the Hobson Golf Course boasted the largest gain of 24,942 or +141%. The increases are a result of the Driving Range.
- The Hobson Driving Range completed it's first full year since opening and recorded 16,732 golfers, which is an increase of 8,309 golfers or +98.6% over last year. Revenues for the Driving Range totaled nearly \$115,000 and more than doubled the revenue collected in the prior year when the range opened in October.
- The participation per part-time hour worked remained flat at the Russell Sims Aquatic Center, which is notable due to the impacts of the pandemic.
- The Downtown Holiday Lights event was expanded and included new displays and updated decorations. Fountain Square Park transitioned to white LED strings while Circus Square Park displayed all multi-lit decorations, sidewalk arches, and white light only trees.
- Cemetery burial services provided by Parks & Recreation Department staff increased by 8.5% during the year.
- The Parks Maintenance Division added a fourth certified Aquatics Facility Operator (AFO). This additional position reduces overtime throughout the summer season by spreading the job duties associated with Russell Sims Aquatic Center, Limestone Springs at Lampkin Park, and Circus Square across the three locations.

# PARKS & RECREATION DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2021	Estimated FY2022	Proposed FY2023	Estimated Change FY22—FY23	Linkage to City Strategic Plan
3, 6	Fitness Center/Program participation, per capita	0.40%	0.52%	0.55%		Efficient Governance
1-6, 9	Russell Sims Aquatics Center participation / part-time hour used	4.04	4.00	4.00		Efficient Governance
8	Golf participation / part-time hour used	3.71	4.00	4.00		Efficient Governance



# PARKS & RECREATION DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Administration:</u> Decrease to vehicle maintenance fee, telephone costs, employee committee/special event, special education, supplies, and other resale accounts; increase to special professional services, local meeting costs, uniform, advertising, and construction accounts	\$ 1,514,685  Increase is due to CIP for Energy Savings Project
<u>Maintenance:</u> Decrease to utilities, land repairs, construction accounts; increase to professional services, facilities repairs, equipment repairs, vehicle maintenance fee, improvements other than building, road work, postage, local meeting costs, dues-memberships-fees, supplies, fuel, assets under \$5,000, safety items, and assets over \$5,000 accounts	(748,075)  Decrease is a result of a prior year CIP project to develop the Riverfront Park area
<u>Recreation/Athletics:</u> Decrease to professional services, employee committee/special event, telephone costs, advertising, travel, special education, and books-publications-subscriptions accounts; increase to utilities, vehicle maintenance fee, equipment rental, facilities rental, dues-memberships-fees, supplies, consumable items, assets under \$5,000 accounts	138,950  Increase is due to a CIP project at Parker Bennett Community Center and purchase of picnic tables and rising utility costs at the Aquatics Center
<u>Golf:</u> Decrease to vehicle maintenance fee, equipment repairs, facilities repairs, utilities, printing, dues-memberships-fees, and assets over \$5,000 accounts; increase to administrative service, improvements other than building, advertising, postage, local meeting costs, supplies, fuel, resale items, and assets under \$5,000 accounts	93,511  Increase is a result of CIP replacement of golf carts for Paul Walker Golf Course
<u>Cemetery:</u> Decrease to postage, road work, utilities, land repairs, telephone costs, assets under \$5,000, and consumable items accounts; increase to administrative services, professional services, equipment repairs, vehicle maintenance fee, local meeting costs, dues-memberships-fees, travel, supplies, fuel, and assets over \$5,000 accounts	(169,350)  Decrease is due to prior year CIP project for cemetery road paving
<u>Landscape:</u> Decrease to vehicle maintenance fee and utilities accounts; increase to professional services, equipment repairs, supplies, consumable items, and land repairs accounts	(50)  No impact to services
Net Adjustment to Employee Pay and other benefits	544,703  FY2023 cost of living adjustment, step increase, fringe benefit changes, and elimination of 9 PT positions net to changes in PT pay schedule and adjustments to FTEs
<b>Total</b>	<b>\$ 1,374,374</b>

# PARKS & RECREATION DEPARTMENT, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Administration	\$ 872,042	\$ 682,812	\$ 2,235,212	\$ 1,552,400	+227.4%
Maintenance	2,760,472	3,883,135	3,235,771	(647,364)	-16.7%
Recreation/Athletics	1,682,899	2,312,746	2,635,502	322,756	+14.0%
Golf	1,796,744	2,347,827	2,591,500	243,673	+10.4%
Cemetery	780,951	1,059,313	923,648	(135,665)	-12.8%
Landscape	660,805	715,528	754,102	38,574	+5.4%
<b>TOTAL EXPENSES</b>	<b>\$ 8,553,913</b>	<b>\$ 11,001,361</b>	<b>\$ 12,375,735</b>	<b>\$ 1,374,374</b>	<b>+12.5%</b>
REVENUE:					
Local Taxes	\$ 1,997,222	\$ 5,497,783	\$ 6,033,328	\$ 535,545	+9.7%
Grants	92,399	0	0	0	0.0%
Fees	1,731	4,000	4,000	0	0.0%
Charges for Services	304,606	279,000	303,448	24,448	+8.8%
Miscellaneous	156,314	55,500	62,750	7,250	+13.1%
Parks & Rec Fees	396,927	743,605	747,060	3,455	+0.5%
Golf Fees	1,428,373	1,236,750	1,321,800	85,050	+6.9%
Transfers In	4,176,341	3,018,295	2,302,662	(715,633)	-23.7%
Use of Reserves	0	166,428	1,600,687	1,434,259	+861.8%
<b>TOTAL REVENUE</b>	<b>\$ 8,553,913</b>	<b>\$ 11,001,361</b>	<b>\$ 12,375,735</b>	<b>\$ 1,374,374</b>	<b>+12.5%</b>





# PARKS & RECREATION DEPARTMENT, *continued*

## POSITION DETAIL

		FY2022 Budgeted		FY2023 Budgeted		FY22—FY23 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Manager II	120	1	1.0	1	1.0	0	0.0
Aerobics Instructors	70	5	0.75	5	0.75	0	0.0
Assistant Pool Manager	50	1	0.29	1	0.29	0	0.0
Athletic Facility Coordinator	114	1	1.0	1	1.0	0	0.0
Athletic Staff Assistant I	10	89	14.5	83	14.4	-6	-0.1
Athletic Staff Assistant II	20	11	3.26	11	3.26	0	0.0
Athletic Supervisor	118	1	1.0	1	1.0	0	0.0
Carpenter	117	1	1.0	1	1.0	0	0.0
Cemetery Division Manager	120	1	1.0	1	1.0	0	0.0
Community Center Coordinator	114	2	2.0	2	2.0	0	0.0
Community Center Supervisor	117	2	2.0	2	2.0	0	0.0
Crew Leader	116	1	1.0	1	1.0	0	0.0
Crew Supervisor I	117	3	3.0	3	3.0	0	0.0
Crew Supervisor II	118	2	2.0	2	2.0	0	0.0
Equipment Mechanic	115	1	1.0	1	1.0	0	0.0
Fitness / Wellness Supervisor	118	1	1.0	1	1.0	0	0.0
Fitness Coordinator	114	1	1.0	1	1.0	0	0.0
Golf Maintenance Supervisor	120	1	1.0	1	1.0	0	0.0
Golf Professional	116	2	2.0	2	2.0	0	0.0
Greenskeeper	30	12	7.99	12	8.62	0	+0.63
Heavy Equipment Operator I	114	1	1.0	1	1.0	0	0.0
Heavy Equipment Operator II	116	1	1.0	1	1.0	0	0.0
Irrigation/Spray Technician	115	2	2.0	2	2.0	0	0.0
Laborer	30	21	13.62	21	13.95	0	+0.33
Landscape Gardener	111	3	3.0	3	3.0	0	0.0
Landscape Helper	30	5	3.88	5	3.88	0	0.0
Landscape Manager	123	1	1.0	1	1.0	0	0.0
<i>Positions continued on next page</i>							

# PARKS & RECREATION DEPARTMENT, *continued*

## POSITION DETAIL

		FY2022 Budgeted		FY2023 Budgeted		FY22—FY23 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Lifeguard	30	36	7.42	36	7.42	0	0.0
Office Assistant	10	3	2.25	3	2.25	0	0.0
Office Associate I	111	0	0.0	1	1.0	+1	+1.0
Office Associate II	113	3	3.0	2	2.0	-1	-1.0
Park Ranger	50	6	2.75	6	2.75	0	0.0
Parks & Recreation Director	DH1	1	1.0	1	1.0	0	0.0
Parks Facility Maintainer I	111	10	10.0	12	12.0	+2	+2.0
Parks Facility Maintainer II	113	5	5.0	3	3.0	-2	-2.0
Parks Forester / Arborist	120	1	1.0	1	1.0	0	0.0
Parks / Golf Maint. Superintendent	125	1	1.0	1	1.0	0	0.0
Pool Manager	70	1	0.45	1	0.45	0	0.0
Recreation Division Manager	125	1	1.0	1	1.0	0	0.0
Recreation Staff Assistant I	10	28	9.33	27	9.19	-1	-0.14
Recreation Staff Assistant II	20	15	7.01	14	6.46	-1	-0.55
Recreation Staff Assistant III	40	5	3.0	5	3.0	0	0.0
Referee/Umpire	80	28	2.69	26	2.37	-2	-0.32
Special Pops Coordinator	120	1	1.0	1	1.0	0	0.0
Special Pops Instructor	114	1	1.0	1	1.0	0	0.0
Trades Worker/Electrician	118	2	2.0	2	2.0	0	0.0
Water Park Manager	50	0	0.0	1	0.45	+1	+0.45
Total Positions & FTE		321	134.19	312	134.49	-9	-0.30



# NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT

## CONTACT INFORMATION

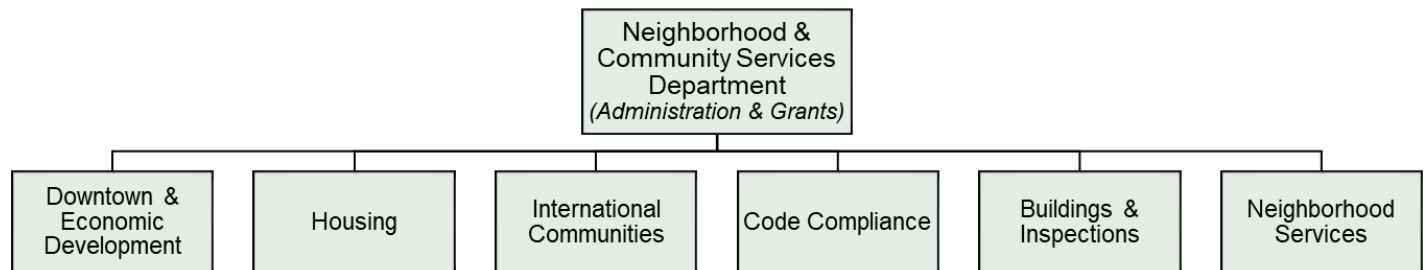
Neighborhood & Community Services Director: Brent Childers email: [Brent.Childers@bgky.org](mailto:Brent.Childers@bgky.org)  
Neighborhood & Community Services, 707 E Main Avenue, Bowling Green KY 42101

## 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

	FY2021	FY2022	FY2023
Administration & Grants	3	3	3
Downtown/Economic Development	0	1	1
Housing	5	6	6
International Communities	1	1	1
Code Enforcement	8	8	8
Buildings & Inspections	7	7	7
Neighborhood Services	2	2	2
Total Department Staff	26	28	28

# NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023
EXPENSES:			
Personnel	\$ 1,986,846	\$ 2,395,833	\$ 2,547,631
Contractual Services	1,629,145	1,423,037	1,680,440
Supplies & Materials	31,309	35,935	66,490
Subsidies & Assistance	5,958,887	3,963,170	4,186,400
Assets	13,540	53,000	33,500
Contingency & More	0	75,800	75,850
<b>TOTAL EXPENSES</b>	<b>\$ 9,619,727</b>	<b>\$ 7,946,775</b>	<b>\$ 8,590,311</b>
REVENUE:			
Non-Program General Funds	\$ 2,410,894	\$ 1,769,483	\$ 1,587,264
Program Revenue General Funds	1,389,901	1,024,000	1,210,000
Special Revenue Funds	5,650,519	5,113,937	5,367,500
Capital Project Funds	168,413	39,355	425,547
<b>TOTAL REVENUE</b>	<b>\$ 9,619,727</b>	<b>\$ 7,946,775</b>	<b>\$ 8,590,311</b>

## ACCOMPLISHMENTS








- The International Communities Division led an effort to coordinate the only pop-up COVID-19 vaccine clinic in Bowling Green providing 150 vaccines to neighbors in the Hispanic/Latino community of the West End.
- The International Communities Division partnered with “Toys for Tots” and “Coats for Kids” to provide Christmas assistance to approximately 40 refugee children and coats to nearly 100 refugee children and their parents.
- The International Communities Liaison was one of only 15 Western Kentucky University (WKU) Alumni to be appointed to the newly established *WKU Alumni Association Diversity and Inclusion Council* through a competitive process that included a pool of 40 WKU Alumni from across the United States.
- Partnered with Habitat for Humanity for the completion of Durbin Estates Phases IV & V with approximately 1,000 linear feet of new infrastructure, resulting in up to 30 new affordable housing units.
- A new quarter mile greenways path was completed from Creekwood Avenue to Jennings Creek Elementary School improving student pedestrian safety and expanding the local greenways network.
- Through the Together BG partnership, rent, utility, and mortgage assistance was provided to over 700 households impacted by the pandemic.
- Created and implemented the LIP (Landlord Incentive Program) that provided a bonus payment of \$500 to landlords for each new lease. This program motivated landlords to lease 76 additional rental units to City of Bowling Green voucher holders and helped low income families to secure affordable housing.
- Received 49 new Mainstream Vouchers that provided housing assistance for families with a non-elderly disabled member that is 18-62 years of age.
- The Housing Division achieved a lease rate of 100.09% for the housing programs.
- The Housing Division received the Higher Performer status from HUD for the seventeenth consecutive year.

# NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2021	Estimated FY2022	Proposed FY2023	Estimated Change FY22—FY23	Linkage to City Strategic Plan
5	% of Housing Choice Vouchers available/utilized	100.8%	99.2%	100.0%		Housing Development
8	Rate of voluntary code enforcement compliance	97.1%	96.9%	98.0%		Efficient Governance
8	Amount of code compliance expenditures per resident	\$9.36	\$8.50	\$9.00		Efficient Governance
6, 7	% of commercial plan reviews completed within 15 working days	89%	91%	85%		Efficient Governance
6, 7	Number of building and electrical permits issued	1,981	2,400	2,200		Efficient Governance
2, 3	Number of neighborhood meetings conducted	14	19	15		Strong Neighborhoods
4	Number of international outreach activities	104	108	110		Strong Neighborhoods

# NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration &amp; Grants:</u>		
Decrease to equipment repairs, postage costs, and other purchased services accounts; increase to professional services, telephone costs, local meeting costs, and improvements other building accounts	\$ 398,765	Increase is due to CIP project for renovations to the College Street Pedestrian Bridge
<u>Downtown &amp; Economic Development:</u>		
Decrease to telephone costs, travel, and special education accounts; increase to professional services, administrative services, vehicle maintenance fee, advertising, printing, dues-memberships-fees, employee committee/special event, supplies, assets under \$5,000, and other contributions accounts	118,730	Increase is a result of job development support and first full year of Downtown Coordinator expenses
<u>Neighborhood Services:</u>		
Decrease to vehicle maintenance fee account; increase to employee committee/special event account	15	No impact to services
<u>International Communities:</u>		
Decrease to special education account; increase to professional services account	12,100	Additional budget allotted for language line expenses
<u>Housing Assistance:</u>		
Decrease to construction, dues-membership-fees, travel, special education, assets under \$5,000, and assets over \$5,000 accounts; increase to administrative services, equipment repairs, vehicle maintenance fee, and landlord payments accounts	(37,532)	Decrease is due to prior year CIP for a new vehicle
<u>Buildings &amp; Inspections:</u>		
Decrease to professional services, vehicle maintenance fee, dues-memberships-fees, local meeting costs, travel, special education, supplies, and safety items accounts; increase to administrative services, telephone costs, printing, uniform, and assets over \$5,000 accounts	4,560	Additional budget is due to increased CIP cost for an additional vehicle
<u>Code Enforcement:</u>		
Decrease to professional services, land repairs, vehicle maintenance fee, telephone costs, travel, supplies, uniform, and rehabilitation payments accounts; increase to advertising, printing, local meeting costs, dues-memberships-fees, special education, assets under \$5,000, books-publications-subscriptions, safety items, and relocation payments accounts	(4,900)	No impact to services
Net Adjustment to Employee Pay and other benefits	151,798	FY2023 cost of living adjustment, step increase, fringe benefit changes, and one upgrade
<b>Total</b>	<b>\$ 643,536</b>	

# NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Administration & Grants	\$ 711,741	\$ 472,504	\$ 912,070	\$ 439,566	+93.0%
Downtown & Economic	2,281,500	163,403	283,312	119,909	+73.4%
Neighborhood Services	250,228	255,828	267,933	12,105	+4.7%
International Communities	126,949	140,310	158,389	18,079	+12.9%
Housing Assistance	5,056,585	5,431,113	5,422,804	(8,309)	-0.2%
Buildings & Inspections	555,874	653,867	703,778	49,911	+7.6%
Code Enforcement	636,850	829,750	842,025	12,275	+1.5%
<b>TOTAL EXPENSES</b>	<b>\$ 9,619,727</b>	<b>\$ 7,946,775</b>	<b>\$ 8,590,311</b>	<b>\$ 643,536</b>	<b>+8.1%</b>
REVENUE:					
Local Taxes	\$ 2,410,894	\$ 1,769,483	\$ 1,587,264	(\$ 182,219)	-10.3%
Licenses/Permits	1,256,177	920,000	1,105,000	185,000	+20.1%
Grants	5,287,966	5,034,687	5,288,700	254,013	+5.0%
Fees	40,242	25,000	25,000	0	0.0%
Miscellaneous	124,448	158,250	158,800	550	+0.3%
Transfers In	500,000	39,355	425,547	386,192	+981.3%
<b>TOTAL REVENUE</b>	<b>\$ 9,619,727</b>	<b>\$ 7,946,775</b>	<b>\$ 8,590,311</b>	<b>\$ 643,536</b>	<b>+8.1%</b>



# NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

## POSITION DETAIL

		FY2022 Budgeted		FY2023 Budgeted		FY22—FY23 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Animal Control Officer	117	2	2.0	0	0.0	-2	-2.0
Animal Protection Officer	117	0	0.0	2	2.0	+2	+2.0
Building Inspector	119	2	2.0	2	2.0	0	0.0
Chief Building Inspector	125	1	1.0	1	1.0	0	0.0
Code Compliance Inspector	117	0	0.0	4	4.0	+4	+4.0
Code Compliance Manager	123	0	0.0	1	1.0	+1	+1.0
Code Compliance Support Specialist	116	0	0.0	1	1.0	+1	+1.0
Code Enforcement Inspector	117	4	4.0	0	0.0	-4	-4.0
Code Enforcement Manager	123	1	1.0	0	0.0	-1	-1.0
Code Enforcement (CE) Support Specialist	116	1	1.0	0	0.0	-1	-1.0
Community Engagement Coordinator	116	1	1.0	1	1.0	0	0.0
Downtown Development Coordinator	121	1	1.0	1	1.0	0	0.0
Electrical Inspector	119	1	1.0	2	2.0	+1	+1.0
Grants Coordinator	123	1	1.0	0	0.0	-1	-1.0
Grants Manager	126	0	0.0	1	1.0	+1	+1.0
Housing Coordinator	123	1	1.0	0	0.0	-1	-1.0
Housing Manager	123	0	0.0	1	1.0	+1	+1.0
Housing Recertification Specialist	117	3	3.0	3	3.0	0	0.0
Housing Support Specialist	115	2	2.0	2	2.0	0	0.0
Inspection Support Specialist	115	2	2.0	2	2.0	0	0.0
International Communities Coordinator	121	1	1.0	1	1.0	0	0.0
Neighborhood & Comm. Svcs. Director	DH1	1	1.0	1	1.0	0	0.0
Neighborhood Services Coordinator	121	1	1.0	1	1.0	0	0.0
Plan Reviewer	123	1	1.0	0	0.0	-1	-1.0
Total Positions & FTE		28	28.0	28	28.0	0	0.0

# AGENCY SERVICES

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

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Public Safety Services:</u> No changes recommended		\$ 0      No changes recommended
<u>Community Services:</u> Decrease to other contributions account; increase to appropriations to agencies		9,853      Increase to agency appropriations
<u>Economic Development &amp; Planning Services:</u> No changes recommended		0      No changes recommended
<u>Transportation Services:</u> Decrease to other contributions account; increase to appropriations to agencies account		(43,740)      Decrease due to prior year local match funding toward an Airport federal grant
<u>Arts &amp; Culture Services:</u> Increase appropriations to agencies account		3,000      Slight increase recommended
<b>Total</b>		<b>(\$ 30,887)</b>

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Public Safety Services	\$ 75,000	\$ 85,000	\$ 85,000	\$ 0	0.0%
Community Services	641,519	302,378	312,231	9,853	+3.3%
Economic Development & Planning Services	645,999	756,000	756,000	0	+0.0%
Transportation Services	188,589	111,945	68,205	(43,740)	-39.1%
Arts & Culture Services	59,250	61,030	64,030	3,000	+4.9%
<b>TOTAL EXPENSES</b>	<b>\$ 1,610,357</b>	<b>\$ 1,316,353</b>	<b>\$ 1,285,466</b>	<b>(\$ 30,887)</b>	<b>-2.3%</b>
REVENUE:					
Local Taxes	\$ 1,610,357	\$ 1,316,353	\$ 1,285,466	(\$ 30,887)	-2.3%
<b>TOTAL REVENUE</b>	<b>\$ 1,610,357</b>	<b>\$ 1,316,353</b>	<b>\$ 1,285,466</b>	<b>(\$ 30,887)</b>	<b>-2.3%</b>



# 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 FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
2010 Aerial Platform & Pumper Lease	\$ 150,849	\$ 0	\$ 0	\$ 0	0.0%
2012A & B GO Bonds	1,090,665	1,098,000	1,094,000	(4,000)	-0.4%
2007A GO Bonds	550,800	0	0	0	0.0%
2010/2011 WKU Bonds	3,068,205	3,006,000	2,808,000	(198,000)	-6.6%
2018 Fire Trucks Note	414,674	416,000	416,000	0	0.0%
2019 Fire Trucks Note	170,053	171,000	171,000	0	0.0%
2022 Fire Trucks Note	0	0	234,000	234,000	N/A
2016C GO Bonds (Ballpark TIF & Fire Stations)	1,905,987	1,912,500	1,913,000	500	+0.0%
2015A GO Bonds	319,863	870,000	871,000	1,000	+0.1%
2016A & B GO Bonds (ITA)	3,629,414	1,460,000	734,000	(726,000)	-49.7%
2021A & B GO Bonds (ITA Expansion)	9,906,280	1,200,000	1,197,000	(3,000)	-0.3%
<b>TOTAL EXPENSES</b>	<b>\$ 21,206,790</b>	<b>\$ 10,133,500</b>	<b>\$ 9,438,000</b>	<b>(\$ 695,500)</b>	<b>-6.9%</b>
REVENUE:					
Local Taxes	\$ 18,028	\$ 18,000	\$ 44,000	\$ 26,000	+144.4%
Bond/Note/Lease Proceeds	9,892,058	0	0	0	0.0%
Local Contributions	4,059,888	3,736,000	3,175,000	(561,000)	-15.0%
Miscellaneous	1,644,510	3,000	21,000	18,000	+600.0%
Transfers In	5,592,306	6,376,500	6,198,000	(178,500)	-2.8%
<b>TOTAL REVENUE</b>	<b>\$ 21,206,790</b>	<b>\$ 10,133,500</b>	<b>\$ 9,438,000</b>	<b>(\$ 695,500)</b>	<b>-6.9%</b>

# INTERGOVERNMENTAL

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

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Convention Center:</u>		
Decrease postage and freight and operating supplies accounts; increase to professional services and improvements other than building accounts	\$ 2,540,100	Increase is due to CIPs for bathroom renovation construction and Energy Savings Project
<u>TIF Distribution:</u>		
Decrease to other contributions account	(50,000)	Decreased funding anticipated for the TIF distribution
Net Adjustment to Employee Pay and other benefits	774	FY2023 cost of living adjustment, step increase, and fringe benefit changes
<b>Total</b>	<b>\$ 2,490,874</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Convention Center	\$ 666,542	\$ 449,444	\$ 2,990,318	\$ 2,540,874	+565.3%
TIF Distribution	1,432,822	1,450,000	1,400,000	(50,000)	-3.4%
<b>TOTAL EXPENSES</b>	<b>\$ 2,099,364</b>	<b>\$ 1,899,444</b>	<b>\$ 4,390,318</b>	<b>\$ 2,490,874</b>	<b>+131.1%</b>
REVENUE:					
Local Taxes	\$ 1,432,822	\$ 1,450,000	\$ 1,450,000	\$ 0	0.0%
Convention Center Local Taxes	418,495	385,000	600,000	215,000	+55.8%
Convention Center Miscellaneous	174,800	64,444	255,500	191,056	+296.5%
Convention Center Transfers In	73,247	0	100,000	100,000	N/A
Convention Center Use of Reserves	0	0	1,984,818	1,984,818	N/A
<b>TOTAL REVENUE</b>	<b>\$ 2,099,364</b>	<b>\$ 1,899,444</b>	<b>\$ 4,390,318</b>	<b>\$ 2,490,874</b>	<b>+131.1%</b>

## POSITION DETAIL

		FY2022 Budgeted		FY2023 Budgeted		FY22—FY23	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Facilities Coordinator	123	1	0.1	1	0.1	0	0.0
<b>Total Positions &amp; FTE</b>		<b>1</b>	<b>0.1</b>	<b>1</b>	<b>0.1</b>	<b>0</b>	<b>0.0</b>

# CONTINGENCY

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

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Contingency:</u>		
Increase to contingency account	\$ 849,000	Increase in General Fund, Fire Capital Project Fund, and Parks Capital Project Fund contingency accounts
<b>Total</b>	<b>\$ 849,000</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Contingency	\$ 0	\$ 825,000	\$ 1,674,000	\$ 849,000	+102.9%
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 825,000</b>	<b>\$ 1,674,000</b>	<b>\$ 849,000</b>	<b>+102.9%</b>
REVENUE:					
Local Taxes	\$ 0	\$ 825,000	\$ 1,674,000	\$ 849,000	+102.9%
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 825,000</b>	<b>\$ 1,674,000</b>	<b>\$ 849,000</b>	<b>+102.9%</b>

# OTHER FINANCING USES

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

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Transfers out to General Fund:</u>		
Increase to transfers out accounts	\$ 400,026	Increase in funding from the Parks Development Fund
<u>Transfers out to Special Revenue Funds:</u>		
Increase to transfers out accounts	1,159,060	Increase to provide funding for street overlay and energy savings projects in Fire
<u>Transfers out to Capital Project Funds:</u>		
Increase to transfers out accounts	4,457,444	Increase in funding for Fire Capital Project Fund
<u>Transfers out to Debt Service Funds:</u>		
Increase to transfers out accounts	(134,500)	Decrease due to schedule debt service payments
<u>Transfers out to Enterprise Funds:</u>		
No changes recommended	0	No changes recommended
<u>Transfers out to Internal Service Funds:</u>		
Increase to transfers out accounts	340,000	Increase for additional funding to Property & Casualty Insurance Fund
<u>Transfers out to Trust Funds:</u>		
No changes recommended	0	No changes recommended
<b>Total</b>	<b>\$ 6,222,030</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2021	Adopted Budget FY2022	Approved Budget FY2023	FY22—FY23 Change	% Difference
EXPENSES:					
Transfers out to General Fund	\$ 262,333	\$ 759,324	\$ 1,159,350	\$ 400,026	+52.7%
Transfers out to Special Revenue Funds	7,017,680	1,305,535	2,464,595	1,159,060	+88.8%
Transfers out to Capital Project Funds	19,781,827	7,199,911	11,657,355	4,457,444	+61.9%
Transfers out to Debt Service Funds	5,592,306	6,397,500	6,263,000	(134,500)	-2.1%
Transfers out to Enterprise Fund	100,000	100,000	100,000	0	0.0%
Transfers out to Internal Service Funds	750,000	1,150,000	1,490,000	340,000	+29.6%
Transfers out to Trust Funds	300,000	0	0	0	0.0%
<b>TOTAL EXPENSES</b>	<b>\$ 33,804,146</b>	<b>\$ 16,912,270</b>	<b>\$ 23,134,300</b>	<b>\$ 6,222,030</b>	<b>+36.8%</b>
REVENUE:					
Local Taxes	\$ 33,804,146	\$ 16,912,270	\$ 23,134,300	\$ 6,222,030	+36.8%
<b>TOTAL REVENUE</b>	<b>\$ 33,804,146</b>	<b>\$ 16,912,270</b>	<b>\$ 23,134,300</b>	<b>\$ 6,222,030</b>	<b>+36.8%</b>

# 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 \$5,000 with an expected life of two or more years such as furniture & fixtures, vehicles, machinery & equipment, and computer hardware & software.

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

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

## Glossary of Terms, *continued*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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 1<sup>st</sup> of a calendar year and ending on June 30<sup>th</sup> of the following year. Budgeting is carried out on a fiscal year schedule.

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

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

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

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

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

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

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

**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.



## Glossary of Terms, *continued*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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.

## Glossary of Terms, *continued*

**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

<b>ACFR</b>	Annual Comprehensive Financial Report	<b>CY</b>	Calendar Year
<b>ACH</b>	Automated Clearing House	<b>Dept.</b>	Department
<b>ADA</b>	Americans with Disabilities Act	<b>Dev.</b>	Development
<b>Adj.</b>	Adjusted	<b>DH</b>	Department Head
<b>Admin</b>	Administrative	<b>Div.</b>	Division
<b>Adv</b>	Advanced	<b>DLG</b>	Kentucky Department for Local Government
<b>AFO</b>	Aquatics Facilities Operator	<b>Doc.</b>	Document
<b>ANI/ALI</b>	Automatic Number Identification/Automatic Location Identifier	<b>DOCJT</b>	Department of Criminal Justice Training (Kentucky)
<b>AP</b>	Accounts Payable	<b>DOJ</b>	US Department of Justice
<b>APWA</b>	American Public Works Association	<b>EAP</b>	Employee Assistance Program
<b>ARPA</b>	American Rescue Plan Act	<b>ECM</b>	Enterprise Content Management
<b>ASE</b>	Automotive Service Excellence	<b>EDC</b>	Entertainment Destination Center
<b>Assmt.</b>	Assessment	<b>EMF</b>	Experience Modification Factor
<b>Assoc</b>	Association	<b>EFMLEA</b>	Emergency Family and Medical Leave Expansion Act
<b>Asst.</b>	Assistant or Assistance	<b>EFT</b>	Electronic Funds Transfer
<b>Ave</b>	Avenue	<b>Empl.</b>	Employee
<b>BG</b>	Bowling Green	<b>EMS</b>	Emergency Medical Services
<b>BG/WC or BG-WC</b>	Bowling Green/Warren County	<b>EMT</b>	Emergency Medical Technician
<b>BGAEDA</b>	Bowling Green Area Economic Development Authority	<b>ESRI</b>	Environmental Systems Research Institute
<b>BGCC</b>	Bowling Green Community Center (or F.O. Moxely Center)	<b>Est.</b>	Estimate
<b>BGFD</b>	Bowling Green Fire Department	<b>EXCL</b>	Excluding
<b>BGLEA</b>	Bowling Green Law Enforcement Academy	<b>Exec</b>	Executive
<b>BGMU</b>	Bowling Green Municipal Utilities	<b>Exp.</b>	Expenses or Expenditures
<b>BGPD</b>	Bowling Green Police Department	<b>FB</b>	Fund Balance
<b>BGPR</b>	Bowling Green Parks and Recreation	<b>FFCRA</b>	Families First Coronavirus Relief Act
<b>Blvd</b>	Boulevard	<b>FDIC</b>	Federal Deposit Insurance Corporation
<b>BOC</b>	Board of Commissioners	<b>FEMA</b>	Federal Emergency Management Association
<b>CARES</b>	Coronavirus Aid, Relief, and Economic Security	<b>FT</b>	Full-Time
<b>CASKY</b>	Community Action of Southern Kentucky	<b>FTE</b>	Full-Time Equivalent
<b>CCC</b>	City Care Center	<b>FY</b>	Fiscal Year
<b>CDBG</b>	Community Development Block Grant	<b>G&amp;O</b>	Goals & Objectives
<b>CDC</b>	Center for Disease Control	<b>GAAP</b>	Generally Accepted Accounting Principles
<b>CE</b>	Code Enforcement	<b>GASB</b>	Governmental Accounting Standards Board
<b>CERS</b>	County Employee Retirement System	<b>GF</b>	General Fund
<b>CFO</b>	Chief Financial Officer	<b>GFOA</b>	Government Finance Officers Association
<b>CH</b>	City Hall	<b>GIS</b>	Geographic Information Systems
<b>CIP</b>	Capital Improvement Program	<b>GM</b>	General Motors
<b>COLA</b>	Cost of Living Adjustment	<b>GO</b>	General Obligation
<b>Comm.</b>	Community or Committee	<b>HB</b>	House Bill
<b>Comp.</b>	Compensation	<b>HCVP</b>	Housing Choice Voucher Program
<b>Conv.</b>	Convention	<b>HHWD</b>	Household Hazardous Waste Day
<b>Coord</b>	Coordinator	<b>HR</b>	Human Resources
<b>COPS</b>	Community Oriented Policing Services	<b>HR&amp;RM</b>	Human Resources and Risk Management
<b>COVID</b>	Coronavirus Disease	<b>Hrs.</b>	Hours
<b>COWS</b>	Community Outdoor Warning System	<b>HUD</b>	US Department of Housing and Urban Development
<b>Ctr.</b>	Center	<b>HVAC</b>	Heating, Ventilating and Air Conditioning
<b>CUCM</b>	Cisco Unified Communications Manager (phone system)	<b>ICC</b>	Innovation & Commercialization Center

## Acronyms / Abbreviations, *continued*

<b>ICMA</b>	International City/County Management Association	<b>PAFR</b>	Popular Annual Financial Report
<b>Improv.</b>	Improvement	<b>PBCC</b>	Parker Bennett Community Center
<b>Info</b>	Information	<b>PBM</b>	Prescription Benefits Manager
<b>Ins.</b>	Insurance	<b>Pmts</b>	Payments
<b>IRB</b>	Industrial Revenue Bond	<b>PO</b>	Purchase Order
<b>IRS</b>	Internal Revenue Service	<b>Pos.</b>	Position
<b>ISO</b>	Insurance Services Office	<b>PPE</b>	Personal Protective Equipment
<b>IT</b>	Information Technology	<b>PPP</b>	Personal Protective Property
<b>ITA</b>	Inter-modal Transportation Authority	<b>Prem.</b>	Premiums
<b>JAG</b>	Justice Assistance Grant	<b>Prog.</b>	Program
<b>JDIP</b>	Job Development Incentive Program	<b>PSA</b>	Public Service Announcement
<b>KACP</b>	Kentucky Association of Chiefs of Police	<b>PT</b>	Part-Time
<b>KLC</b>	Kentucky League of Cities or Kummer Little Community Center	<b>PVA</b>	Property Valuation Administrator
<b>KLCIS</b>	Kentucky League of Cities Insurance Services	<b>RBP</b>	Referenced Based Pricing
<b>KLEC</b>	Kentucky Law Enforcement Commission	<b>Reclass.</b>	Reclassification
<b>KPPA</b>	Kentucky Public Pension Authority	<b>Refin.</b>	Refinance
<b>KRS</b>	Kentucky Revised Statutes	<b>Repl.</b>	Replace or Replacement
<b>KY</b>	Kentucky	<b>Res</b>	Resolution
<b>KYTC</b>	Kentucky Transportation Cabinet	<b>Rev.</b>	Revenues or Review
<b>LEP</b>	Limited English Proficiency	<b>RFP</b>	Request for Proposal
<b>LED</b>	Light Emitting Diode	<b>RM</b>	Risk Management
<b>LFT</b>	Liquid Fuel Tax	<b>RMC</b>	Records Management Coordinator
<b>LINK</b>	Law Information Network of Kentucky	<b>ROW</b>	Right(s)-of-Way
<b>LIP</b>	Landlord Incentive Program	<b>RSA</b>	Russell Sims Aquatic
<b>LLSC</b>	Lovers Lane Soccer Complex	<b>RX</b>	Prescription
<b>M</b>	Millions	<b>SAFER</b>	Staffing for Adequate Fire and Emergency Response
<b>Maint.</b>	Maintenance	<b>SAN</b>	Service Area Network
<b>MDC</b>	Mobile Data Computer	<b>SCBA</b>	Self-Contained Breathing Apparatus
<b>Mgmt</b>	Management	<b>SCKY</b>	South Central Kentucky
<b>Mgr.</b>	Manager	<b>Serv., Srvs</b>	Services
<b>Misc.</b>	Miscellaneous	<b>Sess.</b>	Session
<b>MO</b>	Municipal Order	<b>SKYCTC</b>	Southcentral Kentucky Community and Technical College
<b>MPO</b>	Metropolitan Planning Organization	<b>SM</b>	Senior Management
<b>MS4</b>	Municipal Separate Storm System	<b>Spec</b>	Specialist
<b>Mtg.</b>	Meeting	<b>SUV</b>	Sport Utility Vehicle
<b>N/A</b>	Not Applicable	<b>TAP</b>	Transportation Assistance Grant
<b>NCIC</b>	National Crime Information Center	<b>Tech</b>	Technology
<b>NCS</b>	Neighborhood & Community Services	<b>TIF</b>	Tax Increment Financing
<b>Neighb.</b>	Neighborhood	<b>U.S., US</b>	United States
<b>NFPA</b>	National Fire Protection Agency	<b>UW</b>	United Way
<b>NIP</b>	Neighborhood Improvement Program	<b>VASH</b>	Veterans Affairs Supportive Housing
<b>No.</b>	Number	<b>VOIP</b>	Voice Over Internet Protocol (telephone system)
<b>NPL</b>	Net Pension Liability	<b>vs.</b>	versus
<b>NWS</b>	New World Systems	<b>w/h</b>	Withholdings
<b>OMT</b>	Operations Maintenance Technician	<b>w/o</b>	Without
<b>Ord</b>	Ordinance	<b>WC</b>	Warren County
<b>Org.</b>	Original	<b>WKU</b>	Western Kentucky University
<b>OT</b>	Overtime		
<b>P&amp;F</b>	Police and Firefighters		

# Fiscal Year 2022/2023 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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