



City of Bowling Green
Annual Operating Budget
2026/2027
July 1, 2026





CITY OF BOWLING GREEN

FISCAL YEAR 2026/2027 OPERATING BUDGET

City of Bowling Green Board of Commissioners



COMMUNITY LED
SERVICE DRIVEN
POWERED BY GROWTH



Todd Alcott
Mayor



Dana Beasley-Brown
Commissioner
(Mayor Pro Tem)



Carlos Bailey
Commissioner



Melinda Hill
Commissioner



Sue Parrigin
Commissioner

Budget Team



Jeff Meisel
City Manager



Katie Schaller-Ward
Assistant City Manager



Erin Ballou
Chief Financial Officer



Erin Hulsey
Human Resources
Director



Aimee Miller
Asst. Chief Financial
Officer



Sean Weeks
Asst. Chief Financial
Officer



TABLE OF CONTENTS

Introductory Section

Budget in Brief	<u>1</u>
Distinguished Budget Award	<u>3</u>
Budget Message	<u>5</u>
Community Profile and Demographics	<u>21</u>
Annexation History	<u>25</u>
City Organizational Chart	<u>27</u>
City Boards and Commissions	<u>28</u>
City Government Facts and Statistics	<u>29</u>

Budget Process, Financial Structure and Policies

Budget Process & Timeline	<u>33</u>
Budgeted Fund Structure	<u>35</u>
Strategic Plan Summary	<u>39</u>
Multi-Year Financial Plan	<u>51</u>
Selected Financial Policies	<u>57</u>
Major Revenue Sources	<u>65</u>

Budget Summaries—All Funds

FY2027 Resources by Type Chart	<u>75</u>
FY2027 Expenditures by Function Chart	<u>75</u>
Annual Operating Budget Governmental Funds and Categories	<u>76</u>
FY2027 Expenditures by Type Chart	<u>78</u>
Revenue, Expenditure, and Fund Balance History, All Funds	<u>79</u>
Revenue, Expenditure, and Fund Balance History, General Fund	<u>80</u>
Revenue, Expenditure, and Fund Balance History, Non-Major Funds	<u>81</u>

Budget Summaries—General Funds

Revenue History by Category	<u>85</u>
Expenditure History by Department	<u>86</u>
FY2027 Expenditures by Function Chart	<u>87</u>
Estimated Fund Balance, General Fund Only	<u>88</u>
FY2027 Expenditures by Type Chart	<u>89</u>

Debt

Legal Debt Limit	<u>93</u>
Debt Overview	<u>94</u>
Future Debt Service Requirements by Fund	<u>95</u>
Outstanding Debt Overview	<u>97</u>
Debt Activity for Period Ending 6/30/2026	<u>98</u>

TABLE OF CONTENTS, *continued*

Personnel	<u>99</u>
Position History by Department	<u>101</u>
New Position History by Department	<u>102</u>
Discontinued Position History by Department	<u>103</u>
Other Personnel Changes	<u>104</u>
Classification Pay Schedules	<u>105</u>
FY2027 Personnel Expenditures by Department—All Funds	<u>110</u>
FY2027 Personnel Expenditures by Department—General Fund	<u>111</u>
Capital Improvement Program (CIP)	<u>113</u>
Capital Improvement Program (CIP) Overview	<u>115</u>
Capital Improvement Multi-Year Program	<u>116</u>
Capital Improvement Program (CIP) Allocation Report	<u>117</u>
Multi-Year CIP—Police	<u>119</u>
Multi-Year CIP—Fire	<u>120</u>
Multi-Year CIP—Public Works	<u>122</u>
Multi-Year CIP—Parks & Recreation	<u>130</u>
Multi-Year CIP—Neighborhood & Community Services	<u>133</u>
Single Year CIP Projects	<u>136</u>
FY2027 Capital Improvement Plan Budget	<u>137</u>
Agency Funding	<u>139</u>
Agency Funding History	<u>141</u>
FY2027 Agency Funding Chart	<u>142</u>
Department Summaries	<u>143</u>
Legislative	<u>145</u>
Office of City Manager	<u>148</u>
Finance	<u>153</u>
Human Resources & Risk Management	<u>158</u>
Law	<u>163</u>
Information Technology	<u>167</u>
Administrative Services	<u>171</u>
Police	<u>172</u>
Fire	<u>178</u>
Other Public Safety	<u>184</u>
Public Works	<u>185</u>
Public Transit	<u>191</u>

TABLE OF CONTENTS, *continued*

Department Summaries, *continued*

Parks & Recreation	192
Neighborhood & Community Services	199
Agency Services	205
Debt Service	206
Intergovernmental	207
Contingency	208
Other Financing Uses	209
Glossary	211
Acronyms / Abbreviations	217
Recognition of Budget Team and Departmental Contacts	219

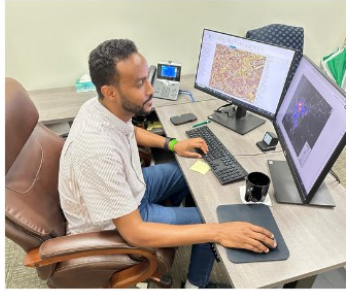
City of Bowling Green Public Documents: *Links to Strategic Plan, Financial Reports, and other documents are available on our website.*

Annual Comprehensive Financial Report	www.bgky.org/finance/archive
Financial Policies	www.bgky.org/files/qWRqdi92.pdf
Monthly Financial Bulletins	www.bgky.org/finance/financial-bulletins
Multi-Year Capital Improvement Program	www.bgky.org/reports/capital-improvements-program
Parks & Recreation Master Plan	https://www.bgky.org/files/U2WknfdR.pdf
Riverfront Park Master Plan	www.bgky.org/files/mZGf35MC.pdf
Strategic Plan	www.bgky.org/files/tOiHUELY.pdf



EFFICIENT GOVERNANCE

\$27M Reserve Balance
Aa1 bond rating
Stormwater Utility
Facility Repairs



RIVERFRONT & GREENWAYS

Riverfront Park Development
Mitch McConnell Park Lighting Replacements



HOUSING DEVELOPMENT

750 Housing Vouchers
Neighborhood Improvements Program
Strategic Neighborhood Grant Funds



CITY OF BOWLING GREEN

FY2027

BUDGET IN BRIEF

\$110.2M
GENERAL FUND

\$189.3M
ALL FUNDS



STRONG NEIGHBORHOODS

Storm & Transit Shelters
Roland Bland Park
Pickleball Courts
Preston Miller & Ogden Park Improvements



DOWNTOWN DEVELOPMENT

NEW: Downtown Improvements Grant Program
Fountain Square Park
Fountain Pump Repairs



WORKFORCE DEVELOPMENT

2.7% COLA
Leadership Training
Risk Management
Information Systems
Software



TRANSPORTATION

Street Overlay
Greenhill Street Extension
Sidewalk Reconstruction
Wilkinson Trace Safety Improvements

This budget in brief is a snapshot of the City's annual budget for Fiscal Year 2027 and the investment in the seven Strategic Plan Pillars.



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, 2025

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the twelfth consecutive Distinguished Budget Presentation Award to the City of Bowling Green, Kentucky for its annual budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

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

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



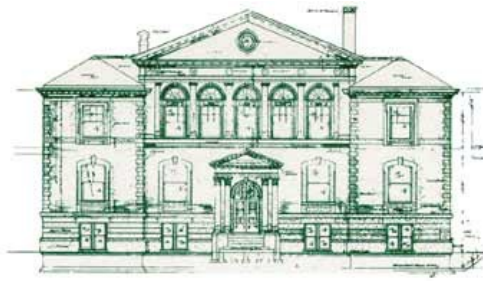


BUDGET MESSAGE



KATIE SCHALLER-WARD
Assistant City Manager

ERIN HULSEY, SPHR
Human Resources Director



ERIN BALLOU, CMA, CPFO
Chief Financial Officer

SEAN WEEKS, CPFO
Assistant Chief Financial Officer

AIMEE MILLER
Assistant Chief Financial Officer

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

JEFF MEISEL, CPA, MPA
City Manager

2026/2027 Budget Message

TO: HONORABLE BOARD OF COMMISSIONERS

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

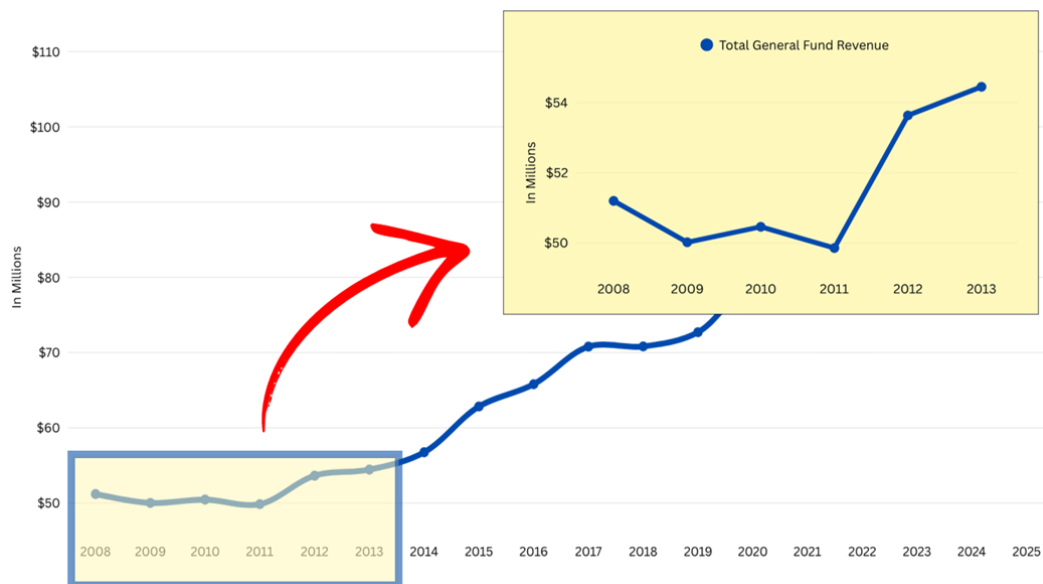
DATE: May 22, 2026

The City Manager's Fiscal Year 2026/2027 (FY2027) Budget Recommendation is being submitted for review and consideration by the Board of Commissioners prior to the June 1st deadline. It is intended to reflect the numerous budget priorities that align with the City's 2022-2032 Strategic Plan that was approved by the Board in February 2022. The proposed budget is a collaborative effort that requires months of teamwork by the Budget Team, Department Heads, Division Managers, and dedicated employees of the City. The adopted 2022-2032 Strategic Plan provides a framework to formulate budget priorities to address the **Pillars for Growth, Management, and Implementation: Efficient Governance, Downtown Development, Riverfront and Greenways Development, Housing Development, City Employee Workforce Development, Transportation, and Strong Neighborhoods**. Progress updates continue on the numerous action plan steps under each pillar of the Strategic Plan, and the FY2027 budget document provides the latest of these updates with detailed actions found in the Strategic Plan Matrix on pages 39-49.

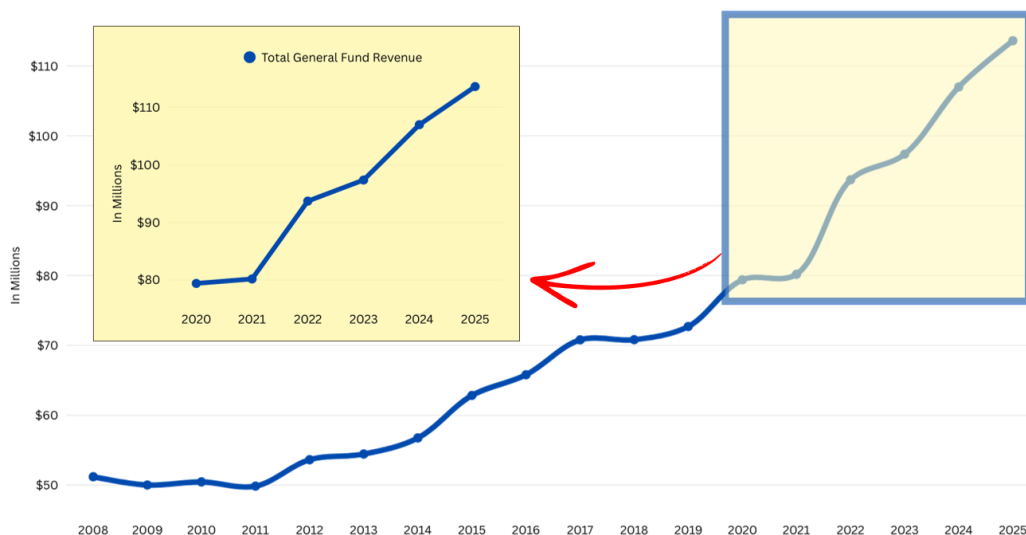
INFLUENCES ON THE FY2027 BUDGET

While the overall financial position is still stable, the General Fund's largest revenue category, Employee Withholding Fees, is currently not reflecting the customary level of year-over-year growth. After several consecutive fiscal years of above-average growth, collections for the current fiscal year (FY2026) are not anticipated to meet the budget projection. With that said, the FY2027 recommended budget reflects a \$6.7M reduction (-5.7%) compared to the FY2026 General Fund revenue budget. Occurrences such as this are expected as the national and local economy ebbs and flows. A similar dip occurred after the 2008 recession during FY2009 and FY2011 when the General Fund actual revenues showed retraction and did not meet budget.

BUDGET MESSAGE, *continued*



There was another more significant adjustment in the budget during the COVID-19 pandemic as a result of mandated business closures and the associated job losses. Despite the challenging circumstances of the global pandemic, General Fund revenues rebounded and reached new heights after the pandemic subsided.



With those reference points, the reduction in the proposed FY2027 budget is a slight reset when compared to past reductions. A fitting analogy for the upcoming budget year is “sometimes you have to go on a diet to get back to where you need to be”.

Fortunately, there is good news to share. The City’s second largest General Fund revenue category, Taxes, remains healthy. The growth in property assessments is anticipated to exceed 4.0% for a third consecutive year. As required under state law, the Board of Commissioners will consider setting the 2026 real estate property tax rate later in the summer after the official property assessments are received from the Warren County PVA.

EFFICIENT GOVERNANCE

One adjustment being proposed in the FY2027 General Fund budget is to pause on the inclusion of any additional staff as a precautionary approach to remain fiscally responsible. This will avoid overcommitting additional ongoing expenditures during the next 12 months in the largest expenditure category, Personnel, until there are signs of healthy growth again in the City's main revenue category. Therefore, the main themes in the FY2027 budget will be to maintain economic vitality, honor existing commitments, and continue with select capital improvement projects already underway and enhance or sustain quality of life for City residents. A few examples of these include Phase II of the much-anticipated Riverfront Park, artificial turf soccer fields at Lovers Lane and Preston Miller parks, Paul Walker Golf Course Pro Shop and cart barn replacement, and restroom upgrades for Covington Woods Park.

Moreover, the FY2027 General Fund recommended budget represents a balanced budget without the use of fund balance; however, a few other funds do contain budgeted expenditures requiring the use of prior year fund balances. These balances in the capital project funds are a result of pre-funding for future projects in past years through budget amendments approved by the Board of Commissioners. As always, the General Fund budget will continue to honor long-term commitments to debt service, mandatory employer contributions to the Kentucky Public Pensions Authority (KPPA), and department staffing necessary to meet increasing service demands.

All Funds

The proposed Fiscal Year 2027 revenue budget for all funds totals **\$180.8 million** and the expenditure budget for all funds totals approximately **\$189.3 million**. The revenue budget reflects a decrease of **\$7.9 million** or -4.2% and the expenditure budget reflects a decrease of **\$811,400** or -0.4% compared to the FY2026 adopted budget.

- Reserves will be used in select funds to complete prioritized capital projects and other expenses.
- The proposed operating budget, excluding capital project expenditures, in all funds is up **0.3%** (\$504,590) compared to the FY2026 adopted operating budget.
- The FY2027 all funds operating budget includes just over \$2.6 million for facility repairs, maintenance, and other purchases that no longer meet the definition for capital improvements. Examples include:
 - Replacement of wireless access points, network switches, UPS battery and Police information technology equipment (\$572,500);
 - Purchase of extraction equipment for Fire Engine No. 4 (\$34,000);
 - Replacement of the roof at Fire Station No. 3 (\$200,000);
 - Repairs to the Whiskey Run Terminus Treatment System (\$40,000); and
 - Replacement of the alarm system at the Sloan Convention Center (\$185,000)
- More information is found in the Budget Summaries – All Funds Chapter and in Departmental Summaries Chapter.

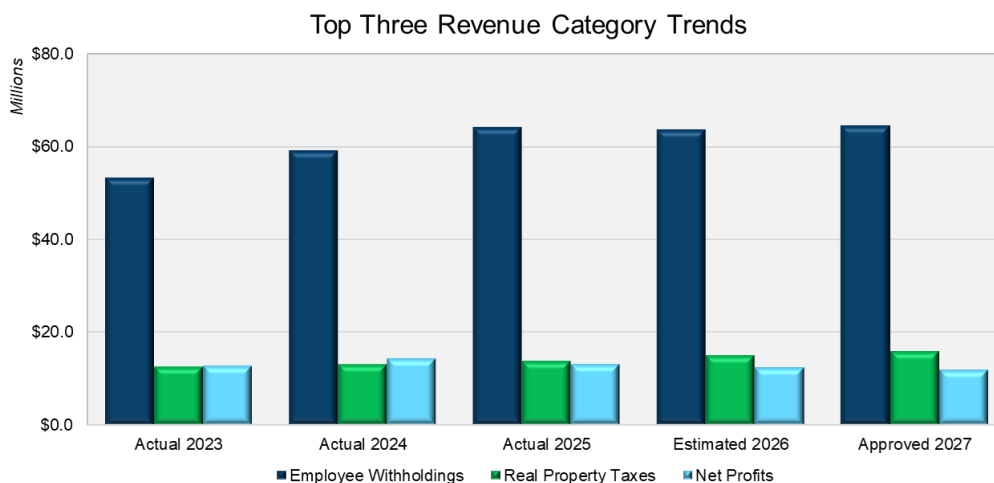
General Fund

The proposed FY2027 General Fund revenue and expenditure budgets total just under **\$110.2 million** and reflect a decrease of **-5.7%** compared to the FY2026 adopted budget while also maintaining a balanced budget.

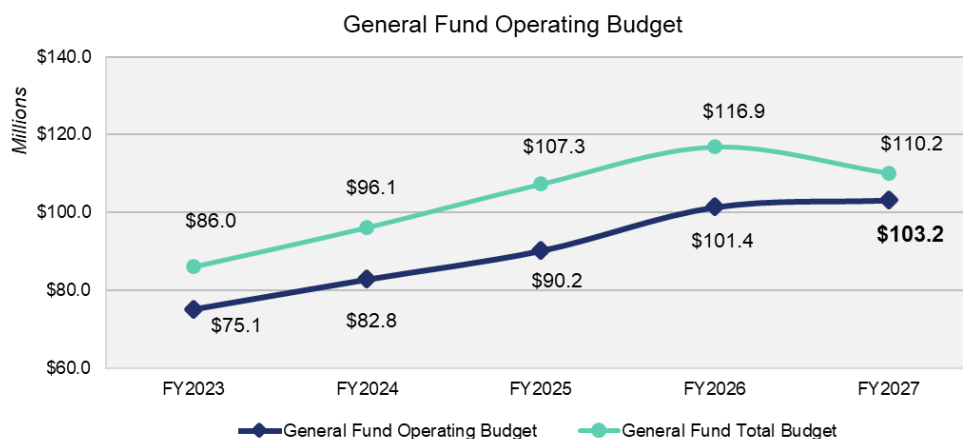
- The most significant budgetary revenue changes impact employee withholding fees with a decrease of ---\$5.0 million or -7.2% and net profits with a decrease of \$3.0 million or 20.5% from the prior budget year.

BUDGET MESSAGE, *continued*

- The top three revenues contributing 83.4% of the budget are employee withholdings at 58.6% of budget, property taxes (real estate only) at 14.2%, and net profits at 10.6%.



- The FY2027 operating budget is approximately **\$103.2 million**, excluding capital project expenditures, which is 1.8% or \$1.8 million more compared to FY2026.
- This operating budget supports \$934,000 for facility maintenance and equipment repairs that were formerly considered as capital improvements, such as:
 - Renovations and improvements to the F.O. Moxley gym, fitness area and lobby (\$48,500);
 - Repairs to the shelters at Covington Woods Park (\$30,000);
 - Renovations to Parker Bennett Community Center kitchen (\$40,000);
 - Refurbishment of two leaf machines (\$140,000);
 - Repairs to and painting of the Russell Sims Aquatic Center pool (\$300,000);
 - Renovation of the bathrooms at Public Works Operations (\$50,000); and
 - Replacement of the roof at Public Works Fleet (\$125,000)
- A complete summary of these facts is found in the Budget Summaries – General Fund Chapter.



Fund Balance

The City maintains a minimum reserve fund balance policy in the General Fund based on 25% of budgeted General Fund revenues. The City began FY2026 with \$29.2 million set aside as the minimum reserve in the General Fund of the estimated \$43.3 million fund balance. The reserves are accounted for as committed fund balance.

- For FY2027, the 25% will equate to reserves of approximately **\$27.5 million**.
- The City's reserves help counteract potential volatility of revenue sources that can be adversely affected by downturns in the economy.
- The reserve balance provides a strong financial position to maintain the City's credit rating of Aa1 from Moody's and AA from Standard & Poor's.

DOWNTOWN DEVELOPMENT

The Entertainment Destination Center (EDC) has been in place for four years and continues to attract visitors and residents to the downtown area. The EDC is in effect seven days a week and currently contains 13 restaurants, bars, and other businesses participating. Also, the Duncan Hines Days festival is back for the fourth year. Other notable items in the proposed FY2027 budget include:

- \$40,000 for a pilot program offering matching grant funds to assist downtown businesses, developers, tenants and property owners who want to invest in the downtown area;
- \$50,000 to reconstruct the fountain pumps at Fountain Square Park;
- \$10,000 to replace the bollard lights at Capital Alley;
- \$172,350 in other downtown investment led by the Downtown Development Coordinator; and
- \$45,500 to support Duncan Hines Days, Harvest Festival, Winter Fiesta, Downtown Lights Up, and Fountain Row Night at the Ballpark.

RIVERFRONT AND GREENWAYS DEVELOPMENT

The Riverfront Park Master Plan was completed in 2024, and Phase I is currently under construction. Design is being finalized for both Phases II and III by MKSK, the consultant on the project. In addition, a Construction Manager has been engaged to assist with Phase II implementation. The FY2027 budget contains an additional \$4.0 million to continue funding for phases II and III of the park development. Phase IV funding will also receive a boost from the State's 2026 biennial budget with \$16.0 million over a two-year period. Other major milestones that have been accomplished or are in progress include:

- Phase II construction of the Riverfront Park to begin in FY2027;
- Mitch McConnell Park improvements to the rock wall, lighting and bluff;
- Property acquisition has commenced for the Scottsville Road Multi-Use Path with construction to begin shortly thereafter;
- The Highland Way greenway project funded in FY2026 is set to begin construction; and
- The greenway expansion on Smallhouse Road at Campbell Lane to Thimble Finger is currently under construction.

HOUSING DEVELOPMENT

As previously reported, housing development and access to safe, attainable housing continue to be identified as an immediate community need. The 2023 Housing Study projected a total housing need of 14,000 housing units throughout the entire County. The Study showed a need for additional housing in all price ranges over the next five years in the City and County. Although the City cannot build houses or apartments for residents, it can create opportunities to bring developers, investors, financial institutions,

community leaders, and planning professionals together to address the general housing needs in the City. The FY2027 budget works to do this by:

- Allocating about \$6.0 million for housing assistance and attainable housing programs with non-profit agency partners;
- Nearly \$400,000 in Home Funding to assist contractors to achieve affordable housing; and
- Providing 750 Housing Choice vouchers to qualified families, including 35 Veterans Affairs Supportive Housing (VASH) and 89 Mainstream vouchers.

CITY EMPLOYEE WORKFORCE DEVELOPMENT

The City strives to recruit and maintain a workforce that is committed, highly skilled, talented, and representative of the community being served. With the FY2027 budget, funding strategies remain intact to allow the City to remain competitive in regard to wages and benefits compared to other cities, counties, local government owned utilities, and State agencies. The City will also continue to actively engage in developing leaders, mentoring, fostering professional and personal development, as well as other programs to recruit, retain, and promote employees among the various departments. The continuation of the Leadership Cohort program that started in FY2024 is just one example. The following sections provide more detail on the personnel and benefit related aspects of the FY2027 budget.

Wages

The Department for Local Government (DLG) published cost of living adjustment (COLA) is 2.7% and is based on the increase in the All-Items Consumer Price Index for the twelve months that ended December 31, 2025. The proposed budget includes a 2.7% COLA for all full-time employees and a \$0.40 per hour increase for all part-time employees at a total estimated cost of \$2.2 million.

Schedule G – General Employees

The General Pay Classification Schedule (Schedule G) includes all non-sworn positions that are the backbone of the workforce providing frontline services, including Dispatch, Public Works, and Parks & Recreation. For FY2027, the starting pay for each grade is being adjusted by the 2.7% COLA and includes step raises for employees meeting eligibility criteria.

Schedules F and P – Fire and Police Sworn Employees

The FY2027 budget will include a 2.7% COLA, plus step raises for sworn Police and Fire employees meeting eligibility criteria. The starting pay for each grade is being adjusted by the 2.7% COLA.

Schedule D – Department Heads

For Schedule D, the FY2027 budget also includes the 2.7% COLA and applicable step adjustments for the employees meeting the eligibility criteria.

Schedule U – Part-time, Seasonal, and Temporary

Seasonal and part-time employees are the heart of all Parks and Recreation programs. Without these staff members, the Parks and Recreation Department would be unable to host summer camps, after school programs, athletic programs, or properly maintain the numerous parks, facilities and golf courses during the summer months. A \$0.40 COLA per hour is included for these employees and those meeting eligibility criteria will receive a \$0.25 step adjustment.

Position Additions/Changes

After reviewing all FY2027 personnel requests, which totaled \$3.8 million, the Budget Team decided not to add new positions or implement employee reclassifications at this time. This decision should not be interpreted as a hiring or promotion freeze. Vacancies that occur during the year will continue to be filled, and career growth promotions will proceed as normal.

Employee Health Benefits

The City continues to operate a referenced-based employee health insurance plan for all members. After several years with multiple shock claims that impacted stop loss specific deductibles, the plan held steady this year. However, due to increasing prescription costs and claims, the most recent negotiations with the reinsurer resulted in an almost flat renewal rate which in turn required an increase to the City's specific deductible by \$50,000, essentially taking on more risk. Based on past history, this is a safe decision.

From FY2025 to FY2026, the plan carried 22 additional employees resulting in a total of 73 new members. Going into FY2027, this number should remain flat due to not adding new positions. Having new members will result in higher total claims, therefore, a per employee per year (PEPY) cost is a preferred comparison. When comparing medical and prescription claims only, the FY2026 projected PEPY is \$13,858, a decrease of \$1,118.67 from FY2025 medical and prescription claims.

The City Care Center, which celebrated its 10-year anniversary in January 2026, is open five days a week. The increased budget reflects adding a nurse practitioner and a supporting nurse on Mondays and Wednesdays, in addition to Fridays.

The City continues to exclude specialty medications from the plan, utilizing alternative funding sources such as manufacturer assistance programs. Those assistance programs are continually unreliable or unavailable. The plan has relied more on international sourcing. Over the years the number of members being prescribed specialty drugs has dramatically increased, which results in higher costs. In FY2026, the City experienced an all-time high on prescription spending, projecting to finish the year at \$1.4 million dollars with expectations of hitting \$2.0 million in FY2027.

Premium Recommendations:

- No increases to medical or vision premiums in FY2027.
- Increases for dental premiums for both employer and the employee effective July 1, 2026.

Retirement Contributions

FY2027 marks the fourth consecutive year of declining rates for hazardous retirement and fifth consecutive year for non-hazardous retirement. The personnel budget for the City's required retirement contributions reflects the following changes from FY2026:

- Decrease in CERS rates by -2.83% for hazardous-duty employees from 35.73% to 34.72%; and
- Decrease in CERS rates for non-hazardous employees by -6.39% from 18.62% to 17.43%.

TRANSPORTATION

The Transportation pillar of the Strategic Plan also seeks to lessen traffic congestion, which is the most frequent complaint from stakeholder groups. The City works closely with the City/County Planning Commission, BG-WC Metropolitan Planning Organization (MPO), and KYTC Department of Highways District 3 Office, to improve vehicular, pedestrian, and other micro forms of transportation in the area. The FY2027 budget contains appropriations that focus on easing traffic congestion through upgrades to City streets and intersections including, but not limited to:

- \$760,000 for the City's match for Transit grant funds;
- \$90,000 for a second year to fund three more transit shelters;
- \$550,000 to further fund Greenhill Street Extension construction;
- \$400,000 for reconstruction of sidewalk, curb and gutter; and
- \$2.0 million for annual overlay appropriation split between the General Fund and Liquid Fuel Tax Fund.

STRONG NEIGHBORHOODS

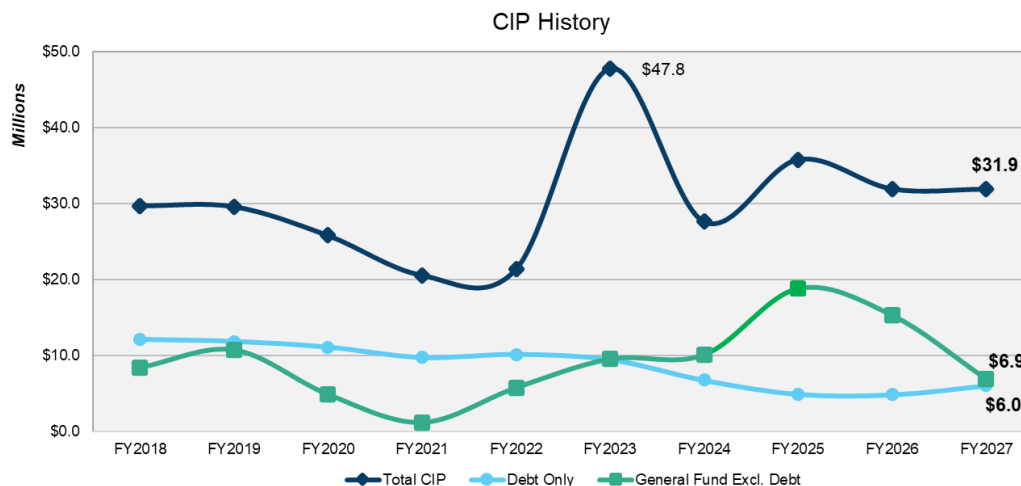
Strong, vibrant, and resilient neighborhoods that provide a sense of place and belonging are the foundation of community development and are critical to residents’ quality of life. Neighborhoods also contribute to the diversity, growth, and long-term sustainability of a city. The FY2027 budget supports the Strong Neighborhoods pillar of the Strategic Plan through the following appropriations:

- \$872,900 of anticipated Community Development Block Grant (CDBG) funding;
- \$200,000 from the General Fund for the Neighborhood Improvement Program;
- \$350,000 for playground upgrades at two park locations;
- Over \$1.5M to match Federal and State grant funds for construction of seven storm shelters at various park locations;
- \$75,000 to enhance and expand security cameras for Parks’ facilities;
- \$3.0 million (re-budgeted project) to convert two grass soccer fields to artificial turf at Preston Miller Park to provide year-round play;
- \$60,000 for strategic neighborhood grant funding; and
- \$1.1 million for code compliance and animal protection services across the 42.6 square miles of the City.

OTHER IMPORTANT PROJECTS

Incorporated into the FY2027 budget proposal are several other significant projects and programs, which include:

- \$500,000 to begin the first fee in lieu of construction (FILOC) project;
- \$460,000 to assist with implementation, education and outreach regarding the new Stormwater Utility Fee;
- \$150,000 to outsource MS4 site inspections;
- \$500,000 to add four more pickleball courts at Roland Bland Park;
- \$355,000 to make improvements to the Paul Walker Golf Course cart paths, tees and fairways;
- Over \$2.4 million for vehicle and equipment replacements and purchases for Police, Fire, Public Works, Parks, and NCS; and
- \$5.1 million for advanced order of three fire apparatuses.



BUDGET MESSAGE, *continued*

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

AGENCY APPROPRIATIONS

A total of just about \$1.34 million is being allocated for eligible agencies and another \$5,955 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 FY2027 budget for these eligible agencies accounts for approximately 1.2% of the General Fund budget expenses. A summary of the changes are:

- Agencies were held to the same funding as FY2026, except for the City-County Planning Commission to maintain an equal funding level with Warren County per agreement; and
- Other agency funding of \$250,000 supports maintenance expenses for the Beautifl-65 Project.
- A complete list of the agencies is contained in the Agency Funding Chapter.

FINAL THOUGHTS

Obviously, it is easy to be discouraged by the -5.7% adjustment to the FY2027 General Fund revenue budget, but the recent reset to a 2% occupational fee rate helped to mitigate deeper impacts. As mentioned earlier, the City has a healthy financial position and the proposed FY2027 budget is set to sustain financial health until the General Fund revenues show signs of sustainable growth. It is our hope and belief that this will happen sooner than later. As reported recently, there are more jobs in the queue for the community that will be filled, generating stronger occupational fee revenues once again. Like the stock market, bond market, and other financial markets, what goes up cannot continue to go up without occasional periods of adjustment for various reasons. We will adjust our speed around this curve in the road and be poised for acceleration again when the straightaway is in sight.

As already noted earlier, there are many great programs and projects that will not be disrupted in this upcoming budget. Annual investments will continue in economic development, planning and zoning, workforce development, workforce participation, contract agencies, public safety, and the maintenance and aesthetics of public infrastructure and rights-of-way. We will also continue to maintain a lucrative environment for local businesses as well as strive to enhance the quality of life for residents. What a wonderful thing it is when both the people that serve and the people who are being served mutually benefit from the opportunity and blessing of living, working, and recreating in a growing and prosperous city!

Many thanks to the Budget Team, Senior Management, and departmental budget representatives for their assistance and contributions to this year's budget process. Once again, this has been a collaborative team effort with the dedicated City employees who all remain committed to being – "Community Led, Service Driven, and Powered by Growth".

BUDGET MESSAGE ADDENDUM

The Budget Team's recorded presentation of the FY2027 Annual Operating Budget recommendation was distributed to the Board of Commissioners on May 22, 2026, and to the public by May 29, 2026. Prior to consideration of first reading of the Budget Ordinance, the Board was afforded an opportunity to submit questions to the City Manager for further clarification.

A brief overview of the budget recommendation was also presented at the June 2, 2026, regular meeting of the Board of Commissioners during first reading of the Budget Ordinance. The second and final reading of the Budget Ordinance was held at the June 16, 2026, regular meeting and unanimously approved by the Board.

BUDGET ORDINANCE

ORDINANCE NO. **BG2026 - 10**

ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, BY ESTIMATING REVENUES AND APPROPRIATING FUNDS FOR THE OPERATION OF CITY GOVERNMENT

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

WHEREAS, the Board of Commissioners has reviewed the proposed Annual Operating Budget and desires to adopt it for Fiscal Year 2027.

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, 2026 and ending June 30, 2027, 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, 2026 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, 2026 and ending June 30, 2027.
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, 2026 and ending June 30, 2027.
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.

BG2026-10

BUDGET ORDINANCE, *continued*

(Ordinance No. BG2026 - 10)

6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 2, 2026, and given final reading on June 16, 2026, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: June 16, 2026

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 FY2026/2027 Exhibit No. 1

<u>Category of Resources</u>	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u>	<u>Capital</u> <u>Projects</u>	<u>Debt</u> <u>Service</u>	<u>Enterprise</u> <u>Funds</u>	<u>Internal</u> <u>Service</u>	<u>Trust</u> <u>Funds</u>	<u>Total</u>
RESOURCES IN:								
Taxes	\$25,015,150	\$6,126,250	\$0	\$0	\$740,000	\$0	\$0	\$31,881,400
Occupational Fees	76,907,000	3,923,700	0	0	0	0	0	80,830,700
License & Permits	1,099,000	0	0	0	0	0	0	1,099,000
Intergovernmental	0	10,812,186	0	0	0	0	0	10,812,186
Fees	689,000	1,812,985	500,000	0	0	0	0	3,001,985
Charges for Services	200,470	0	0	0	0	16,962,303	2,605	17,165,378
Parks & Recreation	2,940,161	0	0	0	0	0	0	2,940,161
Miscellaneous	986,299	1,129,210	641,470	1,043,700	306,740	584,500	426,875	5,118,794
Revenues:	\$107,837,080	\$23,804,331	\$1,141,470	\$1,043,700	\$1,046,740	\$17,546,803	\$429,480	\$152,849,604
Note/Bond Proceeds	0	0	5,087,500	0	0	0	0	5,087,500
Transfers In	2,327,920	3,166,407	9,122,695	3,631,500	100,000	4,523,328	0	22,871,850
Other Resources:	\$2,327,920	\$3,166,407	\$14,210,195	\$3,631,500	\$100,000	\$4,523,328	\$0	\$27,959,350
RESOURCES IN:	\$110,165,000	\$26,970,738	\$15,351,665	\$4,675,200	\$1,146,740	\$22,070,131	\$429,480	\$180,808,954
RESOURCES OUT:								
General Government	12,493,588	449,404	876,250	900	0	15,306,763	0	29,126,905
Public Safety	49,935,721	5,220,180	6,684,500	0	0	0	749,000	62,589,401
Public Works	9,630,461	4,713,095	4,485,000	0	0	6,740,850	0	25,569,406
Parks & Recreation	13,956,913	0	9,225,200	0	0	0	0	23,182,113
Neighborhood & Community Services	3,759,580	7,751,486	1,531,220	0	0	0	0	13,042,286
Agency Services	1,339,965	0	0	0	0	0	0	1,339,965
Debt Service	0	0	0	6,022,000	0	0	0	6,022,000
Intergovernmental	3,117,000	0	0	0	663,513	0	0	3,780,513
Contingency	1,685,000	0	0	0	0	92,242	0	1,777,242
Expenditures:	\$95,918,228	\$18,134,165	\$22,802,170	\$6,022,900	\$663,513	\$22,139,855	\$749,000	\$166,429,831
Transfers Out	14,246,772	7,835,078	550,000	0	0	240,000	0	22,871,850
RESOURCES OUT:	\$110,165,000	\$25,969,243	\$23,352,170	\$6,022,900	\$663,513	\$22,379,855	\$749,000	\$189,301,681
RESERVES UTILIZED:	\$0	\$1,001,495	(\$8,000,505)	(\$1,347,700)	\$483,227	(\$309,724)	(\$319,520)	(\$8,492,727)



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 197,730. The City limits occupy a land area of over 42.6 square miles, has a current census population estimate of 78,505, and serves as the retail, educational, medical, commercial, and social hub for South-Central Kentucky and Northern Tennessee. The labor market, encompassing a radius of one hundred (100) miles from the city, includes approximately 650,000 employable workers 18 years and older.

Bowling Green is home to several significant companies including the General Motors Corvette Assembly Plant, Fruit of the Loom, Henkel Corporation, Holley Performance Products, and Bowling Green Metalforming. The State’s third largest public university, Western Kentucky University (WKU), is also situated in Bowling Green and offers approximately 16,293 students a wide range of academic programs, numerous extra-curricular clubs and societies, and the ability to cheer on the University’s athletic teams dubbed the “Hilltoppers.”

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 590 full-time and up to 315 part-time employees.

Bowling Green was named the 2024 City Government of the Year by the Kentucky League of Cities and has also been nationally recognized on many occasions and frequently receives accolades as one of the nation’s top areas for economic development, livability, event hosting, and as a destination city. For the third consecutive year, Site Selection magazine’s 2025 Governor’s Cup ranked the Bowling Green/Warren County metro area among the top three U.S. metro areas (population under 200,000) for total project announcements. Bowling Green/Warren County was also recently named a Top 20 Finalist for the All-American City Award by the National Civic League.

Employer	Employees	Rank	% of Total Employment
Commonwealth Health Corporation	3,453	1	4.10%
Western KY University	2,218	2	2.63%
General Motors Corporation	1,458	3	1.73%
BG Metalforming LLC	1,363	4	1.62%
Graves-Gilbert Clinic PSC	1,287	5	1.53%
Warren County Board of Education	1,255	6	1.49%
Kentucky State Treasurer	930	7	1.10%
City of Bowling Green	819	8	0.97%
Kobelco Aluminum Automotive Products LLC	795	9	0.94%
Houchens Food Group	718	10	0.85%
Total	14,296		16.96%

Year	Population	Personal Income	Per Capita		School Enrollment	Percentage of Workforce Unemployed
			Personal Income	Median Age		
2016	63,600	\$ 4,138,310,000	\$ 34,354	28	20,682	4.7%
2017	65,250	\$ 4,418,499,000	\$ 35,966	27	20,814	4.1%
2018	67,100	\$ 4,582,488,000	\$ 36,505	28	21,037	4.0%
2019	68,400	\$ 4,761,667,000	\$ 36,957	27	21,607	3.9%
2020	70,550	\$ 4,993,967,000	\$ 38,045	27	21,470	6.2%
2021	72,294	\$ 5,085,624,000	\$ 38,268	27	22,725	4.9%
2022	73,529	\$ 5,475,272,000	\$ 40,705	28	23,766	3.8%
2023	74,926	\$ 6,011,596,000	\$ 43,812	28	23,868	3.8%
2024	76,212	\$ 6,449,072,000	\$ 46,117	28	23,957	4.5%
2025	78,706	\$ 6,904,633,000	\$ 48,546	28	24,725	4.8%

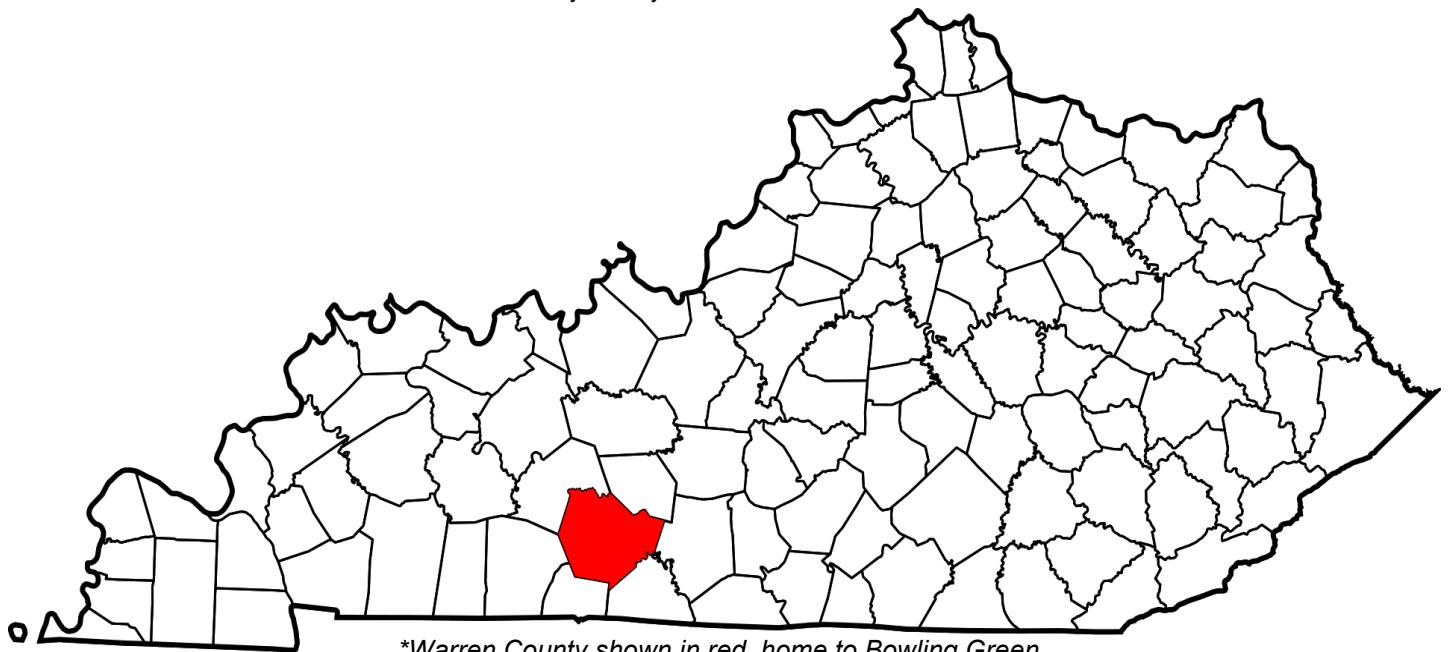
Source: City of Bowling Green Annual Comprehensive Financial Report, 2025

COMMUNITY PROFILE AND DEMOGRAPHICS, *continued*

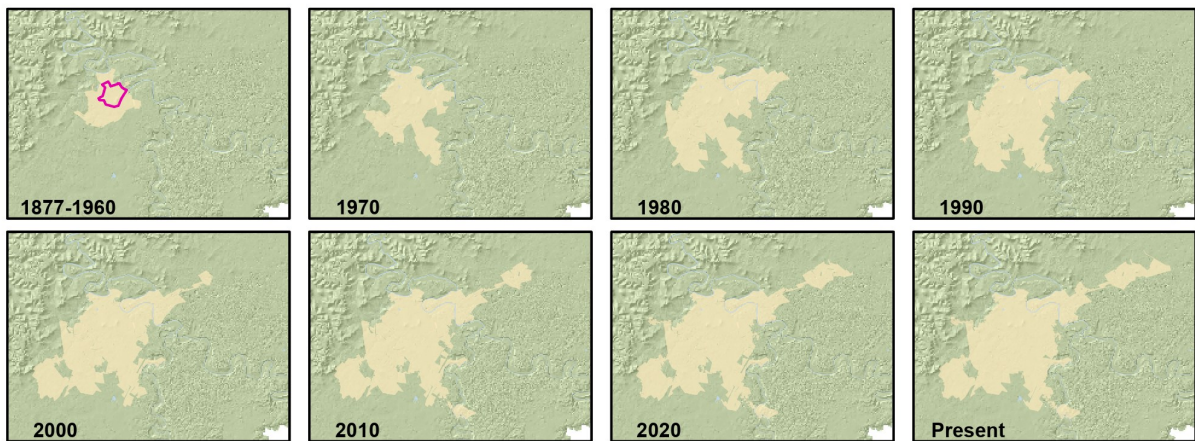
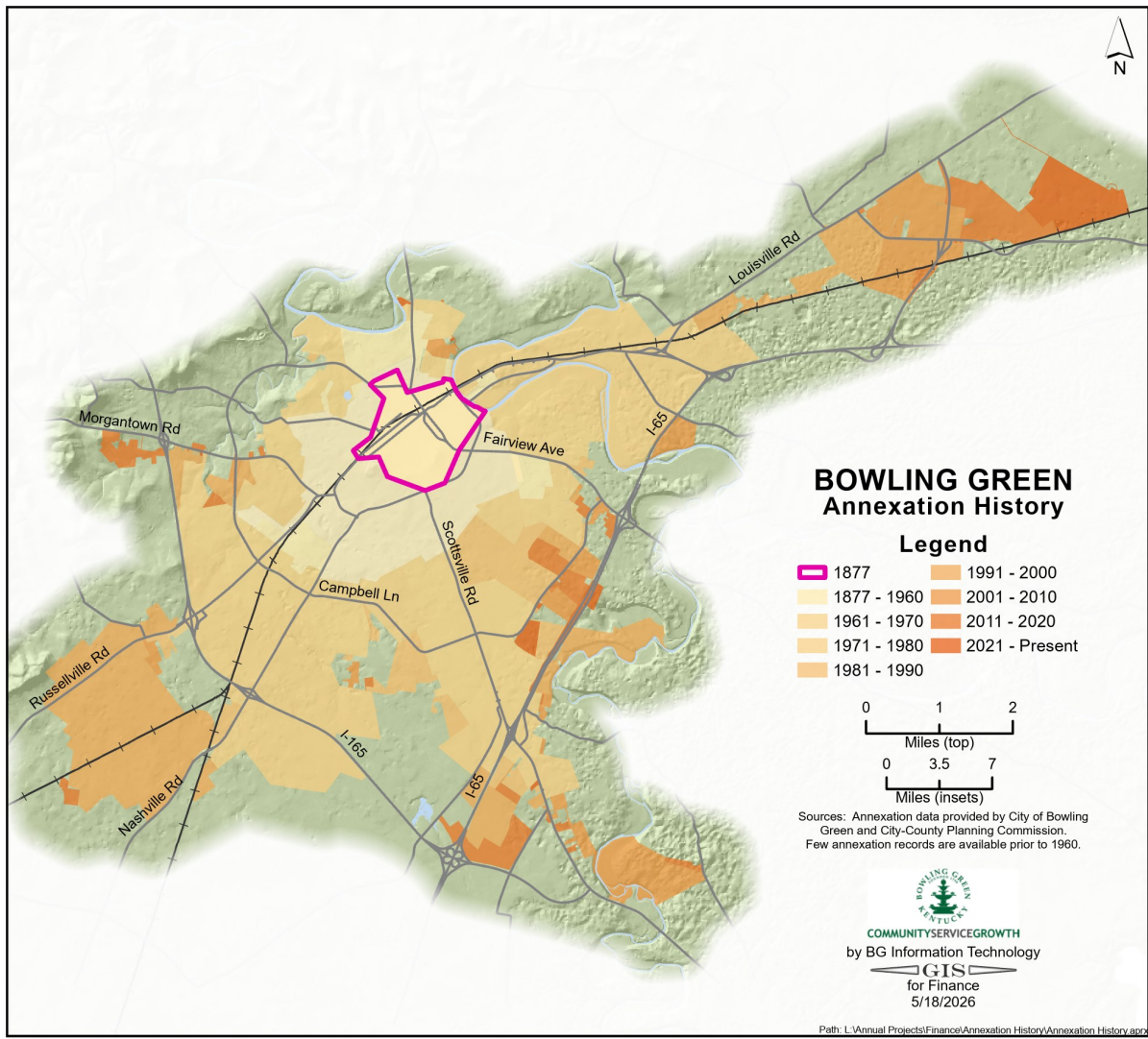
People Quick Facts

	Bowling Green	Kentucky
Population, Estimates, July 1, 2025 (V2025)	78,505	4,606,864
Population, Census, April 1, 2020 (V2025)	72,306	4,506,287
Population, Census, April 1, 2020	72,294	4,505,836
Persons under 5 years, percent	6.6%	5.8%
Persons under 18 years, percent	22.7%	22.4%
Persons 65 years and over, percent	11.4%	18.0%
White persons, percent	65.0%	86.1%
Black persons, percent	14.2%	8.9%
American Indian and Alaska Native persons, percent	0.9%	0.4%
Asian persons, percent	7.8%	2.1%
Native Hawaiian and Other Pacific Islander, percent	1.1%	0.1%
Persons reporting two or more races, percent	6.9%	2.4%
Persons of Hispanic or Latino origin, percent	10.6%	5.6%
Foreign born persons, percent, 2020-2024	15.0%	4.7%
Language other than English spoken at home, percent age 5+, 2020-2024	22.1%	6.8%
High school graduate or higher, percent of persons age 25+, 2020-2024	85.4%	88.9%
Bachelor's degree or higher, percent of persons age 25+, 2020-2024	31.2%	27.6%
Mean travel time to work (minutes), workers age 16+, 2020-2024	17.8	24.0
Owner-occupied housing unit rate, 2020-2024	36.6%	68.3%
Median value of owner-occupied housing units, 2020-2024	\$241,900	\$205,600
Households, 2020-2024	30,633	1,814,469
Persons per household, 2020-2024	2.28	2.43
Per capita income in the past 12 months (2024 dollars), 2020-2024	\$28,971	\$35,821
Median household income, 2020-2024	\$48,873	\$63,726
Persons in poverty, percent	25.6%	15.6%
Households with a broadband internet subscription, percent, 2020-2024	90.0%	88.6%

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



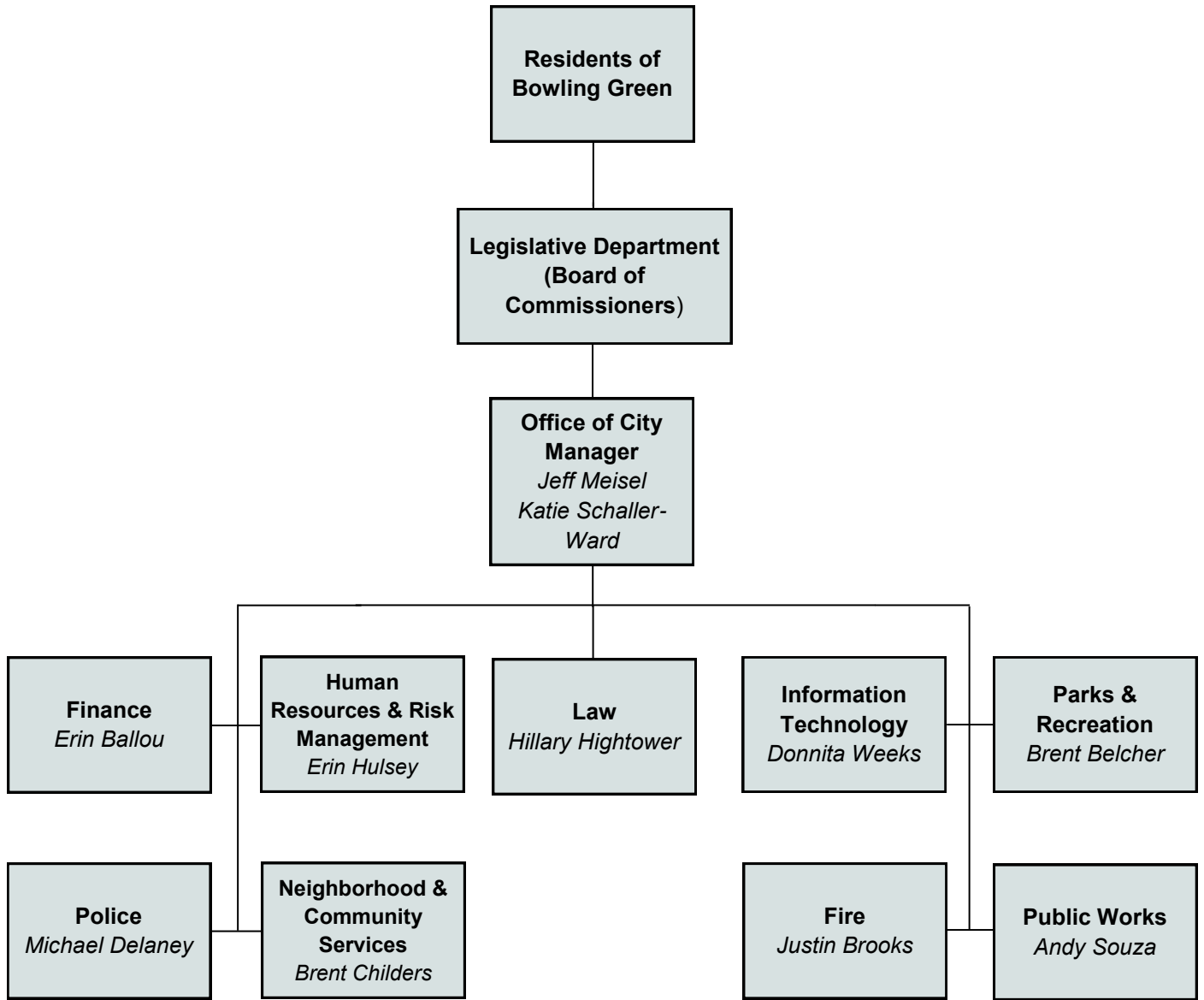
ANNEXATION HISTORY



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



CITY ORGANIZATIONAL CHART



The respective Senior Manager of each department is noted.



Senior Managers and Internal Auditor are pictured above.

CITY BOARDS AND COMMISSIONS

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

CITY GOVERNMENT FACTS AND STATISTICS

78,505

Population Estimate

3rd

Largest City in the State

25

Parks

70,723

Police 911 Service Calls

4,373

Police Traffic Stops

5,062

Feet of Sidewalk Repaired/Replaced

223

Fire Incident Responses

2,160

Electrical Inspections

23,845

Property Tax Bills Distributed

135

Potholes Repaired

10,154

Trees, Plants, and Shrubs Planted

2,040

Animal Protection Calls/Responses

93,770

Rounds of Golf Played at City Golf Courses

30,457

Building & Code Inspections Completed

2,623

Job Applicants



BUDGET PROCESS & TIMELINE



BUDGET PROCESS

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

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

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

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

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

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



BUDGET TIMELINE

January

- Budget Kickoff meeting with departmental budget staff on January 6
- Multi-Year Financing Plan due January 15
- Board of Commissioners Strategic Goal Planning session on January 22

February

- City fleet evaluation occurs during the month
- Departments prepare operating, capital, and New/Expanded Program or Service (NEPS) budget proposals
- Employee committee groups meet with City Manager, Assistant City Manager, and Human Resources Director
- Technology related budget requests due February 11
- Fleet replacement recommendations due February 23

March

- Departmental budget proposals due March 4
- New position and existing position reclassification requests due March 4
- Department meetings with Budget Team occur during the weeks of March 9 and 16
- Budget Team deliberation begins March 23
- Agency budget requests due March 31

April

- Budget Team completes scorecards for CIP and NEPS requests by April 2
- Budget Team deliberation ends April 15
- All budget entries complete by April 24

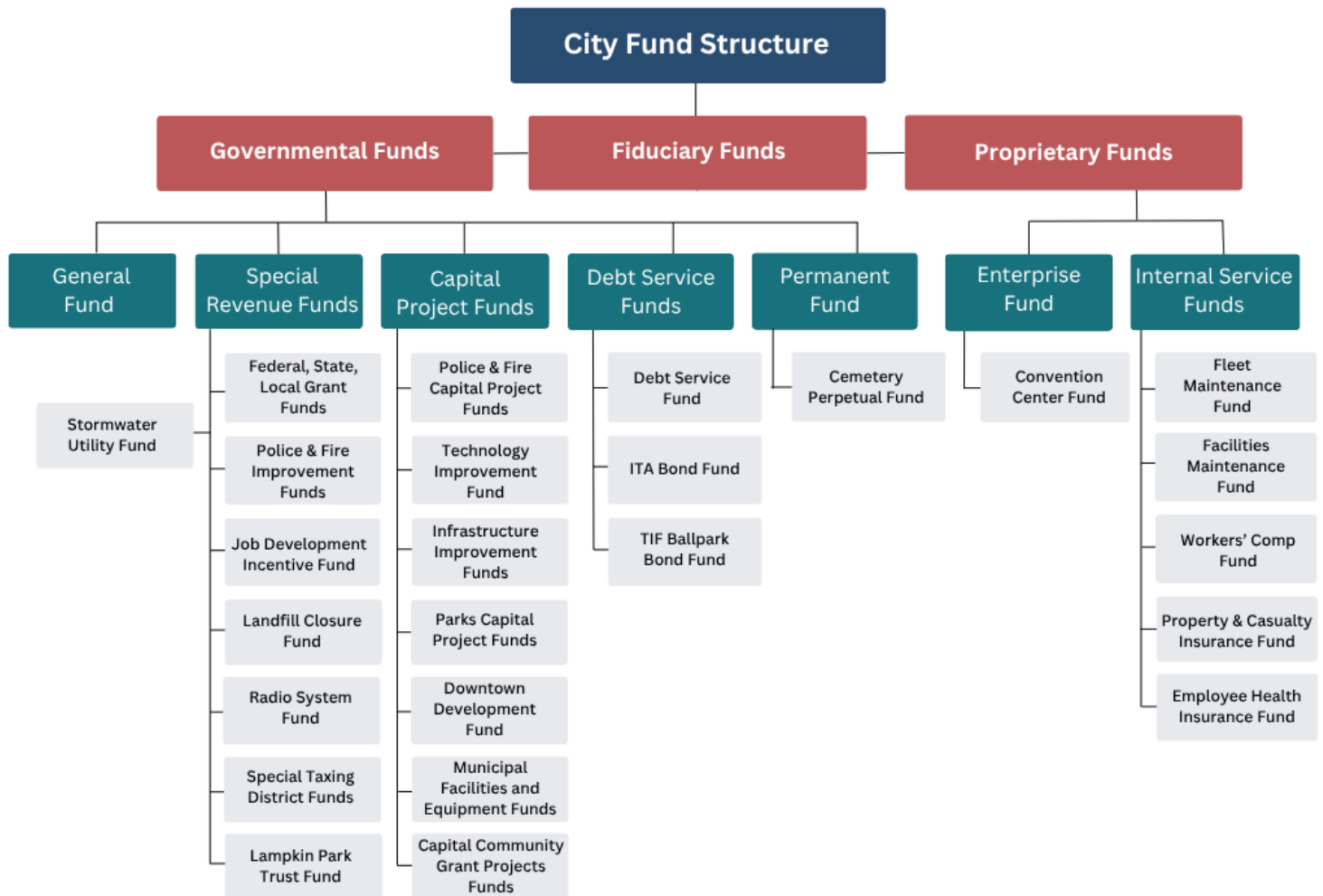
May

- Preparation of Budget Document, presentation materials and video production complete on or before May 22
- Budget recommendation presented to Board of Commissioners and public by May 22

June

- First and second readings of Budget, public input opportunities, and approval by Board of Commissioners on the first and third Tuesdays of June
- Budget officially adopted in financial software for upcoming year June 25 to begin July 1
- June 30 prior Fiscal Year End

BUDGETED FUND STRUCTURE



Overview of Fund Structure

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

Governmental Funds

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

General Fund—is used to account for resources traditionally associated with government, which are not required legally or by sound financial management accounted for in another fund. The General Fund serves as Bowling Green's chief operating fund with revenues generated from taxes, occupational fees, licenses and permits, intergovernmental sources and charges for services. The City's Golf and Aquatics operations are also accounted for within the General Fund.

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

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

BUDGETED FUND STRUCTURE, *continued*

- **Police and Fire Improvement Funds:** are used to account for revenues and expenditures related to police and fire department non-capital outlays. Revenue sources include citations and insurance premium license fees.
- **Stormwater Utility Fund:** used to account for revenues and expenditures related to the management, operations, and maintenance of the City's surface, subsurface, and storm drainage system.
- **Job Development Incentive Fund:** used to account for credits or payments to business prospects within City boundaries to provide incentives for the creation of new jobs. Employee withholdings generated by new jobs are deposited to the fund and reused for future job development incentives and projects.
- **Landfill Closure Fund:** used to account for revenues and expenditures related to government landfill closure and postclosure care.
- **Radio System Fund:** accounts for the joint operations of an 800 MHZ radio system by the City, Warren County Government, the Medical Center at Bowling Green, and Western Kentucky University, among others.
- **Special Taxing District Funds:** used to account for revenue received from the City's annual Tax Increment Financing District (TIF) distribution and wage withholdings from the ITA and Hartland Planned Community.
- **Lampkin Park Trust Fund:** used to account for the receipt of one-seventh of the net income from C.W. Lampkin Charitable Trust for the maintenance, improvement, and development of Lampkin Park.

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

- **Police and Fire Capital Improvement Funds:** used to account for Police and Fire departments capital projects, radio system improvements, and equipment costs.
- **Technology Improvement Fund:** used to account for capital expenditures associated with the City's information technology program.
- **Infrastructure Improvement Funds:** used to track capital expenditures related to roads, sidewalk, and storm drainage infrastructure projects. Multiple funds are utilized, including Smallhouse Road Construction Fund, Future Roads Fund, Sidewalk Improvement Fund, Stormwater Infrastructure Improvement Fund, and Bluegrass Farms Boulevard Extension Fund.
- **Parks Capital Projects Funds:** used to account for the Parks Department and Riverfront Park Development capital project expenditures.
- **Downtown Development Fund:** accounts for costs associated with improvements in the downtown area.
- **Municipal Facilities and Equipment Funds:** used to account for costs to construct and/or renovate existing City facilities and purchase new capital equipment.
- **Community Capital Grant Projects Fund:** used to account for award and expenditure of capital grants.

Debt Service Funds—governmental fund type used to account for accumulation of resources that are restricted, committed or assigned to fund debt service and actual principal and interest payments. Three debt service funds are utilized: Debt Service Fund, ITA Bond Fund, and TIF Ballpark Bond Fund.

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

Proprietary Funds

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

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

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

BUDGETED FUND STRUCTURE, *continued*

City facilities related to the general government, public works, public safety, and neighborhood and community services departments.

- **Workers’ Comp Fund:** used to account for the accumulation of resources to fund workers’ compensation costs of city employees.
- **Property & Casualty Insurance Fund:** used to account for the accumulation of resources for the purpose of funding property and casualty costs.
- **Employee Health Care Fund:** used to account for the accumulation of resources for the purpose of funding the employee healthcare program.

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

Department—Fund Relationship

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

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



STRATEGIC PLAN SUMMARY





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

STRATEGIC PLAN PROCESS

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

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

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

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

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

Other tools used in the strategic plan process are:

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

STRATEGIC PLAN MATRIX

Action	Progress	Planning
I. Efficient Governance		
1. Conservative budgeting focused on the role of city government.	<ul style="list-style-type: none"> Named KLC Government of the Year for 2024 Adopted balanced GF FY26 budget, with capital projects, eligible agency funding and additional personnel Proactively reducing expenses where feasible and practical Forecasting needs and potential costs with the MYFP Cost approx. \$2.75M to operate one square mile (42.57 sq miles) 	<ul style="list-style-type: none"> Continue a conservative budgeting approach to maximize services and minimize costs Present balanced GF FY27 budget Reset departmental operating budgets to reduce expenditures Decrease cost to operate one square mile to \$2.59M (42.59 sq miles)
2. Examine projected revenues and projected expenditures to determine if revenue growth will adequately support the delivery of future demands on City services. Thoroughly examine the impact of various revenue scenarios on the City's finances.	<ul style="list-style-type: none"> Lowered property tax rate proposed for 2025 to 20.3 cents Presented multi-year financing plan (MYFP) to BOC at January 2026 strategic planning session Assisted with account setup and budgeting for initial year of Stormwater Utility and FILOC 	<ul style="list-style-type: none"> Continue to monitor revenues and expenses through monthly and annual reports Continue to incorporate projections into budget forecasting Prepare calculations for 2026 property tax rate Proactively pursue delinquent tax collections
3. Leverage Federal funding through ARPA and the Infrastructure Investment and Jobs Act, as well as other grant opportunities, and secure donations for various programs and needs utilizing A Better BGKY Inc.	<ul style="list-style-type: none"> All ARPA funds are in process of being spent by Dec. 31, 2026 193 housing units under construction by leveraging ARPA funds Received grant funding of over \$20.0M during FY25 and nearly \$7.0M FY26 (YTD) to support various projects and purchases Utilizing \$1.7M in Carbon Reduction grant funding 	<ul style="list-style-type: none"> Continue to monitor ARPA spending and complete quarterly reporting Continue to seek grant funds to reduce the cost burden on local tax dollars for many projects, purchases and programs
4. Acquire land for future City government needs.	<ul style="list-style-type: none"> Purchased multiple properties and easements for road projects, new sidewalks and greenways, stormwater mitigation, economic development and Police precinct 	<ul style="list-style-type: none"> Continue seeking locations for various expansion projects, including new parks, public works and fire station Assess future City facility needs
5. Set aside a specific amount of time regularly to review and discuss progress on the strategic plan. Adapt the plan as needed.	<ul style="list-style-type: none"> Presenting updates annually and as needed Providing strategic plan progress reporting with the annual budget document 	<ul style="list-style-type: none"> Provide periodic updates as needed and prepare for annual update in January 2027
6. Be proactive in engaging the City's visionary leaders in discussions about opportunities and challenges that are on the horizon.	<ul style="list-style-type: none"> Engaged public for input on an updated Parks Master Plan, Russell Sims Aquatic Center Master Plan, and for new sidewalks and greenways projects Updated several multi-year staffing, purchasing and capital program plans 	<ul style="list-style-type: none"> Continue public engagement opportunities before moving forward with major projects Continue outreach and education about the new Stormwater Utility Fee Develop strategies to incorporate aspects of the BG2050 plan

STRATEGIC PLAN MATRIX, *continued*

Action	Progress	Planning
I. Efficient Governance, <i>Continued</i>		
7. Continue to support contract agencies that perform essential services focused on improving the quality of life within the City.	<ul style="list-style-type: none"> • Approved funding in FY2026 annual operating budget • Expanded funding the second year of Goodwill’s Another Way Program for three days a week • Provide IT support services for Planning Commission and Contractor’s Licensing Board 	<ul style="list-style-type: none"> • Propose annual funding levels in FY2027 annual operating budget • Continue funding for agencies assisting with area workforce development and participation
8. Develop a robust 10-year financial and development strategy.	<ul style="list-style-type: none"> • Presented MYFP to BOC in January 2026, including updated projections for revenues, capital, personnel and other long-term considerations • Renewed agreements for workforce development and participation efforts with several entities • Continued fundraising opportunities, such as the Duncan Hines Duck Drop and America 250th BG Commemorative Coin • Adopted a stormwater utility fee and FILOC program 	<ul style="list-style-type: none"> • Finalize amendments to Chapter 11 of the Code of Ordinances to enhance business incentive opportunities • Prepare for collection of stormwater utility fee • Continue to analyze population growth projections as well as organizational growth to accommodate increased demand for services • Evaluate opportunities for increased revenues through support to other agencies
9. Continually improve transparency and communication with the public.	<ul style="list-style-type: none"> • Received GFOA Triple Crown Award for sixth consecutive year for financial reporting • Continued increasing BG TV Channel 4, TalkBGKY podcasts and social media programming • Finalized updates to website for ADA compliance • Featured in multiple news stories during fiscal year 	<ul style="list-style-type: none"> • Complete monthly and annual financial and departmental reporting • Utilize all available avenues to announce events and activities • Develop more interactive opportunities for public participation • Expand community engagement and social media outreach by departments
Action	Progress	Planning
II. Downtown Development		
1. With the hiring of a downtown development coordinator, the City should accelerate the implementation of the City’s vision for a thriving and vibrant downtown.	<ul style="list-style-type: none"> • Unveiled the “Globe” public art at Circus Square Park • Continued supporting Concerts in the Park following dissolution of DRA • Implemented A Better BGKY, Inc., non-profit entity to receive donations • Updated Fountain Square area Shop & Dine guide and downtown parking map 	<ul style="list-style-type: none"> • Market and promote downtown to residents and visitors • Utilize A Better BGKY, Inc. to encourage support for City sponsored events and programs

STRATEGIC PLAN MATRIX, *continued*

Action	Progress	Planning
II. Downtown Development, <i>Continued</i>		
<p>2. A thriving downtown needs 250 event days annually. Develop a list of the resources required, such as setup, security, cleanup, staging, and publicity. Determine the resources that the City could provide either as in-kind or financial.</p>	<ul style="list-style-type: none"> • Over 225 event days tracked in 2025, estimate 215 for 2026 • Began a Downtown Ambassador program for WKU students • Departments continue to coordinate support efforts for events, addressing public safety, parking, transportation, road closures/detours, etc. • Acquired a portable stage for various events • In process of refurbishing fountain at Circus Square Park 	<ul style="list-style-type: none"> • Continue regular monthly conversations with stakeholders • Continue planning and expanding Duncan Hines Days, Harvest Festival and Downtown Lights Up events • Expand partnerships with downtown businesses • Reconstruct the fountain pump and controls in Fountain Square Park and replace the lighting along Capital Alley and Heritage Trail • Develop strategy to accommodate downtown parking
<p>3. Diversify the business mix.</p>	<ul style="list-style-type: none"> • Provided tours to several interested parties considering downtown BG to expand or start new businesses • Purchased 903 College St for future economic redevelopment opportunity to enhance the downtown square 	<ul style="list-style-type: none"> • Continue to work with downtown businesses and connect them to available resources • Launch a pilot grant program for downtown investment
Action	Progress	Planning
III. Riverfront and Greenways Development		
<p>1. Determine funding commitment to infrastructure requirements to implement the Riverfront Development Plan through the annual budgeting process.</p> <ol style="list-style-type: none"> a. Site preparation b. Water c. Storm drainage 	<ul style="list-style-type: none"> • Phase I under construction • Phases II and III in design • Received notice of \$16M investment over a two-year period from the State for Phase IV • Absorbed costs of drainage design for Phase II with the citywide infrastructure design project 	<ul style="list-style-type: none"> • Phase II construction to move forward summer of 2026 • Pre-funding development continues in the budget • Continue looking for grants, sponsorships or donation opportunities to further develop park amenities
<p>2. Establish the Riverfront Development Plan management resources that the City will commit over the next 10 years.</p> <ol style="list-style-type: none"> a. Maintenance of grounds b. Security c. Usage scheduling/reservations 	<ul style="list-style-type: none"> • Incorporated future costs into MYFP • Secured water rescue and recovery resources 	<ul style="list-style-type: none"> • Develop long-term plan for staffing, equipment and maintenance • Plan for wireless access, security cameras and emergency callboxes in Park design
<p>3. Implement the City's Greenway Development Plan over the next 10 years. Create a priority list of projects and commit the funds required to implement the projects through the annual budgeting process.</p>	<ul style="list-style-type: none"> • Completed West End Greenway Phase II • Working with MPO to identify potential sites for expansion and funding opportunities through grants • Initiated a solar lighting project along three sections of greenway 	<ul style="list-style-type: none"> • Complete construction of Highland Way greenway, Smallhouse Rd at Campbell Ln to Thimble Finger greenway, and Jackson St sidewalk projects • Continue to find grant funding to help leverage and supplement available resources

STRATEGIC PLAN MATRIX, *continued*

Action IV. Housing Development	Progress	Planning
<p>1. Decide where growth will occur as the comprehensive plan is updated this year. Plan for all price ranges of housing development.</p>	<ul style="list-style-type: none"> Continued to utilize new Comp Plan to make informed decisions for zoning and future land use map changes 735 affordable housing units in development stage Partnered with Warren County and Habitat for Humanity 	<ul style="list-style-type: none"> Continue to work with the Planning Commission on future development standards Monitor growth to ensure service delivery meets demands
<p>2. Determine the City's share of future development costs – infrastructure, streets, lighting, and traffic impact.</p>	<ul style="list-style-type: none"> Private developers determine and cover initial costs Tracking miles of street maintenance acceptance by City and reporting monthly for budgetary impacts Cost to maintain one City mile is approx. \$35,000 to \$41,000 depending on capital needs \$2M ARPA funding and \$1.53M of public investment into affordable housing developments 	<ul style="list-style-type: none"> Continue to incorporate future road and infrastructure funding into MYFP Develop long-term plan for ongoing maintenance
<p>3. Convene developers, property owners, Public Housing Authority, financial institutions, realtors, community organizations, and planning professionals to discuss the urgent need to plan and execute strategies to create more housing options in Bowling Green.</p>	<ul style="list-style-type: none"> Participated in the Housing Pillar for BG2050 planning group Utilized Goodwill's Another Way Program to provide resources to assist those in need Invested \$2M into the Salvation Army's Live Nav facility and programming 	<ul style="list-style-type: none"> Continue monitoring opportunities for targeted affordable housing development Evaluate future funding support for Live Nav
Action V. City Workforce Development	Progress	Planning
<p>1. Expand the employee recruitment outreach efforts of the City beyond the traditional hiring methods.</p>	<ul style="list-style-type: none"> Utilized available means to recruit for all departments, including job fairs, community events, social media, TV and radio ads Expanded relationships with community organizations Initiated development of an internship program with SKYCTC for automotive technicians Developed a long-range plan to build relationships with schools starting at the junior high level Implemented a new job application and tracking software 	<ul style="list-style-type: none"> Continue creative outreach efforts including departmental recruitment teams Utilize social media and use of video commercials to provide awareness of recruitment campaigns Continue participation at local events to promote community engagement and expose others to possible job opportunities Update the City's recruitment website

STRATEGIC PLAN MATRIX, *continued*

Action	Progress	Planning
V. City Workforce Development, <i>Continued</i>		
2. Establish relationships with minority community leaders and actively recruit directly from those populations.	<ul style="list-style-type: none"> Increased efforts to outreach in the community Added participation at Fiestaval and Winter Fiesta, Community Partnership for Refugee and Immigrant Families, WKU Panhellenic Councils, and International Festival 	<ul style="list-style-type: none"> Continue to identify and engage community stakeholders and leaders for minority recruitment Continue to attend events with several groups and organizations
3. Expand outreach within the education community so that the City has advocates who will help identify qualified candidates across a broader labor pool.	<ul style="list-style-type: none"> Continued visits with city and county high schools to introduce careers in Police, Fire, Parks and Public Works Increased interactions with the School Resource Officer and Community Engagement Coordinator Continued hosting open houses at various locations Coordinated with WKU Athletics to increase awareness of job opportunities for graduates with the City 	<ul style="list-style-type: none"> Attend each high school at least once per year, including SCK Launch and Jobs for American Graduate classes Participate in K-12 mentor/ leadership programs Consider scholarship or specialized internship programs to develop quality candidates for recruitment
4. Identify positions that will be vacant due to retirement or attrition within the next five years and develop future leaders from within.	<ul style="list-style-type: none"> Continued bi-monthly training program for division managers and held second combined meeting with Senior Managers Continued Peer Support and Help the Helpers wellness programs 	<ul style="list-style-type: none"> Continue funding employee development opportunities and address gaps in succession planning Plan for fourth Leadership BG cohort Increase in funding for tuition reimbursement program
5. Identify strategies to remain competitive in wages with other cities, counties, and state agencies.	<ul style="list-style-type: none"> Access pay plan studies for periodic comparison of wages Provide cost of living adjustments and step/merit increases Utilize career path advancement programs 	<ul style="list-style-type: none"> Offer on-the-job training programs Continue to monitor retention efforts Audit for pay gaps in similar type jobs Develop strategies for employee retention
Action		
VI. Transportation		
1. Public transportation. Reassess the quality and quantity of public transportation services. <ol style="list-style-type: none"> Public transportation between neighborhoods and the workplace. Public transportation for low-income residents. Evaluate the City's investment in public transportation. 	<ul style="list-style-type: none"> Purchased and pending installation of four transit shelters MPO Initiated a transit study for Topper Transit and GObg Transit Presented ideas for realigning transit routes Purchased several new transit buses to improve the fleet 	<ul style="list-style-type: none"> Continue to enhance transit services Continue to partner with other local agencies to provide additional transit services for workforce participation

STRATEGIC PLAN MATRIX, *continued*

Action	Progress	Planning
VI. Transportation, Continued		
2. New development. As the City goes through the comprehensive plan update process, ensure that, to the extent practicable, traffic congestion is mitigated.	<ul style="list-style-type: none"> • Completed construction for roundabout at Tomblinson Way • Scottsville Rd multi-use path design complete and property acquisition underway • Working closely with other agencies to identify when traffic impact studies are necessary 	<ul style="list-style-type: none"> • Complete road projects which have already started, such as Greenhill extension and Cave Mill Rd widening • Utilize technology enhancements to assist emergency response • Clearly and consistently define who is responsible for transportation improvements
3. Consistently communicate with the public so that they understand the City does not control or regulate State and Federal highways.	<ul style="list-style-type: none"> • Utilized social media and other means to convey to the general public which entity is responsible • Re-emphasized difference between City and State roadways during 2026 snow/ice event 	<ul style="list-style-type: none"> • Continue to communicate the difference between City, County and State roadways • Utilize real-time events to communicate and educate the public about maintenance responsibilities
4. Work collaboratively with State and Federal highway officials to assess ways to relieve traffic bottleneck areas.	<ul style="list-style-type: none"> • Working in partnership with State on Cave Mill Rd, Nashville Rd, 31W Bypass and Fairview Ave widening projects 	<ul style="list-style-type: none"> • Remain engaged with KYTC SHIFT process to identify the region's top transportation priorities
5. Require that new developments incorporate smart transportation best practices, and that sidewalks and bike lanes are a part of every new development.	<ul style="list-style-type: none"> • Continue enforcing subdivision regulations during plan review to ensure developments are built to standard and include required features 	<ul style="list-style-type: none"> • Assess bike lane implementation based on overall network connection and safety
Action	Progress	Planning
VII. Strong Neighborhoods		
<p>1. Every neighborhood should:</p> <ol style="list-style-type: none"> Eliminate substandard housing using all of the tools at the City's disposal. Have adequate, equitable, and effective code compliance. Be walkable. Have a gathering space. This can be accomplished through block party events, parks, pocket parks, or greenspace. Institute or enhance a strong sense of identity through signage, entrance enhancement, and cultural character. Be safe. Have connectivity to other areas of the city. Have adequate infrastructure. Have access to fiber-optic internet. 	<ul style="list-style-type: none"> • Continued to leverage CDBG funding with General Fund money for the Neighborhood Improv. Program (NIP) • Developed plan for improvements in Census tract 102.4 with NIP investment • Continued emphasis on targeted traffic enforcement to address safety • Continued focus on code compliance and animal protection through educational outreach and proactive neighborhood programs • Partnered with Prichard Committee on Promise Neighborhoods Grant to strengthen existing areas • Optimized time and resources through checklists and clear enforcement standards for inspection of new infrastructure 	<ul style="list-style-type: none"> • Continue participation in neighborhood and community events • Expand reach and utilization of Community Navigator Program • Identify high-risk neighborhoods to mitigate safety concerns and enhance fire and crime prevention • Continue to address substandard housing and vacant properties through educational outreach and proactive programs • Expand use of available technology to improve safety • Enforce neighborhood connectivity and street standards through development review process • Utilize opportunities for drainage projects to improve public places for park-like features

STRATEGIC PLAN MATRIX, *continued*

Action VII. Strong Neighborhoods, <i>Continued</i>	Progress	Planning
2. Prioritize the needs of each neighborhood and dedicate budget funds to address the basic issues over a period of 10 years.	<ul style="list-style-type: none"> • Reimagined the neighborhood grant program to offer funding opportunities twice a year • Incorporated annual grant funding in MYFP • Began assessing and cataloguing stormwater infrastructure 	<ul style="list-style-type: none"> • Expand reach of strategic neighborhood grant funds to build stronger, safer, and more connected neighborhoods • Prioritize stormwater management and traffic control measures • Continue budgetary investments into neighborhood parks
3. Engage with each neighborhood on a rotating basis to see the neighborhood and listen to residents.	<ul style="list-style-type: none"> • Relunched the neighborhood walk program • Continued to partner with Warren County Public Library, Warren County Parks & Recreation, Bike/Walk BG and other groups regarding neighborhood programming efforts 	<ul style="list-style-type: none"> • Revamp and update neighborhood groups and associations registration database • Participate in community block parties and neighborhood walks and other events • Retool the Community Impact Awards Celebration



MULTI-YEAR FINANCIAL PLAN



MULTI-YEAR FINANCIAL PLAN

OVERVIEW

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

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

ASSUMPTIONS

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

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
Key Revenues							
Property Taxes & Other Taxes	8.25%	7.87%	3.36%	4.00%	4.00%	4.00%	4.50%
Occupational Fees	17.32%	-1.96%	0.38%	3.00%	4.00%	4.00%	4.50%
Licenses & Permits	-39.55%	-14.93%	-3.60%	2.00%	3.00%	3.00%	3.00%
Charges for Services	-0.21%	4.10%	-4.36%	4.00%	4.00%	4.00%	4.50%
Parks & Recreation	13.43%	6.68%	-3.47%	3.00%	3.00%	3.50%	3.50%
Miscellaneous	80.80%	-9.16%	-74.25%	2.50%	2.50%	2.50%	3.00%
Key Expenditures							
Personnel Service Costs	12.92%	7.92%	2.57%	4.74%	3.88%	3.91%	3.49%
Contractual Services	35.66%	8.09%	7.18%	4.50%	4.50%	4.50%	4.50%
Supplies	34.71%	-8.65%	-6.26%	7.00%	7.00%	7.00%	7.00%
Subsidies & Assistance	4.79%	26.58%	-2.15%	4.00%	4.00%	4.00%	4.00%
Property & Fixed Assets	-28.51%	-52.68%	-81.70%	6.00%	6.00%	6.00%	6.00%

Revenue Assumptions

The revenue projections provided have been developed through analysis of historical collection trends from the prior three, five, and eight year periods coupled with seasonal adjustments and consideration of external factors.

The City's largest and most important revenue source, occupational fees, increased from a rate of 1.85% to the 2.0% in January 2024. This change was incorporated into the MYFP in two phases. First, the returns and collections of monthly and quarterly withholdings at the new rate have been received for approximately 24 months and resulting data has been integrated into the projections. Second, businesses first reported calendar year 2024 net profit fees at the new rate in April of 2025, thus only one full year has been collected at the revised rate and future projections have been adjusted to include the new data.

Additionally, the prior twelve months of employee withholding fee collections have been slower than expected or about \$2.3 million less than the previous year due to world events, tariffs, and fuel prices. The decline has been closely monitored by the budget team on a monthly basis. The anticipated recovery is applied throughout the forecast to mirror the recovery from the 2008-2010 economic downturn.

MULTI-YEAR FINANCIAL PLAN, *continued*

The second highest revenue source, property taxes, is also based on historical three, five, and eight year trends and includes new tax revenue from current and future residential, commercial, and industrial developments being constructed, expanded, and/or renovated throughout the City provided by assessments via the Warren County Property Valuation Administration.

Another key revenue is insurance premium taxes, which is split between the General Fund and the Fire Improvement Fund and is presented with Property & Other Taxes in the MYFP. Factors considered for this revenue's forecast include multi-year historical trends, population changes, property assessments, and development which ties into new and adjusted insurance policies within the City limits.

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

Information on the City's major revenue sources and the impact to the FY2027 budget is found starting on page 67.

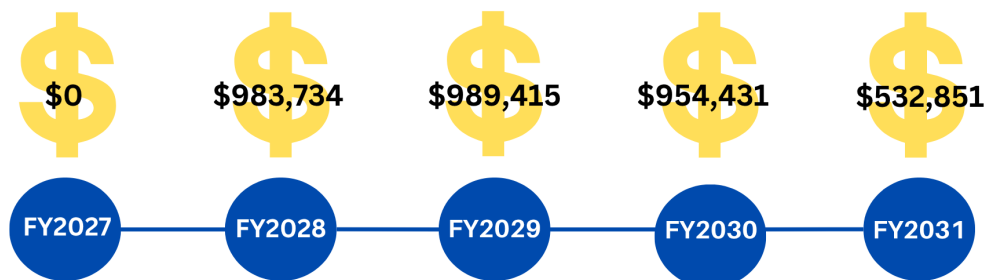
Expenditure Assumptions

Expenditure projections include planned on-going and expected one-time expenditures. Forecasted personnel costs include new positions identified in a 10-year staffing plan formulated by Senior Management that is updated annually. These positions must be officially approved in future years, but have been added to the MYFP to account for the continued growth of the City and the impact on services provided. Additionally, personnel costs include published CERS pension rate adjustments, Cost of Living Adjustments (COLA), and other employee wage adjustments.

Total personnel year-over-year percentage increases are expected to peak in FY2026 of the MYFP with 7.92% growth over FY2025, but are anticipated to decline to a 2.57% increase for FY2027 and then flatten to 3-5% growth through 2031. The decrease in FY2027 is the result of budgetary constraints. The illustrations below provide additional information on the anticipated costs of new positions in the coming years.

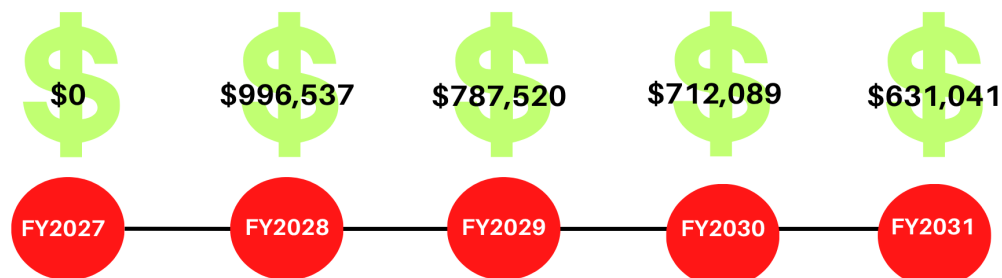
New Public Safety Positions

Additional Costs of New Positions by Fiscal Year



New Non-Public Safety Positions

Additional Costs of New Positions by Fiscal Year



MULTI-YEAR FINANCIAL PLAN, *continued*

Contractual service and supply assumed rate increases found in the chart on page 53 are projected based on analysis of prior-year spending and include expected increases related to the operations of a new fire station and expanded Public Safety Training Center as well as an anticipated average 2.4% growth in population demanding services. Subsidy and assistance projections are assumed to steadily increase by 4.0% each year based on the prior 10-year trend. Property and fixed asset costs are assumed to grow at 6.0% annually.

FIVE-YEAR FORECAST—SUMMARY OF GENERAL FUND REVENUES

The below table shows in more detail the projected revenues of the City from FY2027 through FY2031. In FY2027, the budget reflects the current economic conditions with recovery forecasted to be spread over the next three to five years.

	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
General Fund Revenues	Estimated	Projected	Projected	Projected	Projected	Projected
Property Taxes	\$ 24,201,150	\$ 25,015,150	\$ 26,015,756	\$ 27,056,386	\$ 28,138,642	\$ 29,404,881
Occupational Fees	76,616,000	76,907,000	79,214,210	82,382,778	85,678,090	89,533,604
Licenses & Permits	1,140,000	1,099,000	1,120,980	1,154,609	1,189,248	1,224,925
Intergovernmental Grants	968,850	-	44,000	32,000	32,000	32,001
Charges for Services	930,000	889,470	925,049	962,051	1,000,533	1,045,557
Parks & Recreation	3,046,000	2,940,161	3,028,366	3,119,217	3,228,389	3,341,383
Miscellaneous	3,830,000	986,299	1,010,956	1,036,230	1,062,136	1,094,000
Transfers from Other Funds	1,356,500	2,327,920	2,677,073	2,857,048	3,037,083	3,037,083
Total Revenues	\$ 112,088,500	\$ 110,165,000	\$ 114,036,390	\$ 118,600,319	\$ 123,366,121	\$ 128,713,434

FIVE-YEAR FORECAST—SUMMARY OF GENERAL FUND EXPENDITURES

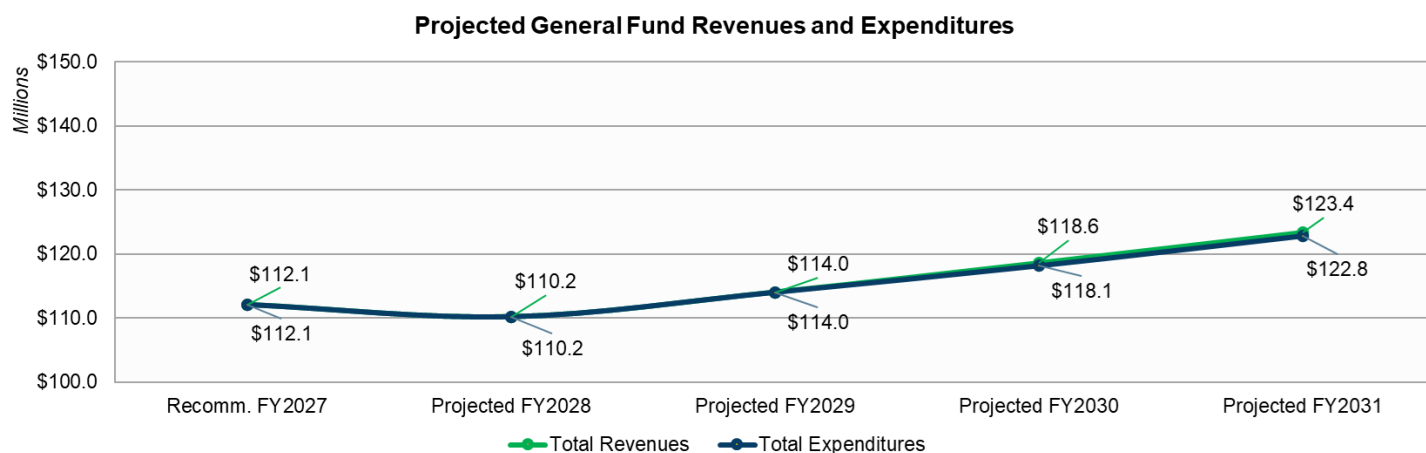
Personnel costs will continue to be the City's largest General Fund expenditure and are expected to grow at increasing rates based on the 10-year staffing plan and the effect of compounding cost of living increases. Contractual and supply costs have been adjusted to account for increased operating costs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

	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
General Fund Expenditures	Estimated	Projected	Projected	Projected	Projected	Projected
Personnel	\$ 70,219,000	\$ 72,023,463	\$ 75,435,247	\$ 78,359,899	\$ 81,424,303	\$ 84,268,220
Contractuals	12,982,000	13,913,833	14,539,955	14,539,955	15,194,253	15,877,995
Supplies	3,837,623	3,578,895	3,829,418	4,097,477	4,384,300	4,691,201
Subsidies & Assistance	4,650,000	4,549,970	4,731,969	4,921,248	5,118,097	5,322,821
Property & Assets	630,000	115,300	122,218	129,551	137,324	145,564
Miscellaneous	-	1,686,767	1,140,364	1,186,003	1,233,661	1,287,134
Transfers to Other Funds	6,292,637	6,576,407	6,200,000	6,750,000	6,900,000	7,000,000
Transfers to Debt Funds	2,260,000	1,300,000	2,700,000	2,700,000	2,700,000	2,700,000
Transfers to Capital Funds	11,217,240	6,420,365	5,300,000	5,457,000	5,710,000	6,900,000
Total Expenditures	\$ 112,088,500	\$ 110,165,000	\$ 113,999,171	\$ 118,141,133	\$ 122,801,938	\$ 128,192,935

MULTI-YEAR FINANCIAL PLAN, *continued*

GENERAL FUND PROJECTED FUND BALANCE

The below graph is a recap of estimated revenues and expenditures through FY2031. Revenues slightly outpace expenditures in the out-years, but this is to fund the 25% minimum fund balance, or Committed Fund Balance, shown on the below chart. The Unassigned Fund Balance, or fund balance available for spending, remains nearly flat during the same time period.



The forecasted revenues and expenditures impact the available fund balance each year. Fund balance is comprised of at least four potential categories. The most common for the City of Bowling Green and thus reflected in the MYFP are: nonspendable, restricted, committed, and unassigned fund balance. More information and definitions of each fund balance type are found on page 63 of this document. The two most important fund balance components for the City are committed and unassigned fund balances. The committed fund is the City’s “rainy day” reserve balance and equals 25% of the annual revenue budget. The unassigned fund balance is the residual fund balance that is available for unplanned appropriations.

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

General Fund	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Fund Balance Categories	Estimated	Projected	Projected	Projected	Projected	Projected
Nonspendable Fund Balance	\$ 1,650,000	\$ 1,500,000	\$ 1,200,000	\$ 1,000,000	\$ 750,000	\$ 750,000
Committed Fund Balance	29,219,375	27,541,250	28,509,098	29,650,080	30,841,530	32,178,358
Assigned Fund Balance	3,000,000	4,500,000	3,000,000	3,000,000	3,000,000	3,000,001
Unassigned Fund Balance	9,427,705	9,755,830	10,625,202	10,143,407	9,766,137	8,949,806
Ending Fund Balance	\$ 43,297,080	\$ 43,297,080	\$ 43,334,300	\$ 43,793,487	\$ 44,357,667	\$ 44,878,165

OTHER MAJOR FUNDS

The City does not report any additional major funds based on the FY2027 budget.

SELECTED FINANCIAL POLICIES



SELECTED FINANCIAL POLICIES

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

BUDGET MANAGEMENT

For Fiscal Year 2027, 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, in collaboration with the Chief Financial Officer (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 and CFO are also responsible for preparation of the annual revenue budget projections for the General Fund and other major funds. Budgeted expenditures for the General Fund and other major funds must be equal to or less than the budgeted revenues for the General Fund and other major funds, unless the use of fund balance for one-time capital-related expenditures is determined to be feasible by the budget team staff.
4. Appropriations become effective each July 1 and lapse the following June 30, with the exception of appropriations for Capital Improvement Plan (CIP) projects, multi-year studies, and grant related appropriations. Due to the nature of these projects, which often span multiple fiscal years, unexpended funds are automatically carried forward to the following fiscal year as part of the budget and do not require re-appropriations by the Board of Commissioners.
5. 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.
6. Budget transfers are defined as changes to the Annual Operating Budget revenues or expenditures in an operating fund as adopted in the original Budget Ordinance for the Fiscal Year that do not result in a net increase or decrease in an operating fund. Departments may request transfer of appropriated amounts within certain accounts in their own budgets, or request contingency funds through the Assistant City Manager. The Assistant City Manager, CFO, and Assistant Chief Financial Officer may transfer within or between any one or more City departments, agencies, programs, or accounts in any one City fund to reconcile budget variances.
7. 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 Assistant City Manager and CFO.
8. 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 2027, the City's debt management and debt service are 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.

SELECTED FINANCIAL POLICIES, *continued*

Debt and Debt Service, continued

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

INVESTMENTS

For Fiscal Year 2027, 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,

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 CFO. The CFO shall have the authority, subject to the disapproval of the City Manager or designee, 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 CFO, or designee, shall maintain all records related to the City's investments.
5. The actions of the 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 CFO, acting in accordance with written procedures and exercising due diligence, shall be relieved of personal responsibility for an individual security's performance, provided that deviations from expectations are reported in a timely fashion to the governing body and appropriate action is taken to control adverse developments.
6. City investment funds shall only be invested in the following types of instruments in accordance with this policy and all applicable State statutes:
 - A. Obligations of the United States and of its agencies and instrumentalities, including obligations subject to repurchase agreements, provided that delivery of these obligations subject to repurchase agreements is taken either directly or through an authorized custodian.
 - B. Obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States or a United States government agency, including but not limited to:
 1. United States Treasury
 2. Export-Import Bank of the United States
 3. Farmers Home Administration
 4. Government National Mortgage Corporation
 5. Merchant Marine Bonds
 - C. Obligations of any corporation of the United States government, including but not limited to:
 1. Federal Home Loan Mortgage Corporation
 2. Federal Farm Credit Banks
 3. Bank for Cooperatives
 4. Federal Intermediate Credit Banks
 5. Federal Land Banks
 6. Federal Home Loan Banks
 7. Federal National Mortgage Association
 8. Tennessee Valley Authority

SELECTED FINANCIAL POLICIES, *continued*

Investments, continued

- D. Certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution having a physical presence in Kentucky which are insured by the Federal Deposit Insurance Corporation (FDIC) or similar entity or which are collateralized, to the extent uninsured, by any obligations, including surety bonds, permitted by KRS 41.240(4).
- E. Commercial paper rated in the highest category by a competent rating agency, which is an agency certified or approved by a national entity that engages in such a process as further defined in KRS 66.480(11).
- F. Bonds or certificates of indebtedness of the Commonwealth of Kentucky or of its cities, counties, agencies and instrumentalities.
- G. Securities issued by a state or local government, or any instrumentality of agency thereof, in the United States, and rated in one (1) of the three (3) highest categories by a competent rating agency.
- H. Shares of mutual funds and exchange traded funds, each of which shall have the following characteristics:
 - 1. The mutual fund shall be an open-end diversified investment company registered under the Federal Investment Company Act of 1940, as amended;
 - 2. The management company of the investment company shall have been in operation for at least five (5) years; and,
 - 3. All of the securities in the mutual fund shall be eligible investments pursuant to this Section.
- I. Individual equity securities if the funds being invested are managed by a professional investment manager regulated by a federal regulatory agency. The individual equity securities shall be included within the Standard and Poor's 500 Index, and a single sector shall not exceed twenty-five percent (25%) of the equity allocation.
- J. Individual high-quality corporate bonds that are managed by a professional investment manager that:
 - 1. Are issued, assumed or guaranteed by a solvent institution created and existing under the laws of the United States;
 - 2. Have a standard maturity of no more than ten (10) years; and,
 - 3. Are rated in three (3) highest rating categories by at least two (2) competent credit rating agencies.
- 7. The City recognizes that some level of risk is inherent in any investment transaction. Losses may be incurred due to issuer default, market price changes, or closing investments prior to maturity due to unanticipated cash flow needs. Diversification of the investment portfolio by institution, type of investment instrument, and term to maturity shall be the primary method to minimize investment risk. To the extent possible, the City will attempt to match investments with anticipated cash flow requirements.
- 8. The CFO, or designee, shall evaluate the financial capacity and credit worthiness of financial institutions and broker/dealers prior to the placement of the City's investments. The CFO, or designee, 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 CFO.
11. New City investment accounts shall be established by the CFO and require a second signature, which may include the Assistant City Manager or 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 2027 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 by the Board of Commissioners or the CFO 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 2027, 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:
 - A. Equipment with a value of \$10,000 or more,
 - B. Intangible software assets with a value of \$10,000 or more,
 - C. Land, buildings and improvements with a value of \$40,000, and
 - D. Infrastructure, including streets, sidewalks, and storm drainage, with a value of \$50,000 or more per project.
7. No item or property belonging to the City shall be disposed of by any department unless the following steps are taken:
 - A. The department shall submit a request for disposal of the item or property to the Procurement Manager. The request shall include a complete description of the item or property, the asset tag number (if applicable), condition and location of the item, the reason for the disposal of the item or property, and recommended method of disposal.
 - B. All items or property determined to be surplus may only be disposed of in one (1) of the following manners:
 1. Transferred to another governmental agency with or without compensation, by written request from the Department Head and approved by the Procurement Manager and City Manager or designee.
 2. Sold at public auction.
 3. Sold by sealed bid in accordance with KRS 45A.365.
 4. If no bids are received, the item or property may be disposed of as deemed appropriate by the department in which the item or property is located and the Procurement Manager.
8. Surplus/obsolete items will be made available to City departments to utilize if needed. If the item is utilized, the Procurement Manager will notify the appropriate staff in the Finance Department to transfer accountability for the asset to the new department within the financial software. If the item is not utilized, the Procurement Manager will prepare the item for auction.
9. Function of government classifications shall be based upon the department responsible for the maintenance and safekeeping of each asset.
10. Controlled assets are defined as those assets with a life of two (2) years or more and a value less than \$10,000 and as having special legal, safety, and/or heightened risk of theft characteristics that require them to be tracked; such as handguns, items acquired through grant contracts, and electronic equipment. Departments may track such assets within the City's financial software or manually outside the system.
11. Intangible right-to-use assets are those assets leased by the City, where the City is the lessee, meeting the requirements set forth in the Governmental Accounting Standards Board (GASB), Statement Number 87 Leases and/or Statement Number 96 Subscription Based IT Arrangements. The capitalization threshold for intangible right-to-use assets is \$25,000 or greater in future lease payments through the lease term. Assets with remaining lease payments below the threshold shall be expensed as payments are made. The threshold should only be applied once upon entering into a lease agreement as defined by GASB Statement 87 and/or 96.

MAJOR REVENUE SOURCES



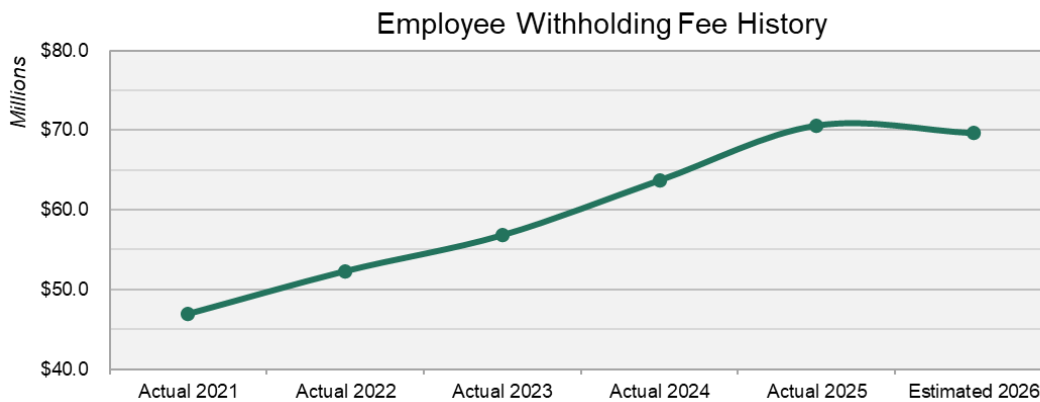
MAJOR REVENUE SOURCES ALL FUNDS

Occupational fees are the City's largest and most important revenue sources and are budgeted to total \$80,830,700 in FY2027. Occupational fees include net profit fees, employee withholding fees, business registration fees, and transient fees. The fees are collected by the City and posted in the General Fund and four special revenue funds. On average, about 82.0% of occupational fees are collected within 45 days of the due date.

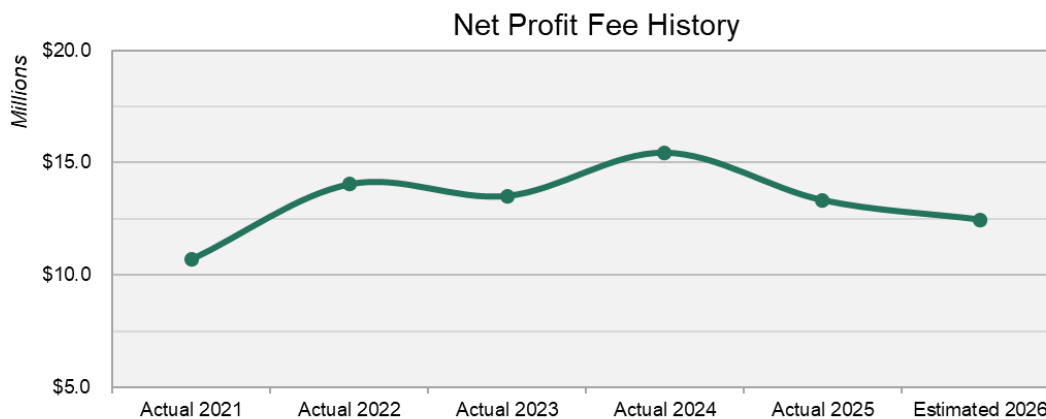
The budget methodology used for FY2027 is based upon a thorough analysis of actual revenue collections during the first nine months of the fiscal year plus a conservative projection of the final three months. The analysis compares aggregated collection totals across various business sectors to total revenue collections. The FY2026 projections account for a decline in collections starting in March 2025 with wage withholding fees reporting a budgetary deficit of 7.3% compared to the anticipated target pace. This budgetary variance has been accounted for in the FY2027 approved budget and has been closely monitored throughout the current fiscal year.

Effective January 1, 2024, the occupational fee was increased from 1.85% to 2.0%.

- **Employee withholding fees** are withheld from employee gross wages earned within the city limits at the rate of 2.0%. Withholding fees are remitted to the City by local businesses on a monthly or quarterly basis. This revenue source is estimated to generate approximately \$69,640,000 for FY2026.



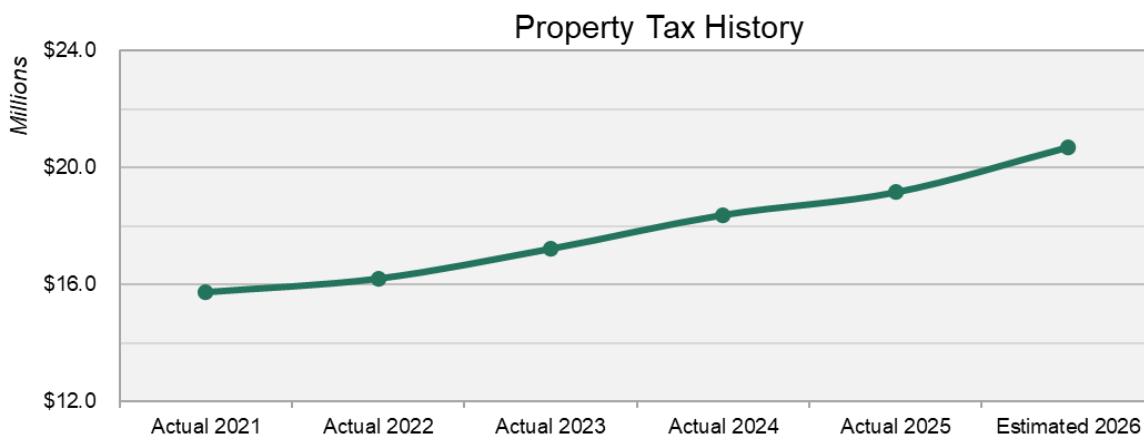
- **Net profit fees** are assessed to local businesses as 2.0% of the net income earned within the city limits of Bowling Green. The net profit fees are filed with the City annually based on each business' normal tax year with a typical due date of April 15th. Roughly \$12,467,000 is expected to be collected for the fiscal year ending June 30, 2026.



MAJOR REVENUE SOURCES ALL FUNDS, *continued*

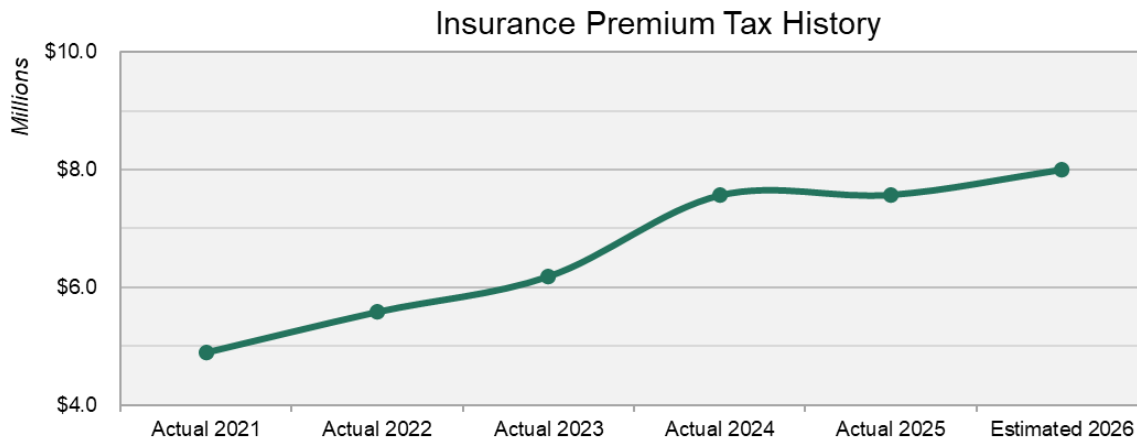
Taxes are the City's second largest source of revenue and are budgeted to total \$31,881,400 for FY2027. Taxes are comprised of property taxes, insurance premium taxes and franchise taxes. Transient room taxes are also included and represent 1% of the total room rental fee generated within the city limits.

- 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 \$0.203 per \$100 and tangible personal property is taxed at \$0.260 per \$100. The taxes are collected by the City and posted in the General Fund, Parks Development Fund, Job Development Incentive Fund, and the ITA Expansion Fund. Property taxes are expected to generate approximately \$20,705,000 for the fiscal year ending June 30, 2026. Approximately 97.6% of property taxes are expected to be collected within six months of the due date. The property tax budget is based on the tax roll provided to the City by the Warren County Property Valuation Administrator (PVA).



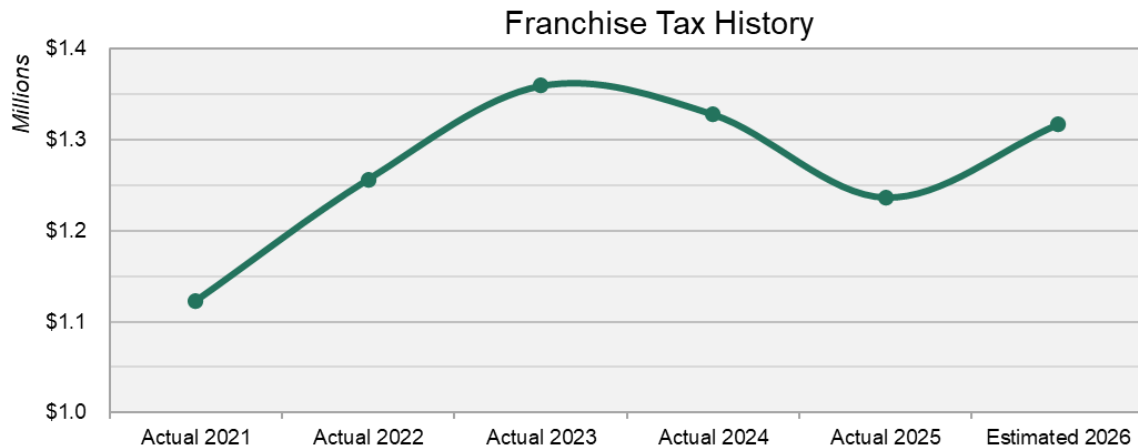
- Insurance premium taxes** are collected by insurance companies on insurance policies held inside the city limits and remitted to the City on a quarterly basis. The current rates are 7% for fire and inland marine insurance, 5.5% on multi-line policies, and 2% on casualty, liability, vehicle, health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

For FY2026, these revenues are projected to produce \$8,007,500. FY2026 expected actual collections are expected to increase by 5.7% based on the property value increases in conjunction with expansions and renovations of existing property and new development.

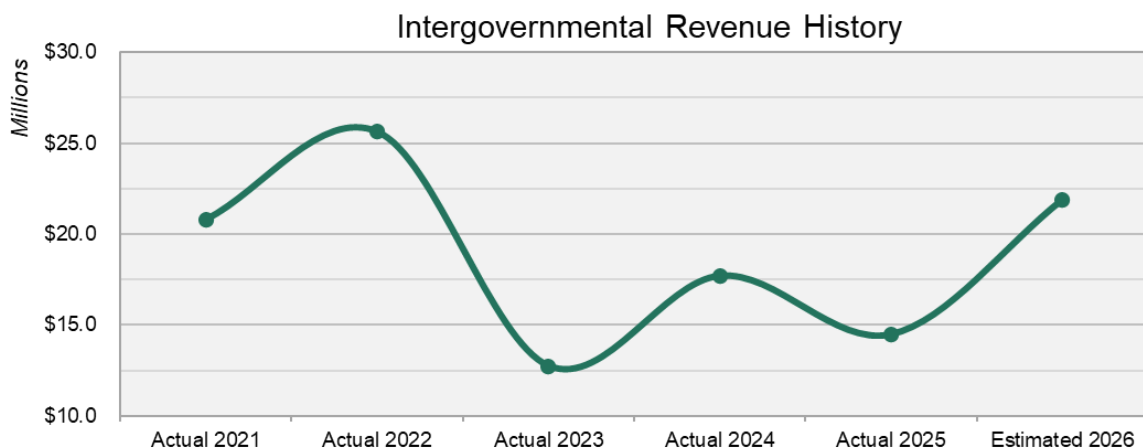


MAJOR REVENUE SOURCES ALL FUNDS, *continued*

- 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 \$1,317,000 during FY2026. The slight increase estimated in FY2026 is the result of the receipting of a one-time amended franchise certification, which was not considered in the FY2027 budget figures.

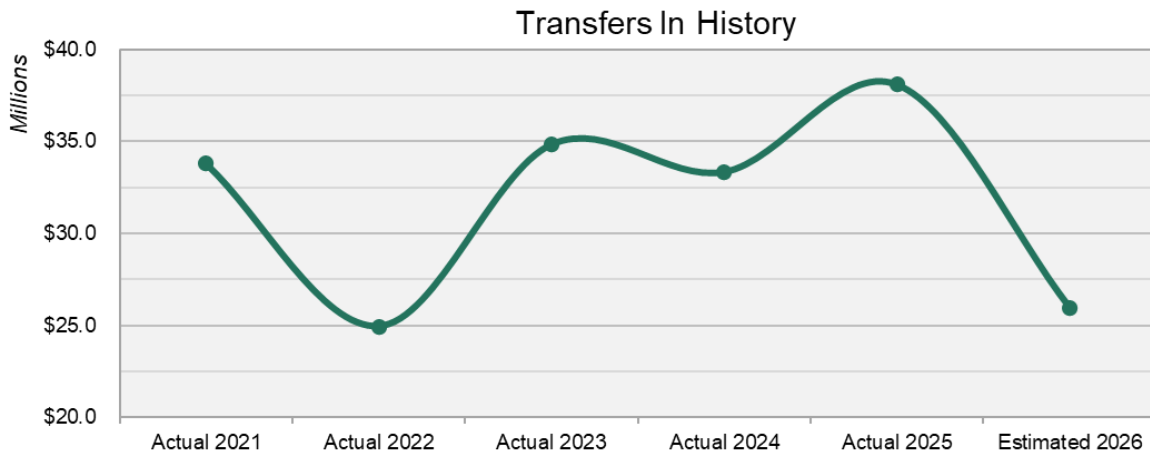


Intergovernmental revenue includes grant proceeds received from federal, state and local governmental entities. This source of revenue can be deposited into any City fund, but is primarily accounted for in special revenue funds. The intergovernmental budget is determined by estimating grant proceeds based on past awards and current pending awards. This source of revenue may experience significant changes from year to year. The increase for FY2021 and FY2022 was the result of an influx of collections related to COVID-19, the American Rescue Plan Act, and tornado recovery funding. The FY2026 estimate includes on-going grant programs as well as cybersecurity funding, greenway and pedestrian walkway planning, support for police personnel, and Riverfront Park Development funding. The FY2026 revenue collections for this category are expected to total \$21,882,500.

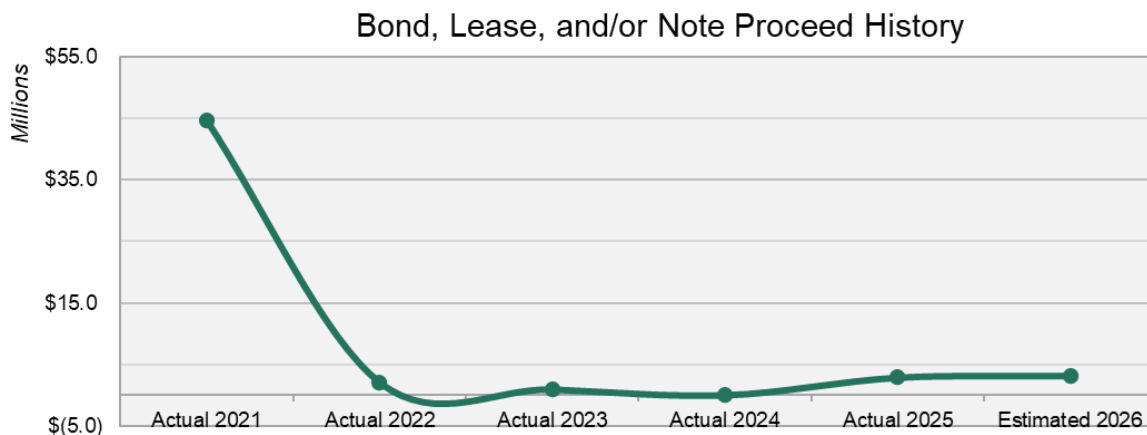


MAJOR REVENUE SOURCES ALL FUNDS, *continued*

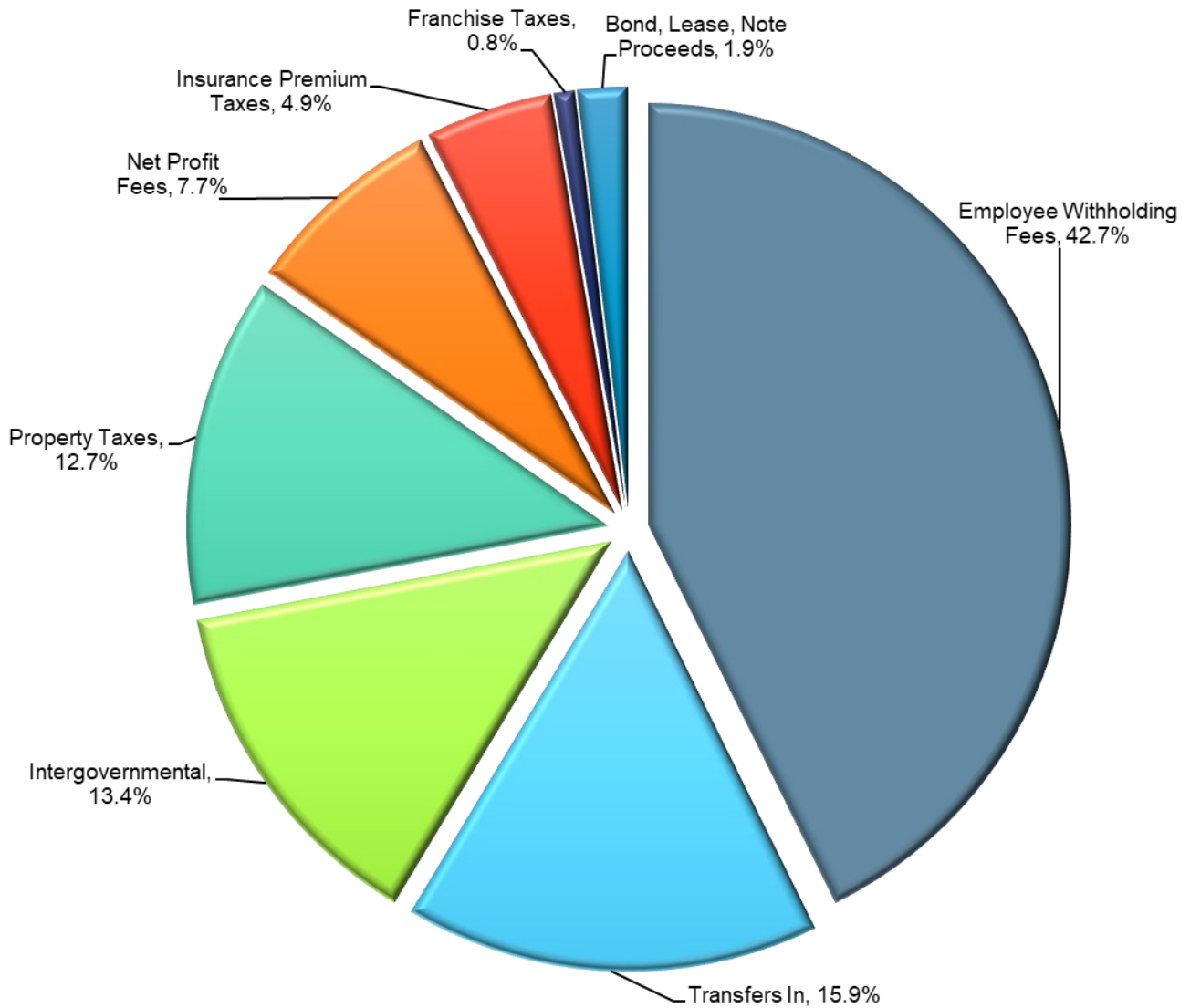
Transfers In revenue includes monies from City funds that are moved to other City funds and are budgeted to total \$22,871,850 in FY2027. For example, the General Fund provides funding to several capital project funds in the form of ‘transfers in’ revenue. The budget for transfers in revenue is determined annually based on the capital improvement plan and current financial needs. The estimated revenue total for this category during FY2026 is \$25,950,000. The increase in Transfer In revenue increases from FY2023 through FY2025 was due to a strong local economy and rising interest earnings that were used to prefund future capital projects. The decrease shown in the estimated FY2026 figure reflects the slowdown in total revenue collections, which directly impacts transfers to other funds.



Bond, Note, Lease Proceeds are an intermittent source of revenue utilized for the purchase of capital equipment, such as fire apparatus, or to finance large capital projects. The FY2027 budget includes \$5,087,500 in note proceeds for the replacement of three fire apparatus. This revenue source generated approximately \$3,100,000 during FY2026 for the acquisition of property at 940 Bryant Way to house the new Police East Precinct facility. 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 FY2026*



Estimated FY2026 Selected Revenue Collections

Employee Withholding Fees	\$ 69,640,000
Transfers In	25,950,000
Intergovernmental	21,882,500
Property Taxes	20,705,000
Net Profit Fees	12,467,000
Insurance Premium Taxes	8,007,500
Franchise Taxes	1,317,000
Bond, Lease, Note Proceeds	3,100,000
Total	\$ 163,069,000

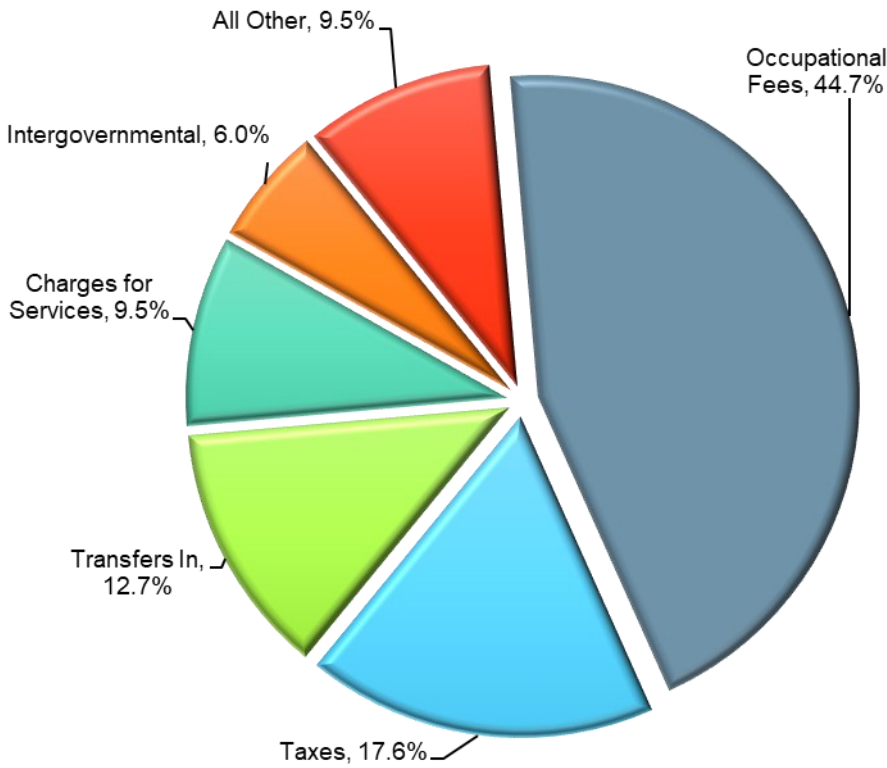


BUDGET SUMMARIES

ALL FUNDS



FY2027 RESOURCES BY TYPE & EXPENDITURES BY FUNCTION

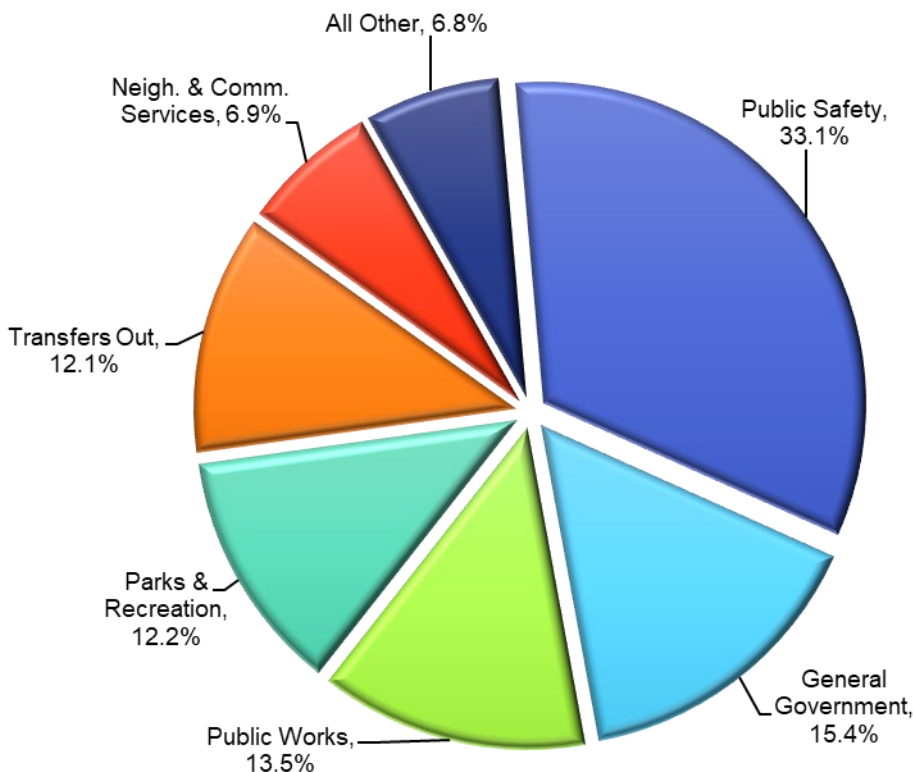


Resources by Type

Occupational Fees	\$ 80,830,700
Taxes	31,881,400
Transfers In	22,871,850
Charges for Services	17,165,378
Intergovernmental	10,812,186
All Other*	17,247,440
Total	\$ 180,808,954

*All Other includes:

Miscellaneous	\$ 5,118,794
Lease, Note Proceeds	5,087,500
Parks & Recreation Fees	2,940,161
Licenses and Permits	3,001,985
	1,099,000



Expenditures by Function

Public Safety	\$ 62,589,401
General Government	29,126,905
Public Works	25,569,406
Parks & Recreation	23,182,113
Transfers Out	22,871,850
Neigh. & Comm. Services	13,042,286
All Other*	12,919,720
Total	\$ 189,301,681

*All Other includes:

Debt Service	\$ 6,022,000
Intergovernmental	3,780,513
Agency Services	1,339,965
Contingency	1,777,242

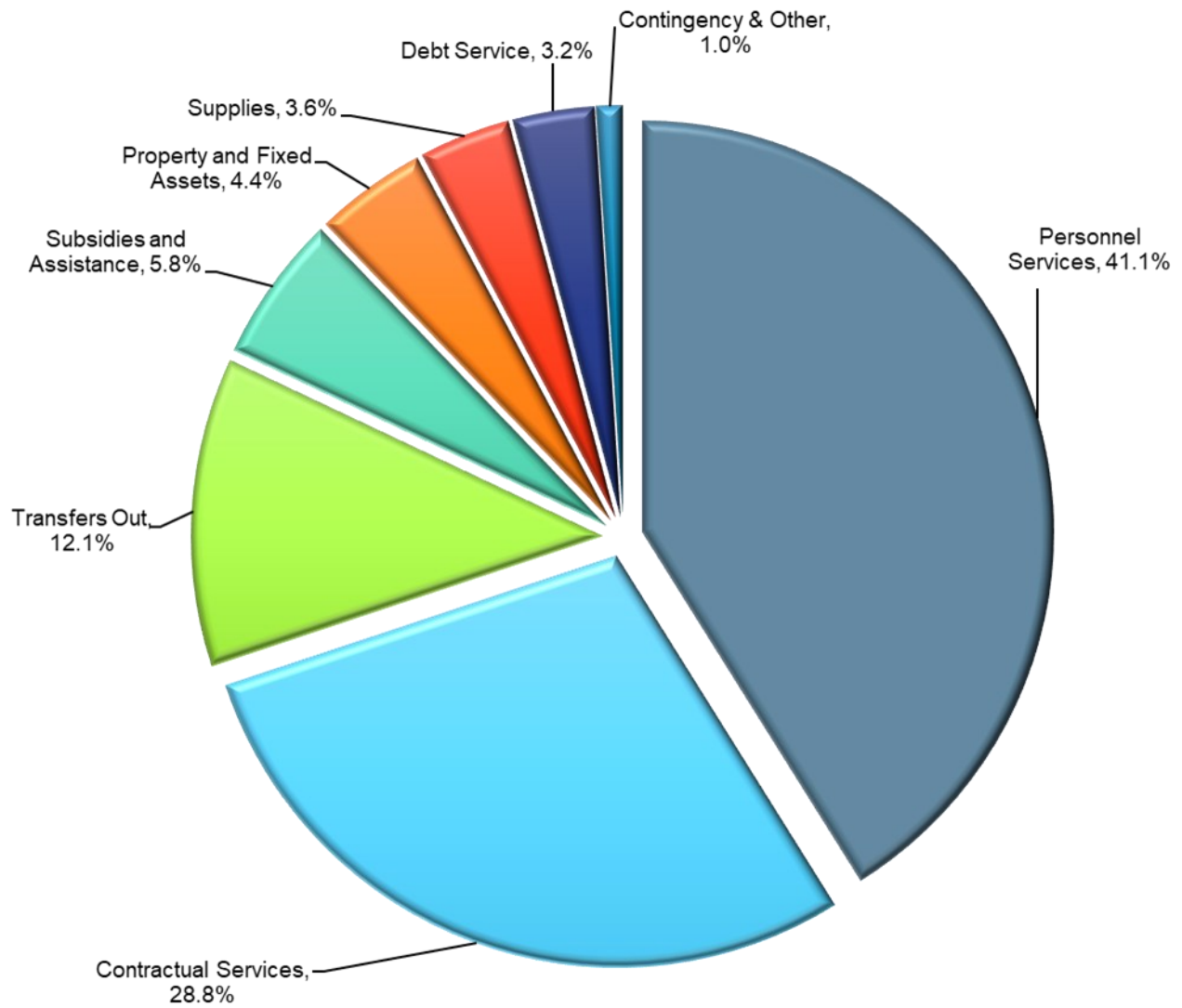
ANNUAL OPERATING BUDGET GOVERNMENTAL FUNDS AND CATEGORIES

	<u>Governmental Funds</u>			
	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>
Beginning Fund Balances	\$ 43,277,457	\$ 35,461,566	\$ 54,034,318	\$ 52,588,604
Revenues				
Taxes	25,015,150	6,126,250	-	-
Occupational Fees	76,907,000	3,923,700	-	-
License & Permits	1,099,000	-	-	-
Intergovernmental	-	10,812,186	-	-
Fees	689,000	1,812,985	500,000	-
Charges for Services	200,470	-	-	-
Parks & Recreation	2,940,161	-	-	-
Miscellaneous	986,299	1,129,210	641,470	1,043,700
Total Revenues	107,837,080	23,804,331	1,141,470	1,043,700
Other Financing Sources				
Note Proceeds	-	-	5,087,500	-
Transfers In	2,327,920	3,166,407	9,122,695	3,631,500
Total Financing Sources	2,327,920	3,166,407	14,210,195	3,631,500
Total Available Resources	\$ 110,165,000	\$ 26,970,738	\$ 15,351,665	\$ 4,675,200
Expenditures				
General Government	12,493,588	449,404	876,250	900
Public Safety	49,935,721	5,220,180	6,684,500	-
Public Works	9,630,461	4,713,095	4,485,000	-
Parks & Recreation	13,956,913	-	9,225,200	-
Neigh. & Comm. Services	3,759,580	7,751,486	1,531,220	-
Agency Services	1,339,965	-	-	-
Debt Service	-	-	-	6,022,000
Intergovernmental	3,117,000	-	-	-
Contingency	1,685,000	-	-	-
Total Expenditures	95,918,228	18,134,165	22,802,170	6,022,900
Other Financing Uses				
Transfers Out	14,246,772	7,835,078	550,000	-
Total Other Financing Uses	14,246,772	7,835,078	550,000	-
Total Expenditures & Other Uses	\$ 110,165,000	\$ 25,969,243	\$ 23,352,170	\$ 6,022,900
Net Increase (Decrease) in Fund Balances	-	1,001,495	(8,000,505)	(1,347,700)
Ending Fund Balances	\$ 43,277,457	\$ 36,463,061	\$ 46,033,813	\$ 51,240,904

ANNUAL OPERATING BUDGET ALL FUNDS AND CATEGORIES

	<u>Proprietary Funds</u>		<u>Fiduciary & Permanent</u>	<u>All Funds Total</u>
	<u>Enterprise Funds</u>	<u>Internal Service</u>	<u>Funds</u>	
Beginning Fund Balances	\$ 16,112,724	\$ 10,458,651	\$ 6,903,256	\$ 218,836,576
Revenues				
Taxes	740,000	-	-	31,881,400
Occupational Fees	-	-	-	80,830,700
License & Permits	-	-	-	1,099,000
Intergovernmental	-	-	-	10,812,186
Fees	-	-	-	3,001,985
Charges for Services	-	16,962,303	2,605	17,165,378
Parks & Recreation	-	-	-	2,940,161
Miscellaneous	306,740	584,500	426,875	5,118,794
Total Revenues	1,046,740	17,546,803	429,480	152,849,604
Other Financing Sources				-
Note Proceeds	-	-	-	5,087,500
Transfers In	100,000	4,523,328	-	22,871,850
Total Financing Sources	100,000	4,523,328	-	27,959,350
Total Available Resources	\$ 1,146,740	\$ 22,070,131	\$ 429,480	\$ 180,808,954
Expenditures				
General Government	-	15,306,763	-	29,126,905
Public Safety	-	-	749,000	62,589,401
Public Works	-	6,740,850	-	25,569,406
Parks & Recreation	-	-	-	23,182,113
Neigh. & Comm. Services	-	-	-	13,042,286
Agency Services	-	-	-	1,339,965
Debt Service	-	-	-	6,022,000
Intergovernmental	663,513	-	-	3,780,513
Contingency	-	92,242	-	1,777,242
Total Expenditures	663,513	22,139,855	749,000	166,429,831
Other Financing Uses				
Transfers Out	-	240,000	-	22,871,850
Total Other Financing Uses	-	240,000	-	22,871,850
Total Expenditures & Other Uses	\$ 663,513	\$ 22,379,855	\$ 749,000	\$ 189,301,681
Net Increase (Decrease) in Fund Balances	483,227	(309,724)	(319,520)	(8,492,727)
Ending Fund Balances	\$ 16,595,951	\$ 10,148,927	\$ 6,583,736	\$ 210,343,849

FY2027 EXPENDITURES BY TYPE

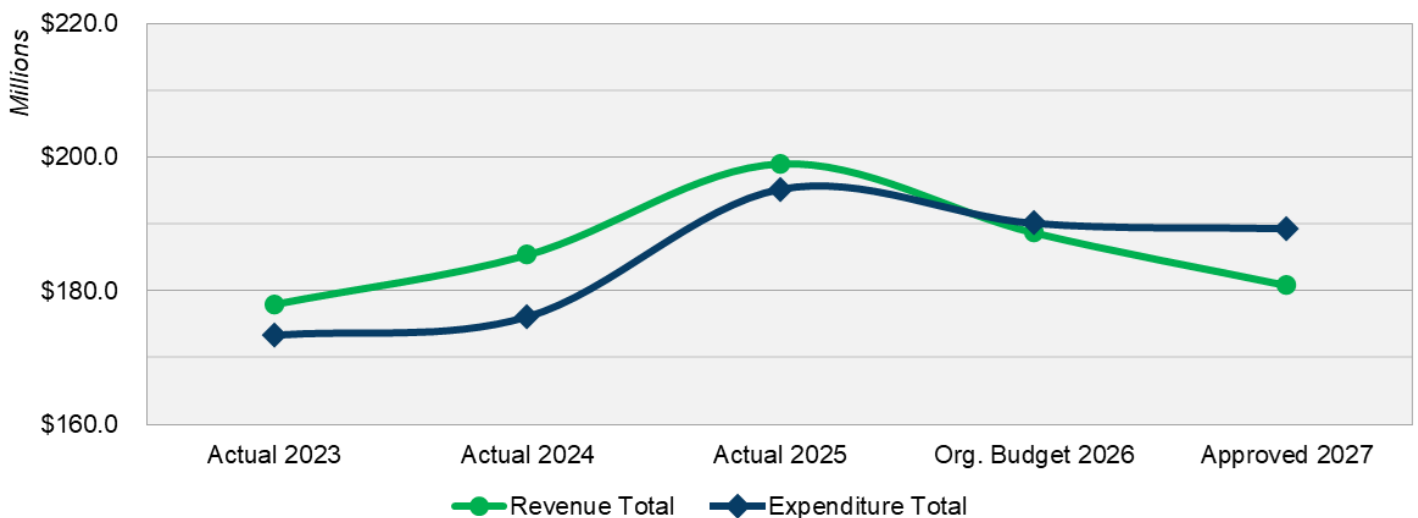


Personnel Services	\$ 77,818,431
Contractual Services	54,461,362
Transfers Out	22,871,850
Subsidies and Assistance	10,916,044
Property and Fixed Assets	8,298,220
Supplies	6,949,400
Debt Service	6,022,000
Contingency & Other	1,964,374
Total	\$ 189,301,681

REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

ALL FUNDS

	Actual 2023	Actual 2024	Actual 2025	Org. Budget 2026	Adj. Budget 2026	Approved 2027
Beginning Fund Balance	\$ 181,475,530	\$ 186,148,433	\$ 216,641,441	\$ 220,250,599		\$ 218,836,576
Prior Period Adjustment— Implementation of GASB 100		21,184,400	(151,795)			
Beg. Fund Balance, Adj.	\$181,475,530	\$ 207,332,833	\$ 216,489,646	\$ 220,250,599		\$ 218,836,576
Occupational Fees	70,300,491	79,132,665	83,925,855	90,804,800	90,804,800	80,830,700
Taxes	25,539,799	28,052,134	28,748,242	30,234,400	30,234,400	31,881,400
Transfers In	34,835,214	33,338,119	38,093,711	28,584,537	28,743,705	22,871,850
Miscellaneous	6,860,276	10,326,062	12,611,936	4,125,451	7,440,618	5,118,794
Intergovernmental	12,742,582	17,702,132	16,783,713	10,831,100	43,113,853	10,812,186
Fees	11,160,688	733,594	791,905	966,750	1,009,710	3,001,985
Parks & Recreation	2,517,207	2,755,558	2,855,217	2,823,440	2,823,440	2,940,161
Charges for Services	10,868,927	11,734,029	13,835,403	16,523,091	16,523,091	17,165,378
Licenses and Permits	2,216,844	1,585,630	1,340,089	1,363,500	1,363,500	1,099,000
Note, Lease Proceeds	925,105	-	-	2,442,000	8,391,261	5,087,500
Revenue Total	177,967,133	185,359,923	198,986,071	188,699,069	230,448,378	180,808,954
Personnel Services	55,985,337	62,121,188	70,091,287	75,703,629	76,831,075	77,818,431
Contractual Services	43,293,343	49,127,455	56,114,099	52,903,186	109,575,581	54,461,362
Supplies	5,654,804	6,293,423	7,459,285	7,408,375	9,957,822	6,949,400
Subsidies/Assistance	8,289,531	11,497,051	10,877,854	10,142,080	22,248,214	10,916,044
Property/Assets	7,684,278	5,839,066	6,904,695	8,339,290	27,900,655	8,298,220
Debt Service	17,551,653	7,834,950	5,684,159	4,910,000	5,140,630	6,022,000
Other (Trans. Out & Misc.)	34,835,284	33,338,182	38,093,739	30,706,532	31,608,679	24,836,224
Expenditure Total	173,294,230	176,051,315	195,225,118	190,113,092	283,262,656	189,301,681
Net Increase (Decrease) in Fund Balance	\$ 4,672,903	\$ 9,308,608	\$ 3,760,953	(\$ 1,414,023)		(\$ 8,492,727)
Ending Fund Balance	\$ 186,148,433	\$ 216,641,441	\$ 220,250,599	\$ 218,836,576		\$ 210,343,849

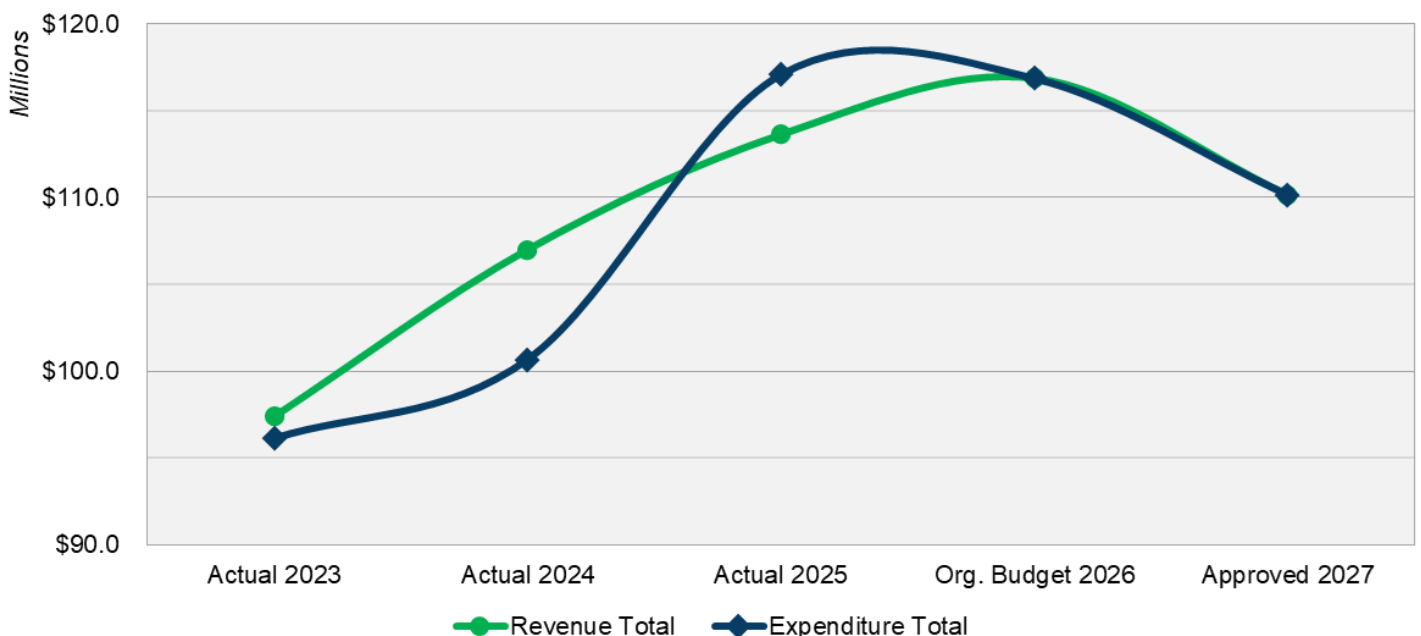


REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

GENERAL FUND

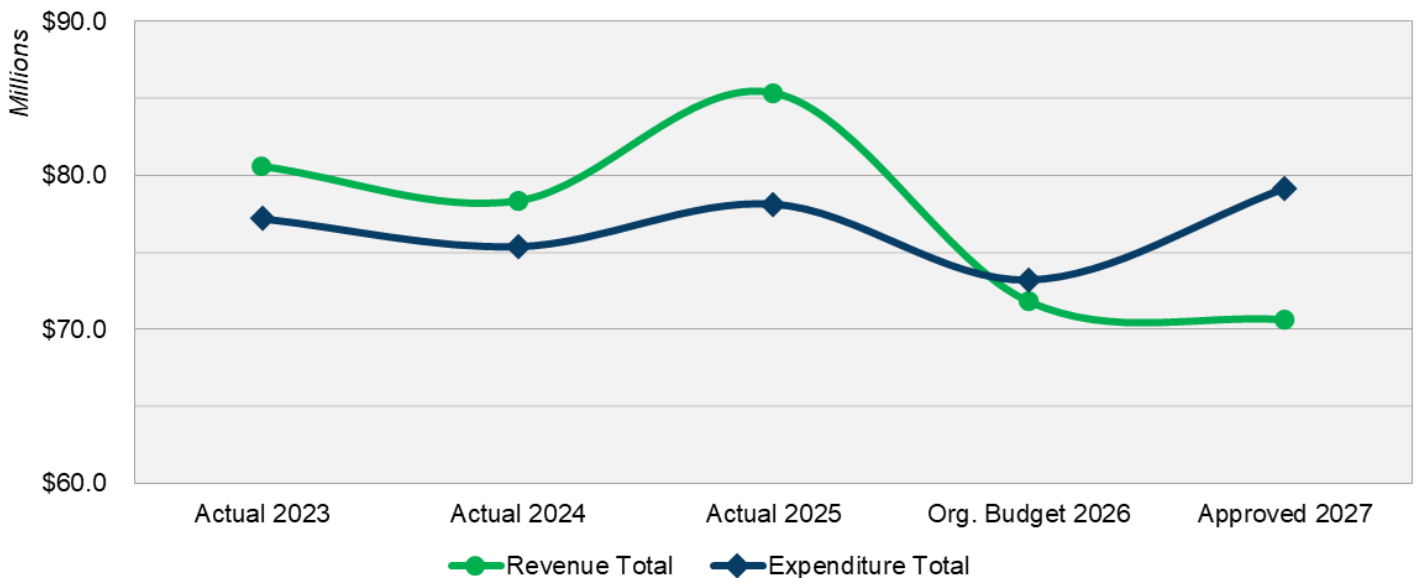
	Actual 2023	Actual 2024	Actual 2025	Org. Budget 2026	Adj. Budget 2026	Approved 2027
Beginning Fund Balance	\$ 39,163,263	\$ 40,428,007	\$ 46,755,366	\$ 43,277,457		\$ 43,277,457
Occupational Fees	66,612,306	74,273,893	78,146,945	84,859,500	84,859,500	76,907,000
Taxes	20,725,386	21,915,589	22,434,632	23,869,650	23,869,650	25,015,150
Transfers In	975,000	1,060,000	2,250,147	2,002,757	2,031,602	2,327,920
Miscellaneous	2,332,065	3,578,324	4,216,268	931,204	1,438,409	986,299
Intergovernmental	1,100,913	992,042	1,481,757	-	1,466,605	-
Fees	567,261	529,561	596,123	776,750	776,750	689,000
Parks & Recreation	2,517,207	2,755,558	2,855,217	2,823,440	2,823,440	2,940,161
Charges for Services	327,967	300,924	297,251	250,699	250,699	200,470
Licenses and Permits	2,216,844	1,585,630	1,340,089	1,363,500	1,363,500	1,099,000
Revenue Total	97,374,949	106,991,521	113,618,429	116,877,500	118,880,155	110,165,000
Personnel Services	51,964,889	57,617,050	65,063,486	70,076,203	71,124,936	72,023,463
Contractual Services	9,904,757	8,852,875	12,009,905	14,377,824	17,593,252	13,963,833
Supplies	3,437,177	3,102,674	4,179,599	4,190,470	4,803,524	3,578,895
Subsidies/Assistance	3,151,665	3,505,572	3,673,613	4,197,080	4,880,444	4,549,970
Property/Assets	2,110,474	1,862,450	1,331,481	546,790	824,658	115,300
Other (Transfers Out & Misc.)	25,541,243	25,723,541	30,838,254	23,489,133	22,848,682	15,933,539
Expenditure Total	96,110,205	100,664,162	117,096,338	116,877,500	122,075,496	110,165,000
Net Increase (Decrease) in Fund Balance	\$ 1,264,744	\$ 6,327,359*	(\$3,477,909)	\$ -	(\$ 3,195,341)	\$ -
Ending Fund Balance	\$ 40,428,007	\$ 46,755,366	\$ 43,277,457	\$ 46,755,366		\$ 43,277,457

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



REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY NONMAJOR FUNDS

	Actual 2023	Actual 2024	Actual 2025	Org. Budget 2026	Adj. Budget 2026	Approved 2027
Beginning Fund Balance	\$ 142,312,267	\$ 145,720,426	\$ 169,886,075	\$ 176,973,142		\$ 175,559,119
Prior Period Adjustment—		21,184,400	(151,795)			
Beg. Fund Balance, Adj.	\$ 142,312,267	\$ 166,904,826	\$ 169,734,280	\$ 176,973,142		\$ 175,559,119
Occupational Fees	3,688,185	4,858,772	5,778,910	5,945,300	5,945,300	3,923,700
Taxes	4,814,413	6,136,545	6,313,610	6,364,750	6,364,750	6,866,250
Transfers In	33,860,214	32,278,119	35,843,564	26,581,780	26,712,103	20,543,930
Miscellaneous	4,528,211	6,747,738	8,395,668	3,194,247	6,002,209	4,132,495
Intergovernmental	11,641,669	16,710,090	15,301,956	10,831,100	41,647,248	10,812,186
Fees	10,593,427	204,033	195,782	190,000	232,960	2,312,985
Charges for Services	10,540,960	11,433,105	13,538,152	16,272,392	16,272,392	16,964,908
Bonds, Note, Lease Proceeds	925,105	-		2,442,000	8,391,261	5,087,500
Revenue Total	80,592,184	78,368,402	85,367,642	71,821,569	111,568,223	70,643,954
Personnel Services	4,020,448	4,504,138	5,027,801	5,627,426	5,706,139	5,794,968
Contractual Services	33,388,586	40,274,580	44,104,194	38,525,362	91,982,329	40,497,529
Supplies	2,217,627	3,190,749	3,279,686	3,217,905	5,154,298	3,370,505
Subsidies/Assistance	5,137,866	7,991,479	7,204,241	5,945,000	17,367,770	6,366,074
Property/Assets	5,573,804	3,976,616	5,573,214	7,792,500	27,075,997	8,182,920
Debt Service	17,551,653	6,784,263	5,030,368	4,910,000	5,140,630	6,022,000
Other (Transfers Out & Misc.)	9,294,041	8,665,328	7,909,276	7,217,399	8,759,997	8,902,685
Expenditure Total	77,184,025	75,387,153	78,128,780	73,235,592	161,187,160	79,136,681
Net Increase (Decrease) in Fund Balance	\$ 3,408,159	\$ 2,981,249	\$ 7,238,862	(\$ 1,414,023)		(\$8,492,727)
Ending Fund Balance	\$ 145,720,426	\$ 169,886,075	\$ 176,973,142	\$ 175,559,119		\$ 167,066,392





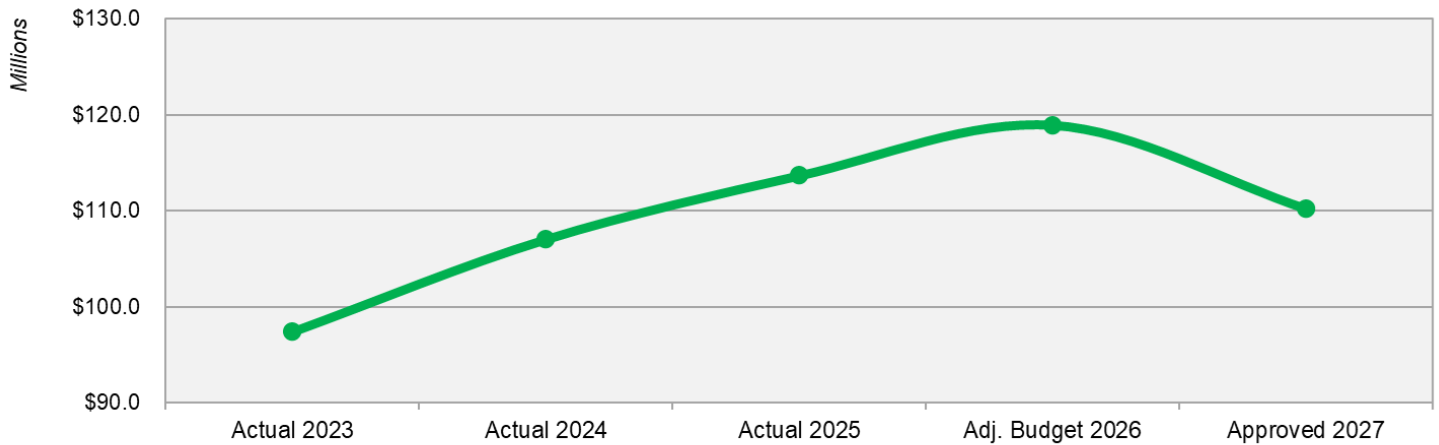
BUDGET SUMMARIES

GENERAL FUND



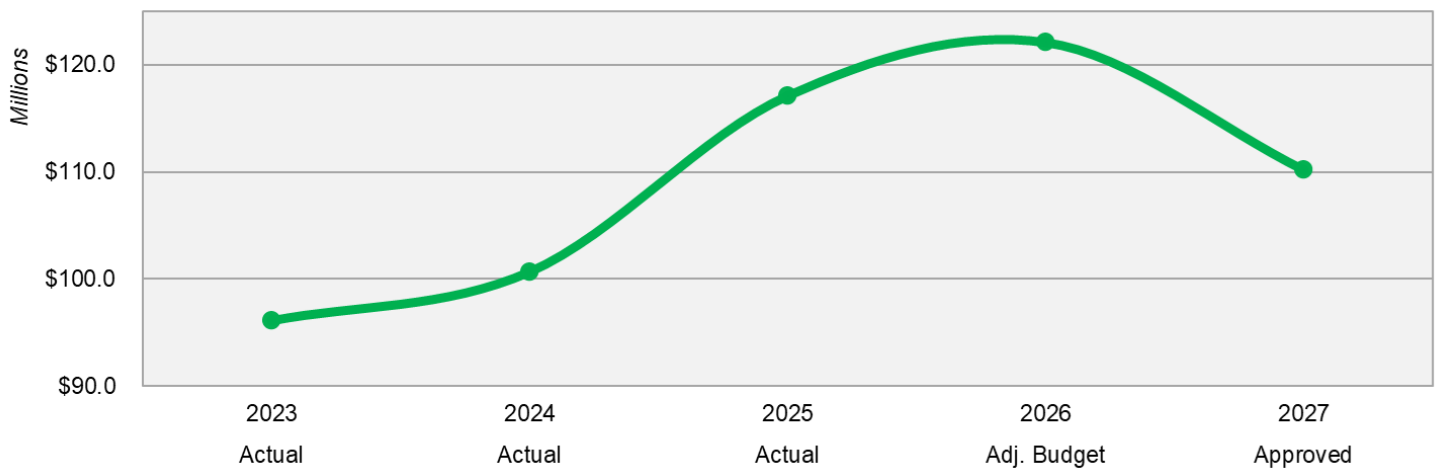
GENERAL FUND REVENUE HISTORY BY CATEGORY

Revenue Category	Actual 2023	Actual 2024	Actual 2025	Org. Budget 2026	Adj. Budget 2026	Approved 2027
Occupational Fees	\$ 66,612,306	\$ 74,273,893	\$ 78,146,945	\$ 84,859,500	\$ 84,859,500	\$ 76,907,000
Taxes	20,725,386	21,915,589	22,434,632	23,869,650	23,869,650	25,015,150
Transfers In	975,000	1,060,000	2,250,147	2,002,757	2,031,602	2,327,920
Miscellaneous	2,332,065	3,578,324	4,216,268	931,204	1,438,409	986,299
Intergovernmental Grants	1,100,913	992,042	1,481,757	-	1,466,605	-
Fees	567,261	529,561	596,123	776,750	776,750	689,000
Parks & Recreation	2,517,207	2,755,558	2,855,217	2,823,440	2,823,440	2,940,161
Charges for Services	327,967	300,924	297,251	250,699	250,699	200,470
Licenses & Permits	2,216,844	1,585,630	1,340,089	1,363,500	1,363,500	1,099,000
Total:	\$ 97,374,949	\$ 106,991,521	\$ 113,618,429	\$ 116,877,500	\$ 118,880,155	\$ 110,165,000

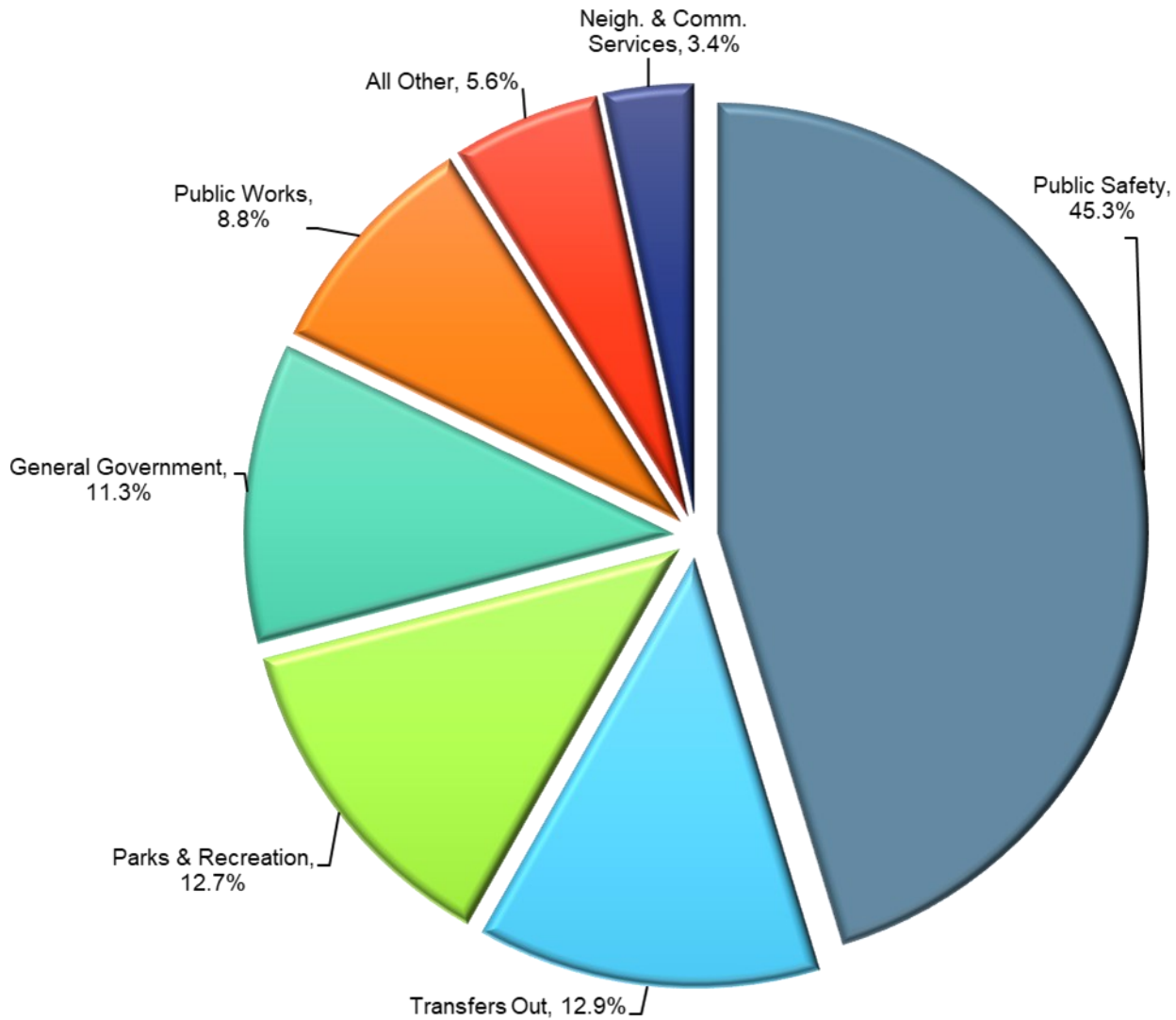


GENERAL FUND EXPENDITURE HISTORY BY DEPARTMENT

Department	Actual 2023	Actual 2024	Actual 2025	Org. Budget 2026	Adj. Budget 2026	Approved 2027
General Government						
Legislative	\$ 229,266	\$ 292,392	\$ 326,504	\$ 352,512	\$ 365,002	\$ 357,132
Executive	1,078,717	1,132,674	1,262,045	1,077,167	1,101,352	1,350,453
Finance	1,947,878	2,104,751	2,411,354	2,636,310	2,853,611	2,594,269
Human Resources	1,198,095	1,228,602	1,426,613	1,860,258	1,789,994	1,859,206
Law	351,768	425,308	514,801	917,947	972,751	933,212
Information Tech	4,447,506	4,513,712	4,383,332	4,300,013	4,647,161	4,379,476
Adm. Services	430,167	569,120	666,486	687,105	800,190	1,019,840
Public Safety						
Police	20,102,849	21,800,432	24,613,496	25,897,460	27,112,120	26,066,403
Fire	17,888,246	20,394,378	22,737,772	23,603,231	23,860,278	23,850,968
Other Public Safety	15,365	15,608	15,764	17,000	17,000	18,350
Public Works						
	8,236,077	7,205,752	8,646,678	8,975,470	10,549,151	9,630,461
Parks & Recreation						
Parks	6,633,621	7,024,021	9,491,874	11,440,184	12,237,556	10,125,913
Aquatics	676,208	936,588	946,533	850,693	921,335	1,196,500
Golf	1,796,338	1,983,949	2,168,297	2,966,582	3,124,434	2,634,500
Neigh. & Comm. Serv.						
	3,218,759	3,291,174	3,787,889	3,718,461	4,455,766	3,759,580
Agency Services						
	1,230,137	1,255,786	1,295,386	1,294,075	1,314,075	1,339,965
Intergovernmental						
	1,599,833	1,817,125	2,217,079	2,812,000	3,180,904	3,117,000
Contingency						
	-	-	-	1,485,000	757,939	1,685,000
Transfers Out						
	25,029,375	24,672,790	30,184,435	21,986,032	22,014,877	14,246,772
Total:	\$ 96,110,205	\$ 100,664,162	\$ 117,096,338	\$ 116,877,500	\$ 122,075,496	\$ 110,165,000



FY2027 GENERAL FUND EXPENDITURES BY FUNCTION



Public Safety	\$ 49,935,721
Transfers Out	14,246,772
Parks & Recreation	13,956,913
General Government	12,493,588
Public Works	9,630,461
Neigh. & Comm. Services	3,759,580
All Other*	6,141,965
Total	\$ 110,165,000

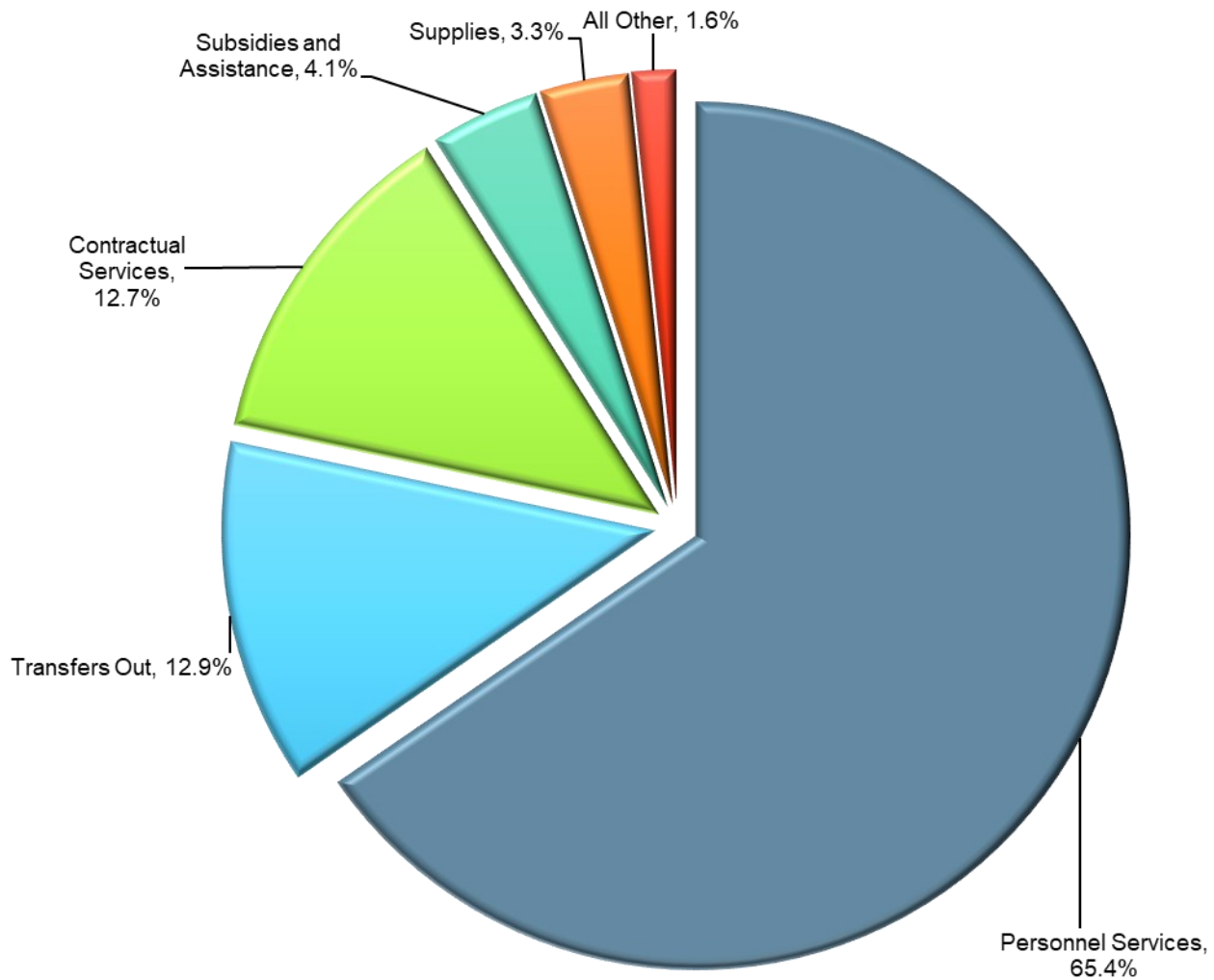
*All Other includes:

<i>Intergovernmental</i>	\$ 3,117,000
<i>Contingency</i>	1,685,000
<i>Agency Services</i>	1,339,965

APPROVED BUDGET AND ESTIMATED FUND BALANCES

GENERAL FUND ONLY	FY2026 Orig. Budget	FY2026 Adj. Budget	FY2026 Estimate	FY2027 Approved
Beginning Total Fund Balance (Estimated)	\$ 43,277,457		\$ 43,277,457	\$ 43,277,457
Minimum Reserve Retention (25% of Revenues)	(29,219,375)		(29,219,375)	(27,541,250)
Total Reserves Available for Current Year	\$ 14,058,082		\$ 14,058,082	\$ 15,736,207
Revenues:				
Property Taxes	\$ 18,926,500	\$ 18,926,500	\$ 19,428,000	\$ 20,168,000
Other Taxes	4,943,150	4,943,150	4,773,150	4,847,150
Occupational Fees	64,770,500	64,770,500	57,305,000	57,989,500
Service Enhancement Occupational Fees	20,089,000	20,089,000	19,311,000	18,917,500
Licenses & Permits	1,363,500	1,363,500	1,140,000	1,099,000
Intergovernmental Grants	-	1,466,605	968,850	-
Charges for Services	1,027,449	1,027,449	930,000	889,470
Parks & Recreation	2,823,440	2,823,440	3,046,000	2,940,161
Miscellaneous	931,204	1,438,409	3,830,000	986,299
Total Revenues	114,874,743	116,848,553	110,732,000	107,837,080
Other Sources:				
Transfers from Other Funds	2,002,757	2,031,602	1,356,500	2,327,920
Total Other Sources	2,002,757	2,031,602	1,356,500	2,327,920
Total Resources In	116,877,500	118,880,155	112,088,500	110,165,000
Resources Available for Year	\$ 130,935,582	\$ 118,880,155	\$ 126,146,582	\$ 125,901,207
Expenditures:				
Personnel & Benefit Service Cost	67,944,376	71,124,936	70,219,000	69,915,449
COLA & STEP	2,131,827	-	-	2,108,014
Contractual	13,177,824	17,593,252	12,982,000	13,913,833
Supplies	4,190,470	4,803,524	3,837,623	3,578,895
Subsidies & Assistance	4,197,080	4,880,444	4,650,000	4,549,970
Property & Fixed Assets	481,790	824,658	630,000	115,300
Miscellaneous	1,503,101	833,805	-	1,686,767
Transfers Out	7,123,792	7,152,637	7,102,637	6,826,407
Total Expenditures	100,750,260	107,213,256	99,421,260	102,694,635
Other Uses:				
Other One-time Capital Items	1,265,000	-	-	50,000
Cash Purchase of Vehicles/Equipment	2,200,000	2,200,000	2,200,000	600,000
Stormwater Program	1,900,000	1,900,000	1,900,000	-
Parks Capital Fund	3,225,000	3,225,000	1,280,000	-
Sidewalk/Greenways Programs	600,000	600,000	600,000	-
Technology Fund	800,000	800,000	500,000	700,000
Capital Grants Fund	371,325	371,325	371,325	1,066,000
Riverfront Park Development Fund	4,000,000	4,000,000	4,000,000	2,650,000
Municipal Facilities Fund	-	-	-	1,340,000
Future Public Safety Radio System Repl. Fund	65,915	65,915	65,915	64,365
Liquid Fuel Tax Fund for Street Paving	1,700,000	1,700,000	1,750,000	1,000,000
Total Other Uses	16,127,240	14,862,240	12,667,240	7,470,365
Total Resource Uses	116,877,500	122,075,496	112,088,500	110,165,000
Net Increase (Decrease) in Fund Balance	-	(3,195,341)	-	-
Estimated Ending Fund Balance	\$ 43,277,457		\$ 43,277,457	\$ 43,277,457

FY2027 GENERAL FUND EXPENDITURES BY TYPE



Personnel Services	\$ 72,023,463
Transfers Out	14,246,772
Contractual Services	13,963,833
Subsidies and Assistance	4,549,970
Supplies	3,578,895
All Other*	1,802,067
Total	\$ 110,165,000

*All Other includes:

Miscellaneous	\$ 1,686,767
Property and Fixed Assets	115,300



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.)		\$ 9,165,311,122
Debt Limit (10% of assessed value)		916,531,112
Debt Applicable to Limit:		
General Obligation Bonds	62,760,000	
Notes and Capital Leases Payable	6,521,062	
Less: Non Tax-supported Debt	-	
Total Net Debt Applicable to Limit		(69,281,062)
Legal Debt Margin		\$ 847,250,050

The City is subject to a legal debt margin of \$847,250,050, which is well above current debt levels.

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

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

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

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

DEBT OVERVIEW

Over the past several years, the City's total outstanding debt has significantly reduced from a high of \$148.2 million in FY2009. Total debt service for all funds in FY2027 will be approximately \$6.0 million. The General Fund will be responsible for approximately \$1.3 million which represents about 1.2% of the total General Fund budget. Special Revenue funds, such as the Fire Improvement Fund (FIF) and Job Development Incentive Fund (JDIF), will be responsible for \$2.3 million. Accumulated reserves in the TIF Debt Service Fund will fund debt service totaling \$1.4 million and contributions from Warren County will provide 50% of the ITA debt service or approximately \$1.0 million.

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

The City anticipates the issuance of new debt in an upcoming fiscal year for the replacement of three fire apparatuses: Engine 3, Engine 4, and Truck 1. The apparatuses being replaced will be moved to reserve status once the new units are placed into service. In order to relieve the FIF from a one-time cash outlay, these fire apparatuses will be financed over a ten-year period.

Debt has not been issued for the purchase of four fire apparatuses included in the prior years FY2025 and FY2026 budgets due to the long lead time to build and receive delivery, which could be up to 48 months. Once the City is notified that the units are in the queue for assembly, financing will be acquired at that time for the replacements of one aerial and two engines, and for the purchase of an additional engine for Station No. 9.



FUTURE DEBT SERVICE REQUIREMENTS BY FUND

Fiscal Year	<u>Total - All Debt Service Funds</u>			<u>Debt Service Fund</u>		
	Principal	Interest	Total	Principal	Interest	Total
2027	\$ 4,257,866	\$ 1,757,193	\$ 6,015,059	\$ 2,302,866	\$ 389,855	\$ 2,692,721
2028	4,404,527	1,628,504	6,033,031	2,369,527	320,016	2,689,543
2029	3,667,160	1,498,970	5,166,130	1,542,160	248,292	1,790,452
2030	3,772,464	1,402,167	5,174,631	1,572,464	204,048	1,776,512
2031	4,137,949	1,269,236	5,407,185	1,432,949	157,068	1,590,017
2032	4,290,412	1,138,882	5,429,294	1,465,412	112,489	1,577,901
2033	4,200,684	1,017,523	5,218,207	1,265,684	66,980	1,332,664
2034	3,365,000	905,516	4,270,516	310,000	38,223	348,223
2035	3,475,000	818,575	4,293,575	310,000	25,482	335,482
2036	3,590,000	729,084	4,319,084	310,000	12,741	322,741
2037	3,410,000	623,743	4,033,743			
2038	3,535,000	537,743	4,072,743			
2039	2,210,000	448,681	2,658,681			
2040	2,295,000	403,631	2,698,631			
2041	2,385,000	356,831	2,741,831			
2042	2,475,000	308,231	2,783,231			
2043	2,565,000	257,831	2,822,831			
2044	2,660,000	205,581	2,865,581			
2045	2,760,000	151,381	2,911,381			
2046	2,860,000	93,394	2,953,394			
2047	2,965,000	31,503	2,996,503			
TOTAL	\$ 69,281,062	\$ 15,584,200	\$ 84,865,262	\$ 12,881,062	\$ 1,575,194	\$ 14,456,256

FUTURE DEBT SERVICE REQUIREMENTS BY FUND, *continued*

Fiscal Year	<u>ITA Debt Service Fund</u>			<u>TIF Ballpark Debt Service Fund</u>		
	Principal	Interest	Total	Principal	Interest	Total
2027	\$ 990,000	\$ 876,050	\$ 1,866,050	\$ 965,000	\$ 491,288	\$ 1,456,288
2028	1,035,000	855,800	1,890,800	1,000,000	452,688	1,452,688
2029	1,085,000	837,990	1,922,990	1,040,000	412,688	1,452,688
2030	1,130,000	819,231	1,949,231	1,070,000	378,888	1,448,888
2031	1,595,000	768,056	2,363,056	1,110,000	344,112	1,454,112
2032	1,680,000	715,581	2,395,581	1,145,000	310,812	1,455,812
2033	1,745,000	685,531	2,430,531	1,190,000	265,012	1,455,012
2034	1,820,000	649,881	2,469,881	1,235,000	217,412	1,452,412
2035	1,895,000	612,731	2,507,731	1,270,000	180,362	1,450,362
2036	1,970,000	574,081	2,544,081	1,310,000	142,262	1,452,262
2037	2,050,000	533,881	2,583,881	1,360,000	89,862	1,449,862
2038	2,130,000	492,081	2,622,081	1,405,000	45,662	1,450,662
2039	2,210,000	448,681	2,658,681			
2040	2,295,000	403,631	2,698,631			
2041	2,385,000	356,831	2,741,831			
2042	2,475,000	308,231	2,783,231			
2043	2,565,000	257,831	2,822,831			
2044	2,660,000	205,581	2,865,581			
2045	2,760,000	151,381	2,911,381			
2046	2,860,000	93,394	2,953,394			
2047	2,965,000	31,503	2,996,503			
TOTAL	\$ 42,300,000	\$ 10,677,958	\$ 52,977,958	\$ 14,100,000	\$ 3,331,048	\$ 17,431,048

OUTSTANDING DEBT OVERVIEW

	Purpose of Issue	Original Issue	Interest Rate	Final Maturity	Amount Outstanding
General Obligation and Revenue Bonds					
General Obligation Bond, Series 2015	Refinancing portion of GO Series 2007A for various City capital projects	\$ 9,245,000	2.25% - 3.0%	December 1, 2032	\$ 5,490,000
General Obligation Bond, Series 2016C	Refinancing portion of GO Series 2008A&B	24,545,000	3.0% - 4.0%	June 1, 2038	14,970,000
General Obligation Bond, Series 2021A	Tax-exempt bonds for construction of expanded Kentucky Transpark	38,060,000	1.5% - 2.125%	September 1, 2047	38,060,000
General Obligation Bond, Series 2021B	Taxable bonds for the acquisition of property of expanded Kentucky Transpark	5,775,000	1.375% - 2.0%	September 1, 2030	<u>4,240,000</u>
Total General Obligation and Revenue Bonds					<u>\$ 62,760,000</u>
Notes and Lease Purchase Agreements					
Farmers National Bank	2018 Fire Trucks Note	3,531,163	2.99%	March 29, 2028	793,074
JP Morgan Chase	2019 Fire Trucks Note	1,531,518	1.95%	December 4, 2029	648,302
JP Morgan Chase	2022 Fire Trucks Note	2,091,238	1.96%	February 28, 2032	1,303,198
Cogent Bank	2023 Fire Trucks Note	925,105	3.09%	September 15, 2032	676,488
Pinnacle Financial Partners	940 Bryant Way Note	3,100,000	4.11%	April 22, 2036	<u>3,100,000</u>
Total Notes Payable and Capital Leases					<u>\$ 6,521,062</u>
Total Long-Term Governmental Debt					<u>\$ 69,281,062</u>

DEBT ACTIVITY FOR PERIOD ENDING 6/30/2026

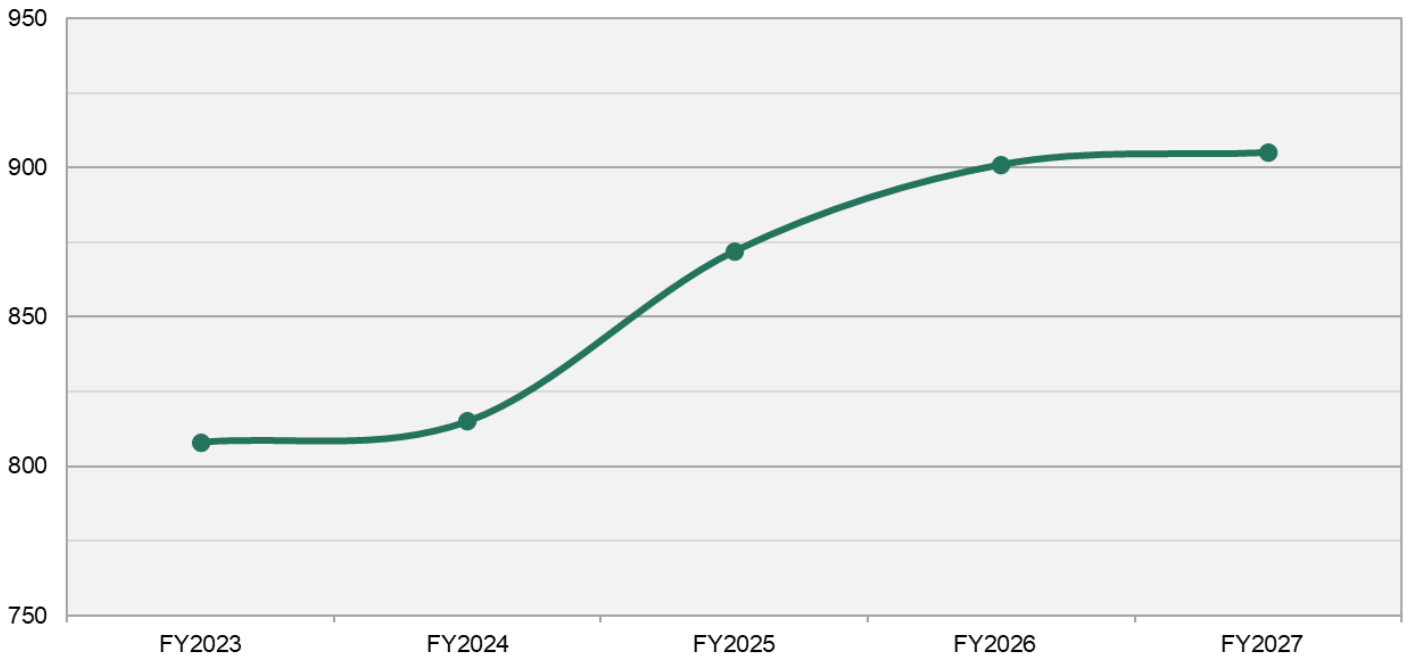
<i>Bonds</i>	Outstanding at 6/30/2025	Debt Issued FY2026	Principal Payments	Interest Payments	Total Expenditures	Outstanding at 6/30/2026
2015A GO Refunding Bonds	\$ 6,205,000	\$ -	\$ 715,000	\$ 161,569	\$ 876,569	\$ 5,490,000
2016C GO Refunding Bonds	1,275,000	-	405,000	51,000	456,000	870,000
Subtotal Governmental Bonds	7,480,000	-	1,120,000	212,569	1,332,569	6,360,000
2021A & B GO Bonds	42,605,000	-	305,000	889,000	1,194,000	42,300,000
Subtotal ITA Fund 403	42,605,000	-	305,000	889,000	1,194,000	42,300,000
2016C GO Refunding Bonds	15,025,000	-	925,000	528,288	1,453,288	14,100,000
Subtotal TIF Fund 404	15,025,000	-	925,000	528,288	1,453,288	14,100,000
Total Governmental Bonds	\$ 65,110,000	\$ -	\$ 2,350,000	\$ 1,629,857	\$ 3,979,857	\$ 62,760,000
 Leases & Notes						
2018 Fire Trucks Note	\$ 1,170,701	\$ -	\$ 377,627	\$ 35,270	\$ 412,897	\$ 793,074
2019 Fire Trucks Note	802,702	-	154,400	15,653	170,053	648,302
2022 Fire Trucks Note	1,505,441	-	202,243	29,578	231,821	1,303,198
2023 Fire Trucks Note	762,740	-	86,252	23,783	110,035	676,488
940 Bryant Way Loan	-	3,100,000	-	-	-	3,100,000
Total Governmental Leases/ Notes	\$ 4,241,584	\$ 3,100,000	\$ 820,522	\$ 104,284	\$ 924,806	\$ 6,521,062

PERSONNEL



FULL-TIME POSITIONS ALLOCATED BY DEPARTMENT

Department	FY2023		FY2024		FY2025		FY2026		FY2027	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Legislative	-	5	-	5	-	5	-	5	-	5
City Manager (Exec)	8	-	8	-	8	-	6	-	7	-
Finance	18	4	19	4	20	4	21	3	21	3
Human Resources	8	4	8	5	9	5	10	6	10	6
Legal	2	-	3	-	3	-	6	-	6	-
Information Tech	13	-	14	-	14	-	16	1	16	1
Police	173	24	177	24	183	23	189	22	189	22
Fire	145	3	146	3	163	3	174	3	174	3
Public Works	60	1	64	1	65	1	68	1	68	1
Parks & Recreation	55	257	60	244	64	271	66	270	66	273
Neigh. & Comm. Services	28	-	30	-	31	-	33	1	33	1
Subtotal	510	298	529	286	560	312	589	312	590	315
Total	808		815		872		901		905	



NEW FULL-TIME POSITIONS ADDED BY DEPARTMENT

Department	FY2023		FY2024		FY2025		FY2026		FY2027	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Legislative	-	-	-	-	-	-	-	-	-	-
City Manager (Exec)	-	-	-	-	-	1*	1+1*	-	-	-
Finance	-	-	1	-	1	-	1	-	-	-
Human Resources	1	-	-	1	1	-	1	1	-	-
Legal	1*	-	-	-	3*	-	-	-	-	-
Information Tech	3	-	1	-	-	-	2	1	-	-
Police	-	-	4	-	6	-	6	-	-	-
Fire	8	1	1+15*	-	2+6*	-	5	-	-	-
Public Works	-	-	4	-	1	-	3	-	-	-
Parks & Recreation	1*	2*	4+1*	6+7*	3	26+1*	2	4+3*	-	-
Neigh. & Comm. Services	-	-	2	-	1+1*	-	1	1	-	-
Total	14	3	33	14	25	28	23	10	0	0

* FY2026 Mid-year Additions:

- City Manager— Assistant City Manager
- Parks—2 Drivers and CDL Driver

FY2027 Additions:

None

DISCONTINUED FULL-TIME POSITIONS BY DEPARTMENT

Department	FY2023		FY2024		FY2025		FY2026		FY2027	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Legislative	-	-	-	-	-	-	-	-	-	-
City Manager (Exec)	-	-	-	-	3*	-	-	1	-	-
Finance	-	-	-	-	-	1*	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-
Information Tech	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	1	-	1	-	-
Fire	-	-	-	-	-	-	-	-	-	-
Public Works	2	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	8	-	21	-	6	-	6	-	-
Neigh. & Comm. Services	-	-	-	-	-	-	-	-	-	-
Total	2	8	0	21	3	8	0	8	0	0

* FY2026 Mid-year Deletions:

None

FY2027 Deletions:

None

OTHER PERSONNEL CHANGES

For FY2027, there are no other personnel changes were incorporated into the budget.

FY2027 CLASSIFICATION PAY SCHEDULES

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

Grade	Starting Salary	Max Salary	Position Title	Position Total
G1	\$43,962	\$61,547	Landscape Gardener I	5
			Office Associate I	8
			Operations Technician I	10
			Parks Facility Maintainer I	13
G2	\$46,160	\$64,624	-	0
G3	\$48,468	\$67,856	Heavy Equipment Operator I	1
			Landscape Gardener II	0
			Office Associate II	5
			Operations Technician II	4
			Parks Facility Maintainer II	4
			Property Custodian	2
G4	\$50,892	\$71,248	Adaptive Recreation Coordinator	1
			Athletics Coordinator	2
			Community Center Coordinator	3
			Fitness Coordinator	1
G5	\$53,436	\$74,811	Administrative Assistant	10
			Assistant City Clerk	1
			Communications Dispatcher I	6
			Community Navigator	2
			Creative Media Specialist	1
			Crime Analyst	1
			Equipment Mechanic	1
			Facilities Technician I	1
			Financial Specialist	6
			Heavy Equipment Operator II	1
			Housing Support Specialist	2
			Inspections Support Specialist	2
			Operations Technician III	11
			Police Cadet II	0
			Signal Technician I	0
Turf Specialist	2			
G6	\$56,108	\$78,551	Automotive Technician	1 PPT
			Automotive Technician - Certified	0
			Automotive Technician - Master	4
			Code Compliance Support Specialist	1
			Community Engagement Coordinator	2
			Crew Leader	7
			Golf Professional	2
			Journeyman	0
			Signal Technician II	2
G7	\$58,914	\$82,479	Animal Control Officer	3
			Business License Inspector	2
			Carpenter	2
			Code Compliance Officer	4

Grade G7 Continued on next page

FY2027 CLASSIFICATION PAY SCHEDULES, *continued*

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

Grade	Starting Salary	Max Salary	Position Title	Position Total
G7, <i>Continued</i>	\$58,914	\$82,479	Communications Dispatcher II	6
			Communications Dispatcher - Adv	9
			Crew Supervisor I	1
			Facilities Maintenance Technician II	1
			Fleet Inventory Coordinator	1
			Housing Recertification Specialist	4
			Medium/Heavy Truck Technician - Certified	1
			Medium/Heavy Truck Technician - Master	1
G8	\$61,859	\$86,603	Adaptive Recreation Supervisor	1
			Administrative Services Supervisor	1
			Athletics Supervisor	0
			Crew Supervisor II	5
			Community Center Supervisor	1
			Emergency Vehicle Technician	1
			Fire Code Inspector	2
			Fitness / Wellness Supervisor	1
			Graphic Designer	1
			Help Desk Specialist	2
			Human Resources Specialist	1
			Public Information & Broadcast Specialist	1
			Trades Worker - Electrician	2
			Victim Advocate	1
G9	\$64,952	\$90,933	Building Inspector	2
			Construction Coordinator I	3
			Electrical Inspector	2
			Grants Coordinator	1
			Records Management Coordinator	1
			Staff Accountant I	3
G10	\$68,200	\$95,480	Administrative Manager	1
			Cemetery Division Manager	1
			Community Centers Manager	1
			Executive Assistant	2
			Fleet Supervisor	2
			Golf Maintenance Supervisor	1
			Parks Forester/Arborist	2
G11	\$71,610	\$100,254	Benefits Coordinator	1
			Communications Dispatcher Supervisor	6
			Construction Coordinator II	2
			Downtown Development Coordinator	1
			Electrical / Building Inspector	0
			Paralegal	2
Quartermaster	1			
G12	\$75,190	\$105,266	Business Tax Auditor	1
			Environmental Compliance Coordinator	1
			Executive Assistant / PIO	2
			Safety Program Coordinator	1
			Staff Accountant II	2

FY2027 CLASSIFICATION PAY SCHEDULES, *continued*

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

Grade	Starting Salary	Max Salary	Position Title	Position Total
G13	\$78,950	\$110,530	City Clerk	1
			Code Compliance Manager	1
			Community Engagement Manager	1
			Fire Inspection Supervisor	1
			Housing Manager	1
			Landscape Manager	1
			Parks Planner	1
			Plan Reviewer	1 PPT
			Public Works Planner	1
			Recreation Manager	1
			Sports & Wellness Manager	1
G14	\$82,897	\$116,056	Assistant Communications Manager	1
			Building Services Manager	0
			City Surveyor I	1
			Civil Engineer I	1
			GIS Engineer	3
			Procurement Manager	1
			System Analyst I	4
			System Engineer I	2
G15	\$87,042	\$121,859	Chief Accountant	1
			Chief Building Inspector	1
			Facilities Manager	1
			Fleet Manager	1
			Human Resources Manager	2
			Occupational License Manager	1
			Operations Division Manager	1
			Parks / Golf Maintenance Superintendent	1
G16	\$91,394	\$127,952	City Internal Auditor	1
			City Surveyor II	1
			Civil Engineer II	0
			Geologist	1
			Grants Manager	1
			System Analyst II	1
			System Engineer II	0
G17	\$95,964	\$134,349	Communications Center Manager	1
			Safety / Risk Manager	1
G18	\$100,762	\$141,067	Assistant City Engineer	1
			Environmental Manager	1
			System Analyst III	1
			System Engineer III	0
G19	\$105,800	\$148,120	IT Manager	2
G20	\$111,090	\$155,526	Assistant Chief Financial Officer	2
G21	\$116,645	\$163,303	City Engineer	2

FY2027 CLASSIFICATION PAY SCHEDULES, *continued*

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

Grade	Starting Salary	Max Salary	Position Title	Position Total
P1-R	\$71,571	-	Police Officer - BGPR	1
P1	\$65,563	\$77,579	Police Officer	62
			Police Officer - Advanced	18
			Police Officer - Master	35
P2	\$77,580	\$88,499	Police Sergeant	17
P3	\$88,500	\$99,971	Police Captain	7
P4	\$99,972	\$112,206	Assistant Police Chief	4
P5	\$112,207	-	Deputy Police Chief	2

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

F1	\$59,007	\$71,022	Firefighter	10
			Firefighter/EMT	41
			Advanced Firefighter/EMT	31
F2	\$71,023	\$84,678	Fire Engineer	0
			Fire Engineer/EMT	33
			Fire Investigator	2
			Fire Training Instructor	1
F3	\$84,679	\$98,339	Fire Captain	0
			Fire Captain/EMT	35
			Senior Fire Investigator	1
F4	\$98,340	\$112,216	Assistant Fire Chief	2
			Battalion Fire Chief	6
F5	\$112,217	-	Deputy Fire Chief	2

Schedule "D" - Department Head

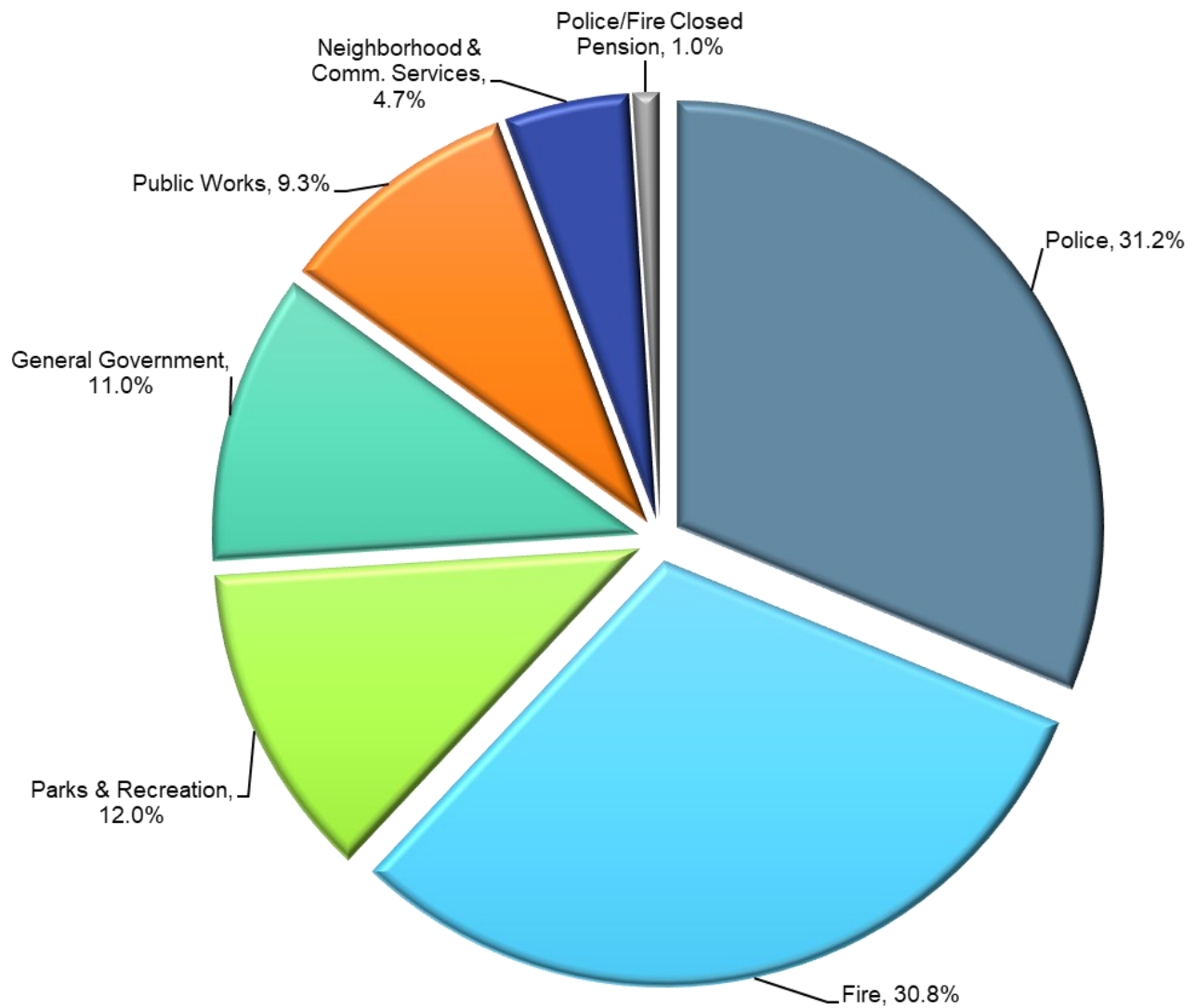
D1	\$137,382	-	Human Resources Director	1
			Information Technology Director	1
			Neighborhood & Community Services Director	1
			Parks & Recreation Director	1
			Public Works Director	1
D2	\$151,120	-	Chief Financial Officer	1
			Fire Chief	1
			Police Chief	1
D3	\$166,232	-	Assistant City Manager	1
			City Attorney	1

FY2027 CLASSIFICATION PAY SCHEDULES, *continued*

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

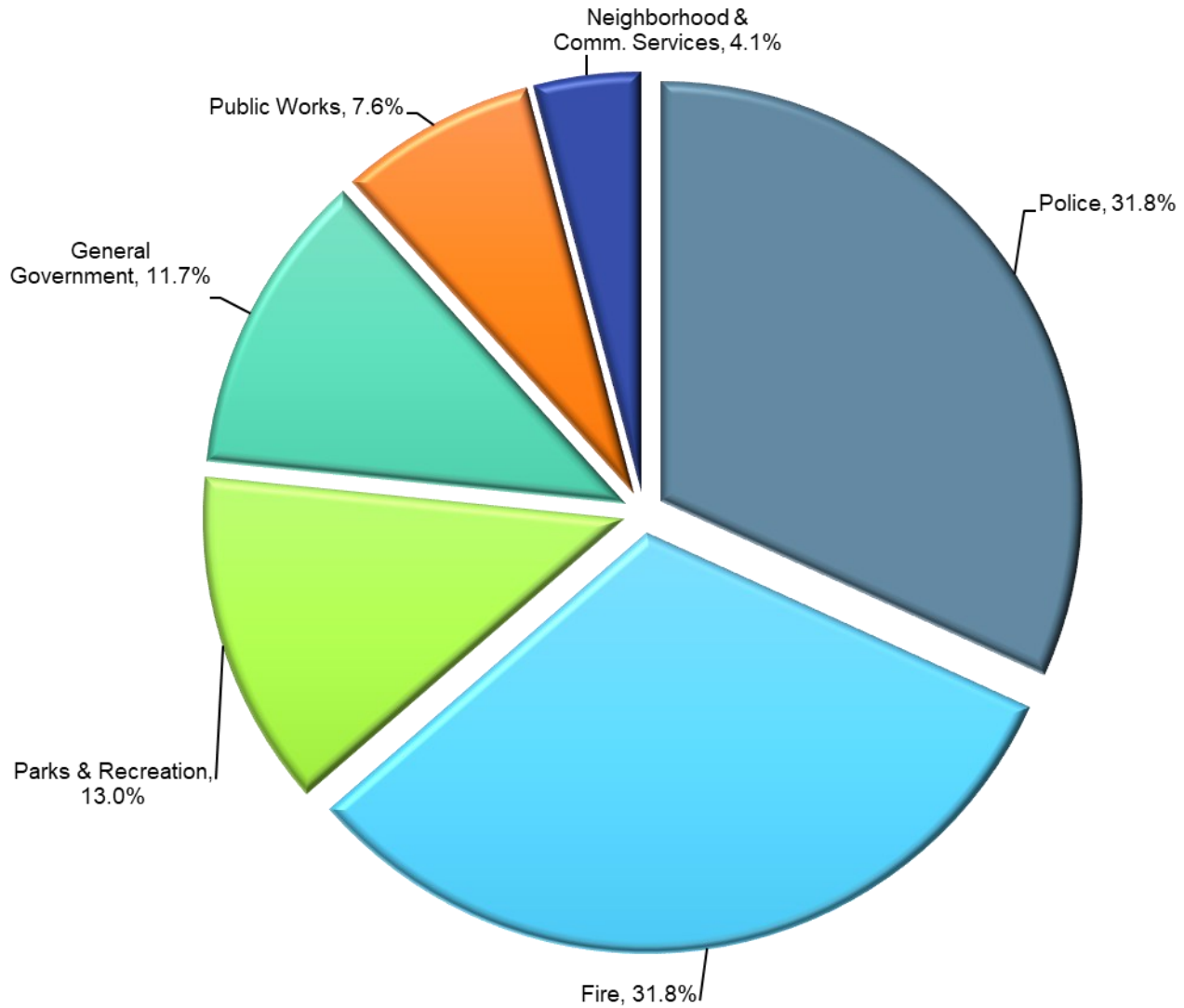
Grade	Starting Salary	Max Salary	Position Title	Position Total
10	\$13.90	\$16.90	Athletic Assistant I	32
			Golf Staff I	26
			Intern	7
			Office Assistant	4
			Police Cadet	16
			Recreation Assistant I	38
			School Crossing Guard	5
			Waterpark Staff	20
20	\$14.65	\$17.65	Athletic Assistant II	12
			Golf Staff II	2
			Recreation Assistant II	7
			Waterpark Supervisor	4
30	\$15.40	\$18.40	Lifeguard I	5
			Swim Instructor I	4
40	\$16.15	\$19.15	Athletic Assist III	2
			Golf Staff III	3
			Lifeguard II	25
			Recreation Assist III	2
			Swim Instructor II	1
50	\$16.90	\$19.90	Assistant Pool Manager	3
			Driver	2
			Financial Assistant	1
			Park Ranger	6
			Water Park Manager	1
60	\$17.65	\$20.65	Greenskeeper	12
			Laborer	14
			Landscape Helper	3
70	\$19.90	\$22.90	CLD Bus Driver	1
			Equipment Technician	0
80	\$21.40	\$24.40	Aerobics Instructor	3
			GIS Mapping Assistant	1
			Pool Manager	1
			Project Coordinator	3
90	\$25.90	\$28.90	Referee / Umpire	42

PERSONNEL SERVICE EXPENDITURES ALL FUNDS



Police	\$ 24,312,271
Fire	23,927,171
Parks & Recreation	9,354,419
General Government	8,578,578
Public Works	7,234,119
Neigh. & Comm. Services	3,662,873
Police/Fire Closed Pension	749,000
Total	\$ 77,818,431

PERSONNEL SERVICE EXPENDITURES GENERAL FUND



Police	\$ 22,933,544
Fire	22,881,293
Parks & Recreation	9,354,419
General Government	8,420,296
Public Works	5,501,066
Neigh. & Comm. Services	2,932,845
Total	\$ 72,023,463



CAPITAL IMPROVEMENT PROGRAM



CAPITAL IMPROVEMENT PROGRAM OVERVIEW

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

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

Development of the FY2027 Capital Improvement Program began in February 2026. The estimated cost of requested projects and equipment exceeds available resources, thus projects must be prioritized and alternate sources of revenue sought. The CIP budget is developed in accordance with the goals and objectives established at the annual elected official/staff retreat. A multi-year plan for capital improvements is also developed and updated annually. The following criteria and weighting system is used by the Budget Team to evaluate and prioritize the proposed improvement projects:

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

The total CIP, including all funds and debt service, is \$31,907,024. Excluding debt service, the approved capital budget is \$25,885,024, of which \$6,906,000 is allocated in the General Fund. Total debt service payments for FY2027 are budgeted at \$6,022,000 with \$1,310,000 coming from FY2027 General Fund revenues.

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
2018	\$29.7 M	\$12.1 M	\$8.4 M	40.7%
2019	\$29.6 M	\$11.8 M	\$10.7 M	39.9%
2020	\$25.8 M	\$11.1 M	\$4.8 M	43.0%
2021	\$20.6 M	\$9.7 M	\$1.2 M	47.1%
2022	\$21.4 M	\$10.1 M	\$5.8 M	47.2%
2023	\$47.8 M	\$9.4 M	\$9.5 M	19.7%
2024	\$27.6 M	\$6.7 M	\$10.1 M	24.3%
2025	\$35.8 M	\$4.9 M	\$16.5 M	13.7%
2026	\$31.9 M	\$4.8 M	\$15.3 M	15.0%
2027	\$31.9 M	\$6.0M	\$6.9 M	18.8%

(in millions)

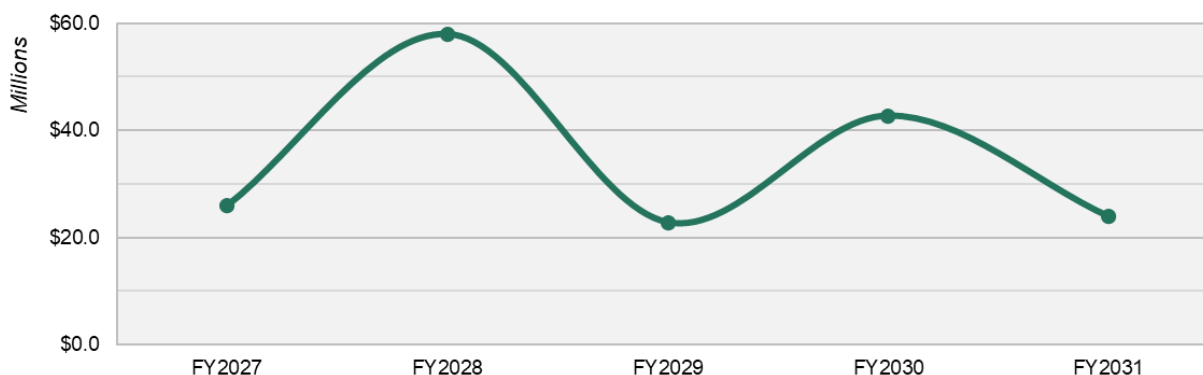
CAPITAL IMPROVEMENT MULTI-YEAR PROGRAM

Each year, the multi-year Capital Improvement Program is developed in the fall following adoption of the budget and updates resulting from the Strategic Plan goals and objectives set by the Board of Commissioners. Below is a summary based on projects recommended for FY2027–FY2031 to reflect future planning years. The below out-year data contains projections only.

Expenditures for Planning Years

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Projected Multi-Year Total
Police	\$ 847,000	\$ 2,147,000	\$ 2,247,000	\$ 3,200,000	\$ 3,300,000	\$ 11,741,000
Fire	5,399,500	8,440,000	900,000	2,000,000	2,200,000	18,939,500
Public Works	8,253,200	34,550,000	5,700,000	27,500,000	8,000,000	84,003,200
Parks & Recreation	4,803,700	8,825,000	8,960,000	4,510,000	7,900,000	34,998,700
Neigh. & Comm. Services	6,581,624	3,990,000	5,000,000	5,500,000	2,500,000	23,571,624
Total Expenditures:	\$ 25,885,024	\$ 57,952,000	\$ 22,807,000	\$ 42,710,000	\$ 23,900,000	\$ 173,254,024

Summary Multi-Year Capital Improvement Plan



Funding Sources for Planning Years

Funding Source	FY2027	FY2028	FY2029	FY2030	FY2031	Projected Multi-Year Total
General Fund	\$ 6,906,000	\$ 5,300,000	\$ 5,457,000	\$ 5,710,000	\$ 6,900,000	\$ 30,273,000
Special Revenue/Capital						
Project Funds	13,868,024	15,000,000	17,000,000	17,000,000	17,000,000	79,868,024
Enterprise/Internal Service						
Funds	23,500	152,000	350,000	-	-	525,500
Bond Proceeds	5,087,500	37,500,000	-	20,000,000	-	62,587,500
Total Funding Sources:	\$ 25,885,024	\$ 57,952,000	\$ 22,807,000	\$ 42,710,000	\$ 23,900,000	\$ 173,254,024

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

CAPITAL IMPROVEMENT PLAN FUND ALLOCATION REPORT

	General Fund	Special Revenue/ Capital Project Funds	Enterprise/ Internal Service Funds	Financed Projects	Total	On-Going Annual Expense*
POLICE						
Vehicle/Equip. Repl. & Purchase [†]	\$ -	\$ 847,000	\$ -	\$ -	\$ 847,000	\$ -
Total Police	\$ -	\$ 847,000	\$ -	\$ -	\$ 847,000	\$ -
FIRE						
Vehicle/Equip. Repl. & Purchase [†]	-	174,500	23,500	-	198,000	-
Apparatus Replacements [†]	-	-	-	5,087,500	5,087,500	-
Hose Replacement	-	114,000	-	-	114,000	-
Total Fire	\$ -	\$ 288,500	\$ 23,500	\$ 5,087,500	\$ 5,399,500	\$ -
PUBLIC WORKS						
Vehicle/Equip. Repl. & Purchase [†]	300,000	355,000	-	-	655,000	-
FILOC Stormwater Quality Projects [†]	-	500,000	-	-	500,000	-
Sidewalk, Curb & Gutter Recon.	-	400,000	-	-	400,000	-
Sidewalk Improvement Program [†]	-	200,000	-	-	200,000	1,000
Stormwater Mitigation Program [†]	-	250,000	-	-	250,000	1,500
Street Resurfacing (Overlay Project) [†]	1,000,000	1,000,000	-	-	2,000,000	-
Municipal Building Project [†]	1,290,000	1,500,000	-	-	2,790,000	-
Greenhill Street Extension Construction [†]	-	550,000	-	-	550,000	1,500
Wilkinson Trace Safety Corridor	-	108,200	-	-	108,200	-
Operations Truck Lean-To Cover	50,000	-	-	-	50,000	-
Fire Station #2 Addition	-	750,000	-	-	750,000	1,200
Total Public Works	\$ 2,640,000	\$ 5,613,200	\$ -	\$ -	\$ 8,253,200	\$ 5,200
PARKS & RECREATION						
Vehicle/Equip. Repl. & Purchase [†]	300,000	298,700	-	-	598,700	-
Riverfront Park Development [†]	2,650,000	1,411,500	-	-	4,061,500	100,000
Preston Miller Park Improvements [†]	-	3,300,000	-	-	3,300,000	15,000
Roland Bland Pickleball Courts	-	500,000	-	-	500,000	3,000
Paul Walker Golf Course Improvements	-	355,000	-	-	355,000	-
Ogden Park Improvements	50,000	-	-	-	50,000	-
Total Parks & Recreation	\$ 3,000,000	\$ 5,865,200	\$ -	\$ -	\$ 8,865,200	\$ 118,000
NEIGH. & COMM. SERVICES						
BG Reinv. Neigh. Improv. Prog. [†]	200,000	698,904	-	-	898,904	-
Transit Shelters [†]	-	90,000	-	-	90,000	1,000
FEMA Storm Shelters [†]	1,066,000	465,220	-	-	1,531,220	5,000
Total Neigh. & Comm. Services	\$ 1,266,000	\$ 1,254,124	\$ -	\$ -	\$ 2,520,124	\$ 6,000
SUBTOTAL	\$ 6,906,000	\$ 13,868,024	\$ 23,500	\$ 5,087,500	\$ 25,885,024	\$ 129,200

* 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 119-135.

CAPITAL IMPROVEMENT PLAN FUND ALLOCATION REPORT, *continued*

	General Fund	Special Revenue/ Capital Project Funds	Enterprise/ Internal Service Funds	Financed Projects	Total
DEBT SERVICE					
GO Bond Series 2015	\$ 870,000	-	-	-	\$ 870,000
GO Bond Series 2016C*	1,457,000	460,000	-	-	1,917,000
GO Bond Series 2021A & B	-	1,867,000	-	-	1,867,000
2018 Fire Trucks Note	-	415,000	-	-	415,000
2019 Fire Trucks Note	-	171,000	-	-	171,000
2022 Fire Trucks Note	-	233,000	-	-	233,000
2023 Fire Trucks Note	-	109,000	-	-	109,000
940 Bryant Way Note	440,000	-	-	-	440,000
Total Debt Service	\$ 2,767,000	\$ 3,255,000	\$ -	\$ -	\$ 6,022,000
GRAND TOTAL	\$ 9,673,000	\$ 17,123,024	\$ 23,500	\$ 5,087,500	\$ 31,907,024

* The General Fund contribution for the 2016C debt service was funded in prior years. Budget is not allocated in the General Fund for the FY2027 debt service, available reserves will be accessed in the TIF Debt Service Fund.

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

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Police: Vehicle/Equipment Replacements & Purchases

FY2027 Project Description	Strategic Plan Pillar
<p>Patrol vehicles are on a seven-year replacement cycle, although with consistent preventive maintenance, some vehicles remain in service more than ten years. The FY2027 budget will provide 14 replacement patrol vehicles. The base cost of a vehicle is approximately \$45,000; however, equipment and up-fitting cost an additional \$15,500 per patrol vehicle.</p> <p>Each out year reflects up to 12 patrol vehicle replacements/purchases.</p>	Efficient Governance

Impact on Operating Budget

This project will continue to be managed by the Public Works Fleet staff and will impact the Division's workload. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which originate from the General Fund and are deposited to the Fleet Maintenance Internal Service Fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.

Future Appropriation Plan

Funding Source	FY2027	FY2028	FY2029	FY2030	Total
Special Revenue/Capital Projects	\$ 847,000	\$ 726,000	\$ 726,000	\$ 726,000	\$ 3,025,000
Total	\$ 847,000	\$ 726,000	\$ 726,000	\$ 726,000	\$ 3,025,000

FY2027—FY2030 Funding

The Equipment Replacement Capital Project Fund is the source of funding for this project in current and future years. The General Fund is the source of funding for the on-going maintenance costs.




Status of Prior Year Projects

Since FY2022, 98 vehicles and/or pieces of heavy equipment were purchased or replaced. In FY2026, an additional 32 vehicles were purchased or replaced.


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Fire: Vehicle/Equipment Replacements & Purchases

FY2027 Project Description						Strategic Plan Pillar
<p>Equipment and vehicle replacement is determined by considering the age, mileage, maintenance history, and continued serviceability. In FY2027, it is being recommended to replace three vehicles in the Suppression Division.</p> <p>Future year vehicle/equipment replacements and/or additions reflect the current schedule with adjustments and revisions to out years possible.</p>						Efficient Governance
Impact on Operating Budget						
<p>This project will continue to be managed by the Public Works Fleet staff and will impact the Division’s workload. Ongoing maintenance costs are funded through a fleet lease rate assigned to each vehicle, which are deposited to the Fleet Maintenance Internal Service Fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p>						
Future Appropriation Plan						
Funding Source	FY2027	FY2028	FY2029	FY2030	Total	
Special Revenue/Capital Projects	\$ 198,000	\$ 150,000	\$ 550,000		\$ 898,000	
Total	\$ 198,000	\$ 150,000	\$ 550,000		\$ 898,000	
FY2027—FY2030 Funding						
<p>The funding source for this project is the Fire Improvement Special Revenue Fund.</p>						
					Status of Prior Year Projects	
					<p>Most Fire Administration vehicles are leased through the City’s Enterprise Fleet Management agreement; however, vehicles purchased by the Fire Department typically require additional up-fitting.</p>	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Fire: Fire Apparatus Replacements

FY2027 Project Description					Strategic Plan Pillar
<p>The Fire Department has several apparatus that require periodic replacement. Actual replacements will be determined during the budget process for each respective year and will take into consideration age, mileage, maintenance history, and continued serviceability.</p> <p>FY2027 funding will be used to replace three apparatus, including a 2019 Pierce Velocity (Truck 1) and two 2019 Pierce Enforcer apparatus (Engines 2 and 6) that will remain in service under reserve status. Since the lead time for assembly and delivery of apparatus may take up to 48 months, a multi-year replacement plan has been devised to proceed with replacements sooner than in past years.</p>					Efficient Governance
Impact on Operating Budget					
This project will be managed by the Fire Department and will impact the Department's workload.					
Future Appropriation Plan					
Funding Source	FY2027	FY2028	FY2029	FY2030	Total
Financed Projects	\$ 5,087,500	\$ 4,673,000			\$ 9,760,500
Total	\$ 5,087,500	\$ 4,673,000			\$ 9,760,500
FY2027—FY2030 Funding					
The funding source for this project is the Fire Improvement Special Revenue Fund to cover debt service payments following financing.					
				Status of Prior Year Projects	
				This will be the third year of the multi-year project to maintain the Department's fleet with reliable apparatuses.	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Vehicle/Equipment Replacements & Purchases

FY2027 Project Description						Strategic Plan Pillar
<p>Equipment and vehicle replacement is determined by considering the age, mileage, maintenance history, and continued serviceability. In FY2027, it is recommended to replace a small bucket truck, an F-750 long bed, and a dump truck.</p> <p>Future year vehicle/equipment replacements and/or additions are currently under evaluation and specific information is not available at this time.</p>						Efficient Governance
Impact on Operating Budget						
<p>This project will continue to be managed by the Public Works Fleet staff and will impact the Division's workload. 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	FY2027	FY2028	FY2029	FY2030	Total	
General Fund	\$ 300,000	\$ 1,123,000	\$ 580,000	\$ 680,000	\$ 2,683,000	
Special Revenue/Capital Projects	\$ 355,000				\$ 355,000	
Total	\$ 655,000	\$ 1,123,000	\$ 580,000	\$ 680,000	\$ 3,038,000	
FY2027—FY2030 Funding						
<p>The General Fund is the primary source of funding for this project, then funds are transferred to the Equipment Replacement Capital Project Fund.</p>						
					Status of Prior Year Projects	
					<p>Since FY2022, 63 vehicles and/or pieces of heavy equipment have been purchased or replaced. In FY2026, an additional seven vehicles and/or pieces of heavy equipment were purchased or replaced.</p>	


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: FILOC Stormwater Quality Projects

FY2027 Project Description					Strategic Plan Pillar
<p>The Fee in Lieu of Construction (FILOC) Program provides an alternative option for a developer to make a payment to the City in lieu of having the obligation to build required stormwater quality infrastructure on a development site. FILOC ensures developer-paid fees are strategically invested into critical stormwater infrastructure projects that support growth, system capacity, and long-term community resilience. The City will be responsible for planning, prioritizing, designing and constructing infrastructure improvements to deliver projects in a more coordinated, cost-effective and system-wide approach.</p>					Strong Neighborhoods
Impact on Operating Budget					
<p>This project will be managed by the Public Works Environmental Compliance Division staff and impact the Division's workload.</p>					
Future Appropriation Plan					
Funding Source	FY2027	FY2028	FY2029	FY2030	Total
Special Revenue/Capital Projects	\$ 500,000	\$ 250,000	\$ 250,000	\$ 100,000	\$ 1,100,000
Total	\$ 500,000	\$ 250,000	\$ 250,000	\$ 100,000	\$ 1,100,000
FY2027—FY2030 Funding					
<p>Primary source of funding is the Stormwater Improvement Capital Project Fund.</p>					
					Status of Prior Year Projects
					<p>This is the first year of a multi-year project with \$500,000 included in the FY2027 budget.</p>


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Sidewalk, Curb & Gutter Reconstruction Program

FY2027 Project Description					Strategic Plan Pillar
<p>This project is targeted to maintain sidewalks throughout the City to provide a pedestrian transportation alternative. The emphasis is on replacement of broken, uneven sidewalks and curb and gutter in need of rehabilitation to reduce tort liability and routine maintenance costs.</p> <p>A GIS application enables staff to conduct a more efficient and thorough process to identify and prioritize areas with potential trip hazards and ADA compliance issues. These funds will be used to address the repairs utilizing both in-house staff (Operations Division Concrete Crew) and with outside contractors.</p>					Transportation
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.</p>					
Future Appropriation Plan					
Funding Source	FY2027	FY2028	FY2029	FY2030	Total
Special Revenue/Capital Projects	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,900,000
Total	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,900,000
FY2027—FY2030 Funding					
<p>The Kentucky Municipal Aid Program (Liquid Fuel Tax, LFT) is the source of special revenue funds.</p>					
			Status of Prior Year Projects		
			<p>The Sidewalk Reconstruction Program has resulted in the reconstruction of over 5.5 miles of sidewalk since FY2011.</p>		


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Sidewalk Improvement Program

FY2027 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 and Community Services 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	FY2027	FY2028	FY2029	FY2030	Total	
Special Revenue/Capital Projects	\$ 200,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 2,000,000	
Total	\$ 200,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 2,200,000	
FY2027—FY2030 Funding						
The primary source of funding is the General Fund, then funds are transferred to the Sidewalk Improvement Capital Project Fund. Other funding sources will also be explored, such as Community Development Block Grant (CDBG) funds and Transportation Alternatives Program (TAP) grants, to supplement additional projects when feasible.						
				Status of Prior Year Projects		
				<p>Since the program's inception in FY2008, approximately 18 miles of new sidewalk have been constructed or are pending and over \$8.85 million has been allocated from the General Fund.</p>		


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Stormwater Mitigation Program

FY2027 Project Description					Strategic Plan Pillar
<p>The City established the Stormwater Mitigation Program in 2011 to address flooding that impacts private property or public infrastructure. Potential construction projects are screened against set criteria and prioritized. The intent is to improve the capacity of stormwater conveyance in the most needful areas throughout the City, improving drainage flow, safety, and potentially reducing damage to residences and businesses.</p> <p>Projects include deepening an existing basin, constructing a new retention basin, and numerous smaller projects. Costs depend greatly upon the conditions such as rock, level of protection desired (75 or 100-year storm), and market conditions for bids.</p>					Strong Neighborhoods
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Planning and Design Division as well as the Environmental Compliance Division staff and impact the Divisions' workload. The Public Works Operations employees also assist by addressing smaller projects throughout the year as needed.</p>					
Future Appropriation Plan					
Funding Source	FY2027	FY2028	FY2029	FY2030	Total
Special Revenue/Capital Projects	\$ 250,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,750,000
Total	\$ 250,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,750,000
FY2027—FY2030 Funding					
<p>The primary source of funding is the General Fund, then funds are transferred to the Stormwater Improvement Capital Project Fund.</p>					
					Status of Prior Year Projects
					<p>Since this program's inception in FY2011, the City has allocated \$6.5 million in local tax revenues. A total of 60 projects were identified at that time and to-date more than 20 projects have been completed. Since that time, an additional 30+ projects have been identified and are included in this program.</p>


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Street Resurfacing (Overlay Project)

FY2027 Project Description					Strategic Plan Pillar
<p>This on-going program provides for resurfacing of streets according to priorities determined from data provided by the pavement management system. In 2026, it was reported that only approximately 69% of City streets met the minimum acceptable conditions.</p> <p>In FY2027, funding will be used to resurface approximately 11 miles of roadway, given standard road conditions and recent resurfacing contracts.</p>					Transportation
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.</p>					
Future Appropriation Plan					
Funding Source	FY2027	FY2028	FY2029	FY2030	Total
General Fund	\$ 1,000,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 4,750,000
Special Revenue/Capital Projects	\$ 1,000,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 4,750,000
Total	\$ 2,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 9,500,000
FY2027—FY2030 Funding					
<p>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.</p>					
					Status of Prior Year Projects
					<p>Since FY2006, the Street Overlay Program has resulted in the resurfacing of 251 miles of roadways with funding totaling over \$31.1 million.</p> <p>In FY2026, 11 miles were resurfaced through this program.</p>

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Municipal Building Project

FY2027 Project Description					Strategic Plan Pillar
<p>In FY2023, the City purchased the White Building, located at 319 East 10th Avenue, in the amount of \$1.2 million with the plan of expanding the City Hall Campus. This expansion will allow for future growth and consolidate multiple City Departments that currently utilize various facilities to one building on City Hall Campus.</p> <p>The City released an RFQ to hire an architecture firm in FY2026. Design started in April and is expected to continue through FY2027, with construction expected to begin during FY2028.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will continue to be managed by officials in impacted City Departments, including Office of the City Manager, Finance, Information Technology, Human Resources and Risk Management, Law, and Public Works.</p>					
Future Appropriation Plan					
Funding Source	FY2027	FY2028	FY2029	FY2030	Total
General Fund	\$ 1,290,000				\$ 1,290,000
Special Revenue/Capital Projects	\$ 1,500,000		\$ 2,000,000		\$ 3,500,000
Financed Projects		\$ 30,000,000			\$ 30,000,000
Total	\$ 2,790,000	\$ 30,000,000	\$ 2,000,000		\$ 34,790,000
FY2027—FY2030 Funding					
<p>Source of funding is the Municipal Facilities Fund, a capital projects fund.</p>					
					Status of Prior Year Projects
					<p>This is the second year of this multi-year project. A total of \$2.1 million has been allocated to this project in previous years.</p>

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Public Works: Greenhill Street Extension Construction

FY2027 Project Description	Strategic Plan Pillar
<p>This project is for the 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. The connection would provide a much needed access from the Whispering Hills neighborhood to Veterans Memorial Lane. A traffic signal is proposed at the intersection with Veterans Memorial Lane providing a safer and more efficient access to the Whispering Hills neighborhood and adjacent areas. Additionally, an eight-foot greenway path will be constructed adjacent to the roadway extension, which will connect the Creekwood greenway to the existing greenway along Veterans Memorial Lane.</p> <p>Design was substantially completed in 2024 and property acquisition was completed in FY2026.</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	FY2027	FY2028	FY2029	FY2030	Total
Special Revenue/Capital Projects	\$ 550,000				\$ 550,000
Total	\$ 550,000				\$ 550,000

FY2027—FY2030 Funding

The FY2027 source of new funding is the Liquid Fuel Tax Fund, a special revenue fund. Prior year funding was provided by the General Fund.


Status of Prior Year Projects

This is the fourth and final year of funding for this multi-year project. A total of \$1,875,000 has been allocated in prior year budgets.



CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Vehicle/Equipment Replacements & Purchases

FY2027 Project Description					Strategic Plan Pillar
<p>Vehicle and equipment replacement is determined by considering the age, mileage, maintenance history, and continued serviceability. In FY2027, six pieces of equipment in the Parks Maintenance Division, four pieces of equipment in Golf Maintenance Division, and four pieces of equipment in the Landscape Division are recommended for replacement. Also, purchases of the following pieces of equipment are being recommended: mini track loader with attachments, utility cart, utility vehicle, greens aerifier, and zero turn spreader/sprayer.</p> <p>Future fiscal year vehicle/equipment replacements and/or additions are currently under evaluation and specific information is not available at this time. Estimated amounts have not been added for those years to reflect anticipated costs in future years.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet and Parks & Recreation staff and will impact the workload of each. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which are deposited to the Fleet Maintenance Internal Service Fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p>					
Future Appropriation Plan					
Funding Source	FY2027	FY2028	FY2029	FY2030	Total
General Fund	\$ 300,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,800,000
Special Revenue/Capital Projects	\$ 298,700				\$ 298,700
Total	\$ 598,700	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,098,700
FY2027—FY2030 Funding					
<p>The primary source of funding is the General Fund, which funds are transferred to the Equipment Replacement Capital Project Fund.</p>					
			Status of Prior Year Projects		
			<p>Since FY2022, 98 vehicles and/or pieces of equipment were purchased or replaced.</p>		

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Riverfront Park Development, Future Phases

FY2027 Project Description	Strategic Plan Pillar
<p>The Riverfront Development Project will create a new riverfront area park and breathe life into distressed park areas significantly underutilized due to a lack of amenities and safety concerns arising from steep terrain, absence of lighting, natural vegetation seclusion, and reported crime.</p> <p>Phase I of this project was fully funded at \$2.95 million through a National Park Service grant and local funding. This funding provided for the development of a master plan, design, and initial construction for improvements and enhancements for the new riverfront area park. Phase I is currently under construction and expected to be completed in the Summer of 2026.</p> <p>Phase II funding includes \$8 million appropriated over a three-year period. This portion of the park will focus on play and continue development along the Riverfront Park West portion that will house a performance lawn, play area, observation mound, and food truck plaza.</p> <p>Phase III funding also began in FY2025 with the award of an ORLP grant in the amount of \$3,640,000 and a State GRANT of \$3,276,000, requiring a local match of \$364,000. Phase III will create a whitewater park and reshape the edge of the river to accommodate the new whitewater park.</p>	<p>Riverfront & Greenway Development</p>

Impact on Operating Budget

This project will be managed by the NCS Department, with assistance from Parks Maintenance Division staff, and will impact the Department's workload. Public Works Operations Division staff may assist as necessary. On-going operational costs will be funded by the General Fund for mulch, general maintenance supplies, utilities, dirt/rock for bike track and playground repairs.

Future Appropriation Plan

Funding Source	FY2027	FY2028	FY2029	FY2030	Total
General Fund	\$ 2,650,000	\$ 3,000,000	\$ 2,000,000	\$ 2,000,000	\$ 9,650,000
Special Revenue/Capital Projects	\$ 1,411,500	\$ 8,000,000	\$ 8,000,000		\$ 17,411,500
Total	\$ 4,061,500	\$ 11,000,000	\$ 10,000,000	\$ 2,000,000	\$ 27,061,500

FY2027—FY2029 Funding

The primary source of funding is from the General Fund, then funds are transferred to the Riverfront Development Capital Project Fund. Grants, donations and sponsorships are also being utilized to fund the multi-phase project.




Status of Prior Year Projects

FY2026 was the sixth year of this multi-year project, through which over \$13.7 million has been allocated in the budget for park development.

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Parks & Recreation: Preston Miller Park Improvements

FY2027 Project Description						Strategic Plan
<p>This project includes converting two existing Bermuda grass fields 3 and 4 to turf, which will allow for year-round play. The conversion to turf fields was initially budgeted in FY2026 for \$1.8 million; however, it was determined that rebudgeting in FY2027 was the course of action after project specifications were adjusted.</p> <p>The scope of the project also includes the replacement of the existing playground with a larger set of equipment to better meet the needs of the area.</p> <p>Future year budgets may include funding for a field lighting for maximum use of the turf fields and improvements to the existing disc golf course.</p>						Strong Neighborhoods
Impact on Operating Budget						
This project will be managed by the Parks & Recreation Maintenance Division staff and will impact the Division's workload.						
Future Appropriation Plan						
Funding Source	FY2027	FY2028	FY2029	FY2030	Total	
Special Revenue/Capital Projects	\$ 3,300,000	\$ 500,000	\$ 200,000		\$ 4,200,000	
Total	\$ 3,300,000	\$ 500,000	\$ 200,000		\$ 4,200,000	
FY2027—FY2029 Funding						
The primary source of funding is the Parks Development Special Revenue Fund, which funds are transferred to the Parks Capital Improvement Fund.						
					Status of Prior Year Projects	
					<p>This is the second year of this project; a total of \$2.0 million was initially allocated in FY2026. However, about \$1.9 million was pulled back to allow for it to be re-budgeted in FY2027 to include the playground.</p>	

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

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

FY2027 Project Description	Strategic Plan Pillar
<p>As part of the five year Consolidated Plan approved in May 2019, staff identified a Local Strategy Area known as the "BG Reinvestment Area" which is comprised of six census tracts centered in downtown and west end of Bowling Green. The census tracts have similar demographics, housing related problems, and public infrastructure needs. The CDBG program contributes approximately 80% of the annual allotment toward investments in this area and General Fund contributions supplement the program. After selecting a new neighborhood for investment, staff develops the priority needs and individual projects tailored to the neighborhood. Projects may include: sidewalks, stormwater improvements, parks, street improvements, acquisition/demolition, rehab, or housing improvements. Funding for each target area is typically accumulated over a two to three year period to more effectively address the issues in each area.</p> <p>In the Spring of 2024, NCS selected Census Block Group 102.4 as the next neighborhood area. This area is bounded by Highway 185 to Old Barren River Road and then Victoria Street to the Barren River. In FY2027, the City plans to complete Census Block Group 102.4 Right of Way Improvements Project, which includes new sidewalk on Jackson Street, scattered sidewalk improvements, and street improvements on Beauty Avenue. Additionally, the City plans to implement park improvements in Census Block Group 102.4 as well as some housing investment.</p>	<p>Strong Neighborhoods</p>

Impact on Operating Budget

On-going maintenance costs are anticipated to be minimal due to the types of investments. Sidewalks and park improvements are designed to be maintenance free for several years and should have no immediate impact on the budget. Maintenance for the Private Property Improvements will be handled by the property owners and not be a burden to the City.

Future Appropriation Plan

Funding Source	FY2027	FY2028	FY2029	FY2030	Total
General Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
Special Revenue/Capital Projects	\$ 698,904	\$ 640,000	\$ 640,000	\$ 640,000	\$ 2,618,904
Total	\$ 898,904	\$ 840,000	\$ 840,000	\$ 840,000	\$ 3,418,904

FY2027—FY2029 Funding

Source of funding is the Federal Community Development Block Grant (CDBG), accounted for in a Special Revenue Fund, and the General Fund.




Status of Prior Year Projects

The primary projects completed in FY2026 focused on completing over 5,000 feet of sidewalk and greenway paths for West End Greenway Phase II and the Census Block Group 102.4 ROW Improvements. This resulted in over 2,000 feet of new and improved sidewalks and street repairs on Beauty Ave. Additionally, an exterior property improvements program was continued in Census Block Group 102.4 with over 14 properties rehabilitated during FY2026 to improve curb appeal and remove blighting influences in the neighborhood.


CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Neighborhood & Community Services: Transit Shelters

FY2027 Project Description						Strategic Plan Pillar
<p>This project is for the purchase and installation of three transit shelters in the City along existing transit routes. The project scope includes the construction of a concrete pad, electrical, lighting and the shelter installation. The shelters will provide riders that use the public transit system a dry space to gather while waiting for a route.</p>						Strong Neighborhoods
Impact on Operating Budget						
On-going maintenance costs are anticipated to be minimal.						
Future Appropriation Plan						
Funding Source	FY2027	FY2028	FY2029	FY2030	Total	
Special Revenue/Capital Projects	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 360,000	
Total	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 360,000	
FY2027—FY2029 Funding						
Source of funding is the BG Transit Grant Fund, a Special Revenue Fund.						
				Status of Prior Year Projects		
				<p>This is the second year of the project. A budget of \$90,000 was allocated in FY2026 and four transit shelters were purchased and pending installation.</p>		

CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

Neighborhood & Community Services: FEMA Storm Shelters

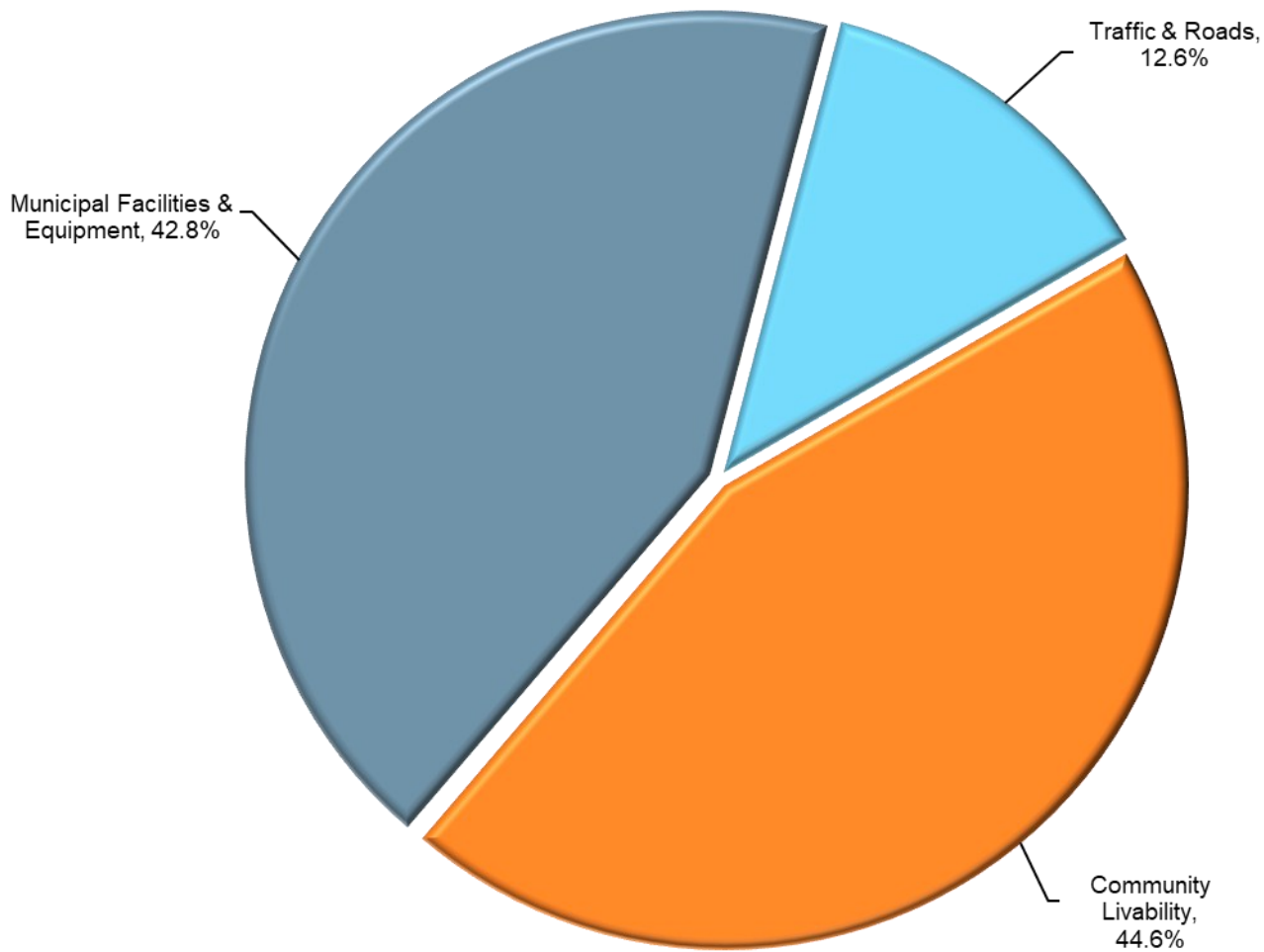
FY2027 Project Description						Strategic Plan Pillar
<p>In FY2022, the City applied for and received a preliminary grant award for the construction of five storm shelters. The following year a second preliminary award for two additional shelters was received. Since that time the estimated cost of constructing the shelters has increased significantly. The City completed an independent design review by a third party for the shelters, which are currently under design review by FEMA. Construction is expected to begin in FY2027.</p> <p>The shelters will be placed at the following locations: Lovers Lane Soccer Complex (2), Preston Miller Park (2), Pedigo Park, Hobson Grove Park, and Lampkin Park.</p>						Strong Neighborhoods
Impact on Operating Budget						
On-going maintenance costs are anticipated to be minimal.						
Future Appropriation Plan						
Funding Source	FY2027	FY2028	FY2029	FY2030	Total	
General Fund	\$ 1,066,000				\$ 1,066,000	
Special Revenue/Capital Projects	\$ 465,220				\$ 465,220	
Total	\$ 1,531,220				\$ 1,531,220	
FY2027—FY2029 Funding						
Source of funding is the Capital Community Grant Fund, a Capital Project Fund, and the General Fund, along with FEMA and State funding.						
				Status of Prior Year Projects		
				<p>This project is currently in design with construction expected to begin during FY2027. The expected FEMA funding is approx. \$4,353,000 and State funding is approx. \$445,920 for a total project cost of \$6,330,140 for the seven shelters.</p>		

CAPITAL IMPROVEMENT PROGRAM SINGLE YEAR PROJECTS

The following provides a brief description of single-year projects and equipment included in the FY2027 Capital Improvement Program. Projects and equipment purchases spanning multiple years are found on pages 119-135 and the CIP Fund Allocation Report is on pages 117-118.

FIRE: \$114,000	
<u>Hose Replacement - \$114,000</u> : Replacement of 2½” hose with 1¾” hose to provide consistency throughout the Department.	Efficient Governance
PUBLIC WORKS: \$908,200	
<u>Wilkinson Trace Safety Corridor - \$108,200</u> : This project addresses documented safety concerns, and operational efficiency improvements along Wilkinson Trace. The project scope includes the construction of a five-foot sidewalk, installation of Rapid Rectangular Flashing Beacons (RRFBs), and installation of permanent retractable bollards.	Transportation
<u>Operations Truck Lean-To Cover - \$50,000</u> : This project includes the construction of a lean-to where large equipment, such as dump trucks, will be stored. The lean-to will shield equipment from exposure to the elements and help prevent corrosion, rust, hydraulic deterioration, electrical failures, and body degradation.	Efficient Governance
<u>Fire Station #2 Addition - \$750,000</u> : This project will fund the construction of a third garage bay at Fire Station 2 (Airport). The BG/WC Regional Airport Board received a grant to fund the purchase of a new Airport Rescue truck that will require a larger door than currently in use.	Efficient Governance
PARKS & RECREATION: \$905,000	
<u>Roland Bland Pickleball Courts - \$500,000</u> : This project will convert two basketball courts into four to six pickleball courts for a total of up to ten pickleball courts at Roland Bland Park. The courts will feature a roof or canopy that will allow for play year-round and shelter the courts from the elements.	Strong Neighborhoods
<u>Paul Walker Golf Course Improvements - \$355,000</u> : This project includes procuring a contractor to top dress all fairways and tee boxes and level tee boxes. New overlay and repair of the existing cart paths is also included.	Efficient Governance
<u>Ogden Park Improvements - \$50,000</u> : This project includes the replacement of an existing playground and the addition of park benches, a life size chess table, other table top games, and a hammock tree.	Strong Neighborhoods

CAPITAL IMPROVEMENT PLAN BUDGET ALL FUNDS



Community Livability	\$ 11,536,624
Municipal Facilities & Equipment	11,090,200
Traffic & Roads	3,258,200
Total	<u>\$ 25,885,024</u>



AGENCIES



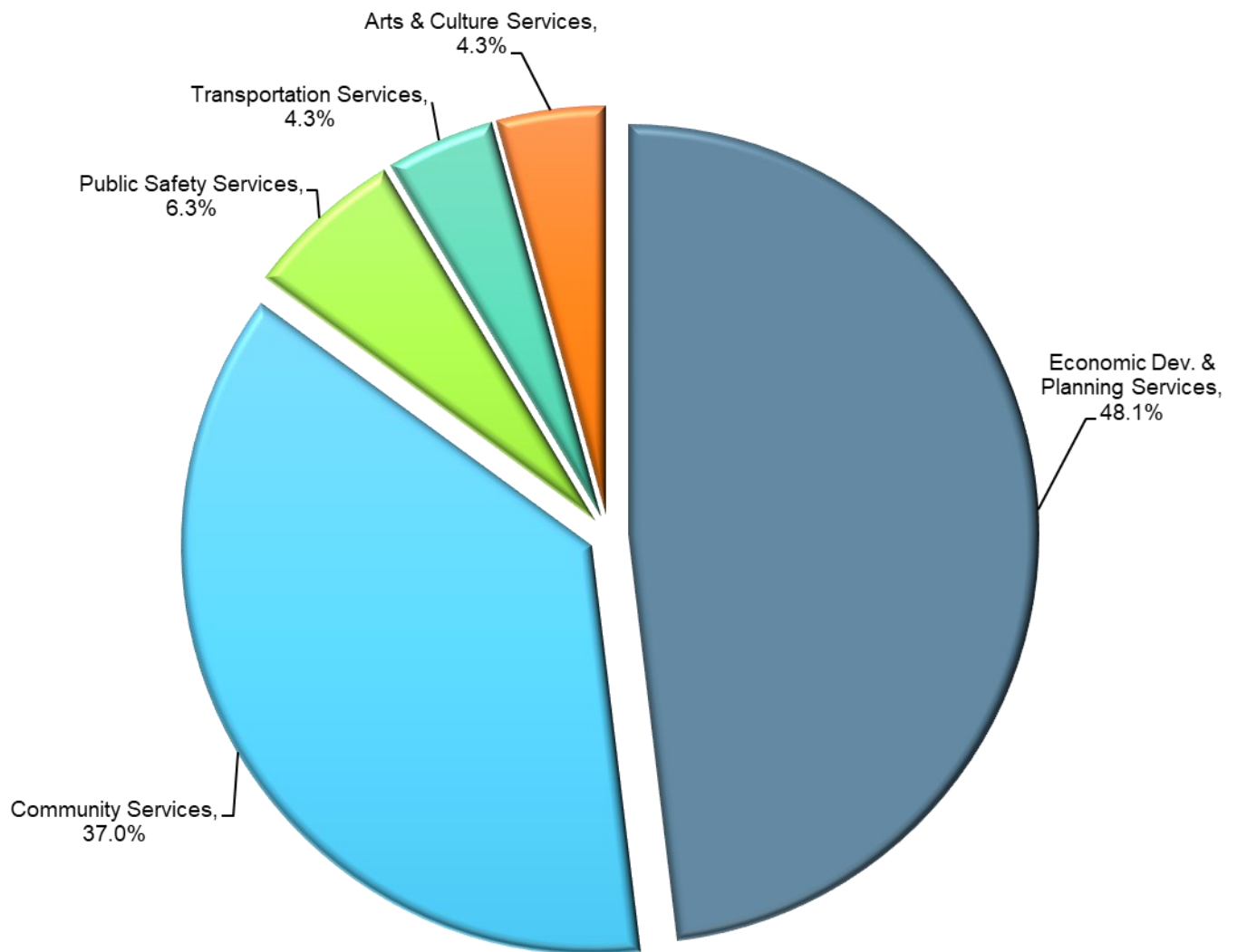
AGENCY FUNDING HISTORY

Eligible Agencies	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Requested	FY2027 Approved
BG/WC Drug Task Force	\$ 75,000	\$ 85,000	\$ 85,000	\$ 100,000	\$ 100,000	\$ 100,000
BG/WC Humane Society	97,925	97,925	100,000	100,000	100,000	100,000
BG/WC Regional Airport	61,105	64,160	66,340	68,265	71,332	68,265
BG/WC Welfare Center ⁽¹⁾	152,719	75,706	81,253	53,500	53,500	53,500
Economic Development Authority	125,000	125,000	125,000	125,000	125,000	125,000
Hobson House Commission	64,030	64,030	66,210	68,130	71,000	68,130
Human Rights Commission	82,250	87,595	90,575	93,205	98,201	93,205
BG-WC Operation P.R.I.D.E.	26,150	27,850	35,930	35,930	49,610	35,930
City-County Planning Commission	481,000	531,000	549,050	564,980	639,977	639,980
Southern Kentucky 2-1-1	50,000	50,000	50,000	50,000	50,000	50,000
Total	\$ 1,215,179	\$ 1,208,266	\$ 1,249,358	\$ 1,259,010	\$ 1,358,620	\$ 1,334,010
Other Agency Funding:						
Regional Airport Grant Matches/ Capital Improvements	\$ -	\$ 67,055	\$ 45,864	\$ 21,165	\$ -	\$ -
Emergency Mgmt. Siren Repl.	-	-	-	10,000	-	-
United Way of Southern Kentucky ⁽²⁾	2,406	2,671	2,917	3,900	5,957	5,955
Beautifl-65 Project Maintenance ⁽³⁾	150,000	150,000	200,000	250,000	250,000	250,000
Planning Comm. Transit Dev. Plan	16,000	-	-	-	-	-
Planning Comm. Transp. Study	-	-	25,000	-	-	-
Planning Comm. Smallhouse Rd. Study	12,000	-	-	-	-	-
Barren River Area Child Advocacy	42,390	-	-	-	-	-
Subtotal	\$ 222,796	\$ 219,726	\$ 273,781	\$ 285,065	\$ 255,957	\$ 255,955
Total	\$ 1,437,975	\$ 1,427,992	\$ 1,523,139	\$ 1,544,075	\$ 1,614,577	\$ 1,589,965

Agency funding totals approximately 1.2% of FY2027 General Fund expenditures

- ⁽¹⁾ Welfare Center also receives excess Gas Franchise fees collected in accordance with Municipal Order No. 2008-30.
- ⁽²⁾ United Way (UW) funding is a dollar for dollar match of the City employee pledges for contribution to UW during the calendar year.
- ⁽³⁾ Beautifl-65 Project Maintenance utilizes an alternative funding source that is not the General Fund.

FY2027 AGENCY FUNDING



Economic Dev. & Planning Services	\$ 764,980
Community Services	588,590
Public Safety Services	100,000
Transportation Services	68,265
Arts & Culture Services	68,130
Total	\$ 1,589,965

DEPARTMENT SUMMARIES



LEGISLATIVE DEPARTMENT

CONTACT INFORMATION

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

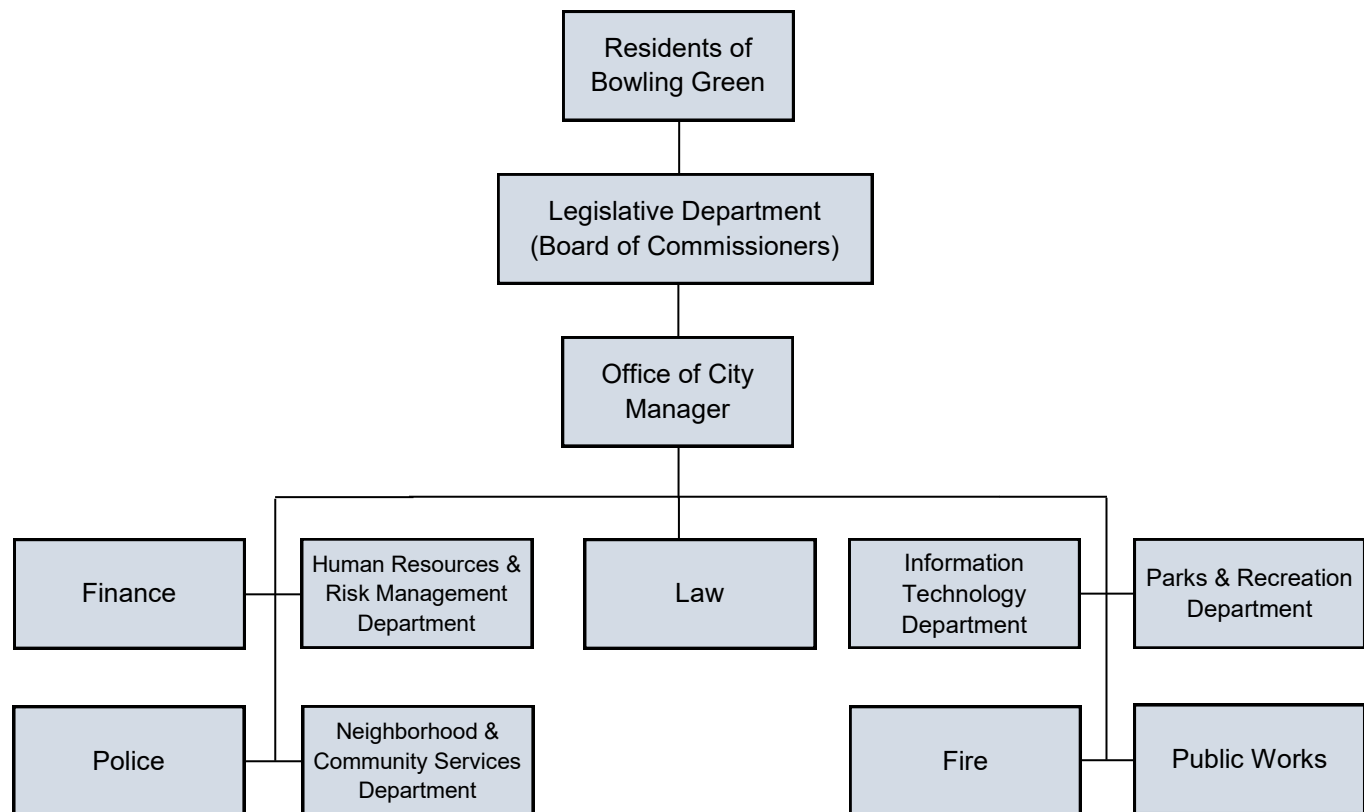
email: Deborah.West@bgky.org

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2024	FY2026	FY2027
Board of Commissioners	5	5	5
Total Department Staff	5	5	5

LEGISLATIVE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027
EXPENSES:			
Personnel	\$ 281,041	\$ 311,487	\$ 316,707
Contractual Services	45,455	39,475	39,075
Supplies & Materials	8	1,550	1,350
TOTAL EXPENSES	\$ 326,504	\$ 352,512	\$ 357,132
REVENUE:			
Non-Program General Funds	\$ 326,504	\$ 352,512	\$ 357,132
TOTAL REVENUE	\$ 326,504	\$ 352,512	\$ 357,132

ACCOMPLISHMENTS

- 23 Board of Commissioners meetings, work sessions, and special call meetings were held.
- 316 Municipal Orders were considered, an increase of 7.1% over the previous 12 months.
- 18 Ordinances were considered.
- 48 Appointees were made to various boards, commissions, and agencies.

DEPARTMENT GOALS & OBJECTIVES (G&O)

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



LEGISLATIVE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Board of Commissioners:

		Impact/Explanation
Decrease to General Fund operating accounts	(\$ 600)	No impact to services
Net adjustment to employee pay and other benefits	5,220	FY2027 cost of living adjustment, fringe benefit changes, and dental premium increases

Total **\$ 4,620**

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Board of Commissioners	\$ 326,504	\$ 352,512	\$ 357,132	\$ 4,620	+1.3%
TOTAL EXPENSES	\$ 326,504	\$ 352,512	\$ 357,132	\$ 4,620	+1.3%
REVENUE:					
Local Taxes	\$ 326,504	\$ 352,512	\$ 357,132	\$ 4,620	+1.3%
TOTAL REVENUE	\$ 326,504	\$ 352,512	\$ 357,132	\$ 4,620	+1.3%

POSITION DETAIL

Title	Grade	<u>FY2026 Budgeted</u>		<u>FY2027 Budgeted</u>		<u>FY26—FY27 Variance</u>	
		Positions	FTE	Positions	FTE	Positions	FTE
City Commissioners	-	4	-	4	-	0	0.0
Mayor	-	1	-	1	-	0	0.0
Total Positions & FTE		5	-	5	-	0	0.0

OFFICE OF CITY MANAGER

CONTACT INFORMATION

Assistant City Manager: Katie Schaller-Ward
City Hall, 1001 College Street, Bowling Green KY 42101

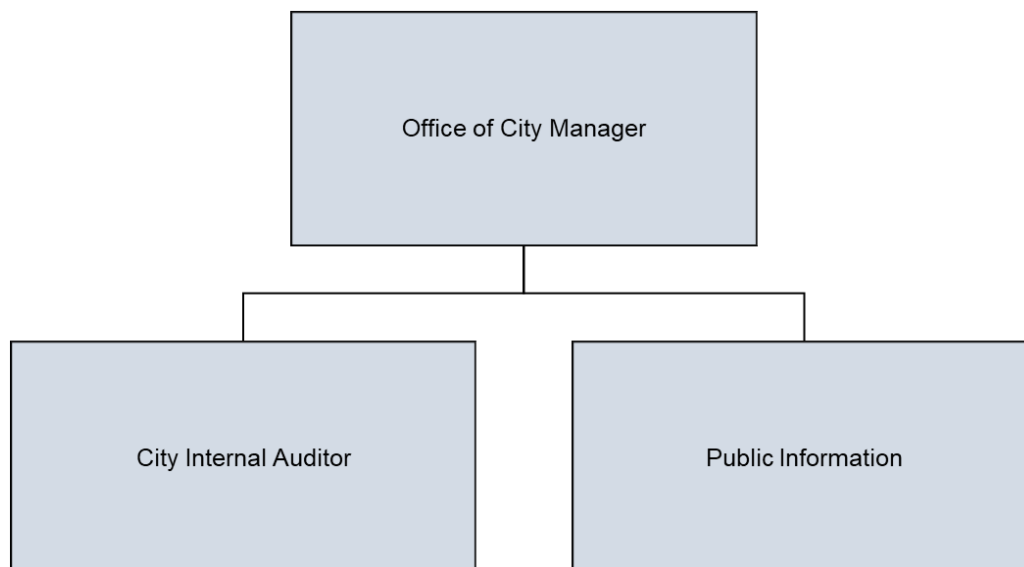
email: Katie.Schaller-Ward@bgky.org

MISSION STATEMENT

The Office of City Manager leads the efforts of municipal government to accomplish the vision, goals and objectives of the Board of Commissioners. Working with all City departments, the Office 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 Office of City Manager oversees and monitors the Strategic Plan and City budget, provides policy recommendations to the Board of Commissioners, keeps the public informed of City news, oversees the operation of the City's government access cable channel and social media sites, and oversees the management of the daily operations of the City.



DEPARTMENT STAFFING

	FY2025	FY2026	FY2027
Office of City Manager	2	2	3
City Clerk's Office	3	-	-
City Internal Auditor	1	1	1
Public Information	2	3	3
Total Department Staff	8	6	7

OFFICE OF CITY MANAGER, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027
EXPENSES:			
Personnel	\$ 1,091,485	\$ 913,452	\$ 1,191,196
Contractual Services	158,067	155,365	151,220
Supplies & Materials	12,493	8,350	6,420
Contingency & Other	-	-	1,617
TOTAL EXPENSES	\$ 1,262,045	\$ 1,077,167	\$ 1,350,453
REVENUE:			
Non-Program General Funds	\$ 1,261,279	\$ 1,075,113	\$ 1,349,203
Program Revenue General Funds	766	2,054	1,250
TOTAL REVENUE	\$ 1,262,045	\$ 1,077,167	\$ 1,350,453

ACCOMPLISHMENTS




- The City's primary social media pages of Facebook, X, and Instagram experienced a combined growth of 52.6% over last year through a total of 11,743,277 impressions.
- Facebook followers of the City increased to 32,799, an increase of 19.5% over the previous year, with 132% rise in interactions year-over-year.
- The City Internal Auditor completed audits of 2024 calendar year payroll, parks youth basketball, and follow-up audits for code enforcement lien and petty cash processes.
- Partnered with Warren County and private business developers to create "The Fringe", a downtown food truck area that beautified a portion of downtown directly across from Circus Square Park.
- The Public Information Division created 19 episodes of the City's podcast "TalkBGKY" in its second year of programming.
- Two members of the Public Information Office obtained certification in Public Information during an All-Hazards Incident through Texas A&M National Emergency Response and Recovery Training Center and FEMA.

OFFICE OF CITY MANAGER, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2025	Estimated FY2026	Proposed FY2027	Estimated Change FY26—FY27	Linkage to City Strategic Plan
1-3, 5, 7	Direct Audit Hours, 70% of auditor time dedicated to direct audit related work	70.0%	73.0%	73.0%		Efficient Governance
3, 4, 6	BG TV Channel 4 and social media programming	176	185	188		Efficient Governance
3, 4, 6	Informed Residents, grow public outreach through social media channels and audio and video productions	11,743,277 post impressions	11,800,000 post impressions	11,850,000 post impressions		Efficient Governance

OFFICE OF CITY MANAGER, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Office of City Manager:

Decrease to General Fund operating accounts	(\$ 2,985)	No impact to services
---	------------	-----------------------

Assistant City Manager/Budget Office:

Increase to General Fund operating accounts	24,847	Increase due to transfer of Assistant City Manager/Budget Office program back to
---	--------	--

City Internal Auditor:

Decrease to General Fund operating accounts	(2,765)	No impact to services
---	---------	-----------------------

Public Information:

Decrease to General Fund operating accounts	(23,555)	No impact to services
---	----------	-----------------------

Net adjustment to employee pay and other benefits	277,744	FY2027 cost of living adjustment, step increase, fringe benefit changes, relocation of Assistant City Manager, and dental premiums increase
---	---------	---

Total	\$ 273,286	
--------------	-------------------	--



CITY MANAGER'S OFFICE, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Office of City Manager	\$ 393,888	\$ 411,897	\$ 414,068	\$ 2,171	+0.5%
Assistant City Manager/ Budget Office	-	-	298,278	298,278	N/A
City Clerk/Records Management	334,494	-	-	-	N/A
City Internal Auditor	251,685	265,446	266,625	1,179	+0.4%
Public Information	281,978	399,824	371,482	(28,342)	-7.1%
TOTAL EXPENSES	\$ 1,262,045	\$ 1,077,167	\$ 1,350,453	\$ 273,286	+25.4%
REVENUE:					
Local Taxes	\$ 1,261,279	\$ 1,075,113	\$ 1,349,203	\$ 274,090	+25.5%
Fees	766	1,250	500	(750)	-60.0%
Charges for Services	-	804	750	(54)	-6.7%
TOTAL REVENUE	\$ 1,262,045	\$ 1,077,167	\$ 1,350,453	\$ 273,286	+25.4%

POSITION DETAIL

Title	Grade	FY2026 Budgeted		FY2027 Budgeted		FY26—FY27 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Assistant City Manager	D3	0	0.0	1	1.0	+1	+1.0
City Internal Auditor	G16	1	1.0	1	1.0	0	0.0
City Manager	-	1	1.0	1	1.0	0	0.0
Creative Media Specialist	G5	1	1.0	1	1.0	0	0.0
Exec Asst./Public Info Officer	G12	1	1.0	1	1.0	0	0.0
Graphic Designer	G8	1	1.0	1	1.0	0	0.0
Public Information & Broadcast Specialist	G8	1	1.0	1	1.0	0	0.0
Total Positions & FTE		6	6.0	7	7.0	+1	+1.0

FINANCE DEPARTMENT

CONTACT INFORMATION

Chief Financial Officer: Erin Ballou
 City Hall Annex, 1017 College Street, Bowling Green KY 42101

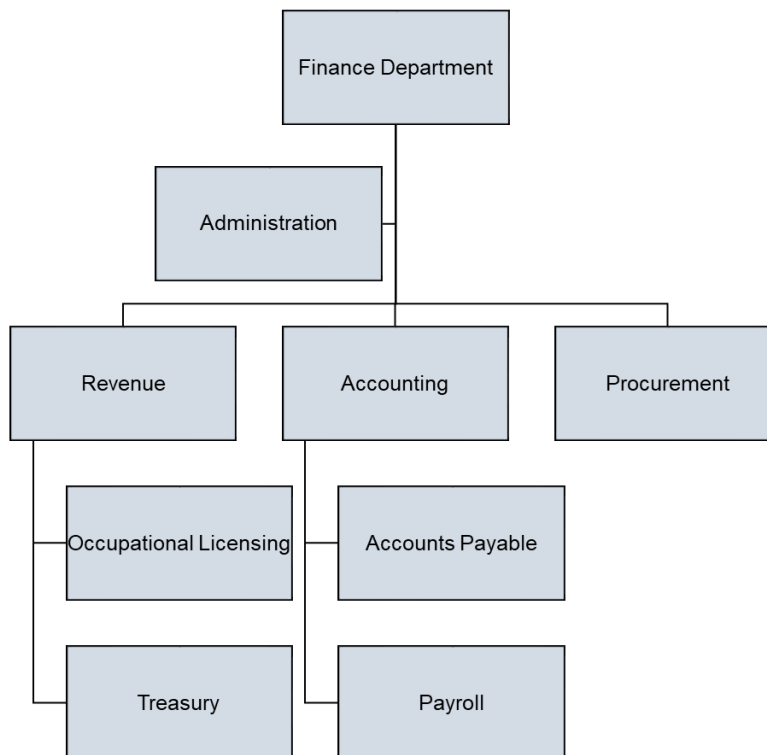
email: Erin.Ballou@bgky.org

MISSION STATEMENT

The Finance Department strives to provide sound financial management practices, exemplary customer service to stakeholders, and prudent stewardship of taxpayer funds for the residents of Bowling Green through dedication, integrity, and accountability.

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

	FY2025	FY2026	FY2027
Administration	2	2	2
Accounting	8	7	7
Procurement	1	1	1
Revenue	13	14	14
Total Department Staff	24	24	24

FINANCE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027
EXPENSES:			
Personnel	\$ 2,339,418	\$ 2,521,124	\$ 2,517,204
Contractual Services	60,038	86,660	71,530
Supplies & Materials	11,898	10,575	5,535
Contingency & Other	-	17,951	-
TOTAL EXPENSES	\$ 2,411,354	\$ 2,636,310	\$ 2,594,269
REVENUE:			
Non-Program General Funds	\$ 1,974,112	\$ 1,994,810	\$ 2,050,269
Program Revenue General Funds	437,242	641,500	544,000
TOTAL REVENUE	\$ 2,411,354	\$ 2,636,310	\$ 2,594,269

ACCOMPLISHMENTS







- Awarded the Governmental Finance Officers Association's (GFOA) Certificate of Excellence in Financial Reporting for the FY2024 Annual Comprehensive Financial Report (ACFR) for the nineteenth consecutive year.
- The FY2024 Popular Annual Financial Report (PAFR) received the GFOA Outstanding Achievement Award for the fourteenth consecutive year.
- The City's FY2025 budget document received the GFOA Distinguished Budget Presentation Award for the thirteenth consecutive year.
- The City achieved the GFOA's Triple Crown designation for achieving Certificates of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, and the Distinguished Budget Presentation for the sixth consecutive year.
- Collected approximately \$2,993,000, an increase of 138.1% over the prior year, in additional occupational fees, from field inspections and payments of accounts avoiding pending litigations, and audits of withholding reconciliations, net profit returns, transient accounts, and 1099s.
- Collected \$4,894,000 from 1,804 invoices during the ninth year of eMisc Billing for the online payment of property taxes and other bills, which is an increase of 64.2% over the prior year.
- Increased participation by external vendors in Accounts Payable Supplier Portal by 10.9% compared to the previous year.
- The pool of potential bidders for City projects grew to 1,839 subscribers, an increase of 26%, to ensure competition and to achieve the best price and value for purchases greater than \$40,000.
- The Accounting Division implemented new software to track lease and subscription-based IT arrangement assets to comply with GASB 87 and 96.
- Staff conducted various financial training sessions to employees involved in accounts payable and purchasing processes, participation increased by 6.7% over the prior year.

FINANCE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2025	Estimated FY2026	Proposed FY2027	Estimated Change FY26—FY27	Linkage to City Strategic Plan
1-3, 6	Percent of property taxes collected within six months of due date	95.9%	97.6%	97.0%		Efficient Governance
1-6	Percent of withholding fees collected within 45 days of due	82.9%	80.1%	82.0%		Efficient Governance
1, 7	Percent of vendor payments paid by ACH (vs. paper check)	78.6%	80.2%	82.0%		Efficient Governance
1, 7, 8	Procurement card transactions as percent of total AP transactions	39.1%	39.4%	40.0%		Efficient Governance
1, 8	Percent of purchase orders approved within one business day	95.7%	99.1%	96.0%		Efficient Governance
9	Approve/deny 90% of surplus forms submitted in OnBase within two business days	98.1%	99.0%	99.0%		Efficient Governance

FINANCE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Administration:

Decrease to General Fund operating accounts	(\$ 30,766)	Decrease is due to transfer of Assistant City Manager/Budget program back to the Office of the City Manager
---	-------------	---

Revenue:

Decrease to General Fund operating accounts	(1,945)	No impact to services
---	---------	-----------------------

Accounting:

Decrease to General Fund operating accounts	(6,820)	No impact to services
---	---------	-----------------------

Procurement:

Increase to General Fund operating accounts	1,410	No impact to services
---	-------	-----------------------

Net adjustment to employee pay and other benefits	(3,920)	FY2027 cost of living adjustment, step increase, fringe benefit changes, transfer of Assistant City Manager to Office of City Manager, and dental premiums increase
---	---------	---

Total	(\$ 42,041)	
--------------	--------------------	--



FINANCE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Administration	\$ 343,813	\$ 384,641	\$ 308,145	(\$ 76,496)	-19.9%
Revenue	1,275,536	1,465,242	1,481,122	15,880	+1.1%
Accounting	659,893	644,687	658,424	13,737	+2.1%
Procurement	132,112	141,740	146,578	4,838	+3.4%
TOTAL EXPENSES	\$ 2,411,354	\$ 2,636,310	\$ 2,594,269	(\$ 42,041)	-1.6%
REVENUE:					
Local Taxes	\$1,974,112	\$ 1,994,810	\$ 2,050,269	\$ 55,459	+2.8%
Licenses/Permits	10,140	11,000	10,000	(1,000)	-9.1%
Fees	337,096	475,000	365,000	(110,000)	-23.2%
Miscellaneous	90,006	155,500	169,000	13,500	+8.7%
TOTAL REVENUE	\$ 2,411,354	\$ 2,636,310	\$ 2,594,269	(\$ 42,041)	-1.6%

POSITION DETAIL

Title	Grade	FY2026 Budgeted		FY2027 Budgeted		FY26—FY27 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	G5	1	1.0	1	1.0	0	0.0
Assistant Chief Financial Officer	G20	2	2.0	2	2.0	0	0.0
Assistant City Manager/CFO	D3	1	1.0	0	0.0	-1	-1.0
Business License Inspector	G7	2	2.0	2	2.0	0	0.0
Business Tax Auditor	G12	1	1.0	1	1.0	0	0.0
Chief Accountant	G15	1	1.0	1	1.0	0	0.0
Chief Financial Officer	D2	0	0.0	1	1.0	+1	+1.0
Financial Assistant	50	1	0.625	1	0.625	0	0.0
Financial Specialist	G5	7	7.0	6	6.0	-1	-1.0
Occupation License Manager	G15	1	1.0	1	1.0	0	0.0
Office Assistant	10	2	1.25	2	1.25	0	0.0
Procurement Manager	G14	1	1.0	1	1.0	0	0.0
Staff Accountant I	G9	2	2.0	3	3.0	+1	-1.0
Staff Accountant II	G12	2	2.0	2	2.0	0	0.0
Total Positions & FTE		24	22.875	24	22.875	0	0.0

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT

CONTACT INFORMATION

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

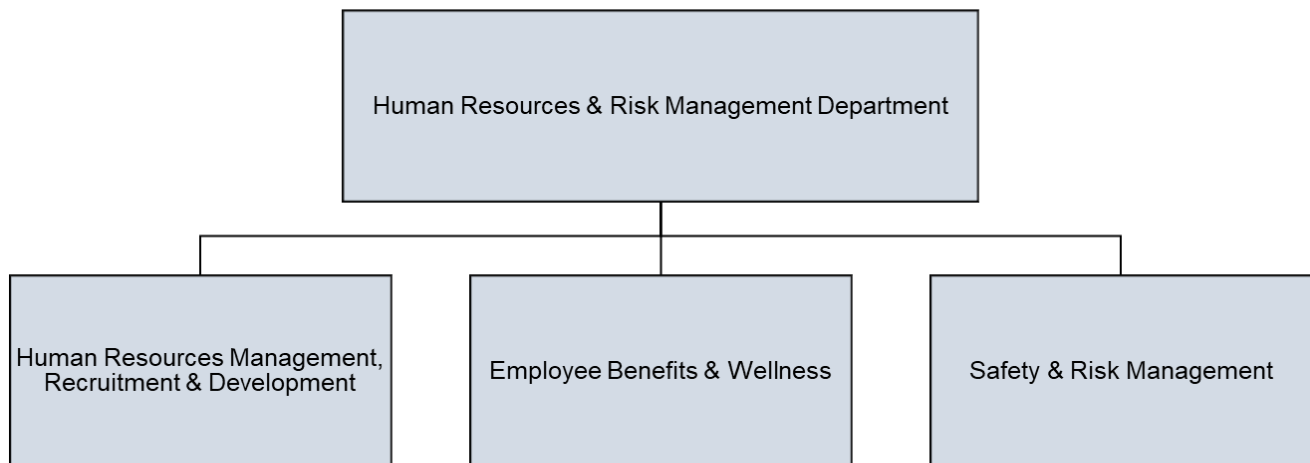
email: Erin.Hulsey@bgky.org

MISSION STATEMENT

The Human Resources and Risk Management Department’s vision is to be the employer of choice in South Central Kentucky. The Department’s mission is to shape the City’s workforce to lead and serve the community with the values of people first, building trust, continue growth, and togetherness.

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2025	FY2026	FY2027
HR Management, Recruitment & Development <i>(includes six part-time City interns)</i>	9	11	11
Employee Benefits & Wellness	2	2	2
Safety & Risk Management	3	3	3
Total Department Staff	14	16	16

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027
EXPENSES:			
Personnel	\$ 1,184,166	\$ 1,486,803	\$ 1,533,014
Contractual Services	13,308,220	14,626,812	15,129,340
Supplies & Materials	299,085	319,555	353,250
Assets	13,580	15,000	15,000
Contingency & Other	-	135,367	135,365
TOTAL EXPENSES	\$ 14,805,051	\$ 16,583,537	\$ 17,165,969
REVENUE:			
Non-Program General Funds	\$ 128,195	\$ 1,723,615	\$ 1,619,206
Internal Service Funds	14,676,856	14,859,922	15,546,763
TOTAL REVENUE	\$ 14,805,051	\$ 16,583,537	\$ 17,165,969

ACCOMPLISHMENTS







- The Safety and Risk Management completed KYOSH courtesy inspections at four City facilities and resolved all required corrective actions on time, including developing and implementing a new Silica Safety Program added to the City's Risk Management Manual. These efforts strengthened the City's overall safety and compliance program.
- Modernized 13 Safety and Risk Management training presentations using Canva, enhancing visual design and adding video content to improve engagement, retention, and overall employee safety outcomes.
- Enhanced facility inspection documentation by implementing the Safety Culture app and creating a comprehensive, all-hazards inspection checklist. The new process improves hazard communication and enables tracking of corrective actions, strengthening overall facility safety and compliance.
- Upgraded BGF D to electronic reference checks, speeding up applicant vetting, improving accessibility during screening, reducing bias from phone-based questioning, ensuring consistent reference responses, and lowering the risk of inaccurate documentation.
- Upgraded BGF D annual testing to Standard & Associates, delivering a more cost-effective, non-contract, faster, and more efficient process aligned with surrounding fire departments.
- Revised the BGF D recruitment process by adjusting the timing of suitability testing, improving efficiency, and reducing costs by testing fewer candidates.
- Launched the Muuvwell wellness program, expanding employee well-being through activity challenges and direct access to wellness professionals, both virtual and in-person, strengthening overall workforce health.

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Continue efforts to become employer of choice in South Central 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 FY2025	Estimated FY2026	Proposed FY2027	Estimated Change FY26—FY27	Linkage to City Strategic Plan
1-5	Percentage of employees rating overall HR&RM services as excellent or good	89.0%	90.0%	90.0%		Efficient Governance
1-3	Number of full-time employees promoted	60	53	55		City Workforce Development
1, 2	Total Number of Employees Hired	253	250	225		City Workforce Development
1, 2	Percentage of New Hires that Identify as a Minority	27.0%	28.0%	27.0%		City Workforce Development
5, 6	Worker's Compensation Experience Modification Factor	0.94	0.91	0.88		Efficient Governance
5, 6	Number of Recordable Injuries / 100 FTE	7.0	6.5	6.4		Efficient Governance

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Human Resources Management:

Increase to General Fund operating accounts	\$ 14,520	Increase due to rising administrative and professional service costs
---	-----------	--

Employee Benefits & Wellness:

Decrease to General Fund operating accounts; increase to Employee Health Care Internal Service Fund operating costs	110,761	Additional budget necessary for rising employee healthcare administration and claims costs
---	---------	--

Safety & Risk Management:

Increase to Property & Casualty Insurance Fund and Workers' Compensation Fund accounts	460,335	Increase in insurance premiums for workers' compensation and property casualty, and new funding for Risk Management Information Systems Software
--	---------	--

Employee Development:

Increase to General Fund operating accounts	11,855	Increase for leadership development programs
---	--------	--

Workforce Diversity:

Program expenses moved to Employee Development and Human Resources Management accounts	(61,250)	Program funding reallocated
--	----------	-----------------------------

Net adjustment to employee pay and other benefits	46,211	FY2027 cost of living adjustment, step increase, tuition reimbursement increase, fringe benefit changes, and dental premiums increase
---	--------	---

Total

\$ 582,432



HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Human Resources Mgmt.	\$ 824,607	\$ 1,036,014	\$ 1,113,045	\$ 77,031	+7.4%
Employee Benefits & Wellness	10,921,246	12,260,614	12,318,140	57,526	+0.5%
Safety & Risk Management	2,902,544	3,084,134	3,558,404	474,270	+15.4%
Employee Development	126,310	141,525	176,380	34,855	+24.6%
Workforce Diversity	30,344	61,250	-	(61,250)	-100.0%
TOTAL EXPENSES	\$ 14,805,051	\$ 16,583,537	\$ 17,165,969	\$ 582,432	+3.5%
REVENUE:					
Local Taxes	\$ 128,195	\$ 1,723,615	\$ 1,619,206	(\$ 104,409)	-6.1%
Charges for Services	10,581,369	13,157,522	13,219,118	61,596	+0.5%
Miscellaneous	445,487	317,400	391,400	74,000	+23.3%
Use of Reserves	-	-	296,245	296,245	N/A
Transfers In	3,650,000	1,385,000	1,640,000	255,000	+18.4%
TOTAL REVENUE	\$ 14,805,051	\$ 16,583,537	\$ 17,165,969	\$ 582,432	+3.5%

POSITION DETAIL

Title	Grade	FY2026 Budgeted		FY2027 Budgeted		FY26—FY27 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	G5	0	0.0	2	2.0	+2	+2.0
Benefits Coordinator	G11	1	1.0	1	1.0	0	0.0
Human Resources Director	D1	1	1.0	1	1.0	0	0.0
Human Resources Manager	G15	2	2.0	2	2.0	0	0.0
Human Resources Specialist	G8	1	1.0	1	1.0	0	0.0
Intern (<i>assigned to any department</i>)	10	6	2.7	6	2.7	0	0.0
Office Associate I	G1	1	1.0	1	1.0	0	0.0
Office Associate II	G3	2	2.0	0	0.0	-2	-2.0
Safety Program Coordinator	G12	1	1.0	1	1.0	0	0.0
Safety/Risk Manager	G17	1	1.0	1	1.0	0	0.0
Total Positions & FTE		16	12.7	16	12.7	0	0.0

LAW DEPARTMENT

CONTACT INFORMATION

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

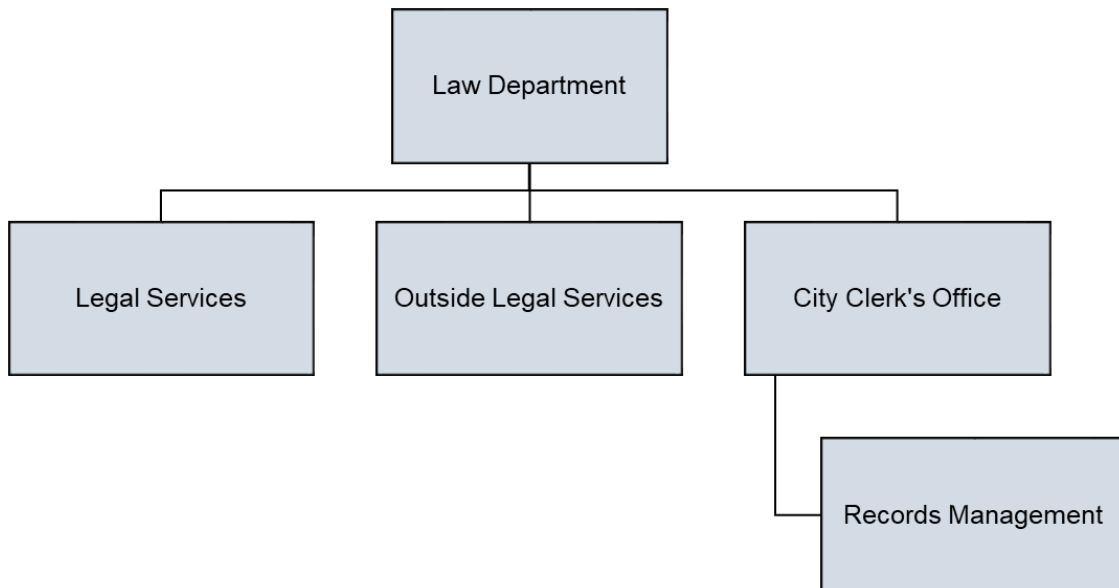
email: Hillary.Hightower@bgky.org

MISSION STATEMENT

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

DEPARTMENT SUMMARY

The City Law Department provides legal services to the City, legal advice to the Board of Commissioners and staff, and manages litigation involving the City. The Department is responsible for providing preventative legal advice, such as drafting or reviewing contracts, ordinances, municipal orders and similar legal documents, providing training on topics such as open records and open meetings laws, and researching and providing legal opinions on specific issues. The Law Department assists with the collection of City debt including pursuing actions to collect delinquent property taxes, occupational withholdings, and code compliance penalties, which also includes the drafting of necessary liens. Additionally, the Department oversees the preparation, reproduction, publication, codification, and preservation of vital, historical and permanent records.



DEPARTMENT STAFFING

	FY2025	FY2026	FY2027
Legal Services	3	3	3
City Clerk's Office	-	3	3
Total Department Staff	3	6	6

LAW DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027
EXPENSES:			
Personnel	\$ 438,407	\$ 775,857	\$ 796,712
Contractual Services	58,765	156,215	109,180
Supplies & Materials	21,524	25,875	17,320
Assets	4,638	10,000	20,000
TOTAL EXPENSES	\$ 523,334	\$ 967,947	\$ 943,212
REVENUE:			
Non-Program General Funds	\$ 308,848	\$ 833,947	\$ 707,212
Program Revenue General Funds	214,486	134,000	236,000
TOTAL REVENUE	\$ 523,334	\$ 967,947	\$ 943,212

ACCOMPLISHMENTS

- Completed review of 100% of contracts, agreements, and other legal forms within 48 hours of receipt.
- Drafted and mailed 32 Answers to Foreclosures for delinquent taxes and/or code enforcement invoices, an increase of 44% over the prior year.
- Monitored 38 Payment Plan Agreements with 20 paid in full; collected a total of \$488,124.
- Drafted and monitored nine Code Payment Plan Agreements, which resulted in the collection of \$26,665. Additionally, delinquency letters were sent to code offenders, collecting \$88,011 in outstanding fees. Code payment and delinquency collections outpaced the prior year by more than 50%.
- The City Clerk's Office responded to approximately 480 open records requests with an average response time of 1.88 days.

BOWLING GREEN KENTUCKY City of Bowling Green Open Records Request Form OAG-01, June 2021
 Email - CityClerkOpenRecords@bgky.org Phone - 270-393-3000 Fax - 270-393-3698

Request to Inspect Public Records

Pursuant to the Kentucky Open Records Act ("the Act"), KRS 61.870 et seq., the undersigned requests to inspect the public records which are described below.

Requester's contact information.

Name: _____
 Mailing Address: _____
 E-mail Address (if applicable): _____
 Records to be inspected: _____

Statement regarding the use of public records. KRS 61.870(4) defines "commercial purpose" as "the direct or indirect use of any part of a public record or records, in any form, for sale, resale, solicitation, rent, or lease of a service, or any use by which the user expects a profit either through commission, salary, or fee." However, "commercial purpose" does not include the publication or related use of the public record by a newspaper or periodical, by a radio or television station in its news or informational program, or by use in the prosecution or defense of litigation by the parties to such an action or their attorney.

This request is (choose one):
 NOT for a commercial purpose; or
 FOR a commercial purpose.

Statement regarding residency. I further state that I am a resident of Kentucky because I am (please check one), and if you are not a resident, your request will be denied:
 An individual residing in the Commonwealth; or
 A domestic business entity with a location in the Commonwealth; or
 A foreign business entity registered with the Kentucky Secretary of State; or
 An individual that is employed and works at a location within the Commonwealth; or
 An individual or business entity that owns real property within the Commonwealth; or
 An individual or business entity that has been authorized to act on behalf of an individual or business entity listed above; or
 A news-gathering organization as defined in KRS 189.635(9)(b)1a. to e.

Signature: _____ Date: _____

Pursuant to KRS 61.876(4), the Office of Attorney General has promulgated by administrative regulation this form. See 40 KAR 1:040.

LAW DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Provide quality customer service in a timely manner to the Board of Commissioners, City staff, other governmental agencies, and the general public.
2. Provide comprehensive legal advice to the Board of Commissioners, City Manager and City staff, including advice to prevent or reduce exposure to liability.
3. Negotiate, prepare and review all legal documents necessary for the operation of the City and its departments.
4. Efficiently assist the City in the collection of monies owed and in the enforcement of ordinances and regulations.
5. Represent the City in civil litigation, which also includes monitoring outside, private counsel.
6. Proactively work towards tax collection to generate revenue and reduce write offs by generating ad valorem collection letters, drafting and monitoring payment plans.
7. Proactively work toward collection of code enforcement liens, establishing and obtaining lien priority, generating code collection letters, and drafting and monitoring payment plans.
8. Maintain the integrity and sustainability of the City's official records as prescribed by law and policy.
9. Operate the records retention facility to preserve and protect records based on the life of each record series.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2025	Estimated FY2026	Proposed FY2027	Estimated Change FY26—FY27	Linkage to City Strategic Plan
1-3	Percentage of employees rating contract review services as excellent or	99.0%	99.0%	99.0%	↔	Efficient Governance
1, 2, 4, 5	Percentage of employees rating all other legal services as excellent or good	99.0%	99.0%	99.0%	↔	Efficient Governance
1, 8, 9	Administer records management with excellent customer service—maximum of five working days to complete open records requests	1.88 days	1.70 days	1.70 days	↔	Efficient Governance

LAW DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Impact/Explanation

Legal Services:

Decrease to General Fund operating accounts (\$ 10,365) No impact to services

City Clerk's Office:

Decrease to all General Fund operating accounts (5,225) No impact to services

Outside Legal Services:

Decrease to Opioid Settlement Special Revenue Fund operating account (30,000) Reduction to opioid settlement legal services

Net Adjustment to employee pay and other benefits 20,855 FY2027 cost of living adjustment, step increase, fringe benefit changes, and dental premiums increase

Total **(\$ 24,735)**

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Legal Services	\$ 492,775	\$ 539,826	\$ 541,921	\$ 2,095	+0.4%
City Clerk's Office	-	348,121	351,291	3,170	+0.9%
Outside Legal Services	30,559	80,000	50,000	(30,000)	-37.5%
TOTAL EXPENSES	\$ 523,334	\$ 967,947	\$ 943,212	(\$ 24,735)	-2.6%
REVENUE:					
Local Taxes	\$ 308,848	\$ 833,947	\$ 707,212	(\$ 126,735)	-15.2%
Miscellaneous	214,486	134,000	236,000	102,000	+76.1%
TOTAL REVENUE	\$ 523,334	\$ 967,947	\$ 943,212	(\$ 24,735)	-2.6%

POSITION DETAIL

Title	Grade	FY2026 Budgeted		FY2027 Budgeted		FY26—FY27 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Assistant City Clerk	G5	1	1.0	1	1.0	0	0.0
City Attorney	D3	1	1.0	1	1.0	0	0.0
City Clerk	G13	1	1.0	1	1.0	0	0.0
Paralegal	G11	2	2.0	2	2.0	0	0.0
Records Management Coordinator	G9	1	1.0	1	1.0	0	0.0
Total Positions & FTE		6	6.0	6	6.0	0	0.0

INFORMATION TECHNOLOGY DEPARTMENT

CONTACT INFORMATION

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

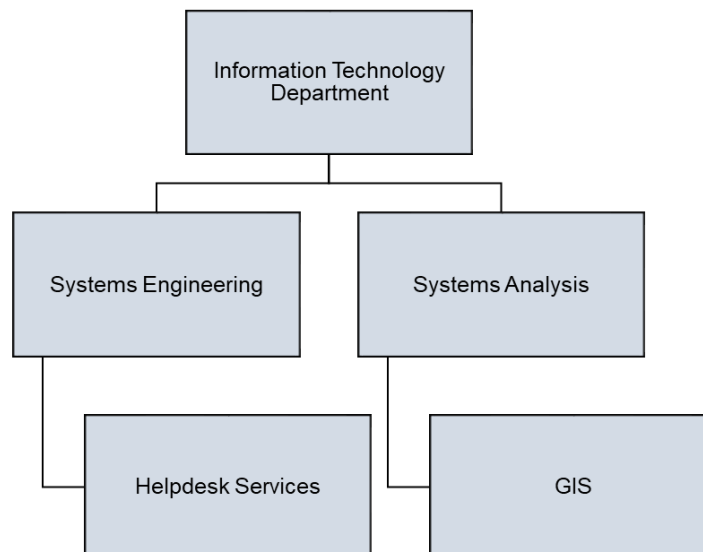
email: Donnita.Weeks@bgky.org

MISSION STATEMENT

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

DEPARTMENT SUMMARY

The Information Technology Department researches, implements, maintains, and optimizes all technology related systems needed to support the operations of the government operations. This infrastructure includes the network, hardware, communication systems, software, and cybersecurity systems at numerous City locations. The Department maintains reliable applications covering many different functions, including financials, Geographic Information Systems (GIS), records management, public safety, parks and recreation, and the City’s website. The Department’s primary purpose is to enhance operational efficiency, ensure data integrity, modernize technology, and facilitate communication among departments, officials, and residents. This is accomplished by providing end-user training, delivering technical support to staff, implementing robust cybersecurity measures to prevent data breaches, and ensuring system uptime for critical public services.



DEPARTMENT STAFFING

	FY2025	FY2026	FY2027
Management	1	1	1
Systems Analysis	6	7	7
GIS	2	4	4
Systems Engineering	3	3	3
Helpdesk Services	2	2	2
Total Department Staff	14	17	17

INFORMATION TECHNOLOGY DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027
EXPENSES:			
Personnel	\$ 1,772,851	\$ 2,085,485	\$ 2,223,745
Contractual Services	1,527,890	2,076,030	2,488,935
Supplies & Materials	904,818	1,068,900	447,450
Assets	771,635	50,000	410,000
TOTAL EXPENSES	\$ 4,977,194	\$ 5,280,415	\$ 5,570,130
REVENUE:			
Non-Program General Funds	\$ 3,139,119	\$ 4,316,715	\$ 4,675,630
Program Revenue General Funds	1,838,075	963,700	894,500
TOTAL REVENUE	\$ 4,977,194	\$ 5,280,415	\$ 5,570,130

ACCOMPLISHMENTS








- Responded to and completed 8,837 helpdesk tickets, which is a 7% reduction from the prior year. This was the first year a reduction has been realized in helpdesk tickets since 2017 and is a result of appropriate staffing levels that have provided more specialized skills and better documentation. The increased staffing have also promoted a shift from reactive responses to addressing root causes, which aids in decreasing future, repetitive tickets.
- Upgraded over 800 devices (personal computers, workstations, laptops, etc.) from Windows 10 to Windows 11 prior the end of support date to continue receiving crucial security updates.
- Received grant funding in the amount of \$165,000 from the Kentucky Office of Homeland Security for a City-wide password management system and cybersecurity assessment.
- Implemented several major software applications including: FirstDue to assist with Fire Department operations, Flock Safety Cameras for law enforcement operations in the Police Department, Samsung MagicINFO for Fire Department scheduling, and CaseGuard Studio for Public Safety redaction and opens records management.
- Conducted grant funded, external cybersecurity assessment to identify possible vulnerabilities that should be resolved to improve the City's security posture.
- Purchased and setup a loaner program for ten push-to-talk devices to utilize for special events and disaster recovery situations through AT&T's FirstNet cellular network.
- Major communications upgrades were achieved to align with the carrier's decommissioning of Primary Rate Interface (PRI) and other legacy Time-Division Multiplexing (TDM) based services in favor of more modern, IP-based solutions.

INFORMATION TECHNOLOGY DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2025	Estimated FY2026	Proposed FY2027	Estimated Change FY26—FY27	Linkage to City Strategic Plan
1, 2	Survey Rating of Network Services (1 low to 4 high)	3.31	3.30	3.31		Efficient Governance
3	Survey Rating of Application Services (1 low to 4 high)	3.11	3.10	3.12		Efficient Governance
4	Survey Rating of Desktop Services/Helpdesk (1 low to 4 high)	3.31	3.32	3.33		Efficient Governance
2	Survey Rating GIS Services (1 low to 4 high)	3.33	3.34	3.34		Efficient Governance
5	Survey Rating of Web Services (1 low to 4 high)	3.36	3.35	3.35		Efficient Governance
1-7	Survey Rating of Overall IT Services (1 low to 4 high)	3.36	3.35	3.36		Efficient Governance
4	Helpdesk staff ticket closings (% of total tickets)	37.1%	36.1%	36.2%		Efficient Governance

INFORMATION TECHNOLOGY DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

IT Operations:

Decrease to General Fund operating and Technology Capital Project Fund accounts; increase to Wireless 911 Special Revenue Fund accounts	\$ 151,455	Increase for Public Safety information technology refresh and network equipment
---	------------	---

Net adjustment to employee pay and other benefits	138,260	FY2027 cost of living adjustment, step increase, fringe benefit changes, and dental premiums increase
---	---------	---

Total	\$ 289,715	
--------------	-------------------	--

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
IT Operations	\$ 4,977,194	\$ 5,280,415	\$ 5,570,130	\$ 289,715	+5.5%
TOTAL EXPENSES	\$ 4,977,194	\$ 5,280,415	\$ 5,570,130	\$ 289,715	+5.5%
REVENUE:					
Local Taxes	\$ 3,139,119	\$ 4,316,715	\$ 4,675,630	\$ 358,915	+8.3%
Grants	144,409	-	-	-	0.0%
Miscellaneous	105,325	75,900	98,245	22,345	+29.4%
Transfers In	525,000	800,000	700,000	(100,000)	-12.5%
Use of Reserves	1,063,341	87,800	96,255	8,455	+9.6%
TOTAL REVENUE	\$ 4,977,194	\$ 5,280,415	\$ 5,570,130	\$ 289,715	+5.5%

POSITION DETAIL

Title	Grade	FY2026 Budgeted		FY2027 Budgeted		FY26—FY27 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
GIS Engineer	G14	3	3.0	3	3.0	0	0.0
GIS Mapping Assistant	80	1	0.5	1	0.5	0	0.0
Help Desk Specialist	G8	2	2.0	2	2.0	0	0.0
Information Technology Director	D1	1	1.0	1	1.0	0	0.0
IT Manager	G19	2	2.0	2	2.0	0	0.0
System Analyst I	G14	4	4.0	4	4.0	0	0.0
System Analyst II	G16	1	1.0	1	1.0	0	0.0
System Analyst III	G18	1	1.0	1	1.0	0	0.0
System Engineer I	G14	2	2.0	2	2.0	0	0.0
Total Positions & FTE		17	16.5	17	16.5	0	0.0

ADMINISTRATIVE SERVICES

This program encompasses several administrative type expenditures. The Barren River Area Development District (BRADD) charges annual dues at a rate of \$0.50 per capita population of the City. This program also funds the City's central services account where office supplies such as postal and paper are procured. Voice Over IP (VOIP) and Cell Service provides for City government telephone, communication, and cellular service needs.

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Impact/Explanation

BRADD:

Increase to General Fund operating and Opioid Settlement Special Revenue Fund accounts	\$ 126,430	Increase due to agreement with BRADD and Lifeskills for use of City's Opioid Settlement funds
--	------------	---

Central Services:

Increase to General Fund operating accounts	104,305	Increase due to expanded online and merchant service fees
---	---------	---

VOIP & Cell Service:

Increase to General Fund operating accounts	227,000	Increase due to centralization of City cell phone costs
---	---------	---

Total	\$ 457,735	
--------------	-------------------	--

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
BRADD	\$ 37,463	\$ 38,110	\$ 164,540	\$ 126,430	+331.8%
Central Services	360,459	342,415	446,720	104,305	+30.5%
VOIP & Cell Service	269,164	306,580	533,580	227,000	+74.0%
TOTAL EXPENSES	\$ 667,086	\$ 687,105	\$ 1,144,840	\$ 457,735	+66.6%
REVENUE:					
Local Taxes	\$ -	\$ 130,044	\$ 586,141	\$ 456,097	+350.7%
Miscellaneous	667,086	557,061	558,699	1,638	+0.3%
TOTAL REVENUE	\$ 667,086	\$ 687,105	\$ 1,144,840	\$ 457,735	+66.6%

POLICE DEPARTMENT

CONTACT INFORMATION

Police Chief: Michael Delaney

email: Michael.Delaney@bgky.org

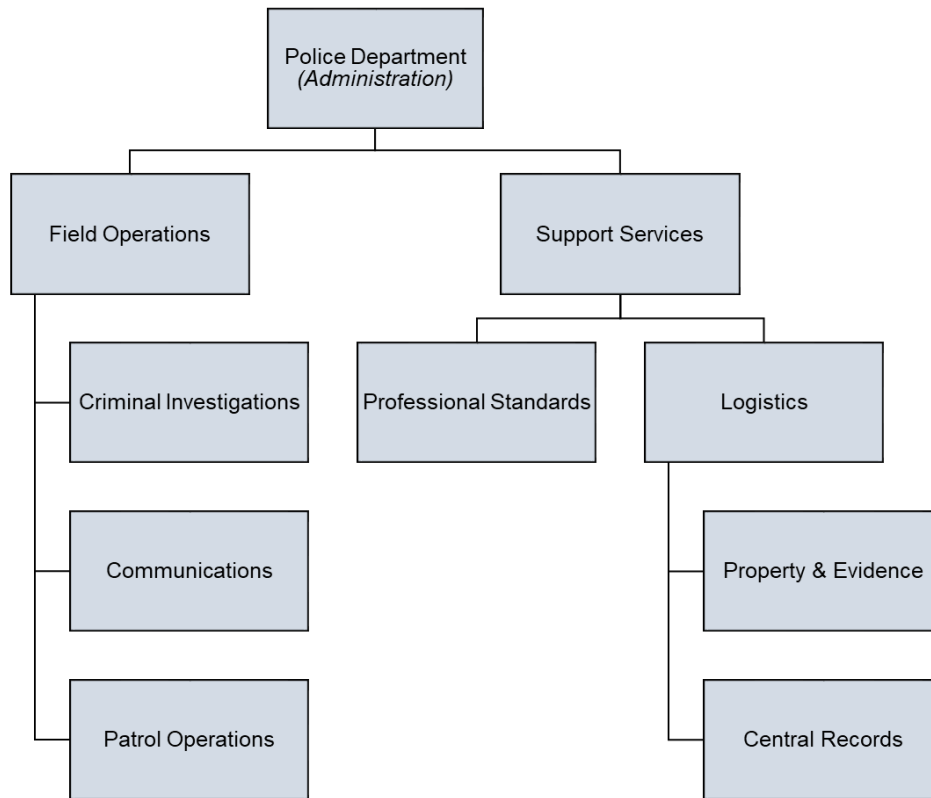
Bowling Green Police Headquarters, 911 Kentucky Street, Bowling Green KY 42101

MISSION STATEMENT

The Bowling Green Police Department commits to build trust, protect neighborhoods, and promote safe driving through communication, collaboration, and cooperation. The Department’s core principles are: service, integrity, and respect. Service by providing quality response to community needs through problem solving partnerships. Integrity by demonstrating the highest level of honesty, accountability, and ethical standards. Respect by upholding dignity, embracing diversity, and honoring the laws of the nation and Commonwealth.

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2025	FY2026	FY2027
Administration	6	7	7
Field Operations	160	162	162
Support Services	40	42	42
Total Department Staff	206	211	211

POLICE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027
EXPENSES:			
Personnel	\$ 22,477,271	\$ 23,894,907	\$ 24,312,271
Contractual Services	2,755,530	3,155,394	3,478,314
Supplies & Materials	1,672,186	1,246,170	1,082,330
Subsidies & Assistance	-	5	5
Assets	1,134,308	2,842,490	1,016,620
TOTAL EXPENSES	\$ 28,039,295	\$ 31,138,966	\$ 29,889,540
REVENUE:			
Non-Program General Funds	\$ 22,038,793	\$ 25,439,464	\$ 25,301,622
Program Revenue General Funds	861,196	430,000	449,750
Special Revenue Funds	2,520,317	3,586,611	3,766,555
Capital Project Funds	2,618,989	1,682,891	371,613
TOTAL REVENUE	\$ 28,039,295	\$ 31,138,966	\$ 29,889,540

ACCOMPLISHMENTS







- The BYPD Community Engagement team participated in more than 385 community events providing outreach, education, and support to schools, local organizations and business groups. In addition, the team maintained a strong social media presence generating nearly 20 million combined impressions and over 12,000 new followers on Facebook and Instagram.
- The Motor Unit in the Patrol Division conducted a comprehensive program review to strengthen operations and enhance community service in line with the Department's mission. Key improvements included adding three new motor officers, updating and repairing equipment, and reorganizing unit storage. As a result, unit ride times improved by 41% during April-June compared to the same period the previous calendar year.
- The Evidence unit within the Logistics Division completed the annual evidence analysis during FY2025 for 2024 calendar year. This process provided helpful information to establish budget, review storage capacity, and establish disposition objectives and potential staffing needs. The FY2025 analysis ended with a total inventory of 45,828 items, which is a 5.6% decrease from the previous year.
- The main construction phase was completed for the Whitson Public Safety Training Facility with initial move beginning June 2025. This is a collaborative, multi-year CIP for the City that will meet the needs of the department through a dedicated location for in-service training, the Bowling Green Law Enforcement Academy (BGLEA) students and staff, and the Communications disaster recovery site.

POLICE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Collaborate with the IT and Finance Departments to fully upfit the Communications Center within the new Public Safety Training Center. Successfully instruct BGLEA Class #10 as first academy class to complete training in the new facility.
2. Continue to maintain and enhance social media platforms through the Public Information Officer Team. This Team is responsible for general public education, information sharing, and providing clear, concise communication.
3. Continue to develop and improve recruiting and retention strategies by hiring new recruits, dispatchers, and certified officers. Maintain highest levels of service, integrity, and respect for residents of Bowling Green.
4. Utilize the Professional Standards Division and Department to oversee and further develop the BGLEA to produce successful recruit officers and provide ongoing training through in-service classes.
5. Monitor and examine the Patrol fleet inventory to meet departmental needs.
6. Continue to grow the Patrol Division through recruitment and retention to increase the number of Officers on shift to respond to the needs of a growing community. Continue to implement BGPD-R program to hire qualified retired officers to provide specific police services.
7. Continue to educate the community and local businesses on crime prevention and awareness through press conferences and speaking events coordinated by the Public Information Officer and Community Relations Engagement teams. Continue the bilingual Community Police Academy (CPA) for the Spanish speaking community, add a session for the Burmese community, and host two Junior Police Academy sessions.
8. Continue to focus on Department mental health and wellness through the partnership with the Wellness/Resiliency Coordinator and Peer Support Team. Implement year four of the five year BGPD Wellness Model that utilizes awareness, education, and hands-on skill training.
9. Continue to develop and utilize the Crime Analyst position to monitor crime rates and trends through advanced training, data collection, and analysis. Explore options for developing a real-time crime center within the department.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2025	Estimated FY2026	Proposed FY2027	Estimated Change FY26—FY27	Linkage to City Strategic Plan
3-6	Total average response time from receipt of emergency/priority 1 calls to arrival on scene (in seconds)	430	398	423		City Workforce Development
7, 9	Federal/State Records Audit	Pass	Pass	Pass		Efficient Governance
3, 4, 7, 8	Number of sustained complaints made against sworn personnel during reporting period	1	4	2		City Workforce Development
1, 2, 7, 9	Error rate reflected in Criminal Justice Information Systems, Law Information Network of Kentucky (LINK) National Crime Information Center (NCIC) Audit	0%	0%	0%		Efficient Governance
3, 4, 7	Homicide Solvability	100%	100%	100%		Strong Neighborhoods
2, 7	Total Number of Facebook Posts	784	975	1,200		Strong Neighborhoods

POLICE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Administration:

Increase to General Fund and Police Housing Special Revenue fund operating accounts	\$ 3,000	Increase to operating accounts
---	----------	--------------------------------

Professional Standards:

Decrease to Equipment Replacement Capital Project Fund accounts; increase to General Fund operating and Police Improvement Special Revenue Fund accounts	76,620	Increase due to purchase of simunition equipment
--	--------	--

Logistics:

Decrease to General Fund and Police Housing Special Revenue Fund operating accounts	(193,185)	Decrease due to prior year replacement of portable radios and transfer of cell phone budget to city-wide centralized account
---	-----------	--

Communications:

Decrease to General Fund operating and 800 Trunking Radio Capital Project Fund accounts; increase to E911 and Wireless 911 Special Revenue Fund accounts	(622,960)	Decrease due to prior year purchase of new microwave system and security cameras for public safety radio towers
--	-----------	---

Investigations:

Decrease to General Fund operating and Equipment Replacement Capital Project Fund accounts	(197,185)	Decrease due to prior year vehicle replacements
--	-----------	---

Patrol Operations:

Decrease to General Fund operating and Equipment Replacement Capital Project Fund accounts	(733,080)	Decrease is due to prior year purchase and replacement of vehicles and equipment
--	-----------	--

Net adjustment to employee pay and other benefits	417,364	FY2027 cost of living adjustment, step increase, fringe benefit changes, and dental premiums increase
---	---------	---

Total

(\$ 1,249,426)



POLICE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Administration	\$ 1,960,062	\$ 1,916,113	\$ 1,958,582	\$ 42,469	+2.2%
Professional Standards	2,466,084	2,511,399	2,629,795	118,396	+4.7%
Logistics	2,454,181	1,603,670	1,391,566	(212,104)	-13.2%
Communications	3,479,431	5,105,884	4,650,654	(455,230)	-8.9%
Investigations	3,303,486	3,626,197	3,892,704	266,507	+7.3%
Patrol Operations	14,376,051	16,375,703	15,366,239	(1,009,464)	-6.2%
TOTAL EXPENSES	\$ 28,039,295	\$ 31,138,966	\$ 29,889,540	(\$ 1,249,426)	-4.0%
REVENUE:					
Local Taxes	\$ 22,038,793	\$ 25,439,464	\$ 25,301,622	(\$ 137,842)	-0.5%
Licenses/Permits	275,850	285,000	270,000	(15,000)	-5.3%
Grants	2,158,425	1,784,812	1,739,223	(45,589)	-2.6%
Fees	226,778	227,500	271,000	43,500	+19.1%
Miscellaneous	473,203	1,003,560	520,410	(483,150)	-48.1%
Transfers In	2,866,246	1,505,112	739,554	(765,558)	-50.9%
Use of Reserves	-	893,518	1,047,731	154,213	+17.3%
TOTAL REVENUE	\$ 28,039,295	\$ 31,138,966	\$ 29,889,540	(\$ 1,249,426)	-4.0%



POLICE DEPARTMENT, *continued*

POSITION DETAIL

Title	Grade	<u>FY2026 Budgeted</u>		<u>FY2027 Budgeted</u>		<u>FY26—FY27 Variance</u>	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	G5	1	1.0	4	4.0	+3	+3.0
Admin Services Supervisor	G8	1	1.0	1	1.0	0	0.0
Adv. Comm. Dispatcher	G7	5	5.0	9	9.0	+4	+4.0
Assistant Communications Manager	G14	1	1.0	1	1.0	0	0.0
Adv. Police Officer	P1	23	23.0	18	18.0	-5	-5.0
Assistant Police Chief	P4	4	4.0	4	4.0	0	0.0
Communications Center Manager	G17	1	1.0	1	1.0	0	0.0
Communications Dispatcher I	G5	9	9.0	6	6.0	-3	-3.0
Communications Dispatcher II	G7	7	7.0	6	6.0	-1	-1.0
Communications Supervisor	G11	6	6.0	6	6.0	0	0.0
Crime Analyst	G5	1	1.0	1	1.0	0	0.0
Deputy Police Chief	P5	2	2.0	2	2.0	0	0.0
Executive Assistant	G10	1	1.0	1	1.0	0	0.0
Master Police Officer	P1	36	36.0	35	35.0	-1	-1.0
Office Associate I	G1	2	2.0	1	1.0	-1	-1.0
Office Associate II	G3	4	4.0	2	2.0	-2	-2.0
Police Cadet I	10	16	8.0	16	8.0	0	0.0
Police Captain	P3	7	7.0	7	7.0	0	0.0
Police Chief	D2	1	1.0	1	1.0	0	0.0
Police Intern	10	1	0.5	1	0.5	0	0.0
Police Officer	P1	56	56.0	62	62.0	+6	+6.0
Police Officer BGPD-R	P1-R	1	1.0	1	1.0	0	0.0
Police Sergeant	P2	17	17.0	17	17.0	0	0.0
Property Custodian	G3	2	2.0	2	2.0	0	0.0
School Crossing Guard	10	5	0.915	5	0.915	0	0.0
Victim Advocate	G8	1	1.0	1	1.0	0	0.0
Total Positions & FTE		211	198.415	211	198.415	0	0.0

FIRE DEPARTMENT

CONTACT INFORMATION

Fire Chief: Justin Brooks

email: Justin.Brooks@bgky.org

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

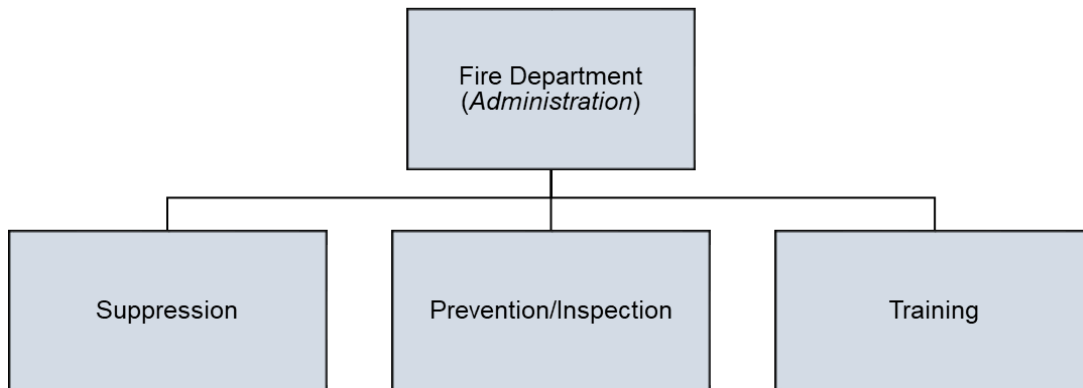
MISSION STATEMENT

The Fire Department's mission is to serve, save, and protect. Make it better.

DEPARTMENT SUMMARY

The Bowling Green Fire Department (BGFD) proudly serves over 78,000 residents covering over forty-two square miles by providing emergency response, fire prevention, and public education services. Emergency response services include firefighting, emergency medical services, technical rescue, hazardous materials response, and aircraft rescue.

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



DEPARTMENT STAFFING

	FY2025	FY2026	FY2027
Administration	6	7	7
Suppression	144	154	154
Prevention/Inspection	10	10	10
Training	6	6	6
Total Department Staff	166	177	177

FIRE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027
EXPENSES:			
Personnel	\$ 22,619,053	\$ 23,449,811	\$ 23,927,171
Contractual Services	10,391,274	1,240,450	1,738,410
Supplies & Materials	765,698	771,160	982,930
Subsidies & Assistance	2,000	2,000	22,000
Assets	187,656	2,721,650	5,262,000
TOTAL EXPENSES	\$ 33,965,681	\$ 28,185,071	\$ 31,932,511
REVENUE:			
Non-Program General Funds	\$ 17,540,035	\$ 20,347,345	\$ 20,160,510
Program Revenue General Funds	282,853	61,500	67,500
Special Revenue Funds	12,228,980	5,084,226	5,867,001
Capital Project Funds	3,913,813	2,692,000	5,837,500
TOTAL REVENUE	\$ 33,965,681	\$ 28,185,071	\$ 31,932,511

ACCOMPLISHMENTS

- In FY2025, the Department responded to 10,004 calls, which is an increase of 14.5% over the previous year.
- A total of 94 fire code investigations were completed, which is an increase of 14.6% over the prior year.
- Secured grant funding in the amount of \$560,022 to construct a new live burn facility to be located at the Public Safety Training Center.
- Cave rescue was added as a discipline within the BGFDF's technical rescue program to better serve the over 13 miles of cave passages within the City limits. Three BGFDF employees have completed the Cave Rescue Technician course.
- Water recovery was added to the scope of services with a new boat, sonar system, and underwater drone.








FIRE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2025	Estimated FY2026	Proposed FY2027	Estimated Change FY26—FY27	Linkage to City Strategic Plan
2, 3, 6, 8	Percent of emergency responses with travel times less than or equal to four minutes	81.0%	81.0%	82.0%		Efficient Governance
2, 3, 6, 8	Percent of emergency responses where the first unit arrives on scene within six minutes, twenty seconds or under	91.0%	91.0%	92.0%		Efficient Governance
2, 8	Percent of emergency responses where turnout times are one minute, twenty seconds or under	67.0%	70.0%	72.0%		Efficient Governance
2, 4, 8	Hours of training per sworn personnel	353	355	360		City Workforce Development
2, 3, 6	Percent of property saved to pre-incident value	97.0%	98.0%	98.0%		Strong Neighborhoods

FIRE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Impact/Explanation

Administration:

Decrease to General Fund operating accounts (\$ 20,170) No impact to services

Suppression:

Increase to Fire Improvement Special Revenue Fund and Fire Capital Improvement Fund accounts 2,841,140 Increase due to CIP for the purchase of three replacement vehicles and three replacement apparatus

Prevention/Inspection:

Decrease to General Fund operating and Fire Improvement Fund accounts (32,945) Decrease from transfer of cell phone budget to city-wide centralized account and removal of prior year one-time purchase

Training:

Decrease to General Fund operating accounts (36,530) No impact to services

Repairs & Facilities Maintenance:

Decrease to General Fund operating accounts; increase to Fire Improvement Fund and Fire Capital Improvement Fund accounts 546,100 Increase due to CIP project for construction of an additional bay at Airport Fire Station No. 2

Technical Rescue:

Decrease to General Fund operating accounts (27,515) Decrease due to prior year one-time employee development training

Net adjustment to employee pay and other benefits 477,360 FY2027 cost of living adjustment, step increase, fringe benefit changes, and dental premiums increase

Total \$ 3,747,440

FIRE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Administration	\$ 1,893,849	\$ 2,133,697	\$ 2,139,677	\$ 5,980	+0.3%
Suppression	19,640,422	22,965,122	26,165,241	3,200,119	+13.9%
Prevention/Inspection	1,102,363	1,116,131	1,150,672	34,541	+3.1%
Training	889,592	933,876	922,091	(11,785)	-1.3%
Repairs & Facilities Maintenance	10,156,082	926,875	1,472,975	546,100	+58.9%
Technical Rescue	283,373	109,370	81,855	(27,515)	-25.2%
TOTAL EXPENSES	\$ 33,965,681	\$ 28,185,071	\$ 31,932,511	\$ 3,747,440	+13.3%
REVENUE:					
Local Taxes	\$ 21,640,793	\$ 24,351,345	\$ 24,935,510	\$ 584,165	+2.4%
Bond/Note/Lease Proceeds	-	2,442,000	5,087,500	2,645,500	+108.3%
Grants	1,265,302	1,021,680	1,034,385	12,705	+1.2%
Fees	35,610	39,000	45,000	6,000	+15.4%
Miscellaneous	364,187	70,750	69,250	(1,500)	-2.1%
Transfers In	1,513,391	260,296	760,866	500,570	+192.3%
Use of Reserves	9,146,398	-	-	-	N/A
TOTAL REVENUE	\$ 33,965,681	\$ 28,185,071	\$ 31,932,511	\$ 3,747,440	+13.3%



FIRE DEPARTMENT, *continued*

POSITION DETAIL

Title	Grade	FY2026 Budgeted		FY2027 Budgeted		FY26—FY27 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	G5	0	0.0	1	1.0	+1	+1.0
Advanced Firefighter / EMT	F2	26	26.0	31	31.0	+5	+5.0
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
Community Engagement Coordinator	G6	0	0.0	1	1.0	+1	+1.0
Deputy Fire Chief	F5	2	2.0	2	2.0	0	0.0
Executive Assistant	G10	1	1.0	0	0.0	-1	-1.0
Executive Asst / Public Info Officer	G12	0	0.0	1	1.0	+1	+1.0
Fire Battalion Chief	F4	6	6.0	6	6.0	0	0.0
Fire Captain / EMT	F3	35	35.0	35	35.0	0	0.0
Fire Captain/Investigator (Senior Fire Investigator)	F3	1	1.0	1	1.0	0	0.0
Fire Chief	D2	1	1.0	1	1.0	0	0.0
Fire Code Inspector	G8	2	2.0	2	2.0	0	0.0
Fire Community Risk Reduction & Education Coordinator	G6	1	1.0	0	0.0	-1	-1.0
Fire Engineer / EMT	F2	33	33.0	33	33.0	0	0.0
Fire Inspection Supervisor	G13	1	1.0	1	1.0	0	0.0
Fire Investigator	F2	2	2.0	2	2.0	0	0.0
Fire Training Instructor	F2	1	1.0	1	1.0	0	0.0
Firefighter	F1	17	17.0	10	10.0	-7	-7.0
Firefighter / EMT	F1	39	39.0	41	41.0	+2	+2.0
Office Associate I	G1	1	1.0	1	1.0	0	0.0
Office Associate II	G3	2	2.0	1	1.0	-1	-1.0
Project Coordinator	80	3	1.23	3	1.23	0	0.0
Quartermaster	G11	1	1.0	1	1.0	0	0.0
Total Positions & FTE		177	175.23	177	175.23	0	0.0



OTHER PUBLIC SAFETY

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Impact/Explanation

Police & Fire Retirees:

Increase to Police & Fire Pension Fund accounts	\$ 42,350	Increase due to additional beneficiary payments
---	-----------	---

Total	\$ 42,350
--------------	------------------

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Police & Fire Retirees	\$ 697,761	\$ 725,000	\$ 767,350	\$ 42,350	+5.8%
TOTAL EXPENSES	\$ 697,761	\$ 725,000	\$ 767,350	\$ 42,350	+5.8%
REVENUE:					
Local Taxes	\$ -	\$ 17,000	\$ 18,350	\$ 1,350	+7.9%
Miscellaneous	697,761	390,000	390,000	-	0.0%
Use of Reserves	-	318,000	359,000	41,000	+12.9%
TOTAL REVENUE	\$ 697,761	\$ 725,000	\$ 767,350	\$ 42,350	+5.8%



PUBLIC WORKS DEPARTMENT

CONTACT INFORMATION

Public Works Director: Andy Souza

email: Andy.Souza@bgky.org

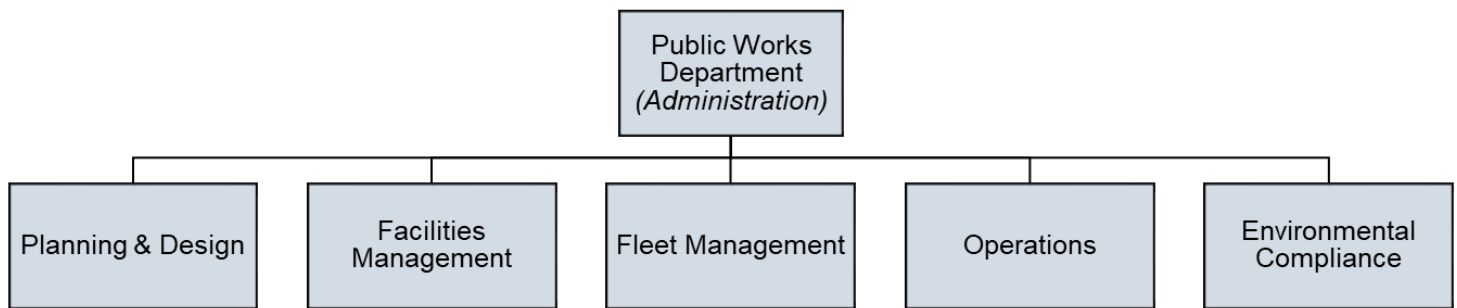
Public Works Administration, 1011 College Street, Bowling Green KY 42101

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 professional staff who are dedicated to maintaining over 288 miles of City streets, 88 miles of storm sewers, 1,074 stormwater injection wells and sinkholes, 152 miles of City sidewalk as well as 53 miles of State sidewalk, 23 signalized intersections, 11,741 signs, over 700 City vehicles and major pieces of equipment, and maintenance for 21 facilities, including the Convention Center and Hobson House. The Department is accredited by the American Public Works Association (APWA) and comprised of the following six divisions: Administration, Facilities, Fleet, Operations, Planning and Design, and Environmental Compliance.



DEPARTMENT STAFFING

	FY2025	FY2026	FY2027
Administration	3	3	3
Planning & Design	10	10	10
Facilities Management	3	4	4
Fleet Management	12	13	13
Operations	34	35	35
Environmental Compliance	4	4	4
Total Department Staff	66	69	69

PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027
EXPENSES:			
Personnel	\$ 6,135,956	\$ 6,942,920	\$ 7,218,691
Contractual Services	15,248,454	12,823,130	14,304,100
Supplies & Materials	1,798,416	2,067,935	2,150,015
Subsidies & Assistance	3,654	-	-
Assets	1,728,426	1,240,000	935,000
TOTAL EXPENSES	\$ 24,914,906	\$ 23,073,985	\$ 24,607,806
REVENUE:			
Non-Program General Funds	\$ 1,772,102	\$ 8,290,470	\$ 8,899,719
Program Revenue General Funds	173,347	35,000	28,500
Special Revenue Funds	3,450,450	3,438,755	3,751,495
Capital Project Funds	13,724,813	5,136,000	5,095,000
Internal Service Funds	5,794,194	6,173,760	6,833,092
TOTAL REVENUE	\$ 24,914,906	\$ 23,073,985	\$ 24,607,806

ACCOMPLISHMENTS

- A total of 4,052 linear feet of sidewalk was repaired and/or replaced through the Sidewalk Rehabilitation Program, which is an increase of 43.6% from the previous year.
- The Operations Division completed leaf season and snow and ice removal seasons with no loss time injuries or accidents.
- The Fleet Division technicians completed 1,205 repair maintenance work orders, which is 34.3% more compared to the prior year.
- Received the American Public Works Association (APWA) Kentucky Chapter Streetscape Category Award for the "The Fringe" Project.
- Received the American Public Works Association (APWA) Kentucky Chapter Roadway Category Award for the Westen Street Intersection Improvements.
- Completed 485 street cut inspections, an increase of 13.3% over the prior year.
- A total of 1,295 vehicles moved through the two Household Hazardous Waste Days, an increase of 310 or 31.2% more than the prior year.

PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2025	Estimated FY2026	Proposed FY2027	Estimated Change FY26—FY27	Linkage to City Strategic Plan
1, 7	Time to review non-commercial building permits (days)	3.06	3.0	3.0		Efficient Governance
1, 7, 8	Percent of applicable building permits inspected during construction	93.7%	95.0%	95.0%		Efficient Governance
1, 6, 7	Time to complete preventative fleet maintenance work orders (hours)	4.4	4.0	4.0		Efficient Governance
1, 6, 7	Fleet Technician production, percentage of billable hours	71.0%	72.0%	73.0%		Efficient Governance
1, 4-8	Time from receipt of Operations service request to date of completion (days)	4.6	4.0	3.5		Efficient Governance
1, 5, 7	Average time to deliver Environmental Compliance comments to non-commercial building permit applicants (days)	3.0	2.9	4.5		Strong Neighborhoods

PUBLIC WORKS DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Administration:

Increase to General Fund operating accounts	\$ 5,945	No impact to services
---	----------	-----------------------

Planning & Design:

Decrease to Future Road Capital Project Fund accounts and General Fund operating accounts; increase to Liquid Fuel Tax Special Revenue Fund accounts	(388,040)	Decrease is a result of one-time CIP projects approved in the prior year
--	-----------	--

Operations Management:

Decrease to Liquid Fuel Tax Special Revenue Fund and Equipment Replacement Capital Project Fund accounts	(1,379,260)	Decrease is due to prior year capital equipment replacements and CIP project to rehab Commerce Street
--	-------------	---

Fleet Management:

Decrease to Fleet Maintenance Internal Service Fund operating accounts	(103,290)	Decrease is a result of prior year vehicle and equipment purchases
--	-----------	--

Facilities Management:

Increase to Facilities Maintenance Internal Service Fund and Municipal Facilities Capital Project Fund accounts	3,498,080	Increase due to CIP project for Municipal Building and the addition of the PSTC facility expenses
---	-----------	---

Environmental Compliance:

Decrease to Landfill Closure Special Revenue Fund and Stormwater Infrastructure Improvement Capital Project Fund accounts; increase to General Fund operating accounts	(375,385)	Decrease is due to prior year CIP projects for storm infrastructure rehabilitation and mitigation
--	-----------	---

Net adjustment to employee pay and other benefits	275,771	FY2027 cost of living adjustment, step increase, fringe benefit changes, and dental premiums increase
---	---------	---

Total	\$ 1,533,821	
--------------	---------------------	--

PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Administration	\$ 993,049	\$ 397,339	\$ 444,523	\$ 47,184	+11.9%
Planning & Design	7,857,284	2,587,106	2,251,343	(335,763)	-13.0%
Operations Management	8,146,436	9,267,788	8,034,983	(1,232,805)	-13.3%
Fleet Management	3,049,481	3,767,355	3,682,043	(85,312)	-2.3%
Facilities Management	3,882,441	3,929,405	7,435,807	3,506,402	+89.2%
Environmental Compliance	986,215	3,124,992	2,759,107	(365,885)	-11.7%
TOTAL EXPENSES	\$ 24,914,906	\$ 23,073,985	\$ 24,607,806	\$ 1,533,821	+6.6%
REVENUE:					
Local Taxes	\$ 1,972,102	\$ 8,490,470	\$ 9,099,719	\$ 609,249	+7.2%
Licenses/Permits	950	2,500	1,000	(1,500)	-60.0%
Grants	1,390,922	1,422,500	1,002,000	(420,500)	-29.6%
Charges for Services	2,963,145	3,131,295	3,758,685	627,390	+20.0%
Fees	-	-	2,099,985	2,099,985	N/A
Miscellaneous	3,162,485	205,200	442,200	237,000	+115.5%
Transfers In	15,425,302	7,481,779	6,457,318	(1,024,461)	-13.7%
Use of Reserves	-	2,340,241	1,746,899	(593,342)	-25.4%
TOTAL REVENUE	\$ 24,914,906	\$ 23,073,985	\$ 24,607,806	\$ 1,533,821	+6.6%



PUBLIC WORKS DEPARTMENT, *continued*

POSITION DETAIL

Title	Grade	<u>FY2026 Budgeted</u>		<u>FY2027 Budgeted</u>		<u>FY26—FY27 Variance</u>	
		Positions	FTE	Positions	FTE	Positions	FTE
Assistant City Engineer	G18	1	1.0	1	1.0	0	0.0
Automotive Technician	G6	4	4.0	1	0.5	-3	-3.5
Automotive Technician-Master	G6	0	0.0	4	4.0	+4	+4.0
City Engineer	G21	2	2.0	2	2.0	0	0.0
City Surveyor I	G14	1	1.0	1	1.0	0	0.0
City Surveyor II	G16	1	1.0	1	1.0	0	0.0
Civil Engineer I	G14	1	1.0	1	1.0	0	0.0
Medium/Heavy Truck Technician-Certified	G7	1	1.0	1	1.0	0	0.0
Medium/Heavy Truck Technician-Master	G7	0	0.0	1	1.0	+1	+1.0
Construction Coordinator I	G7	3	3.0	3	3.0	0	0.0
Construction Coordinator II	G9	2	2.0	2	2.0	0	0.0
Crew Leader	G6	4	4.0	4	4.0	0	0.0
Crew Supervisor II	G8	2	2.0	2	2.0	0	0.0
Emergency Vehicle Technician	G8	1	1.0	1	1.0	0	0.0
Environmental Compliance Coordinator	G12	1	1.0	1	1.0	0	0.0
Environmental Manager	G18	1	1.0	1	1.0	0	0.0
Equipment Technician	70	1	0.5	0	0.0	-1	-0.5
Executive Assistant	G10	1	1.0	1	1.0	0	0.0
Facilities Manager	G15	1	0.9	1	0.9	0	0.0
Facilities Technician I	G5	1	1.0	1	1.0	0	0.0
Facilities Technician II	G7	1	1.0	1	1.0	0	0.0
Fleet Inventory Coordinator	G7	1	1.0	1	1.0	0	0.0
Fleet Manager	G15	1	1.0	1	1.0	0	0.0
Fleet Supervisor	G10	2	2.0	2	2.0	0	0.0
Geologist	G16	1	1.0	1	1.0	0	0.0
Master Automotive Technician	G6	1	1.0	0	0.0	-1	-1.0
Office Associate I	G1	1	1.0	1	1.0	0	0.0
Office Associate II	G3	2	2.0	2	2.0	0	0.0
Operations Division Manager	G15	1	1.0	1	1.0	0	0.0
Operations Technician I	G1	12	12.0	10	10.0	-2	-2.0
Operations Technician II	G3	4	4.0	4	4.0	0	0.0
Operations Technician III	G5	9	9.0	11	11.0	+2	+2.0
Public Works Director	D1	1	1.0	1	1.0	0	0.0
Public Works Planner	G13	1	1.0	1	1.0	0	0.0
Signal Technician II	G6	2	2.0	2	2.0	0	0.0
Total Positions & FTE		69	68.4	69	68.4	0	0.0

PUBLIC TRANSIT

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Impact/Explanation

Public Transit:

Increase to BG Transit Grant Fund accounts \$ 15,600 Increase in operating fares

Total

\$ 15,600

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Public Transit	\$ 3,980,345	\$ 946,000	\$ 961,600	\$ 15,600	+1.6%
TOTAL EXPENSES	\$ 3,980,345	\$ 946,000	\$ 961,600	\$ 15,600	+1.6%
REVENUE:					
Grants	\$ 3,033,175	\$ -	\$ -	\$ -	0.0%
Miscellaneous	29,168	12,000	12,600	600	+5.0%
Fees	90,152	84,000	99,000	15,000	+17.9%
Transfers In	560,000	850,000	760,000	(90,000)	-10.6%
Use of Reserves	267,850	-	90,000	90,000	N/A
TOTAL REVENUE	\$ 3,980,345	\$ 946,000	\$ 961,600	\$ 15,600	+1.6%



PARKS & RECREATION DEPARTMENT

CONTACT INFORMATION

Parks & Recreation Director: Brent Belcher

email: Brent.Belcher@bgky.org

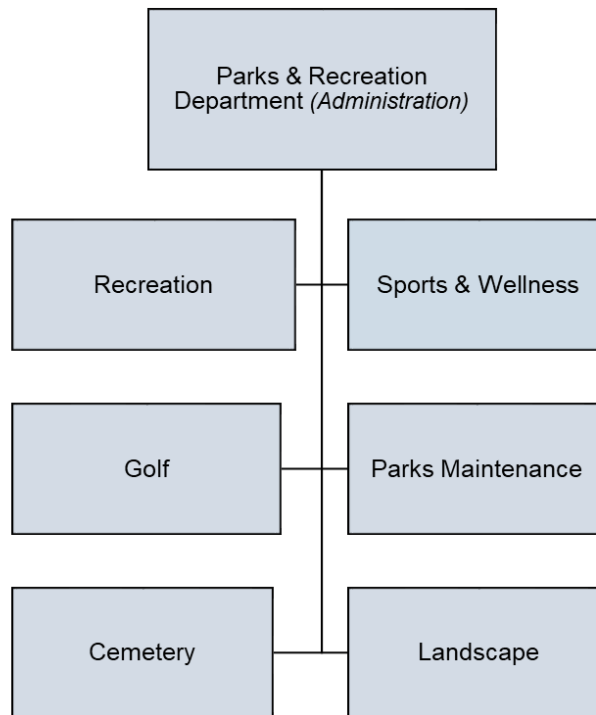
Parks & Recreation Administration, 225 E 3rd Avenue, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

The Parks & Recreation Department strives to offer a system of conveniently located neighborhood and community parks, attractive modern facilities, and family-oriented activities that are affordable and accessible to all users. The total number of City parks and facilities is 29, which encompasses an area of 976.4 acres; Lee Square is the smallest at 0.25 acres, while Hobson Grove is the largest at 225 acres. Selected park features include: 3 community centers, 3 golf courses, 4 disc golf courses, 11 ball fields, 13 Bermuda soccer fields, 17 tennis courts, 6 outdoor volleyball courts, and 24 playgrounds.



DEPARTMENT STAFFING

	FY2025	FY2026	FY2027
Administration	13	13	14
Recreation	120	120	123
Sports & Wellness	99	96	96
Golf	53	53	53
Parks Maintenance	32	34	33
Cemetery	10	10	10
Landscape	8	10	10
Total Department Staff	335	336	339

PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027
EXPENSES:			
Personnel	\$ 7,731,880	\$ 8,995,784	\$ 9,354,419
Contractual Services	5,229,286	14,794,905	11,417,629
Supplies & Materials	1,561,611	1,805,620	1,822,915
Subsidies & Assistance	8,000	8,000	10,000
Assets	1,127,750	1,298,150	577,000
Contingency & Other	28	150	150
TOTAL EXPENSES	\$ 15,658,555	\$ 26,902,609	\$ 23,182,113
REVENUE:			
Non-Program General Funds	\$ 3,592,864	\$ 10,147,856	\$ 7,148,602
Program Revenue General Funds	3,416,920	3,146,853	3,215,961
Special Revenue Funds	1,916,235	2,612,750	3,652,350
Capital Project Funds	6,732,536	10,995,150	9,165,200
TOTAL REVENUE	\$ 15,658,555	\$ 26,902,609	\$ 23,182,113

ACCOMPLISHMENTS

- Paul Walker Golf Course revenue rose by \$21,000, or an increase of 5.5%, over the prior year.
- Fitness Center participation rose to over 100,000, an increase of 8.5% in one year.
- The BGPR Master Plan process produced over 2,800 voices, 1,100 website visitors, 530 community survey submissions, 5,500 independent responses, and ten recommendations to guide BGPR in the future.
- Two new playgrounds were installed and opened at Parker-Bennett Neighborhood Park and Reservoir Hill Park, yielding positive public responses.
- BGPR was honored at the Kentucky Recreation & Parks Society 2025 Annual Conference, alongside Warren County Parks and Recreation, as Co-Department of the Year for the Commonwealth of Kentucky.



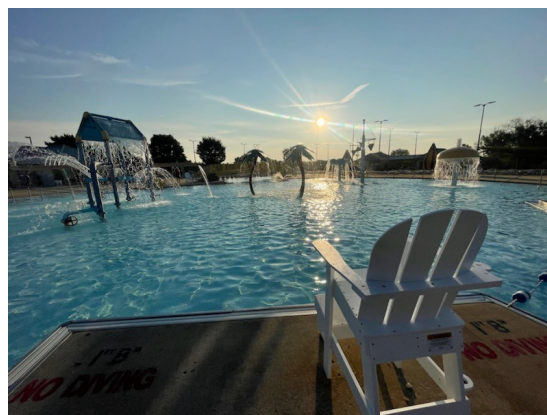
PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2025	Estimated FY2026	Proposed FY2027	Estimated Change FY26—FY27	Linkage to City Strategic Plan
1, 3, 6	Fitness Center/Program participation, per capita	102,673 130%	100,000 110%	100,000 110%	↔	Efficient Governance
1-6, 9	Russell Sims Aquatic Center participation / part-time hour used	63,066 19,515 3.22	67,000 19,500 3.44	70,000 19,500 3.59	↔	Efficient Governance
1-3, 8	Golf participation / part-time hour used	96,178 32,768 2.98	99,000 33,000 3.00	100,000 33,000 3.03	↑	Efficient Governance



PARKS & RECREATION DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Administration:

Increase in General Fund operating accounts	\$ 4,775	No impact to services
---	----------	-----------------------

Maintenance:

Decrease to General Fund operating, Equipment Replacement Capital Project Fund, and Downtown Development Capital Project Fund accounts; increase to Riverfront Park Development Capital Project Fund accounts and Parks Capital Improvement Capital Project Fund accounts	(1,571,505)	Decrease is a result of prior CIP budgets for Pedigo and Lampkin Park improvements, playground replacements, and repairs at Circus Square Park
---	-------------	--

Recreation:

Decrease in Parks Capital Improvement Capital Project Fund accounts; increase in General Fund and Aquatic General Fund operating accounts	66,202	Increase is due to the repair and painting of the Russell Sims Aquatics Center pool bottom
---	--------	--

Sports & Wellness:

Decrease in General Fund operating accounts	(880)	No impact to services
---	-------	-----------------------

Golf:

Decrease to General Fund, Equipment Replacement Capital Project Fund, and Parks Capital Improvement Project Fund accounts	(2,472,953)	Decrease is a result of prior year CIP budget for reconstruction of Paul Walker Pro Shop and cart barn
---	-------------	--

Cemetery:

Decrease to General Fund operating accounts; increase to Equipment Replacement Capital Project Fund account	(26,510)	No impact to services
---	----------	-----------------------

Landscape:

Decrease to General Fund operating accounts; increase to Equipment Replacement and Downtown Development Capital Project Fund accounts	(78,260)	Decrease due to prior year CIP for renovations to the Landscape facility
---	----------	--

Net adjustment to employee pay and other benefits	358,635	FY2027 cost of living adjustment, step increase, fringe benefit changes, three part-time positions added mid-FY2026, and dental premiums increase
---	---------	---

Total	(\$ 3,720,496)	
--------------	-----------------------	--

PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Administration	\$ 1,592,017	\$ 1,027,167	\$ 1,149,545	\$ 122,378	+11.9%
Maintenance	5,853,647	13,692,469	12,079,448	(1,613,021)	-11.8%
Recreation	2,082,617	2,326,912	2,535,153	208,241	+8.9%
Sports & Wellness	1,260,905	1,246,333	1,273,071	26,738	+2.1%
Golf	2,831,818	5,998,582	3,578,500	(2,420,082)	-40.3%
Cemetery	1,127,619	1,137,173	1,149,537	12,364	+1.1%
Landscape	909,932	1,473,973	1,416,859	(57,114)	-3.9%
TOTAL EXPENSES	\$ 15,658,555	\$ 26,902,609	\$ 23,182,113	(\$ 3,720,496)	-13.8%
REVENUE:					
Local Taxes	\$ 5,109,099	\$ 11,156,649	\$ 7,898,912	(\$ 3,257,737)	-29.2%
Grants	108,333	-	-	-	0.0%
Fees	5,731	6,000	7,500	1,500	+25.0%
Charges for Services	290,889	233,470	186,825	(46,645)	-20.0%
Miscellaneous	597,254	327,193	324,875	(2,318)	-0.7%
Parks & Rec Fees	1,101,289	1,127,965	1,157,006	29,041	+2.6%
Golf Fees	1,753,927	1,695,475	1,783,155	87,680	+5.2%
Transfers In	6,692,033	10,180,101	6,372,487	(3,807,614)	-37.4%
Use of Reserves	-	2,175,756	5,451,353	3,275,597	+150.5%
TOTAL REVENUE	\$ 15,658,555	\$ 26,902,609	\$ 23,182,113	(\$ 3,720,496)	-13.8%



PARKS & RECREATION DEPARTMENT, *continued*

POSITION DETAIL

Title	Grade	<u>FY2026 Budgeted</u>		<u>FY2027 Budgeted</u>		<u>FY26—FY27 Variance</u>	
		Positions	FTE	Positions	FTE	Positions	FTE
Adaptive Recreation Coordinator	G4	1	1.0	1	1.0	0	0.0
Adaptive Recreation Supervisor	G8	1	1.0	1	1.0	0	0.0
Administrative Assistant	G5	0	0.0	1	1.0	+1	+1.0
Administrative Manager II	G10	1	1.0	1	1.0	0	0.0
Aerobics Instructors	80	3	0.75	3	0.75	0	0.0
Assistant Pool Manager	50	3	0.94	3	0.94	0	0.0
Athletic Facility Coordinator	G4	2	2.0	2	2.0	0	0.0
Athletic Staff Assistant I	10	32	5.70	32	5.70	0	0.0
Athletic Staff Assistant II	20	13	6.09	12	5.51	-1	-0.58
Athletic Staff Assistant III	40	1	0.46	2	1.21	+1	+0.75
Carpenter	G7	2	2.0	2	2.0	0	0.0
CDL Driver	70	0	0.0	1	1.0	+1	+1.0
Cemetery Division Manager	G10	1	1.0	1	1.0	0	0.0
Community Center Coordinator	G4	4	4.0	3	3.0	-1	-1.0
Community Center Supervisor	G8	0	0.0	1	1.0	+1	+1.0
Community Centers Manager	G10	1	1.0	1	1.0	0	0.0
Crew Leader	G6	2	2.0	3	3.0	+1	+1.0
Crew Supervisor I	G7	2	2.0	1	1.0	-1	-1.0
Crew Supervisor II	G8	3	3.0	3	3.0	0	0.0
Driver	50	0	0.0	2	0.2	+2	+0.2
Equipment Mechanic	G5	1	1.0	1	1.0	0	0.0
Fitness / Wellness Supervisor	G8	1	1.0	1	1.0	0	0.0
Fitness Coordinator	G4	1	1.0	1	1.0	0	0.0
Golf Maintenance Supervisor	G10	1	1.0	1	1.0	0	0.0
Golf Professional	G6	2	2.0	2	2.0	0	0.0
Golf Staff I	10	26	8.99	26	8.99	0	0.0
Golf Staff II	20	2	1.11	2	1.11	0	0.0
Golf Staff III	40	3	1.41	3	1.41	0	0.0
Greenskeeper	60	12	8.62	12	8.62	0	0.0
Heavy Equipment Operator I	G3	1	1.0	1	1.0	0	0.0
Heavy Equipment Operator II	G5	1	1.0	1	1.0	0	0.0
Journeyman	G6	1	1.0	0	0.0	-1	-1.0

Positions continued on next page

PARKS & RECREATION DEPARTMENT, *continued*

POSITION DETAIL

Title	Grade	FY2026 <u>Budgeted</u>		FY2027 <u>Budgeted</u>		FY26—FY27 <u>Variance</u>	
		Positions	FTE	Positions	FTE	Positions	FTE
Laborer	60	14	10.18	14	10.18	0	0.0
Landscape Gardener I	G1	5	5.0	5	5.0	0	0.0
Landscape Helper	60	3	2.63	3	2.63	0	0.0
Landscape Manager	G13	1	1.0	1	1.0	0	0.0
Lifeguard I	30	5	1.05	5	1.05	0	0.0
Lifeguard II	40	25	5.24	25	5.24	0	0.0
Office Assistant	10	2	1.5	2	1.5	0	0.0
Office Associate I	G1	2	2.0	3	3.0	+1	+1.0
Office Associate II	G3	2	2.0	0	0.0	-2	-2.0
Park Ranger	50	6	2.75	6	2.75	0	0.0
Parks & Recreation Director	D1	1	1.0	1	1.0	0	0.0
Parks Facility Maintainer I	G1	13	13.0	13	13.0	0	0.0
Parks Facility Maintainer II	G3	4	4.0	4	4.0	0	0.0
Parks Forester / Arborist	G10	2	2.0	2	2.0	0	0.0
Parks / Golf Maint. Superintendent	G15	1	1.0	1	1.0	0	0.0
Parks Planner	G13	1	1.0	1	1.0	0	0.0
Pool Manager	80	1	0.45	1	0.45	0	0.0
Recreation Manager	G13	1	1.0	1	1.0	0	0.0
Recreation Staff Assistant I	10	38	7.28	38	7.28	0	0.0
Recreation Staff Assistant II	20	7	4.55	7	4.55	0	0.0
Recreation Staff Assistant III	40	2	1.7	2	1.7	0	0.0
Referee/Umpire	90	42	2.80	42	2.80	0	0.0
Sports & Wellness Manager	G13	1	1.0	1	1.0	0	0.0
Swim Instructor I	30	4	0.64	4	0.64	0	0.0
Swim Instructor II	40	1	0.24	1	0.24	0	0.0
Trades Worker/Electrician	G8	1	1.0	2	2.0	+1	+1.0
Turf Specialist	G5	2	1.0	2	1.0	0	0.0
Water Park Manager	50	1	0.45	1	0.45	0	0.0
Waterpark Staff	10	20	3.96	20	3.96	0	0.0
Waterpark Supervisor	20	4	0.79	4	0.79	0	0.0
Total Positions & FTE		336	145.28	339	146.65	+3	+1.37

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT

CONTACT INFORMATION

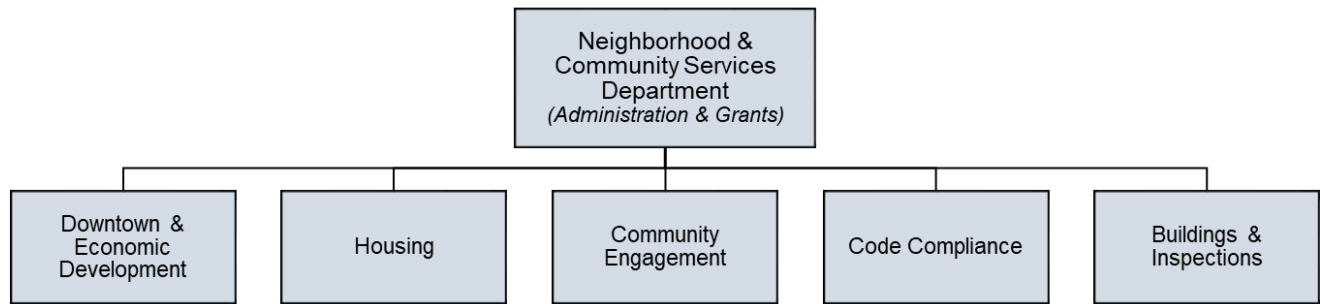
Neighborhood & Community Services Director: Brent Childers email: Brent.Childers@bgky.org
 Neighborhood & Community Services, 707 E Main Avenue, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2025	FY2026	FY2027
Administration & Grants	3	4	4
Downtown/Economic Development	1	1	1
Housing	7	7	7
Community Engagement	-	5	5
International Communities	2	-	-
Code Enforcement	9	9	9
Buildings & Inspections	7	8	8
Neighborhood Services	2	-	-
Total Department Staff	31	34	34

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027
EXPENSES:			
Personnel	\$ 3,284,014	\$ 3,602,972	\$ 3,662,873
Contractual Services	3,900,106	1,944,160	3,278,404
Supplies & Materials	46,293	49,485	48,935
Subsidies & Assistance	6,391,487	5,776,000	6,052,074
Assets	81,596	100,000	-
Contingency & Other	-	33,527	-
TOTAL EXPENSES	\$ 13,703,496	\$ 11,506,144	\$ 13,042,286
REVENUE:			
Non-Program General Funds	\$ 2,202,510	\$ 2,507,961	\$ 3,236,580
Program Revenue General Funds	1,724,254	1,268,000	1,013,000
Special Revenue Funds	8,079,374	6,858,858	7,261,486
Capital Project Funds	1,697,358	871,325	1,531,220
TOTAL REVENUE	\$ 13,703,496	\$ 11,506,144	\$ 13,042,286

ACCOMPLISHMENTS

- The Housing Division received the Higher Performer status from HUD for the twenty-first consecutive year.
- Organized the third annual Duncan Hines Days event with help from 50+ partner organizations, resulting in over 13,000 attendees from 17+ states and an estimated \$2.0 million in economic impact.
- Led the largest single-day community event in Downtown BGKY, the Harvest Festival with an estimated attendance of over 20,000.
- Animal Protection Officers continued to engage with the community through the free rabies vaccination clinics, Check in with Codes, and Operation PAWS programs. In FY2025, staff helped to vaccinate 323 pets, microchip 285 animals, and built and distributed 47 doghouses.
- The Academy for New Americans produced the largest class of graduates for a total of 30, originating from 13 countries, and ethnicities that collectively speak 21 different languages. The five-month, free leadership training empowers New Americans to understand and participate in city government.
- Awarded 20 NaturalizeBG Scholarships, totaling \$7,650 in funding to support U.S. Citizenship and Naturalization efforts in the City of Bowling Green.
- FY2025 was a record year for affordable housing, with announcement of 635 new tax credit units and the award of \$5 million in CDBG-DR funding for a new Habitat for Humanity affordable housing development.

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2025	Estimated FY2026	Proposed FY2027	Estimated Change FY26—FY27	Linkage to City Strategic Plan
5	Percent of Housing Choice Vouchers available/utilized	100.0%	100.0%	100.0%		Housing Development
8	Rate of voluntary code compliance	97.0%	97.0%	97.0%		Efficient Governance
8	Amount of code compliance expenditures per resident	\$10.50	\$10.75	\$10.50		Efficient Governance
6, 7	Percent of commercial plan reviews completed within 15 working days	92.0%	92.0%	93.0%		Efficient Governance
6, 7	Number of building and electrical permits issued	1,350	1,400	1,200		Efficient Governance
9	Number of downtown event days conducted	215	225	225		Downtown Development

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Administration & Grants:

Increase to Capital Community Grant Projects Fund accounts	\$ 1,196,155	Increase for City's local match to FEMA Storm Shelter construction
--	--------------	--

Downtown & Economic Development:

Decrease to Job Development Incentive Special Revenue Fund accounts; increase to TIF District Fund accounts	12,280	Increase to fund new Downtown Improvements Grant Program
---	--------	--

Community Engagement:

Increase to General Fund operating accounts	1,580	No impact to services
---	-------	-----------------------

Housing Assistance:

Increase to CDBG, HOME, and Housing Choice Voucher Special Revenue Fund accounts	371,686	Increase is due to additional housing grant program costs
--	---------	---

Buildings & Inspections:

Decrease to General Fund operating accounts	(6,425)	No impact to services
---	---------	-----------------------

Code Enforcement:

Decrease to Equipment Replacement fund accounts; increase to General Fund operating accounts	(99,035)	Decrease due to prior year CIP for replacement of vehicle
--	----------	---

Net adjustment to employee pay and other benefits	59,901	FY2027 cost of living adjustment, step increase, fringe benefit changes, and dental premiums increase
---	--------	---

Total	\$ 1,536,142	
--------------	---------------------	--



NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Administration & Grants	\$ 2,954,584	\$ 1,081,933	\$ 2,288,387	\$ 1,206,454	+111.5%
Downtown & Economic Development	1,381,770	677,886	693,373	15,487	+2.3%
Neighborhood Services	263,494				
Community Engagement	308,207	705,188	698,024	(7,164)	-1.0%
Housing Assistance	6,814,015	6,940,828	7,330,456	389,628	+5.6%
Buildings & Inspections	820,893	890,229	882,688	(7,541)	-0.8%
Code Enforcement	1,160,533	1,210,080	1,149,358	(60,722)	-5.0%
TOTAL EXPENSES	\$ 13,703,496	\$ 11,506,144	\$ 13,042,286	\$ 1,536,142	+13.4%
REVENUE:					
Local Taxes	\$ 2,202,510	\$ 2,507,961	\$ 3,236,580	\$ 728,619	+29.1%
Licenses/Permits	1,053,149	1,065,000	818,000	(247,000)	-23.2%
Grants	8,691,419	6,602,108	7,036,578	434,470	+6.6%
Fees	86,942	125,000	105,000	(20,000)	-16.0%
Miscellaneous	331,422	281,172	273,600	(7,572)	-2.7%
Transfers In	242,659	432,750	1,066,000	633,250	+146.3%
Use of Reserves	1,095,395	492,153	506,528	14,375	+2.9%
TOTAL REVENUE	\$ 13,703,496	\$ 11,506,144	\$ 13,042,286	\$ 1,536,142	+13.4%



NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

POSITION DETAIL

Title	Grade	<u>FY2026 Budgeted</u>		<u>FY2027 Budgeted</u>		<u>FY26—FY27 Variance</u>	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	G5	1	1.0	1	1.0	0	0.0
Animal Protection Officer	G7	3	3.0	3	3.0	0	0.0
Building Inspector	G9	2	2.0	2	2.0	0	0.0
Chief Building Inspector	G15	1	1.0	1	1.0	0	0.0
Code Compliance Officer	G7	4	4.0	4	4.0	0	0.0
Code Compliance Manager	G13	1	1.0	1	1.0	0	0.0
Code Compliance Support Specialist	G6	1	1.0	1	1.0	0	0.0
Community Engagement Coordinator	G6	1	1.0	1	1.0	0	0.0
Community Engagement Manager	G13	1	1.0	1	1.0	0	0.0
Community Navigator	G7	2	2.0	2	2.0	0	0.0
Downtown Development Coordinator	G11	1	1.0	1	1.0	0	0.0
Electrical Inspector	G9	2	2.0	2	2.0	0	0.0
Grants Coordinator	G9	1	1.0	1	1.0	0	0.0
Grants Manager	G16	1	1.0	1	1.0	0	0.0
Housing Manager	G13	1	1.0	1	1.0	0	0.0
Housing Recertification Specialist	G7	4	4.0	4	4.0	0	0.0
Housing Support Specialist	G5	2	2.0	2	2.0	0	0.0
Inspection Support Specialist	G5	2	2.0	2	2.0	0	0.0
Neighborhood & Comm. Svcs. Director	D1	1	1.0	1	1.0	0	0.0
Office Associate I	G1	1	1.0	1	1.0	0	0.0
Plan Reviewer	G13	1	0.625	1	0.625	0	0.0
Total Positions & FTE		34	33.625	34	33.625	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>		
Decrease to General Fund contribution account	(\$ 10,000)	No impact to services
<u>Community Services:</u>		
Increase to General Fund contribution account	2,055	No impact to services
<u>Economic Development & Planning Services:</u>		
Increase to General Fund appropriation account	75,000	Increase for City-County Planning Commission program expenses
<u>Transportation Services:</u>		
Decrease to General Fund contribution account	(21,165)	No impact to services
<u>Arts & Culture Services:</u>		
No changes recommended	-	No impact to services
Total	\$ 45,890	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Public Safety Services	\$ 85,000	\$ 110,000	\$ 100,000	(\$ 10,000)	-9.1%
Community Services	1,269,104	336,535	338,590	2,055	+0.6%
Economic Development & Planning Services	979,698	939,980	1,014,980	75,000	+8.0%
Transportation Services	112,204	89,430	68,265	(21,165)	-23.7%
Arts & Culture Services	66,210	68,130	68,130	-	0.0%
TOTAL EXPENSES	\$ 2,512,216	\$ 1,544,075	\$ 1,589,965	\$ 45,890	+3.0%
REVENUE:					
Local Taxes	\$ 2,512,216	\$ 1,544,075	\$ 1,569,965	\$ 25,890	+1.7%
Miscellaneous	-	-	20,000	20,000	N/A
TOTAL REVENUE	\$ 2,512,216	\$ 1,544,075	\$ 1,589,965	\$ 45,890	+3.0%

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 FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
2018 Fire Trucks Note	\$ 414,674	\$ 415,000	\$ 415,000	\$ -	0.0%
2019 Fire Trucks Note	170,053	171,000	171,000	-	0.0%
2022 Fire Trucks Note	232,372	233,000	233,000	-	0.0%
2023 Fire Trucks Note	108,949	109,000	109,000	-	0.0%
2016C GO Bonds (Ballpark TIF & Fire Stations)	1,915,688	1,910,000	1,917,000	7,000	+0.4%
2015A GO Bonds	875,037	877,000	870,000	(7,000)	-0.8%
2021A & B GO Bonds (ITA Expansion)	1,195,950	1,195,750	1,867,900	672,150	+56.2%
940 Bryant Way Note	-	-	440,000	440,000	N/A
TOTAL EXPENSES	\$ 4,912,723	\$ 4,910,750	\$ 6,022,900	\$ 1,112,150	22.6%
REVENUE:					
Local Taxes	\$ -	\$ -	\$ -	\$ -	0.0%
Bond/Note/Lease Proceeds	-	-	-	-	0.0%
Local Contributions	-	-	933,500	933,500	N/A
Miscellaneous	343,717	148,825	110,200	(38,625)	-30.0%
Transfers In	4,569,006	4,761,925	3,631,500	(1,130,425)	-23.7%
Use of Reserves	-	-	1,347,700	1,347,700	N/A
TOTAL REVENUE	\$ 4,912,723	\$ 4,910,750	\$ 6,022,900	\$ 1,112,150	22.6%

INTERGOVERNMENTAL

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Impact/Explanation

Convention Center:

Increase to Convention Center Enterprise Fund accounts	\$ 99,150	Increase is for replacement of the fire alarm system
--	-----------	--

TIF Distribution:

Increase to General Fund contribution account	305,000	Increase in funding for TIF distribution
---	---------	--

Net Adjustment to Employee Pay and other benefits	401	FY2027 cost of living adjustment, step increase, fringe benefit changes, and dental premiums increase
---	-----	---

Total	\$ 404,551	
--------------	-------------------	--

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Convention Center	\$ 376,246	\$ 313,962	\$ 413,513	\$ 99,551	+31.7%
TIF Distribution	2,217,079	2,812,000	3,117,000	305,000	+10.8%
TOTAL EXPENSES	\$ 2,593,325	\$ 3,125,962	\$ 3,530,513	\$ 404,551	+12.9%
REVENUE:					
Local Taxes	\$ 2,217,079	\$ 2,812,000	\$ 3,117,000	\$ 305,000	+10.8%
Convention Center Local Taxes	376,246	313,962	413,513	99,551	+31.7%
TOTAL REVENUE	\$ 2,593,325	\$ 3,125,962	\$ 3,530,513	\$ 404,551	+12.9%

POSITION DETAIL

Title	Grade	<u>FY2026 Budgeted</u>		<u>FY2027 Budgeted</u>		<u>FY26—FY27 Variance</u>	
		Positions	FTE	Positions	FTE	Positions	FTE
Facilities Manager	G15	1	0.1	1	0.1	0	0.0
Total Positions & FTE		1	0.1	1	0.1	0	0.0

CONTINGENCY

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Impact/Explanation

Contingency:

Decrease to Capital Community Grant Projects Fund contingency account; increase to General Fund and Fleet Maintenance Fund contingency accounts

(\$ 107,758)

No impact to services is expected

Total

(\$ 107,758)

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget FY2026	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Contingency	\$ -	\$ 1,885,000	\$ 1,777,242	(\$ 107,758)	-5.7%
TOTAL EXPENSES	\$ -	\$ 1,885,000	\$ 1,777,242	(\$ 107,758)	-5.7%
REVENUE:					
Local Taxes	\$ -	\$ 1,885,000	\$ 1,777,242	(\$ 107,758)	-5.7%
TOTAL REVENUE	\$ -	\$ 1,885,000	\$ 1,777,242	(\$ 107,758)	-5.7%



OTHER FINANCING USES

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes

Transfers out to General Fund:

Increase to Parks Development Fund account	\$ 325,163	Increase funding for Golf and Aquatics operations
--	------------	---

Transfers out to Special Revenue Funds:

Decrease to General Fund account	(280,510)	Decrease funding for capital road projects
----------------------------------	-----------	--

Transfers out to Capital Project Funds:

Decrease to General Fund, Fire Improvement Fund, and Parks Development Fund accounts	(5,012,038)	Decrease General Fund funding for capital projects
--	-------------	--

Transfers out to Debt Service Funds:

Decrease to General Fund and Job Development Incentive Fund accounts; increase to Fire Improvement Fund account	(1,207,500)	Decrease General Fund funding for Ballpark TIF debt service and JDIF funding for ITA Expansion debt service
---	-------------	---

Transfers out to Enterprise Funds:

No changes recommended	-	
------------------------	---	--

Transfers out to Internal Service Funds:

Increase to General Fund account	462,198	Increase funding to Property & Casualty Insurance Fund and Facilities Management Fund
----------------------------------	---------	---

Total	(\$ 5,712,687)	
--------------	-----------------------	--

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2025	Adopted Budget	Approved Budget FY2027	FY26—FY27 Change	% Difference
EXPENSES:					
Transfers out to General Fund	\$ 1,162,500	\$ 2,002,757	\$ 2,327,920	\$ 325,163	+16.2%
Transfers out to Special Rev. Funds	2,752,096	2,896,917	2,616,407	(280,510)	-9.7%
Transfers out to Capital Proj. Funds	22,707,364	14,684,733	9,672,695	(5,012,038)	-34.1%
Transfers out to Debt Service Funds	4,875,936	4,839,000	3,631,500	(1,207,500)	-25.0%
Transfers out to Enterprise Fund	100,000	100,000	100,000	-	0.0%
Transfers out to Internal Serv. Funds	6,495,815	4,061,130	4,523,328	462,198	+11.4%
TOTAL EXPENSES	\$ 38,093,711	\$ 28,584,537	\$ 22,871,850	(\$ 5,712,687)	-20.0%
REVENUE:					
Local Taxes	\$ 37,169,440	\$ 28,584,537	\$ 22,871,850	(\$ 5,712,687)	-20.0%
Use of Reserves	924,271	-	-	-	N/A
TOTAL REVENUE	\$ 38,093,711	\$ 28,584,537	\$ 22,871,850	(\$ 5,712,687)	-20.0%



GLOSSARY AND ACRONYMS



Glossary of Terms

ANNUAL COMPREHENSIVE FINANCIAL REPORT:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL: Category of expenditures for capital acquisitions that include:

- Land or easements,
- Buildings acquired, constructed, or improved,
- Parks and recreation facilities,
- Infrastructure such as drainage, streets, curb and gutter, gateway enhancement and streetscape, bridges and tunnels, sidewalks, traffic signals, and streetlights, and
- Capital equipment over \$10,000 with an expected life of two or more years such as furniture & fixtures, vehicles, machinery & equipment, and computer hardware & software.

CAPITAL IMPROVEMENT PROGRAM (CIP): Issued separately but in coordination with the budget document, the CIP is the plan or schedule of project expenditures for public facilities and infrastructure (buildings, roads, etc.), with estimated project costs, sources of funding, and timing of work over a ten-year period. Generally, projects over \$40,000 are included in the CIP.

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

Glossary of Terms, *continued*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

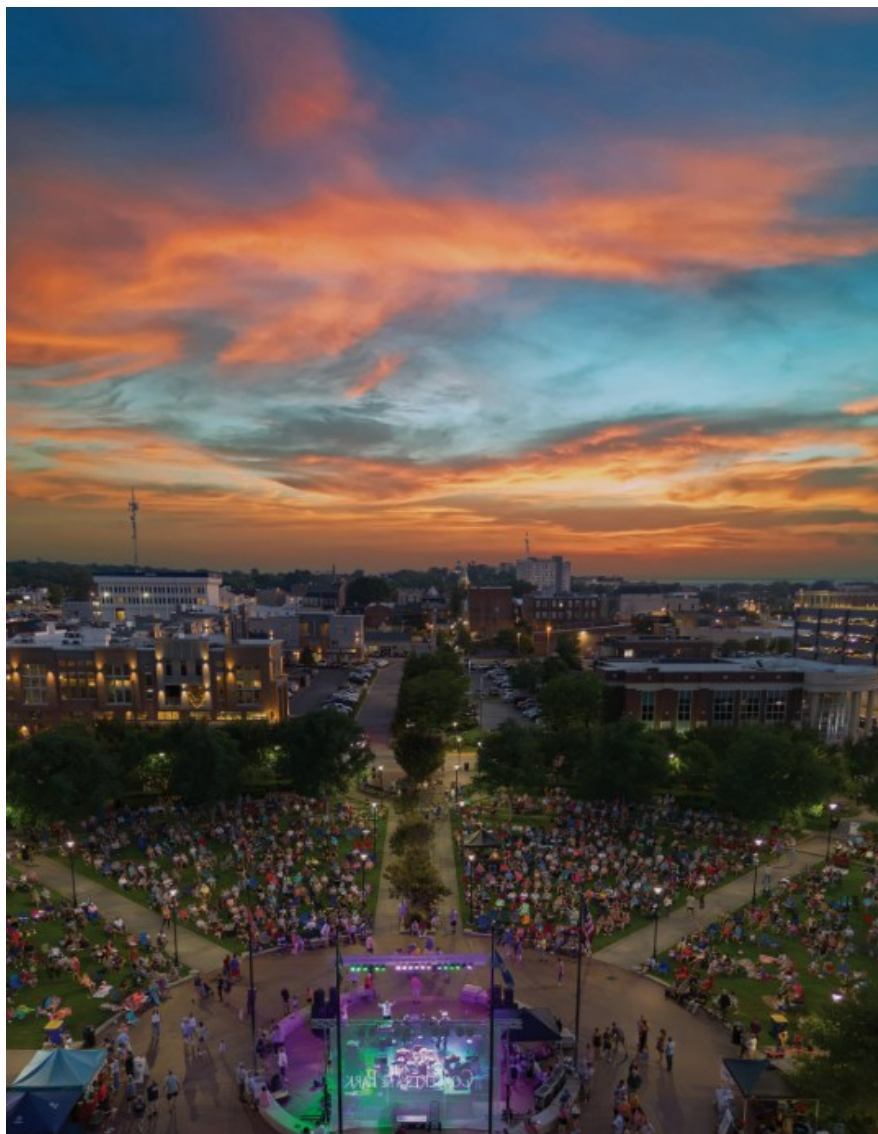
Glossary of Terms, *continued*

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

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

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

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



Acronyms / Abbreviations

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

Acronyms / Abbreviations, *continued*

PRI	Primary Rate Interface	SCK	South Central Kentucky
Prog.	Program	Serv., Srvs, Srvcs	Services
Proj.	Project	SHIFT	Shaping a Healthy and Inclusive Future Together
PSTC	Public Safety Training Center	SKYCTC	Southcentral Kentucky Community and Technical College
PT	Part-Time	TAP	Transportation Assistance Grant
PVA	Property Valuation Administrator	TDM	Time-Division Multiplexing
RAISE	Rebuilding American Infrastructure with Sustainability and Equity	Tech	Technology
RBP	Referenced Based Pricing	TIF	Tax Increment Financing
Recomm.	Recommended	Transp.	Transportation
Reinv.	Reinvestment	U.S., US	United States
Repl.	Replace or Replacement	UW	United Way
Rev.	Revenues or Review	VASH	Veterans Affairs Supportive Housing
RFP	Request for Proposal	VOIP	Voice Over Internet Protocol (telephone system)
RFQ	Request for Qualifications	vs.	versus
ROW	Right of Way	WC	Warren County
RM	Risk Management	WKU	Western Kentucky University
RSAC	Russell Sims Aquatic Center	YTD	Year to Date
SAFER	Staffing for Adequate Fire and Emergency Response		
SBITA	Subscription Based IT Arrangement		
SCBA	Self-Contained Breathing Apparatus		



Fiscal Year 2026/2027 Budget

Jeff Meisel, City Manager

Budget Team

Katie Schaller-Ward, Assistant City Manager

Erin Hulse, Human Resources Director

Erin Ballou, Chief Financial Officer

Sean Weeks, Assistant Chief Financial Officer

Aimee Miller, Assistant Chief Financial Officer

Departmental Budget Contacts

Leyda Becker	Laurie Epperson	Ryan Johnson	Drew Prince
Brent Belcher	Lizette Garcia	Elyse Jonker	Elvira Ramic
Penny Bowles	Denise Gilland	Kim Ives	Ashley Rimington
Tiara Britt	Geoffrey Gleitz	Cameron Levis	Pete Samios
Jason Brooks	Lori Gray	Jennifer Lightfoot	Brad Schargorodski
Justin Brooks	Emily Gentry	David Lyne	Jason Scott
Ryan Burnam	Robert Hanson	Cathy Maroney	Bret Smith
Telia Butler	Angela Harp	Magally Martin	Christina Smith
Melissa Cansler	Laura Harris	Zane Martin	Andy Souza
Brent Childers	David Hehner	Angela McCarley	Hope Spiller
Jennifer Coleman	Theresa Hendrick	Aimee Miller	Meghan VanMeter
Daniel Colter	Debi Highland-West	Mike Mitchum	Farah Wallace
Nick Cook	Hillary Hightower	Christy Montgomery	Buffy Watt
April Cosby	Kirsten Homer	Doug Morris	Donnita Weeks
Emily Crews	Eric Houchins	Rachel Norton	David Weisbrodt
Jay Daugherty	R. Scott Hunt	Shannon Pardue	Kimberly Wilhelm
Michael Delaney	Ashley Jackson	Haley Parrett	Emilee Woods
Stephen Epley	Deborah Jenkins	Matt Powell	

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



**COMMUNITY LED
SERVICE DRIVEN
POWERED BY GROWTH**

