



CITY OF BOWLING GREEN

**2019
2020**

**ANNUAL OPERATING BUDGET
JULY 1, 2019**



CITY OF BOWLING GREEN

FISCAL YEAR 2019/2020 OPERATING BUDGET

Mayor

Bruce Wilkerson

Commissioners

Dana Beasley-Brown

Joe W. Denning

Brian “Slim” Nash

Sue Parrigin

City Manager

Jeffery B. Meisel

Budget Team

Katie Schaller-Ward

Erin Hulsey

Erin Ballou

Sean Weeks

BUDGET ORDINANCE

ORDINANCE NO. BG2019 - 25

ORDINANCE ADOPTING ANNUAL CITY BUDGET

ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020, BY ESTIMATING REVENUES AND APPROPRIATING FUNDS FOR THE OPERATION OF CITY GOVERNMENT

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

WHEREAS, the Board of Commissioners has reviewed and discussed the proposed Annual Operating Budget and desires to adopt it for Fiscal Year 2020.

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, 2019 and ending June 30, 2020, 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, 2019 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, 2019 and ending June 30, 2020.
3. The balance of all capital construction, renovation, improvement projects and grants currently approved and/or nearing completion are hereby approved for re-appropriation and carry over for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020.
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 All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.

BG2019-25

BUDGET ORDINANCE, *continued*

(Ordinance No. BG2019 - 25)

6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 4, 2019, and given final reading on June 18, 2019, and said Ordinance shall be in full force and effect upon signature, recordation and publication in summary pursuant to KRS Chapter 424.

ADOPTED: June 18, 2019

APPROVED: Bruce Wilkinson
Mayor, Chairman of Board of Commissioners

ATTEST: Ashley Jackson
City Clerk

SPONSORED BY: Jeffery B. Meisel, City Manager, 05/24/2019, 2:00 p.m.

BUDGET ORDINANCE, *continued*

City of Bowling Green, Kentucky
Annual Operating Budget for All Funds and Categories of Government
Estimated Resources In and Resources Out FY2019/2020
Exhibit No. 1

	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Trust Funds	Internal Service	Total
RESOURCES IN:								
Taxes	\$16,371,000	\$3,023,000	\$0	\$11,500	\$550,000	\$0	\$0	\$19,955,500
Occupational Fees	50,320,000	3,505,000	0	0	0	0	0	53,825,000
License & Permits	1,466,000	0	0	0	0	0	0	1,466,000
Intergovernmental	17,750	8,582,939	0	0	0	0	0	8,600,689
Fees	416,000	86,000	0	2,985,000	0	0	0	3,487,000
Charges for Services	299,450	0	0	0	0	22,100	2,012,865	2,334,415
Parks & Recreation	1,902,765	0	0	0	0	0	0	1,902,765
Miscellaneous	735,452	556,090	39,000	1,302,500	328,000	531,700	8,868,128	12,360,870
Revenues:	\$71,528,417	\$15,753,029	\$39,000	\$4,299,000	\$878,000	\$553,800	\$10,880,993	\$103,932,239
Note/Bond Proceeds	0	0	1,525,000	0	0	0	0	1,525,000
Transfers In	723,583	1,239,511	6,863,417	7,080,000	100,000	0	700,000	16,706,511
Other Resources:	\$723,583	\$1,239,511	\$8,388,417	\$7,080,000	\$100,000	\$0	\$700,000	\$18,231,511
RESOURCES IN:	\$72,252,000	\$16,992,540	\$8,427,417	\$11,379,000	\$978,000	\$553,800	\$11,580,993	\$122,163,750
RESOURCES OUT:								
General Government	\$7,334,658	\$0	\$1,130,500	\$0	\$0	\$0	\$9,693,049	\$18,158,207
Public Safety	31,013,401	3,179,455	3,486,700	0	0	773,000	0	38,452,556
Public Works	8,118,183	3,842,805	3,870,000	0	0	0	2,221,892	18,052,880
Parks & Recreation	8,995,691	0	1,260,000	0	0	0	0	10,255,691
Neighborhood & Community Services	2,384,967	4,145,774	0	0	0	0	0	6,530,741
Agency Services	1,314,809	0	0	0	0	0	0	1,314,809
Debt Service	0	0	0	11,082,500	0	0	0	11,082,500
Intergovernmental	1,525,000	0	0	0	1,320,020	0	0	2,845,020
Contingency	717,980	0	550,000	0	0	0	0	1,267,980
Expenditures:	\$61,404,689	\$11,168,034	\$10,297,200	\$11,082,500	\$1,320,020	\$773,000	\$11,914,941	\$107,960,384
Transfers Out	10,847,311	5,638,200	0	0	0	0	221,000	16,706,511
RESOURCES OUT:	\$72,252,000	\$16,806,234	\$10,297,200	\$11,082,500	\$1,320,020	\$773,000	\$12,135,941	\$124,666,895
RESERVES UTILIZED:	\$0	\$186,306	(\$1,869,783)	\$296,500	(\$342,020)	(\$219,200)	(\$554,948)	(\$2,503,145)

DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Bowling Green
Kentucky**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the sixth consecutive Distinguished Budget Presentation Award to the City of Bowling Green, Kentucky for its annual budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

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

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COMMUNITY PROFILE

COMMUNITY PROFILE AND DEMOGRAPHICS

Bowling Green, the “Park City” of Kentucky, was established in 1798, and is the third largest city in the Commonwealth with a metropolitan statistical area population of over 174,835. The City limits occupy a land area of over 40.7 square miles, has a current population estimated at over 67,100 and serves as the retail, educational, medical, commercial, and social hub for South-Central Kentucky and Northern Tennessee. The labor market for the area encompassing a radius of sixty (60) minutes from the city includes approximately 502,500 employable workers 18 years and older.

Bowling Green is home to several significant companies including the General Motors Corvette Assembly Plant, Fruit of the Loom, Houchens Industries, Holley Performance Products and Camping World. The State's third largest public university, Western Kentucky University, is also situated in Bowling Green and has approximately 20,250 students in a wide range of academic programs. The University's athletic teams are dubbed the “Hilltoppers.”

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

The City provides a full range of municipal services, including police and fire protection, permitting and inspection services, construction and maintenance of streets and other infrastructure, recreational activities and cultural events, and general administrative services. The City employs approximately 478 full-time and up to 298 part-time employees.

Bowling Green has been nationally recognized on many occasions and recent accolades include being named by financial news website *24/7 Wall Street* as Kentucky's fastest growing metropolitan area for the seven-year period between 2010 and 2017. *TIME* Magazine named Bowling Green as the best place to live in the Commonwealth of Kentucky in 2018. *Forbes* listed Bowling Green as #36 for Job Growth. *NewsGeography.com* ranked Bowling Green 25th on Best Small-sized Cities for Job Growth. The Chamber of Commerce ranked Bowling Green as 13th in the nation for Best Small Cities for Business in 2019. Additionally, the Bowling Green Area Chamber of Commerce was again recognized by *Site Selection* magazine as one of the Nation's top areas attracting corporate facility investment, 2018 was the fifth consecutive year Bowling Green ranked 2nd and the fifth year in the top 6 nationwide.

Bowling Green's Top 10 Employers

Employer	Employees	Rank	% of Total Employment
Western Kentucky University	4,421	1	5.67%
The Medical Center at BG	2,260	2	2.90%
BG Metalforming LLC	1,482	3	1.90%
Union Underwear Company LLC	1,292	4	1.66%
Warren County Board of Education	1,075	5	1.38%
Houchens Food Group Inc.	1,062	6	1.36%
Graves-Gilbert Clinic PSC	1,001	7	1.28%
Sun Products Corporation	930	8	1.19%
General Motors Corporation	887	9	1.14%
Kentucky State Treasurer	751	10	0.96%
Total	15,161		19.44%

Economic Indicators, Past 10 Years

Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Percentage of Workforce Unemployed
2009	55,000	\$ 3,195,505,000	30,802	29	16,107	8.0%
2010	57,000	\$ 3,410,173,000	31,993	29	17,917	9.9%
2011	58,000	\$ 3,438,236,000	31,640	28	18,157	9.0%
2012	59,000	\$ 3,359,422,000	29,426	28	18,128	7.9%
2013	60,600	\$ 3,699,388,000	32,025	28	18,957	7.2%
2014	61,500	\$ 3,921,515,000	33,486	27	18,981	6.8%
2015	62,500	\$ 4,005,280,000	33,837	28	19,180	5.0%
2016	63,600	\$ 4,138,310,000	34,354	28	20,682	4.7%
2017	65,250	\$ 4,418,499,000	35,966	27	20,814	4.1%
2018	67,100	\$ 4,582,488,000	36,505	28	21,037	4.0%

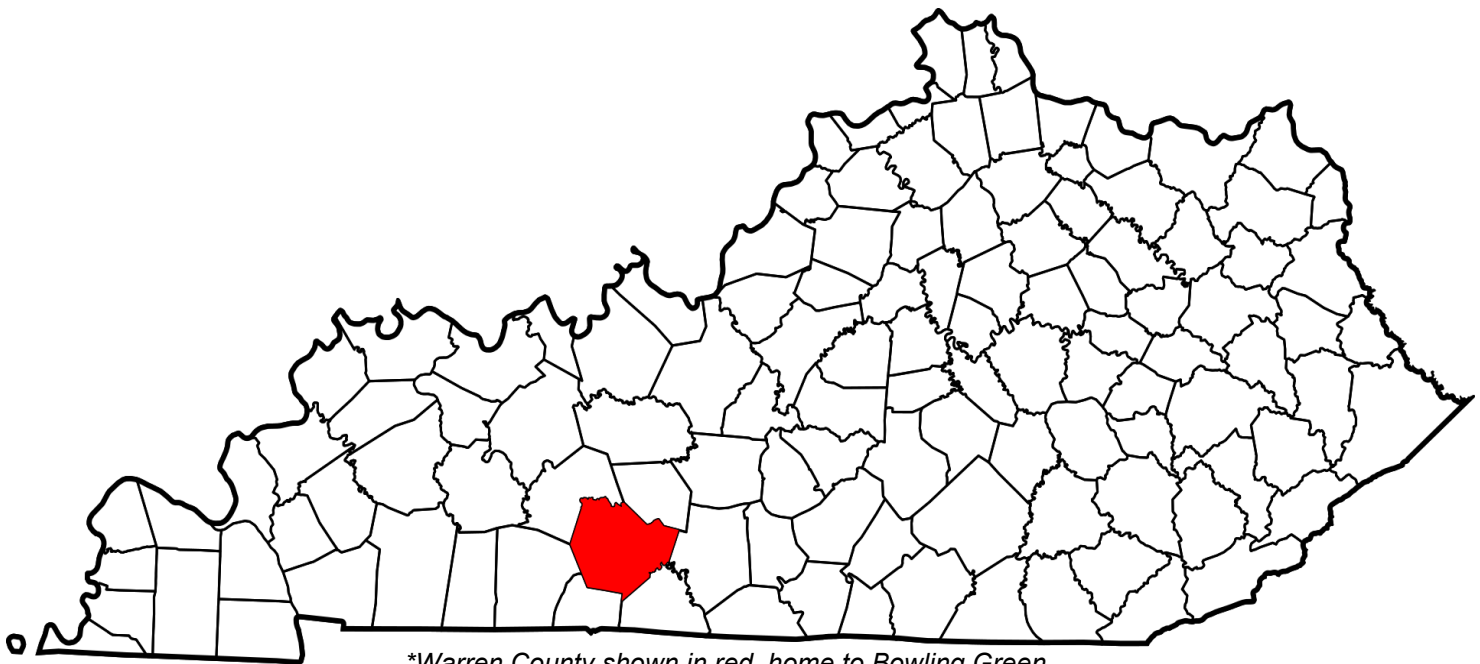
Source: City of Bowling Green Comprehensive Annual Financial Report, 2018

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COMMUNITY PROFILE AND DEMOGRAPHICS, *continued*

People Quick Facts	Bowling Green	Kentucky
Population, 2017 estimate	67,067	4,454,189
Population, 2010	58,067	4,339,367
Population, percent change, April 1, 2010 to July 1, 2017	13.8%	2.6%
Persons under 5 years, percent, 2010	6.1%	6.5%
Persons under 18 years, percent, 2010	20.1%	23.6%
Persons 65 years and over, percent, 2010	10.7%	13.3%
White persons, percent, 2010	75.8%	87.8%
Black persons, percent, 2010	13.9%	7.8%
American Indian and Alaska Native persons, percent, 2010	0.3%	0.2%
Asian persons, percent, 2010	4.2%	1.1%
Native Hawaiian and Other Pacific Islander, percent, 2010	0.2%	0.1%
Persons reporting two or more races, percent, 2010	2.7%	1.7%
Persons of Hispanic or Latino origin, percent, 2010	6.5%	3.1%
Median Age, 2013-2017	27.2	38.6
Foreign born persons, percent, 2013-2017	13.6%	3.6%
Language other than English spoken at home, percent age 5+, 2013-2017	16.5%	5.3%
High school graduate or higher, percent of persons age 25+, 2013-2017	86.0%	85.2%
Bachelor's degree or higher, percent of persons age 25+, 2013-2017	30.8%	23.2%
Mean travel time to work (minutes), workers age 16+, 2013-2017	17.7	23.1
Housing units, 2013-2017	26,398	1,984,150
Owner-occupied housing unit rate, 2013-2017	39.4%	67.0%
Median value of owner-occupied housing units, 2013-2017	\$145,500	\$130,000
Households, 2013-2017	23,816	1,724,514
Average household size, 2013-2017	2.40	2.49
Per capita income in the past 12 months (2017 dollars), 2013-2017	\$21,427	\$25,888
Median household income, 2013-2017	\$39,901	\$46,535
Persons below poverty level, 2013-2017	26.4%	17.2%

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



*Warren County shown in red, home to Bowling Green

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COMMUNITY SURVEY RESULTS

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

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

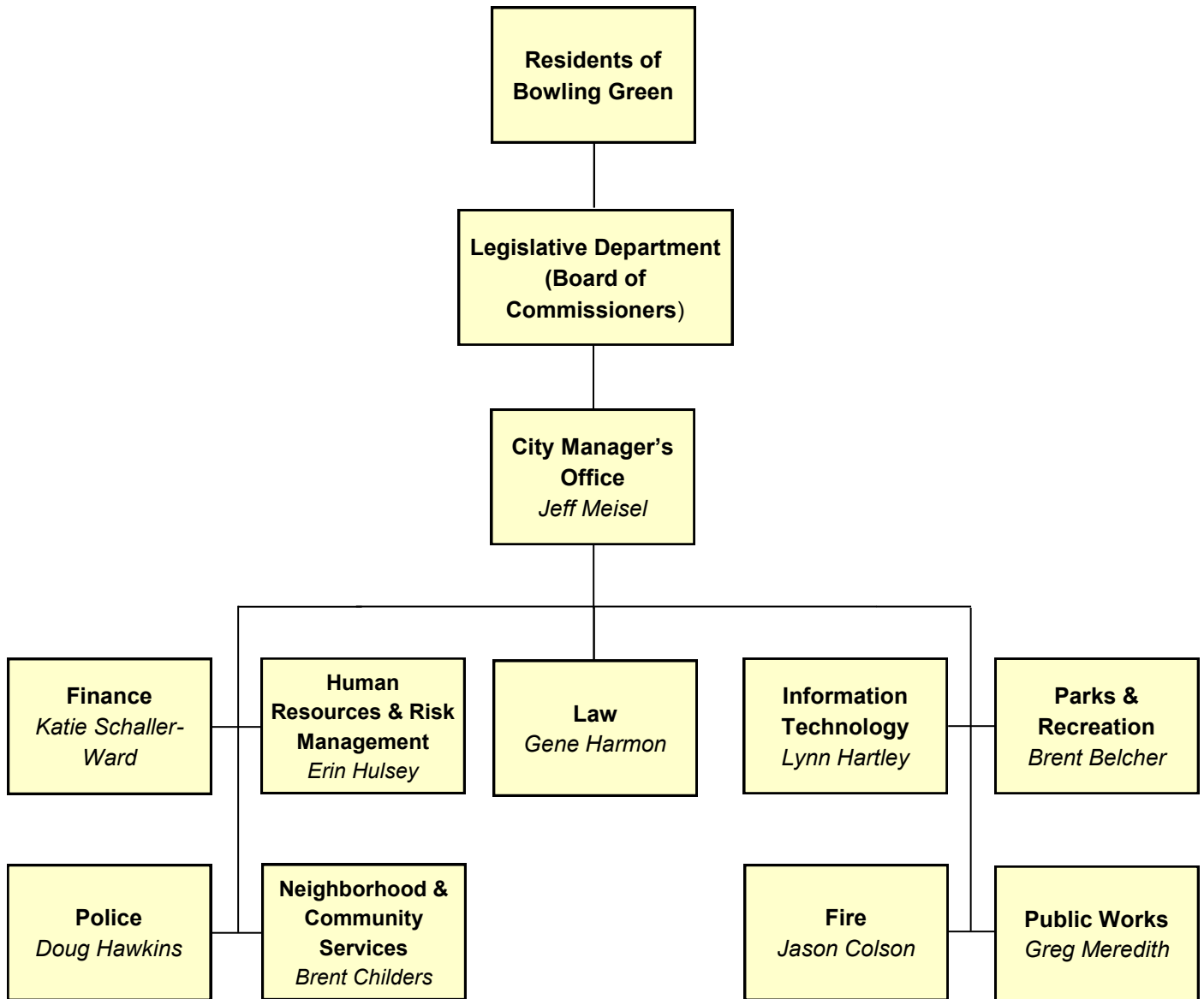
Overall, ratings of the dimensions of community livability were strong and similar to other communities across the nation. Ratings for facets within Community Characteristics related to Education and Enrichment tended to be higher than the national benchmark. Within the pillar of Governance, aspects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

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

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SPOTLIGHT ON CITY GOVERNMENT

CITY ORGANIZATIONAL CHART



The respective Senior Manager of each department is noted.

CITY GOVERNMENT FACTS AND STATISTICS

67,100

Population

3rd

Largest City in the State

23

Parks

64,822

Police 911 Service Calls

6,901

Police Traffic Stops

1,606

Linear Miles of Street Maintained/Cleaned

221

Fire Responses

2,155

Building Permits Issued

22,487

Property Tax Bills Distributed

598

Potholes Repaired

1,599

Trees, Plants, and Shrubs Planted

2,542

Animal Control Calls

57,105

Rounds of Golf Played at City Golf Courses

12,731

Building & Code Inspections Completed

2,435

Job Applicants

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SPOTLIGHT ON PARKS & RECREATION DEPARTMENT

HISTORY

In 1941, a City Ordinance provided for the development of a Board of Parks and Playgrounds in Bowling Green Kentucky. While this was 144 years after Bowling Green was established as a City, the area was not without parks and recreation during that time.

When the area was initially settled in approximately 1797, a game called "bowling on the green" was created, which is where the City derived its name. Two acres of this "bowling on the green" land was dedicated for public use and is presently the site of Fountain Square Park in downtown Bowling Green. The 1941 Ordinance also listed eight pieces of property "to be dedicated forever as a *public* park and playground". Those properties are: Fountain Square, Covington Woods, Reservoir Hill, Pioneer Cemetery, West End Park, the space between College and Center Street in line of 2nd Street, and the triangle corner of Center and 14th Street.



As the population of Bowling Green grew over the years, it was clear that a permanent structured park system was needed. On May 6, 1957, a new Ordinance abolished the previous 1941 Ordinance and the Board of Parks and Playgrounds created a Board of Park Commissioners within the Department of Parks and Recreation.

At this time, the Department was divided into three areas: Parks and Playground Division, Golf Course Division, and Swimming Pool Division. In 1978, the Cemetery Division was also added and in 1979, the Beautification (now named Landscape) Division was added to the Department.

Since 1941, the park system has doubled recreational facilities. The parks are categorized as being active such as Lampkin Park, or passive such as Fort Webb Park. Several of the parks have historically significant backgrounds, such as Fort Webb Park. Fort Webb was one of the main fortifications in Bowling Green during the Civil War and the park features historical markers detailing its past.



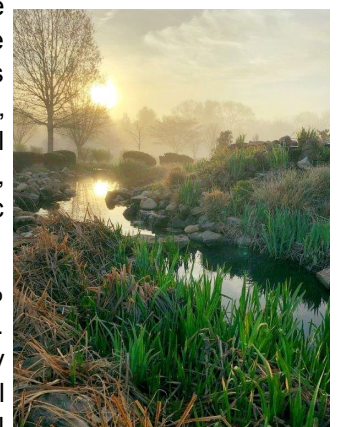
Reservoir Hill is the oldest park in the system, the City purchased the land in 1896. The Parks and Recreation offices were located here until the winter of 1973 when a fire damaged the building. The offices were subsequently moved to the Covington Woods Golf Shop (now Paul Walker Pro Shop) and in 1975 moved to the High Street School. Today the offices are located at 225 East 3rd Avenue.

Presently, the park system consists of 23 parks (11 passive and 12 active) covering a total of 970.4 acres. The smallest park is Lee Square at only 0.25 of an acre, while the largest is Hobson Grove Park at 225 acres.

SERVICES OFFERED

The Parks and Recreation Department is comprised of 55 full time and 250 part time employees. In addition to parks, the Department also maintains three golf courses, five cemeteries, three community centers, a fitness center, and an aquatic center. Staff provides programming at the community centers for special populations, before-school, after-school, and summer camps. In 2018, the Department served over 21,000 participants in special populations programming, 995,000 participants in the Athletics and Fitness programs, 159,000 visitors to community centers, and 82,000 visitors to the Russell Sims Aquatic Center.

The Parks and Recreation Department has made strides in recent years to move to a 100% online registration process for all program offerings, and currently the utilization rate is 85%. The Department has also worked to develop an Adaptive Sports Program. Currently wheelchair tennis, basketball, and goal-ball are offered. Also of note within the Special Populations Division, the local Special Olympics Flag Football team competed in the National Games in Seattle, Washington earlier this year.

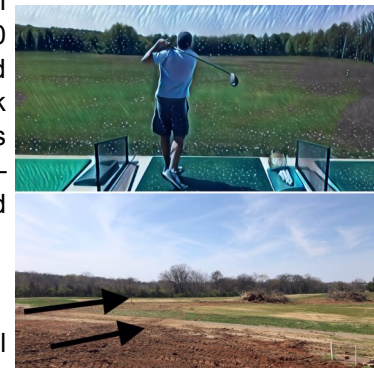


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SPOTLIGHT ON PARKS & RECREATION DEPARTMENT, *continued*

FY2019 CAPITAL PURCHASES

In FY2019, the Parks capital projects focused on implementation of the Department's Master Plan. Two new playgrounds were budgeted, both a first for the City: an Inclusive Playground at Roland Bland Park (\$250,000) with activities and design features for individuals with special needs, and a Fitness Playground at Preston Miller Park (\$255,000) that will include outdoor fitness equipment. Other parks benefitting from capital improvements in the FY2019 budget included: Kereiakes Park received \$300,000 for ballpark field lighting and other improvements; RiverWalk Park renovations totaled \$250,000 to refurbish the cap stone wall and improve fencing; Roland Bland Skate Park received \$400,000 to renovate the concrete bowls and replace railings; and the Lovers Lane Soccer Park budget included \$40,000 for a new shelter alongside the Loops multi-use trail. Also in FY2019, the Lampkin Park sprayground was opened to the public and the project to construct a multi-use synthetic turf court for futsal was started.



FY2020 CAPITAL PROPOSALS

Recommended capital projects for the Parks and Recreation Department in FY2020 total \$1,615,000, with \$260,000 budgeted under Public Works for road construction. The new budget year brings exciting new changes for the Golf Program. The Golf Course at RiverView is being enhanced to add a driving range and to reconfigure and improve the existing 9-hole course. The FY2020 budget adds funding of \$260,000 to cover the costs associated with constructing a new entrance road to the Golf Course to improve visibility and access into the Park. This new concept for the Golf Course at RiverView is expected to attract new customers and increase use of the adjacent Hobson Grove Park and Hobson House Museum.

Other capital projects included in the recommended capital budget are:

- \$250,000 to replace half of the golf bunkers at the CrossWinds Golf Course
- \$225,000 to replace the variable frequency drive pumps at the Russell Sims Aquatic Center
- \$250,000 to reseal or resurface a portion of the Fairview Cemetery roads and walkways
- \$60,000 for the replacement of HVAC units at the Moxley Center and Parker Bennett Community Center
- \$360,000 for selected Vehicle and Equipment Replacements
- \$75,000 to redesign the former front customer area at the Russell Sims Aquatic Center
- \$50,000 for expansion of the parking area at the Lovers Lane Soccer Complex

For more information on the recommended capital funding for the Parks and Recreation Department, see Appendix E Capital Improvement Program beginning on page 79.



2018 Parks and Recreation Department Statistics

995,538	Participants at the Fitness Center
2,395	Facility Rentals Processed
21,134	Special Olympics Participants
1,599	Trees, Plants, and Shrubs Planted
82,599	Visits to Russell Sims Aquatic Center
250	Wreaths Donated to Holiday Veterans Program
159,047	Visits to Community Centers

[Quick link to Table of Contents](#)

STRATEGIC PLAN SUMMARY

STRATEGIC PLAN 2019 - 2024 - 2034

Bowling Green: Vision 2034

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

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

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

Our Goals 2024

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

Top Priorities 2019/2020

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

Major Projects 2019/2020

- Implement Downtown Streetscape Improvements Phase II
- Improve Shive Lane (roundabout to Middle Bridge Road)
- Implement RiverView Golf Course Conversion Plan

Management Agenda 2019/2020

- Explore Interest with Other Parties Regarding Indoor Pool
- Advance Economic Development Strategy for City
- Continue to Meet Needs of Growing Community
- Maintain Sound Financial Management and Fiscal Integrity
- Prepare for a Diversified Generational Workforce

STRATEGIC PLAN GOALS & PRIORITIES

The Board of Commissioners is dedicated to continuing to improve the quality of life for all Bowling Green residents. The goals and priorities identified on this and the following page are linked to FY2020 capital improvement projects and performance measurements throughout this document to identify budgeted outcomes and actual results.

Strategic Plan Goal	Goal Statement
More Jobs, Diverse Economy	Creating more jobs and diversifying the community's economy is important to the City. Officials have committed to retaining current businesses while adding new, developing and priming the Transpark for success, retaining and attracting more young professionals, creating more diverse job opportunities, and increasing personal income.
	Management Agenda Item 2019/2020: Advance Economic Development Strategy for City
	See Pages: 17, 111, 115, 172
Improved Traffic Flow	Traffic flow is among the chief concerns for the City. To improve traffic flow the City has focused on improving traffic patterns, maintaining quality streets, reducing traffic accidents, creating more pedestrian-friendly communities, and reducing congestion on major thoroughfares.
	Major Project 2019/2020: Improve Shive Lane (roundabout to Middle Bridge Road)
	See pages: 18, 97, 99, 100, 108
Thriving Downtown & Riverfront	The Downtown area of Bowling Green reaches from the Riverfront to Western Kentucky University and presents many opportunities for growth. To return the downtown area back to the heart of the community, officials plan to increase downtown investments, bring more jobs downtown through commercial development, create more owner-occupied housing units, create more retail choices, and increase entertainment options.
	Major Project 2019/2020: Implement Downtown Streetscape Improvements Phase II
	See pages: 19, 98
Sustainable City Government	A Sustainable City Government is a government that is well diversified and one that lives within its means. Bowling Green works to achieve this by: maintaining adequate and appropriate revenues and resources, providing resources to support current services, infrastructure, and facilities; creating a more diverse workforce; ensuring residents are well informed; delivering core services in a cost-effective manner; and by maintaining a top-quality City workforce.
	Management Agenda Items 2019/2020: Continue to Meet Needs of Growing Community, Maintain Sound Financial Management and Fiscal Integrity, and Prepare for a Diversified Generational Workforce
	See pages: 21, 22, 87, 90, 107, 108, 115, 119, 124, 129, 142, 148, 154, 168
Strong Neighborhoods	Community starts with neighbors and the City has identified the following objectives to build strong neighborhoods: enhancing code enforcement, improving connectivity and walkability, improving neighborhood infrastructure, increasing homeownership, and strengthening neighborhood associations.
	See pages: 18, 106, 115, 148, 168
Enhanced Public Transportation	A growing City must provide public transportation to its residents and the City has made enhancing the current transportation system a top priority: expanding, redirecting or adding transit routes, upgrading the transit fleet, and working with partners to design a public transit model that will serve more residents.
	See pages: 111, 158
Modernized Infrastructure	Technology impacts nearly every facet of the community and City government, and it is consistently evolving. As a top priority, the City is committed to modernizing its technological infrastructure, such as but not limited to expanding or enhancing communication and utility fiber networks for its residents and businesses, including the City's internal infrastructure.
	See pages: 22, 84, 85, 107

STRATEGIC PLAN GOALS & PRIORITIES, *continued*

Strategic Plan Priority	Priority Statement
Grow Revenues Without Increasing Taxes	<p>City officials are dedicated to maintaining low property, business, and occupational taxes for City residents; however, a growing City requires growing revenues to sustain services. The City does this by reviewing existing revenue sources and identifying opportunities for new or expanded resources.</p> <p>See pages: 124</p>
Maintain & Improve Current Level of Services	<p>A motto of the City of Bowling Green in recent years has been to “live within our means” and this has been achieved by maintaining and improving the level of services provided while operating within budgeted guidelines. All City Departments strive to do more with less each year while continuing to offer a wide array of programs and services to the public.</p> <p>See pages: 21, 86, 88, 89, 91, 95, 101, 102, 107, 108, 119, 124, 133, 137, 142, 148, 154, 161, 168</p>
Develop and Sustain an Aggressive Overlay Program	<p>In FY2015, the City began to increase funding levels for the Street Overlay Program, which identifies and prioritizes city streets for paving based on condition and other factors, to develop a more robust and aggressive Program in order to resurface more miles of roadway in any given year. This was added as a top priority on the Strategic Plan in FY2016.</p> <p>See pages: 19, 92</p>
Continue Focus on Stormwater Mitigation	<p>Bowling Green is home to a large karst network and as a result stormwater is an ever-present issue. To combat potential flooding and other adverse impacts due to stormwater, the City developed a Stormwater Mitigation Program and has dedicated funding of the Program since 2010. Potential projects are identified and prioritized by staff annually.</p> <p>See pages: 20, 94</p>
Enhance Community Walk-ability	<p>Enhancing the local community by adding new and connecting existing walkable spaces has been a priority of City officials since FY2008. A Sidewalk Improvement Program was created in 2010 to identify and prioritize projects and the City dedicates funding annually to create new sidewalks where none have existed previously, as well as replace and repair existing sidewalks to eliminate trip hazards and improve ADA compliance.</p> <p>See pages: 20, 93, 96</p>
Implement Parks Master Plan	<p>In 2015, the Parks and Recreation Department completed an updated Parks Master Plan that identifies multiple projects to enhance the quality of life in the community and provide more public recreational offerings. The proposal includes both improvements to existing parks and facilities, and the addition of new parks and facilities in areas lacking such services. City staff prioritize these projects and supplements with other complimentary improvements.</p> <p>Management Agenda Item 2019/2020: Explore Interest with Other Parties Regarding Indoor Pool</p> <p>See pages: 20, 103, 104, 105, 108</p>

BUDGET MESSAGE

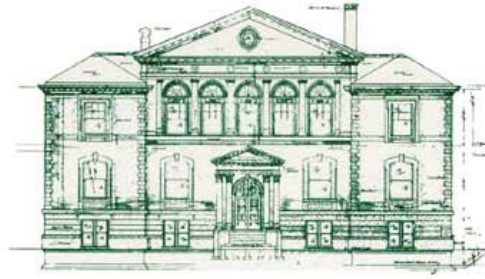
BUDGET MESSAGE

ASHLEY JACKSON, CMC, CKMC
City Clerk

HOPE HOUSTON
Assistant City Clerk

KIM LANCASTER
*Executive Assistant/
Public Information Officer*

JENNIFER EDWARDS
Records Management Coordinator



JEFFERY B. MEISEL, CPA, MPA
City Manager

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

LAURA HARRIS
*Graphic Designer/
Broadcast Coordinator*

HUNTER HARRIS
Broadcast Specialist

CITY OF BOWLING GREEN F O U N D E D 1 7 9 8

2019/2020 Budget Message

TO: HONORABLE BOARD OF COMMISSIONERS

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

DATE: May 15, 2019

This is written to present the *City Manager's Fiscal Year 2019/2020 Budget Recommendation*.

BUDGET OVERVIEW

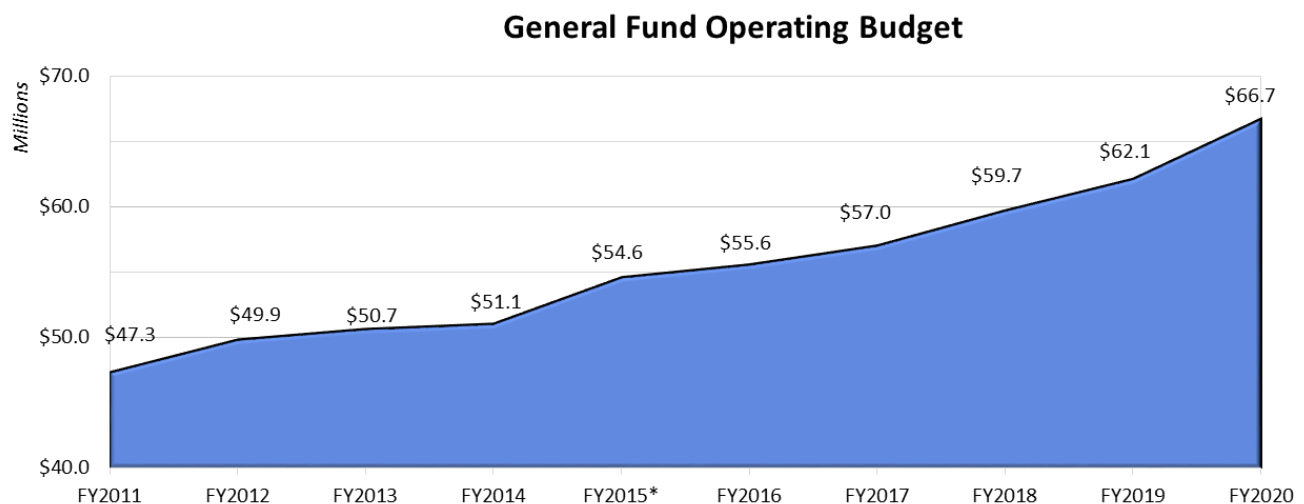
All Funds. The proposed Fiscal Year 2020 revenue budget for all funds totals just under \$122.2 million and the expenditure budget for all funds totals approximately \$124.7 million. This is a 2.3% decrease in revenues and a 2.3% decrease in expenditures compared to the FY2019 adopted budget. As in past years, this budget uses reserves in some funds to complete prioritized capital projects, which had been saved for this purpose. A more detailed explanation of the change in revenues from last year to this year can be found under the General Fund section below. Excluding capital project expenditures in all funds, the proposed operating budget for FY2020 is up 4.0% (\$3.9 million) compared to the FY2019 adopted operating budget. A summary of this information can be found in **Appendix A** and in the departmental summaries in **Appendix G**.

General Fund. The proposed FY2020 General Fund revenue budget totals \$72.3 million and reflects a decrease of 2.5% compared to the FY2019 adopted budget. The decrease in revenues is a reflection of a recalibration in revenue projections to be more in line with actual collections for FY2018 and expected collections for FY2019. After 7.6% growth

BUDGET MESSAGE, *continued*

from FY2016 to FY2017, the General Fund encountered no growth from FY2017 to FY2018 actuals. Projected FY2020 revenue figures encapsulate a modest 2.1% increase over the FY2018 actuals. There are no proposed tax increases included in this recommendation. The most significant components of the revenue budget and the respective changes over the prior year adopted budget are employee withholding fees (-3.1%), net profit fees (-16.2%), and property taxes (+6.0%). These proposed numbers reflect current year levels and future expectations, and incorporate preliminary growth estimates for real estate property from the Warren County PVA office.

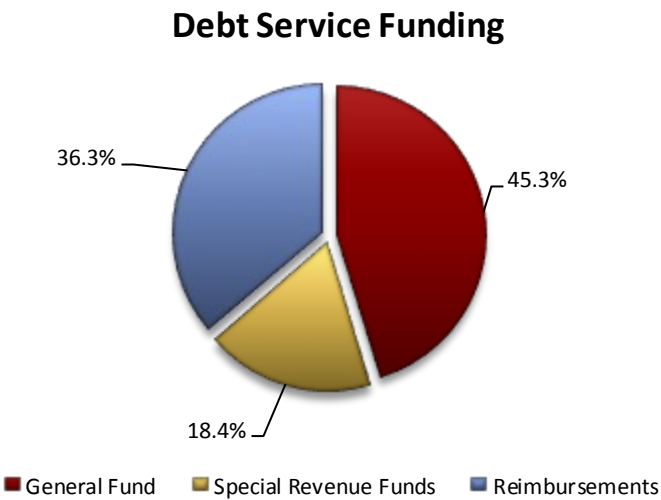
A balanced General Fund budget is being recommended. The FY2020 General Fund operating budget stands at \$66.7 million, excluding new and future capital project expenditures, which reflects an increase of 7.4% or \$4.6 million compared to the FY2019 adopted operating budget. This notable growth is directly attributable to employee cost of living and step adjustments, personnel additions and other pay related changes, medical and health benefit premiums, retirement (CERS) contribution rate escalations, and anticipated utility rate and inflationary increases. A complete summary of these facts can be found in **Appendix B**.



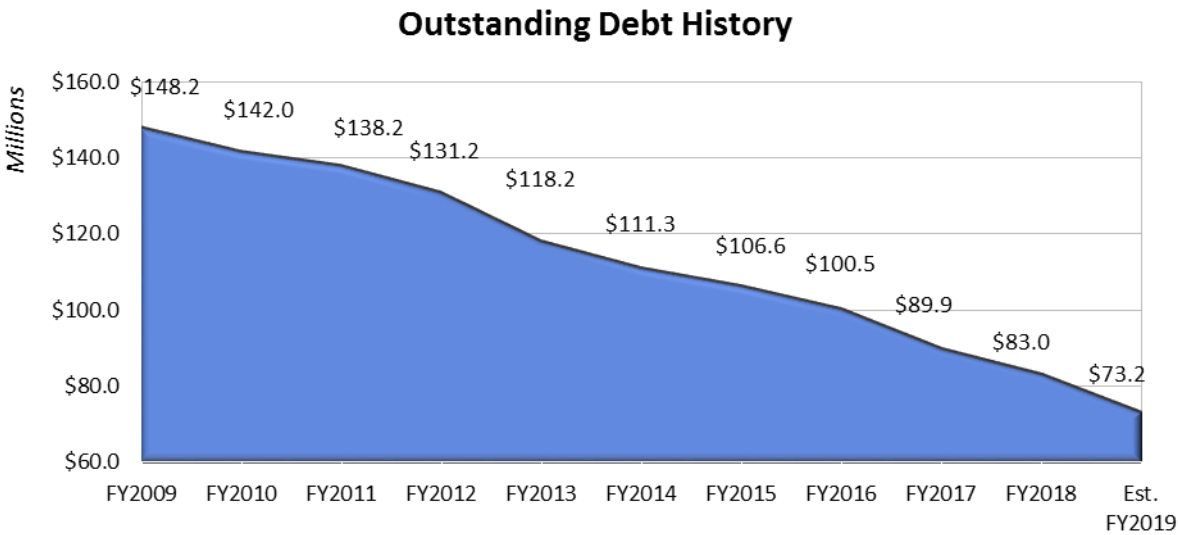
Fund Balance. The City maintains a minimum reserve fund balance policy in the General Fund based on 25% of budgeted General Fund revenues. City Government began FY2019 with \$18.5 million set aside as the minimum reserve in the General Fund of the \$25.7 million fund balance. For FY2020, the 25% will equate to reserves of approximately \$18.1 million and resides in the Committed Fund Balance account. The established minimum reserve counteracts the potential volatility of the City's largest revenue source, employee withholding fees, which can be adversely affected by any downturns in the economy and subsequent decreases in employment levels. The reserve balance also presents an even stronger financial outlook to maintain and possibly improve the current credit ratings of Aa2 from Moody's and AA from Standard & Poor's for future financing or refinancing opportunities. The actual reserve dollars are adjusted accordingly after the annual budget is adopted.

Debt Service. Total debt service for all funds in FY2020 is approximately \$11.1 million, of which over \$4.0 million will be reimbursed by outside agencies, bringing the net debt service total to approximately \$7.1 million. The outside agencies include WKU (100% of Diddle Arena General Obligation Bonds) and Warren County (50% of ITA GO Bonds). The General Fund is ultimately responsible for \$5.0 million of the total debt service, which represents 6.9% of the General Fund budget, and reflects a decrease in debt service of 1.3% or \$67,000 compared to the FY2019 adopted budget. The remaining debt service is funded by Special Revenue funds.

BUDGET MESSAGE, *continued*



Over the past several years, the City’s total outstanding debt has decreased by \$74.9 million (-50.1%) from the high of \$148.2 million in 2009. This includes two debt payoffs in FY2019, the 2013C GO Bonds for the Convention Center and the Depot renovation project lease.



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

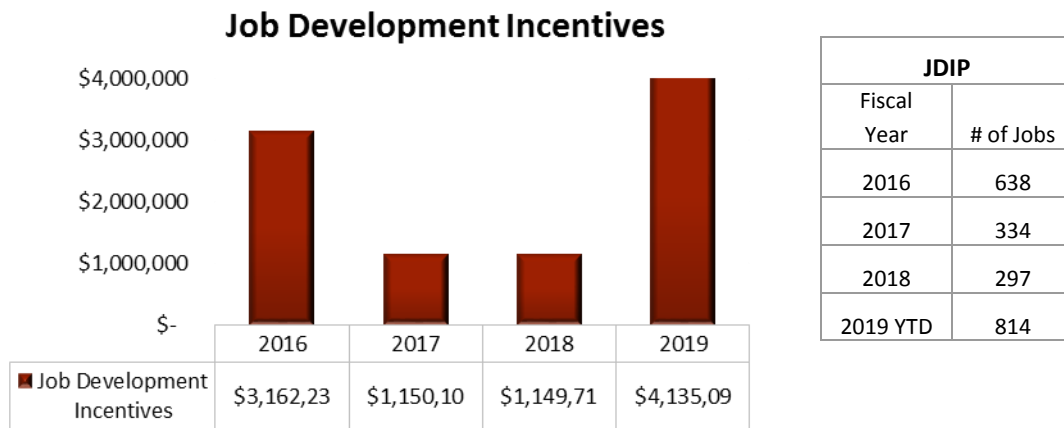
INVESTING IN THE FUTURE

The FY2020 budget includes several elements that reflect the Strategic Plan Goals and the identified Top Priorities for the coming year and beyond as established by the Board of Commissioners.

Incentivizing Job Development. Job creation and diversification of the local economy with varying types of available industry are key components of Bowling Green’s ability to thrive and grow. Since January 2007, the City has incentivized the creation of 3,850 new jobs by providing over \$18.1 million in projected incentives for 58

BUDGET MESSAGE, *continued*

different company projects. To date during FY2019, the City helped to create 814 future jobs by providing a withholdings tax credit of approximately \$4.1 million over the next ten years through the Job Development Incentive Program (JDIP). The FY2020 budget also includes special funding for workforce development programs through the Bowling Green Area Chamber of Commerce and continues the partnership with Warren County to cover 50% of the annual debt service obligation of the Transpark bonds. This partnership allows the Inter-modal Transportation Authority (ITA) to continue to utilize approximately \$2 million in surplus wage assessment taxes to fund additional infrastructure in the Transpark.



Developing Stronger Neighborhoods. In the sixth year of the Neighborhood Improvement Program (NIP), approximately 80% of the annual Community Development Block Grant (CDBG) allocation and \$200,000 of local tax revenues are once again recommended to implement improvements in targeted sections of the *BG Reinvestment Area* (Census Tracts 101, 102, 103, 104, 105 and 112). The third targeted area selected encompasses Census Tracts 103.3 and 103.4, which is Old Morgantown Road to Morgantown Road and provides for a total investment over a two-year period of approximately \$1.4 million in improvements. The improvements will address pedestrian safety by adding 2,300 feet of new sidewalk; making \$400,000 available for Exterior Rehab of existing properties, making \$620,000 available for New Housing Opportunities, and developing neighborhood branding and marketing for the Old Morgantown Road corridor. Staff will be completing projects in Census Tract 112 this year including connecting the neighborhood with walking paths through Pedigo Park; rehabbing existing housing; developing the infrastructure for new housing opportunities in Durbin Estates; and installing over 3,000 feet of new sidewalks in various locations.

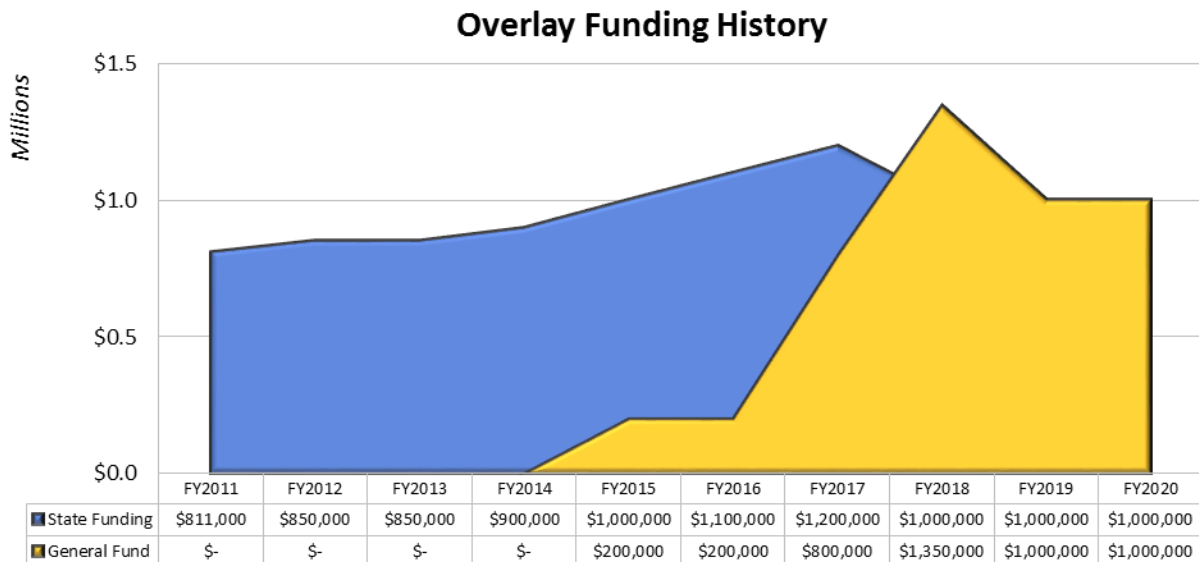
Improving Traffic Flow. The Smallhouse Road corridor improvement project Phase II, to extend from the intersections of Highland Way to Ridgecrest/Roselawn Way, is nearing completion. The FY2020 budget provides \$500,000 for the first year of a three-year plan to fund Phase III, design and construction of lengthened turn lane storage for left and right turns on the Smallhouse Road northbound approach to Scottsville Road/Broadway, as well as other traffic management improvements from Roselawn Way to Scottsville Road/Broadway. Phase III is estimated to cost approximately \$1.5 million with design and potential property acquisition expected to begin in FY2020. The FY2019 budget also included a project to address deficiencies in the Smallhouse Road turn lanes on the south side of the intersection with Campbell Lane. This project is anticipated to be complete by the end of the calendar year. When all three phases of Smallhouse Road corridor improvement project and the south side intersection of Smallhouse Road with Campbell Lane are completed, the City will have invested nearly \$8.5 million of local tax dollars over a ten-year period to improve Smallhouse Road from Cave Mill Road all the way to Scottsville Road/Broadway.

BUDGET MESSAGE, *continued*

Identified as a Major Project by the Board of Commissioners in the FY2020 budget, Shive Lane Widening and Roundabout Project, Phase II will continue traffic flow improvements from the new roundabout at Ken Bale Boulevard to a roundabout at Middle Bride Road. The FY2020 budget comprises a total of \$1,225,000 to complete funding for Phase I (\$800,000 to complete construction) and begin funding for Phase II (\$425,000 for design and property acquisition). Phase II is estimated to cost about \$3 million and will be funded over a three-year period.

Other proposed projects in the FY2020 budget to improve traffic flow and further enhance vehicular movements around town consist of retrofitting the existing roundabout at Crossings Boulevard and Chasefield Avenue, and creating a new entrance to Hobson Grove Park directly from Veterans Memorial Boulevard. This new entrance will benefit the baseball/softball fields, disc golf courses, and coincide with the conversion project underway at The Golf Course at RiverView, providing better visibility and access to the Hobson House Museum. These two traffic flow improvement projects are estimated to cost a total of \$375,000.

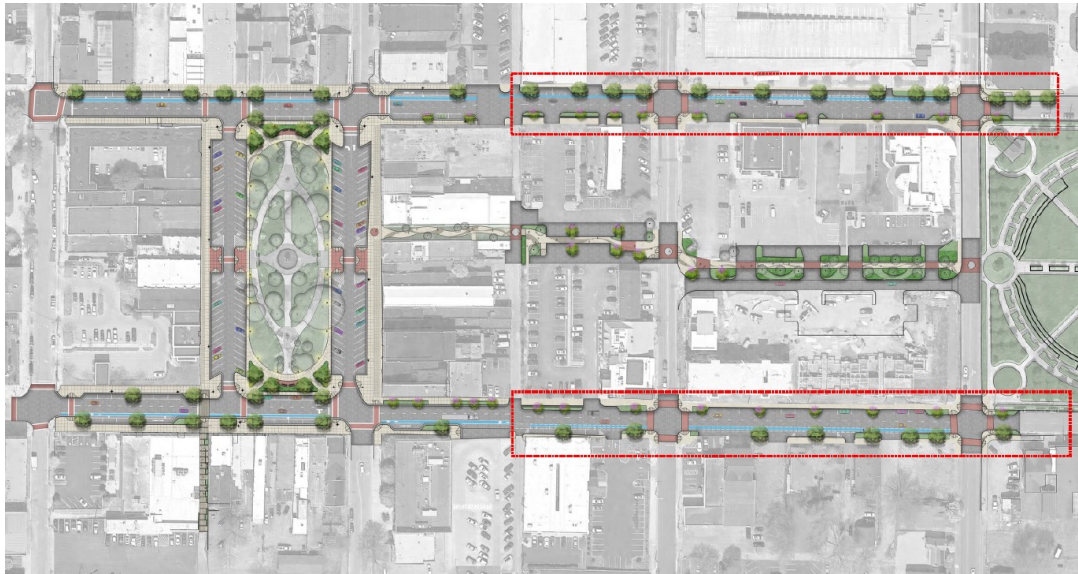
Sustaining Aggressive Overlay Program. The FY2020 budget proposes to maintain the annual street resurfacing (overlay) project through the direct allocation of up to \$2 million using both Liquid Fuel Tax (LFT) and General Fund monies, which would resurface approximately 16 miles of street. The total lane miles to be resurfaced will vary from year to year and depends largely on the cost of asphalt as well as existing conditions. As the Public Works Department continues to address the quality of road surface conditions throughout the city, the total paving/resurfacing budget remains at approximately 147% over past fiscal years, from a low of \$811,000 in FY2011.



Thriving Downtown. The Downtown Streetscape Improvement Project, Phase I to revitalize the downtown area is underway and has a completion date in late FY2020. This first phase comprises improvements surrounding the downtown square, addressing both Capital and Morris alleys, and enhancing the connection between Fountain Square and Circus Square parks. This phase also includes enhancements to the streetscapes of College and State Streets from Spring Alley to 10th Avenue including designated bike lanes and intersection improvements. Funding for this phased project began in late FY2016. The FY2020 budget includes another \$500,000 to complete final design for Phase II and begin saving for construction, which will continue streetscape improvements on College and State Streets from Spring Alley to 7th Avenue. It is estimated this second phase will cost about \$1.5 million

BUDGET MESSAGE, *continued*

and will be funded over a two-year period with construction anticipated to begin in FY2021. Other private commercial and residential investments in the downtown area continue to advance as well.



Enhancing Community Walk-ability. The FY2020 budget proposes to continue funding \$500,000 for new sidewalk projects to create a more walkable city, a top priority of the Board of Commissioners. The City has invested over \$6.9 million in new sidewalks since the inception of this program in 2008, with 15.5 miles of new sidewalk constructed or pending. With unit prices up in recent years, this equates to an average of approximately 1.0 mile of new sidewalk being constructed each year. As traditionally done, this budget also provides funding for improvements to existing sidewalks, including the addition of ADA-compliant ramps. The Neighborhood Improvement Program funded by CDBG also provides resources for new sidewalk construction, with 3,000 feet built in Census Tract 112 and another 2,300 feet of new sidewalk planned in Census Tracts 103.3 and 103.4.

Continuing Focus on Stormwater Mitigation. This budget continues the efforts that began in 2010 to address stormwater problem-areas throughout the city, which is also considered a top priority. A total of 60 projects were identified at the onset of this program with 28 remaining, and 13 projects have been completed and three are pending construction, as others have since been added to the list. Local tax money totaling over \$5.25 million has been invested in this on-going program since its inception. Additionally through the years, 23 smaller projects have been completed using in-house labor and materials.

Implementing Parks Development Plan. With implementation of the Parks Master Plan identified as a Top Priority of the Board of Commissioners, there are several parks and recreation capital maintenance projects slated for funding in the FY2020 budget. These projects are estimated at over \$1 million, with \$900,000 of that amount provided by the Parks Development Fund. Projects include expansion of the Lovers Lane Soccer Complex parking area; redesign and construction of the former exterior front entrance area at the Russell Sims Aquatic Center; replacement of the variable frequency drive pumps at the Aquatic Center; the first year of a two-year project to replace bunkers at CrossWinds Golf Course; replacement of the cart bridges at Paul Walker Golf Course; the first year of a two-year project to seal and resurface interior roadways in Fairview Cemetery; installation of a dirt bin at Fairview Cemetery; and replacement of two HVAC units, one each at Bowling Green Community Center and Parker Bennett Community Center.

BUDGET MESSAGE, *continued*

Developing Plan for River Street Corridor. Identified as a major project in FY2019 at the request of property owners and other interested residents and in the interest of riverfront park expansion, the City developed a plan to make enhancements and to promote development and new investment along one of the older entrance corridors to downtown Bowling Green, formerly Old Louisville Road (renamed River Street). The approved Plan focuses on the rebranding of the area and further development of existing park properties, accompanied by aesthetic improvements along the roadway related to fencing, lighting, and landscaping. The successful implementation of this Plan requires a partnership among the City, Warren County, Commonwealth of Kentucky, and area property owners and developers and will take several years to complete. Although no new funding is proposed in the FY2020 budget, previously funded projects including capital maintenance to the rock wall at RiverWalk Park and clearing of the fence line along River Street, as well as construction of a greenways connector under the River Street bridge continue to move forward. The City also applied for a Land and Water Conservation Fund Outdoor Recreation Legacy Partnership Program grant in September 2018 for funds to begin Phase I of a master plan to redevelop the riverfront area. Phase I of this master plan includes installation of a boat ramp, fishing platforms, boulder (rock climbing) area, disc golf course, picnic pavilions/shade shelters, parking lots, restrooms and other site furnishings, in addition to a pedestrian bridge to connect a proposed greenways path to an existing path. If this grant is approved, the City will contribute up to \$1.5 million in matching funds.

NEW AND CONTINUED INITIATIVES

Meeting the Needs of a Growing Community. As the fastest growing metropolitan statistical area in Kentucky, the City continues to stretch municipal resources. In an effort to address another top priority of the Board of Commissioners, to level the playing field for existing registered businesses, and to hold the occupational tax rate static, a second Business License Inspector position was added in late FY2019 to locate unregistered businesses doing business within the City. With the furnishing of the new Fire Station on Lovers Lane, the Fire Department will also be purchasing an additional fire engine to serve the area. Funds are also included in this budget for design services to be completed for future renovation/expansion to the Public Safety Training Center on Porter Pike. Once designs are complete for the renovation/expansion project, the City can apply for grant funding to assist with project implementation costs. The City is also initiating a referral program to encourage Police Officer and Dispatcher recruitment and retention.

Focusing on Community Involvement. This budget continues to support multiple community involvement opportunities for residents to learn about and participate in their local government, such as serving on boards and commissions, and participating in the various academies, including the Citizen Police Academy, Academy for New Americans, the Over 50 Citizen's Academy, and the Junior Police Academy and Pathfinders Program, along with the Bowling Green Coalition of Neighborhoods (BGCAN), and BGGov2Go events. Initiated during FY2019 and fully funded in FY2020, a more robust Christmas Open House and downtown holiday lighting event will continue in an effort to attract more visitors to City Hall, and new in FY2020, the Fire Department will implement a week long summer camp program for teenagers.

Enhancing Services. To maintain and improve current level of services, additional funds are proposed in the FY2020 budget to allow for more contracted services, such as mowing of open park land. This budget also includes funds to purchase a second vacuum truck for the Public Works Department to help keep the City's critical stormwater infrastructure clear from debris and functioning during inclement weather.

BUDGET MESSAGE, *continued*

Increasing Safety. Public and employee safety continue to be addressed in the FY2020 budget with the replacement and enhancement of the Computer Aided Dispatch (CAD) software with upgraded hardware for the community's primary 911 center. The budget also includes the third year of a recommendation to replace older extrication equipment for emergency response, as well as invest in the replacement of other older equipment and vehicles. Also as part of this budget, the Fire Department will finish equipping its reserve apparatus with iPads to access data systems during emergency runs. The Police Department will replace a third speed trailer, purchase refurbishment kits for duty pistols to keep them in proper working order and extend their useful life, and outfit its rifles with new sights to improve low-light visibility.

Improving Technology. This budget includes almost \$960,000 to continue to upgrade and maintain the City's information technology equipment and software, including upgrades to computer servers, the Netapp Storage Area Network (SAN) which stores video for public safety systems, mobile data computers (MDCs) for the Police Department, and other camera recording and storage equipment, as well as the replacement of the primary data center's Uninterruptible Power Supply (UPS). A software upgrade is also proposed for Human Resources related to performance management enhancements and a new subscription service for Police to access a national data base of stolen properties to assist with resolving criminal cases.

PERSONNEL SERVICES

The proposed FY2020 budget includes several recommendations regarding employee wages and other pay, workforce complement, and employer premiums related to the self-funded health care plan. The total impact of these recommendations and obligations next year will be approximately \$4.8 million for the General Fund, and up to an additional \$200,000 in other funds.

Employee Wages. The Department for Local Government (DLG)-established cost of living adjustment (COLA) was 1.9% based on the increase in the All-Items Consumer Price Index for 2018. The proposed budget includes a 1.9% COLA for eligible full-time employees. The pay schedule for part-time and seasonal employees will be increased by \$0.20/hour, which would be an average COLA of 1.9%. The total cost of providing the COLA in all funds is approximately \$679,700 for FY2020; the cost to the General Fund will be \$657,460, including wage-related fringe.

Employees hired and/or promoted prior to December 31, 2018 will be eligible for a merit increase in FY2020 if proposed policy changes are accepted. The current Administrative Personnel Policy and Procedures Manual Section 2-3.2 indicates that an employee must be employed with the City in a classified position for at least twelve months and have a satisfactory evaluation. On the agenda for the June 4th Board of Commissioners meeting is a recommendation to adjust this from twelve months to six months. Performance at or above the "competent" level will still be required for an employee to receive an increase. Since actual step amounts equate to a specific dollar amount depending on an employee's grade, the following are only considered the average expected step increases, with employees closer to the starting rate receiving a greater percentage increase compared to employees near the maximum pay rate for their position:

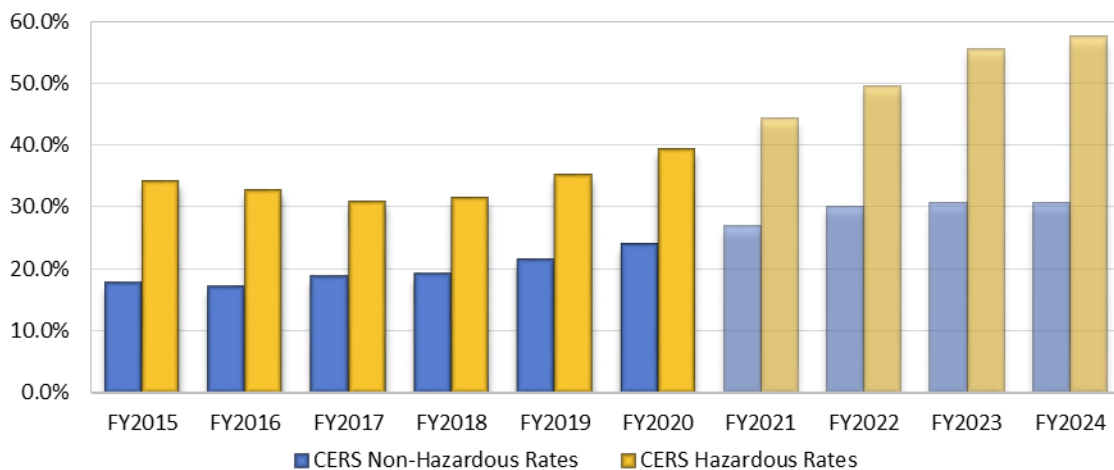
Overall full-time City workforce	1.35%
General Schedule Employees	1.23%
Public Safety (Sworn) Schedules for Fire and Police Employees	1.47%

BUDGET MESSAGE, *continued*

Part-time and seasonal employees who have worked at least a year will also be eligible for a \$0.15/hour step increase (unless the maximum rate would be exceeded for the pay grade). Across all departments, the merit increase will cost the General Fund approximately \$407,760 including wage-related fringe and about \$420,230 for all funds.

Retirement. The County Employee Retirement System (CERS) mandated rates will increase 12% for hazardous-duty employees, from 35.34% in FY2019 to 39.58% for FY2020. The new rate for non-hazardous employees also reflects a 12% increase from 21.48% to 24.06%. This escalation will continue over the next several years as rates are to be phased-in to reach 30.8% for non-hazardous and 57.6% for hazardous employees. These higher rates were just approved by the Kentucky Retirement Systems (KRS) Board in April 2019. Compared to the FY2018 rates, these new rates are 60.6% higher for non-hazardous and 82.6% higher for hazardous employees. Fortunately during the 2018 Kentucky General Assembly Session, House Bill (HB) 362 was enacted which provides for the phase-in of proposed rate hikes to be no more than 12% per year over the prior fiscal year for the next 10 years. The actual budgetary impact in FY2020 before any new positions and wage increases is about \$913,575.

CERS Rate History and Projected Increases



The above chart reflects how rates are projected to grow over the next few years from FY2021 through FY2024. At the 12% cap per year, non-hazardous rates will reach 30.8% by FY2023 and hazardous rates will reach 57.6% by FY2024. As actuarial assumptions may once again be adjusted by the KRS Board, rate changes are inevitable and beyond the City's control which may impact future personnel decisions.

Based on Senate Bill (SB) 151 approved during the 2018 General Assembly Session, the City had set aside \$1.0 million in the FY2019 budget to begin prefunding a future payment toward the unfunded pension liability which was a mandated fixed payment for CERS employers as a level dollar amortization which would have begun in FY2020. Based on the outcome of litigation which challenged the validity of SB 151, this legislation was declared null and void and did not take effect. Therefore, the \$1.0 million was redirected to the Health Care Trust Fund in February 2019.

Position Additions/Changes. The FY2020 budget recommends the addition of nine full-time positions at a total first-year cost of approximately \$914,000 including fringe, hiring costs, uniforms, equipment, training, etc. The following positions are recommended for funding:

BUDGET MESSAGE, *continued*

- Four additional Police Officers and one Police Sergeant. This is the fourth consecutive year in which additional patrol positions will have been added to help address call volume, and overtime caused by training requirements and special events detail.
- Three firefighters to staff the Lovers Lane fire station with a four-man crew. The additional positions would be added mid-year with the new station anticipated to be operational by Summer of 2020. The budget amount is only for half a year of wages and benefits since the positions would not be filled until January 2020.
- A new position of GIS Technician to support the efforts of the GIS Manager in expanding all the information inputted into GIS to make it more functional for the entire City.
- Two part-time laborers and one landscape helper will be added to the Parks & Recreation Department. One Laborer will replace a current full-time employee that is transferred to maintain the aquatic's facility from April to September. The other two will assist in maintaining the continual additions of green spaces.
- Four part-time Recreation Staff Assistant I positions will be added to expand our summer camps. One will be at Parker Bennett which will bring staffing levels back into proper ratios due to recent growth. The other three additional staff will allow the Parks & Recreation Department to expand the camps at F.O. Moxley Community Center by 30 participants. This will go into effect for the Summer of 2020.

While several positions have been eliminated or combined since FY2009, the additional positions recommended in this budget will result in a new complement of 487 full-time positions. This budget also reflects no change in the total complement for part-time since a reorganization of full-time equivalencies (FTEs) in the Parks & Recreation Department resulted in the elimination of nine other part-time positions. Other additions which occurred during FY2019 following adoption of that budget included a new Business License Inspector position, a part-time Fire Project Coordinator position, and a part-time Laborer position for Parks Maintenance.

Eight full-time positions are also being recommended for reclassification in next year's budget, as well as other changes in Police assignment and shift pay, and unscheduled overtime rates for Fire shift personnel. Police special assignments are being recommended for an increase in value and expansion into Sergeant, Dispatch Supervisor and Communications Manager. In addition, a recommendation is also being made to expand B-shift differential for Dispatch and to adjust the C-shift differential from a mid-point average to a flat dollar amount for all C-shift employees. The total impact of these recommended changes amount to approximately \$275,225, with over \$238,500 going to public safety.

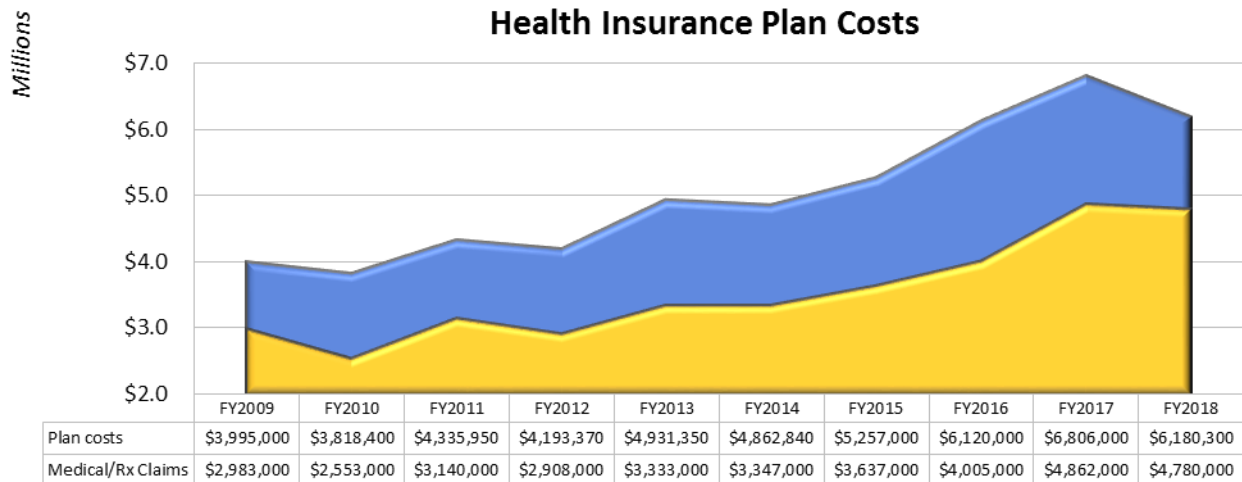
The proposed changes are listed in **Appendix D**.

Employee Health Benefits. High claimants, rising prescription costs, and the effects of the Affordable Health Care Act continue to impact the overall cost of the employee medical benefits plan. High-claim insurance coverage was changed in FY2017 and FY2018 to take on some additional claims risk while significantly reducing the insurance premiums. Changes in plan design, employee-paid deductibles and out-of-pocket limits went into effect January 1, 2018. With these changes, all employees were moved to one plan with a \$1,000 single deductible and \$2,000 family deductible. The FY2020 budget proposes a 3% increase in the City's share of medical premiums (family coverage), to help balance expenses and revenues in the Health Care Trust Fund. The estimated additional medical premium cost increase is \$245,019 in all funds and \$220,365 in General Fund.

BUDGET MESSAGE, *continued*

In addition, the FY2020 budget proposes to spread the fixed administrative costs for the Health Care Fund over the entire year by adding an additional amount of City paid premiums to each position eligible for such benefits and included in the budget. These fixed costs include stop loss coverage, administrative fees to MedBen, CareHere and Sherrill Morgan, labor and supply costs to the City Care Center, and operating funds for the Employee Benefits/Wellness Division throughout the year for wellness programs and incentives. The budgetary impact is approximately \$1.6 million.

Overall, FY2019 health plan costs are tracking within budgeted expenditures with medical claims trending down and prescription claims trending up compared to the same period in FY2018. The City Care Center, an on-site health clinic that opened in January 2016, is helping achieve some modest savings. The administrator, CareHere, reported a savings to the City of over \$400,000 in CY2018, and almost \$17,000 to employees in saved prescription costs. The move in FY2018 to reduce high-claim insurance premiums by taking on more claims risk paid off with a reduction in about half a million dollars in premiums which is reflected in the chart below. With a modest employer and employee premium increase projected for FY2020, City staff and the Employee Health Care Committee will continue to review costs and potential plan design changes to help slow the upward trend in City health insurance expenditures.



Closed Police and Firefighters Retirement Fund. The City is committed to the solvency of the Police and Firefighters Retirement Fund (P&F Fund). This is a closed defined benefit plan currently composed of 32 long-time retired police officers and firefighters or their beneficiaries. The July 1, 2018 actuarial report reflected a market value of \$6.9 million and indicated a funding level slightly over 100.1%, assuming a 1.0% annual cost of living adjustment (106.65% assuming 0% COLAs). Based on the results of this report, there was no City contribution required for FY2019. Thus, the City is not proposing to contribute to the P&F Fund during FY2020. The City will continue to pay all of the Fund's administrative expenses totaling approximately \$24,000 in order to maintain a low unfunded liability level and monitor the fund closely.

CAPITAL IMPROVEMENT PROGRAM

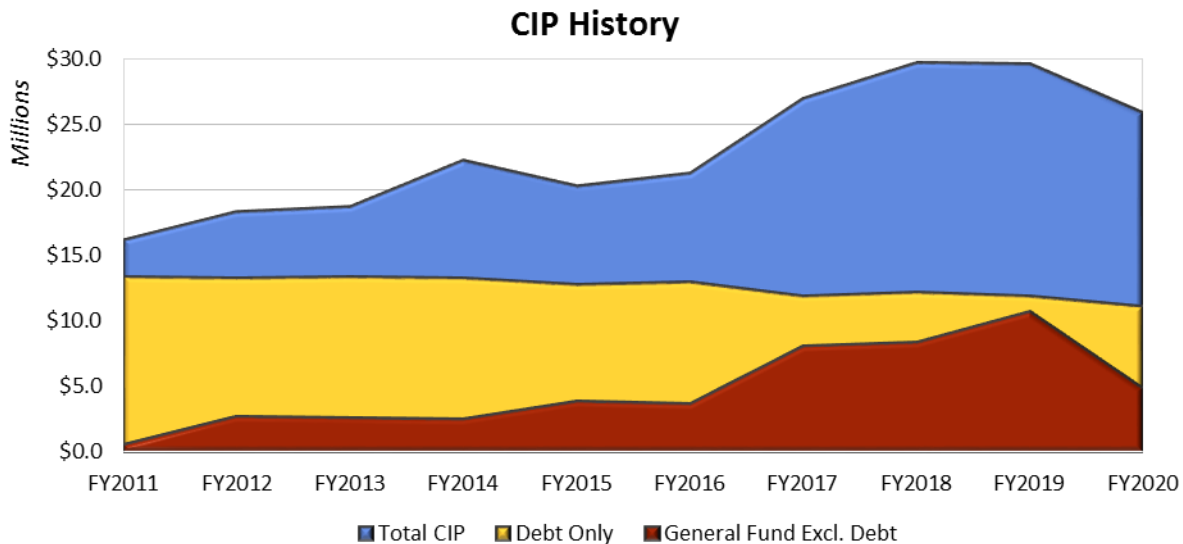
The proposed FY2020 Capital Improvement Program (CIP) will continue to address goals targeted for action on the Strategic Plan agenda established by the Board of Commissioners. The CIP totals \$25.8 million, including all funds

BUDGET MESSAGE, *continued*

and debt for the coming year. This is 17.7% or \$5.5 million less than the FY2019 program that totaled \$31.4 million and was approved in the multi-year CIP plan following adoption of the FY2019 budget. The FY2020 General Fund supported portion of the CIP is 42.0% or over \$7.1 million less than the approved multi-year plan amount for FY2019. No new General Fund debt is recommended; however financing for the purchase of two fire apparatus is proposed with debt service covered by the Fire Improvement Fund (FIF).

For the sixth consecutive year, the proposed FY2020 budget does not impact the unassigned fund balance, meaning all of the recommended capital projects included in the General Fund budget will be paid with FY2020 operating revenues or money previously set aside for capital projects. Next year's capital budget consists of 57.1% new projects and 42.9% for payments on existing debt. This will be the fourth consecutive year where more capital investment is planned than debt service obligations, primarily due to the savings achieved in past years through debt refinancing and avoiding any significant new debt obligations since FY2008.

Focusing on the City's strategic priorities, the FY2020 budget provides \$4.85 million for Traffic & Roads, over \$2.25 million for Community Livability projects, about \$4.82 million for Municipal Facilities & Equipment, and over \$2.8 million for Technology Improvements.



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

AGENCY APPROPRIATIONS

A total of \$1,094,935 is being allocated for eligible agencies and another \$3,104 for the City's United Way contribution, which is based on a dollar-for-dollar match of employee pledges which did not receive any other City benefits. The FY2020 recommended budget proposes to provide no more than a 3% increase for two agencies which requested an increase over FY2019 funding levels. The Drug Task Force is recommended to receive a 50% increase to fund 50% of the salary for a Deputy Director, which is contingent upon Warren County Fiscal Court contributing the other 50%.

Additionally, \$10,000 has been set aside in the budget for Emergency Management Services to continue the upgrade, replacement and/or installation of warning sirens throughout the city. For the first time in several

BUDGET MESSAGE, *continued*

years, this budget also allocates \$199,750 for the Taxiway Alpha Regional Airport improvement project as the City's required match (2.5%) of any federal funds received.

On a related note, in 2008 the Board of Commissioners directed that any excess gas franchise money received in a given year over \$200,000 be appropriated to the BG/WC Welfare Center. The funding is to provide natural gas payment or weatherization assistance to low income residents of the city. The Welfare Center will receive such an additional allocation in the amount of \$11,601.08 at the end of FY2019.

With the FY2020 budget, agency funding comprises 1.8% of the proposed General Fund expenses. Since public transit services are no longer included in the agency funding allocations, total appropriations are down 26.8% compared to FY2019. A complete list of the contract agencies is contained in **Appendix F**.

FINAL THOUGHTS

The FY2020 proposed budget continues to honor one of our core values of living within our means. It is a balanced budget in the General Fund with some limited use of cash from fund balances in non-General Funds to balance expenses. A portion of FY2020 General Fund revenues will continue to be used to fund a few capital projects in order to delay additional new debt being issued against the General Fund. Existing debt continues to be reduced at a good pace, and the City continues to stay ahead of existing debt obligations relating to the Ballpark and Transpark. For the 17th consecutive year, there are no tax rate increases being proposed.

The FY2020 budget recommendation, as mentioned earlier, is somewhat of a recalibration of the General Fund revenues, which have appeared to be in a holding pattern for most of FY2019. Therefore, the budget team has taken a conservative approach for FY2020 in order to allow some resets to occur in a few of the revenue projections. This is no different than adjustments in the stock market that occasionally occur and nothing to be concerned about. The rise in CERS employer retirement contributions at 12% a year is certainly a challenge. The Hazardous rate is projected to reach 58%, and the non-hazardous rate is set to be at 31% in the next few years. This is obviously inevitable and uncontrollable, but we must plan accordingly. Despite this albatross, we must continue to compete for good talent in a tight labor market by providing competitive wages and benefits for retention purposes, which is what we have attempted to address in the proposed personnel changes.

The 2020 Census will likely validate the population growth predictions of this area being the fastest growing community in Kentucky. With this population growth will come some growing pains with more traffic congestion issues and increases in calls for services to all City departments. The FY2020 budget again attempts to provide some mitigation of these demands through additional police officers, additional firefighters, and a few other new staff positions in other departments. The usual funding for sidewalks, street overlay, and stormwater mitigation are again built into this budget along with a few other Public Works and Parks projects deemed necessary for managing a growing city.

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

BUDGET MESSAGE ADDENDUM

The *City Manager's Fiscal Year 2019/2020 Budget Recommendation* was presented to the Board of Commissioners on May 21, 2019 at a regular meeting. Following the presentation, a majority of the Board of Commissioners requested the Human Rights Commission receive its full requested amount of \$75,000, which is an increase in the allocation amount of \$7,020, in order to provide wage and benefit increases for its employees. As a result of this modification, total costs by type for Subsidies/Assistance and Other/Miscellaneous and by function for Agency Services and Contingency have been adjusted from the original recommendation. In order to provide an accurate account of the adopted budget, the updated adjustments related to this change have been made throughout the rest of this document.

With the above change, the amount of total eligible agency allocations reported on page 26 of the Budget Message will be \$1,101,955 versus the original recommended total amount of \$1,094,935. Agency funding will still comprise 1.8% of the General Fund expenses, with total appropriations now being down by 26.4% versus 26.8% compared to FY2019.

SELECTED FINANCIAL POLICIES

SELECTED FINANCIAL POLICIES

The succeeding financial policies are contained in a comprehensive City Financial Policies & Procedures publication. The most recent version was adopted via Municipal Order No. 2018-207 by the Board of Commissioners on October 16, 2018.

BUDGET MANAGEMENT

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

DEBT AND DEBT SERVICE

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

SELECTED FINANCIAL POLICIES, *continued*

Debt and Debt Service, continued

3. The City has established the following purposes for debt issuance:

Long-term borrowing may be used to finance the acquisition or improvement of land, facilities or equipment for which it is appropriate to spread these costs over more than one budget year. Long-term borrowing shall not be used to fund City operating costs.

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

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

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

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

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

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

INVESTMENTS

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

SELECTED FINANCIAL POLICIES, continued

Investments, continued

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

FUND BALANCE

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

SELECTED FINANCIAL POLICIES, *continued*

Fund Balance, continued

3. When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it. When committed, 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 requires the passage of an Ordinance.
5. The desired minimum Fund Balance in the General Fund shall be 25% of estimated revenues adopted in the upcoming fiscal year budget. Furthermore, additional committed or assigned fund balance that is set aside may be carried forward to future fiscal years to fund new projects or one-time expenditures.
6. Unassigned Fund Balance may be accessed in the event of unexpected expenditures upon approval of a budget amendment by the Board of Commissioners.

CAPITAL ASSETS

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

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SELECTED FINANCIAL POLICIES, *continued*

Capital Assets, continued

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

FUND STRUCTURE

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

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

Fund Descriptions:

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

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

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

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

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

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

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

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BUDGET PROCESS & CALENDAR

BUDGET PROCESS

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

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

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

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

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

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

JANUARY 2019

Fiscal Year 2019/2020 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 Holiday	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18 Budget Kick-off Meeting	19
20	21 Holiday	22 Position Budgeting Set-up Begins	23 Budget Training, 1:30 pm	24 Budget Training, 9:00 am	25 BOC Strategic Goal Planning Session	26
27	28	29 Budget Training, 2:30 pm	30	31 Quarterly PM Reporting Deadline		

Schedule of Events

- ♦ Jan. 18—Meeting to be held to distribute budget materials for departmental budget staff.
- ♦ Jan. 22—Payroll, Human Resources (HR) and Assistant City Manager (ACM)/CFO to begin setting up wage and benefit pay batches, schedules and rates, as well as updating position files and attaching to employees in Position Budgeting (PB Phase 1). The PB Phase 1 set-up process to be completed by February 11th.
- ♦ Jan. 23-24 & 29—Three budget training sessions will be offered in the IT Conference/ Training Room to learn and/or refresh your knowledge of the NWS software system and Budget Maintenance entry/edit process. Please sign-up for one of the sessions offered by accessing the document in OnBase > BGKY—Registrations/Sign-up Sheets. Remember to save and close the document when done so others can also access the document.
- ♦ Jan. 25—Board of Commissioners (BOC) and City Manager (CM) to meet in a special work session at the Sloan Convention Center to discuss broad goals and objectives for the new budget year and beyond, and set priorities for FY2020.
- ♦ Jan. 31—FY2019 2nd quarter performance measurement (PM) data entry to be complete.

FEBRUARY 2019

Fiscal Year 2019/2020 Budget Planning Schedule

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

Schedule of Events

- ◆ Feb. 1-28—Fleet Manager will work with departments to review the City fleet of vehicles and equipment to update suggested retention and replacement schedules. A preliminary list of prioritized recommended replacements with estimated costs should be provided to each Department Head (DH) and to the ACM/CFO by March 5th.
- ◆ Feb. 4—ACM/CFO to initialize Budg. Maint. for departments to begin entering/editing budget data (rev./exp.) in NWS “Live”.
- ◆ Feb. 6—Senior Management (SM) staff will meet at the Sloan Convention Center to discuss the outcomes from the BOC Strategic Goal Planning Session and determine management agenda for FY2020.
- ◆ Feb. 11—Payroll, HR and ACM/CFO will update and apply any benefit/tax rate changes for FY2020 and begin testing position calculations in Position Budgeting (PB Phase 2).
- ◆ Feb. 22—All departments’ computer hardware and/or software requests for the FY2020 budget are due to the Chief Information Officer (CIO) by close of business. IT will work with each department to evaluate and prioritize the requests. The request form can be found in OnBase > BGKY—Budget.
- ◆ Feb. 25—All new position and reclassification/upgrade request forms are due to the HR Director by close of business for evaluation, cost determination and recommendation to CM. **Copies of the completed forms should also be included in the final department budget packets.**
- ◆ Feb. 25—HR and ACM/CFO to begin PB Phase 3, updating position hours and adding overtime hours to the schedules to promote into Budget Maintenance. Initial entry, calculations and promoting to be complete by March 8th.
- ◆ Feb. 26—Any new construction, renovations or capital purchases that require insurance coverage or any changes in coverage will require an insurance form to be completed and must be turned in to the Safety/Risk Mgr. by close of business.

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MARCH 2019

Fiscal Year 2019/2020 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 Agency Budget Form Distribution	2
3	4	5 Fleet Replacement Recommendations Due	6 SM Monthly Meeting-Review CIPs & NEPS	7	8 Initial Position Budgeting Entry Deadline	9
10	11 Revenue & Expense Entry Deadline	12	13	14	15 Department Budget Recommendations Due	16
Departments finalize budget requests / reporting						
17	18	19	20	21	22	23
Department Meetings with Budget Team						
24	25 Budget Team Deliberation	26	27	28	29	30
Employee Committee Meetings						

Schedule of Events

- ♦ Mar. 1—ACM/CFO to distribute budget request forms to qualified contract agencies for FY2020 funding consideration.
- ♦ Mar. 5—Fleet Manager to provide a list of prioritized vehicle/equipment replacement recommendations with estimated replacement costs to each appropriate DH, with a complete list for all departments to be provided to the ACM/CFO.
- ♦ Mar. 6—Each DH to present proposed FY2020 CIP and NEPS/Supplemental requests to SM staff for group discussion to establish priorities for funding based on BOC goals/objectives.
- ♦ Mar. 8—PB Phase 3 initial entry, calculations and promoting to be complete. The personnel figures will exclude any FY2020 pay adjustments, with the exception of any required changes to taxes and benefits.
- ♦ Mar. 11—All revenue and operating expenditure entry/editing by each responsible department should be complete.

Departments are NOT to enter any CIP or Supplemental/NEPS requests or expenses related to new position requests in NWS.

- ♦ Mar. 15—Five (5) complete departmental budget recommendation packets are to be delivered to the ACM/CFO by 4:00 p.m. for distribution to the Budget Team (BT). Packets should outline requests for maintaining current level of services, any proposed cost increases/decreases which meet the designated thresholds (other than inflationary), and prioritized recommendations for any new position/reclassifications, CIPs and Supplemental/NEPS requests.
- ♦ Mar. 18-22—Meetings will be held with each DH and the BT to review and discuss each department's budget request/recommendation in detail.
- ♦ Mar. 25-29—Employee committee meetings to be held. Committee representatives will have the opportunity to present and discuss budget related issues with the City Manager and receive a budget planning progress report.
- ♦ Mar. 25-Apr. 26—Multiple BT meetings to be scheduled for deliberations about revenue projections, department requests, personnel adjustments, capital projects and agency funding.

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APRIL 2019

Fiscal Year 2019/2020 Budget Planning Schedule

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

Schedule of Events

- ◆ Apr. 1-26—Multiple BT meetings to be scheduled for deliberations about revenue projections, department requests, personnel adjustments, capital projects and agency funding.
- ◆ Apr. 3—All contract agency budget request forms are due to the ACM/CFO by 4:00 p.m. for consideration of funding in the FY2020 budget.
- ◆ Apr. 18— Assistant City Manager/Chief Financial Officer (ACM/CFO) to provide the final revenue projections and multi-year financing plan to the City Manager.
- ◆ Apr. 22-29—HR and ACM/CFO to complete PB Phase 4-Test by adding FY2020 pay adjustments, new positions/reclassifications, etc. to Position Budgeting in NWS Test environment for recalculation and promoting into Budget Maintenance.
- ◆ Apr. 26—Budget Team deliberation to be complete.
- ◆ Apr. 29—ACM/CFO and HR to have completed PB Phase 4-Test entry/edit process in the NWS Test environment, including addition of COLA, Step and/or other adjustment factors and any City Manager approved new positions and/or reclassifications/upgrades.
- ◆ Apr. 30—FY2019 3rd quarter PM data entry to be complete.

MAY 2019

Fiscal Year 2019/2020 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
		Preparation of Budget Doc. and Presentation Materials				
5	6	7	8	9	10	11
12	13	14	15 Agenda Deadline @ Noon	16 FY2020 Budget Recomm. Distribution to BOC	17	18
19	20	21 Budget Presentation @ BOC	22	23	24	25
			Update/Finalize Budget Reporting			
26	27 Holiday	28 Final PB Entry Deadline for NWS Live	29 Agenda Deadline @ Noon	30	31	

Schedule of Events

- ♦ May 1-14—BT to update final budget recommendations and prepare FY2020 Budget document and presentation materials for agenda deadline and distribution to BOC.
- ♦ May 15—FY2020 Budget document to be completed and copies provided to the City Clerk's office for agenda filing and preparation.
- ♦ May 16—FY2020 Budget Recommendation to be distributed to the BOC with the agenda for the May 21st meeting.
- ♦ May 21—The Executive Budget Recommendation, including FY2020 capital improvement projects and agency funding recommendations, to be presented by the City Manager, ACM/CFO, ACFOs and HR Director at the BOC meeting.
- ♦ May 22-28—ACM/CFO to update FY2020 budget reporting pursuant to presentation discussion and as directed by the BOC, and complete PB Phase 4-Live entry of all FY2020 pay adjustments in NWS Live environment and any other updates/revisions required for final budget reporting.
- ♦ May 29—Budget Ordinance and Exhibit 1 to be completed and filed with the City Clerk's office by noon to meet the agenda deadline for first reading at the June 4th BOC meeting.

JUNE 2019

Fiscal Year 2019/2020 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1 Employee Committee Nominations Begin
2	3	4 BOC Meeting, 4:30 pm	5	6	7	8
			Prepare Agency Appropriation Agreements			
9	10	11	12 Agenda Deadline, Noon	13	14	15
	Prepare Internal Services Survey					
16	17	18 BOC Meeting, 4:30 pm	19	20	21 Adopt FY2020 Budget in NWS	22
23	24	25	26	27	28	29

Schedule of Events

- ♦ Jun. 1-30—Departments are to obtain nominations and establish employee committees for FY2020 and provide the list of members to ACM/CFO and HR Director by July 1st.
- ♦ Jun. 4—First reading of FY2020 Budget Ordinance to be held at the BOC regular meeting.
- ♦ Jun. 5-7—ACM/CFO and City Attorney to prepare the Agency Appropriation Agreements to correspond with recommended funding levels.
- ♦ Jun. 10-14—ACM/CFO to prepare the FY2019 Internal Services Employee Survey questionnaire to be distributed to employees on July 1st.
- ♦ Jun. 12—Municipal Order, with Agency Appropriation Agreements attached, to be filed with the City Clerk's office to meet the agenda deadline.
- ♦ Jun. 18—Second reading of FY2020 Budget Ordinance and consideration of Agency Appropriation Agreements to occur at the BOC regular meeting.
- ♦ Jun. 21—Formally adopt the FY2020 Budget in NWS to finalize the implementation of the new budget before July 1st.

JULY 2019

Fiscal Year 2019/2020 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
Employee Committee Membership List Due →	1 Distribute Internal Services Survey	2	3	4 Holiday	5 FY2020 Dept. CIP Timelines Due	6
7	8	9	10	11	12 FY2019 Carry Forward Requests Due	13
14	15	16	17	18	19 Out-year CIP Requests Due	20
21	22	23	24	25	26	27
Preparation of Multi-year Capital Improvement Program to Begin						
28	29	30	31 Close Internal Services Survey			

Schedule of Events

- ♦ Jul. 1—List of FY2020 Employee Committee representatives to be provided to ACM/CFO and HR Director.
- ♦ Jul. 1—ACM/CFO to distribute the FY2019 Internal Services Survey to all employees. Survey to remain open through the entire month of July for employees to complete and submit responses either electronically or manually.
- ♦ Jul. 5—Departments to submit timeline for completion of FY2020 approved capital improvement projects (CIP) to ACM/CFO and Procurement Manager.
- ♦ Jul. 12—Each department to submit a list of any remaining FY2019 approved one-time or capital project expenditures which could not be completed during the fiscal year to the ACM/CFO and Assistant CFOs.
- ♦ Jul. 19—All departmental CIP proposals for the next three (3) fiscal years (FY2021, FY2022 & FY2023) are to be submitted to the ACM/CFO and Procurement Manager by close of business.
- ♦ Jul. 22-Aug. 5—Procurement Manager to organize requests and prepare a preliminary multi-year CIP spreadsheet for discussion at the August SM monthly meeting.
- ♦ Jul. 31—The FY2019 Internal Services Employee Survey will be closed at the end of the day (11:59 pm). Surveys will no longer be accepted after this date.
- ♦ Due to the extended year-end closing process, FY2019 4th quarter PM data entry is also extended to August 30th.

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AUGUST 2019

Fiscal Year 2019/2020 Budget Planning Schedule

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

Schedule of Events

- ♦ Aug. 1-2—Following the close of the FY2019 Internal Services Employee Survey, ACM/ CFO to begin compiling, analyzing and reporting results for use in the annual PM data reporting process.
- ♦ Aug. 7—DHs to present proposed capital improvement projects for the next three (3) fiscal years to the SM staff for discussion and consideration in the multi-year capital program.
- ♦ Aug. 8-Sept. 13—Preparation of the multi-year capital program draft report continues.
- ♦ Aug. 30—FY2019 4th quarter PM data entry to be complete.
- ♦ Sometime during the last week of August or by end of September (between Aug. 26th to Sept. 27th), the BOC will have a special work session / retreat for the mid-year planning session to discuss ideas and policy initiatives, as well as progress toward achievement of established goals and objectives for the City.

SEPTEMBER 2019

Fiscal Year 2019/2020 Budget Planning Schedule

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 Holiday	3	4	5	6	7
8	9	10	11	12	13 Multi-year CIP Draft Report Due to City Manager	14
15	16	17	18	19	20	21
	Finalize FY2020—FY2023 CIP Report					
22	23	24	25 Agenda Deadline, Noon	26	27	28
29	30					

Schedule of Events

- ♦ Sept. 13—A draft of the multi-year CIP report is due to the City Manager (CM) for review prior to submission for BOC consideration.
- ♦ Sept. 16-20—Update and finalize the multi-year CIP report for consideration by BOC at next regular meeting.
- ♦ Sept. 25—Final Multi-year CIP report draft due to the City Clerk's office for agenda filing and preparation.
- ♦ Sometime during the last week of August or by end of September (between Aug. 26th to Sept. 27th), the BOC will have a special work session / retreat for the mid-year planning session to discuss ideas and policy initiatives, as well as progress toward achievement of established goals and objectives for the City.

OCTOBER 2019

Fiscal Year 2019/2020 Budget Planning Schedule

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

Schedule of Events

- ♦ Oct. 1—FY2020-FY2023 Capital Improvement Plan to be presented for approval at the BOC regular meeting.
- ♦ Oct. 31—FY2020 1st quarter PM data entry to be complete.
- ♦ If the first regular BOC meeting in October is canceled, the Multi-year CIP Report will be considered at its next regularly scheduled meeting of October 15th with an agenda deadline of noon on October 9th.

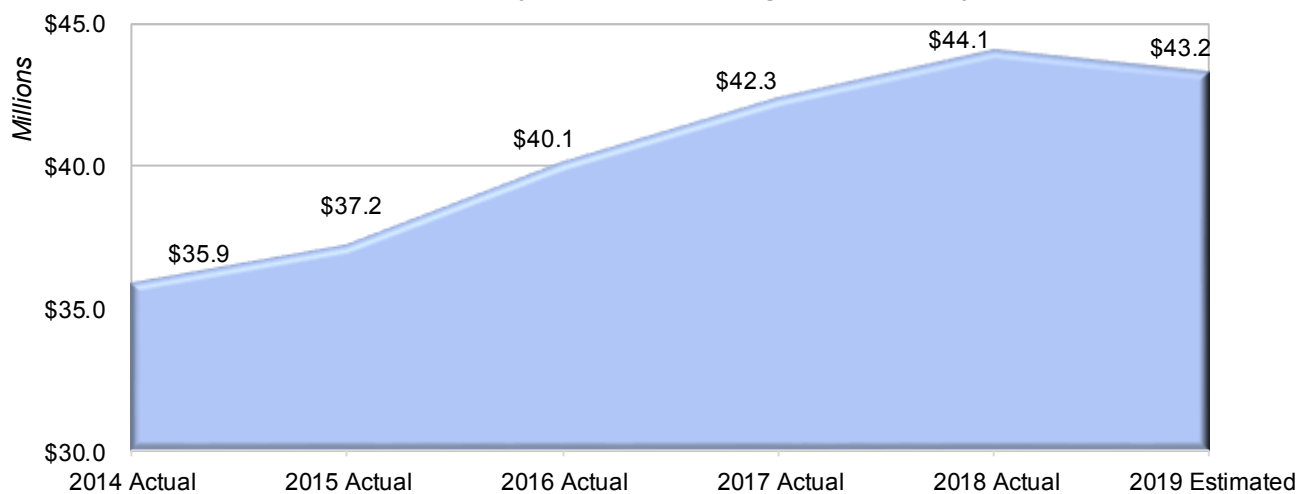
MAJOR REVENUE SOURCES

MAJOR REVENUE SOURCES—ALL FUNDS

Occupational fees are the City's largest and most important revenue source and are budgeted to total \$53,825,000 in FY2020. Occupational fees include net profit fees, employee withholding fees, business registrations and transient fees. The fees are collected by the City and posted in the General Fund and two special revenue funds. On average, about 97.0% of occupational fees are collected within 45 days of the due date. The budget for occupational fees is determined by staff analysis of past collection trends and the current local economy. Factors that are considered in developing the budget are business openings, closings and expansions, coupled with retail growth and development.

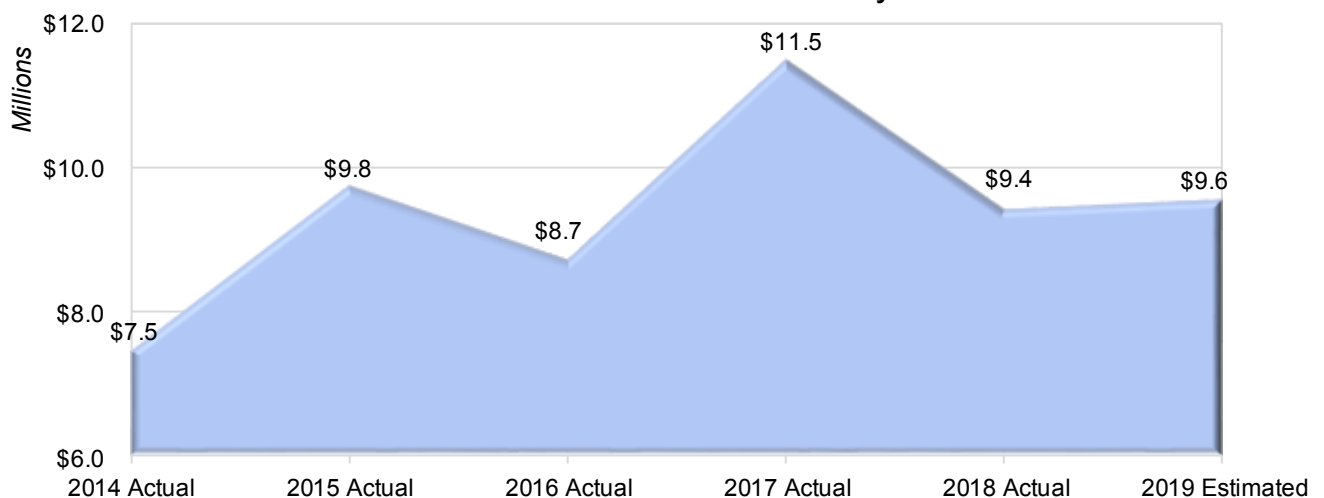
- **Employee withholding fees** are withheld from employee gross wages earned within the city limits at the rate of 1.85%. Withholding fees are remitted to the City by local businesses on a monthly or quarterly basis. This revenue source is estimated to generate over \$43,243,000 for FY2019.

Employee Withholding Fee History



- **Net profit fees** are assessed to local businesses at the rate of 1.85% of net income earned within the city limits of Bowling Green. The net profit fees are filed with the City annually based on each business's normal tax year. Over \$9,564,000 is expected to be collected for the fiscal year ending June 30, 2019.

Net Profit Fee History

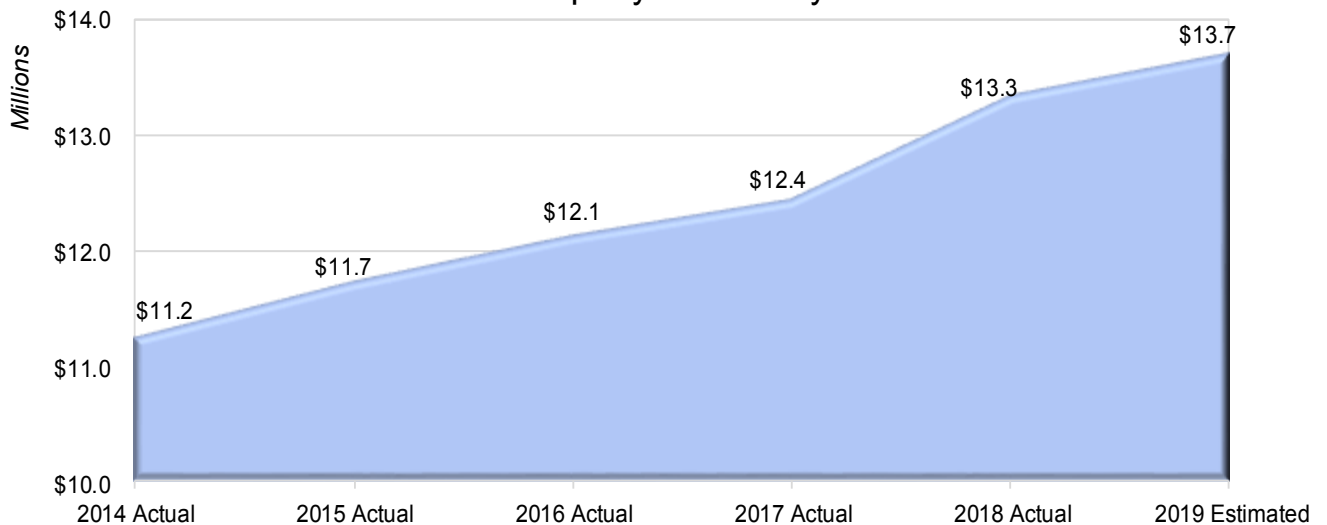


MAJOR REVENUE SOURCES—ALL FUNDS, *continued*

Taxes are the City's second largest source of revenue and are budgeted to total \$19,955,500 during FY2020. Taxes are comprised of property taxes, insurance premium taxes and franchise taxes. Transient room taxes are also included and represent 1% of the total room rental fee generated within the city limits.

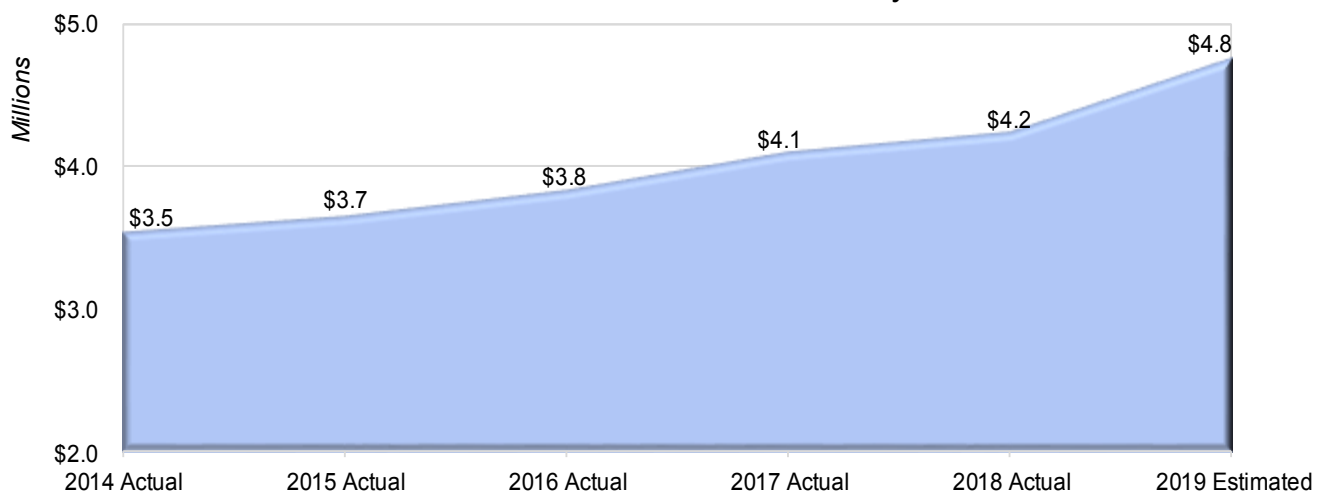
- **Property taxes** include payments for real and personal property taxes, motor vehicle and boat taxes, franchise taxes, and payments in-lieu-of taxes. Real property taxes are based on the current property assessment at the rate of \$0.205 per \$100 and tangible personal property is taxed at \$0.260 per \$100. The taxes are collected by the City and posted in the General Fund and Enterprise Fund. Property taxes are expected to generate approximately \$13,708,000 for the fiscal year ending June 30, 2019. Approximately 97.5% of property taxes are collected within six months of the due date. The property tax budget is based on the tax roll provided to the City by the Warren County Property Valuation Administrator (PVA).

Property Tax History



- **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 FY2019, these revenues are projected to produce \$4,756,000. The insurance premium tax budget is developed in the same manner as the budget for occupational fees. Past trends and current factors are considered by staff.

Insurance Premium Tax History

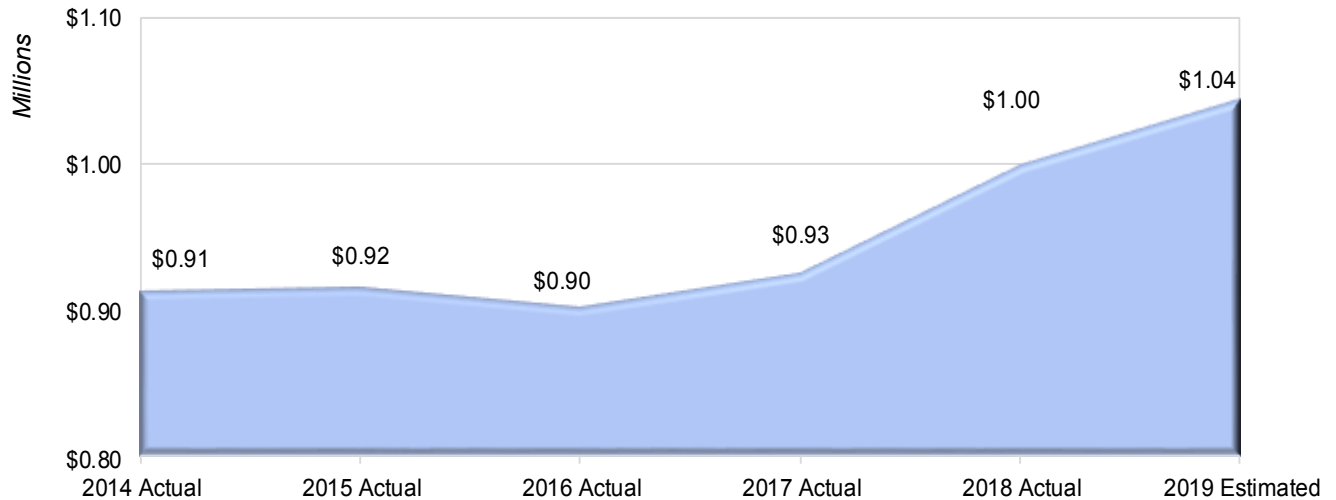


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MAJOR REVENUE SOURCES—ALL FUNDS, *continued*

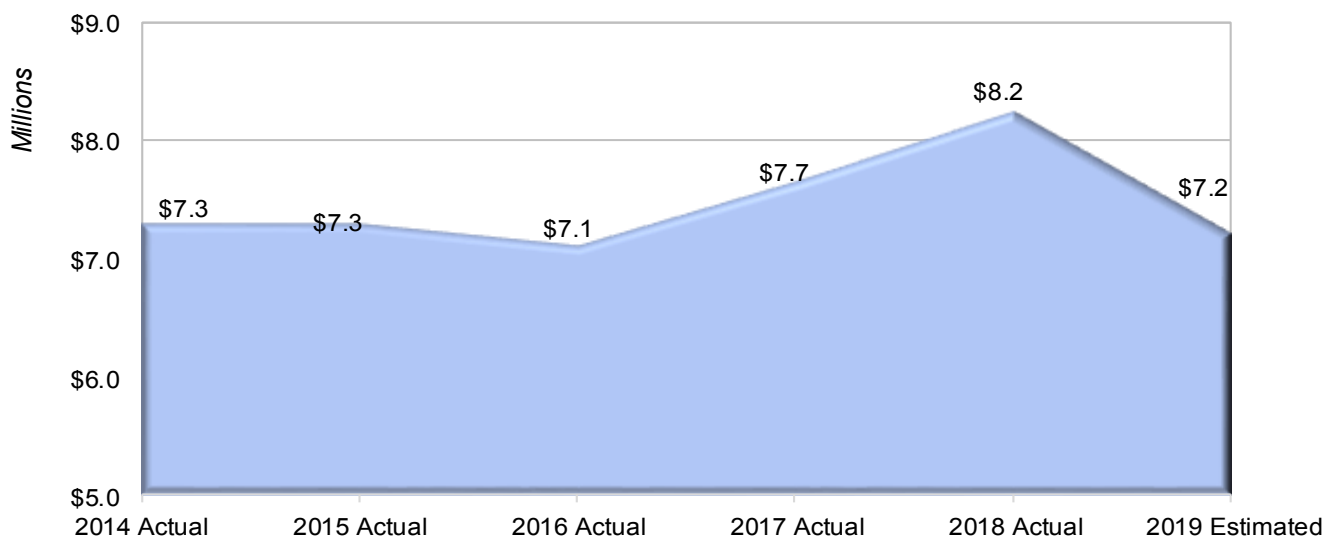
- **Franchise Taxes** are collected from telecommunication and banking companies and are deposited into the General Fund. The budget for franchise fees is determined by contracts held with each industry. This revenue source is expected to produce approximately \$1,044,000 during FY2019.

Franchise Tax History



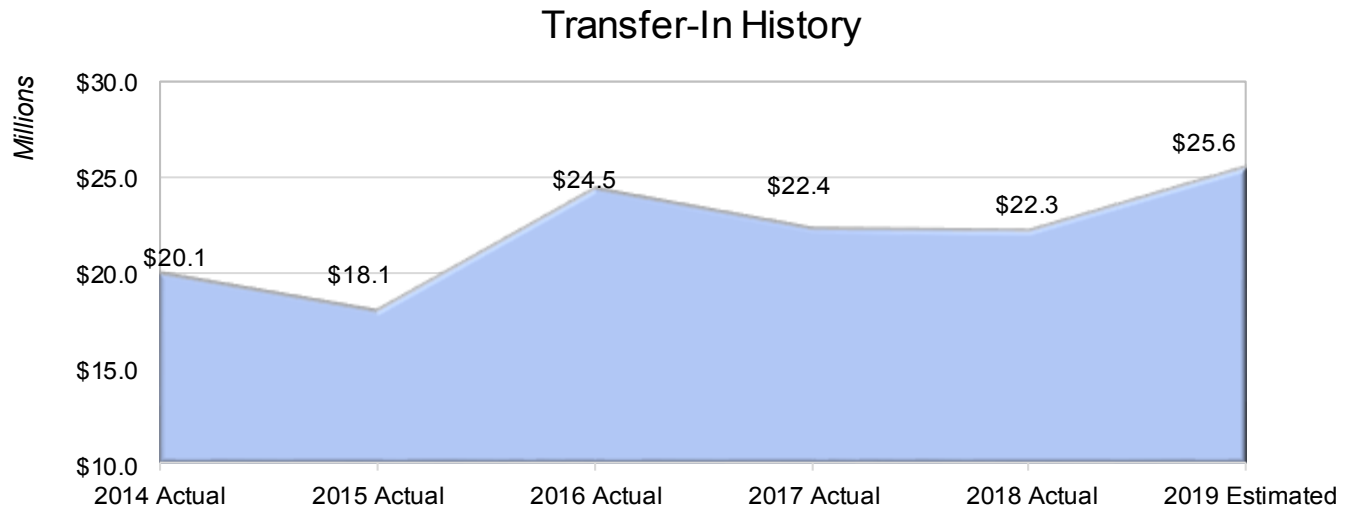
Intergovernmental revenue includes grant proceeds received from federal, state and local governmental entities. This source of revenue can be deposited into any City fund, but is primarily accounted for in special revenue funds. The intergovernmental budget is determined by estimating grant proceeds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

Intergovernmental Revenue History



MAJOR REVENUE SOURCES—ALL FUNDS, *continued*

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



APPENDIX A

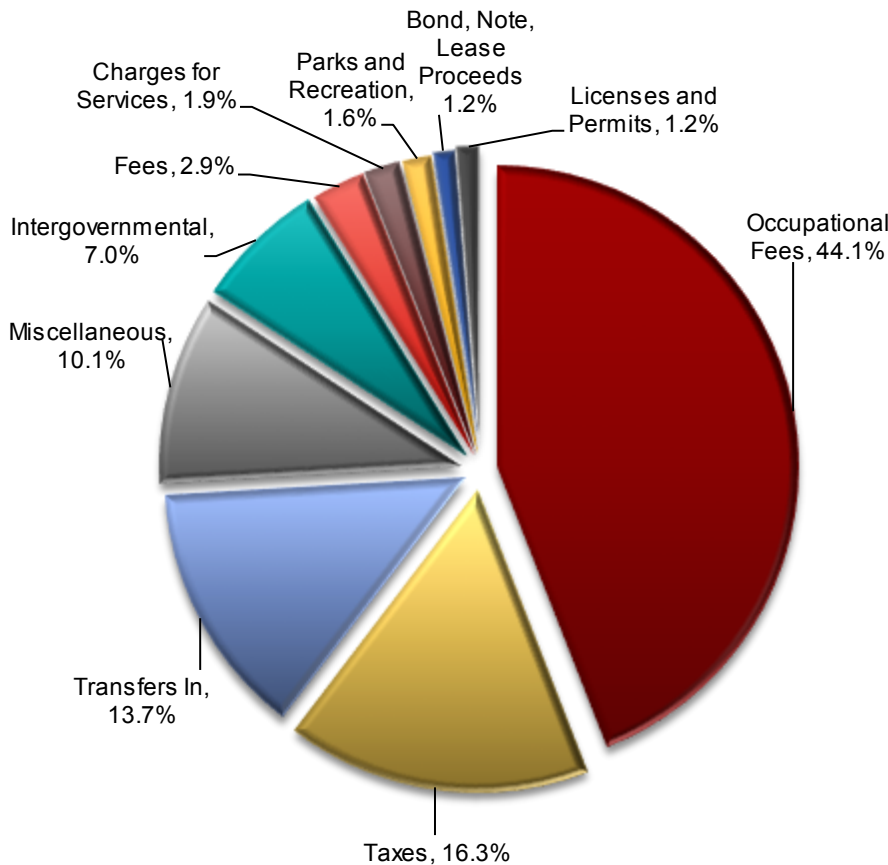
ALL FUNDS

ANNUAL OPERATING BUDGET FOR ALL FUNDS AND CATEGORIES

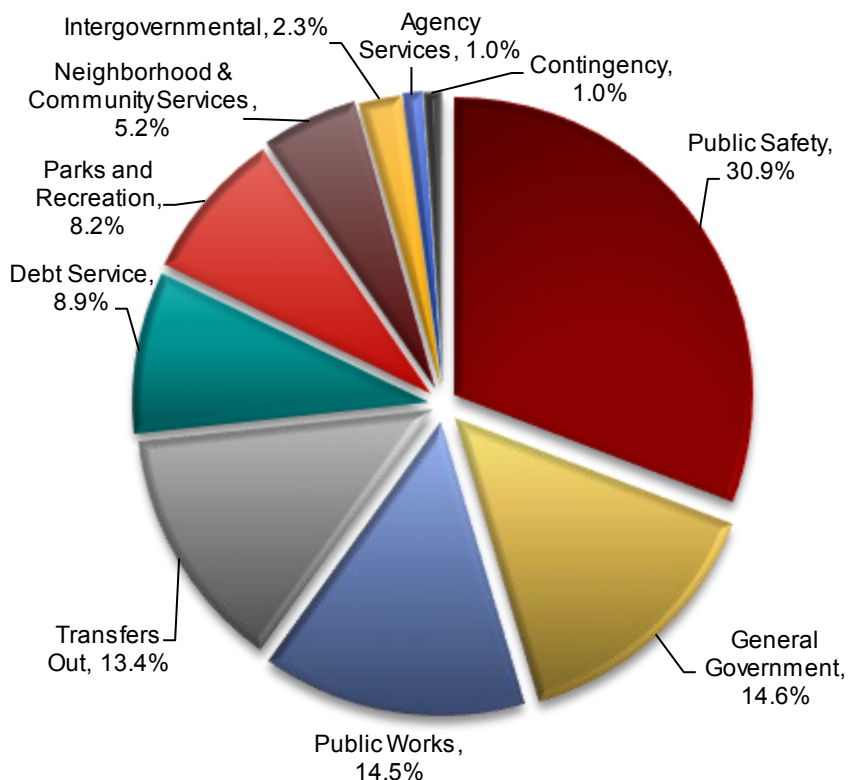
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Trust Funds	Internal Service	Total
RESOURCES IN:								
Taxes	\$ 16,371,000	\$ 3,023,000	\$ 0	\$ 11,500	\$ 550,000	\$ 0	\$ 0	\$ 19,955,500
Occupational Fees	50,320,000	3,505,000	0	0	0	0	0	53,825,000
License & Permits	1,466,000	0	0	0	0	0	0	1,466,000
Intergovernmental	17,750	8,582,939	0	0	0	0	0	8,600,689
Fees	416,000	86,000	0	2,985,000	0	0	0	3,487,000
Charges for Services	299,450	0	0	0	0	22,100	2,012,865	2,334,415
Parks & Recreation	1,902,765	0	0	0	0	0	0	1,902,765
Miscellaneous	735,452	556,090	39,000	1,302,500	328,000	531,700	8,868,128	12,360,870
Revenues:	\$ 71,528,417	\$ 15,753,029	\$ 39,000	\$ 4,299,000	\$ 878,000	\$ 553,800	\$ 10,880,993	\$ 103,932,239
Note/Bond Proceeds	0	0	1,525,000	0	0	0	0	1,525,000
Transfers In	723,583	1,239,511	6,863,417	7,080,000	100,000	0	700,000	16,706,511
Other Resources:	\$ 723,583	\$ 1,239,511	\$ 8,388,417	\$ 7,080,000	\$ 100,000	\$ 0	\$ 700,000	\$ 18,231,511
RESOURCES IN:	\$ 72,252,000	\$ 16,992,540	\$ 8,427,417	\$ 11,379,000	\$ 978,000	\$ 553,800	\$ 11,580,993	\$ 122,163,750
RESOURCES OUT:								
General Government	\$ 7,334,658	\$ 0	\$ 1,130,500	\$ 0	\$ 0	\$ 0	\$ 9,693,049	\$ 18,158,207
Public Safety	31,013,401	3,179,455	3,486,700	0	0	773,000	0	38,452,556
Public Works	8,118,183	3,842,805	3,870,000	0	0	0	2,221,892	18,052,880
Parks & Recreation	8,995,691	0	1,260,000	0	0	0	0	10,255,691
Neighborhood & Community Services	2,384,967	4,145,774	0	0	0	0	0	6,530,741
Agency Services	1,314,809	0	0	0	0	0	0	1,314,809
Debt Service	0	0	0	11,082,500	0	0	0	11,082,500
Intergovernmental	1,525,000	0	0	0	1,320,020	0	0	2,845,020
Contingency	717,980	0	550,000	0	0	0	0	1,267,980
Expenditures:	\$ 61,404,689	\$ 11,168,034	\$ 10,297,200	\$ 11,082,500	\$ 1,320,020	\$ 773,000	\$ 11,914,941	\$ 107,960,384
Transfers Out	10,847,311	5,638,200	0	0	0	0	221,000	16,706,511
RESOURCES OUT:	\$ 72,252,000	\$ 16,806,234	\$ 10,297,200	\$ 11,082,500	\$ 1,320,020	\$ 773,000	\$ 12,135,941	\$ 124,666,895
RESERVES UTILIZED:								
	\$ 0	\$ 186,306	(\$ 1,869,783)	\$ 296,500	(\$ 342,020)	(\$ 219,200)	(\$ 554,948)	(\$ 2,503,145)

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FY2020 RESOURCES BY TYPE & EXPENDITURES BY FUNCTION



Resources by Type		
Occupational Fees	\$ 53,825,000	44.1%
Taxes	19,955,500	16.3%
Transfers In	16,706,511	13.7%
Miscellaneous	12,360,870	10.1%
Intergovernmental	8,600,689	7.0%
Fees	3,487,000	2.9%
Charges for Services	2,334,415	1.9%
Parks and Recreation	1,902,765	1.6%
Bond, Note, Lease Proceeds	1,525,000	1.2%
Licenses and Permits	1,466,000	1.2%
Total	\$ 122,163,750	100.0%



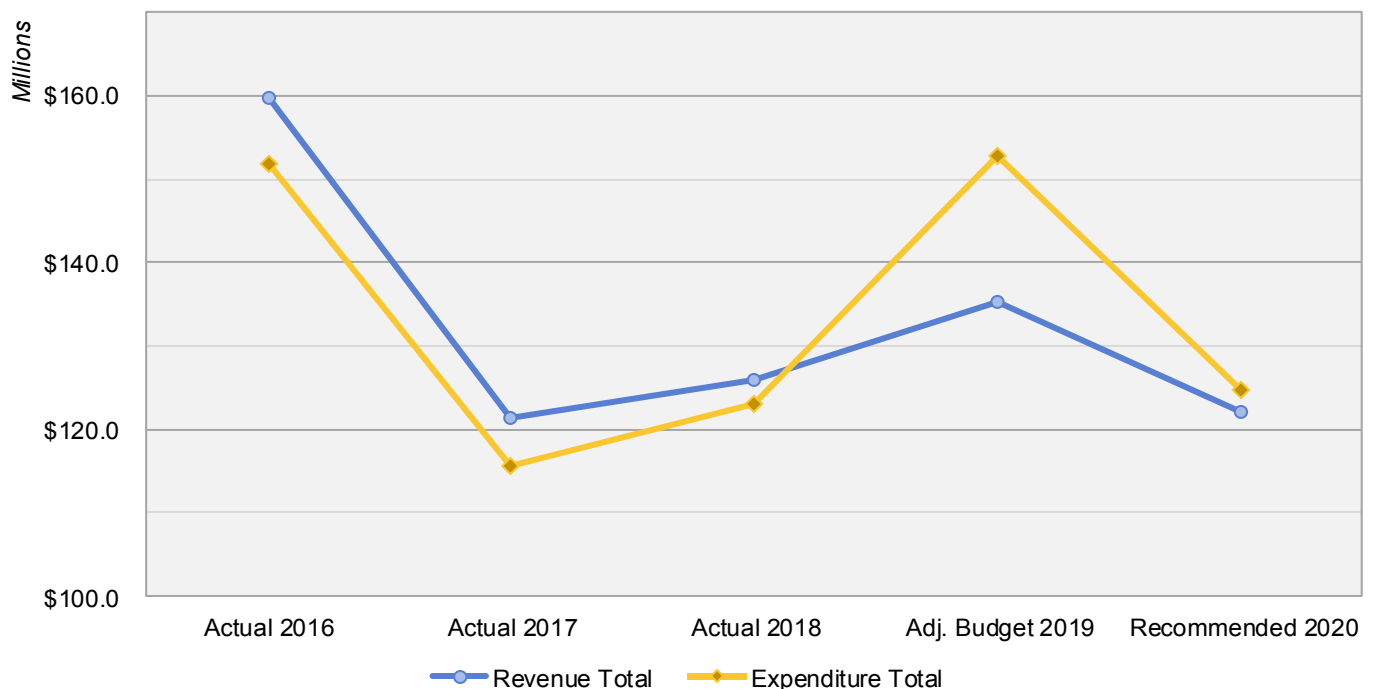
Expenditures by Function		
Public Safety	\$ 38,452,556	30.9%
General Government	18,158,207	14.6%
Public Works	18,052,880	14.5%
Transfers Out	16,706,511	13.4%
Debt Service	11,082,500	8.9%
Parks and Recreation	10,255,691	8.2%
Neighborhood & Community Services	6,530,741	5.2%
Intergovernmental	2,845,020	2.3%
Agency Services	1,314,809	1.0%
Contingency	1,267,980	1.0%
Total	\$ 124,666,895	100.0%

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REVENUE AND EXPENDITURE BUDGET HISTORY—ALL FUNDS

ALL FUNDS HISTORY

Fiscal Year	Actual 2016	Actual 2017	Actual 2018	Org. Budget 2019	Adj. Budget 2019	Approved 2020
Occupational Fees	\$ 48,823,597	\$ 53,840,825	\$ 53,488,756	\$ 56,420,000	\$ 56,420,000	\$ 53,825,000
Taxes	17,501,633	18,141,394	19,207,153	19,139,000	19,139,000	19,955,500
Transfers In	24,517,191	22,413,493	22,315,834	22,238,238	25,599,238	16,706,511
Miscellaneous	10,215,837	10,321,114	10,216,992	10,116,981	11,360,086	12,360,870
Intergovernmental	7,105,371	7,653,097	8,241,093	8,296,242	13,757,677	8,600,689
Fees	3,074,877	3,227,430	3,281,871	3,373,500	3,373,500	3,487,000
Parks and Recreation	2,125,465	1,939,935	1,995,776	1,993,155	1,993,155	1,902,765
Charges for Services	2,327,071	2,292,334	2,340,691	2,286,985	2,286,985	2,334,415
Licenses and Permits	1,538,588	1,421,187	1,357,713	1,214,000	1,214,000	1,466,000
Bond, Note, Lease Proceeds	42,457,619	0	3,531,021	0	0	1,525,000
Revenue Total	\$ 159,687,249	\$ 121,250,809	\$ 125,976,900	\$ 125,078,101	\$ 135,143,641	\$ 122,163,750
Personnel Services	\$ 37,391,316	\$ 38,776,771	\$ 39,803,671	\$ 44,786,363	\$ 45,107,992	\$ 48,722,549
Contractual Services	22,818,064	27,471,613	31,873,841	34,897,556	52,092,340	30,846,731
Supplies	4,207,023	4,270,651	4,018,936	4,950,045	5,749,236	4,969,015
Subsidies/Assistance	5,695,161	5,819,594	6,310,378	5,675,283	6,445,907	6,413,592
Property/Assets	1,980,161	3,413,611	5,864,361	2,290,185	4,193,848	4,403,025
Debt Service	55,343,722	13,578,869	12,846,927	11,830,500	12,279,280	11,082,500
Other	24,456,527	22,354,115	22,317,531	23,235,752	26,878,297	18,229,483
Expenditure Total	\$ 151,891,974	\$ 115,685,224	\$ 123,035,645	\$ 127,665,684	\$ 152,746,900	\$ 124,666,895

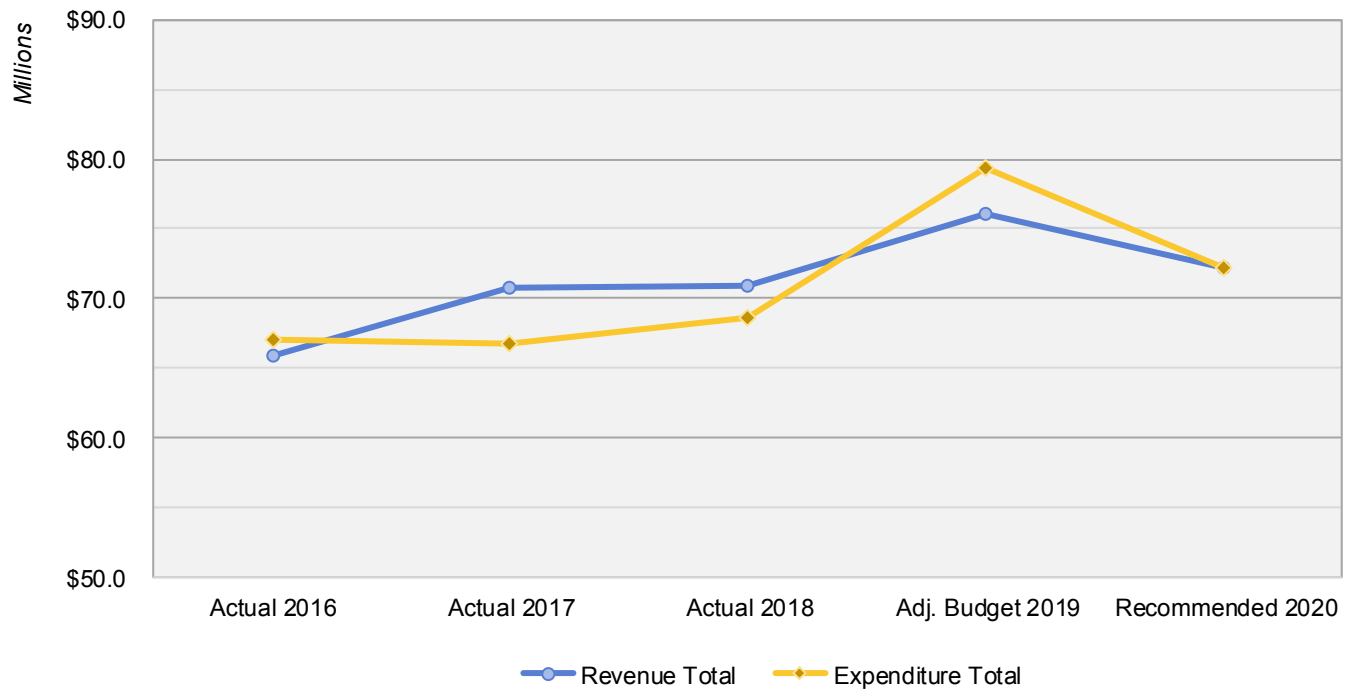


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REVENUE AND EXPENDITURE BUDGET HISTORY—GENERAL FUND

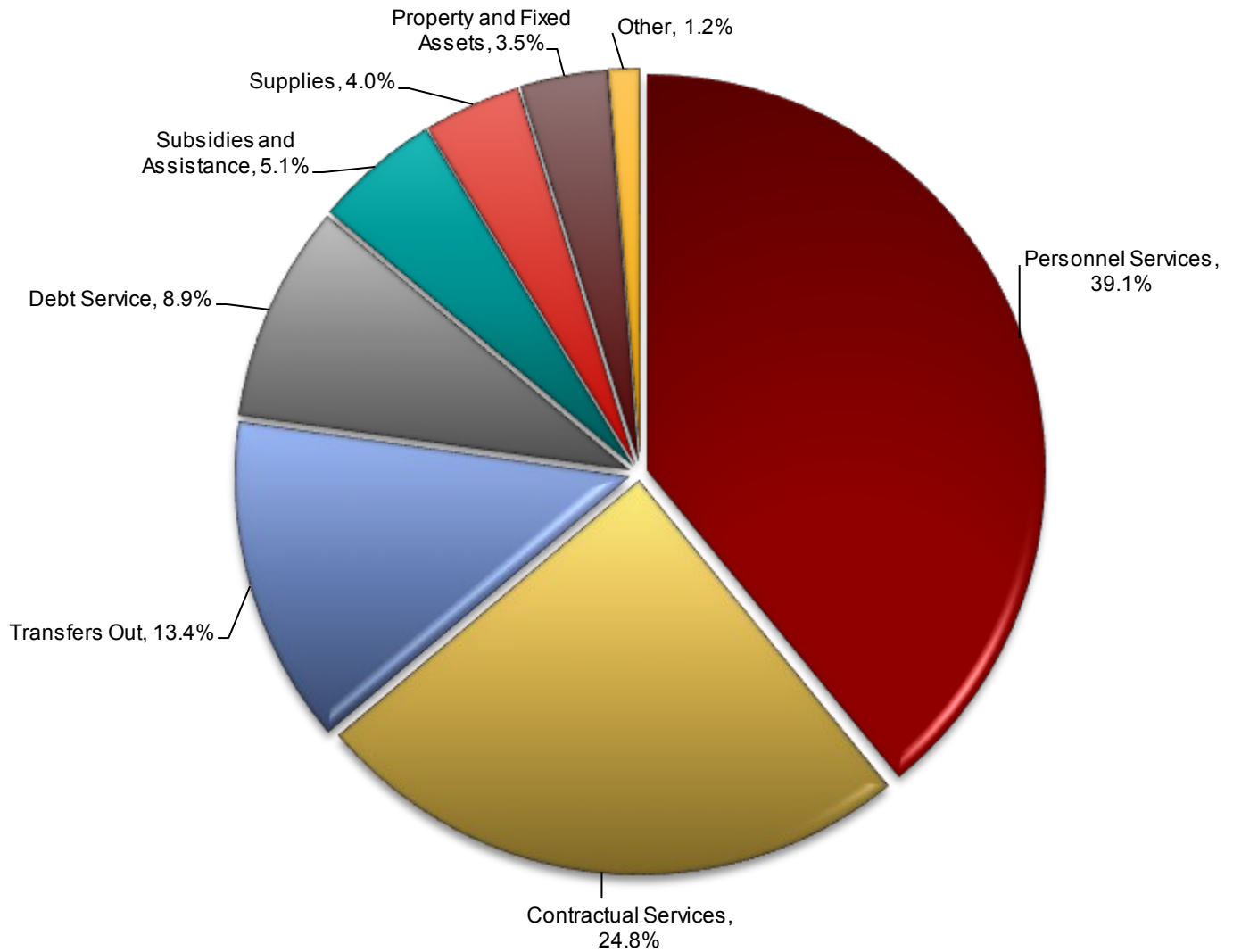
GENERAL FUND HISTORY

Fiscal Year	Actual 2016	Actual 2017	Actual 2018	Org. Budget 2019	Adj. Budget 2019	Approved 2020
Occupational Fees	\$ 46,046,281	\$ 50,998,586	\$ 50,247,947	\$ 53,385,000	\$ 53,385,000	\$ 50,320,000
Taxes	14,014,936	14,521,886	15,461,872	15,457,000	15,457,000	16,371,000
Transfers In	564,379	567,288	568,923	611,250	611,250	723,583
Miscellaneous	755,387	543,736	440,215	688,345	702,140	735,452
Intergovernmental	153,655	130,798	68,048	50,500	1,955,824	17,750
Fees	323,782	359,925	387,635	383,500	383,500	416,000
Parks and Recreation	2,125,466	1,939,935	1,995,776	1,993,155	1,993,155	1,902,765
Charges for Services	272,562	305,666	289,489	286,250	286,250	299,450
Licenses and Permits	1,538,588	1,421,187	1,357,713	1,214,000	1,214,000	1,466,000
Revenue Total	\$ 65,795,036	\$ 70,789,007	\$ 70,817,618	\$ 74,069,000	\$ 75,988,119	\$ 72,252,000
Personnel Services	\$ 34,442,195	\$ 35,580,960	\$ 36,632,745	\$ 41,184,625	\$ 41,506,254	\$ 44,963,721
Contractual Services	8,910,126	8,759,771	9,028,143	9,513,799	12,037,026	9,604,684
Supplies	2,069,314	2,098,327	2,034,461	2,488,065	2,618,935	2,628,135
Subsidies/Assistance	2,561,307	2,529,013	2,929,462	2,733,508	3,212,029	3,347,724
Property/Assets	511,059	394,563	128,268	161,625	208,972	137,025
Other (Transfers Out & Misc)	18,553,119	17,406,629	17,880,413	17,987,378	19,719,157	11,570,711
Expenditure Total	\$ 67,047,120	\$ 66,769,263	\$ 68,633,492	\$ 74,069,000	\$ 79,302,373	\$ 72,252,000



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FY2020 EXPENDITURES — BY TYPE



Personnel Services	\$ 48,722,549	39.1%
Contractual Services	30,846,731	24.8%
Transfers Out	16,706,511	13.4%
Debt Service	11,082,500	8.9%
Subsidies and Assistance	6,413,592	5.1%
Supplies	4,969,015	4.0%
Property and Fixed Assets	4,403,025	3.5%
Other	1,522,972	1.2%
Total	\$ 124,666,895	100.0%

APPROVED BUDGET AND ESTIMATED FUND BALANCES

Description	General Fund		Other Major Governmental Funds*		Non-major Governmental Funds		Governmental Funds Total	
	FY2019 Estimate	FY2020 Approved	FY2019 Estimate	FY2020 Approved	FY2019 Estimate	FY2020 Approved	FY2019 Estimate	FY2020 Approved
Reserves Available:								
Beginning Fund Balance	\$ 27,576,068	\$ 25,678,742	\$ 1,622,695	\$ 1,647,695	\$ 37,642,387	\$ 23,456,592	\$ 66,841,150	\$ 50,783,029
Resources In:								
Revenues:								
Taxes	16,040,000	16,371,000	25,000	11,500	3,057,000	3,023,000	19,122,000	19,405,500
Occupational Fees	50,150,000	50,320,000	0	0	3,035,000	3,505,000	53,185,000	53,825,000
Licenses & Permits	1,450,000	1,466,000	0	0	0	0	1,450,000	1,466,000
Intergovernmental Grants	850,000	17,750	0	0	11,801,853	8,582,939	12,651,853	8,600,689
Charges for Services	669,750	715,450	2,895,000	2,985,000	2,095,735	2,120,965	5,660,485	5,821,415
Parks & Recreation	1,993,155	1,902,765	0	0	0	0	1,993,155	1,902,765
Miscellaneous	702,140	735,452	1,364,655	1,017,500	8,469,541	9,740,808	10,536,336	11,493,760
Total Revenues	71,855,045	71,528,417	4,284,655	4,014,000	28,459,129	26,972,712	104,598,829	102,515,129
Other Sources:								
Transfer from Other Funds	611,250	723,583	5,818,000	5,624,000	17,839,238	10,168,928	24,268,488	16,516,511
Note/Bond/Lease Proceeds	0	0	0	0	0	1,525,000	0	1,525,000
Total Other Sources	611,250	723,583	5,818,000	5,624,000	17,839,238	11,693,928	24,268,488	18,041,511
Total Resources In	\$ 72,466,295	\$ 72,252,000	\$ 10,102,655	\$ 9,638,000	\$ 46,298,367	\$ 38,666,640	\$ 128,867,317	\$ 120,556,640
Resource Uses:								
Expenditures:								
Personnel & Benefits	\$ 40,261,066	\$ 44,963,721	\$ 0	\$ 0	\$ 2,753,584	\$ 2,935,559	\$ 43,014,650	\$ 47,899,280
Contractual Services	9,629,621	9,604,684	0	0	39,513,430	20,112,315	49,143,051	29,716,999
Supplies	2,226,095	2,628,135	0	0	3,025,253	2,305,830	5,251,348	4,933,965
Subsidies & Assistance	2,782,029	3,340,704	0	0	3,233,879	3,065,868	6,015,908	6,413,592
Property & Fixed Assets	208,972	137,025	0	0	3,716,876	4,246,000	3,925,848	4,383,025
Miscellaneous	0	730,420	0	0	383,140	724,572	383,140	1,447,972
Debt Service—Principal	0	0	8,240,055	8,040,500	720,000	740,000	8,960,055	8,780,500
Debt Service—Interest	0	0	1,837,600	1,586,000	737,000	716,000	2,574,600	2,302,000
Total Expenditures	55,107,783	61,404,689	10,077,655	9,626,500	54,083,162	34,846,144	119,268,600	105,877,333
Other Uses:								
Transfers Out	19,255,838	10,847,311	0	0	6,401,000	5,859,200	25,656,838	16,706,511
Total Other Uses	19,255,838	10,847,311	0	0	6,401,000	5,859,200	25,656,838	16,706,511
Total Resource Uses	\$ 74,363,621	\$ 72,252,000	\$ 10,077,655	\$ 9,626,500	\$ 60,484,162	\$ 40,705,344	\$ 144,925,438	\$ 122,583,844
Use of Reserves **	(1,897,326)	0	25,000	11,500	(14,185,795)	(2,038,704)	(16,058,121)	(2,027,204)
Estimated Ending Fund Balance (before designated reserves)	\$ 25,678,742	\$ 25,678,742	\$ 1,647,695	\$ 1,659,195	\$ 23,456,592	\$ 21,417,888	\$ 50,783,029	\$ 48,755,825

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

**The use of FY2019 reserves funds capital improvement plan expenditures, which includes the construction of a new fire station, parks construction projects, improvements to downtown streetscapes, and other capital costs.

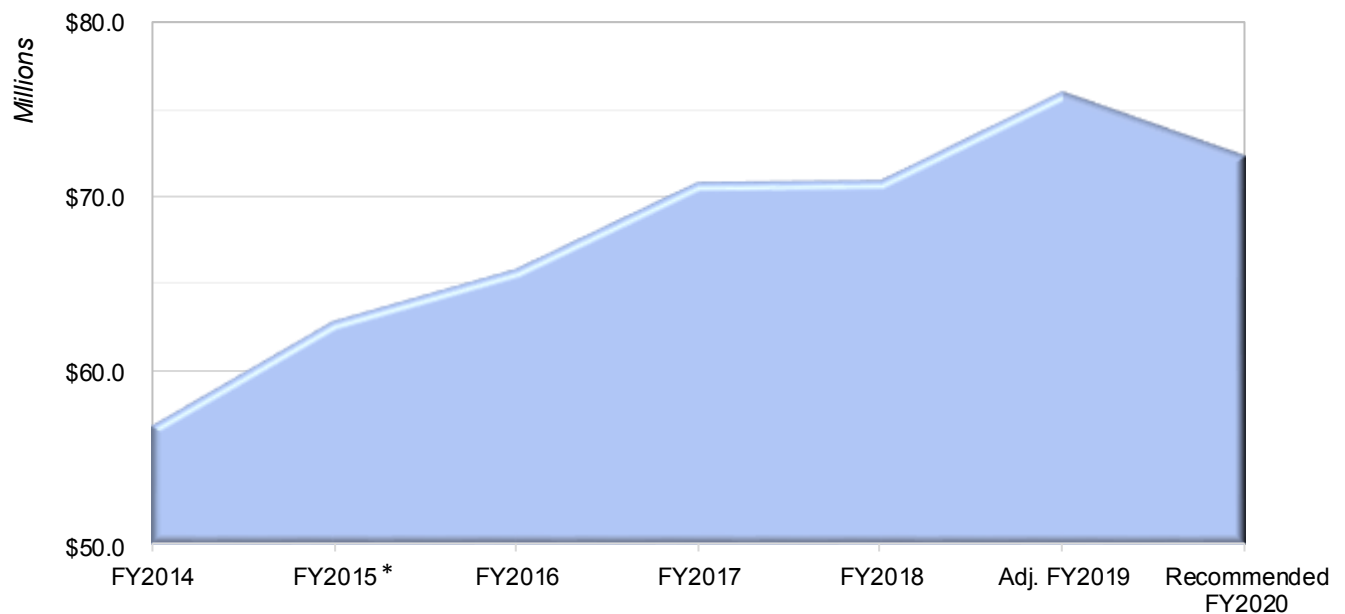
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APPENDIX B

GENERAL FUND

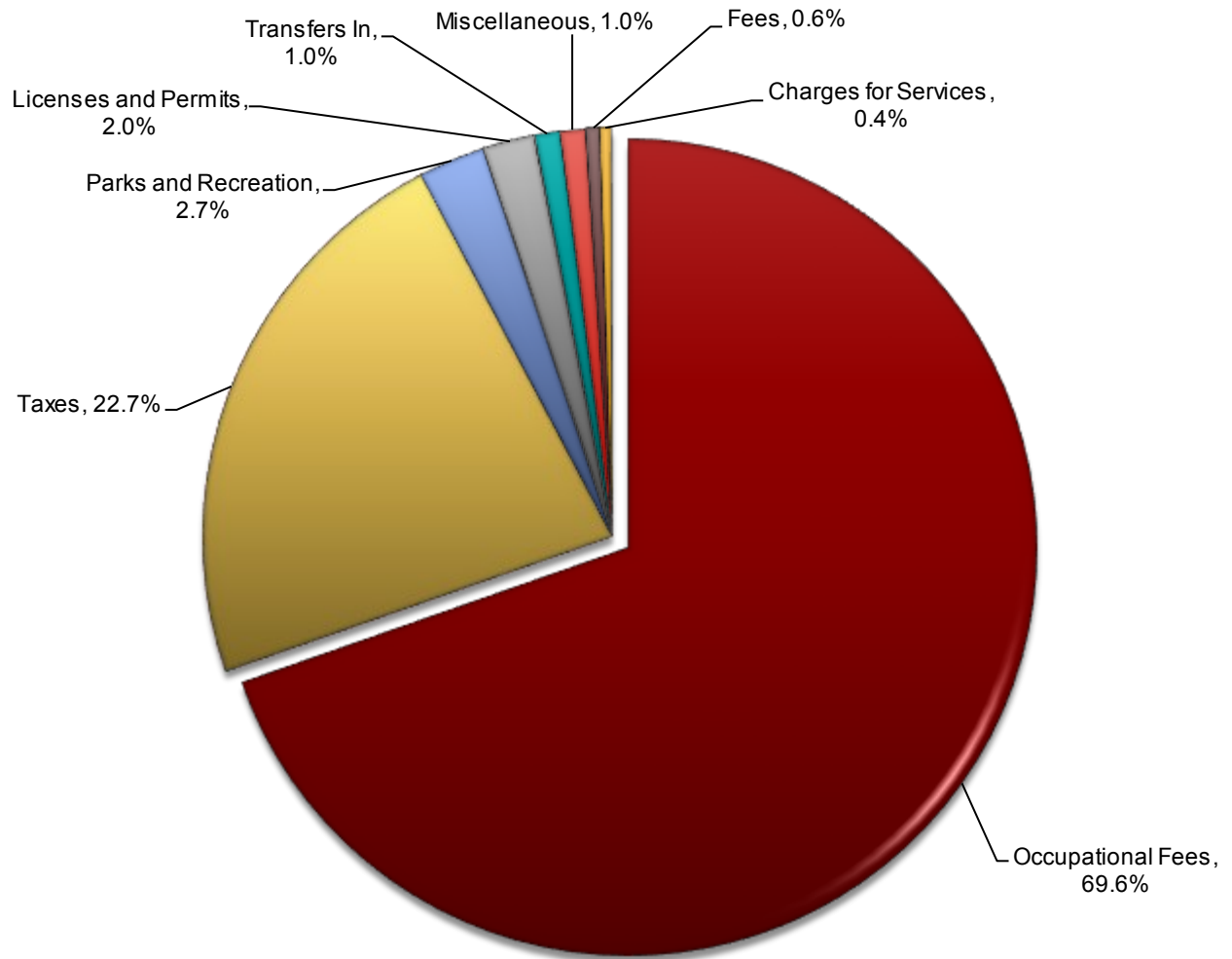
GENERAL FUND REVENUE HISTORY — BY CATEGORY

Revenue Category	Actual 2014	Actual 2015*	Actual 2016	Actual 2017	Actual 2018	Org. Budget 2019	Adj. Budget 2019	Approved 2020
Occupational Fees	\$ 41,075,490	\$ 44,409,484	\$ 46,046,281	\$ 50,998,586	\$ 50,247,947	\$ 53,385,000	\$53,385,000	\$ 50,320,000
Taxes	13,235,850	13,719,659	14,014,936	14,521,886	15,461,872	15,457,000	15,457,000	16,371,000
Transfers In	0	620,129	564,379	567,288	568,923	611,250	611,250	723,583
Miscellaneous	550,997	403,215	755,387	543,736	440,215	688,345	702,140	735,452
Intergovernmental Grants	122,881	127,696	153,655	130,798	68,048	50,500	1,955,824	17,750
Fees	323,355	308,350	323,782	359,925	387,635	383,500	367,123	416,000
Parks & Recreation	348,223	1,918,822	2,125,466	1,939,935	1,995,776	1,993,155	1,993,155	1,902,765
Charges for Services	262,652	251,890	272,562	305,666	289,489	286,250	269,000	299,450
Licenses & Permits	831,690	1,077,912	1,538,588	1,421,187	1,357,713	1,214,000	1,214,000	1,466,000
Total:	\$ 56,751,138	\$ 62,837,157	\$ 65,795,036	\$ 70,789,007	\$ 70,817,618	\$ 74,069,000	\$ 75,954,492	\$ 72,252,000



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

FY2020 RESOURCES — GENERAL FUND



Occupational Fees	\$ 50,320,000	69.6%
Taxes	16,371,000	22.7%
Parks and Recreation	1,902,765	2.7%
Licenses and Permits	1,466,000	2.0%
Transfers In	723,583	1.0%
Miscellaneous	735,452	1.0%
Fees	416,000	0.6%
Charges for Services	299,450	0.4%
Intergovernmental	17,750	0.0%
Total	\$ 72,252,000	100.0%

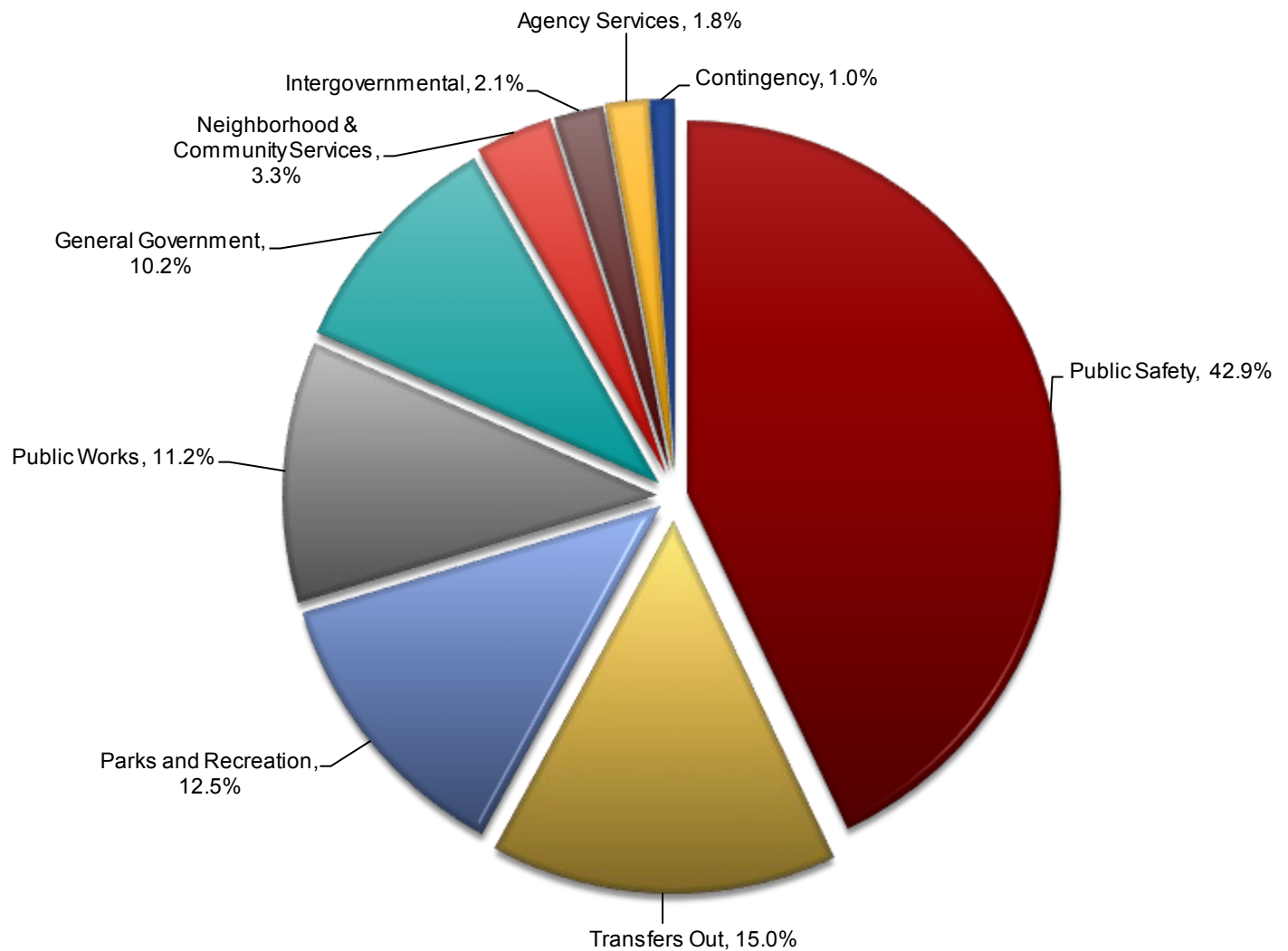
GENERAL FUND EXPENDITURE HISTORY — BY DEPARTMENT

Department	Actual 2014	Actual 2015*	Actual 2016	Actual 2017	Actual 2018	Org. Budget 2019	Adj. Budget 2019	Approved 2020
<u>General Government</u>								
Legislative	\$ 139,422	\$ 141,255	\$ 150,181	\$ 146,283	\$ 155,654	\$ 162,505	\$ 162,505	\$ 213,721
Executive	906,854	895,454	1,021,192	965,931	1,067,210	1,113,792	1,304,953	1,075,945
Finance	1,360,950	1,315,125	1,341,209	1,375,013	1,364,308	1,485,265	1,490,006	1,737,551
Human Resources	772,284	732,081	895,868	876,807	823,776	1,151,622	1,132,673	1,216,867
Law	295,281	473,833	270,806	331,755	396,419	391,159	491,159	516,480
Information Tech	1,529,847	1,608,850	1,587,694	1,679,570	1,921,795	2,014,570	2,036,644	2,216,944
Adm Services	789,409	686,951	788,124	762,586	326,451	332,280	344,534	357,150
<u>Public Safety</u>								
Police	12,164,207	12,286,131	12,523,395	13,019,487	13,214,641	14,800,452	15,184,924	16,707,077
Fire	11,262,355	11,584,465	11,763,386	11,751,545	12,294,866	12,869,681	14,155,696	14,282,324
Other Public Safety	419,627	414,355	422,662	203,245	22,462	25,000	25,000	24,000
<u>Public Works</u>								
Public Transit	293,610	293,610	309,266	390,775	417,880	430,415	430,415	430,415
<u>Parks & Recreation</u>								
Parks	5,591,701	5,324,254	5,085,472	6,020,554	5,594,525	6,159,117	6,247,307	6,659,243
Aquatics		573,651	711,780	551,182	700,321	633,956	635,177	650,609
Golf		1,744,064	1,537,335	1,304,224	1,373,325	1,654,576	1,676,851	1,685,839
<u>Neighb. & Comm. Serv.</u>								
	1,427,597	1,785,740	1,945,005	2,053,468	2,126,542	2,209,470	2,933,074	2,384,967
<u>Agency Services</u>								
	651,917	146,240	152,095	156,507	1,195,523	1,140,593	1,240,021	1,314,809
<u>Intergovernmental</u>								
	87,000	467,048	1,094,942	1,205,181	964,291	2,100,000	1,264,911	1,525,000
<u>Contingency</u>								
	0	0	0	0	0	725,000	795,634	717,980
<u>Transfers Out</u>								
	15,356,721	13,284,999	18,549,837	17,404,892	17,878,435	17,257,238	18,919,238	10,847,311
Total:	\$ 58,430,138	\$ 59,512,087	\$ 67,047,120	\$ 66,769,263	\$ 68,633,492	\$ 74,069,000	\$ 79,302,364	\$ 72,252,000

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

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EXPENDITURES — GENERAL FUND



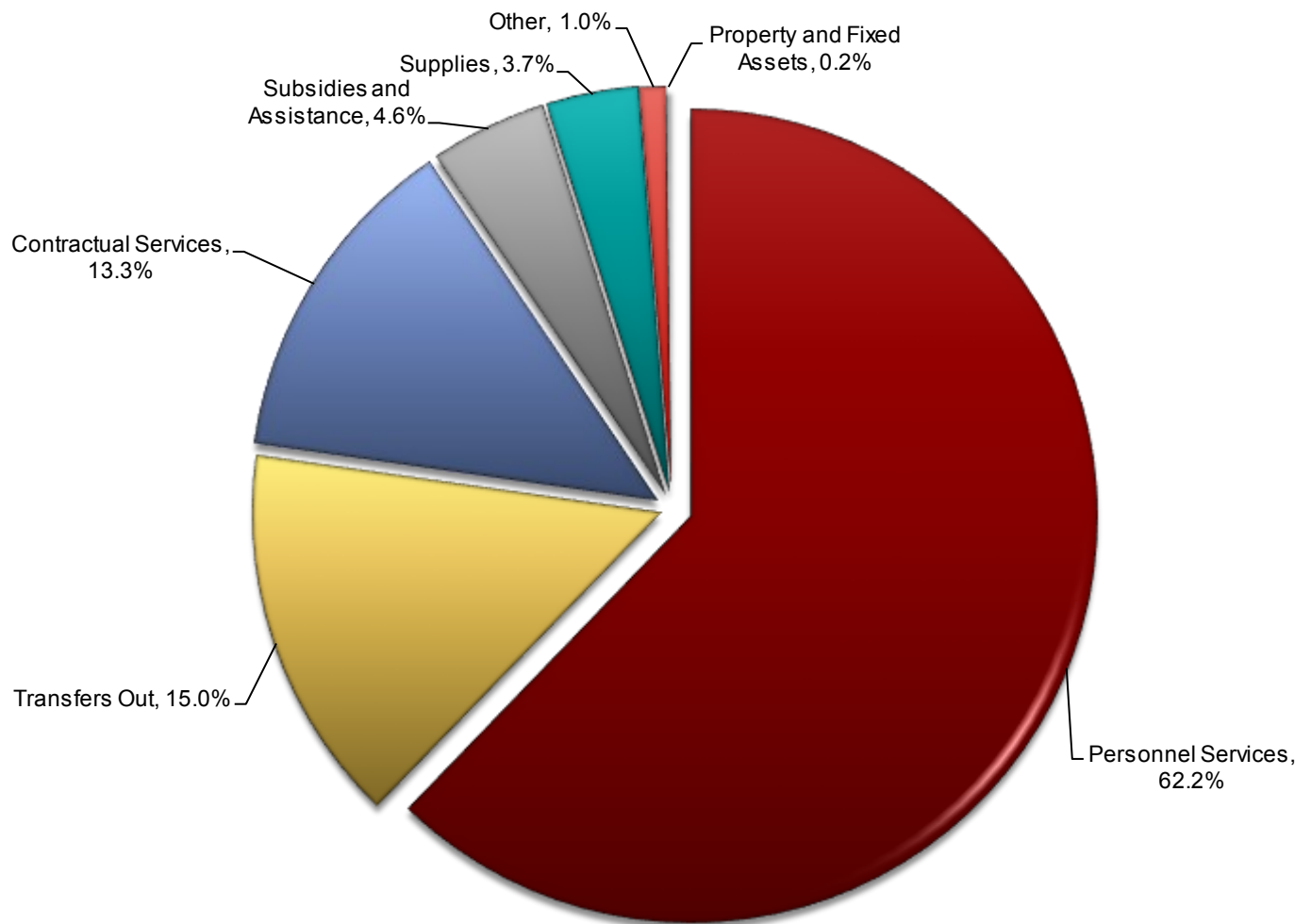
Public Safety	\$ 31,013,401	42.9%
Transfers Out	10,847,311	15.0%
Parks and Recreation	8,995,691	12.5%
Public Works	8,118,183	11.2%
General Government	7,334,658	10.2%
Neighborhood & Community Services	2,384,967	3.3%
Intergovernmental	1,525,000	2.1%
Agency Services	1,314,809	1.8%
Contingency	717,980	1.0%
Total	\$ 72,252,000	100.0%

APPROVED BUDGET AND ESTIMATED FUND BALANCES

	FY2019 Orig. Budget	FY2019 Adj. Budget	FY2019 Estimate	FY2020 Approved
Reserves Available:				
Beginning Total Fund Balance (Estimated)	\$ 27,576,068		\$ 27,576,068	\$ 25,678,742
Minimum Reserve Retention (25% of Revenues)	(18,517,250)		(18,517,250)	(18,063,000)
Total Reserves Available for Current Year	\$ 9,058,818		\$ 9,058,818	\$ 7,615,742
Resources In:				
Revenues:				
Property Taxes (vehicles, franchise, in lieu of)	\$ 12,676,000	\$ 12,676,000	\$ 13,190,000	\$ 13,445,000
Other Taxes (ins. prem., franchise, & misc)	2,781,000	2,781,000	2,850,000	2,926,000
Occupational Fees	43,145,000	43,145,000	40,250,000	40,360,000
Service Enhancement Occupational Fees	10,240,000	10,240,000	9,900,000	9,960,000
Licenses & Permits (building, plan rev., electrical)	1,214,000	1,214,000	1,450,000	1,466,000
Intergovernmental Grants	50,500	1,955,824	850,000	17,750
Charges for Services (includes Cemetery)	669,750	669,750	669,750	715,450
Parks & Recreation	1,993,155	1,993,155	1,993,155	1,902,765
Miscellaneous	688,345	702,140	702,140	735,452
Total Revenues	73,457,750	75,376,869	71,855,045	71,528,417
Other Sources:				
Transfer from Other Funds	611,250	611,250	611,250	723,583
Note/Bond/Lease Proceeds	0	0	0	0
Total Other Sources	611,250	611,250	611,250	723,583
Total Resources In	\$ 74,069,000	\$ 75,988,119	\$ 72,466,295	\$ 72,252,000
Resources Available for Year	\$ 83,127,818	\$ 75,988,119	\$ 81,525,113	\$ 79,867,742
Resource Uses:				
Expenditures:				
Personnel & Benefit Service Cost	\$ 40,179,212	\$ 41,506,254	\$ 40,261,066	\$ 43,898,498
FY19 COLA (2.1%) --- FY20 COLA (1.9%)	671,366	0	0	657,461
STEP	334,047	0	0	407,762
Contractual	8,823,299	12,037,026	9,629,621	9,219,684
Supplies	2,488,065	2,618,935	2,226,095	2,628,135
Subsidies & Assistance	2,733,508	3,212,029	2,782,029	3,347,724
Property & Fixed Assets	57,125	208,972	208,972	77,025
Miscellaneous	730,140	799,919	0	723,400
Transfers Out	6,198,038	7,219,038	7,240,038	5,736,511
Total Expenditures	\$ 62,214,800	\$ 67,602,173	\$ 62,347,821	\$ 66,696,200
Other Uses:				
Other One-time Capital Items	795,000	0	0	445,000
Cash Purchase of Vehicles/Equipment	725,000	725,000	725,000	1,060,000
Stormwater Program	500,000	500,000	500,000	500,000
Fire Capital Project Fund	3,000,000	3,000,000	3,000,000	0
Downtown Development Fund	1,100,000	1,700,000	1,700,000	500,000
Police Capital Project Fund	0	0	0	400,000
Technology Fund	450,000	450,000	450,000	500,000
Smallhouse Road Construction Fund	1,200,000	1,200,000	1,200,000	500,000
Southwest Parkway Fund	0	41,000	41,000	0
Sidewalk Program	500,000	500,000	500,000	500,000
Parks Improvement Fund	2,000,000	2,000,000	2,315,600	0
Greenways/Riverfront Development Fund	250,000	250,000	250,000	0
Future Public Safety Radio System Repl. Fund	334,200	334,200	334,200	150,800
Liquid Fuel Tax Fund for Street Paving	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Uses	\$ 11,854,200	\$ 11,700,200	\$ 12,015,800	\$ 5,555,800
Total Resource Uses Total Resource Uses	\$ 74,069,000	\$ 79,302,373	\$ 74,363,621	\$ 72,252,000
Use of Reserves	0	(3,314,254)	(1,897,326)	0
Estimated Ending Fund Balance (before designated reserves)	\$ 27,576,068		\$ 25,678,742	\$ 25,678,742

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EXPENDITURES — BY TYPE



Personnel Services	\$ 44,963,721	62.2%
Transfers Out	10,847,311	15.0%
Contractual Services	9,604,684	13.3%
Subsidies and Assistance	3,347,724	4.6%
Supplies	2,628,135	3.7%
Other	723,400	1.0%
Property and Fixed Assets	137,025	0.2%
Total	\$ 72,252,000	100.0%

APPENDIX C

DEBT

LEGAL DEBT LIMIT

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

Legal Debt Margin Calculation	
Assessed Value (est.)	\$ 5,894,237,333
Debt Limit (10% of assessed value)	589,423,733
Debt Applicable to Limit:	
General Obligation Bonds	67,195,000
Notes and Capital Leases Payable	3,513,596
Less: Non Tax-supported Debt	0
Total Net Debt Applicable to Limit	(70,708,596)
Legal Debt Margin	<u>\$ 518,715,137</u>

The City is subject to a legal debt margin of \$518,715,137, which is well above current debt levels.

In February 2019, Moody's Investors Service reaffirmed the City's credit rating of Aa2 for existing general obligation bonds. This is the second highest rating and signifies that the City's debt is of high quality and subject to low credit risk.

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

FUTURE DEBT SERVICE REQUIREMENTS—ALL FUNDS

Fiscal Year	General Fund	Fire Improvement	Job Development	WKU Fund	ITA Fund	TIF Fund	Total Debt Service	Net Debt Service After Reimbursements
2020	\$ 2,538,604	\$ 1,537,674	\$ 519,527	\$ 2,984,255	\$ 2,032,932	\$ 1,455,088	\$ 11,068,080	\$ 7,067,359
2021	1,972,128	1,021,024		3,068,205	2,030,730	1,450,488	9,542,575	5,459,003
2022	1,966,250	871,774		3,005,705	2,027,984	1,454,888	9,326,601	5,306,904
2023	1,961,895	876,274		2,807,330	2,017,500	1,450,888	9,113,887	5,297,807
2024	1,956,065	876,674		2,822,975	2,022,859	1,453,088	9,131,661	5,297,256
2025	875,038	876,474		2,833,475		1,453,888	6,038,875	3,205,399
2026	876,569	870,674		2,861,756		1,453,288	6,062,287	3,200,531
2027	869,461	874,474				1,456,288	3,200,223	3,200,224
2028	876,025	877,474				1,452,688	3,206,187	3,206,186
2029	867,150					1,452,688	2,319,838	2,319,838
2030	865,950					1,448,888	2,314,838	2,314,838
2031	862,250					1,454,113	2,316,363	2,316,363
2032	862,875					1,455,813	2,318,688	2,318,688
2033	862,750					1,455,013	2,317,763	2,317,763
2034						1,452,413	1,452,413	1,452,413
2035						1,450,363	1,450,363	1,450,363
2036						1,452,263	1,452,263	1,452,263
2037						1,449,863	1,449,863	1,449,863
2038						1,450,663	1,450,663	1,450,663
TOTAL	\$ 18,213,010	\$ 8,682,516	\$ 519,527	\$ 20,383,701	\$ 10,132,005	\$ 27,605,672	\$ 85,533,431	\$ 60,083,724

The above debt service requirements include interest payments.

OUTSTANDING DEBT AT 6/30/19 - GOVERNMENTAL FUNDS ESTIMATE

Purpose of Issue		Original Issue	Interest Rate	Final Maturity	Amount Outstanding
General Obligation and Revenue Bonds					
General Obligation Bond, Series 2007A	Circus Square, Kummer Little Center, Southwest Parkway, Downtown signalization, Shive Lane, Lovers Lane utilities, SKyPAC property acquisition, Field/Patton Way extension	\$ 14,905,000	4.0% - 5.0%	June 30, 2021	\$ 1,060,000
General Obligation Bond, Series 2009	Refinancing of GO Series 1995, 1998A, and 2000	15,740,000	3.0% - 4.5%	June 1, 2020	1,530,000
General Obligation Bond, Series 2010/11	Refinancing of GO Series 2002B&C	29,580,000	0.5% - 3.75%	June 1, 2026	17,680,000
General Obligation Bond, Series 2012A	Refinancing of GO Series 2004A	6,320,000	2.0% - 3.0%	June 1, 2024	4,330,000
General Obligation Bond, Series 2012B	Refinancing of GO Series 2004B	1,400,000	1.0% - 3.3%	June 1, 2024	710,000
General Obligation Bond, Series 2015	Refinancing of portion of GO Series 2007A	9,245,000	2.25% - 3.0%	December 1, 2032	8,985,000
General Obligation Bond, Series 2016A	Refinancing of portion of GO Series 2007B	2,040,000	2.05%	September 1, 2023	7,885,000
General Obligation Bond, Series 2016B	Refinancing of GO Series 2007C	3,260,000	3.09%	September 1, 2023	1,690,000
General Obligation Bond, Series 2016C	Refinancing portion of GO Series 2008A&B	24,545,000	3.0% - 4.0%	June 1, 2038	23,325,000
Total General Obligation and Revenue Bonds					\$ 67,195,000
Notes and Lease Purchase Agreements					
Chase Equipment Leasing	2010 Fire Aerial & Pumper Trucks	1,309,391	2.66%	October 1, 2020	290,075
Farmers National Bank	2018 Fire Trucks Lease	3,531,163	2.99%	March 29, 2028	3,223,521
Total Notes Payable and Capital Leases					\$ 3,513,596
Total Long-Term Governmental Debt					\$ 70,708,596

ALL OUTSTANDING DEBT— FISCAL YEAR 2019 ESTIMATED

Bonds	Outstanding at 6/30/18	Debt Issued FY19	Principal Payments	Interest Payments	Total Expenditures	Debt Retired under Refinancing	Outstanding at 6/30/19
2007A GO Bonds	\$ 1,560,000	-	\$ 500,000	\$ 62,400	\$ 562,400	-	\$ 1,060,000
2009 GO Refunding Bonds	3,145,000	-	1,615,000	131,580	1,746,580	-	1,530,000
2012A & B Refunding Bonds	5,975,000	-	935,000	157,338	1,092,338	-	5,040,000
2015A GO Refunding Bonds	9,055,000	-	70,000	254,063	324,063	-	8,985,000
2016C GO Refunding Bonds	3,745,000	-	315,000	143,150	458,150	-	3,430,000
Subtotal Governmental Bonds	23,480,000	-	3,435,000	748,531	4,183,531	-	20,045,000
2010&11 WKU Refunding Bonds	19,865,000	-	2,185,000	709,805	2,894,805	-	17,680,000
Subtotal WKU Fund 402	19,865,000	-	2,185,000	709,805	2,894,805	-	17,680,000
2016A & B GO Refunding Bonds	11,580,000	-	2,005,000	239,425	2,244,425	-	9,575,000
Subtotal ITA Fund 403	11,580,000	-	2,005,000	239,425	2,244,425	-	9,575,000
2016C GO Refunding Bonds	20,615,000	-	720,000	736,688	1,456,688	-	19,895,000
Subtotal TIF Fund 404	20,615,000	-	720,000	736,688	1,456,688	-	19,895,000
Total Governmental Bonds	\$ 75,540,000	-	\$ 8,345,000	\$ 2,434,449	\$ 10,779,449	-	\$ 67,195,000
2013C Refunding Bonds	735,000	-	735,000	4,594	739,594	-	-
Convention Center Enterprise Total	735,000	-	735,000	4,594	739,594	-	-
Total Proprietary Bonds	\$ 735,000	-	\$ 735,000	\$ 4,594	\$ 739,594	-	-
Leases & Notes							
2004 Depot Refinancing	58,086	-	58,086	2,990	61,076	-	-
2010 Fire Aerial & Pumper Trucks	429,499	-	139,424	11,425	150,849	-	290,075
2018 Fire Trucks Note	3,531,163	-	307,642	107,032	414,674	-	3,223,521
Total Governmental Leases/ Notes	\$ 4,018,748	-	\$ 505,152	\$ 121,447	\$ 626,599	-	\$ 3,513,596

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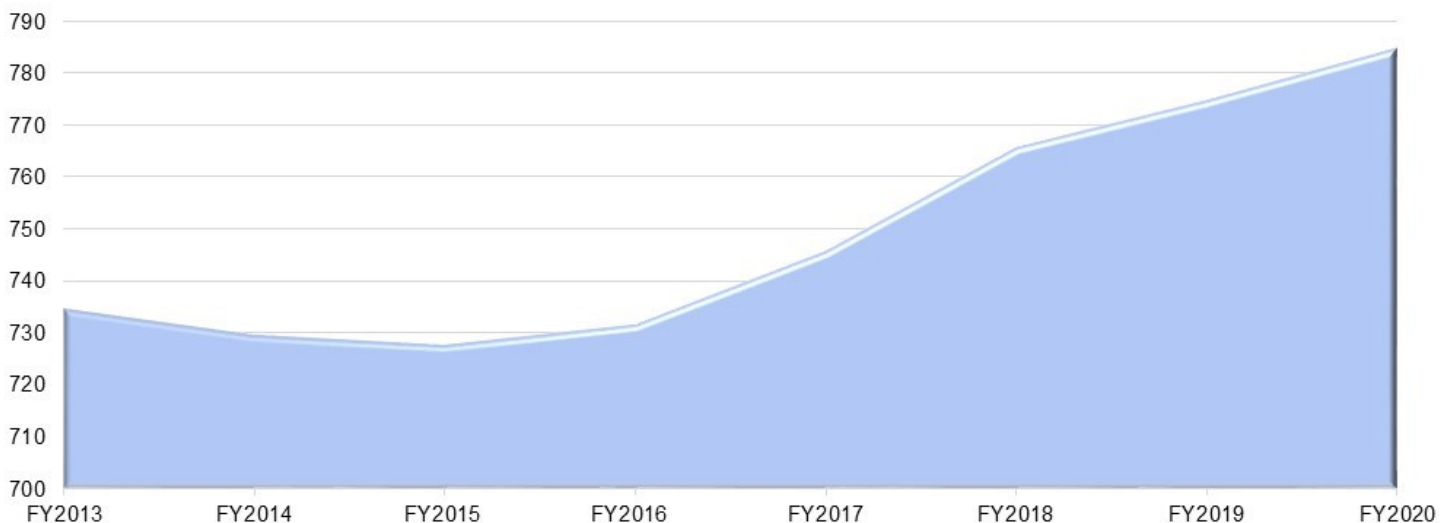
APPENDIX D

PERSONNEL

POSITIONS ALLOCATED BY DEPARTMENT

Department	FY2013		FY2014		FY2015		FY2016		FY2017		FY2018		FY2019		FY2020	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Legislative	-	5	-	5	-	5	-	5	-	5	-	5	-	5	-	5
City Manager (Exec)	7	1	8	-	8	-	8	-	9	-	9	-	9	-	8	-
Finance	18	5	18	5	17	5	17	5	17	5	17	5	16	5	18	5
Human Resources	6	5	6	5	6	5	6	5	7	4	7	4	7	4	7	4
Legal	2	-	2	-	2	-	2	-	2	-	2	-	2	-	2	-
Information Tech	9	-	9	-	9	-	9	-	9	-	10	-	10	-	10	-
Police	151	25	151	22	148	22	149	22	151	22	157	24	159	24	164	24
Fire	123	-	123	-	123	-	123	-	123	-	123	6	132	2	135	3
Public Works	54	-	53	-	55	1	55	1	57	-	58	2	61	2	62	2
Parks & Recreation	60	241	58	242	57	239	56	243	55	254	55	256	55	256	55	255
Neighb. & Comm. Services	23	-	23	-	26	-	26	-	26	-	26	-	26	-	26	-
Subtotal	453	282	451	279	451	277	451	281	456	290	464	302	477	298	487	298
Total	735		730		728		732		746		766		775		785	

Total Position History



NEW POSITIONS ADDED BY DEPARTMENT

Department	FY2013		FY2014		FY2015		FY2016		FY2017		FY2018		FY2019		FY2020	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Legislative																
City Manager (Exec)			1						1							
Finance													2*			
Human Resources		1					1*									
Legal																
Information Tech											1					
Police	1		1				1		2	2*	6		2		5	
Fire										6*			9	1*	3	
Public Works					1	1			2	2*	1		3		1	
Parks & Recreation		10		2+1*	1	3*	1			11+2*			1*		7	
Neighb. & Comm. Services					1											
Total	1	11	1	4	3	4	2	1	5	23	8	0	16	2	9	7

* mid-year addition

FY2020 Additions:

Police - 1 Police Sergeant and 4 Police Officer positions

Fire - 3 Firefighter positions (for Lovers Ln Station)

PW - 1 GIS Technician position

Parks - 2 part-time Laborer, 1 part-time Landscape Helper, and 4 part-time Recreation Staff Assistant I positions

DISCONTINUED POSITIONS BY DEPARTMENT

Department	FY2013		FY2014		FY2015		FY2016		FY2017		FY2018		FY2019		FY2020		Total	Total
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	by Dept	by Dept
Legislative																	0	0
City Manager (Exec)			1										1*				1	1
Finance					1								1				2	2
Human Resources									1								1	0
Legal																	0	0
Information Tech																	0	0
Police			4														4	0
Fire													4				4	0
Public Works			1						1								2	1
Parks & Recreation			2	1	2	4	1		1						9		20	6
Neighb. & Comm. Services		1															1	0
Total	0	1	3	6	3	4	1	0	1	2	0	0	2	4	0	9	35	10

* mid-year deletion

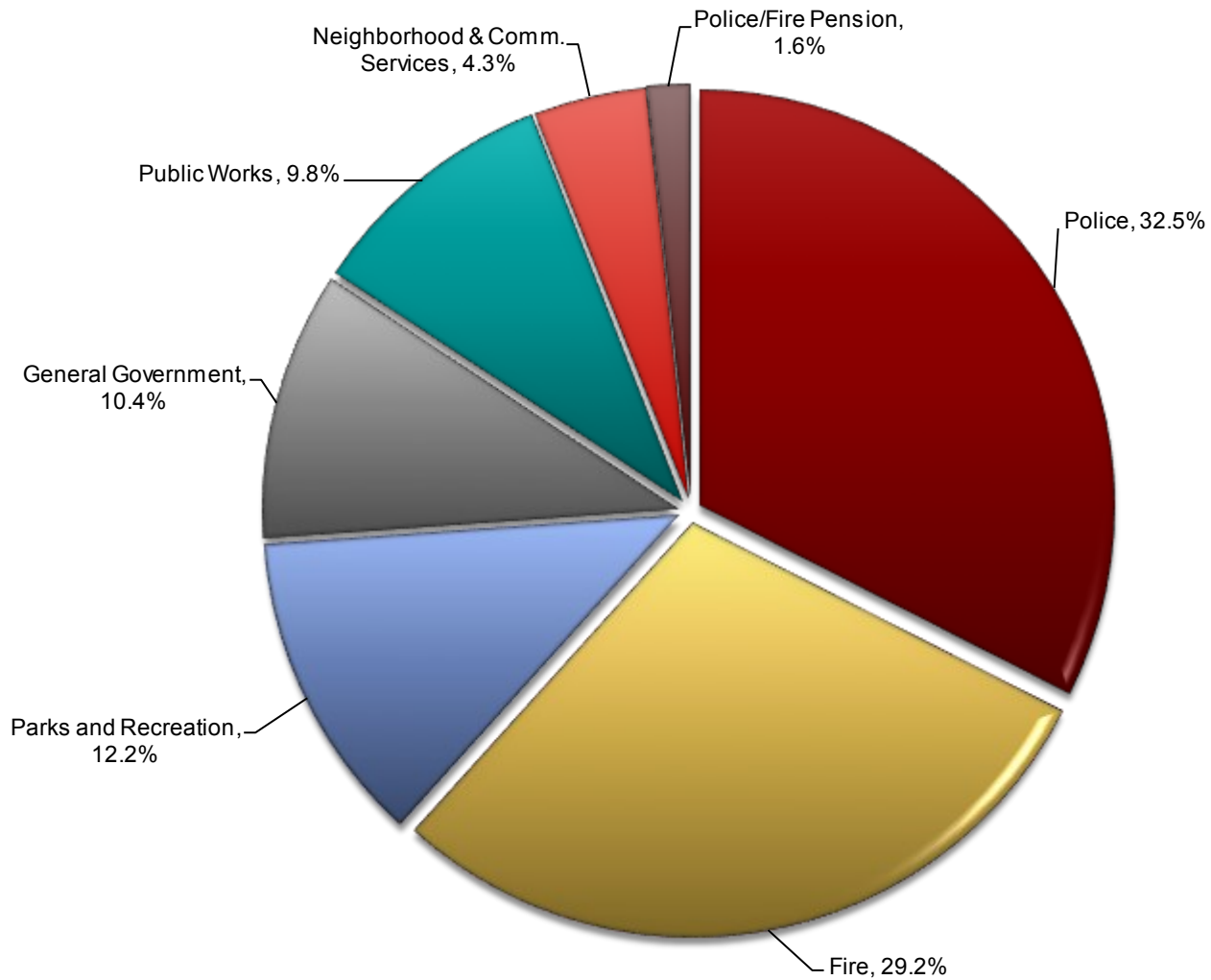
FY2020 Deletions in the Parks & Recreation Department:

- Eliminated 3 PT Aerobics Instructor positions in Fitness (vacant since 2015 or earlier)
- Eliminated 2 PT Athletic Staff Asst II positions in Fitness (vacant since 2014 or earlier)
- Eliminated 1 PT Office Asst II position in Fitness (vacant since 2014)
- Eliminated 1 PT Athletic Staff Asst I position in Aquatics
- Eliminated 2 PT Lifeguard positions in Aquatics

APPROVED PERSONNEL CHANGES

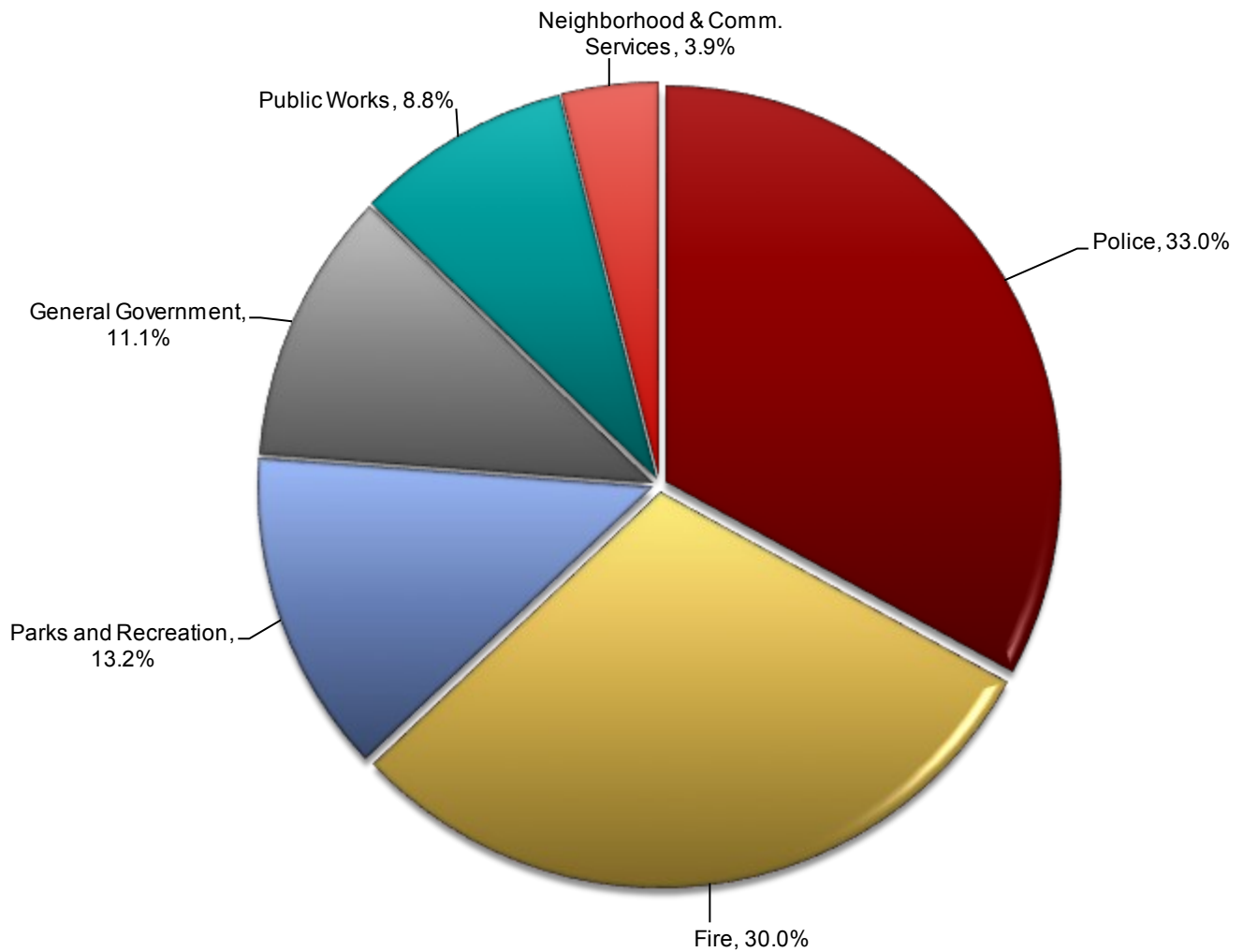
Department/Division	Position No.	Current Position Title	Current FTE	Current Grade	Approved Position Title	Approved FTE	Approved Grade
Finance	12-022 12-027	Business License Inspector	2.0	116	Business License Inspector	2.0	117
Human Resources	15-009	Human Resources Coordinator	1.0	121	Human Resources Manager	1.0	125
Law	16-002	Paralegal	1.0	120	Paralegal	1.0	121
Information Technology	17-009	System Analyst	1.0	122	System Analyst Senior	1.0	125
Police	21-187	Executive Assistant	1.0	118	Executive Assistant	1.0	120
Public Works	33-001	Operations Division Manager	1.0	124	Operations Division Manager	1.0	125
Parks & Recreation	43-016	Referee/Umpire	0.0962	83	Referee/Umpire	0.0431	83
	47-004 47-009	Landscape Helper	0.6100	76	Landscape Helper	0.7100	76
	48-003	Recreation Staff Assistant I	0.1978	70	Athletic Staff Assistant I	0.1978	70
Neighborhood & Community Service	51-028	Housing Coordinator	1.0	121	Housing Coordinator	1.0	123

PERSONNEL SERVICE EXPENDITURES — ALL FUNDS



Police	\$ 15,832,626	32.5%
Fire	14,229,681	29.2%
Parks and Recreation	5,934,591	12.2%
General Government	5,070,874	10.4%
Public Works	4,773,890	9.8%
Neighborhood & Comm. Services	2,107,887	4.3%
Police/Fire Pension	773,000	1.6%
Total	\$ 48,722,549	100.0%

PERSONNEL SERVICE EXPENDITURES — GENERAL FUND



Police	\$ 14,823,143	33.0%
Fire	13,484,409	30.0%
Parks and Recreation	5,934,591	13.2%
General Government	4,982,573	11.1%
Public Works	3,968,748	8.8%
Neighborhood & Comm. Services	1,770,257	3.9%
Total	\$ 44,963,721	100.0%

APPENDIX E

CAPITAL IMPROVEMENT PROGRAM (CIP)

CAPITAL IMPROVEMENT PROGRAM OVERVIEW

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

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

Development of the FY2020 Capital Improvement Program began in February 2019. The estimated cost of requested projects and equipment always exceeds available resources, thus projects must be prioritized, and alternate sources of revenue sought.

The total Capital Improvement Program, including all funds and debt service, is \$25,814,724. Excluding debt service, the Approved capital budget is \$14,732,224, of which \$4,865,000 is allocated in the General Fund. Total debt service payments for FY2020 are budgeted at \$11,082,500 with \$5,018,000 coming from General Fund revenues, including \$1,456,000 for the Ballpark bond issue and \$1,017,500 for the City's share of the ITA debt. Reimbursements from WKU and Warren County will reduce the actual debt service paid by the City to \$7,062,250. No new General Fund debt is proposed in FY2020; however, new debt in the amount of \$1,525,000 to fund the purchase of two new fire trucks with Fire Improvement Special Revenue Fund resources is recommended.

The FY2020 recommendation represents a decrease from FY2019. General Fund spending is down in part due to the one-time appropriation of \$3,000,000 in FY2019 for the construction of the new Lovers Lane Fire Station. 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
2011	\$16.1 M	\$13.3 M	\$525,000	82.7%
2012	\$18.3 M	\$13.2 M	\$2.7 M	72.0%
2013	\$19.1 M	\$13.3 M	\$2.7 M	69.8%
2014	\$22.3 M	\$13.2 M	\$2.5 M	59.2%
2015	\$20.2 M	\$12.7 M	\$3.9 M	62.6%
2016	\$21.2 M	\$12.9 M	\$3.7 M	60.9%
2017	\$28.9 M	\$12.6 M	\$8.1 M	43.6%
2018	\$29.7 M	\$12.1 M	\$8.4 M	40.6%
2019	\$29.6 M	\$11.8 M	\$10.7 M	39.9%
2020	\$25.8 M	\$11.1 M	\$4.8 M	42.9%

(in millions)

CAPITAL IMPROVEMENT PLAN — FUND ALLOCATION REPORT

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL	ON-GOING EXPENSES
FINANCE						
Vehicle Purchase	25,000				25,000	3,230
Total Finance:	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 25,000	\$ 3,230
HUMAN RESOURCES						
Vehicle Replacement	30,000				30,000	
Total Human Resources:	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 30,000	\$ 0
INFORMATION TECHNOLOGY						
Server Replacement/Upgrade [†]		40,000			40,000	
Netapp SAN Upgrade [†]		140,000			140,000	*
Police MDC & Docking Station Replacement & Purchase		545,000			545,000	
Camera Recording Upgrades		55,000			55,000	
Annex UPS Replacement		100,000			100,000	
Vehicle Replacements	75,000				75,000	
Total Information Technology:	\$ 75,000	\$ 880,000	\$ 0	\$ 0	\$ 955,000	\$ 0
POLICE						
Vehicle/Equipment Replacement [†]		379,000			379,000	14,440
CAD Software & Equipment Replacement [†]	400,000	1,528,300			1,928,300	108,860
Firing Range Berm Reclamation		21,000	21,000		42,000	
Total Police:	\$ 400,000	\$ 1,928,300	\$ 21,000	\$ 0	\$ 2,349,300	\$ 123,300
FIRE						
Extrication Equipment Replacement [†]		35,000			35,000	
Vehicle/Equipment Replacement [†]		49,500			49,500	
Lovers Lane Station Furnishings & Alerting System [†]		135,000			135,000	10,100
Aerial Replacement, Engine Apparatus & Equipment Purchase		40,000		1,525,000	1,565,000	20,725
Multiple Stations Repairs/Renovations [†]		75,000			75,000	
Total Fire:	\$ 0	\$ 334,500	\$ 0	\$ 1,525,000	\$ 1,859,500	\$ 30,825

Continued on next page

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

† Denotes multi-year capital project, detailed on pages 84-106.

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CAPITAL IMPROVEMENT PLAN — FUND ALLOCATION REPORT, *continued*

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL	ON-GOING EXPENSES
PUBLIC WORKS						
Street Resurfacing [†]	1,000,000	1,000,000			2,000,000	
Sidewalk Reconstruction Program [†]		100,000			100,000	
Stormwater Mitigation Program [†]	500,000				500,000	*
Sidewalk Improvement Program [†]	500,000				500,000	*
Vehicle/Equipment Replacement & Purchase [†]	530,000				530,000	6,950
Smallhouse Rd Localized Impro., Phase III [†]	500,000				500,000	2,500
Downtown Impro. Project, Phase II [†]	500,000				500,000	*
Shive Lane Widening & Roundabout, Phase I & Phase II [†]		1,225,000			1,225,000	2,500
Localized Residential Traffic Flow Impro. [†]		115,000			115,000	
Hobson Grove Connector Roadway		260,000			260,000	675
Public Works Operations Roof Replacement [†]	50,000				50,000	
City Hall Annex HVAC VAV Box Refurbishment	50,000				50,000	
Public Works Fleet Roof Replacement/Repair			50,000		50,000	
Convention Center Interior Upgrades			1,000,000		1,000,000	
Total Pubic Works:	\$ 3,630,000	\$ 2,700,000	\$ 1,050,000	\$ 0	\$ 7,380,000	\$ 12,625
PARKS & RECREATION						
Vehicle/Equipment Purchase & Replacement [†]	360,000				360,000	
Lovers Lane Soccer Complex Parking Lot Expansion		50,000			50,000	*
CrossWinds Golf Bunker Replacement [†]		250,000			250,000	
Landscape Parking Lot Paving & Repairs	45,000				45,000	
Fairview Cemetery Sealing/Resurfacing Roads [†]		250,000			250,000	
Fairview Cemetery Dirt Bin	40,000				40,000	
BGCC Moxley Center HVAC Replacement	30,000				30,000	
Parker Bennett Comm. Center HVAC Replacement	30,000				30,000	
Paul Walker Golf Cart Bridges Replacement		50,000			50,000	
Russell Sims Aquatic Variable Frequency Drive Pumps Repl.		225,000			225,000	
Russell Sims Aquatic Former Front Entrance Area Redesign [†]		75,000			75,000	5,000
Total Parks & Recreation:	\$ 505,000	\$ 900,000	\$ 0	\$ 0	\$ 1,405,000	\$ 5,000
NEIGHBORHOOD & COMMUNITY SERVICES						
BG Reinvestment Neighb. Improv. Prog. [†]	200,000	529,024			729,024	*
Total Neighborhood & Community Services:	\$ 200,000	\$ 529,024	\$ 0	\$ 0	\$ 729,024	\$ 0
SUBTOTAL	\$ 4,865,000	\$ 7,271,824	\$ 1,071,000	\$ 1,525,000	\$ 14,732,824	\$ 189,980

* 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 84-106.

[Quick link to Table of Contents](#)


CAPITAL IMPROVEMENT PLAN — FUND ALLOCATION REPORT, continued

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL
DEBT SERVICE					
GO Bond Issue Series 2007A	\$ 563,000				\$ 563,000
2009 GO Refunding Bonds (Reimbursement from Warren County for 20% of Soccer Complex portion of debt)	561,000	1,029,000 (17,750)			1,590,000 (17,750)
2010 Fire Aerial & Pumper Lease		151,000			151,000
WKU Project 2010/2011 Bond (2002 Bonds Refinanced) (100% Reimbursement from WKU)		2,985,000 (2,985,000)			2,985,000 (2,985,000)
GO Bond (Refinancing 2004) Series 2012A	940,000				940,000
GO Bond (Refinancing 2004) Series 2012B	155,500				155,500
GO Bond (Refinancing 2007A) Series 2015	325,000				325,000
GO Bond (Refinancing 2007B & C) Series 2016A & B, ITA (50% Reimbursement from Warren County)	1,017,500	1,017,500 (1,017,500)			2,035,000 (1,017,500)
GO Bond (Refinancing 2008A & B) Series 2016C, Ballpark and Fire Stations	1,456,000	465,000			1,921,000
2018 Fire Trucks Lease		417,000			417,000
Total Debt Service:	\$ 5,018,000	\$ 2,044,250	\$ 0	\$ 0	\$ 7,062,250
GRAND TOTAL	\$ 9,883,000	\$ 9,316,074	\$ 1,071,000	\$ 1,525,000	\$ 21,795,074
Total Debt Service: w/o Reimbursements	\$ 5,018,000	\$ 6,064,500	\$ 0	\$ 0	\$ 11,082,500
GRAND TOTAL w/o Reimbursements	\$ 9,883,000	\$ 13,336,324	\$ 1,071,000	\$ 1,525,000	\$ 25,815,324

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

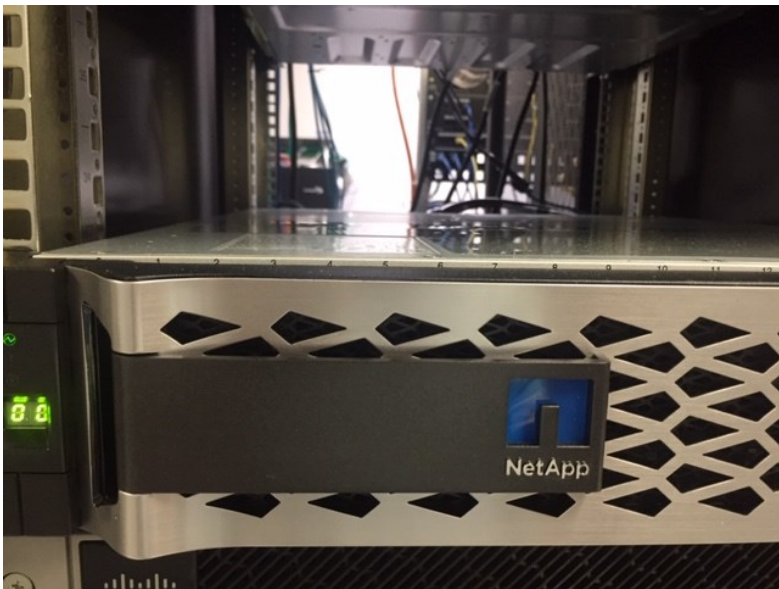
CAPITAL IMPROVEMENT PROGRAM - MULTI-YEAR PROJECTS

Information Technology: Server Replacement/Upgrade

FY2020 Project Description					Strategic Plan Goals
Servers are being replaced over several years due to age and software upgrades. Server replacement is prioritized based on remaining useful life of the server and scheduled projects.					Modernized Infrastructure
Impact on Operating Budget					
This project will continue to be managed by the Information Technology staff and will impact the Department's workload.					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
Special Revenue/Capital Projects	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 160,000
Total	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 160,000
FY2020—FY2023 Funding					
The Technology Capital Project Fund will provide funding for this project.					
				Status of Prior Year Projects	
				Since the inception of this Project in FY2016, over 20 servers have been replaced and/or upgraded with funding totaling \$160,000.	


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

Information Technology: Netapp SAN Upgrade

FY2020 Project Description					Strategic Plan Goals
<p>SAN systems have been implemented throughout the City and are currently at various points in the lifecycle. Multi-year upgrades have been prioritized to maintain system reliability. During FY2019 the primary SAN system and redundant system that houses most major databases were upgraded.</p> <p>In FY2020, the Police in-car video system and body-cam systems have been selected for upgrades due to the need for increased capacity and the age of the systems. Both are critical systems that are used to store video for historical as well as evidentiary purposes for Police.</p>					Modernized Infrastructure
Impact on Operating Budget					
This project will continue to be managed by the Information Technology staff and will impact the Department's workload.					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
Special Revenue/Capital Projects	\$ 140,000				\$ 140,000
Total	\$ 140,000				\$ 140,000
FY2020—FY2023 Funding					
The Technology Capital Project Fund will provide funding for this project.					
					Status of Prior Year Projects
					In FY2019, two major SAN systems were replaced and/or upgraded with funding totaling \$316,000.

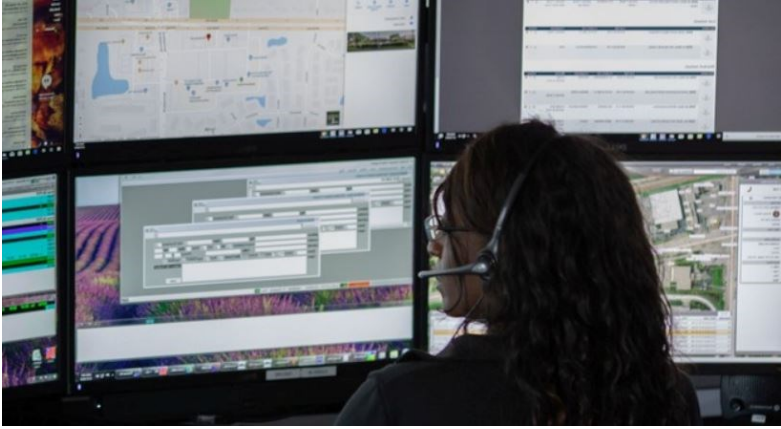
CAPITAL IMPROVEMENT PROGRAM - MULTI-YEAR PROJECTS, *continued*

Police: Vehicle Replacements

FY2020 Project Description					Strategic Plan Goals
<p>Patrol vehicles are on a seven-year replacement cycle, although with consistent preventive maintenance, some vehicles remain in service ten years. The City has budgeted vehicle replacement consistently since FY2013. The FY2020 budget will replace ten vehicles in Police Administration, Professional Standards, Criminal Investigations, and Logistics at a cost of \$30,000 per vehicle (including \$5,000 in outfitting costs). Two new patrol vehicles for new Police Officer positions will also be added in the FY2020 budget. The base cost of a patrol vehicle is approximately \$27,500, while police equipment and outfitting add an estimated \$12,000 per vehicle.</p>					Maintain and Improve Current Level of Services
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet staff and will impact the Division's workload. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which originate from the General Fund and are deposited to the Fleet Maintenance Internal Service fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p>					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
General Fund	\$ 0	\$ 14,400	\$ 14,400	\$ 14,400	\$ 43,320
Special Revenue/Capital Projects	\$ 379,000	\$ 395,000	\$ 395,000	\$ 395,000	\$ 1,564,000
Total	\$ 379,000	\$ 409,440	\$ 409,440	\$ 409,440	\$ 1,607,320
FY2020—FY2023 Funding					
<p>The Equipment Replacement Capital Project Fund is the source of funding for this project in current and future years.</p>					
				Status of Prior Year Projects	
				<p>Since FY2013, the Fleet Division of the Public Works Department has replaced or added 164 vehicles and 70 pieces of equipment Citywide.</p>	


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

Police: Computer Aided Dispatch Software & Equipment Replacement

FY2020 Project Description					Strategic Plan Goals
<p>The Bowling Green Police Department has used a specialized Computer Aided Dispatch (CAD) software since 1996 to perform daily call management and dispatching duties for many of the local first responders. Performance issues with the current software have recently become more prevalent. CAD is a critical tool for building calls and dispatching units from the City's 911 Center.</p> <p>Municipal Order No. 2018-273 authorized the evaluation of the existing CAD software system and review of the Motorola CAD system available on the Kentucky State Pricing Contract. Based on findings from that review, the Motorola CAD system meets the City's needs.</p> <p>The Motorola CAD product is Premier One CAD and the current price proposal is \$1,428,300. Additional hardware is necessary for the project and is estimated to cost \$500,000.</p>					Continue to Meet Needs of Growing Community
Impact on Operating Budget					
<p>This project will be managed by the Information Technology staff and will impact the Department's workload. The Police Department Communications Division staff will also be involved in the development and implementation. On-going costs for this project include an annual software maintenance and upgrade fee that will be covered by the General Fund (approx. 80%) and E911 and Wireless 911 Special Revenue Funds.</p>					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
General Fund	\$ 400,000	\$ 87,090	\$ 89,785	\$ 92,570	\$ 669,445
Special Revenue/Capital Projects	\$ 1,528,300	\$ 21,770	\$ 22,445	\$ 23,140	\$ 1,595,655
Total	\$ 1,928,300	\$ 108,860	\$ 112,230	\$ 115,710	\$ 2,265,100
FY2020—FY2023 Funding					
<p>Sources of funding for this project originate from the General Fund and E911, Wireless 911, and Police Improvement Special Revenue Funds, and are transferred to the Police Capital Project Fund. Grant funding is also being explored. On-going software maintenance fees will be funded by the General Fund and E911 and Wireless 911 Special Revenue Funds.</p>					
					Status of Prior Year Projects
					FY2020 is the first year of this project.


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

Fire: Extrication Equipment Replacement

FY2020 Project Description					Strategic Plan Goals
The Fire Department maintains a set of equipment for vehicle and machinery extrication as well as forcible entry on four of the front line fire apparatus. The equipment currently in use ranges in age from seven to eleven years. New equipment is rotated to front line service on a maximum ten-year life span. One full set of equipment costs \$35,000, with one set being purchased annually for four years beginning with FY2018 thru FY2021.					Maintain and Improve Current Level of Services
Impact on Operating Budget					
This project will be managed by the Fire Department staff.					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
Special Revenue/Capital Projects	\$ 35,000	\$ 35,000			\$ 70,000
Total	\$ 35,000	\$ 35,000			\$ 70,000
FY2020—FY2023 Funding					
The funding source for this project is the Fire Improvement Special Revenue Fund. FY2020 is the third year of the four-year replacement project.					
					Status of Prior Year Projects
					The extrication equipment project began in FY2018, and since that time over \$70,000 has been spent to purchase 10 pieces of new battery powered extrication equipment carried on four apparatus.


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

Fire: Vehicle/Equipment Replacement

FY2020 Project Description					Strategic Plan Goals
<p>One vehicle will be replaced during FY2020, a 2008 Dodge truck used in the Training and Prevention Divisions. The Dodge truck will be retained in the City's fleet to replace an older vehicle in the Parks and Recreation Department. The new vehicle is budgeted for \$34,000 with up-fitting costs totaling \$15,500 to add radios, emergency equipment, etc., for a total cost of \$49,500.</p> <p>Costs in future years are anticipated to cover the replacement of a 2007 Dodge Charger, 2009 3/4 ton Utility Truck, and 2009 3/4 ton Truck.</p>					Maintain and Improve Current Level of Services
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet staff and will impact the Division's workload. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which are deposited to the Fleet Maintenance Internal Service fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p>					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
Special Revenue/Capital Projects	\$ 49,500	\$ 38,500		\$ 200,000	\$ 288,000
Total	\$ 49,500	\$ 38,500		\$ 200,000	\$ 288,000
FY2020—FY2023 Funding					
<p>The Fire Improvement Special Revenue Fund is the source of funding for this project in current and future years.</p>					
					Status of Prior Year Projects
					<p>Since FY2013, the Fleet Division of the Public Works Department has replaced or added 164 vehicles and 70 pieces of equipment Citywide.</p>


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

Fire: Lovers Lane Fire Station Furnishing & Alerting System

FY2020 Project Description					Strategic Plan Goals
<p>Due to continued growth and demand for service, a new fire station is being constructed on Lovers Lane to serve the east side of Bowling Green. During the FY2019 budget, construction costs were estimated at \$3 million, with an additional \$150,000 for architectural/engineering services. Additional work will be completed on the drive entrance to the Lovers Lane Soccer Complex to further accommodate the operation of the new fire station.</p> <p>The FY2020 budget provides \$100,000 for station furnishings and \$35,000 for the installation of the station alerting system.</p>					Continue to Meet Needs of Growing Community
Impact on Operating Budget					
<p>This project will be managed by the Fire Department staff. After construction is completed during FY2020, on-going costs are estimated at just over \$39,000 annually for utilities, security system, facility maintenance, etc. and will be paid out of the General Fund and Fire Improvement Special Revenue Fund.</p>					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
General Fund	\$ 9,840	\$ 29,520	\$ 29,520	\$ 29,520	\$ 98,400
Special Revenue/Capital Projects	\$ 135,260	\$ 9,900	\$ 9,900	\$ 9,900	\$ 164,960
Total	\$ 145,100	\$ 39,420	\$ 39,420	\$ 39,420	\$ 263,360
FY2020—FY2023 Funding					
<p>The General Fund provided \$3 million in FY2019 to fund construction costs in order to avoid financing the project. The General Fund will be repaid over a term of 15 years beginning in FY2021 at \$200,000/year by the Fire Improvement Special Revenue Fund. Additional funds are available for this project from the Fire Improvement Special Revenue Fund since land acquisition for this location and a proposed additional fire station to be built near the Kentucky Transpark in about five to ten years was not necessary.</p>					
					Status of Prior Year Projects
					<p>The design of the station is nearing completion and requests for construction proposals will be advertised soon. The anticipated start for construction is June 2019 and completion is expected by June 2020. Once bids are received for this project, it is likely construction prices will have gone up.</p>


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

Fire: Multiple Station Repairs/Renovations

FY2020 Project Description					Strategic Plan Goals
<p>The Fire Department strives to maintain the physical condition of each fire station. Multiple stations are in need of care, maintenance, and updates. Funds are being requested over the next three years for multiple projects. In FY2020, the repairs and renovations for five stations and the administrative building are budgeted and include: repair and seal engine room floors, replace flooring, replace interior and exterior lighting with LED fixtures, and repair interior and exterior damage from structural settling.</p> <p>Future year repairs and renovations include exterior and interior painting, interior and exterior lighting replacement, and cabinet replacement.</p>					Maintain and Improve Current Level of Services
Impact on Operating Budget					
This project will be managed by the Fire Department staff.					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
Special Revenue/Capital Projects	\$ 75,000	\$ 50,000	\$ 50,000		\$ 175,000
Total	\$ 75,000	\$ 50,000	\$ 50,000		\$ 175,000
FY2020—FY2023 Funding					
The funding source for this project is the Fire Improvement Special Revenue Fund. FY2020 is the first year of the three-year project.					
				Status of Prior Year Projects	
				FY2020 is the first year of the three year project.	


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

Public Works: Street Resurfacing (Overlay Project)

FY2020 Project Description					Strategic Plan Goals
This on-going program provides for resurfacing of streets according to priorities determined from data provided by the pavement management system. State Liquid Fuel Tax (LFT) revenues of \$1.0 million plus \$1.0 million in local tax dollars will be used to resurface approximately 16 miles of roadway, given standard road conditions and recent resurfacing contracts.					Develop and Sustain an Aggressive Overlay Program
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
General Fund	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,000,000
Special Revenue/Capital Projects	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,000,000
Total	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 8,000,000
FY2020—FY2023 Funding					
The Kentucky Municipal Aid Program (Liquid Fuel Tax, LFT) is the source of special revenue funds, as well as \$200,000 of Gas Franchise revenue. In addition, the General Fund contributes additional funds each year to supplement the project.					
					Status of Prior Year Projects
					Since FY2006, the Street Overlay Program has resulted in the resurfacing of 149 miles of roadways with funding totaling over \$19.0 million. Funding levels have increased by an average of 137.5% for this program since 2006.


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

Public Works: Sidewalk Reconstruction Program

FY2020 Project Description					Strategic Plan Goals
<p>This on-going program replaces sidewalks, curb, and gutter. The primary focus is to replace existing sidewalks to eliminate trip hazards and improve ADA compliance. The department employs a corridor approach, improving entire blocks rather than individual locations.</p> <p>Multi-year funding is being used to make improvements along Butler Way between Collegeview Drive and Durbin Drive providing an improved connection between the new Collegeview sidewalk and Dishman-McGinnis Elementary School.</p>					Enhance Community Walk-ability
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
Special Revenue/Capital Projects	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
Total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
FY2020—FY2023 Funding					
The Kentucky Municipal Aid Program (Liquid Fuel Tax, LFT) is the source of special revenue funds.					
					Status of Prior Year Projects
					<p>The Sidewalk Reconstruction Program has resulted in the resurfacing of over 4.17 miles of sidewalk since FY2011. A budget of \$100,000 has historically been provided.</p>


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

Public Works: Stormwater Mitigation Program

FY2020 Project Description					Strategic Plan Goals
<p>The City has allocated local tax revenues to mitigate stormwater problems since the May 2010 flooding in Bowling Green. The FY2020 budget commits an additional \$500,000 to address the backlog of prioritized projects. Projects range from deepening an existing basin, to constructing a new retention basin, and numerous smaller projects. Costs depend greatly upon the conditions such as rock, level of protection desired (75 or 100-year storm), and market conditions for bids.</p> <p>In FY2020, Kenton Street Drainage Improvements will be addressed.</p>					Continue Focus on Stormwater Mitigation
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. The Public Works Operations employees also assist by addressing smaller projects throughout the year as needed.</p>					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
General Fund	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000
Total	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000
FY2020—FY2023 Funding					
<p>The primary source of funding is the General Fund, which 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 \$5.25 million in local tax revenues. A total of 60 projects were identified at that time, to-date 13 projects have been completed and three are pending construction.</p>	


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

Public Works: Vehicle/Equipment Replacement & Purchase

FY2020 Project Description					Strategic Plan Goals
<p>Replacement is determined by considering the equipment age, mileage, maintenance history and continued serviceability. In FY2020, a new Vacuum Truck for the Operations Division is budgeted at \$450,000. This piece of equipment is necessary to keep the City's stormwater and drywells open and functioning to allow stormwater to be cleared quickly. Also, a Skid Steer Truck is budgeted for replacement at a cost of \$50,000; the old Skid Steer that is to be replaced will be put into service at the Fleet Division while the new Skid Steer will be assigned to the Operations Division. Finally, a small to midsized SUV is to be purchased to replace an aging Ford Taurus in the Administration office.</p> <p>In FY2021, it is recommended to purchase a new Sweeper Truck for Operations, which is estimated to cost \$300,000.</p>					Maintain and Improve Current Level of Services
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet staff and will impact the Division's workload. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which are deposited to the Fleet Maintenance Internal Service fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p>					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
General Fund	\$ 530,000	\$ 306,950	\$ 6,950	\$ 6,950	\$ 850,850
Total	\$ 530,000	\$ 306,950	\$ 6,950	\$ 6,950	\$ 850,850
FY2020—FY2023 Funding					
<p>The primary source of funding is the General Fund, which funds are transferred to the Equipment Replacement Capital Project Fund.</p>					
				Status of Prior Year Projects	
				<p>Since FY2013, the Fleet Division of the Public Works Department has replaced or added 164 vehicles and 70 pieces of equipment Citywide.</p>	

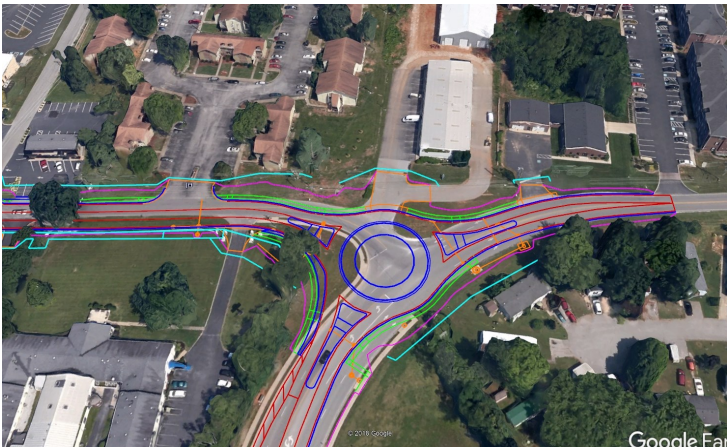
CAPITAL IMPROVEMENT PROGRAM - MULTI-YEAR PROJECTS, *continued*

Public Works: Sidewalk Improvement Program

FY2020 Project Description					Strategic Plan Goals
<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 and gutter, and ADA compliant ramps where necessary.</p> <p>Each year a panel evaluates candidate projects against a set of criteria to prioritize them into a sequence for design and construction. Staff then works with Neighborhood and Community Services (NCS) to begin gathering input from neighborhoods within the project areas in an effort to allow sufficient time for public comment and involvement, before, during and after final design.</p>					Enhance Community Walk-ability
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
General Fund	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000
Total	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000
FY2020—FY2023 Funding					
Primary source of funding is 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 grants, to supplement additional projects when feasible.					
					Status of Prior Year Projects
					<p>Since the program's inception in FY2008, over 15.5 miles of new sidewalk have been constructed or are pending and over \$6.9 million has been allocated from the General Fund.</p>


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

Public Works: Shive Lane Widening & Roundabout, Phase I & II

FY2020 Project Description					Strategic Plan Goals
<p>The Kentucky Transportation Cabinet (KYTC) is currently in the design phase for widening portions of Scottsville Road. Included with this project will be improvements to the intersection of Scottsville Road/Cave Mill Road/Shive Lane to better accommodate left turning onto Cave Mill Rd.</p> <p>To further enhance traffic flow at this location, Phase I of this project will fund the design and construction of widening Shive Lane between Scottsville Road and Ken Bale Boulevard to a three-lane section and the installation of a right turn lane at the intersection with Scottsville Road. Additionally, this project includes design and construction of a single lane roundabout at the intersection of Ken Bale Boulevard to reduce peak delays motorists currently experience on Shive Lane. The FY2019 budget included funding for construction of Phase I; however, additional funds in FY2020 totaling \$800,000 are needed for completion.</p> <p>Phase II includes widening a portion of the existing Shive Lane from the proposed roundabout at the intersection of Ken Bale Blvd. and Shive Lane extending to Middle Bridge Road. This will include a typical three-lane section and construction of a single-lane roundabout. Design and property acquisition are proposed for FY2020, which is estimated at \$425,000. Phase II construction costs are estimated to be \$2,485,000 and will span from FY2021 to FY2022.</p>					Improved Traffic Flow
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload. On-going costs will be funded by the General Fund for general pavement and storm sewer maintenance.					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
General Fund		\$ 2,500	\$ 2,500	\$ 2,500	\$ 7,500
Special Revenue/Capital Projects	\$ 1,225,000	\$ 1,242,500	\$ 1,242,500		\$ 3,710,000
Total	\$ 1,225,000	\$ 1,245,000	\$ 1,245,000	\$ 2,500	\$ 3,717,500
FY2020—FY2023 Funding					
The primary source of funding is the Future Roads Capital Project Fund. The General Fund may contribute additional funds if needed.					
				Status of Prior Year Projects	
				<p>Funding totaling \$1,065,000 was provided in the FY2019 budget for construction of Phase I, which is currently in the utility relocation and property acquisition phases. It is anticipated that a construction letting may take place by June or July of 2019.</p>	


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

Public Works: Downtown Improvements Project, Phase II

FY2020 Project Description					Strategic Plan Goals
<p>The City has committed to make public improvements in the downtown area to create safe pedestrian amenities, cohesion between past investments, improve deteriorating public infrastructure including streets, sidewalks, trails and alleys, and all appurtenances, and provide an inviting connection between Fountain Square Park and Circus Square Park.</p> <p>A professional firm with experience in downtown urban enrichments was selected in FY2018 to develop, engineer, and design a variety of public enhancements. These enhancements will create better functionality and connection between the two parks, improve pedestrian safety, and create a more useable and inviting environment for the variety of business and entertainment opportunities in downtown Bowling Green.</p> <p>The total Phase I project cost estimate is \$3.9 million with a project area between 10th Avenue to Spring Alley, including the area around the downtown square, and improvements to Capital Alley, Heritage Trail and Morris Alley. Phase I has been fully funded and is in-progress.</p> <p>Funding for Phase II is estimated to be \$1.5 million and expands streetscape improvements on College and State Streets from Spring Alley to 7th Avenue for consideration in the FY2020 budget.</p>					Thriving Downtown and Riverfront
Impact on Operating Budget					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
General Fund	\$ 500,000	\$ 1,000,000			\$ 1,500,000
Total	\$ 500,000	\$ 1,000,000			\$ 1,500,000
FY2020—FY2023 Funding					
Primary source of funding is General Fund, then funds are transferred to the Downtown Development Capital Project Fund.					
			Status of Prior Year Projects		
			Funding totaling \$5,100,000 has been provided in prior fiscal years for: Fountain Square Park capital improvements (\$625,000 in FY2017), Downtown Wayfinding Project (\$100,000 in FY2018), and the Downtown Improvements Project (\$4,375,000 since FY2018).		

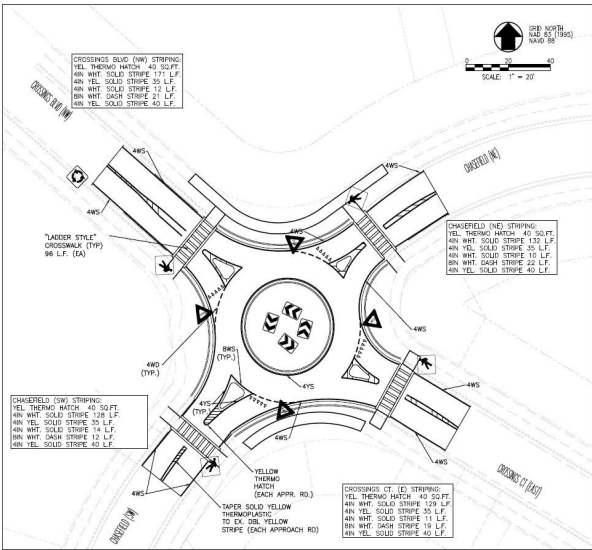
CAPITAL IMPROVEMENT PROGRAM - MULTI-YEAR PROJECTS, *continued*

Public Works: Smallhouse Road Localized Improvements, Phase III

FY2020 Project Description					Strategic Plan Goals
<p>This is a multi phase road improvement project to address traffic conditions on Smallhouse Road between Scottsville Road and Campbell Lane.</p> <p>Phase I included improvements from Campbell Lane through the intersection with Highland Way (0.5 miles) with project funds budgeted in FY2015, FY2016 and FY2017. The total cost of Phase I was \$3,342,400, and it was completed in FY2018.</p> <p>Phase II focuses on the area from Highland Way to Ridgecrest/Roselawn Way, at a total estimated cost of approximately \$2,800,000.</p> <p>Phase III is the design and construction of lengthened turn lanes on the Smallhouse Road northbound approach to Scottsville Road to facilitate traffic movement. Other key improvements include turning lanes at other approaches as well as potential pedestrian facilities to connect the sidewalk from the end of Phase II to Scottsville Road. It is anticipated the turning lane improvements will require utility relocations and right-of-way acquisitions. Phase III is proposed to be funded over multiple years beginning in FY2020.</p>					Improved Traffic Flow
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload. On-going costs will be funded by the General Fund to cover sidewalk, storm drainage, and general roadway maintenance.</p>					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
General Fund	\$ 500,000	\$ 502,500	\$ 502,500	\$ 2,500	\$ 1,507,500
Total	\$ 500,000	\$ 502,500	\$ 502,500	\$ 2,500	\$ 1,507,500
FY2020—FY2023 Funding					
<p>Primary source of funding is General Fund, then funds are transferred to the Smallhouse Road Improvements Capital Project Fund.</p>					
				Status of Prior Year Projects	
				<p>Phase I of this project was completed in FY2018 and Phase II will be completed by July 2019. Phase III is comprised of the area of Smallhouse Road from Ridgecrest/Roselawn Way to Scottsville Road. This project will consist of a multi-use path and additional spot/intersection improvements along this corridor.</p>	

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

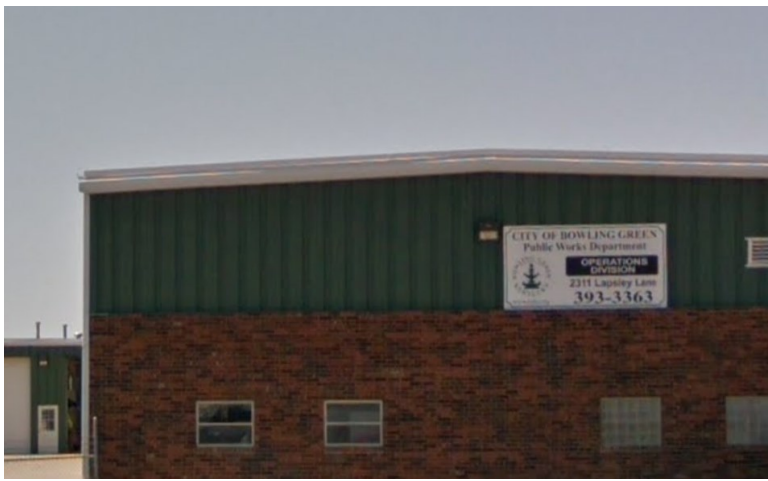
Public Works: Localized Residential Traffic Flow Improvements

FY2020 Project Description					Strategic Plan Goals
<p>This project was established in FY2019 to evaluate locations within the City where traffic flow could be improved with the installation of smaller roundabouts in residential areas. Design costs for three locations were completed in FY2019. This year, in the FY2020 budget, funding is available for construction to retrofit the existing roundabout at Crossings Boulevard and Chasefield Avenue. Improvements at this existing roundabout location are expected to increase both pedestrian and motorist safety and mobility.</p> <p>Future localized residential traffic flow improvement projects have not yet been identified.</p>					Improved Traffic Flow
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload. On-going costs will be funded by the General Fund to cover sidewalk, storm drainage, and general roadway maintenance. This project impacts only existing roadways, so no additional on-going costs will be incurred.</p>					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
Special Revenue/Capital Projects	\$ 115,000				\$ 115,000
Total	\$ 115,000				\$ 115,000
FY2020—FY2023 Funding					
Primary source of funding is the Future Roads Capital Project Fund.					
					Status of Prior Year Projects
					<p>The Localized Residential Traffic Flow Improvement project began in FY2019 with the design of three roundabout improvements at a cost of \$275,000. The first roundabout improvement is being completed in FY2020.</p>

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

Public Works: Public Works Operations Roof Replacement

FY2020 Project Description					Strategic Plan Goals
<p>The project includes replacement of metal roofing, flashing, and downspouts. The new roof will be a galvanized, standing seam metal roofing with new white metal skylights.</p> <p>This also includes potentially replacing some of the damaged wood structure where water has leaked.</p> <p>Repairs will be made to the roof during FY2019 to carry through until replacement can be completed.</p>					Maintain and Improve Current Level of Services
Impact on Operating Budget					
This project will continue to be managed by the Public Works Facilities Management staff and impact the Division's workload.					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
General Fund	\$ 50,000				\$ 50,000
Total	\$ 50,000				\$ 50,000
FY2020—FY2023 Funding					
The General Fund will provide funding for this project.					
					Status of Prior Year Projects
					<p>The project was bid and exceeded the FY2019 budget. Additional funds are budgeted in FY2020 with a total project cost of \$75,000.</p>

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


Parks & Recreation: Vehicle/Equipment Purchase & Replacement

FY2020 Project Description					Strategic Plan Goals
<p>Replacement is determined by considering the equipment age, mileage, maintenance history and continued serviceability. In FY2020, up to four vehicles will be replaced with existing fleet from other City departments. Additionally, a specialty utility truck is being budgeted to replace a 2004 Ford truck used by the Parks Maintenance Division. Four mowers, one tractor and three utility carts will also be replaced for the Cemetery and Parks/Golf Maintenance Divisions, as well as the purchases of a smaller lift and larger deck mower.</p> <p>Fiscal Years 2021, 2022 and 2023 vehicle/equipment replacements and/or additions are currently under evaluation and no specific information is available at this time. Estimated amounts have been added for those years to reflect anticipated costs in future years.</p>					Maintain and Improve Current Level of Services
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet and Parks and 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	FY2020	FY2021	FY2022	FY2023	Total
General Fund	\$ 360,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 885,000
Total	\$ 360,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 885,000
FY2020—FY2023 Funding					
<p>The primary source of funding is the General Fund, which funds are transferred to the Equipment Replacement Capital Project Fund.</p>					
					Status of Prior Year Projects
					<p>Since FY2013, the Fleet Division of the Public Works Department has replaced or added 164 vehicles and 70 pieces of equipment Citywide.</p>

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

Parks & Recreation: CrossWinds Golf Bunker Replacement

FY2020 Project Description					Strategic Plan Goals
<p>CrossWinds Golf Course was built in 1993 and houses 41 sand bunkers on the course. Since the course is extremely flat, three challenging course hazards were introduced: water, small hills, and sand bunkers. The 41 bunkers have been pivotal to the success and challenge of this course and periodically the bunkers are maintained by replacing worn/used sand with new sand.</p> <p>The budgeted renovation will address issues that occur after rain events, since most bunkers hold water and essentially become water hazards. To address this, renovation will include lining the bunkers with a rock system to allow water to seep through the sand. The old sand will be removed and small rock will be placed and then sprayed with a specialized polymer. The polymer seeps down through the gravel to harden into a strong, but flexible surface. Water will then drain quickly, up to 400 inches per hour, and then new sand is placed as the top layer.</p> <p>The renovation will update 25 bunkers the first year, concentrating on those bunkers used most and in the most need, and the remaining 16 in the second year.</p>					Implement Parks Master Plan
Impact on Operating Budget					
This project will be managed by the Parks and Recreation Golf Division staff and will impact the Division's workload. Public Works Operations Division staff may assist as necessary.					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
Special Revenue/Capital Projects	\$ 250,000	\$ 200,000			\$ 450,000
Total	\$ 250,000	\$ 200,000			\$ 450,000
FY2020—FY2023 Funding					
The primary source of funding is the Parks Development Special Revenue Fund, which funds are transferred to the Parks Improvement Capital Project Fund.					
			Status of Prior Year Projects		
			FY2020 is the first year of the two year project.		


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

Parks & Recreation: Fairview Cemetery Sealing/Resurfacing Roads

FY2020 Project Description					Strategic Plan Goals
The roads and streets in both Fairview cemeteries have not been resurfaced or sealed since 1999. The roads are showing wear as there are main breaks in the pavement and some roots are cutting through the existing pavement. Safety concerns exist for vehicle and foot traffic. A total of 35,000 feet of roadway will be sealed and resurfaced, starting with Fairview Cemetery #2, then Cemetery #1, and ending with Mt. Moriah.					Implement Parks Master Plan
Impact on Operating Budget					
This project will be managed by the Parks and Recreation Cemetery Division staff and will impact the Division's workload. Public Works Operations Division staff may assist as necessary.					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
General Fund	\$ 250,000	\$ 250,000			\$ 500,000
Total	\$ 250,000	\$ 250,000			\$ 500,000
FY2020—FY2023 Funding					
The primary source of funding is the General Fund. Cemetery Perpetual Care funds may also be utilized for a portion of the cost.					
					Status of Prior Year Projects
					FY2020 is the first year of the two year project.


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

Parks & Recreation: Russell Sims Aquatic Center Former Front Entrance Area Redesign

FY2020 Project Description					Strategic Plan Goals
The new Russell Sims Aquatic Center entrance building was constructed in 2018. This new building has increased safety at the center as well as enhancing the entrance and exit areas. The remnants of the former entrance are still present on the building exterior, which has created confusion for customers that have visited in prior years. This 'dead space' area will be converted into a shade section with picnic tables and benches, new lighting, renovated landscaping, and new signage.					Implement Parks Master Plan
Impact on Operating Budget					
This project will be managed by the Parks and Recreation staff. On-going costs will be funded by the General Fund and will include utility costs associated with lighting and landscaping costs.					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
General Fund		\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000
Capital Project Fund	\$ 75,000				\$ 75,000
Total	\$ 75,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 90,000
FY2020—FY2023 Funding					
The primary source of funding is the Parks Capital Improvement Fund. The General Fund will be utilized for on-going costs.					
				Status of Prior Year Projects	
				A new admission building was constructed in 2018 to better control entrance and exit of the Aquatic Center. The original building was also renovated to expand both restrooms and the concession area, which allowed the addition of a walk-in freezer to increase concession sales.	

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

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

FY2020 Project Description					Strategic Plan Goals
<p>As part of the five year Consolidated Plan approved February 18, 2014, staff identified a Local Strategy Area known as the "BG Reinvestment Area" that is comprised of six (6) Census tracts centered in downtown and in the west end of Bowling Green. The Census tracts are 101, 102, 103, 104, 105 and the city portion of 112 and 113. A portion of this area (101, 102 & 103) previously received significant investment from 1999-2010 and was a primary focus for CDBG funds over the past several years. The other Census tracts (104, 105 & 112) have similar demographics, housing related problems and public infrastructure needs. The CDBG program will contribute approximately \$500,000 annually toward investments in this area and General Fund budget will be added to supplement the program, if feasible to do so. After selecting a new neighborhood for investment, staff will develop the priority needs of the neighborhood and individual projects will be tailored to the needs of the neighborhood. Projects could include: sidewalks, stormwater improvements, parks, street improvements, acquisition/demolition, rehab or housing improvements.</p> <p>Starting in FY2020 NCS will be focusing on Census Block Groups 103.3 & 103.4. The focus of this area will be private property with funds dedicated to the support of a Private Property Improvement Program and New Housing Opportunities. The remaining funds will develop new pedestrian improvements. Two years of funding will be utilized in this area's reinvestment.</p>					Strong Neighborhoods
Impact on Operating Budget					
On-going maintenance costs are anticipated to be minimal due to the types of investments. Sidewalks and park improvements are designed to be maintenance free for several years and should have no immediate impact on the budget. Maintenance for the Private Property Improvements will be handled by the property owners and not be a burden to the City.					
Future Appropriation Plan					
Funding Source	FY2020	FY2021	FY2022	FY2023	Total
General Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
Special Revenue/Capital Projects	\$ 529,024	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,029,024
Total	\$ 729,024	\$ 700,000	\$ 700,000	\$ 700,000	\$ 2,829,024
FY2020—FY2023 Funding					
Source of funding is the Federal Community Development Block Grant (CDBG), accounted for in a Special Revenue Fund, and the General Fund.					
			Status of Prior Year Projects		
			<p>Projects completed in the Census Block Group 105.2 in the Reservoir Hill Park area include new sidewalks, replacement of the Park retaining wall, new pathways & parking, picnic shelter rehab, and a new transit shelter. Street improvements included new decorative sign posts, new trash receptacles, and the realignment of 10th Ave. & Cherry Dr. The Private Property Improvements Program removed blighting influences and improved curb appeal at 114 properties.</p> <p>Census Tract 112 from Old Barren River Rd. to Old Morgantown Rd. has included the completion of new walking paths at Lampkin Park and Pedigo Park and sidewalks in the neighboring area. Habitat for Humanity is set to construct 1,000 linear feet of new infrastructure in 2019 for 22 new affordable housing units over the next five years. An exterior property improvements program has resulted in 40 properties completed and an estimated 40 more to be completed in 2019.</p>		

CAPITAL IMPROVEMENT PROGRAM - SINGLE YEAR PROJECTS

The following provides a brief description of single-year projects and equipment included in the FY2020 Capital Improvement Program. Projects and equipment purchases spanning multiple years are found on pages 84-106 and the CIP Fund Allocation Report is on pages 81-83.

FINANCE DEPARTMENT: \$25,000	
<u>Vehicle Purchase - \$25,000</u> : In late FY2019, a second Business License Inspector position was added in the Finance Department. The FY2020 budget includes funds for an additional mid-size SUV for the new position.	Maintain & Improve Current Service Levels
HUMAN RESOURCES & RISK MANAGEMENT: \$30,000	
<u>Vehicle Replacement - \$30,000</u> : The vehicle in this department is used by the Safety/Risk Manager. The 2004 Ford Crown Victoria currently in service will be replaced with a mid-size SUV.	Maintain & Improve Current Service Levels
INFORMATION TECHNOLOGY: \$775,000	
<u>Police MDC & Docking Station Replacement & Purchase - \$545,000</u> : The current Mobile Data Computers (MDC) in use at the Police Department were purchased in 2014. The current age and the lack of support for Windows 7, necessitate replacement of the MDCs and the vehicle docking stations, if necessary.	Modernized Infrastructure
<u>Camera Recording Upgrades - \$55,000</u> : The older security camera systems lack several options and features now available with newer Digital Video Recorders (DVR), such as better quality images, more powerful zoom capabilities, and the ability to combine cameras into one comprehensive view. New DVRs with these added features will be added to three existing locations in FY2020.	Modernized Infrastructure
<u>Annex UPS Replacement - \$100,000</u> : The Uninterruptible Power Supply (UPS) unit at the City Hall Annex was last replaced 11 years ago. The UPS protects the City's server network during a power outage by holding power until the generator is activated. The current UPS has prevented 895 outages during its lifespan.	Modernized Infrastructure
<u>Vehicle Replacements - \$75,000</u> : The Information Technology Department has three vehicles currently in service, two will be replaced in FY2020. The 2002 Chevrolet Van will be replaced with a specialty utility truck, while the 2005 Ford Explorer will be replaced with a mid-sized van. The Explorer will be transferred to the Parks & Recreation Department for continued use.	Maintain & Improve Current Service Levels
POLICE: \$42,000	
<u>Firing Range Berm Reclamation - \$42,000</u> : The Police Department's outdoor shooting range has accumulated an excess amount of lead from rounds fired during training. In order to prevent the lead accumulation from becoming a safety hazard, lead maintenance will be performed on the backstop berm and apron areas to remove approximately 80-90% of lead bullets.	Sustainable City Government
FIRE: \$1,565,000	
<u>Aerial Replacement, Engine Apparatus & Equipment Purchase - \$1,565,000</u> : The aerial apparatus to be replaced is the 2007 Pierce 75' Ladder Truck located at the Westside Fire Station. This apparatus has over 96,000 miles and will be moved into reserve status after the new apparatus is placed in service. An additional engine apparatus will also be purchased for the new Lovers Lane Fire Station to allow the department to maintain current coverage and deployment levels. The budget for the new apparatus and the associated equipment is: \$950,000 for the aerial truck, \$575,000 for the engine truck, and \$40,000 for equipment.	Maintain & Improve Current Service Levels

CAPITAL IMPROVEMENT PROGRAM - SINGLE YEAR PROJECTS, *continued*

PUBLIC WORKS: \$1,360,000

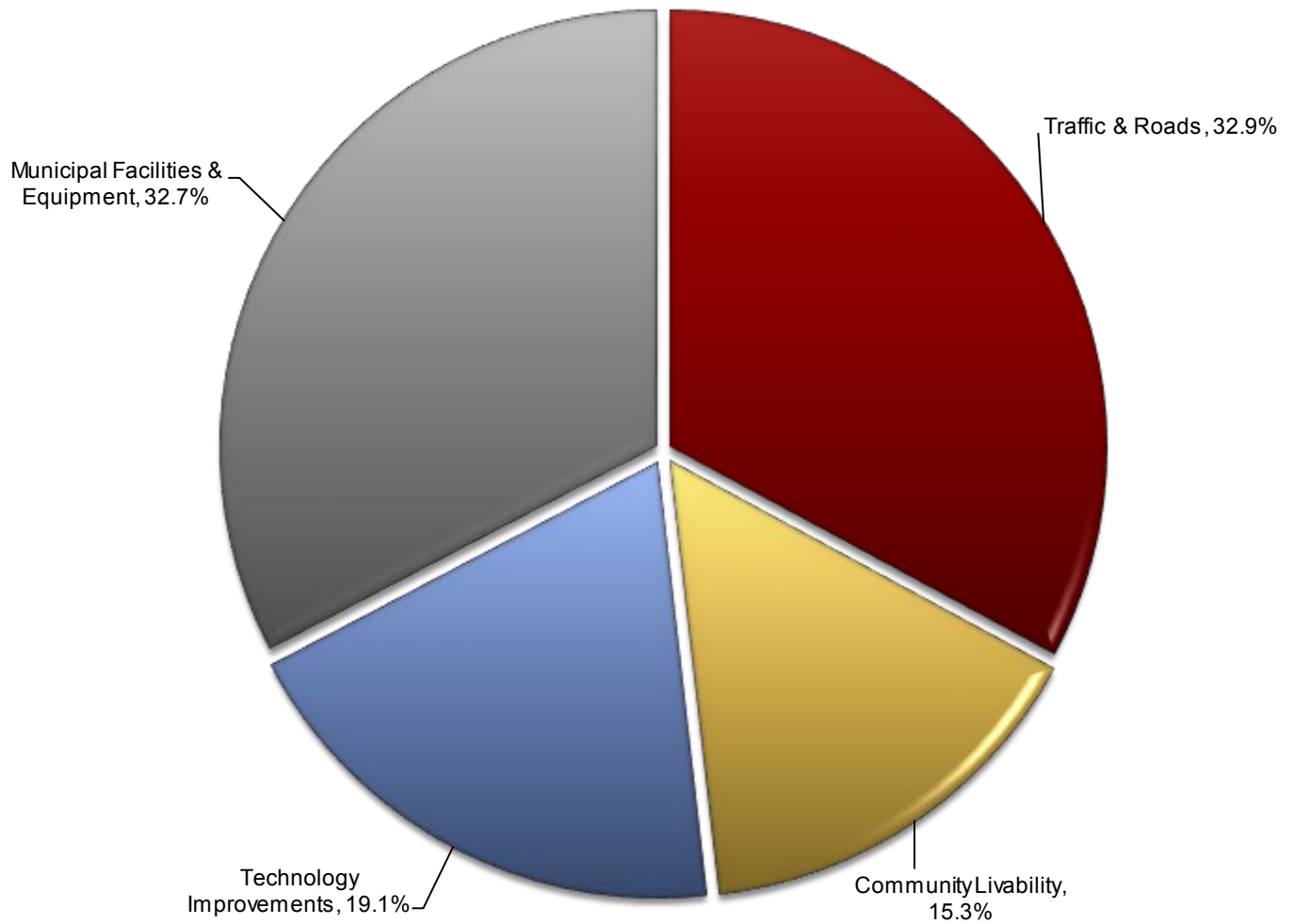
<u>Hobson Grove Connector Roadway - \$260,000</u> : The project is to design and construct a new entrance into Hobson Grove Park, which houses The Golf Course at RiverView and the Hobson House Museum from Veterans Memorial Boulevard. The new two-lane road will be approximately 700 feet long and will merge with the existing entrance to the Park. This project will increase visibility and allow better access into the Park.	Improved Traffic Flow
<u>City Hall Annex HVAC VAV Box Refurbishment - \$50,000</u> : The Variable Air Volume (VAV) boxes located in nearly all City Hall Annex offices are in need of refurbishment due to age. The existing boxes are over 20 years old and the parts have been failing regularly, which has resulted in higher maintenance costs. The refurbishment will repair the VAV boxes and improve the HVAC system.	Sustainable City Government
<u>Public Works Fleet Roof Replacement/Repair - \$50,000</u> : The Fleet Division of Public Works is in need of roof replacement and repairs over the office area and various other locations in the work bays due to water leaks. This project will replace a portion of roof and repair other areas.	Sustainable City Government
<u>Sloan Convention Center Interior Upgrades - \$1,000,000</u> : The upgrades to be funded include the replacement of all carpet in the building, with the exception of one room. The carpet was previously replaced in 2011. Additionally, renovation work to complement the recent lobby renovations will be completed in the ballrooms, including replacement of wall treatments, lighting, lighting controls, and ceiling tile.	Maintain & Improve Current Service Levels

PARKS & RECREATION: \$470,000

<u>Lovers Lane Soccer Complex Parking Lot Expansion - \$50,000</u> : The existing parking lot at the Lovers Lane Soccer Complex is heavily used by the public. This project includes the paving of a gravel lot and may include the repaving of the existing primary parking lot. The work will be completed in conjunction with the Lovers Lane Fire Station project.	Implement Parks Master Plan
<u>Landscape Parking Lot Repairs & Paving - \$45,000</u> : The existing parking lot at the Landscape facility is approximately 24 years old and is deteriorating. The entrance drive will be resurfaced, while the existing gravel parking and equipment storage area in the rear of the facility will be paved.	Sustainable City Government
<u>Fairview Cemetery Dirt Bin - \$40,000</u> : A new, larger dirt bin will be constructed by the maintenance building at the Fairview Cemetery. The existing dirt bin will be repurposed as an equipment storage area.	Maintain & Improve Current Service Levels
<u>BGCC Moxley Center HVAC Replacement - \$30,000</u> : The Moxley Center HVAC system consists of two units, one was replaced in 2013 and the other is the original from 1994. The older roof top unit has developed maintenance issues and based on age, it will be replaced rather than repaired. The new unit will be of higher efficiency and should result in utility cost savings.	Sustainable City Government
<u>Parker Bennett Community Center HVAC Replacement - \$30,000</u> : The Parker Bennett Community Center HVAC rooftop unit is the original from 1997. The unit has developed several maintenance issues and based on age, it will be replaced rather than repaired. The new unit will be of higher efficiency and should result in utility cost savings.	Sustainable City Government
<u>Paul Walker Golf Cart Bridges Replacement - \$50,000</u> : The Paul Walker Golf Course contains three golf cart bridges that were constructed in the 1980s. The aging bridges have been heavily used for many years and safety issues are beginning to emerge. All three bridges budgeted will be replaced and upgraded with steel substructure and composite decking and rails.	Implement Parks Master Plan
<u>Russell Sims Aquatic Center Variable Frequency Drive Pumps Replacement - \$225,000</u> : The current plumbing system at the Russell Sims Aquatic Center consists of pipes over 20 years old. The pipes have begun to experience stress and other maintenance problems. To alleviate this and extend the life expectancy of the plumbing, the pump room will be reconstructed to an upgraded Variable Frequency Drive (VFD). The new VFD pumps are expected to extend the life of the system by 7-10 years.	Maintain & Improve Current Service Levels

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CAPITAL BUDGET — ALL FUNDS



Traffic & Roads	\$ 4,850,000	32.9%
Community Livability	2,254,024	15.3%
Technology Improvements	2,808,300	19.1%
Municipal Facilities & Equipment	4,820,500	32.7%
Total	\$ 14,732,824	100.0%

APPENDIX F

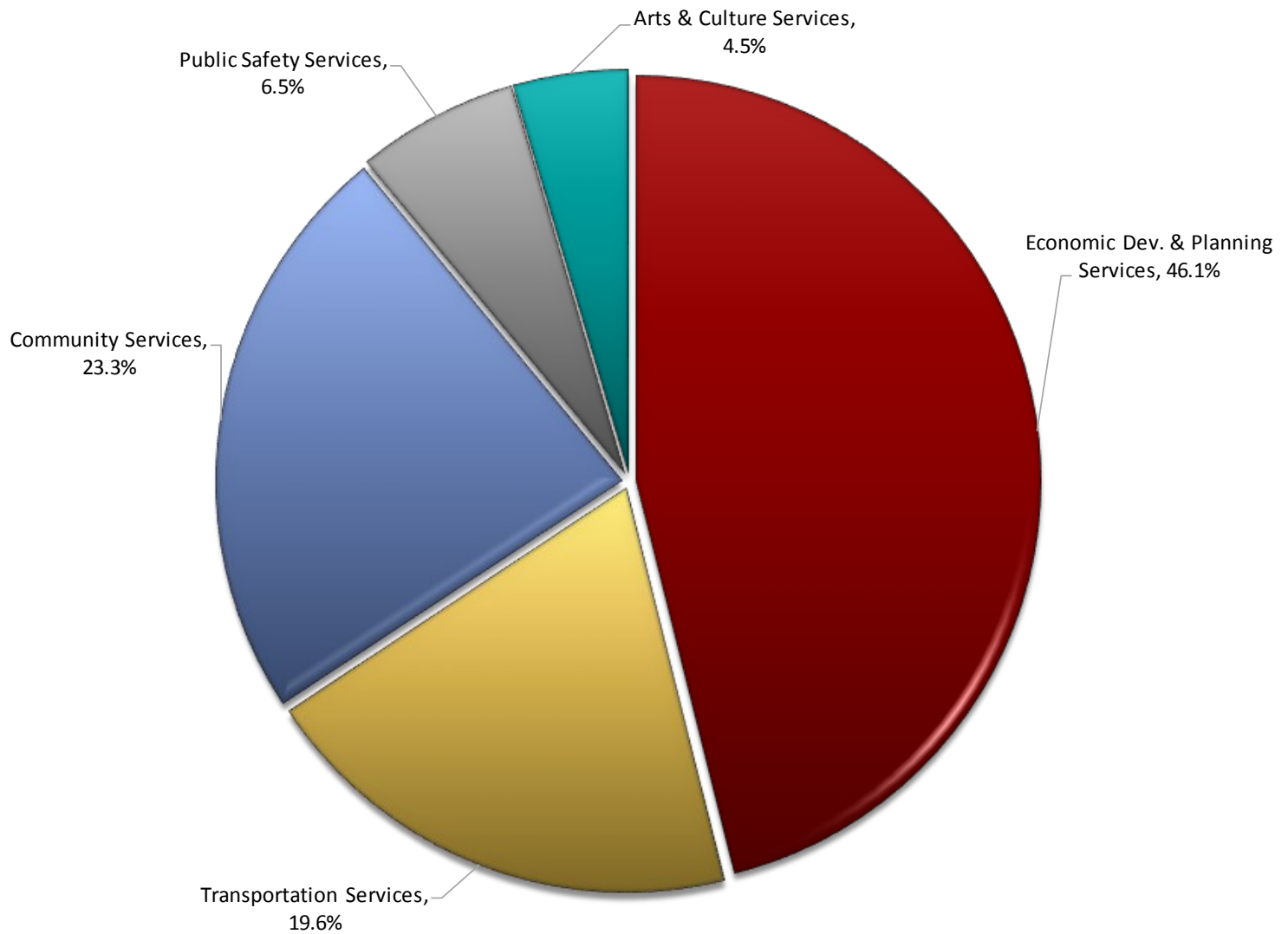
AGENCIES

AGENCY FUNDING — SUMMARY

Eligible Agencies	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted	FY2020 Requested	FY2020 Approved
BG/WC Drug Task Force	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 75,000	\$ 75,000
BG/WC Humane Society	89,610	92,300	95,070	95,070	95,070	95,070
BG/WC Regional Airport	56,500	58,195	58,195	58,195	58,195	58,195
BG/WC Welfare Center ⁽¹⁾	29,240	29,240	58,319	50,000	50,000	50,000
Central Region ICC ⁽²⁾	45,000	45,000	0	0	0	0
Community Action--Public Transit ⁽³⁾	245,220	252,580	417,880	430,415	0	0
Economic Development Authority	125,000	125,000	125,000	125,000	125,000	125,000
Hobson House Commission	52,640	54,220	55,850	57,525	59,525	59,250
Human Rights Commission	61,735	63,590	65,500	66,000	75,000	75,000
BG-WC Operation P.R.I.D.E.	28,940	33,440	33,440	33,440	33,440	33,440
City/County Planning Commission	467,000	467,000	467,000	481,000	481,000	481,000
Southern Kentucky 2-1-1	0	0	0	50,000	50,000	50,000
	\$ 1,245,885	\$ 1,270,565	\$ 1,426,254	\$ 1,496,645	\$ 1,102,230	\$ 1,101,955
United Way of Southern Kentucky ⁽⁴⁾	16,120	13,677	14,340	14,363	3,104	3,104
Total	\$ 1,262,005	\$ 1,284,242	\$ 1,440,594	\$ 1,511,008	\$ 1,105,334	\$ 1,105,059
⁽¹⁾ Welfare Center also receives excess Gas Franchise fees collected in accordance with Municipal Order No. 2008-30 ⁽²⁾ FY2017 was final year of funding for Central Region ICC ⁽³⁾ FY2019 was the last year Public Transit funding considered under the agency funding process ⁽⁴⁾ United Way (UW) funding is a dollar for dollar match of the City employee pledges for contribution to UW during the calendar year						
Other Agency Funding:						
Regional Airport Grant Matches/Capital Impro.	\$ 7,546	\$ 0	\$ 0	\$ 0	\$ 199,750	\$ 199,750
Emergency Mgmt COWS Siren Repl./ Upgrade	0	0	24,895	10,000	10,000	10,000
Friends of L&N Depot Capital Improvements	0	0	28,233	50,000	0	0
African American Museum of BG Assoc.	0	0	58,000	0	0	0
Comm. Action—Public Transit Enhancements	0	80,000	0	0	0	0
Subtotal	\$ 7,546	\$ 80,000	\$ 111,128	\$ 60,000	\$ 209,750	\$ 209,750
Total General Fund	\$ 1,269,551	\$ 1,364,242	\$ 1,551,722	\$ 1,571,008	\$ 1,315,084	\$ 1,314,809

Agency funding totals approximately 1.8% of FY2020 General Fund expenditures

AGENCY FUNDING



Economic Dev. & Planning Services	\$ 606,000	46.1%
Transportation Services	257,945	19.6%
Community Services	306,614	23.3%
Public Safety Services	85,000	6.5%
Arts & Culture Services	59,250	4.5%
Total	\$ 1,314,809	100.0%

APPENDIX G

DEPARTMENT SUMMARIES

LEGISLATIVE DEPARTMENT

CONTACT INFORMATION

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

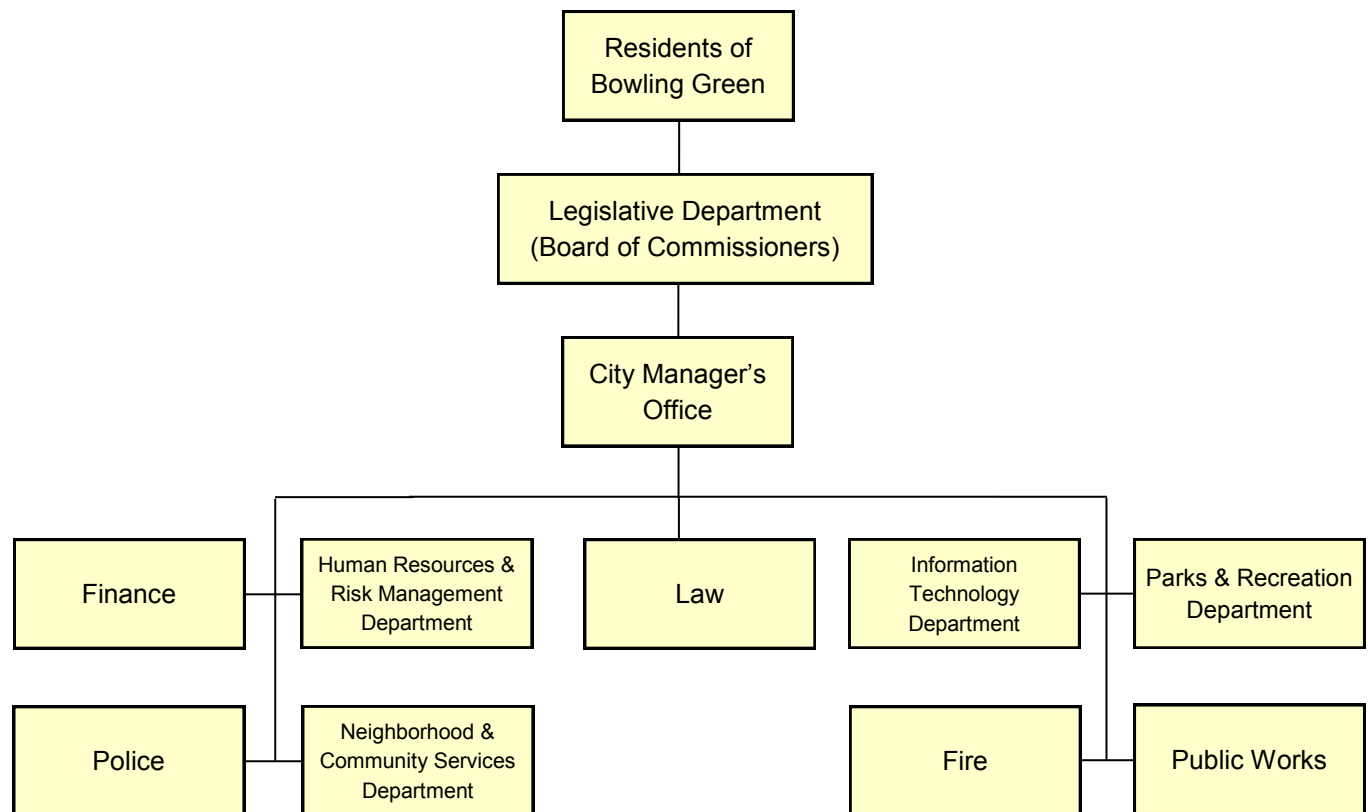
email: Kim.Lancaster@bgky.org

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2018	FY2019	FY2020
Board of Commissioners	5	5	5
Total Department Staff	5	5	5

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LEGISLATIVE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020
EXPENSES:			
Personnel	\$ 130,663	\$ 135,205	\$ 180,881
Contractual Services	22,456	25,200	30,740
Supplies & Materials	2,535	2,100	2,100
TOTAL EXPENSES	\$ 155,654	\$ 162,505	\$ 213,721
REVENUE:			
Non-Program General Funds	\$ 155,654	\$ 162,505	\$ 213,721
TOTAL REVENUE	\$ 155,654	\$ 165,505	\$ 213,721

ACCOMPLISHMENTS

- 33 Board of Commissioners meetings, work sessions, and special call meetings
- 64 Ordinances considered
- 275 Municipal Orders and/or Resolutions considered
- 36 appointments made to various City boards, commissions and agendas

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Grow revenues without increasing taxes
2. Maintain and improve current level of services
3. Develop and sustain an aggressive street overlay program
4. Continue focus on stormwater mitigation
5. Enhance community walk-ability
6. Implement Parks Master Plan

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY18	Estimated FY19	Proposed FY20	Estimated Change FY19—FY20	Linkage to City Strategic Plan
1-6	Overall quality of life in Bowling Green at excellent or good rating	At National Average	N/A	At or Above National Average	↔	Continue to Meet Needs of Growing Community
2-6	Strong Neighborhoods at excellent or good rating	At National Average	N/A	At or Above National Average	↔	Strong Neighborhoods
1-6	Economic Growth/Development at excellent or good rating	At National Average	N/A	At or Above National Average	↔	More Jobs, More Diverse Economy

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LEGISLATIVE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Board of Commissioners:</u>		
Increase telephone costs and local meetings accounts	\$ 5,540	Increase \$5,000 for census planning and meetings
Net Adjustment to Employee Pay	45,676	FY2020 cost of living adjustment, step increase and fringe benefit changes
Total	\$ 51,216	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Board of Commissioners	\$ 155,654	\$ 162,505	\$ 213,721	\$ 51,216	31.5%
TOTAL EXPENSES	\$ 155,654	\$ 162,505	\$ 213,721	\$ 51,216	31.5%
REVENUE:					
Local Taxes	\$ 155,654	\$ 162,505	\$ 213,721	\$ 51,216	31.5%
TOTAL REVENUE	\$ 155,654	\$ 162,505	\$ 213,721	\$ 51,216	31.5%

POSITION DETAIL

		FY2019 Budgeted		FY2020 Budgeted		FY19—FY20 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
City Commissioners	-	4	-	4	-	0	0.0
Exec Asst/Public Info Officer	122	1	0.2	1	0.2	0	0.0
Mayor	-	1	-	1	-	0	0.0
Total Positions & FTE		6	0.2	6	0.2	0	0.0

CITY MANAGER'S OFFICE

CONTACT INFORMATION

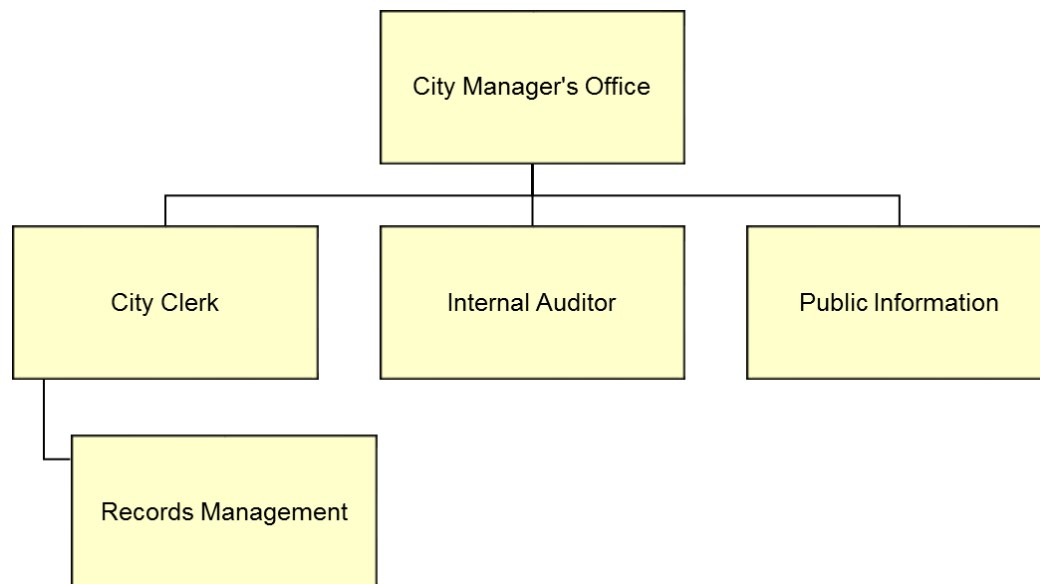
City Manager: Jeff Meisel email: Jeff.Meisel@bgky.org
City Hall, 1001 College Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2018	FY2019	FY2020
City Manager's Office	2	2	2
City Clerk	3	3	3
Internal Auditor	1	1	1
Purchasing	1	1	0
Public Information	2	2	2
Total Department Staff	9	9	8

CITY MANAGER'S OFFICE, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020
EXPENSES:			
Personnel	\$ 852,117	\$ 901,242	\$ 812,140
Contractual Services	182,177	196,125	168,990
Supplies & Materials	16,661	15,435	20,650
Assets	16,255	0	0
Contingency & Other	0	990	0
TOTAL EXPENSES	\$ 1,067,210	\$ 1,113,792	\$ 1,001,780
REVENUE:			
Non-Program General Funds	\$ 949,731	\$ 990,292	\$ 998,780
Program Revenue General Funds	117,479	123,500	3,000
TOTAL REVENUE	\$ 1,067,210	\$ 1,113,792	\$ 1,001,780

ACCOMPLISHMENTS

- Completed and distributed the 29th and 30th supplemental updates to the City's Code of Ordinances.
- Completed the 8th Annual Internal Services Survey to rate services received by employees during Fiscal Year 2018.
- Completed the new Records Management facility, initiated and implemented a records tracking system, and began accepting records for storage.
- Scanned a total of 4,337 Municipal Orders, Ordinances, and Resolutions from the years spanning 1990-2002.
- Completed 429 open records requests during Fiscal Year 2018.
- Created 796 files in Physical Records Tracking System.
- Captured over \$3.2 million in personnel and non-personnel under spending by the end of Fiscal Year 2018 through fiscal management of the budget, which will be applied to future capital projects and other needs.
- Completed Fitness Center Audit.
- Completed 911 Communications Funding Audit.
- Conducted a follow-up of Hobson House controls.
- Assisted with the City's Biennial Random Inventory Asset Verifications.
- Oversaw the City's Ethics Hotline reporting system.
- Developed content and layout for the 2018/2019 Annual Report and Calendar with photography from the "We are Bowling Green" photo contest.

CITY MANAGER'S OFFICE, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY18	Estimated FY19	Proposed FY20	Estimated Change FY19—FY20	Linkage to City Strategic Plan
1, 2, 4	Direct Audit Hours, 70% of auditor time dedicated to direct audit related work	68.5%	70.0%	70.0%	↔	Maintain Sound Financial Mgmt. & Fiscal Integrity
1, 3, 5, 6	Administer Records Management and Excellent Customer Service, maximum of three working days to completed open records request	1.0	1.0	1.0	↔	Maintain & Improve Current Service Levels
1, 7, 8	BG TV Channel 4 Programming, minimum of 35 programs produced per year	6 programs (due to vacant position)	45	35	↓	Maintain & Improve Current Service Levels
1, 3, 7, 8	Informed Citizenry, obtain excellent or good ranking by at least 70% surveyed	79.0%	N/A	>70.0%	↔	Maintain & Improve Current Service Levels

CITY MANAGER'S OFFICE, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>City Manager's Office:</u>		
Increase dues-memberships-fees and special education accounts; decrease telephone costs, local meeting costs, and travel costs accounts	\$ 105	Increase for required special education costs for City Manager to maintain credentials
<u>City Clerk:</u>		
Increase to city vehicle maintenance fee, special education, and other purchased services accounts; decrease to employee reimbursements, professional services, advertising, dues-memberships-fees, travel, and books & publications accounts	(22,565)	Reduction due to move of Assistant City Manager and Budget accounts to the Finance Department and decreasing advertising budget as result of change in publication requirements
<u>Internal Auditor:</u>		
Increase special education account; decrease to travel costs and supplies accounts	645	Increase for fees associated with obtaining new professional credential
<u>Records Management:</u>		
Increase to supplies accounts; decrease printing account	30	No impact to services
<u>Purchasing:</u>		
Decrease all previously utilized accounts, costs transferred to the Finance Department	(9,125)	Reduction due to move of Purchasing accounts to the Finance Department
<u>Public Information:</u>		
Increase special event and assets under \$5,000 accounts; decrease professional services and travel costs accounts	8,000	Added costs for expanded Holiday Open House event and replacement of projectors in the Commission Chamber
Net Adjustment to Employee Pay	(89,102)	FY2020 cost of living adjustment, step increase, fringe benefit changes, move Purchasing to Finance Department
Total	(\$ 112,012)	

CITY MANAGER'S OFFICE, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
City Manager's Office	\$ 281,174	\$ 289,570	\$ 310,952	\$ 21,382	7.4%
City Clerk	267,446	274,318	178,076	(96,242)	-35.1%
Internal Auditor	183,059	190,562	200,432	9,870	5.2%
Records Management	95,291	86,360	94,115	7,755	9.0%
Purchasing	90,904	95,562	0	(95,562)	-100.0%
Public Information	149,336	177,420	218,205	40,785	23.0%
TOTAL EXPENSES	\$ 1,067,210	\$ 1,113,792	\$ 1,001,780	(\$ 112,012)	-10.1%
REVENUE:					
Local Taxes	\$ 949,731	\$ 990,292	\$ 998,780	\$ 8,488	0.1%
Fees	113,591	120,000	3,000	(117,000)	-97.5%
Miscellaneous	3,888	3,500	0	(3,500)	-100.0%
TOTAL REVENUE	\$ 1,067,210	\$ 1,113,792	\$ 1,001,780	(\$ 112,012)	-10.1%

POSITION DETAIL

		FY2019 Budgeted		FY2020 Budgeted		FY19—FY20 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Asst City Clerk	113	1	1.0	1	1.0	0	0.0
Asst City Manager/City Clerk	DH3	1	1.0	0	0.0	-1	-1.0
Broadcast Specialist	113	1	1.0	1	1.0	0	0.0
City Clerk	123	0	0.0	1	1.0	+1	+1.0
City Manager	-	1	1.0	1	1.0	0	0.0
Exec Asst/Public Info Officer	122	1	0.8	1	0.8	0	0.0
Graphic Designer/Broadcast Coord	118	1	1.0	1	1.0	0	0.0
Internal Auditor	126	1	1.0	1	1.0	0	0.0
Procurement Manager	124	1	1.0	0	0.0	-1	-1.0
Records Management Coordinator	119	1	1.0	1	1.0	0	0.0
Total Positions & FTE		9	8.8	8	7.8	-1	-1.0

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FINANCE DEPARTMENT

CONTACT INFORMATION

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

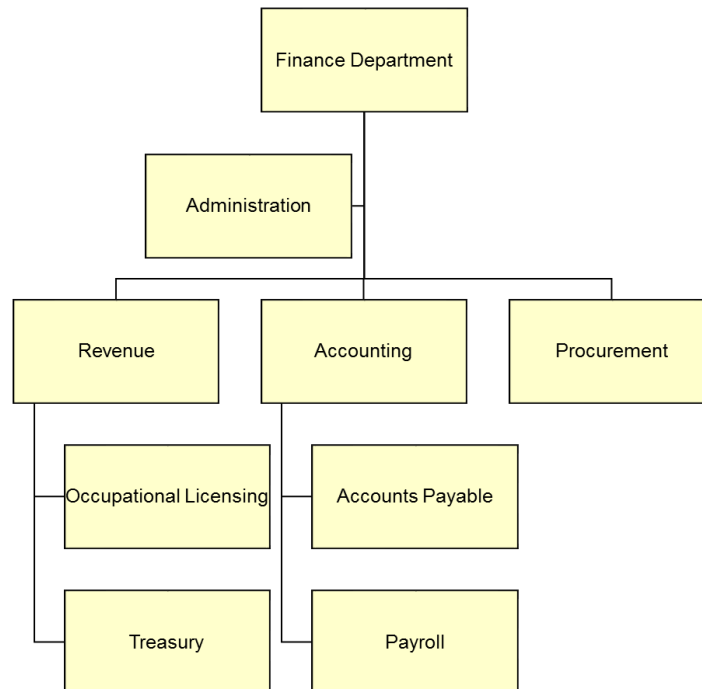
email: Katie.Schaller-Ward@bgky.org

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2018	FY2019	FY2020
Administration	2	2	2
Accounting	8	8	8
Procurement	0	0	1
Revenue	11	11	12
Total Department Staff	21	21	23

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FINANCE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020
EXPENSES:			
Personnel	\$ 1,320,753	\$ 1,432,425	\$ 1,729,351
Contractual Services	33,786	45,255	70,910
Supplies & Materials	9,769	7,585	10,285
Assets	0	25,000	25,000
Contingency & Other	0	0	1,170
TOTAL EXPENSES	\$ 1,364,308	\$ 1,510,265	\$ 1,836,716
REVENUE:			
Non-Program General Funds	\$1,073,979	\$ 1,223,765	\$ 1,409,716
Program Revenue General Funds	290,329	286,500	427,000
TOTAL REVENUE	\$ 1,364,308	\$ 1,510,265	\$ 1,836,716

ACCOMPLISHMENTS

- Collected approximately \$906,502 in additional occupational fees through collections from field inspections, payments of accounts avoiding pending litigations, and audits of withholding reconciliations and net profit returns.
- Awarded the Governmental Finance Officers Association's (GFOA) Certificate of Excellence in Financial Reporting for the FY2017 Comprehensive Annual Financial Report (CAFR) for the thirteenth consecutive year.
- Awarded the GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for FY2017, which is the sixth consecutive year.
- Awarded the GFOA's Distinguished Budget Award for FY2019 budget document, which is the seventh consecutive year.
- Awarded GFOA Award of Excellence for Exceptionally Well Implemented GFOA Best Practice for Safeguarding Equipment Assets with the Physical Inventory.
- Calculated and coordinated the 2017 Taxable Increment Financing (TIF) distributions per amended inter-local revenue sharing agreement.
- Usage of the miscellaneous billing payment portal increased by 15% over the prior year through customer contact and social media advertisement; this allows customers to pay property taxes, parking tickets, and other miscellaneous bills online.
- Completed second phase of supplier compliance review with over 500 suppliers contacted to provide updated Form W9s, sign-up for electronic banking, and create an account to access the City's online Supplier Portal.
- Implemented software to automate CAFR financial reporting and document management of audit work papers.
- Collected approximately \$121,040 from seven online auctions of surplus and confiscated items through govdeals.com during FY2018.
- Increased the pool of potential bidders for City projects by 8% from FY2017 to FY2018 to ensure competition and achieve the best price and value for purchases greater than \$20,000.
- Completed review and updates to the following policies: Financial Policies & Procedures, Travel Policies and Procedures, Procurement Card Policy & Procedures, and Purchasing Policies and Procedures.
- Transferred the Procurement Division to the Finance Department from the City Manager's Office to achieve efficiencies through vertical integration of complimentary programs.









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FINANCE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY18	Estimated FY19	Proposed FY20	Estimated Change FY19—FY20	Linkage to City Strategic Plan
1-5, 8	Percent of property taxes collected within six months of due date	97.1%	97.0%	97.5%		Sustainable City Government
1, 2, 4, 5	Reduction in number of unpaid prior year property tax bills totaling over \$1,000	37.9%	30.4%	30.0%		Sustainable City Government
1-5, 8	Percent of withholding fees collected within 45 days of due date	95.9%	97.4%	98.0%		Sustainable City Government
6, 7	City revenues collected through additional efforts of License staff	\$1,527,000	\$906,500	\$950,000		Grow Revenues w/o increasing taxes
1-3, 8, 9	Accounts Payable invoice days to payment	N/A	16.0 days	16.0 days		Maintain & Improve Current Service Levels
1, 2, 9	Percent of vendor payments paid by ACH (vs. paper check)	64.0%	68.0%	70.0%		Sustainable City Government
1, 2, 9, 11	Procurement card transactions as percent of total AP transactions	28.3%	29.8%	31.0%		Sustainable City Government
11, 12	Purchase Order approval by Central Purchasing—maximum of three working days to final approval	0.1	0.1	<3.0		Maintain & Improve Current Service Levels

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FINANCE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u>		
Increase administrative services, printing, dues-memberships-fees, travel, supplies, books & publications, and contingency accounts; decrease special education, other purchased services accounts	\$ 15,935	Increase for move of Assistant City Manager/Budget accounts from City Manager's Office and centralization of Finance office supplies budget
<u>Revenue:</u>		
Increase city vehicle maintenance fee, telephone costs, postage & freight, advertising, printing, assets under \$5,000, books & publications, uniforms, and safety items accounts; decrease to dues-memberships-fees, special education, supplies	5,365	Additional budget for costs associated with new License Inspector to be hired early FY2020
<u>Accounting:</u>		
Increase to special education and assets under \$5,000 accounts; decrease to dues-memberships-fees and supplies accounts	(900)	No impact to services
<u>Procurement:</u>		
Increase to add expense accounts	9,125	Increase for move of Purchasing accounts from City Manager's Office
Net Adjustment to Employee Pay	296,926	FY2020 cost of living adjustment, step increase, fringe benefit changes, move of Procurement Mgr. and Asst. City Manager to Finance, and two personnel upgrades
Total	\$ 326,451	

FINANCE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Administration	\$ 221,764	\$ 262,635	\$ 297,110	\$ 34,475	13.1%
Revenue	724,720	807,833	955,691	147,858	18.3%
Accounting	417,824	439,797	479,959	40,162	9.1%
Procurement	0	0	103,956	103,956	N/A
TOTAL EXPENSES	\$ 1,364,308	\$ 1,510,265	\$ 1,836,716	\$ 326,451	21.6%
REVENUE:					
Local Taxes	\$ 1,073,979	\$ 1,206,770	\$ 1,390,774	\$ 184,004	15.2%
Licenses/Permits	16,485	18,000	15,000	(3,000)	-16.7%
Fees	252,935	250,000	270,000	20,000	8.0%
Transfers-In	0	16,995	18,942	1,947	11.5%
Miscellaneous	20,909	18,500	142,000	123,500	667.6%
TOTAL REVENUE	\$ 1,364,308	\$ 1,510,265	\$ 1,836,716	\$ 326,451	21.6%

POSITION DETAIL

		FY2019 Budgeted		FY2020 Budgeted		FY19—FY20 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Assistant Chief Financial Officer	130	2	2.0	2	2.0	0	0.0
Assistant City Manager/CFO	DH3	0	0.0	1	1.0	+1	+1.0
Business License Inspector	117	1	1.0	2	2.0	+1	+1.0
Business Tax Auditor	119	1	1.0	1	1.0	0	0.0
Chief Accountant	125	1	1.0	1	1.0	0	0.0
Chief Financial Officer	DH6	1	1.0	0	0.0	-1	-1.0
Financial Specialist	115	6	6.0	6	6.0	0	0.0
Occupation License Manager	122	1	1.0	1	1.0	0	0.0
Office Assistant II	71	4	2.25	4	2.25	0	0.0
Procurement Manager	124	0	0.0	1	1.0	+1	+1.0
Sr Accounting Technician	111	1	0.875	1	0.875	0	0.0
Staff Accountant	117	2	2.0	2	2.0	0	0.0
Total Positions & FTE		21	19.125	23	21.125	+2	+2.0

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HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT

CONTACT INFORMATION

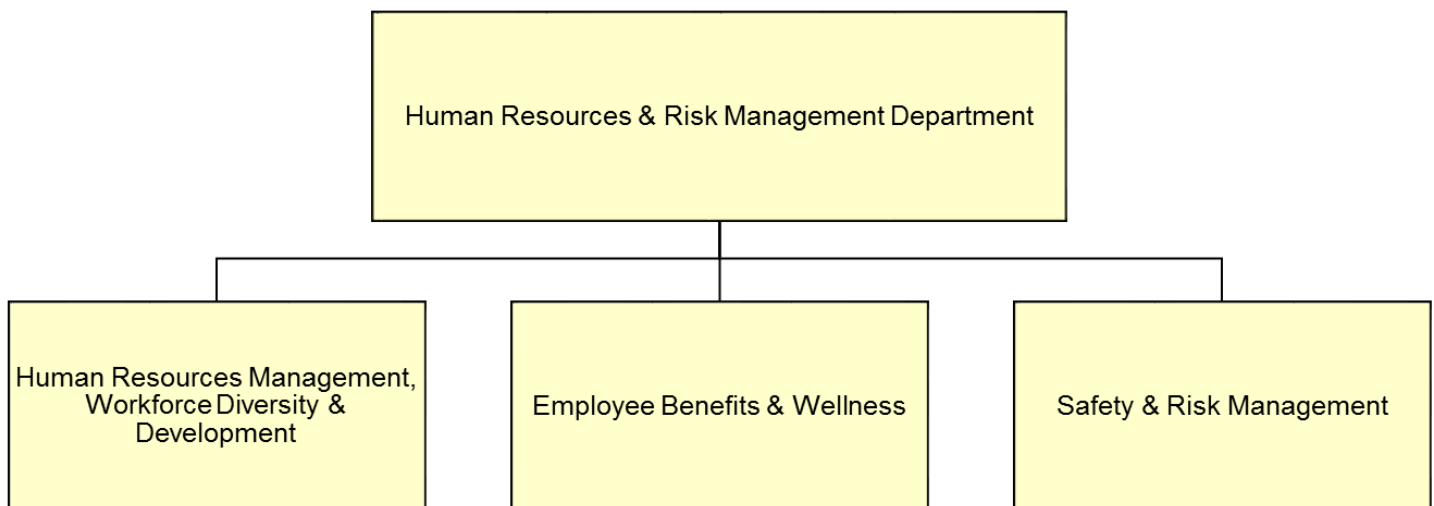
Human Resources Director: Erin Hulsey email: Erin.Hulsey@bgky.org
City Hall, 1001 College Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2018	FY2019	FY2020
HR Management, Workforce Diversity & Development <i>(includes four part-time City interns)</i>	8	8	7
Employee Benefits & Wellness	1	1	2
Safety & Risk Management	2	2	2
Total Department Staff	11	11	11

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HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020
EXPENSES:			
Personnel	\$ 581,568	\$ 803,688	\$ 880,273
Contractual Services	7,808,082	9,164,807	9,656,968
Supplies & Materials	128,303	177,362	192,675
Assets	135,445	63,365	60,000
Contingency & Other	0	150,000	150,000
TOTAL EXPENSES	\$ 8,653,398	\$ 10,359,222	\$ 10,939,916
REVENUE:			
Non-Program General Funds	\$ 610,989	\$ 1,060,197	\$ 979,011
Internal Service Funds	8,042,409	9,299,025	9,960,905
TOTAL REVENUE	\$ 8,653,398	\$ 10,359,222	\$ 10,939,916

ACCOMPLISHMENTS

- Total of 3,240 employment applications submitted and processed (20% minorities, 42% females), including 228 volunteer applications.
- 394 positions were filled; 233 new hire/rehire (23% minorities, 45% females).
- Condensed the online application for Police Officer and Dispatchers to prevent the replication of data by applicants and increase applications accepted at job fairs.
- Continued to expand recruitment efforts for all public safety positions (Dispatcher, Firefighters, and Police Officers). Fire and Police Departments formed recruitment committees to aid in the recruiting process.
- Began the City Mobile Job Fair for recruiting Police Officer and Dispatchers throughout the community. Since beginning this program, applications have increased for Police Officer and Dispatchers (tripled) compared to last year.
- Successfully switched the City benefits to a new Third Party Administrator (TPA), MedBen, effective January 1, 2019 following a RFP process to bid and interview five respondents.
- Conducted 105 quarterly departmental meetings to explain employee benefits, to help employees be better consumers of their medical plan, and respond to questions; an average of 226 employees attended each quarter.
- Coordinated annual employee health and benefits fair attended by 220 employees and spouses, and 21 vendors.
- Claims management activities recovered more than \$119,945 in FY2018 property losses from outside insurance agencies, the City's insurer, and individuals through personal payments or court-ordered restitution.
- Coordinated the City's switch from PureSafety to TargetSolutions as the City's sole source for Learning Management System, which saves \$7,900 annually and provides a more user-friendly method for delivering computer-based training.
- The preventable injury rate for FY2018 is 2.4 injuries per 100 employees, which is the lowest recorded since data collection began in 1996 and lower than the prior five-year average (3.8). For the first time since data has been recorded, the City as a whole recorded NO Preventable Lost-Time Injuries.
- The City's measurement of injury frequency/severity decreased from 0.62 (FY17) to 0.57 (FY18), resulting in a year-over-year premium reduction of approximately \$20,000 for FY18. The low E-mod provided an estimated premium savings of \$161,000 in FY2018 when compared to a premium based on a 1.00 E-mod. According to the Kentucky League of Cities Insurance Service, .57 is the lowest E-mod for the over 370 cities and entities insured by KLCIS.






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HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Serve City employees and supervisors in matters regarding employment, including recruitment, performance management, development, benefits, and safety.
2. Assure that City's compensation and benefits structure provides a fair and competitive pay rate and benefits program.
3. Provide equal employment opportunity through extensive recruitment for job openings and continue to develop a diverse workforce representative of the community served.
4. Provide a competitive benefits package and wellness programs as a prevention tool for better health and lower costs.
5. Enhance the employee health center that will encourage and help employees manage health and wellness by adding health coaching and more doctor and nurse available hours.
6. Reduce pre and post-loss exposures through proper management and diligent oversight of claims, including workers' compensation, liability and property.
7. Assure that adequate risk financing mechanisms (both internal and external) are in place at the least possible cost to the City to pay for the potential loss of assets (i.e. insurance policies, budget loss retention).
8. Continue to enhance employee, supervisor, and leadership development toward the goal of being a High-Performing Organization (HPO).
9. Improve employee productivity through continued enhancement of communications.
10. Improve understanding and acceptance of individual differences through education and training.

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY18	Estimated FY19	Proposed FY20	Estimated Change FY19—FY20	Linkage to City Strategic Plan
1, 2, 4, 5, 8	Percentage of employees rating overall HR&RM services as excellent or good	91%	91%	92%		Sustainable City Government
1, 9	Percentage of employees rating timeliness of all HR&RM services as excellent or good	92%	92%	93%		Sustainable City Government
2-4	Number of grievances filed with HR&RM Department	0	0	1		Sustainable City Government
5-7	Workers' Compensation Experience Modification Factor	0.57	0.57	0.64		Sustainable City Government
5, 6	Number of non-preventable recordable injuries/100 FTE	2.4	4.8	4.85		Sustainable City Government

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HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Human Resources Management:</u>		
Increase to telephone costs, postage & freight, advertising, printing, employee committee/special event, travel, and special education accounts; reduction to professional services account	\$ 6,635	Increase for redesigned citywide employee appreciation event and increased costs for new Director
<u>Employee Benefits & Wellness:</u>		
Increase professional services, medical claims, prescription claims, telephone costs, local meeting costs, travel, special education, bereavement, accounts; decrease insurance premiums, construction, dental claims, postage & freight, and supply accounts	511,316	Increase in professional services costs related to new third party insurance administrator, adding provider hours to the employee health clinic, and rising prescription claims costs
<u>Safety & Risk Management:</u>		
Increase to administrative services, insurance premiums, and special event accounts; decrease professional services, paid claims, travel costs, special education, consumable items, and over \$5,000 accounts	(2,325)	Decrease due to savings realized through paid claims and one-time capital purchases in the prior year
<u>Employee Development:</u>		
Increase professional services account; decrease administrative services, special education, and consumable items accounts	(3,017)	No impact to services
<u>Workforce Diversity:</u>		
Increase professional services, local meeting costs accounts; decrease advertising and travel accounts	(8,500)	No impact to services
Net Adjustment to Employee Pay	76,585	FY2020 cost of living adjustment, step increase, fringe benefit changes, and one personnel upgrade
Total	\$ 580,694	

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Human Resources Mgmt.	\$ 482,207	\$ 568,008	\$ 592,269	\$ 24,261	4.3%
Employee Benefits & Wellness	6,291,306	7,626,745	8,184,459	557,714	7.3%
Safety & Risk Management	1,784,913	1,981,997	1,992,233	10,236	0.5%
Employee Development	22,125	111,972	108,955	(3,017)	-2.7%
Workforce Diversity	72,847	70,500	62,000	(8,500)	-12.1%
TOTAL EXPENSES	\$ 8,653,398	\$ 10,359,222	\$ 10,939,916	\$ 580,694	5.6%
REVENUE:					
Local Taxes	\$ 610,989	\$ 1,060,197	\$ 979,011	(\$ 81,186)	-7.7%
Charges for Services	5,774,499	6,769,511	8,647,378	1,877,867	27.7%
Miscellaneous	168,767	256,300	217,250	(39,050)	-15.2%
Transfers-In	2,050,000	1,120,000	722,731	(397,269)	-35.5%
Use of Reserves	49,143	1,153,214	373,546	(779,668)	-67.6%
TOTAL REVENUE	\$ 8,653,398	\$ 10,359,222	\$ 10,939,916	\$ 580,694	5.6%

POSITION DETAIL

		FY2019 Budgeted		FY2020 Budgeted		FY19—FY20 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Benefits Manager	125	1	1.0	1	1.0	0	0.0
Human Resources Coordinator	121	1	1.0	0	0.0	-1	-1.0
Human Resources Director	DH1	1	0.9	1	1.0	0	+0.1
Human Resources Manager	125	0	0.0	1	1.0	+1	+1.0
Intern <i>(assigned to any department)</i>	71	4	1.84	4	1.84	0	0.0
Office Associate	111	2	2.0	2	2.0	0	0.0
Safety/Risk Manager	125	1	1.0	1	1.0	0	0.0
Total Positions & FTE		11	8.74	11	8.84	0	+0.1

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LAW DEPARTMENT

CONTACT INFORMATION

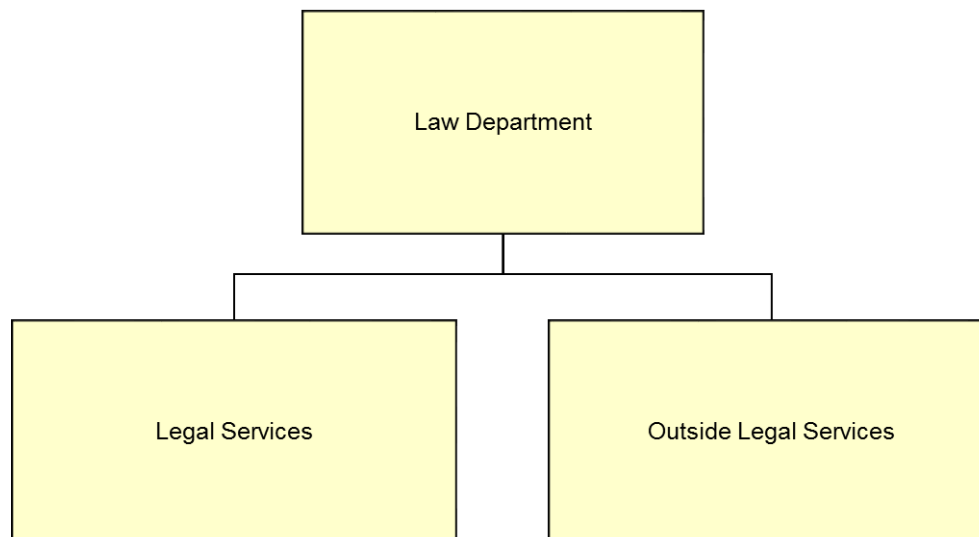
City Attorney: Gene Harmon email: Gene.Harmon@bgky.org
City Hall Annex, 1017 College Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2018	FY2019	FY2020
Legal Services	2	2	2
Total Department Staff	2	2	2

LAW DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020
EXPENSES:			
Personnel	\$ 257,909	\$ 272,514	\$ 392,705
Contractual Services	119,585	81,985	81,985
Supplies & Materials	14,835	16,660	21,790
Assets	4,090	20,000	20,000
TOTAL EXPENSES	\$ 396,419	\$ 391,159	\$ 516,480
REVENUE:			
Non-Program General Funds	\$ 356,898	\$ 336,159	\$ 466,480
Program Revenue General Funds	39,521	55,000	50,000
TOTAL REVENUE	\$ 396,419	\$ 391,159	\$ 516,480

ACCOMPLISHMENTS

- Collected \$54,005 in delinquent taxes.
- Collected \$23,847 from code enforcement liens; 30 liens filed; 35 liens released.
- Completed 19 Inspection and Maintenance Agreement requests.
- Reviewed 256 contracts/agreements/purchasing documents.
- Butler County Landfill property sale completed with conclusion of litigation.
- Revised Panhandling and Alcohol Beverage Control Ordinances.
- Drafted resolutions, municipal order, and related documents regarding Convention Center dissolution.
- Negotiated AirBnb collection agreement.
- Assisted with amendments to the Purchasing Manual.
- Drafted agreements regarding donations and downtown signage.
- Drafted production agreement regarding televising of meetings.

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY18	Estimated FY19	Proposed FY20	Estimated Change FY19—FY20	Linkage to City Strategic Plan
1-3	Percentage of employees rating contract review services as excellent or good	93.0%	95.0%	95.0%	↔	Maintain & Improve Current Service Levels
1, 2, 4, 5	Percentage of employees rating all other legal services as excellent or good	95.0%	95.0%	95.0%	↔	Maintain & Improve Current Service Levels

LAW DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Legal Services:</u>		
Increase to assets under \$5,000 and books and publications account	\$ 5,130	Increase to one-time purchases for office furniture
<u>Outside Legal Services:</u>		
No recommended changes	0	No impact to services
Net Adjustment to Employee Pay	120,191	FY2020 cost of living adjustment, step increase, fringe benefit changes, one personnel upgrade, and funds for a temporary full-time position at half a year
Total	\$ 125,321	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Legal Services	\$ 290,249	\$ 341,159	\$ 466,480	\$ 125,321	36.7%
Outside Legal Services	106,170	50,000	50,000	0	0.0%
TOTAL EXPENSES	\$ 396,419	\$ 391,159	\$ 516,480	\$ 125,321	32.0%
REVENUE:					
Local Taxes	\$ 356,898	\$ 336,159	\$466,480	\$ 130,321	38.8%
Miscellaneous	39,521	55,000	50,000	(5,000)	-9.1%
TOTAL REVENUE	\$ 396,419	\$ 391,159	\$ 516,480	\$ 125,321	32.0%

POSITION DETAIL

		FY2019 Budgeted		FY2020 Budgeted		FY19—FY20 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
City Attorney	DH3	1	1.0	1	1.0	0	0.0
Paralegal	121	1	1.0	1	1.0	0	0.0
Total Positions & FTE		2	2.0	2	2.0	0	0.0

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INFORMATION TECHNOLOGY DEPARTMENT

CONTACT INFORMATION

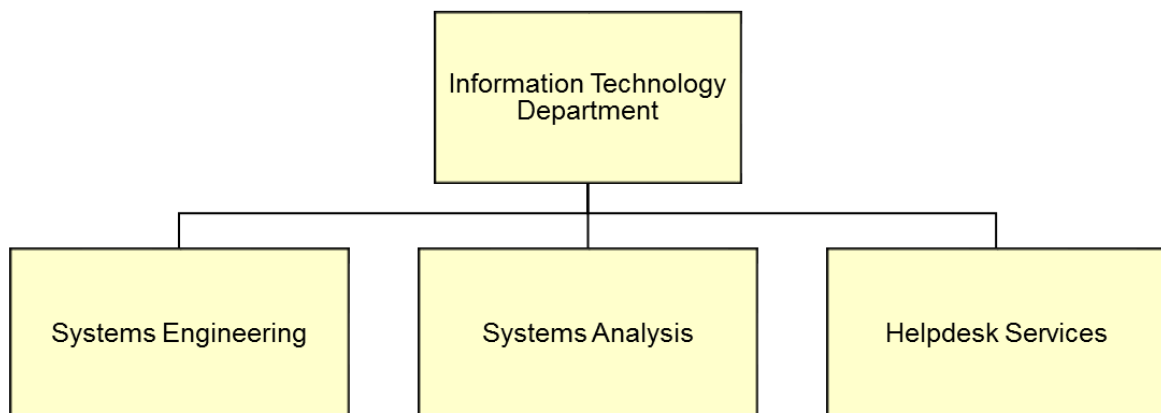
Chief Information Officer: Lynn Hartley email: Lynn.Hartley@bgky.org
City Hall Annex, 1017 College Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2018	FY2019	FY2020
Management	1	1	1
Systems Engineering	2	2	2
Systems Analysis	5	5	5
Helpdesk Services	2	2	2
Total Department Staff	10	10	10

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INFORMATION TECHNOLOGY DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020
EXPENSES:			
Personnel	\$ 916,321	\$ 993,415	\$ 1,075,524
Contractual Services	1,243,097	1,010,855	1,072,820
Supplies & Materials	462,613	260,300	664,100
Assets	352,379	640,000	480,000
TOTAL EXPENSES	\$ 2,974,410	\$ 2,904,570	\$ 3,292,444
REVENUE:			
Non-Program General Funds	\$ 2,970,040	\$ 2,900,570	\$ 3,288,244
Program Revenue General Funds	4,370	4,000	4,200
TOTAL REVENUE	\$ 2,974,410	\$ 2,904,570	\$ 3,292,444

ACCOMPLISHMENTS

- Upgraded smart phones and added numerous iPads for mobile usage.
- Expanded the BGGuest wireless network.
- Completed Phase 2 of infrastructure and camera upgrades.
- Implemented OnBase Enterprise Content Management, replacing the previous software.
- Implemented the fire alarm notification system.
- Completed copier replacement Phase 2.
- Replaced the indoor wireless system with the latest technology.
- Upgraded the Pontem (Cemetery) software to include an online inquiry for the public.
- Implemented Parks work orders utilizing a new module in the Parks and Recreation software.
- Replaced the Storage Area Network (SAN) equipment.
- Expanded the secure door access system to include all Fire Department locations.








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INFORMATION TECHNOLOGY DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY18	Estimated FY19	Proposed FY20	Estimated Change FY19—FY20	Linkage to City Strategic Plan
1	Survey Rating of Network Services (1 low to 4 high)	3.15	3.15	3.20		Maintain & Improve Current Service Levels
3	Survey Rating of Application Services (1 low to 4 high)	3.08	3.10	3.15		Maintain & Improve Current Service Levels
4, 6	Survey Rating of Desktop Services/Helpdesk (1 low to 4 high)	3.27	3.25	3.28		Maintain & Improve Current Service Levels
2	Survey Rating Cell Phone Services (1 low to 4 high)	3.41	3.40	3.45		Maintain & Improve Current Service Levels
5	Survey Rating of Web Services (1 low to 4 high)	3.20	3.25	3.30		Maintain & Improve Current Service Levels
3	Survey Rating of Overall IT Services (1 low to 4 high)	3.23	3.23	3.25		Maintain & Improve Current Service Levels
4, 6	Helpdesk staff ticket closings (% of total tickets)	46.4%	48.0%	50.0%		Maintain & Improve Current Service Levels

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INFORMATION TECHNOLOGY DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
IT Operations:		
Increase to software maintenance, city vehicle maintenance fee, telephone costs, special education, and assets under \$5,000 accounts; decrease to professional services, postage, travel, supplies, and assets over \$5,000	\$ 305,765	Additional budget for the capital purchases of: public safety MDCs, hardware for the CAD replacement project, specialty utility truck, and mid-sized van
Net Adjustment to Employee Pay	82,109	FY2020 cost of living adjustment, step increase, fringe benefit changes, and one personnel upgrade
Total	\$ 387,874	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
IT Operations	\$ 2,974,410	\$ 2,904,570	\$ 3,292,444	\$ 387,874	13.4%
TOTAL EXPENSES	\$ 2,974,410	\$ 2,904,570	\$ 3,292,444	\$ 387,874	13.4%
REVENUE:					
Local Taxes	\$ 2,370,040	\$ 2,450,570	\$2,731,418	\$ 280,848	11.5%
Miscellaneous	4,370	4,000	4,200	200	5.0%
Transfers-In	600,000	450,000	556,826	106,826	23.7%
TOTAL REVENUE	\$ 2,974,410	\$ 2,904,570	\$ 3,292,444	\$ 387,874	13.4%

POSITION DETAIL

		FY2019 Budgeted		FY2020 Budgeted		FY19—FY20 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Chief Information Officer	DH1	1	1.0	1	1.0	0	0.0
Help Desk Specialist	118	2	2.0	2	2.0	0	0.0
System Analyst	122	2	2.0	1	1.0	-1	-1.0
System Analyst Sr.	125	3	3.0	4	4.0	+1	+1.0
System Engineer	126	1	1.0	1	1.0	0	0.0
System Engineer Sr.	128	1	1.0	1	1.0	0	0.0
Total Positions & FTE		10	10.0	10	10.0	0	0.0

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ADMINISTRATIVE SERVICES

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation	
<u>WIOA Administration:</u>		
This account was discontinued in FY2018 when the City's tenure as fiscal agent to the South Central Workforce Development Board expired.	\$ 0	Account is not in use
<u>Central Services:</u>		
Increase to administrative services and equipment repairs accounts; decrease to facilities repairs and postage accounts	25,050	PVA assessment mandatory fee increase of \$10,000 added to budget in addition to rising bank fees
<u>VOIP & Cell Service:</u>		
Increase to professional services and telephone costs accounts; decrease to assets under \$5,000	(180)	No impact to services
Total	\$ 24,870	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
WIOA Administration	\$ 39	\$ 0	\$ 0	\$ 0	0.0%
Central Services	207,546	224,000	249,050	25,050	11.2%
VOIP & Cell Service	118,905	108,280	108,100	(180)	-0.2%
TOTAL EXPENSES	\$ 326,490	\$ 332,280	\$ 357,150	\$ 24,870	7.5%
REVENUE:					
Local Taxes	\$ 244,493	\$ 0	\$ 0	\$ 0	0.0%
Miscellaneous	81,997	332,280	357,150	24,870	7.5%
TOTAL REVENUE	\$ 326,490	\$ 332,280	\$ 357,150	\$ 24,870	7.5%

POLICE DEPARTMENT

CONTACT INFORMATION

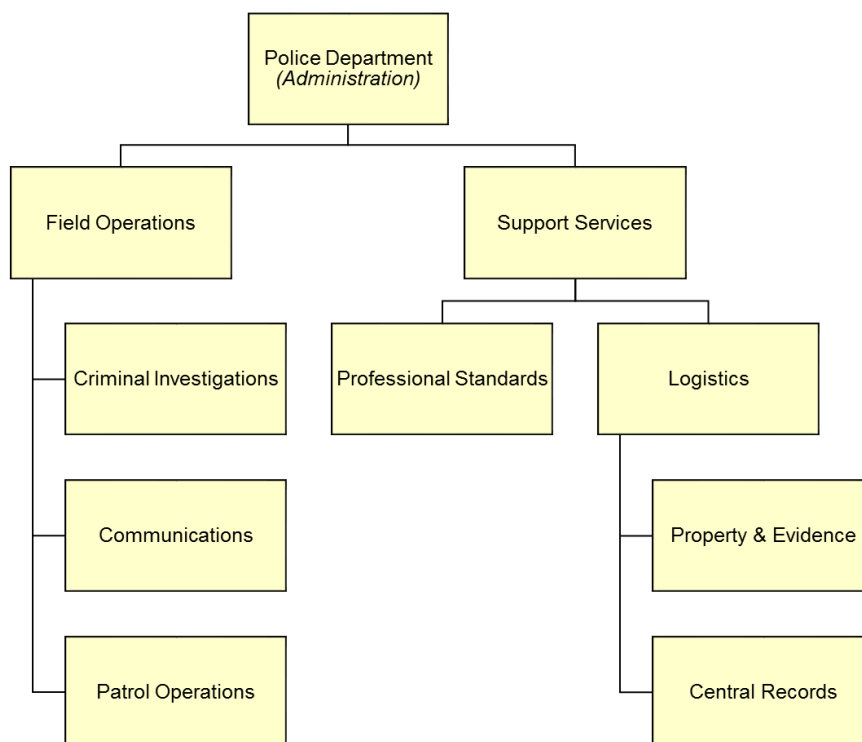
Police Chief: Doug Hawkins email: Doug.Hawkins@bgky.org
Bowling Green Police Headquarters, 911 Kentucky Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

Bowling Green Police Department is a law enforcement agency that is focused on ensuring Bowling Green continues to be one of the best cities in the nation. Department staff work with residents, visitors, and businesses through a number of community based initiatives designed to support the departmental mission. BGPD works each day to ensure laws are enforced, standards upheld, and community expectations met. The Department is one of only two agencies in the Commonwealth of Kentucky that has been continuously accredited by the Kentucky Association of Chiefs of Police since the accreditation program began in 1993. The 911 Center was the first in the state to be accredited by the Kentucky Association of Chiefs of Police. BGPD's job is to maintain order, create safe and secure neighborhoods, and promote driver safety.



DEPARTMENT STAFFING

	FY2018	FY2019	FY2020
Administration	6	6	6
Field Operations	138	140	144
Support Services	37	37	38
Total Department Staff	181	183	188

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POLICE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020
EXPENSES:			
Personnel	\$ 12,345,719	\$ 13,891,911	\$ 15,832,626
Contractual Services	1,989,765	1,605,250	3,536,174
Supplies & Materials	549,048	863,719	667,270
Subsidies & Assistance	3,026	5,000	15,000
Assets	425,867	387,265	311,500
Contingency & Other	1,798	4,000	4,000
TOTAL EXPENSES	\$ 15,315,223	\$ 16,757,145	\$ 20,366,570
REVENUE:			
Non-Program General Funds	\$ 12,200,074	\$ 14,151,618	\$ 15,669,660
Program Revenue General Funds	356,925	338,000	343,856
Special Revenue Funds	1,617,449	1,675,685	1,987,392
Capital Project Funds	1,140,775	591,842	2,365,662
TOTAL REVENUE	\$ 15,315,223	\$ 16,757,145	\$ 20,366,570

ACCOMPLISHMENTS

- The Bowling Green Police Department completed its sixth Kentucky Association of Chiefs of Police accreditation, only one of two agencies in the state that have six accreditations.
- Completed the Criminal Justice Information Systems Audit and received 100% score with no errors.
- Completed negotiations and executed a contract on behalf of the City of Bowling Green and Warren County for a long-term maintenance agreement for the shared county-wide Emergency Services Radio System.
- Created and implemented a new recruiting strategy that includes new approaches to promote/advertise, a recruitment team of PD employees for ideas and event coverage, and social media/video production; this has increased the applicant pool for both Officers and Dispatchers.
- Launched independent social media platforms and have successfully created a positive public image through daily and weekly content.
- The new 911 Phone System was purchased, installed, and is now live at both PD Headquarters and the Alternate Greenwood Dispatch Site.
- The Professional Standards Division established an in-house training class for Advanced Crime Scene Processors.
- Established a Unmanned Aircraft Systems (UAS) Unit that has aided in several investigations.
- The Pathfinder Program was launched in January 2018 and has been successful in its first year, regarding curriculum and being a segue into the Cadet Program, and continues to add members.
- Implemented a smartboard to enhance the training environment where students can interact digitally using iPads.
- Upgraded evidence tracking software to include more effective and secure cloud-based storage.





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POLICE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY18	Estimated FY19	Proposed FY20	Estimated Change FY19—FY20	Linkage to City Strategic Plan
6	Total average response time from receipt of top priority police call to arrival on scene (in seconds)	373	426	400		Maintain & Improve Current Service Levels
2, 7	Crime Rates per UCR part 1, per capita	5.3%	3.6%	3.6%		Maintain & Improve Current Service Levels
3, 4	Number of complaints made against sworn personnel during reporting period	2	3	0		Sustainable City Government
4	Error rate reflected in Criminal Justice Information Systems, Law Information Network of Kentucky (LINK) National Crime Information Center (NCIC) Audit	0%	<1.0%	<1.0%		Sustainable City Government

POLICE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Administration:</u> Increase equipment repairs, city vehicle maintenance fee, telephone costs, printing, dues-memberships-fees, employee committee/special events, public safety supplies, assets under \$5,000, and assets over \$5,000 accounts; decrease professional services, supplies, maintenance supplies, safety items, and uniforms accounts	\$ 60,270 Increased budget for the CIP purchase and up fitting costs for two vehicles
<u>Professional Standards:</u> Increase land repairs, city vehicle maintenance fee, utilities, equipment repairs, printing, special events, travel, special education, supplies, and public safety supplies accounts; decrease maintenance supplies, books & publications, uniforms, assets under \$5,000, and assets over \$5,000 accounts	48,346 Additional budget for CIP to remove lead from the Firing Range berm area
<u>Logistics:</u> Increase city vehicle maintenance fee, travel, special education, public safety supplies, assets under \$5,000, and assets over \$5,000 accounts; decrease to printing, special events, maintenance supplies, and uniforms accounts	56,175 Increase due to CIP purchase of two additional vehicles
<u>Communications:</u> Increase professional services, utilities, software maintenance, dues-memberships-fees, travel, special education, supplies, public safety supplies, and uniforms, accounts; decrease equipment repairs, facility repairs, city vehicle maintenance fee, telephone costs, assets under \$5,000 and assets over \$5,000 accounts	1,587,849 Increase is due to the CIP to replace the current CAD system
<u>Investigations:</u> Increase city vehicle maintenance fee, telephone costs, travel, books & publications, and uniforms accounts; decrease special education, assets under \$5,000, and assets over \$5,000 accounts	(98,709) Decrease is due to prior year CIP purchase of replacement vehicles and equipment
<u>Patrol Operations:</u> Increase to equipment repairs, software maintenance, city vehicle maintenance fee, telephone costs, assets under \$5,000, uniforms, other contributions, and assets over \$5,000 accounts; decrease to professional services, improvements other than building, special education, and public safety supplies accounts	14,779 Increase due to CIP replacement of one and purchase of two additional patrol vehicles and up fitting costs
Net Adjustment to Employee Pay	1,940,715 FY2020 cost of living adjustment, step increase, fringe benefit changes, one personnel upgrade, and five new positions
Total	\$ 3,609,425

POLICE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Administration	\$ 1,364,677	\$ 1,528,991	\$ 1,719,895	\$ 190,904	12.5%
Professional Standards	741,997	763,359	1,134,640	371,281	48.6%
Logistics	963,271	1,164,587	1,315,820	151,233	13.0%
Communications	2,467,896	2,592,398	4,403,999	1,811,601	69.9%
Investigations	1,868,093	2,099,801	2,219,380	119,579	5.7%
Patrol Operations	7,909,289	8,608,009	9,572,836	964,827	11.2%
TOTAL EXPENSES	\$ 15,315,223	\$ 16,757,145	\$ 20,366,570	\$ 3,609,425	21.5%
REVENUE:					
Local Taxes	\$ 12,200,074	\$ 14,151,618	\$ 15,669,660	\$ 1,518,042	10.7%
Licenses/Permits	243,876	265,000	250,000	(15,000)	-5.7%
Grants	1,249,694	1,264,266	1,294,292	30,026	2.4%
Fees	155,534	158,000	161,000	3,000	1.9%
Miscellaneous	496,429	202,900	395,300	192,400	94.8%
Transfers-In	969,616	715,361	2,596,318	1,880,957	262.9%
TOTAL REVENUE	\$ 15,315,223	\$ 16,757,145	\$ 20,366,570	\$ 3,609,425	21.5%

POLICE DEPARTMENT, *continued*

POSITION DETAIL

		FY2019 Budgeted		FY2020 Budgeted		FY19—FY20 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Admin Services Supervisor	118	1	1.0	1	1.0	0	0.0
Adv Comm Dispatcher	116	8	8.0	7	7.0	-1	-1.0
Adv Police Officer	P1	18	18.0	11	11.0	-7	-7.0
Assistant Police Chief	P4	4	4.0	4	4.0	0	0.0
Comm Dispatch Assistant	79	1	0.5	1	0.5	0	0.0
Communications Ctr Manager	125	1	1.0	1	1.0	0	0.0
Communications Dispatcher	116	13	13.0	14	14.0	+1	+1.0
Communications Supervisor	120	6	6.0	6	6.0	0	0.0
Deputy Police Chief	P5	2	2.0	2	2.0	0	0.0
Executive Assistant	120	1	1.0	1	1.0	0	0.0
GIS Mapping Assistant	81	1	0.5	1	0.5	0	0.0
Master Police Officer	P1	36	36.0	42	42.0	+6	+6.0
Office Associate	111	4	4.0	5	5.0	+1	+1.0
Office Associate Sr	113	3	3.0	2	2.0	-1	-1.0
Police Cadet	71	12	6.0	12	6.0	0	0.0
Police Captain	P3	6	6.0	6	6.0	0	0.0
Police Chief	DH2	1	1.0	1	1.0	0	0.0
Police Officer	P1	38	38.0	43	43.0	+5	+5.0
Police Sergeant	P2	14	14.0	15	15.0	+1	+1.0
Property Custodian	113	2	2.0	2	2.0	0	0.0
School Crossing Guard	73	10	1.83	10	1.83	0	0.0
Victim Advocate	118	1	1.0	1	1.0	0	0.0
Total Positions & FTE		183	167.83	188	172.83	+5	+5.0

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FIRE DEPARTMENT

CONTACT INFORMATION

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

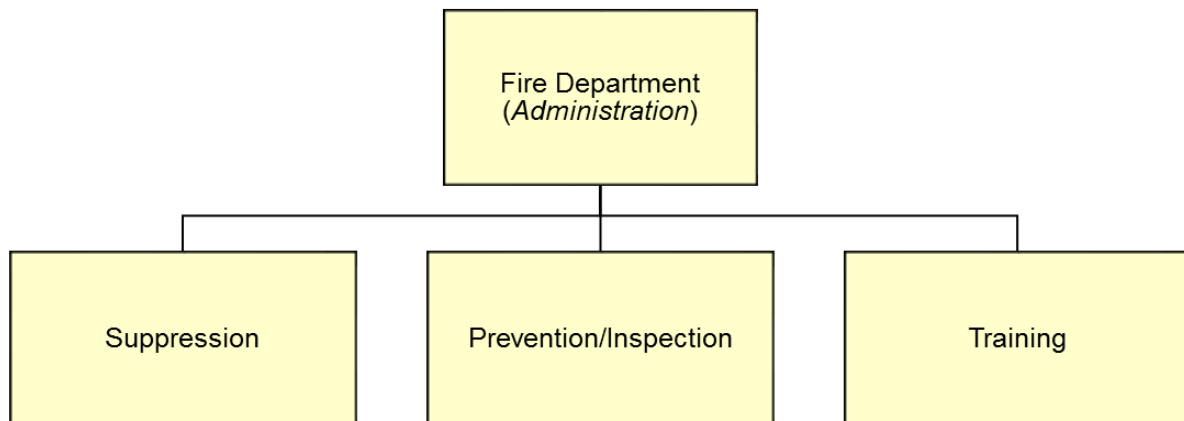
MISSION STATEMENT

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

DEPARTMENT SUMMARY

The Bowling Green Fire Department (BGFD) proudly serves over 67,000 residents covering forty square miles by providing emergency response, fire prevention, and public education services. Emergency response services include firefighting, emergency medical services, technical rescue, hazardous materials response, and aircraft rescue.

Since 2008, the BGFD has maintained accreditation status through the Center for Public Safety Excellence. The BGFD has an ISO Public Protection Classification rating of Class 2. The BGFD is a career fire department made up of 135 employees operating from six strategically located fire stations and one administration building. The Department has the following divisions: administration, suppression, prevention, and training.



DEPARTMENT STAFFING

	FY2018	FY2019	FY2020
Administration	5	7	8
Suppression	117	120	123
Prevention/Inspection	5	5	5
Training	2	2	2
Total Department Staff	129	134	138

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FIRE DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020
EXPENSES:			
Personnel	\$ 12,221,782	\$ 12,757,870	\$ 14,229,681
Contractual Services	831,666	4,007,485	852,235
Supplies & Materials	521,062	542,504	571,070
Assets	3,772,045	248,530	1,636,000
TOTAL EXPENSES	\$ 17,346,555	\$ 17,556,389	\$ 17,288,986
REVENUE:			
Non-Program General Funds	\$ 10,667,250	\$ 11,260,678	\$ 12,563,367
Program Revenue General Funds	27,607	21,000	24,000
Special Revenue Funds	3,000,677	3,124,711	3,021,619
Capital Project Funds	3,651,021	3,150,000	1,680,000
TOTAL REVENUE	\$ 17,346,555	\$ 17,556,389	\$ 17,288,986

ACCOMPLISHMENTS

- Implemented a new Records Management System (RMS) to improve pre-incident planning, inspection processes, and to provide analytical tools.
- Improved emergency response times by one minute and one second over a two year period.
- Received KY Homeland Security Grant (\$17,000) to purchase hazardous materials chemical resistant suits and the Assistance to Firefighters Grant Staffing for Adequate Fire & Emergency Response (SAFER at \$1.2M) over a three-year period to cover a portion of the costs associated with hiring nine additional firefighters.
- Installed traffic pre-emption at six intersections not previously equipped with traffic preemption.
- Installed station access security system at six fire stations and the administration building.
- WKU conducted air quality testing at fire stations to ensure firefighters are not exposed to health risks from fire engine exhaust.
- Implemented position task books for the Department to develop leaders and prepare current staff for future opportunities within the Department.
- 97 certifications were attained in 15 different programs to validate staff possess the required knowledge, skills, and abilities.
- Implemented quarterly officer develop program that will increase productivity and efficiencies by providing department leaders with training and tools to sharpen skills.
- Hosted 1st annual Officer Training School with 14 attendees covering topics from leadership, supervision, and tactical proficiency.
- Received the Accredited Agency Award from the Commission of Fire Accreditation International for 10 consecutive years and the Department was reaccredited in 2018.
- 162 candidates completed the entrance exam for Firefighter, this is an increase of 44% over the previous year; increase is due to new recruiting efforts implemented in 2018.






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FIRE DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY18	Estimated FY19	Proposed FY20	Estimated Change FY19—FY20	Linkage to City Strategic Plan
1-3	% of emergency responses where travel times are 4 minutes or under	66%	68%	70%		Maintain & Improve Current Service Level
1-3	% of emergency responses where the 1 st unit arrives on scene 6 minutes, 20 seconds or under	61%	65%	67%		Maintain & Improve Current Service Level
4, 5, 9	Hours of training per sworn personnel, per capita	0.36%	0.37%	0.37%		Maintain & Improve Current Service
7, 8	Number of fire inspections completed	2,923	2,950	2,950		Maintain & Improve Current Service Level
6, 7	Total Property saved	\$58.9M	\$30.0M	\$35.0M		Strong Neighborhoods

FIRE DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Administration:</u> Increase printing, local meeting costs, travel, and special education accounts; decrease to professional services, assets under \$5,000, and assets over \$5,000 accounts	(\$ 98,225) Decrease is due to the prior year CIP purchase of replacement vehicles
<u>Suppression:</u> Increase to telephone costs, maintenance supplies, public safety supplies, uniforms, and assets over \$5,000 accounts; decrease professional services, equipment repairs, assets under \$5,000, and safety items accounts	1,404,355 Increase is due to the CIP purchase of one replacement fire apparatus and the purchase of an additional, new apparatus
<u>Prevention/Inspection:</u> Increase telephone costs, dues-memberships-fees, travel, special education, supplies, assets under \$5,000, and consumable items accounts; decrease to assets over \$5,000 account	(13,275) Reduction due to prior year CIP purchase of replacement vehicle
<u>Training:</u> Increase professional services, dues-memberships-fees, travel, and supplies accounts; decrease special education, uniforms, and assets over \$5,000 accounts	(25,404) Reduction due to prior year CIP purchase of replacement vehicle
<u>Repairs & Facilities Maintenance:</u> Increase to utility, city vehicle maintenance fee, assets under \$5,000, and assets over \$5,000 accounts; decrease to professional services, facility repairs, construction, and fuel accounts	(3,006,665) Decrease is due to the prior year CIP funding for the construction of a new fire station
Net Adjustment to Employee Pay	1,471,811 FY2020 cost of living adjustment, step increase, fringe benefit changes, and three new full-time positions
Total	(\$ 267,403)

FIRE DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Administration	\$ 1,255,021	\$ 1,437,938	\$ 1,431,009	(\$ 6,929)	-0.5%
Suppression	14,426,402	11,228,519	13,947,623	2,719,104	24.2%
Prevention/Inspection	469,775	551,466	581,594	30,128	5.5%
Training	321,459	335,441	332,400	(3,041)	-0.9%
Repairs & Facilities Maintenance	873,898	4,003,025	996,360	(3,006,665)	-75.1%
TOTAL EXPENSES	\$ 17,346,555	\$ 17,556,389	\$ 17,288,986	(\$ 267,403)	-1.5%
REVENUE:					
Local Taxes	\$ 13,001,988	\$ 13,560,678	\$ 14,817,867	\$ 1,257,189	9.3%
Bond/Note/Lease Proceeds	3,531,021	0	1,525,000	1,525,000	100.0%
Grants	635,059	696,992	735,373	38,381	5.5%
Fees	21,000	21,000	21,000	0	0.0%
Miscellaneous	30,542	19,200	25,890	6,690	34.8%
Transfers-In	126,945	3,258,519	163,856	(3,094,663)	-95.0%
TOTAL REVENUE	\$ 17,346,555	\$ 17,556,389	\$ 17,288,986	(\$ 267,403)	-1.5%

POSITION DETAIL

		FY2019 Budgeted		FY2020 Budgeted		FY19—FY20 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Assistant Fire Chief / Prevention	F4	1	1.0	1	1.0	0	0.0
Assistant Fire Chief / Suppression	F4	3	3.0	3	3.0	0	0.0
Assistant Fire Chief / Training	F4	1	1.0	1	1.0	0	0.0
Company Commander / EMT	F3	29	29.0	29	29.0	0	0.0
Deputy Fire Chief	F5	2	2.0	2	2.0	0	0.0
Fire Apparatus Operator	F2	1	1.0	1	1.0	0	0.0
Fire Apparatus Operator / EMT	F2	27	27.0	27	27.0	0	0.0
Fire Chief	DH2	1	1.0	1	1.0	0	0.0
Fire Code Inspector	118	1	1.0	1	1.0	0	0.0
Fire Prevention / Education Spec	F1	1	1.0	1	1.0	0	0.0
Fire Project Coordinator	81	2	0.65	3	0.98	+1	+0.33
Firefighter	F1	24	24.0	22	22.0	-2	-2.0
Firefighter / EMT	F1	19	19.0	24	24.0	+5	+5.0
Firefighter / EMT II	F1	20	20.0	20	20.0	0	0.0
Office Associate	111	1	1.0	1	1.0	0	0.0
Office Associate Sr	113	1	1.0	1	1.0	0	0.0
Total Positions & FTE		134	132.65	138	135.98	+4	+3.33

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OTHER PUBLIC SAFETY

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Police & Fire Retirees:</u>		
Decrease to other contributions and retiree payments accounts	(\$ 61,000)	No impact to services
Total	(\$ 61,000)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Police & Fire Retirees	\$ 832,630	\$ 858,000	\$ 797,000	(\$ 61,000)	-7.1%
TOTAL EXPENSES	\$ 832,630	\$ 858,000	\$ 797,000	(\$ 61,000)	-7.1%
REVENUE:					
Local Taxes	\$ 22,462	\$25,000	\$24,000	(\$ 1,000)	-4.0%
Miscellaneous	583,270	450,000	518,000	68,000	15.1%
Use of Reserves	226,898	383,000	255,000	(128,000)	-33.4%
TOTAL REVENUE	\$ 832,630	\$ 858,000	\$ 797,000	(\$ 61,000)	-7.1%

PUBLIC WORKS DEPARTMENT

CONTACT INFORMATION

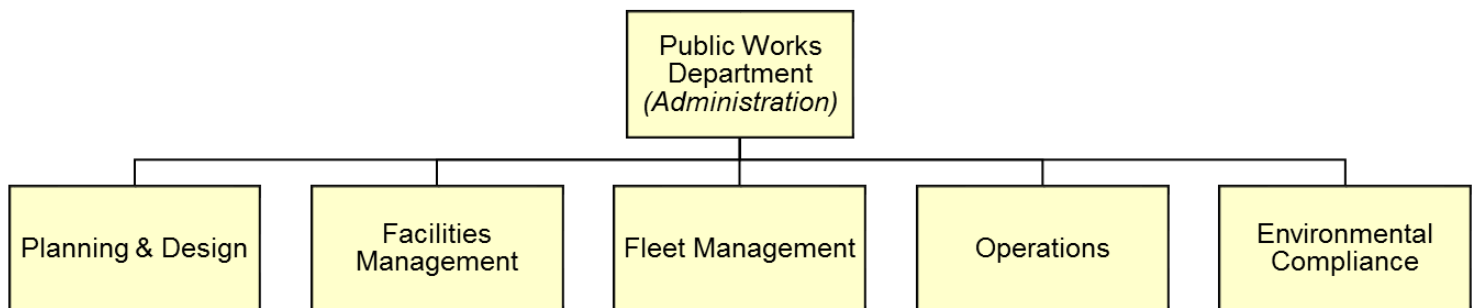
Public Works Director: Greg Meredith email: Greg.Meredith@bgky.org
Public Works Administration, 1011 College Street, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

The Department of Public Works is an organization dedicated to maintaining the 266 miles of City streets, 45 miles of storm sewers, 695 mapped stormwater injection wells and sinkholes, 125 miles of sidewalk, 22 traffic signals, and 454 City vehicles and major pieces of equipment. The Department is an American Public Works Association (APWA) accredited organization and the Fleet Division is certified by the National Institute for Automotive Service Excellence (ASE). The Department is comprised of the following divisions: Administration, Facility Management, Fleet, Operations, Planning and Design, and Environmental Compliance.



DEPARTMENT STAFFING

	FY2018	FY2019	FY2020
Administration	4	4	5
Planning & Design	8	8	8
Facilities Management	2	3	3
Fleet Management	11	11	11
Operations	33	34	34
Environmental Compliance	2	3	3
Total Department Staff	60	63	64

PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020
EXPENSES:			
Personnel	\$ 3,783,027	\$ 4,302,780	\$ 4,763,745
Contractual Services	9,427,841	11,938,870	8,763,475
Supplies & Materials	1,240,042	1,485,775	1,569,245
Assets	558,462	455,000	1,193,000
Contingency & Other	0	19,174	0
TOTAL EXPENSES	\$ 15,009,372	\$ 18,201,599	\$ 16,289,465
REVENUE:			
Non-Program General Funds	\$ 5,055,234	\$ 9,981,418	\$ 9,325,227
Program Revenue General Funds	0	23,500	28,500
Special Revenue Funds	2,778,045	2,449,800	2,478,800
Capital Project Funds	5,142,271	3,763,971	2,440,573
Internal Service Funds	2,033,822	1,982,910	2,016,365
TOTAL REVENUE	\$ 15,009,372	\$ 18,201,599	\$ 16,289,465

ACCOMPLISHMENTS

- Leaf season and snow and ice removal were completed with zero lost time injury accidents.
- Four employees completed both the Roads Master and the Roads Scholar continuing education courses through the University of Kentucky Technology Transfer Program.
- Over \$1.0 million in parts movement was completed at the Fleet Division in FY18 with a final inventory adjustment of \$542.60, accomplishing a net adjustment of only 0.002%.
- 1,993 work orders were completed by Fleet technicians; 8,531 hours of direct labor were billed for 10,167 technician hours worked, resulting in an 84% production rate.
- Thirty vehicles were up-fitted and six special projects were completed. Special projects consisted of 32 Police trunk illuminations, 14 police prisoner seat belt reconfigurations, 20 police radio transfers/installation of portable charges, 11 police tow hitch installations, 22 police DriveCam installations and/or transfers, and 9 police divided seat compartment kit installations and/or removals.
- The Environmental Compliance Division coordinated two Household Hazardous Waste Days serving 1,621 vehicles.
- City landfills utilized the land farming permit to apply 481,000 gallons of leachate, saving the City \$36,000 in disposal fees.
- The street and sidewalk overlay projects resulted in 28.8 miles paved, upgrading approximately 53 ADA ramps in the process; 1,070 feet of sidewalk replaced; and 4,423 feet of new sidewalk installed.








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PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY18	Estimated FY19	Proposed FY20	Estimated Change FY19—FY20	Linkage to City Strategic Plan
1-4	Planning and Design: Response time – Average time to review non-commercial building permits (days)	2.86	3.5	4.25		Maintain & Improve Current Service Level
1, 3, 4	Fleet: Response time – Average time to complete Preventative Maintenance work orders (hours)	3.1	3.1	3.1		Maintain & Improve Current Service Level
1, 3	Fleet: Technician production percentage of billable hours	74%	75%	75%		Sustainable City Government
1-4, 7	Facilities: Response time - Average time from assignment to completion of non-emergency work orders (hours)	5.0	2.0	2.0		Maintain & Improve Current Service Level
1-4, 6, 7	Operations: Response time - Average time from date of receiving a service request to date of completion (days)	2.14	2.25	2.25		Maintain & Improve Current Service Level
1-4, 6	Environmental Compliance: Average time to deliver comments to commercial building permit applicants (days)	4.15	3.55	3.5		Maintain & Improve Current Service Level
1-4	Environmental Compliance: Average time to deliver comments to non-commercial building permit applicants (days)	2.46	2.66	2.5		Maintain & Improve Current Service Level

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PUBLIC WORKS DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u>		
Increase dues-memberships-fees, travel, special education, assets under \$5,000, uniforms, and assets over \$5,000 accounts; decrease to professional services account	\$ 25,305	Increase is due to the CIP purchase of a replacement vehicle
<u>Planning & Design:</u>		
Increase to professional services, land repairs, city vehicle maintenance fee, dues-memberships-fees, and purchase of land accounts; decrease to construction, telephone costs, supplies, assets under \$5,000, and assets over \$5,000 accounts	(1,698,235)	Decrease is due to prior year CIP funding for Shive Lane improvements, downtown streetscape enhancements, and localized residential traffic improvements
<u>Operations Management:</u>		
Increase city vehicle maintenance fee, advertising, printing, travel, local mileage, supplies, maintenance supplies, and assets over \$5,000 accounts; decrease professional services, utilities, land repairs, facilities repairs, equipment rental and advertising accounts	(19,690)	Decrease is due to moving expenses for sinkhole repair to Planning and Design
<u>Fleet Management:</u>		
Increase professional services, software maintenance, dues-memberships-fees, operating supplies, automotive supplies, fuels-oils-lubricants, uniforms, and assets over \$5,000 accounts; decrease utilities, custodial services, facility repairs, equipment rental, maintenance supplies, and contingency accounts	43,526	Increase is for the CIP of an additional Skid Steer
<u>Facilities Management:</u>		
Increase to utilities, custodial services, facility repairs, city vehicle maintenance fee, improvements other than building, telephone costs, and maintenance supplies accounts; decrease to professional services, construction, supplies, assets under \$5,000, safety items and assets over \$5,000 accounts	(583,300)	Decrease is due to prior year CIP funding for the construction of an on-site Police storage facility
<u>Environmental Compliance:</u>		
Increase to utilities, city vehicle maintenance fee, facility repairs, postage, local meeting costs, dues-memberships-fees, supplies, assets under \$5,000, safety items, and assets over \$5,000 accounts; decrease to professional services, equipment repairs, improvements other than building, travel, and consumable items accounts	(140,705)	Decrease is due to the prior year CIP project for storm sewer mapping
Net Adjustment to Employee Pay	460,965	FY2020 cost of living adjustment, step increase, fringe benefit changes, one upgrade, and one new position
Total	(\$ 1,912,134)	

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PUBLIC WORKS DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Administration	\$ 398,750	\$ 417,439	\$ 564,835	\$ 147,396	35.3%
Planning & Design	3,885,865	5,862,085	4,217,372	(1,644,713)	-28.1%
Operations Management	6,018,262	6,015,381	6,207,547	192,166	3.2%
Fleet Management	1,825,441	2,007,910	2,119,972	112,062	5.6%
Facilities Management	2,445,458	3,098,441	2,506,535	(591,906)	-19.1%
Environmental Compliance	435,596	800,343	673,204	(127,139)	-15.9%
TOTAL EXPENSES	\$ 15,009,372	\$ 18,201,599	\$ 16,289,465	(\$ 1,912,134)	-10.5%
REVENUE:					
Local Taxes	\$ 5,256,418	\$ 10,166,418	\$ 9,525,227	(\$ 641,191)	-6.3%
Licenses/Permits	20,280	19,500	24,500	5,000	25.6%
Grants	1,187,539	1,209,500	1,219,000	9,500	0.1%
Charges for Services	2,026,519	1,983,410	2,016,865	33,455	1.7%
Miscellaneous	23,760	101,050	102,300	1,250	1.2%
Transfers-In	6,494,856	4,721,721	3,401,573	(1,320,148)	-28.0%
TOTAL REVENUE	\$ 15,009,372	\$ 18,201,599	\$ 16,289,465	(\$ 1,912,134)	-10.5%

PUBLIC WORKS DEPARTMENT, *continued*

POSITION DETAIL

		FY2019 Budgeted		FY2020 Budgeted		FY19—FY20 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Assistant City Engineer	126	1	1.0	1	1.0	0	0.0
Building Maintenance Mechanic	115	1	1.0	1	1.0	0	0.0
City Engineer	131	1	1.0	1	1.0	0	0.0
City Surveyor	125	1	1.0	1	1.0	0	0.0
Civil Engineer II	124	1	1.0	1	1.0	0	0.0
Crew Leader	115	3	3.0	3	3.0	0	0.0
Crew Supervisor II	118	2	2.0	2	2.0	0	0.0
Environmental Compliance Coordinator	122	1	1.0	1	1.0	0	0.0
Environmental Manager	125	1	1.0	1	1.0	0	0.0
Environmental Technician	121	1	1.0	1	1.0	0	0.0
Equipment Technician	112	2	2.0	1	1.0	-1	-1.0
Equipment Technician I	80	1	0.5	1	0.5	0	0.0
Equipment Technician—Master	116	2	2.0	3	3.0	+1	+1.0
Equipment Technician Certified	114	1	1.0	1	1.0	0	0.0
Facilities Coordinator	123	1	1.0	1	0.9	0	-0.1
Fire Equipment Mechanic	117	1	1.0	1	1.0	0	0.0
Fleet Inventory Coordinator	117	1	1.0	1	1.0	0	0.0
Fleet Manager	123	1	1.0	1	1.0	0	0.0
Fleet Supervisor	120	1	1.0	1	1.0	0	0.0
GIS Manager	124	1	1.0	1	1.0	0	0.0
GIS Technician	117	0	0.0	1	1.0	+1	+1.0
Laborer II	110	6	6.0	6	6.0	0	0.0
Laborer	76	1	0.164	1	0.164	0	0.0
Office Associate	111	3	3.0	3	3.0	0	0.0
Operations Division Manager	125	1	1.0	1	1.0	0	0.0
Operations Technician I	110	7	7.0	7	7.0	0	0.0
Operations Technician II	112	8	8.0	8	8.0	0	0.0
Operations Technician III	114	6	6.0	6	6.0	0	0.0
Public Works Director	DH1	1	1.0	1	1.0	0	0.0
Public Works Inspector	123	1	1.0	1	1.0	0	0.0
Public Works Technician	121	3	3.0	3	3.0	0	0.0
Total Positions & FTE		63	61.664	64	62.564	+1	+0.9

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PUBLIC TRANSIT

The Public Transit program is responsible for contributing funds to the local public transportation agency, the GO BG Transit System operated by Community Action of Southern Kentucky. Funds are used for operation, planning, maintenance and capital needs of the transportation provider. Funds have been appropriated to meet the City's strategic plan goal to enhance public transportation.

BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation	
Public Transit:		
No changes are recommended	\$ 0	No impact to services
Total	\$ 0	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Public Transit	\$ 1,460,799	\$ 1,763,415	\$ 1,763,415	\$ 0	0.0%
TOTAL EXPENSES	\$ 1,460,799	\$ 1,763,415	\$ 1,763,415	\$ 0	0.0%
REVENUE:					
Local Taxes	\$ 417,880	\$ 430,415	\$ 430,415	\$ 0	0.0%
Grants	1,042,919	1,333,000	1,333,000	0	0.0%
TOTAL REVENUE	\$ 1,460,799	\$ 1,763,415	\$ 1,763,415	\$ 0	0.0%

PARKS & RECREATION DEPARTMENT

CONTACT INFORMATION

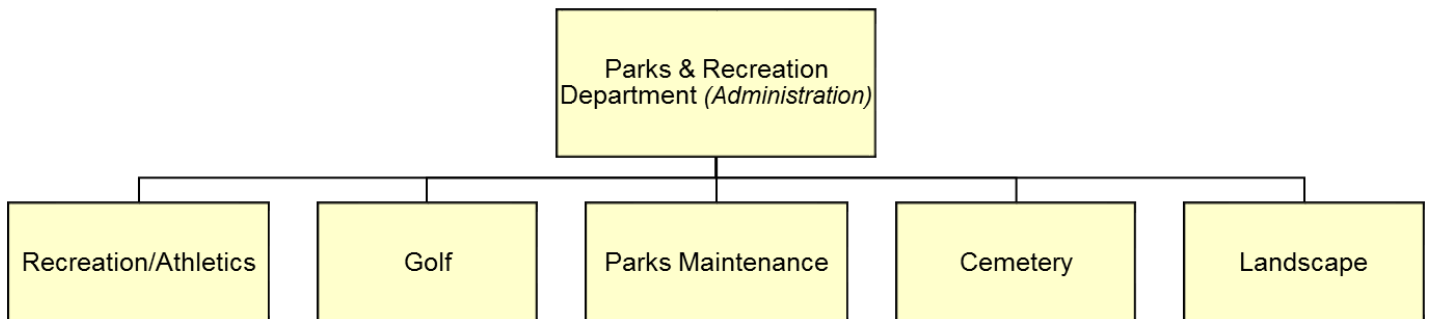
Parks & Recreation Director: Brent Belcher email: Brent.Belcher@bgky.org
Parks & Recreation Administration, 225 E 3rd Avenue, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

The Parks and Recreation Department strives to offer a system of conveniently located neighborhood and community parks, attractive modern facilities, and family-oriented activities that are affordable and accessible to all users. The total number of City parks and facilities is 29; with park lands that encompass an area of 970.4 acres, Lee Square is the smallest at 0.25 acre, while Hobson Grove is the largest at 225 acres. Selected park features include: 3 community centers, 3 golf courses, 4 disc golf courses, 11 ball fields, 13 Bermuda soccer fields, 17 tennis courts, 6 outdoor volleyball courts, and 23 playgrounds.



DEPARTMENT STAFFING

	FY2018	FY2019	FY2020
Administration	12	12	12
Recreation/Athletics	204	204	199
Golf	48	48	48
Parks Maintenance	26	26	28
Cemetery	12	12	13
Landscape	9	9	10
Total Department Staff	311	311	310

PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020
EXPENSES:			
Personnel	\$ 4,796,238	\$ 5,542,699	\$ 5,934,591
Contractual Services	6,958,043	3,720,285	2,496,460
Supplies & Materials	987,325	1,428,990	1,166,865
Assets	342,213	183,025	657,525
Contingency & Other	180	150	250
TOTAL EXPENSES	\$ 13,083,999	\$ 10,875,149	\$ 10,255,691
REVENUE:			
Non-Program General Funds	\$ 6,828,769	\$ 4,112,601	\$ 4,745,542
Program Revenue General Funds	2,421,522	2,331,905	2,273,965
Special Revenue Funds	1,827,500	1,942,000	1,893,500
Capital Project Funds	2,006,208	2,488,643	1,342,684
TOTAL REVENUE	\$ 13,083,999	\$ 10,875,149	\$ 10,255,691

ACCOMPLISHMENTS

- The Fitness Center increased participation by 2% throughout all programs.
- The Fitness Center was named in the top 5 of the Best of Bowling Green's Health Clubs.
- Special Populations Program developed Adaptive Sport South Central Kentucky, which is the 2nd Paralympic Sport Club in Kentucky.
- Special Olympics local flag football team competed in the National Games in Seattle, Washington.
- Special Populations Program offered three Unified Special Olympics sports: softball, flag football and golf.
- The Cemetery Division increased volunteer hours to enhance many services, such as the monument program, Wreaths Across America, leaf pickup, and cleanup of Veteran monuments.
- The Aquatic Park collected \$500,000 in revenue and received 90,000 participants at Russell Sims Aquatic Center, which is an increase of \$14,000 and 2,500 participants over the previous year.
- The Aquatics Program scored 100% on all Health Department inspections, including concessions and water.
- Parks Maintenance Division implemented a new Main-Trac work order system that allows users to submit, track, and perform cost analysis by work orders. Maintenance staff logs hours based on the task and Management can report on spend by a specific task.
- Paul Walker Golf Course realized an increase in golf rounds of 21% over the prior year.
- Two grand openings were held for the public use of Premier Grounds Soccer Fields at Preston Miller Park and the Limestone Springs Sprayground at Lampkin Park.
- A new shelter was constructed at The Loops at Lovers Lane to provide additional shaded space for events and for park patrons.




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PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY18	Estimated FY19	Proposed FY20	Estimated Change FY19—FY20	Linkage to City Strategic Plan
3, 6	Fitness Center/Program Participation, per capita	1.17%	1.20%	1.25%		Maintain & Improve Current Service Level
1-6, 9	Web-Trac use increase, value of entries placed	\$99,650	\$110,000	\$114,000		Maintain & Improve Current Service Level
8	Main-Trac implemented, number of work orders processed	N/A	650	1,000		Maintain & Improve Current Service Level

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PARKS & RECREATION DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u> Increase administrative services, professional services, city vehicle maintenance fee, postage, advertising, printing, and special events accounts; decrease travel, supplies, and other resale items accounts	\$ 6,140	Increase due to increased city vehicle maintenance fee
<u>Maintenance:</u> Increase to professional services, land repairs, facilities repairs, telephone costs, maintenance supplies, fuel, uniforms, safety items, and assets over \$5,000 accounts; decrease to utilities, equipment repairs, construction, improvements other than building, supplies, and assets under \$5,000 accounts	(1,468,605)	Decrease is due to prior year CIP funding for projects at Parker Bennett Community Center and RiverWalk Park
<u>Recreation/Athletics:</u> Increase to administrative services, professional services, utilities, facilities rentals, city vehicle maintenance fee, construction, printing, supplies, uniforms, concession items, and assets over \$5,000 accounts; decrease to improvements other than buildings, advertising, dues-memberships-fees, travel, maintenance supplies, fuel, assets under \$5,000, consumable items, safety items, and other resale items accounts	19,940	Increase in funding is due to CIP projects to renovate the former front entrance area and replace the variable frequency drive pumps at RSA
<u>Golf:</u> Increase to administrative services, professional services, utilities, construction, improvements other building, travel, golf resale items, concession items, and assets over \$5,000 accounts; decrease to facilities repairs, equipment repairs, equipment rental, city vehicle maintenance fee, telephone costs, dues-memberships-fees, special education, maintenance supplies, fuel, and assets under \$5,000 accounts	120,680	Increase is due to CIP projects for bridge replacement at Paul Walker Golf Course and to replace the bunkers at CrossWinds Golf Course
<u>Cemetery:</u> Increase utilities, city vehicle maintenance fee, construction, road work, travel, supplies, maintenance supplies, fuel, assets under \$5,000, books & publications, uniforms, and assets over \$5,000 accounts; decrease professional services, facilities repairs, equipment repairs, printing, special education, consumable items, and safety items accounts	321,575	Increase is due to CIP projects to resurface Fairview Cemetery roads and replace equipment
<u>Landscape:</u> Increase road work, travel, uniforms, and safety items accounts; decrease utilities, land repairs, city vehicle maintenance fee, consumable items, books & publications, and assets over \$5,000 accounts	(11,080)	Decrease is due to prior year CIP equipment replacement
Net Adjustment to Employee Pay	391,892	FY2020 cost of living adjustment, step increase, fringe benefit changes, addition of seven part-time positions, elimination of nine part-time positions and FTE reorganizations
Total	(\$ 619,458)	

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PARKS & RECREATION DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Administration	\$ 566,991	\$ 610,707	\$ 657,327	\$ 46,620	7.6%
Maintenance	6,125,679	4,214,876	2,906,734	(1,308,142)	-31.0%
Recreation/Athletics	3,036,198	2,627,656	2,723,208	95,552	3.6%
Golf	1,929,407	1,954,576	2,111,839	157,263	8.0%
Cemetery	680,099	773,124	1,109,274	336,150	43.5%
Landscape	745,625	694,210	747,309	53,099	7.6%
TOTAL EXPENSES	\$ 13,083,999	\$ 10,875,149	\$ 10,255,691	(\$ 619,458)	-5.7%
REVENUE:					
Local Taxes	\$ 7,916,078	\$ 5,232,819	\$ 5,748,794	\$ 515,975	9.9%
Grants	2,500	0	0	0	0.0%
Fees	3,294	3,000	4,000	1,000	33.3%
Charges for Services	293,892	284,075	293,050	8,975	3.2%
Miscellaneous	126,060	51,675	74,150	22,475	43.5%
Parks & Rec Fees	904,891	904,905	881,665	(23,240)	-2.6%
Golf Fees	1,090,885	1,088,250	1,021,100	(67,150)	-6.2%
Transfers-In	2,575,131	3,099,893	2,066,267	(1,033,626)	-33.3%
Use of Reserves	171,268	210,532	166,665	(43,867)	-20.8%
TOTAL REVENUE	\$ 13,083,999	\$ 10,875,149	\$ 10,255,691	(\$ 619,458)	-5.7%

PARKS & RECREATION DEPARTMENT, *continued*

POSITION DETAIL

		FY2019 Budgeted		FY2020 Budgeted		FY19—FY20 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Manager II	120	1	1.0	1	1.0	0	0.0
Aerobics Instructors	81	8	0.93	5	0.75	-3	-0.18
Assistant Pool Manager	75	1	0.29	1	0.29	0	0.0
Athletic Facility Coordinator	114	1	1.0	1	1.0	0	0.0
Athletic Staff Assistant I	70	85	14.8	84	14.4	-1	-0.4
Athletic Staff Assistant II	71	11	3.77	9	2.96	-2	-0.81
Athletics Staff Assistant Sr	76	2	0.84	2	0.84	0	0.0
Athletic Supervisor	118	1	1.0	1	1.0	0	0.0
Carpenter	117	1	1.0	1	1.0	0	0.0
Cemetery Division Manager	120	1	1.0	1	1.0	0	0.0
Community Center Coordinator	114	2	2.0	2	2.0	0	0.0
Community Center Supervisor	117	2	2.0	2	2.0	0	0.0
Crew Supervisor I	117	5	5.0	5	5.0	0	0.0
Crew Supervisor II	118	1	1.0	1	1.0	0	0.0
Custodian	108	4	4.0	4	4.0	0	0.0
Equipment Mechanic Sr	115	1	1.0	1	1.0	0	0.0
Fitness / Wellness Supervisor	118	1	1.0	1	1.0	0	0.0
Fitness Coordinator	114	1	1.0	1	1.0	0	0.0
Golf Maintenance Supervisor	120	1	1.0	1	1.0	0	0.0
Golf Professional	116	1	1.0	1	1.0	0	0.0
Golf Shop Supervisor	115	1	1.0	1	1.0	0	0.0
Greenskeeper I	76	12	7.99	12	7.99	0	0.0
Heavy Equipment Operator	113	2	2.0	2	2.0	0	0.0
Irrigation/Spray Technician	112	2	2.0	2	2.0	0	0.0
Laborer	76	17	10.91	20	13.04	+3	+2.13
Landscape Gardener	110	3	3.0	3	3.0	0	0.0
Landscape Helper	76	4	2.97	5	3.88	+1	+0.91
Landscape Manager	123	1	1.0	1	1.0	0	0.0

Positions continued on next page

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PARKS & RECREATION DEPARTMENT, *continued*

POSITION DETAIL

		FY2019 Budgeted		FY2020 Budgeted		FY19—FY20 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Lifeguard	73	38	7.83	36	7.42	-2	-0.41
Office Assistant II	71	4	3.13	3	2.37	-1	-0.76
Office Associate	111	2	2.0	2	2.0	0	0.0
Office Associate Sr	113	1	1.0	1	1.0	0	0.0
Park Ranger	79	6	2.75	6	2.75	0	0.0
Parks & Recreation Director	DH1	1	1.0	1	1.0	0	0.0
Parks Facility Maintainer	110	5	5.0	5	5.0	0	0.0
Parks Facility Maintainer Sr	112	6	6.0	6	6.0	0	0.0
Parks Forester / Arborist	120	1	1.0	1	1.0	0	0.0
Parks / Golf Maint Superintendent	125	1	1.0	1	1.0	0	0.0
Pool Manager	78	1	0.45	1	0.45	0	0.0
Recreation Division Manager	125	1	1.0	1	1.0	0	0.0
Recreation Staff Assistant I	70	23	8.26	27	9.2	+4	+0.94
Recreation Staff Assistant II	72	15	7.11	15	7.01	0	-0.1
Recreation Staff Assistant Sr	76	5	3.0	5	3.0	0	0.0
Referee/Umpire	82	24	2.31	24	2.26	0	-0.05
Special Pops Coordinator	120	1	1.0	1	1.0	0	0.0
Special Pops Instructor	114	1	1.0	1	1.0	0	0.0
Trades Worker Sr	118	2	2.0	2	2.0	0	0.0
Total Positions & FTE		311	132.34	310	133.61	-1	+1.27

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT

CONTACT INFORMATION

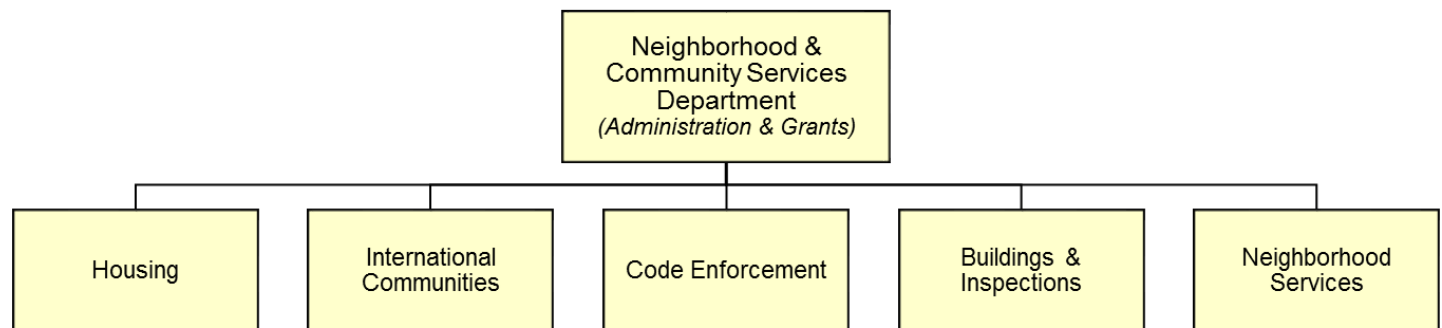
Neighborhood & Community Services Director: Brent Childers email: Brent.Childers@bgky.org
Neighborhood & Community Services, 707 E Main Avenue, Bowling Green KY 42101

MISSION STATEMENT

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

DEPARTMENT SUMMARY

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



DEPARTMENT STAFFING

	FY2018	FY2019	FY2020
Administration & Grants	3	3	3
Housing	5	5	5
International Communities	1	1	1
Code Enforcement	8	8	8
Buildings & Inspections	7	7	7
Neighborhood Services	2	2	2
Total Department Staff	26	26	26

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NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENT BUDGET SUMMARY

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020
EXPENSES:			
Personnel	\$ 1,773,063	\$ 1,904,460	\$ 2,107,887
Contractual Services	1,027,130	1,185,014	1,231,599
Supplies & Materials	38,885	36,065	38,315
Subsidies & Assistance	3,506,395	2,999,275	3,128,368
Assets	57,056	0	0
Contingency & More	0	23,200	24,572
TOTAL EXPENSES	\$ 6,402,529	\$ 6,148,014	\$ 6,530,741
REVENUE:			
Non-Program General Funds	\$ 102,120	\$ 994,780	\$ 1,139,467
Program Revenue General Funds	1,237,791	1,065,500	1,318,500
Special Revenue Funds	4,380,082	3,837,734	4,072,774
Capital Project Funds	682,536	250,000	0
TOTAL REVENUE	\$ 6,402,529	\$ 6,148,014	\$ 6,530,741

ACCOMPLISHMENTS

- Housing Division received its fourteenth consecutive High Performer status from HUD.
- Began the implementation of the second Neighborhood Improvement Area, city portion of Census Tract 112.
- Held the fourth annual Academy for New Americans and the seventh Over 50 Citizen's Academy, both programs continue to develop leaders within the community.
- Permitted over \$222 million in construction projects, which is 13% greater than the prior year.
- Completed over 6,500 code enforcement cases, which is over 1,000 more than the five year average.
- Surpassed 10,000 minutes of over-the-phone interpretation to Limited English Proficiency (LEP) clients.
- Awarded 11 citizenship scholarship applications with five obtaining citizenship to-date.
- Permitted just under 1,000 multi-family units, an increase of 83% over the previous year.
- Completed almost 6,400 building/electrical inspections.
- Responded to over 2,500 animal control calls for service, an increase of 11% over the prior year.
- Closed 84% of code enforcement notice of violation cases in 15 days or less.
- Assisted over 760 families with rent and utility assistance valued at over \$3.0 million.
- Trained 125 staff in cultural competency, which brings total staff participation in the training to just under 1,000 within six years.








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NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENT GOALS & OBJECTIVES (G&O)

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

PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY18	Estimated FY19	Proposed FY20	Estimated Change FY19—FY20	Linkage to City Strategic Plan
5	% of Housing Choice Vouchers available/utilized	100.4%	100%	98%		Strong Neighborhoods
8	Rate of voluntary code enforcement compliance	98.7%	98.3%	98.5%		Strong Neighborhoods
8	Amount of code enforcement expenditures per resident	\$9.26	\$8.80	\$8.90		Sustainable City Government
6, 7	% Commercial Plan Reviews completed within 15 work days	82%	86%	86%		Maintain & Improve Current Service Level
6, 7	Number of building and electrical permits issued	3,240	3,100	3,000		Maintain & Improve Current Service Level
2, 3	Number of neighborhood meetings conducted	40	40	40		Strong Neighborhoods
4	Number of International outreach activities	120	100	105		Strong Neighborhoods

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NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration & Grants:</u>		
Increase to administrative services, professional services, postage, advertising, travel, special education supplies, and books & publications accounts; decrease to local meetings and other contributions accounts	(\$ 7,025)	Decrease is due to the end of the SCKYWorks Workforce agreement
<u>Neighborhood Services:</u>		
Increase to city vehicle maintenance fee, printing, local meeting costs, special events, travel, special education, and books & publications accounts; decrease to local mileage account	3,385	Minimal increase recommended for the obtainment of new credential for staff
<u>International Communities:</u>		
Increase to professional services, telephone costs, special events, travel, and special education accounts	8,040	Increase is due to increased utilization of LEP interpretation services
<u>Housing Assistance:</u>		
Increase administrative services, construction, advertising, printing, utility assistance payments, portable tenant payments, landlord payments, and contingency accounts; decrease professional services, software maintenance, postage, travel, special education, supplies, and other contribution accounts	176,460	Increased funding provided by HUD for the Housing Choice Voucher Program and for the CIP Project for Neighborhood Improvements Program by CDBG funding
<u>Buildings & Inspections:</u>		
Increase to administrative services, city vehicle maintenance fee, printing, dues-memberships-fees, special education, and books & publications accounts; decrease to professional services, and local meeting costs accounts	1,525	Minimal increase recommended
<u>Code Enforcement:</u>		
Increase city vehicle maintenance fee, local meeting costs, and special education accounts; decrease to professional services, travel, and supplies accounts	(3,085)	No impact to services is expected
Net Adjustment to Employee Pay	203,427	FY2020 cost of living adjustment, step increase, fringe benefit changes, and one upgrade
Total	\$ 382,727	

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Administration & Grants	\$ 452,509	\$ 506,023	\$ 545,388	\$ 39,365	7.8%
Neighborhood Services	210,563	220,770	239,170	18,400	8.3%
International Communities	107,580	119,259	134,937	15,678	13.1%
Housing Assistance	4,401,710	3,960,769	4,174,524	213,755	5.4%
Buildings & Inspections	596,606	600,312	660,888	60,576	10.1%
Code Enforcement	633,561	740,881	775,834	34,953	4.7%
TOTAL EXPENSES	\$ 6,402,529	\$ 6,148,014	\$ 6,530,741	\$ 382,727	6.2%
REVENUE:					
Local Taxes	\$ 102,120	\$ 994,780	\$ 1,139,467	\$ 144,687	14.5%
Licenses/Permits	1,096,427	930,000	1,200,000	270,000	29.0%
Grants	4,071,520	3,741,984	4,001,274	259,290	6.9%
Fees	29,065	43,000	43,000	0	0.0%
Miscellaneous	396,972	157,250	147,000	(10,250)	-6.5%
Transfers-In	706,425	281,000	0	(281,000)	-100.0%
TOTAL REVENUE	\$ 6,402,529	\$ 6,148,014	\$ 6,530,741	\$ 382,727	6.2%

NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

POSITION DETAIL

		FY2019 Budgeted		FY2020 Budgeted		FY19—FY20 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	1	1.0	0	0.0
Animal Control Officer	117	2	2.0	2	2.0	0	0.0
Building Inspector	119	1	1.0	1	1.0	0	0.0
Building Services Manager	124	1	1.0	1	1.0	0	0.0
Citizen Information & Asst. (CIA) Specialist	115	1	1.0	1	1.0	0	0.0
Code Enforcement Coordinator	121	1	1.0	1	1.0	0	0.0
Code Enforcement Inspector	117	4	4.0	4	4.0	0	0.0
Code Enforcement (CE) Support Specialist	116	1	1.0	1	1.0	0	0.0
Electrical / Building Inspector	121	2	2.0	2	2.0	0	0.0
Grants Coordinator	123	1	1.0	1	1.0	0	0.0
Housing Division Assistant	113	1	1.0	1	1.0	0	0.0
Housing Coordinator	123	1	1.0	1	1.0	0	0.0
Housing Recertification Specialist	116	3	3.0	3	3.0	0	0.0
Inspection Support Specialist	115	2	2.0	2	2.0	0	0.0
International Communities Coordinator	121	1	1.0	1	1.0	0	0.0
Neighborhood & Comm. Srvs Director	DH1	1	1.0	1	1.0	0	0.0
Neighborhood Services Coordinator	121	1	1.0	1	1.0	0	0.0
Plan Review II	123	1	1.0	1	1.0	0	0.0
Total Positions & FTE		26	26.0	26	26.0	0	0.0

AGENCY SERVICES

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Public Safety Services:</u>		
Increase to appropriation account	\$ 25,000	Increase will provide funding for a new Deputy Director of the Drug Task Force
<u>Community Services:</u>		
Increase to appropriation account; decrease to other contribution account	(2,259)	Decrease is due to prior year one-time United Way contribution
<u>Economic Development & Planning Services:</u>		
No change in budget is recommended	0	No change in budget is recommended
<u>Transportation Services:</u>		
Increase other contributions account	199,750	Increase will provide additional funds as the City's grant match for Airport improvements
<u>Arts & Culture Services:</u>		
Increase to appropriations account; decrease to other contributions account	(48,275)	Decrease is due to prior year funding for L&N Depot capital improvements
Total	\$ 174,216	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Public Safety Services	\$ 74,895	\$ 60,000	\$ 85,000	\$ 25,000	41.7%
Community Services	308,350	308,873	306,614	(2,259)	-0.7%
Economic Development & Planning Services	612,000	606,000	606,000	0	0.0%
Transportation Services	58,195	58,195	257,945	199,750	343.2%
Arts & Culture Services	142,083	107,525	59,250	(48,275)	-44.9%
TOTAL EXPENSES	\$ 1,195,523	\$ 1,140,593	\$ 1,314,809	\$ 174,216	15.3%
REVENUE:					
Local Taxes	\$ 1,195,523	\$ 1,140,593	\$ 1,314,809	\$ 174,216	15.3%
TOTAL REVENUE	\$ 1,195,523	\$ 1,140,593	\$ 1,314,809	\$ 174,216	15.3%

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DEBT SERVICES

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

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
2010 Aerial Platform & Pumper Lease	\$ 150,849	\$ 151,000	\$ 151,000	\$ 0	0.0%
Hartland Pro Shop Lease	62,729	63,000	0	(63,000)	-100.0%
2012A & B GO Bonds	1,095,738	1,093,000	1,095,500	2,500	0.2%
2013A Police Headquarters Bonds	434,300	0	0	0	0.0%
2007A GO Bonds	552,000	563,000	563,000	0	0.0%
2009 Refinancing GO Bonds	1,748,780	1,749,000	1,590,000	(159,000)	-9.1%
2012 WKU Bonds	2,816,155	2,895,000	2,985,000	90,000	3.1%
2018 Fire Trucks Lease	0	415,000	417,000	2,000	0.5%
2004 Depot Lease	65,667	62,000	0	(62,000)	-100.0%
2016C GO Bonds (Ballpark TIF & Fire Stations)	978,638	1,916,000	1,921,000	5,000	0.3%
2007 Pumper & Quint	113,380	0	0	0	0.0%
WCWD Russellville Road Loan	0	23,000	0	(23,000)	-100.0%
2008B GO Bonds (Fire Stations)	317,963	0	0	0	0.0%
2007B & C GO Bonds (ITA)	223,264	0	0	0	0.0%
2008A GO Bonds (Ballpark TIF)	615,075	0	0	0	0.0%
2015A GO Bonds	321,088	324,000	325,000	1,000	0.3%
2016A & B GO Bonds (ITA)	2,833,505	1,832,000	2,035,000	203,000	11.1%
TOTAL EXPENSES	\$ 12,329,131	\$ 11,086,000	\$ 11,082,500	(\$ 3,500)	-0.0%
REVENUE:					
Local Contributions	4,762,487	3,811,000	4,002,500	191,500	5.0%
Transfers-In	7,566,644	7,275,000	7,080,000	(195,000)	-2.7%
TOTAL REVENUE	\$ 12,329,131	\$ 11,086,000	\$ 11,082,500	(\$ 3,500)	-0.0%

INTERGOVERNMENTAL

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Convention Center:</u>		
Increase operating leases, construction, insurance premiums, accounts; decrease to professional services, assets under \$5,000, assets over \$5,000, principal and interest payments accounts	(\$ 117,320)	Decrease is due to prior year capital improvement funding
<u>TIF Distribution:</u>		
Increase to other contribution account	425,000	Additional funding necessary due to increased projects in TIF area
<u>CERS Unfunded Liability:</u>		
Decrease to CERS level dollar unfunded liability account	(1,000,000)	Funding was discontinued due to litigation which voided the requirement
Net Adjustment to Employee Pay	(5,009)	FY2020 cost of living adjustment, step increase, fringe benefit changes, and attrition
Total	(\$ 697,329)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Convention Center	\$ 1,842,151	\$ 1,442,349	\$ 1,320,020	(\$ 122,329)	-8.5%
TIF Distribution	964,291	1,100,000	1,525,000	425,000	38.6%
CERS Unfunded Liability	0	1,000,000	0	(1,000,000)	-100.0%
TOTAL EXPENSES	\$ 2,806,442	\$ 3,542,349	\$ 2,845,020	(\$ 697,329)	-19.7%
REVENUE:					
Local Taxes	\$ 964,291	\$ 2,100,000	\$ 1,525,000	(\$ 575,000)	-27.4%
Convention Center Local Taxes	677,505	600,000	550,000	(50,000)	-8.3%
Convention Center Miscellaneous	203,516	373,750	328,000	(45,750)	-12.2%
Convention Center Transfers-In	961,130	468,599	100,000	(368,599)	-78.7%
Convention Center Use of Reserves	0	0	342,020	342,020	100.0%
TOTAL REVENUE	\$ 2,806,442	\$ 3,542,349	\$ 2,845,020	(\$ 697,329)	-19.7%

POSITION DETAIL

		FY2019 Budgeted		FY2020 Budgeted		FY19—FY20 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Human Resources Director	DH1	1	0.1	0	0.0	-1	-0.1
Facilities Coordinator	123	0	0.0	1	0.1	+1	+0.1
Total Positions & FTE		1	0.1	1	0.1	0	0.0

CONTINGENCY

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
Contingency:		
Increase contingency account	\$ 524,980	Increase will provide additional contingency for the CAD Replacement CIP project and Parks CIP projects
Total	\$ 524,980	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Contingency	\$ 0	\$ 725,000	\$ 1,267,980	\$ 524,980	74.9%
TOTAL EXPENSES	\$ 0	\$ 725,000	\$ 1,267,980	\$ 524,980	74.9%
REVENUE:					
Local Taxes	\$ 0	\$ 725,000	\$ 1,267,980	\$ 524,980	74.9%
TOTAL REVENUE	\$ 0	\$ 725,000	\$ 1,267,980	\$ 524,980	74.9%

OTHER FINANCING USES

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

BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Transfers-Out to General Fund:</u>		
Increase in transfer-out to the General Fund	\$ 112,333	Increase in funding is from the Hartland Taxing District to the Golf program
<u>Transfers-Out to Special Revenue Funds:</u>		
Increase in transfer-out to special revenue funds	7,473	Slight increase to cover the cost of the 800 Radio System annual warranty
<u>Transfers-Out to Capital Project Funds:</u>		
Decrease in transfer-out to the capital project funds	(3,805,783)	Decrease due to prior funding for the Lovers Lane Fire Station and other one-time projects
<u>Transfers-Out to Debt Service Funds:</u>		
Decrease in transfer-out to debt service fund accounts	(195,000)	Decrease due to the retirement of debt
<u>Transfers-Out to Enterprise Funds:</u>		
Decrease in transfer-out to internal service fund accounts	(1,230,750)	Decrease in Hartland Taxing District funding for the Convention Center
<u>Transfers-Out to Internal Service Funds:</u>		
Decrease in transfer-out to internal service fund accounts	(320,000)	Decrease in General Fund funding for the Property & Casualty Fund
<u>Transfers-Out to Trust Funds:</u>		
Decrease in transfer-out to trust fund account	(100,000)	Decrease in funding for the Health Care Fund
Total	(\$ 5,531,727)	

DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2018	Adopted Budget FY2019	Approved Budget FY2020	FY19—FY20 Change	% Difference
EXPENSES:					
Transfers-Out to General Fund	\$ 568,923	\$ 611,250	\$ 723,583	\$ 112,333	18.4%
Transfers-Out to Special Revenue Funds	1,478,900	1,232,038	1,239,511	7,473	0.6%
Transfers-Out to Capital Project Funds	9,392,800	10,669,200	6,863,417	(3,805,783)	-35.7%
Transfers-Out to Debt Service Funds	7,566,354	7,275,000	7,080,000	(195,000)	-2.7%
Transfers-Out to Enterprise Fund	1,258,577	1,330,750	100,000	(1,230,750)	-92.5%
Transfers-Out to Internal Service Funds	950,000	1,020,000	700,000	(320,000)	-31.4%
Transfers-Out to Trust Funds	1,100,000	100,000	0	(100,000)	-100.0%
TOTAL EXPENSES	\$ 22,315,553	\$ 22,238,238	\$ 16,706,511	(\$ 5,531,727)	-24.9%
REVENUE:					
Local Taxes	\$ 22,315,553	\$ 22,238,238	\$ 16,706,511	(5,531,727)	-24.9%
TOTAL REVENUE	\$ 22,315,553	\$ 22,238,238	\$ 16,706,511	(\$ 5,531,727)	-24.9%

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GLOSSARY AND ACRONYMS

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL: Category of expenditures for capital acquisitions that include:

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

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

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

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

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

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

Glossary of Terms, *continued*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms, *continued*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms, *continued*

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

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

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

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

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

Acronyms / Abbreviations

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

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Acronyms / Abbreviations, *continued*

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

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Fiscal Year 2019/2020 Budget

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