

# City of Bowling Green Annual Operating Budget 2024/2025



July 1, 2024



**COMMUNITY LED  
SERVICE DRIVEN  
POWERED BY GROWTH**



# CITY OF BOWLING GREEN

## FISCAL YEAR 2024/2025 OPERATING BUDGET

### **Mayor**

Todd Alcott

### **Commissioners**

Carlos Bailey

Dana Beasley-Brown

Melinda Hill

Sue Parrigin

### **City Manager**

Jeff Meisel

### **Budget Team**

Katie Schaller-Ward

Erin Hulse

Erin Ballou

Sean Weeks



**COMMUNITY LED  
SERVICE DRIVEN  
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# CITY OF BOWLING GREEN FY2025 BUDGET IN BRIEF



COMMUNITY LED  
SERVICE DRIVEN  
POWERED BY GROWTH

**\$107.3M** GENERAL FUND **+11.6%** | ALL FUNDS **+12.4%** **\$176.4M**

This brief is a snapshot of the City's annual budget for Fiscal Year 2025 and the investment in each of the Strategic Plan Pillars in the upcoming budget year.

## Strong Neighborhoods

- \$2M+** Turf Soccer fields at Lovers Lane Soccer Complex
- \$700k** Playground upgrades at two locations
- \$700k** Sidewalk Construction



## Efficient Governance

- General Fund Reserve Balance **\$26.8M**
- Standard & Poors and Moody's credit ratings **Aa1 / AAA**
- Multi-Year Financial Plan **5 Year**

## Transportation

- \$750k** Greenhill Street Extension
- \$2M** Street Overlay



## Downtown Development

- New Downtown Informational Kiosks **3**
- Signage along Downtown Alleys & Heritage Trail **NEW**

## City Employee Development

- 3.4%** Cost of Living increase for employees
- NEW** Starting salaries for General employees



## Riverfront & Greenways

- Riverfront Park Development, Phase II & III funding **\$4M**
- New Greenways at Highland Way & Dragon Ave **\$1.4M**

## Housing Development

- \$5.5M** Funding for Housing Assistance & Affordable Housing
- 750** Total Housing Vouchers



## Other Significant Projects

- Networking & Furnishings for Public Safety Training Center **\$2.9M**
- Stormsewer Rehabilitation **\$1.5M**



# BUDGET ORDINANCE

## ORDINANCE NO. BG2024 - 12

### ORDINANCE ADOPTING ANNUAL CITY BUDGET

#### ORDINANCE ADOPTING THE CITY OF BOWLING GREEN, KENTUCKY ANNUAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, BY ESTIMATING REVENUES AND APPROPRIATING FUNDS FOR THE OPERATION OF CITY GOVERNMENT

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

WHEREAS, the Board of Commissioners has reviewed the proposed Annual Operating Budget and desires to adopt it for Fiscal Year 2025.

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, 2024 and ending June 30, 2025, 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, 2024 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, 2024 and ending June 30, 2025.
3. The balance of all capital construction, renovation, improvement projects and grants currently approved and/or nearing completion are hereby approved for re-appropriation and carryover for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.
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.

***BG2024-12***


# BUDGET ORDINANCE, *continued*

(Ordinance No. BG2024 - 12)

6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on June 4, 2024, and given final reading on June 18, 2024, 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, 2024

APPROVED:   
\_\_\_\_\_  
Mayor, Chairman of Board of Commissioners

ATTEST:   
\_\_\_\_\_  
City Clerk

SPONSORED BY: Jeffery B. Meisel, City Manager



# BUDGET ORDINANCE, *continued*

## City of Bowling Green, Kentucky Annual Operating Budget for All Funds and Categories of Government Estimated Resources In and Resources Out for FY2024/2025 Exhibit No. 1

<u>Category of Resources</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Enterprise Funds</u>	<u>Trust Funds</u>	<u>Internal Service</u>	<u>Total</u>
<b>RESOURCES IN:</b>								
Taxes	\$23,242,150	\$5,395,000	\$0	\$0	\$787,000	\$0	\$0	\$29,424,150
Occupational Fees	76,681,000	4,627,500	0	0	0	0	0	81,288,500
License & Permits	1,650,000	0	0	0	0	0	0	1,650,000
Intergovernmental	0	10,127,470	0	0	0	0	0	10,127,470
Fees	604,600	180,750	0	0	0	0	0	785,350
Charges for Services	292,200	0	0	0	0	15,420	13,651,879	13,959,499
Parks & Recreation	2,556,003	0	0	0	0	0	0	2,556,003
Miscellaneous	864,047	853,631	386,500	54,250	331,200	412,000	234,350	3,135,978
<b>Revenues:</b>	<b>\$105,870,000</b>	<b>\$21,184,351</b>	<b>\$386,500</b>	<b>\$54,250</b>	<b>\$1,118,200</b>	<b>\$427,420</b>	<b>\$13,886,229</b>	<b>\$142,926,950</b>
Note/Bond Proceeds	0	0	2,506,000	0	0	0	0	2,506,000
Transfers In	1,426,000	2,603,558	14,811,359	4,881,000	100,000	0	4,495,815	28,117,732
<b>Other Resources:</b>	<b>\$1,426,000</b>	<b>\$2,603,558</b>	<b>\$17,117,359</b>	<b>\$4,881,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$4,495,815</b>	<b>\$30,623,732</b>
<b>RESOURCES IN:</b>	<b>\$107,296,000</b>	<b>\$23,787,909</b>	<b>\$17,603,859</b>	<b>\$4,935,250</b>	<b>\$1,218,200</b>	<b>\$427,420</b>	<b>\$18,382,044</b>	<b>\$173,550,682</b>
<b>RESOURCES OUT:</b>								
General Government	10,476,339	0	2,804,860	0	0	0	12,059,278	25,340,477
Public Safety	47,030,752	4,090,981	5,849,415	0	0	788,000	0	57,737,128
Public Works	8,206,609	3,773,825	5,531,000	0	0	0	5,788,975	23,300,409
Parks & Recreation	13,449,261	0	8,248,270	0	0	0	0	21,697,531
Neighborhood & Community Services	3,380,065	6,639,674	100,000	0	0	0	0	10,119,739
Agency Services	1,309,522	0	0	0	0	0	0	1,309,522
Debt Service	0	0	0	4,918,500	0	0	0	4,918,500
Intergovernmental	2,025,000	0	0	0	710,525	0	0	2,735,525
Contingency	1,085,000	0	0	0	0	0	0	1,085,000
<b>Expenditures:</b>	<b>\$86,962,548</b>	<b>\$14,604,460</b>	<b>\$22,533,545</b>	<b>\$4,918,500</b>	<b>\$710,525</b>	<b>\$766,000</b>	<b>\$17,848,253</b>	<b>\$148,243,831</b>
Transfers Out	20,333,452	7,634,280	0	0	0	0	150,000	28,117,732
<b>RESOURCES OUT:</b>	<b>\$107,296,000</b>	<b>\$22,138,740</b>	<b>\$22,533,545</b>	<b>\$4,918,500</b>	<b>\$710,525</b>	<b>\$766,000</b>	<b>\$17,998,253</b>	<b>\$176,361,563</b>
<b>RESERVES UTILIZED:</b>	<b>\$0</b>	<b>\$1,649,169</b>	<b>(\$5,029,686)</b>	<b>\$16,750</b>	<b>\$507,675</b>	<b>(\$338,580)</b>	<b>\$383,791</b>	<b>(\$2,810,881)</b>



# DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Bowling Green  
Kentucky**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the eleventh consecutive Distinguished Budget Presentation Award to the City of Bowling Green, Kentucky for its annual budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

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

Additionally, GFOA's Triple Crown designation recognizes governments who have received the GFOA's Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, and the Distinguished Budget Award. The City has received this designation from 2019 through 2022.





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

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





# COMMUNITY PROFILE



# COMMUNITY PROFILE AND DEMOGRAPHICS

Bowling Green, the “Park City” of Kentucky, was established in 1798, and is the third largest city in the Commonwealth with a metropolitan statistical area population of over 183,992. The City limits occupy a land area of over 42.6 square miles, has a current census population estimate of 74,926 and serves as the retail, educational, medical, commercial, and social hub for South-Central Kentucky and Northern Tennessee. The labor market for the area encompassing a radius of one hundred (100) miles from the city includes approximately 750,000 employable workers 18 years and older.

Bowling Green is home to several significant companies including the General Motors Corvette Assembly Plant, Fruit of the Loom (Union Underwear), Henkel Corporation, Holley Performance Products, and Bowling Green Metalforming. The State’s third largest public university, Western Kentucky University (WKU), is also situated in Bowling Green and offers approximately 16,750 students a wide range of academic programs, numerous extra-curricular clubs and societies, and the ability to cheer on the University’s athletic teams dubbed the “Hilltoppers.” WKU is one of only 25 “Safe Communities” in the US as accredited by the National Safety Council and is only the fourth academic institution worldwide to receive this designation.

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

Bowling Green has been nationally recognized on many occasions and frequently receives accolades as one of the nation’s top areas for economic development, livability, event hosting, and as a destination city. In 2023, the City was recognized by *Site Selection* magazine as the top performing metro area among the “2023 Top Metro for Areas with Populations Under 200,000,” marking the 11<sup>th</sup> consecutive year the City has received the designation and been ranked as one of the top six. Bowling Green was also featured by *Southern Living* magazine’s as one of “The South’s Best Cities on the Rise 2022” and included in *National Geographic*’s “World’s Best Cities” and “Top 10 Best All-American Cities” lists. *Sportsevents.com* named Bowling Green a “Destination to Watch” and the City received a Reader’s Choice Award for professionalism and quality of service in event hosting.

Employer	Employees	Rank	% of Total Employment
Western Kentucky University	3,334	1	4.09%
Med Center Health	2,997	2	3.68%
General Motors Corporation	1,415	3	1.74%
BG Metalforming LLC	1,302	4	1.60%
Warren County Board of Education	1,216	5	1.49%
Graves-Gilbert Clinic PSC	1,113	6	1.37%
Houchens Food Group	1,042	7	1.28%
Henkel Corporation	970	8	1.19%
Union Underwear Co. LLC	838	9	1.03%
Kobe Aluminum Product LLC	816	10	1.00%
<b>Total</b>	<b>15,043</b>		<b>18.47%</b>

Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Percentage of Workforce Unemployed
2014	61,500	\$ 3,921,515,000	33,486	27	18,981	6.8%
2015	62,500	\$ 4,005,280,000	33,837	28	19,180	5.0%
2016	63,600	\$ 4,138,310,000	34,354	28	20,682	4.7%
2017	65,250	\$ 4,418,499,000	35,966	27	20,814	4.1%
2018	67,100	\$ 4,582,488,000	36,505	28	21,037	4.0%
2019	68,400	\$ 4,761,667,000	36,957	27	21,607	3.9%
2020	70,550	\$ 4,993,967,000	38,045	27	21,470	6.2%
2021	72,294	\$ 5,085,624,000	38,268	27	22,725	4.9%
2022	73,529	\$ 5,475,272,000	40,705	28	23,766	3.8%
2023	74,926	\$ 6,011,596,000	43,812	28	23,868	3.8%

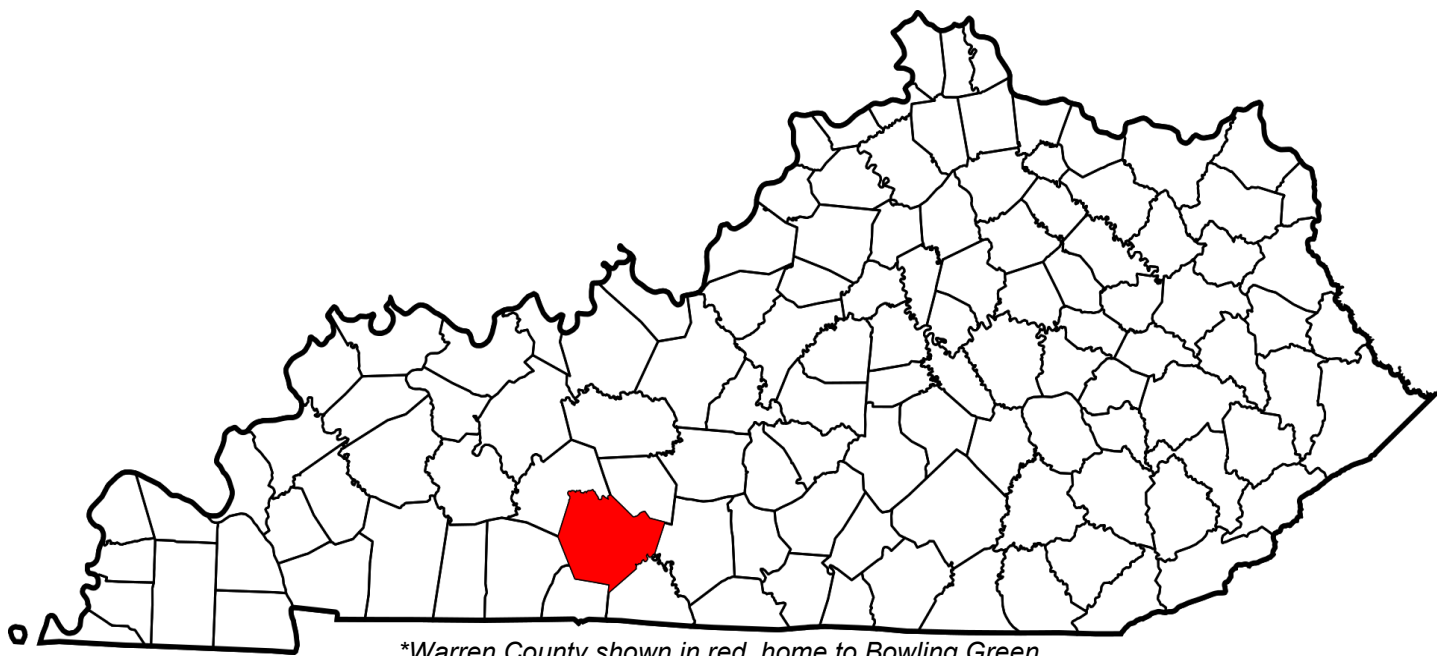
Source: City of Bowling Green Annual Comprehensive Financial Report, 2023

# COMMUNITY PROFILE AND DEMOGRAPHICS, *continued*

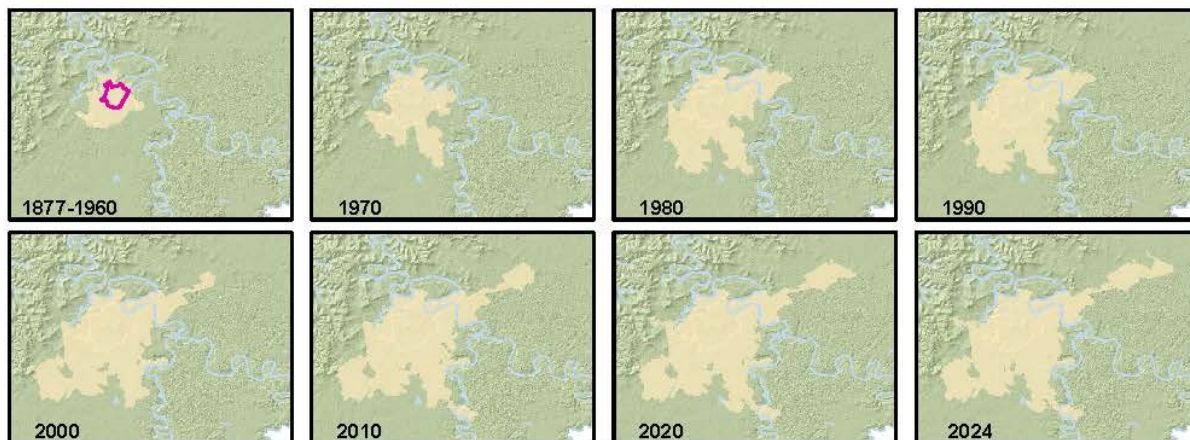
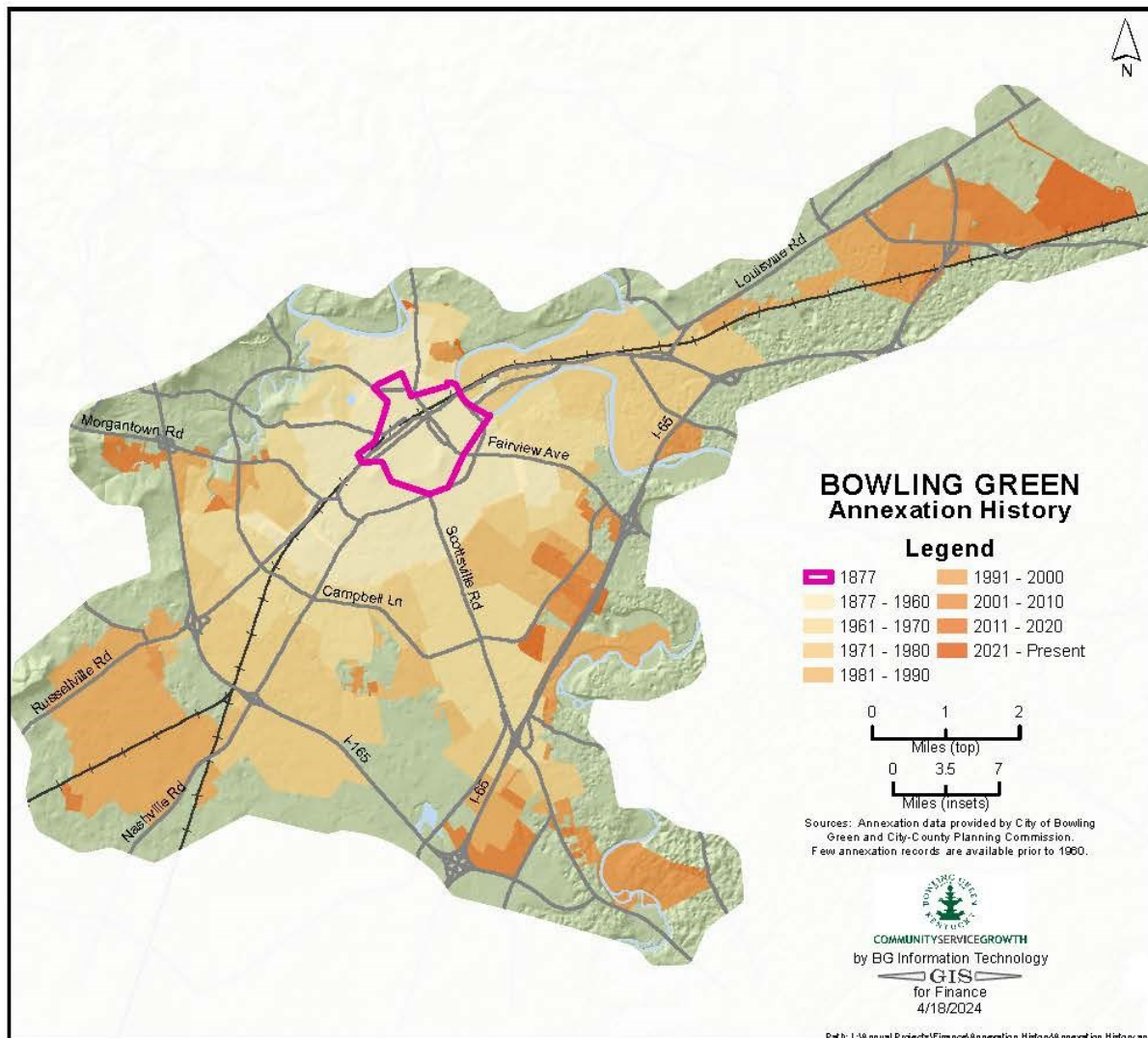
## People Quick Facts

	Bowling Green	Kentucky
Population, Estimates, July 1, 2022 (V2022)	74,926	4,511,563
Population, Census, April 1, 2020 (V2022)	72,298	4,506,297
Population, Census, April 1, 2010	58,067	4,339,367
Persons under 5 years, percent	6.9%	5.8%
Persons under 18 years, percent	21.6%	22.3%
Persons 65 years and over, percent	11.0%	17.6%
White persons, percent	69.6%	86.9%
Black persons, percent	12.9%	8.7%
American Indian and Alaska Native persons, percent	0.1%	0.3%
Asian persons, percent	7.7%	1.8%
Native Hawaiian and Other Pacific Islander, percent	0.9%	0.1%
Persons reporting two or more races, percent	5.4%	2.3%
Persons of Hispanic or Latino origin, percent	8.5%	4.3%
Foreign born persons, percent, 2018-2022	13.9%	4.1%
Language other than English spoken at home, percent age 5+, 2018-2022	18.4%	5.9%
High school graduate or higher, percent of persons age 25+, 2018-2022	85.2%	88.2%
Bachelor's degree or higher, percent of persons age 25+, 2018-2022	31.0%	26.5%
Mean travel time to work (minutes), workers age 16+, 2018-2022	19.1	23.9
Owner-occupied housing unit rate, 2018-2022	37.9%	68.1%
Median value of owner-occupied housing units, 2018-2022	\$215,300	\$177,000
Households, 2018-2022	28,686	1,769,102
Persons per household, 2018-2022	2.32	2.48
Per capita income in the past 12 months (2022 dollars), 2018-2022	\$28,088	\$33,515
Median household income, 2018-2022	\$47,118	\$60,183
Persons in poverty, percent	26.6%	16.5%
Households with a broadband internet subscription, percent, 2018-2022	89.1%	85.6%

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



# ANNEXATION HISTORY



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

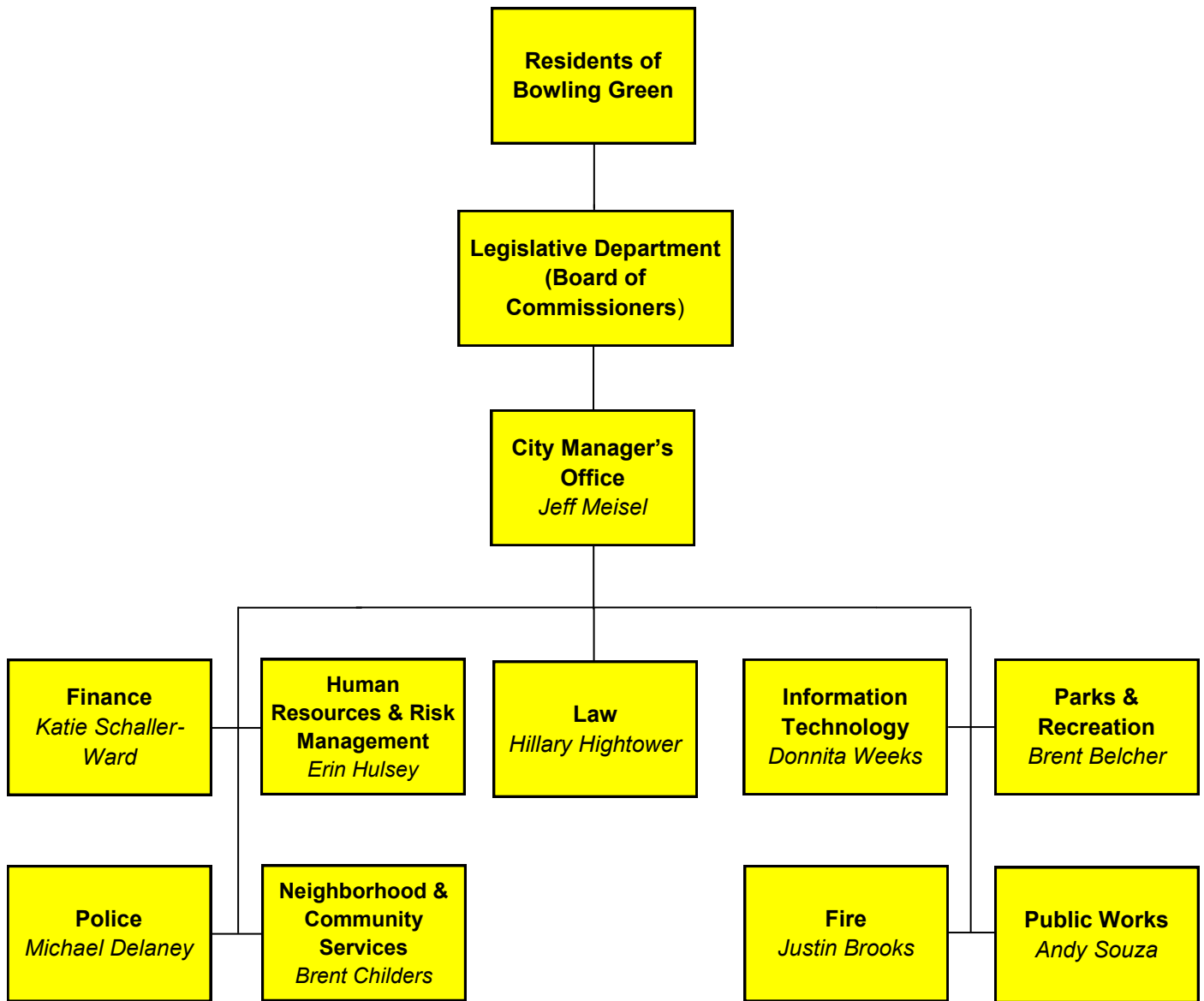


# SPOTLIGHT ON CITY GOVERNMENT





# CITY ORGANIZATIONAL CHART



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

# CITY BOARDS AND COMMISSIONS

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

# CITY GOVERNMENT FACTS AND STATISTICS

**74,926**

*Population Estimate*

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

*Largest City in the State*

**24**

*Parks*

**68,220**

*Police 911 Service Calls*

**1,172**

*Police Traffic Stops*

**265**

*Feet of Sidewalk Repaired/Replaced*

**295**

*Fire Incident Responses*

**1,399**

*Electrical Permits Issued*

**23,300**

*Property Tax Bills Distributed*

**108**

*Potholes Repaired*

**10,962**

*Trees, Plants, and Shrubs Planted*

**2,034**

*Animal Protection Calls/Responses*

**97,393**

*Rounds of Golf Played at City Golf Courses*

**25,077**

*Building, Code, & Electrical Inspections Completed*

**2,132**

*Job Applicants*

# SPOTLIGHT ON FINANCE DEPARTMENT

## OVERVIEW

Housed at the City Hall Annex, the Finance Department serves the City with the following divisions: Administration, Accounting, Revenue, and Procurement. The Department strives to provide excellent customer service to meet the needs of residents, businesses, and all City departments; provide timely and accurate financial information to ensure good decision-making; and perform duties in an ethical manner with the utmost integrity.

Prior to the opening of the City Hall Annex, the Finance Department was located on the third floor of the City Hall building. In the early years of the Department, the City's financial activity was recorded by an elected treasurer, tax assessor, an appointed City Clerk, and auditor. Transactions were calculated and recorded manually until 1970, when a new accounting machine was purchased and utilized by the Department. In March of 1986, employees, furniture, and equipment were relocated to the Department's present home at 1017 College Street.



The Department is responsible for collecting funds through numerous avenues, such as employee withholdings, net profit returns, property taxes, and business license field inspections. Conversely, the Department is also responsible for disbursement of those funds through management of the Annual Operating Budget and Capital Improvement Program. Financial Reporting of City funds is provided through the Annual Comprehensive Financial Report, as well as the Popular Annual Financial Report, monthly financial reporting, and the multi-year Capital Improvement Program.

## SERVICES OFFERED

**Administration** – The Administration Division is responsible for the direction and supervision of the department by the Assistant City Manager/Chief Financial Officer (ACM/CFO). The Division also oversees the collection and disbursement of City funds, establishes and directs the City's financial policies, and collects, analyzes and reports financial information to City officials to assist with policy and operating decisions. This Division also manages accounting systems, distributes City funds within various operating departments, and participates in developing incentives for economic development.

**Accounting** – The Accounting Division includes the Accounts Payable and Payroll functions and is managed by one of two Assistant Chief Financial Officers (ACFO). The Division is responsible for the management of City accounting systems and financial reporting. Staff ensure proper recording of all financial activity and produce the City's Annual Comprehensive Financial Report (ACFR) and Popular Annual Financial Report (PAFR) using Governmental Accounting Standards Board (GASB) compliant governmental financial statements in accordance with generally accepted accounting principles (GAAP). The ACFO manages fiscal year-end procedures and the annual external financial audit. Other accounting services performed include facilitating and coordinating the City-wide biennial physical asset inventory, maintaining capital asset reporting, preparing budget amendments, and reconciliation of all City bank accounts. Payroll staff coordinate and disburse payroll, taxes and other related transactions for all City departments, including annual form W2 distribution. Accounts Payable staff coordinate the decentralized accounts payable process, which includes the employee travel and procurement card programs.



# SPOTLIGHT ON FINANCE DEPARTMENT



**Revenue** – The Revenue Division is comprised of the Treasury and Occupational Licensing offices and is led by the second Assistant Chief Financial Officer. This Division is responsible for the collection of City revenues, including property taxes, employee withholdings, net profits, parking tickets, and alarm permits. Treasury staff perform cash management by maintaining ledgers of City revenues and investments, coordinate the WKU Gateway to Downtown Bowling Green Tax Increment Financing (TIF) District distribution, and invoice various revenues and receivables due to the City. Licensing staff are responsible for registering new businesses for proper taxes and fees required to conduct business in the City limits; completing site visits and inspections, maintaining records of all active businesses; and coordinating with the Contractor’s Licensing Board to ensure licensing compliance.

**Procurement** – This Division is managed by the Procurement Manager who administers the City’s decentralized procurement and centralized surplus disposal processes to ensure compliance by all City departments. Procurement is primarily responsible for managing and administering the bid processes for purchases over \$40,000. Other important functions performed by the Division include: updating policy and procedures based on local, state, and federal procurement laws; evaluating and processing purchase justification forms; and overseeing the City’s surplus system while facilitating public government auctions on a regular basis.

Major programs managed and/or monitored by the Department include:

- **Small Business Tornado Relief Program:** On March 15, 2022, the Mayor and Commissioners authorized the creation of the Small Business Tornado Relief Program to assist small businesses and commercial property owners in the aftermath of tornadoes that hit Bowling Green and Warren County on December 11, 2021. The program allows eligible participants to receive rebated property and/or net profit taxes for a period of five years. Applications were accepted through the end of 2023 and to-date over \$402,000 has been rebated. An average of \$310,000 is anticipated to be rebated each year over the next four years.
- **Opioid Settlement Funds:** Opioid settlement funds have begun to be received by the City in structured payments following the 2022 agreement by the Kentucky Attorney General’s office with distributors. The funding is restricted to costs to mitigate the national Opioid crisis and over \$631,000 has been collected. The next step for management will be to develop a program for the funds to be spent that are outlined by the parameters and timeline from the language in the settlement.
- **American Rescue Plan Act (ARPA):** One-time ARPA funding was passed by congress in March of 2021. The City of Bowling Green was awarded over \$16.5 million with spending restricted across six broad categories. The total award is required to be fully obligated by December 31, 2024 and then spent by December 31, 2026. A spending strategy was prepared to ensure compliance within the allowable categories and to-date, all \$16.5 million has been obligated. A total of nearly \$6.4 million has been expended and the remainder is on target to be spent by the deadline of December 31, 2026.



# SPOTLIGHT ON FINANCE DEPARTMENT

Other services and programs administered by the Department also include:

- Job Development Incentive Program (JDIP)
- Business License Applications
- Transient License Applications
- Entertainment Licenses
- Alcohol Beverage Control (ABC) Licenses
- Incentivized investment through the TIF Program
- Monthly and Annual Financial Reporting

The Finance Department strives to provide City government officials quality financial information to develop and implement effective policy, management, stewardship, and program decisions.

## FY2024 BUDGET HIGHLIGHTS

- Nearly 98% of property taxes collected within six months of due date
- 47% reduction in the number of unpaid prior year property tax bills over \$1,000
- 78% of vendors are paid via direct deposit versus paper check
- 350 employees attended an Accounting and Payroll staff training session during the year
- 100% completion and posting of bid specifications within two days

## FY2025 BUDGET PROPOSALS

- Addition of Staff Accountant II position to the Accounting Division
- Investing in software for Leases/SBITA to satisfy GASB Statement Nos. 87 and 96 reporting requirements
- Engagement with Arbitrage Compliance consultants
- Increasing hours of the Office Assistant in Licensing to 25 hours per week
- Replacement of Toughbooks for License Inspectors with Surface Pros to allow for increased efficiencies and effectiveness in the field

Fiscal Year 2023 Finance Department Facts	
17	Consecutive Certificate of Achievement for Excellence in Financial Reporting awards by the Government Finance Officers Association
\$1,758,544	Additional fees collected through occupational efforts
250	New jobs incentivized over a ten-year period through JDIP
3	CPFO certification held by three employees
520	Travel forms processed during first year of implementation of digital form
3,273	Pool of potential bidders
\$105,000	Collected from public government auctions

For more information on the Finance Department, see pages 151-155.

# STRATEGIC PLAN SUMMARY





# STRATEGIC PLAN SUMMARY



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

# STRATEGIC PLAN PROCESS

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

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

Each pillar includes a description of the area of interest, a list of policy strategies for the BOC to consider, and a matrix for implementation. The matrix, starting on page 19, provides an efficient method to track progress and ensure accountability. This year’s update highlights some key areas of progress achieved since implementation, as well as plans for continued success in the coming fiscal year and beyond. As of today, the Pillar for Technology/Fiber-Optic Internet Infrastructure has been completed.

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

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

Other tools used in the strategic plan process are:

- Master Planning—the Parks Master Plan is used as a guide for the Parks & Recreation Department Capital Improvement Plan projects.
- Multi-Year Financial Planning—the five-year financial plan is updated and reviewed during the Board of Commissioners annual strategic planning session. Revenues and expenditures are forecasted for the next budget year and the next four fiscal years based on prior year trends, and upcoming obligations. This multi-year plan offers various scenarios to maximize decision making capabilities and to garner input from elected officials to prioritize project funding.
- Capital Improvement Planning—a multi-year Capital Improvement Plan (CIP) is developed in accordance with the goals and objectives established at the annual elected official/staff retreat. The capital improvement projects are evaluated on the criteria stated on page 99 in Appendix E Capital Improvement Plan.
- Fleet Replacement Planning—Vehicle and large equipment replacement models are utilized by the Fleet Manager to make recommendations during the budget process.

# STRATEGIC PLAN MATRIX

Action	Progress	Planning
<b>I. Efficient Governance</b>		
1. Conservative budgeting that is focused on the role of city government.	<ul style="list-style-type: none"> <li>Adopted balanced GF FY2024 budget, with capital projects, eligible agency funding and additional personnel</li> </ul>	<ul style="list-style-type: none"> <li>Propose balanced GF FY2025 budget</li> <li>Continue to pre-save for future capital projects</li> <li>Utilize in-house expertise</li> </ul>
2. Examine projected revenues and expenditures to determine if revenue growth will adequately support the delivery of future demands on City services. Thoroughly examine the impact of various revenue scenarios on the City's finances.	<ul style="list-style-type: none"> <li>Implemented 2.0% occupational tax rate effective January 1, 2024</li> <li>No change in property tax rate proposed for 2023</li> <li>Presented multi-year financing plan (MYFP) to BOC at January 2024 strategic planning session, incorporating a multi-year staffing plan for all departments</li> <li>Law pursued over 400 overdue tax collections</li> </ul>	<ul style="list-style-type: none"> <li>Continue to monitor revenues and expenses through monthly and annual reports</li> <li>Monitor changes and update the annual MYFP as needed</li> <li>Prepare calculations for 2024 property tax rate</li> <li>Hire additional staffing where needed</li> <li>Seek new opportunities for revenue generation</li> </ul>
3. Leverage Federal funding through ARPA and the Infrastructure Investment and Jobs Act.	<ul style="list-style-type: none"> <li>All ARPA funds have been obligated ahead of the December 2024 deadline</li> <li>Received grant funding of nearly \$3.9M in FY23 and over \$4.9M in the first half of FY24 to support various projects and purchases</li> </ul>	<ul style="list-style-type: none"> <li>Monitor ARPA spending and complete quarterly reporting</li> <li>Continue to seek grant funds to reduce the cost burden on local tax dollars for many projects, purchases and programs</li> </ul>
4. Acquire land for future City government needs.	<ul style="list-style-type: none"> <li>Partnering with BGISD for shared use of land to construct soccer fields</li> <li>Submitted proposal to property owner for purchase for Fire Station #9</li> </ul>	<ul style="list-style-type: none"> <li>Continue to engage property owners for potential future park sites</li> <li>Present land needs for regional water quality projects and conservation</li> </ul>
5. Set aside specific amount of time to review and discuss progress on the strategic plan. Adapt the plan as needed.	<ul style="list-style-type: none"> <li>Presented update at annual BOC strategic goal planning work session in January 2024</li> <li>CM providing bi-monthly reports</li> </ul>	<ul style="list-style-type: none"> <li>Provide periodic updates as needed and prepare for annual update in January 2025</li> </ul>
6. Be proactive in engaging the City's visionary leaders in discussions about opportunities and challenges that are on the horizon. Then, act.	<ul style="list-style-type: none"> <li>Engaged public for input on Riverfront Park development master plan</li> </ul>	<ul style="list-style-type: none"> <li>Hold public engagement opportunities before moving forward with major projects</li> </ul>
7. Continue to support contract agencies that perform essential services focused on improving the quality of life within the City.	<ul style="list-style-type: none"> <li>Approved funding in FY2024 annual operating budget</li> </ul>	<ul style="list-style-type: none"> <li>Propose annual funding levels in FY2025 annual operating budget</li> </ul>
8. Develop a robust 10-year financial and development strategy.	<ul style="list-style-type: none"> <li>Presented MYFP to BOC in January 2024, incorporating increase in occupational fees</li> <li>Renewed agreements for workforce participation efforts with several entities</li> </ul>	<ul style="list-style-type: none"> <li>Develop amendments to Chapter 11 of the Code of Ordinances to enhance business incentive opportunities</li> </ul>

# STRATEGIC PLAN MATRIX, *continued*

Action	Progress	Planning
<b>I. Efficient Governance, <i>Continued</i></b>		
9. Continually improve transparency and communication with the public.	<ul style="list-style-type: none"> <li>• Received GFOA Triple Crown Award for fourth consecutive year</li> <li>• Public Works' monthly reports posted on website</li> <li>• Both Public Works and Fire Departments achieved re-accreditation confirming a commitment to transparency</li> </ul>	<ul style="list-style-type: none"> <li>• Utilize all available avenues to announce events and activities</li> <li>• Develop more interactive opportunities with the public</li> </ul>
<b>II. Downtown Development</b>		
1. With the hiring of a Downtown Development Coordinator, the City should accelerate the implementation of the City's vision for a thriving and vibrant downtown.	<ul style="list-style-type: none"> <li>• Fountain Row EDC operating daily</li> <li>• Implemented seasonal pole banners</li> <li>• Provided signage for free parking in the downtown area</li> </ul>	<ul style="list-style-type: none"> <li>• Update pedestrian signage for Morris and Capitol Alley and Heritage Trail</li> <li>• Partner with CVB to add interactive kiosk</li> </ul>
2. A thriving downtown needs 250 event days annually. Develop a list of the resources required, such as setup, security, cleanup, staging, and publicity. Determine the resources that the City should provide either as in-kind or financial.	<ul style="list-style-type: none"> <li>• Over 300 event days tracked in 2023</li> <li>• Implemented consistent signage and marketing efforts</li> <li>• Planned second annual Duncan Hines Days</li> </ul>	<ul style="list-style-type: none"> <li>• Hold regular monthly conversations with stakeholders</li> <li>• Continue to grow existing events and create new</li> <li>• Discover new ways to attract young professionals and recent graduates</li> </ul>
3. Diversify the business mix.	<ul style="list-style-type: none"> <li>• Provided tours to several interested parties considering downtown BG to expand or start new businesses</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to work with downtown businesses and connect them to available resources</li> </ul>
<b>III. Riverfront and Greenway Development</b>		
1. Determine funding commitment to infrastructure requirements to implement the Riverfront Development Plan through the annual budgeting process.	<ul style="list-style-type: none"> <li>• Finalized master plan and design plans for Riverfront Park, Phase I</li> <li>• Phase II funded at \$4.25M</li> </ul>	<ul style="list-style-type: none"> <li>• Set aside \$2M to begin Phase III pre-funding</li> <li>• Seek grant or donation opportunities to further develop park amenities</li> </ul>
2. Establish the Riverfront Development Plan management resources that the City will commit over the next 10 years. <ol style="list-style-type: none"> <li>a. Maintenance of grounds</li> <li>b. Security</li> <li>c. Usage scheduling/reservations</li> </ol>	<ul style="list-style-type: none"> <li>• Hired Parks Maintainer II staff in first step toward dedicated management resources</li> </ul>	<ul style="list-style-type: none"> <li>• Develop a long-term plan for staffing, equipment and maintenance</li> </ul>
3. Implement the City's Greenway Development Plan over the next 10 years. Create a priority list of projects and commit the funds required to implement the projects through the annual budgeting process.	<ul style="list-style-type: none"> <li>• Issued new MPO greenway plan</li> <li>• Initiated a review of greenway network</li> <li>• Performed annual inspection and maintenance of existing trails</li> </ul>	<ul style="list-style-type: none"> <li>• Seeking grant to complete another loop within the City and connection to county greenway</li> <li>• Continue funding Greenway Expansion Program</li> </ul>

# STRATEGIC PLAN MATRIX, *continued*

Action	Progress	Planning
<b>IV. Technology/Fiber-Optic Internet Infrastructure</b>		
1. Determine the number of residences that do not have access to fiber-optic internet.	Complete	
2. “Fiber to Premises” Determine the cost to make fiber-optic internet available to every household (available, not free).	Complete	
3. Determine if the City can leverage Federal funds to pay for all or a portion of the costs over a period of four years.	Complete	
<b>Action</b> <b>V. Housing Development</b>	<b>Progress</b>	<b>Planning</b>
1. Decide where growth will occur as the comprehensive plan is updated this year. Plan for all price ranges of housing development.	<ul style="list-style-type: none"> <li>Completed housing needs assessment in late 2023 and presented at BOC meeting and to other stakeholders</li> <li>CCPC presented changes to the Zoning Ordinance which, in part, address housing requirements</li> </ul>	<ul style="list-style-type: none"> <li>Continue to utilize new Comp Plan to make informed decisions for zoning and future land use map changes</li> </ul>
2. Determine the City’s share of future development costs—infrastructure, streets, lighting, and traffic impact.	<ul style="list-style-type: none"> <li>Private developers determine and cover initial costs</li> <li>City accepts street maintenance when developments are built to standards</li> <li>Cost approx. \$2.5M to operate one square mile on an annual basis</li> </ul>	<ul style="list-style-type: none"> <li>Staff will determine on-going infrastructure costs as new subdivisions are accepted for maintenance and/or annexations occur</li> <li>Incorporate future road/ infrastructure funding in MYFP</li> </ul>
3. Convene developers, property owners, Public Housing Authority, financial institutions, realtors, community organizations, and planning professionals to discuss the urgent need to plan and execute strategies to create more housing options in Bowling Green. As a result of the pandemic, material costs have dramatically increased. This issue will be one of, if not the most, challenging issue that the City will confront and will impact the future growth of the city for decades to come. The City government and community, together, need a visionary and bold plan to address the housing needs across all income and demographic groups.	<ul style="list-style-type: none"> <li>Met with a variety of developers to discuss continued needs for affordable housing</li> <li>Began receiving CDBG-DR funds and seeking opportunities to leverage those dollars to maximize potential benefits</li> <li>Issued RFP to find developer that will leverage \$2M of ARPA funding to build affordable housing</li> </ul>	<ul style="list-style-type: none"> <li>Continue monitoring availability of funding through CDBG-DR for investment opportunities to address targeted affordable housing development</li> </ul>

# STRATEGIC PLAN MATRIX, *continued*

Action	Progress	Planning
<b>VI. City Workforce Development</b>		
1. Expand the employee recruitment outreach efforts of the City beyond the traditional hiring methods.	<ul style="list-style-type: none"> <li>Utilized available means to recruit for all departments, including job fairs, community events, social media, TV and radio ads</li> <li>Developed new targeting ad campaigns</li> <li>Added full-time recruiter in Police</li> </ul>	<ul style="list-style-type: none"> <li>Continue year round recruitment for Police Officer and Dispatch positions</li> <li>Continue to partner with local media channels</li> </ul>
2. Establish relationships with minority community leaders and actively recruit directly from those populations.	<ul style="list-style-type: none"> <li>Increased efforts to outreach in the community</li> <li>Participated with The Foundry Second Saturdays and Jonesville Academy</li> </ul>	<ul style="list-style-type: none"> <li>Continue to identify and engage community stakeholders and leaders for minority recruitment</li> </ul>
3. Expand outreach within the education community so that the City has advocates who will help identify qualified candidates across a broader labor pool.	<ul style="list-style-type: none"> <li>Sent postings to surrounding high schools, trade schools and universities</li> <li>Continued partnership with SCK Launch and Sound Off Program</li> <li>Communicated with Family Resources &amp; Youth Services at elementary schools</li> <li>Visited with WKU student athletes</li> </ul>	<ul style="list-style-type: none"> <li>Continue to visit city and county high schools twice a year to introduce careers in Police, Fire, and Parks</li> <li>Continue hosting open houses at various locations</li> </ul>
4. Identify positions that will be vacant due to retirement or attrition within the next five years and develop future leaders from within.	<ul style="list-style-type: none"> <li>Completed first in-house leadership certificate program called "Lead Bowling Green"</li> <li>Continued bi-monthly training program for division managers</li> <li>All departments completed an updated 10-year staffing plan</li> </ul>	<ul style="list-style-type: none"> <li>Continue to expand funding for employee development opportunities and address gaps in succession planning</li> <li>Implement changes to pay schedules and develop career path programs where feasible</li> <li>Planning second Leadership BG Cohort</li> </ul>
5. Identify strategies to remain competitive in wages with other cities, counties, and State agencies.	<ul style="list-style-type: none"> <li>Completed wage study and surveys to obtain more information about pay gaps</li> <li>Presented new classification pay schedule for General Schedule to address recruitment and retention with competitive pay</li> </ul>	<ul style="list-style-type: none"> <li>Utilize a subscription software to benchmark city positions with current market data</li> </ul>
<b>Action</b>		
<b>VII. Transportation</b>		
1. Public transportation. Reassess the quality and quantity of public transportation services. <ol style="list-style-type: none"> <li>Public transportation between neighborhoods and the workplace.</li> <li>Public transportation for low-income residents.</li> <li>Evaluate the City's investment in public transportation.</li> </ol>	<ul style="list-style-type: none"> <li>Implemented a joint management contract with WKU for public transit and launched a public education and marketing campaign</li> <li>Partnered with Hope House for additional micro-transportation alternatives</li> </ul>	<ul style="list-style-type: none"> <li>Continue to review bus routes to meet needs of the community</li> <li>Continue to enhance transit services</li> </ul>

# STRATEGIC PLAN MATRIX, *continued*

<b>Action</b>	<b>Progress</b>	<b>Planning</b>
<b>VII. Transportation, <i>Continued</i></b>		
2. New development. As the City goes through the comprehensive plan update process, ensure that, to the extent practicable, traffic congestion is mitigated.	<ul style="list-style-type: none"> <li>Ashley Circle intersection improvements at Scottsville Road completed</li> <li>Completed property acquisition and starting construction for roundabout at Highland Way and Westen Ave.</li> </ul>	<ul style="list-style-type: none"> <li>Complete road projects already funded, such as Greenhill Extension, Tomblinson Way roundabout, Bluegrass Farms Blvd. Extension</li> <li>Continue to manage the State's widening project on Cave Mill Rd</li> <li>Continue active participation in CDR process</li> </ul>
3. Consistently communicate with the public so that they understand the City does not control or regulate State and Federal highways.	<ul style="list-style-type: none"> <li>Utilized social media and other means to convey to the general public which entity is responsible</li> </ul>	<ul style="list-style-type: none"> <li>Continue to communicate the difference between City, County and State roadways</li> </ul>
4. Work collaboratively with State and Federal highway officials to assess ways to relieve traffic bottleneck areas.	<ul style="list-style-type: none"> <li>Working in partnership with State on Cave Mill Rd and Nashville Rd widening projects</li> </ul>	<ul style="list-style-type: none"> <li>Update traffic signals and pre-emption system</li> <li>Participate with selection of transportation projects</li> </ul>
5. Require that new developments incorporate smart transportation best practices, and that sidewalks and bike lanes are a part of every new development.	<ul style="list-style-type: none"> <li>Staff attended KYTC training for "Complete Streets"</li> </ul>	<ul style="list-style-type: none"> <li>Continue to enforce subdivision regulations and seek opportunities for improvements</li> </ul>
<b>VIII. Strong Neighborhoods</b>		
1. Every neighborhood should: <ol style="list-style-type: none"> <li>Eliminate substandard housing using all of the tools at the City's disposal.</li> <li>Have adequate, equitable, and effective code compliance.</li> <li>Be walkable.</li> <li>Have a gathering space. This can be accomplished through block party events, parks, pocket parks, or greenspace.</li> <li>A strong sense of identity through signage, entrance enhancement, and cultural character.</li> <li>Be safe.</li> <li>Have connectivity to other areas of the city.</li> <li>Have adequate infrastructure.</li> <li>Have access to fiber-optic internet.</li> </ol>	<ul style="list-style-type: none"> <li>Continued to leverage CDBG funding with General Fund money for the Neighborhood Improvement Program (NIP)</li> <li>Selected Delafield and Hobson Grove as the next NIP area</li> <li>Provided funding for flexible neighborhood grants</li> <li>Police conducted extra patrols and walks to be more visible</li> <li>Developed specialized unit for Community Relations Officers and Task Force Officers utilizing COPS grant</li> </ul>	<ul style="list-style-type: none"> <li>Staff from various departments to continue participation in neighborhood and community events</li> <li>Identify and prioritize critical stormwater and storm sewer infrastructure for repair and maintenance</li> <li>Continue to address substandard housing and vacant properties</li> <li>Address speeding in neighborhoods with additional equipment</li> </ul>
2. Prioritize the needs of each neighborhood and dedicate budget funds to address the basic issues over a period of 10 years.	<ul style="list-style-type: none"> <li>Continued to provide flexible neighborhood grants</li> <li>Targeted improvements using NIP funding</li> </ul>	<ul style="list-style-type: none"> <li>Increase funding to \$60,000 for flexible neighborhood grant program</li> </ul>
3. Engage with each neighborhood on a rotating basis to see the neighborhood and listen to residents.	<ul style="list-style-type: none"> <li>Completed traffic study on Sandra St and implemented traffic calming for Forrest Park</li> </ul>	<ul style="list-style-type: none"> <li>Consider new methods of engagement</li> </ul>





# MULTI-YEAR FINANCIAL PLAN



# MULTI-YEAR FINANCIAL PLAN

## OVERVIEW

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

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

## ASSUMPTIONS

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

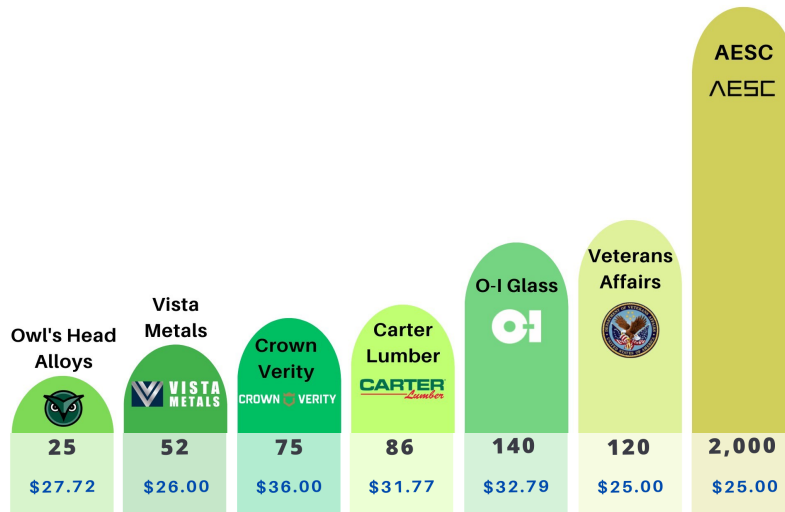
	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Budget	FY2026 <i>Forecast</i>	FY2027 <i>Forecast</i>	FY2028 <i>Forecast</i>	FY2029 <i>Forecast</i>
<b>Key Revenues</b>								
Property Taxes & Other Taxes	3.69%	6.86%	7.14%	4.67%	5.50%	5.50%	5.50%	6.00%
Occupational Fees	15.21%	6.02%	5.98%	8.59%	4.50%	4.50%	4.50%	5.00%
Licenses & Permits	20.21%	20.15%	-28.73%	4.43%	2.50%	2.75%	3.00%	2.50%
Charges for Services	2.65%	15.44%	-2.04%	2.26%	1.75%	2.00%	2.25%	2.50%
Parks & Recreation	26.41%	9.09%	-4.14%	5.93%	3.50%	3.50%	3.75%	3.75%
Miscellaneous	-188.85%	-941.67%	-61.28%	-4.31%	2.50%	2.00%	2.00%	1.75%
<b>Key Expenditures</b>								
Personnel Service Costs	7.33%	10.48%	11.61%	12.05%	7.35%	5.19%	6.95%	4.27%
Contractual Services	4.07%	26.70%	18.73%	4.13%	5.00%	5.00%	5.00%	3.00%
Supplies	10.55%	54.43%	3.66%	35.13%	7.00%	7.00%	7.00%	4.00%
Subsidies & Assistance	-17.34%	24.80%	11.53%	-1.28%	4.00%	4.00%	4.00%	4.00%
Property & Fixed Assets	49.35%	28.90%	-90.05%	69.64%	1.00%	1.00%	1.00%	1.00%

## Revenue Assumptions

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

In addition to historical trends at the five-year and eight-year average, two additional factors have been incorporated to the MYFP: 1) an increase in the occupational tax rate from 1.85% to the 2.0% effective January 2024; and 2) the phasing-in of current and new job announcements from industrial, manufacturing, and production facilities. These expected increases are reflected in the forecasted FY2026 and future years of occupational fee revenues. The calculation and timing of future jobs was developed in partnership with the Bowling Green Area Chamber of Commerce and was crafted to include positions and the corresponding withholding revenues that are anticipated to produce occupational fee revenue in future years. It takes approximately 18-36 months for new jobs to come on-line following an announcement. The graph on the following page details the anticipated phasing-in of new jobs.

# MULTI-YEAR FINANCIAL PLAN, *continued*



The second highest revenue driver, property taxes, is also based on historical trends and includes new tax revenue from current and future housing developments being constructed throughout the City.

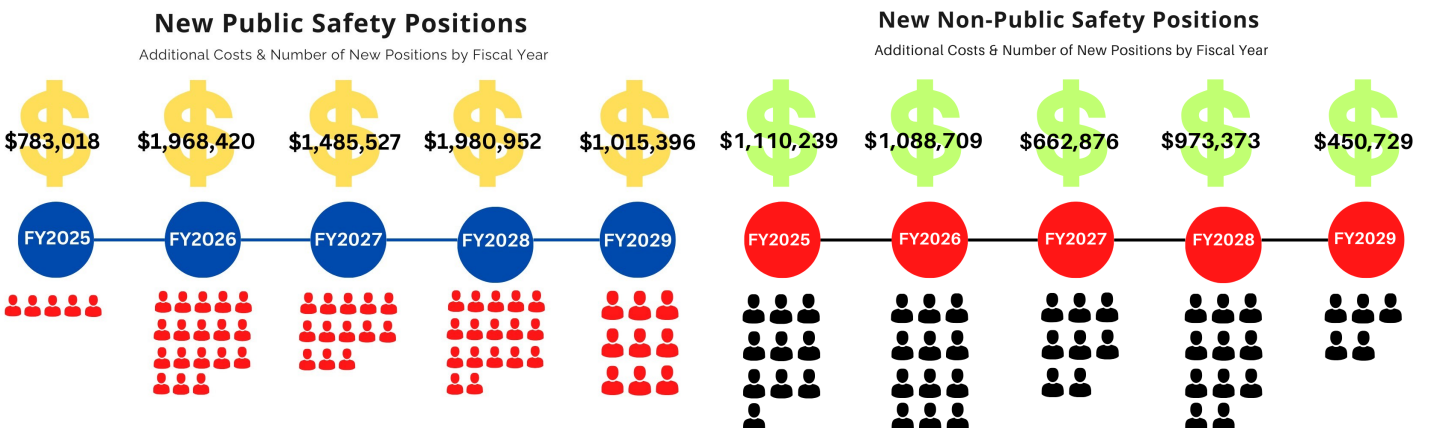
Another key revenue is insurance premium taxes, which is split between the General Fund and the Fire Improvement Fund and is presented with Property & Other Taxes in the MYFP. Factors considered for this revenue assumption include eight-year historical trends along with population, property, and development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

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

Information on the City's major revenue sources and the impact to the FY2025 budget is found starting on page 59.

## Expenditure Assumptions

Expenditure projections include planned ongoing or expected one-time expenditures. Forecasted personnel costs include new positions identified in a 10-year staffing plan that was first formulated by Senior Management in the Fall of 2022 and now updated annually. These positions must be officially approved in future years, but have been added to the MYFP to account for the continued growth of the City and the impact on services provided. Additionally, personnel costs include published CERS pension rate adjustments. Cost of living increases and other employee wage adjustments are also factored in the estimates at combined rates topping at 16.1% in FY2025 due to the General Schedule changes and declining to 4.8% in FY2029. The graphs below provide additional information on the anticipated costs of new positions in the coming years.



# MULTI-YEAR FINANCIAL PLAN, *continued*

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

## FIVE-YEAR FORECAST—SUMMARY OF GENERAL FUND REVENUES

The below table shows in more detail the projected revenues of the City from FY2024 through FY2029. In FY2025, the anticipated increase in occupational fees is reflected from the recently adopted change to 2.0%. Also, in FY2025 the impact of additional new jobs begins to be realized at an estimated revenue increase of \$356,000, while rising to over \$2,700,000 by FY2029.

<b>General Fund Revenues</b>	<b>FY2024</b> Estimated	<b>FY2025</b> Approved	<b>FY2026</b> Projected	<b>FY2027</b> Projected	<b>FY2028</b> Projected	<b>FY2029</b> Projected
Property Taxes	\$ 22,205,150	\$23,242,150	\$ 24,520,468	\$ 25,869,094	\$ 27,291,894	\$ 28,929,408
Occupational Fees	70,598,500	76,661,000	81,143,745	86,698,214	93,126,633	100,517,965
Licenses & Permits	1,580,000	1,650,000	1,691,250	1,737,759	1,789,892	1,834,639
Intergovernmental Grants	718,200	0	451,000	296,000	181,000	16,000
Charges for Services	877,000	896,800	912,494	930,744	951,686	975,478
Parks & Recreation	2,413,000	2,556,003	2,645,463	2,738,054	2,840,731	2,947,259
Miscellaneous	903,000	864,047	885,648	903,361	921,428	937,553
Transfers from Other Funds	503,000	1,426,000	1,021,588	1,034,542	1,048,144	1,062,426
<b>Total Revenues</b>	<b>\$ 99,797,850</b>	<b>\$ 107,296,000</b>	<b>\$ 113,271,656</b>	<b>\$ 120,207,768</b>	<b>\$ 128,151,408</b>	<b>\$ 137,220,728</b>

## FIVE-YEAR FORECAST—SUMMARY OF GENERAL FUND EXPENDITURES

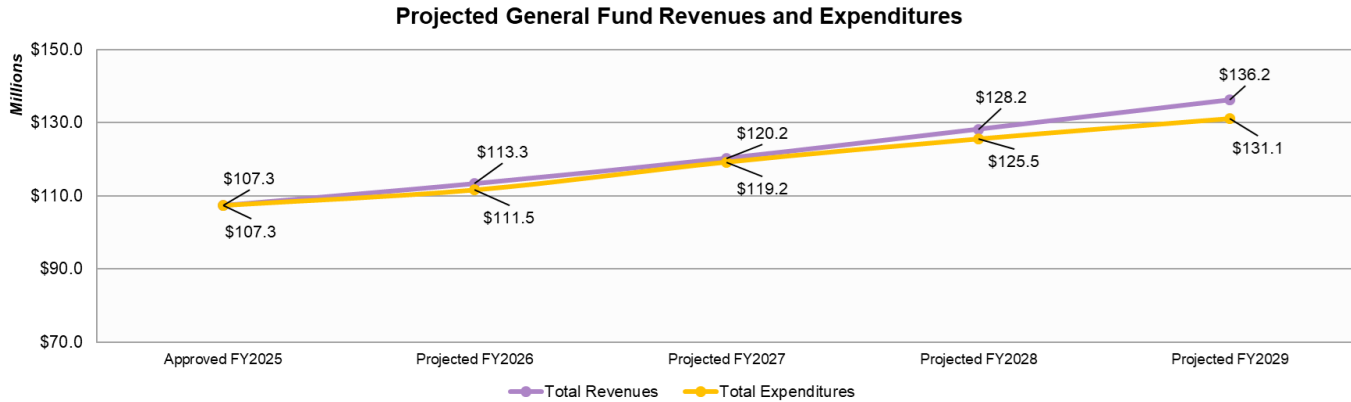
Personnel costs will continue to be the City's largest General Fund expenditure and are expected to grow at increasing rates based on the 10-year staffing plan and due to the compounding cost of living/merit increases. Contractual and supply costs have been adjusted to account for increased operating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

<b>General Fund Expenditures</b>	<b>FY2024</b> Estimated	<b>FY2025</b> Approved	<b>FY2026</b> Projected	<b>FY2027</b> Projected	<b>FY2028</b> Projected	<b>FY2029</b> Projected
Personnel	\$ 58,000,000	\$ 64,990,352	\$ 69,768,929	\$ 73,392,145	\$ 78,492,630	\$ 81,847,022
Contractuals	11,760,000	12,245,109	12,857,364	13,500,233	14,175,244	14,600,502
Supplies	3,563,000	4,814,835	5,151,873	5,512,505	5,898,380	6,134,315
Subsidies & Assistance	3,515,000	3,469,927	3,608,724	3,753,073	3,903,196	4,059,324
Property & Assets	210,000	356,250	359,813	363,411	367,045	370,715
Miscellaneous	0	1,086,075	1,132,717	1,202,078	1,281,514	1,372,207
Transfers to Other Funds	4,965,759	6,454,008	6,600,000	6,800,000	7,000,000	7,200,000
Transfers to Debt Funds	3,373,476	2,294,000	2,260,000	2,255,000	2,265,000	1,380,000
Transfers to Capital Funds	14,392,750	11,585,444	9,809,515	12,412,515	12,165,515	16,165,515
<b>Total Expenditures</b>	<b>\$ 99,779,985</b>	<b>\$ 107,296,000</b>	<b>\$ 111,548,935</b>	<b>\$ 119,190,960</b>	<b>\$ 125,548,524</b>	<b>\$ 133,129,600</b>

# MULTI-YEAR FINANCIAL PLAN, *continued*

## GENERAL FUND PROJECTED FUND BALANCE

The below graph is a recap of estimated revenues and expenditures through FY2029. Revenues outpace expenditures in the out-years, but this is to fund the 25% minimum fund balance, or Committed Fund Balance shown on the below chart. The Unassigned Fund Balance or fund balance available for spending remains nearly flat during the same time period.



The forecasted revenues and expenditures impact the available fund balance each year. Fund balance is comprised of at least four potential categories. The most common for the City of Bowling Green and thus reflected in the MYFP are: nonspendable, restricted, committed, and unassigned fund balance. More information and definitions of each fund balance type are found on page 49 of this document. The two most important fund balance components for the City are committed and unassigned fund balances. The committed fund is the City’s “rainy day” reserve balance and equals 25% of the annual revenue budget. The unassigned fund balance is the residual fund balance that is available for unplanned appropriations.

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

General Fund	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
<b>Fund Balance Categories</b>	Estimated	Adopted	Projected	Projected	Projected	Projected
Nonspendable Fund Balance	\$ 3,400,000	\$ 2,500,000	\$ 1,500,000	\$ 500,000	\$ 250,000	\$ 250,000
Committed Fund Balance	24,033,000	26,824,000	28,317,914	30,051,942	32,037,852	34,305,182
Assigned Fund Balance	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Unassigned Fund Balance	10,012,872	8,121,872	9,350,679	9,633,459	10,500,434	12,324,232
<b>Ending Fund Balance</b>	<b>\$ 40,445,872</b>	<b>\$ 40,445,872</b>	<b>\$ 42,168,593</b>	<b>\$ 43,185,401</b>	<b>\$ 45,788,286</b>	<b>\$ 49,879,414</b>

## OTHER MAJOR FUNDS

The City does not report any additional major funds based on the FY2025 adopted budget. In prior years, the Debt Service Fund and ITA Debt Service were reported.

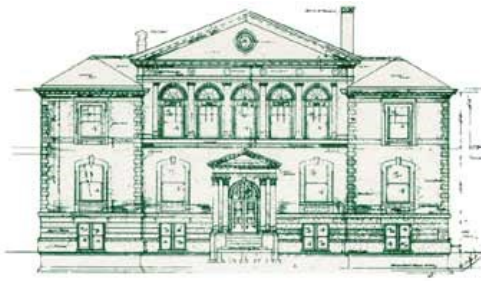
# BUDGET MESSAGE





KATIE SCHALLER-WARD  
Assistant City Manager/  
Chief Financial Officer

ERIN HULSEY  
Human Resources Director



ERIN BALLOU, CMA, CPFO  
Assistant Chief Financial Officer

SEAN WEEKS, CPFO  
Assistant Chief Financial Officer

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

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

### 2024/2025 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 16, 2024

The City Manager's Fiscal Year 2024/2025 Budget Recommendation that follows is intended to reflect the numerous budget priorities that align with the City's Board of Commissioners 2022-2032 Strategic Plan. As FY2024 comes to a close, preparations must also be made for the upcoming fiscal year. The City Manager's proposed budget is a team effort by the Budget Team, Department Heads, Division Managers, and dedicated employees of the City. This budget provides a broad perspective of and also addresses the various needs, challenges, and opportunities on the horizon.

The adopted 2022-2032 Strategic Plan provides a framework to formulate budget priorities to address the **Pillars for Growth, Management, and Implementation: Efficient Governance, Downtown Development, Riverfront and Greenways Development, Housing Development, City Employee Workforce Development, Transportation, and Strong Neighborhoods**. Progress has been made, as presented in recent Board of Commissioners Strategic Goal Planning sessions, toward numerous action items listed in the Strategic Plan since its adoption in 2022. More information on specific accomplishments can be found in the Strategic Plan Matrix on pages 19-23.

#### EFFICIENT GOVERNANCE

For many years, the City has been blessed with economic vitality, population growth, and a desirable quality of life. City staff have constructed balanced and fiscally responsible budgets in the past that focus on the containment of operating expenses and maximization of revenue collections. The result has been a return on taxpayer dollars through top quality public safety, public infrastructure, parks, and other amenities and services that have become the standard for residents of Bowling Green. The FY2025 budget reflects financial strategies to maintain these high standards not only for the upcoming year, but for many years in the future.

The proposed FY2025 budget represents a balanced General Fund budget without the use of reserves, also known as fund balance. The 25% minimum fund balance in the General Fund will remain intact, but other funds do contain budgeted appropriations requiring the use of prior year reserve balances. These balances in the capital project funds are a result of management’s continued practice of pre-funding for future projects when feasible through budget amendments approved by the Board of Commissioners. As always, the General Fund budget includes recommendations to honor long-term commitments on debt service, mandatory employer contributions to the Kentucky Public Pensions Authority (KPPA), and additional positions in departments necessary to meet increasing service demands.

## All Funds

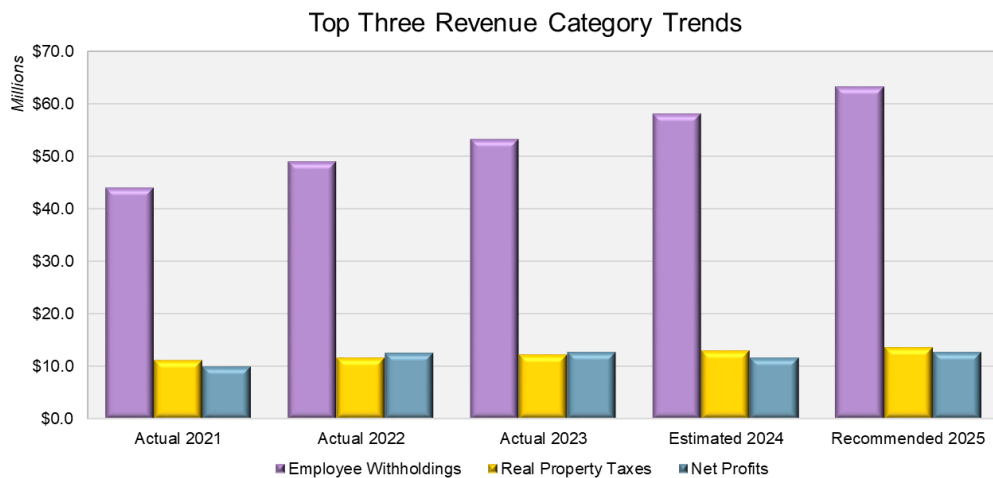
The proposed Fiscal Year 2025 revenue budget for all funds totals **\$173.5 million** and the expenditure budget for all funds totals approximately **\$176.4 million**. The revenue budget reflects an increase of **11.7%** and the expenditure budget increased by **12.4%** compared to the FY2024 adopted budget.

- Reserves will continue to be used in select funds to complete prioritized capital projects.
- The proposed operating budget, excluding capital project expenditures, in all funds is up **9.0%** (\$144.7 million) compared to the FY2024 adopted operating budget.
- More information is found in **Appendix A** and in Departmental Summaries, **Appendix G**.

## General Fund

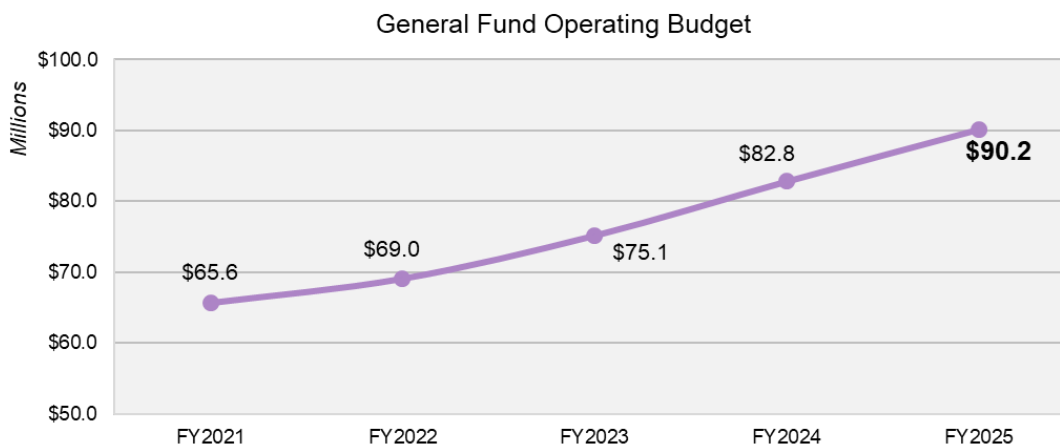
The proposed FY2025 General Fund revenue and expenditure budgets total **\$107.3 million** and reflect an increase of **11.6%** compared to the FY2024 adopted budget while also maintaining a balanced budget.

- The most significant budgetary revenue changes impact employee withholding fees with an increase of 13.8% and net profits with an increase of 8.9% over last year.
- The top three revenues contributing over 84.3% of the budget are employee withholdings at 59.6% of budget, property taxes (real estate only) at 12.8%, and net profits at 11.9%.



## BUDGET MESSAGE, *continued*

- The FY2025 operating budget is approximately **\$90.2 million**, excluding capital project expenditures, which is 8.9% or \$7.4 million more compared to FY2024.
- A complete summary of these facts is found in **Appendix B**.



### Fund Balance

The City maintains a minimum reserve fund balance policy in the General Fund based on 25% of budgeted General Fund revenues. The City began FY2024 with \$24.0 million set aside as the minimum reserve in the General Fund of the \$40.4 million fund balance. The reserves are accounted for as committed fund balance.

- For FY2025, the 25% will equate to reserves of approximately **\$26.8 million**.
- The City's reserves help counteract potential volatility of revenue sources that can be adversely affected by downturns in the economy.
- The reserve balance provides a strong financial position to maintain the City's credit rating of Aa1 from Moody's and AA from Standard & Poor's.

### DOWNTOWN DEVELOPMENT

The Entertainment Destination Center (EDC) has been in place for two years and is running smoothly. The EDC is in effect seven days a week and currently contains 12 restaurants, bars, and other businesses participating, with the possibility of three more to come. Also, the Duncan Hines Days festival is back for the second year with more programming and is planned to be bigger than ever. Other notable items in the FY2025 proposed budget include:

- Continued expenditure of the \$50,000 General Motors grant for downtown items;
- City sponsorship of Duncan Hines Days, along with equal sponsorship from Warren County;
- Partnering with the Bowling Green Area Convention and Visitors Bureau (CVB) on downtown informational digital kiosks; and
- Updating signage for Morris Alley, Capital Alley, and Heritage Trail.

## RIVERFRONT AND GREENWAYS DEVELOPMENT

Last year's budget included funding for Master Plan and Phase I designs for the Riverfront Park by MKSK, the consultant on the project. Completion of those designs is nearing and construction of Phase I is anticipated to begin in the near future. The FY2025 budget contains an additional \$4.0 million to continue future phases of the park development. Discussions with a private development group are also being conducted to identify opportunities to collaborate on development of the larger, surrounding area, which could set downtown Bowling Green apart from other cities in Kentucky. Major milestones that have been accomplished or are in the works include:

- Rehabilitation of the College Street Pedestrian bridge was completed during FY2024;
- Artistic painting and lighting of the bridge to occur during FY2025;
- Phase I construction to begin during FY2025; and
- Increase in Greenways funding to \$1.4 million for FY2025.

## TECHNOLOGY/FIBER-OPTIC INTERNET INFRASTRUCTURE

The private sector has taken the lead on providing the infrastructure for improved high-speed internet service to residential customers without funding from the City, including the option of 1 GB optic fiber in several areas of the City. This is expected to continue over the next several years and enhance the quality of life of many residents.

The City IT Department continues to provide excellent service to the City employees and other affiliated agencies. Some of the FY2025 budget highlights include:

- \$470,000 NetApp replacement for data storage and software management;
- \$38,000 for 911 Pedestal Upgrade;
- \$85,000 for phone handset and copier replacements;
- \$181,000 for equipment and security upgrades and replacements; and,
- Over \$1.3 million investment in software maintenance to provide for more efficient and effective work productivity and network security.

## HOUSING DEVELOPMENT

Housing development and access to safe, attainable housing has continued to be identified as an immediate community need. The 2023 Housing Study was released in late 2023 and projected a deficit of 14,000 housing units in all price ranges over the next five years in the city and county. Although the City cannot build houses or apartments for residents, it can bring developers, rental property owners, financial institutions, community agency leaders, and planning professionals together to address the general housing needs in the City. The FY2025 budget works to do this by:

- Allocating over \$5.5 million for housing assistance and attainable housing programs with non-profit agency partners;
- Providing 750 Housing Choice vouchers to qualified families, including 35 Veterans Affairs Supportive Housing (VASH) and 89 Mainstream vouchers; and
- The continuation of a search for suitable developers of attainable housing using the \$2.0 million of ARPA funding appropriated in a prior budget.

## **CITY EMPLOYEE WORKFORCE DEVELOPMENT**

The City strives to recruit and maintain a workforce that is committed, highly-skilled, talented, and representative of the community being served. With the upcoming budget, the Budget Team and Senior Managers have continued to devise and fund strategies to allow the City to remain competitive in regard to wages and benefits compared to other cities, counties, local government owned utilities, and state agencies. The City will also continue to actively engage in developing leaders, mentoring, fostering professional and personal development, as well as other programs to recruit, retain, and promote employees among the various departments. The continuation of the Leadership Cohort program that started in FY2024 is just one example. The following sections provide more detail on the personnel and benefit related aspects of the FY2025 budget.

### **Wages**

The Department for Local Government (DLG) published cost of living adjustment (COLA) is 3.4% and is based on the increase in the All-Items Consumer Price Index for the twelve (12) months that ended December 31, 2023. The proposed budget includes a 3.4% COLA for all full-time employees at a cost of approximately \$1.7 million.

### **Schedule G – General Employees**

Similar to changes approved in the prior two budget cycles for the Police and Fire pay schedules, a reset to the pay grades in the General Schedule (Schedule G) is being recommended and impacts approximately 255 non-sworn employees. This reset will move the first grade in the General Schedule to a starting full-time wage of \$20 per hour (\$41,600 annual salary). The increase will lessen the significant gaps that have existed between the City's pay schedules and competitors for talented and skilled workers. This must be done now before the City falls any further behind.

City employees hired since 2014 are not eligible to receive a defined benefit pension plan that was once a key benefit of working for a local government. Today's employee retirement plan features a defined contribution plan similar to a 401K without an employer match. Due to this 2014 change in the State retirement plan, the City must be more competitive with wages and benefits. While health benefits remain competitive, wages are significantly behind many other employers in the public and private sector.

The new plan for the General Schedule has been built into the FY2025 personnel budget adding approximately \$2.1 million. It covers divisions such as Dispatch that have struggled to retain full complement the last several years as well as the Parks and Public Works jobs that are the backbone of the workforce providing frontline services. The new plan is affordable, sustainable, and will go a long way in helping to retain the talented and skilled workers that are at risk to be lost to other employers in the city.

### **Schedules F and P – Fire and Police Sworn Employees**

The Board of Commissioners approved adjustments to these two schedules during the FY2023 and FY2024 budgets. As approved in the last two budget cycles for Schedules F and P, FY2025 will include a 3.4% COLA, plus step raises for employees meeting eligibility criteria. The starting pay for each grade will be adjusted by the 3.4% COLA effective July 1, 2024.

## **Schedule D – Department Heads**

For many years, to avoid compression between Department Heads (Schedule D) and the employees being supervised (Schedules G, F, and P), the City has maintained a compensation gap of approximately \$20,000 between the last grade of Schedule G and the first grade of Schedule D. In order to maintain the appropriate distance with the adjustments made throughout Schedule G, the first grade in Schedule D will be adjusted to a starting pay of \$130,000. For purposes of due diligence, other local government and quasi-governmental utility company senior manager salaries were researched. It was found that the recommended change still places the City below the others, but within a manageable range if the option of hiring at 10% above minimum is considered as needed.

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

Seasonal and part-time employees are the heart of all Parks and Recreation programs. Without these staff, the Parks and Recreation Department would be unable to host summer camps, after school programs, athletic programs, or properly maintain the numerous parks, facilities and golf courses during the summer months. The part-time pay classification schedule will be adjusted by a COLA ranging from \$0.40 to \$0.50 per hour and all returning part-time employees will receive a \$0.25 step increase.

## **Position Additions/Changes**

The FY2025 budget recommends the addition of 15 new full-time and a net increase of 21 part-time positions at a total first-year cost of approximately \$2 million, including fringe, hiring costs, uniforms, equipment, training, etc. Seven job reclassifications are also being recommended for the Public Works Department at a cost of \$55,900. More details on those requests are below:

- 15 New FT Positions
  - 1 – Finance
  - 1 – Human Resources & Risk Management
  - 1 – Public Works
  - 3 – Parks & Recreation
  - 1 – Neighborhood & Community Services
  - 6 – Police
  - 2 – Fire
- 12 firefighter positions are being considered with the application of SAFER grant funding to meet the requirements of NFPA 1710 (4/crew). If received, this grant would cover 100% of wages, fringe, and benefits at an approximate cost of \$1.2 million in the first year.
- The cost for all personnel changes is approximately \$6.4 million.
- The full-time complement will be adjusted to 560 and the part-time complement will be 312 with all proposed changes listed in **Appendix D**.

## **Employee Health Benefits**

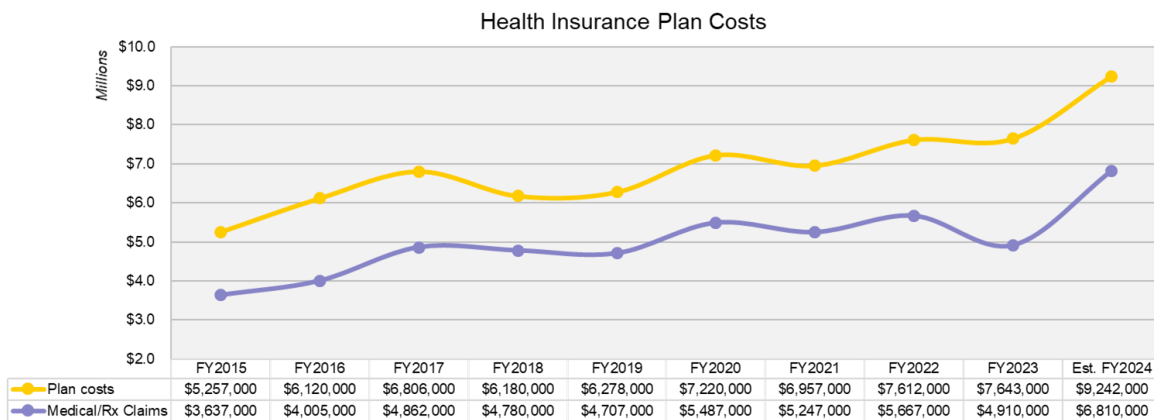
The City's healthcare plan has experienced an unusual increase in medical claims during FY2024. The number of claims has been steady year over year, but the severity of claims and the number of "shock" claims over \$50,000 have dramatically risen.

# BUDGET MESSAGE, *continued*

The City is continuing to use alternative funding methods for specialty prescriptions, but the manufacturer assistance programs that have been successfully utilized in the past are now infrequently available to a plan like the City's, which has a safety net. Therefore, more prescription costs are reverting back to the City's plan or are funded 100% through international pharmacies, which has resulted in prescription costs rising 40% year over year. This trend is expected to continue into FY2025.

### Premium Recommendations:

- Increase premiums for medical to both the employer and the employee effective July 1;
- No increases for vision and dental premiums as adjustments were recently made on January 1, 2024; and
- Consider changes to the plan for January 1, 2025, by removing the PPO plan and adding a wellness program.



### Retirement

During the 2018 Kentucky General Assembly Session, House Bill (HB) 362 was enacted to provide for the phase-in of proposed CERS rate hikes to be capped at no more than a 12% annual increase over the prior fiscal year for up to a 10-year period. FY2023 is anticipated to have been the final year hazardous rates increased by nearly 12%, while non-hazardous retirement rates leveled out. The FY2025 budget for retirement reflects the following:

- Decrease in CERS rates by 11.6% for hazardous-duty employees from 43.69% to 38.61%; and
- Decrease in CERS rates for non-hazardous employees by 15.6% from 23.34% to 19.71%.

### TRANSPORTATION

The Transportation pillar of the Strategic Plan seeks to lessen traffic congestion, which is the most frequent complaint from stakeholder groups. The City works closely with the City/County Planning Commission, BG-WC Metropolitan Planning Organization (MPO), and KYTC Department of Highways District 3 Office, to improve vehicular, pedestrian, and other micro forms of transportation in the area. The FY2025 budget contains appropriations that focus on easing traffic congestion through upgrades to City streets and intersections including, but not limited to:

- \$750,000 to complete the Greenhill Street extension, which will provide the Whispering Hills neighborhood another access point to Veterans Memorial Boulevard;

# BUDGET MESSAGE, *continued*

- \$80,000 to provide full funding for the City’s portion of the estimated construction for the Bluegrass Farms Boulevard extension; and,
- \$2.0 million for annual overlay appropriation split between the General Fund and Liquid Fuel Tax Fund.

## STRONG NEIGHBORHOODS

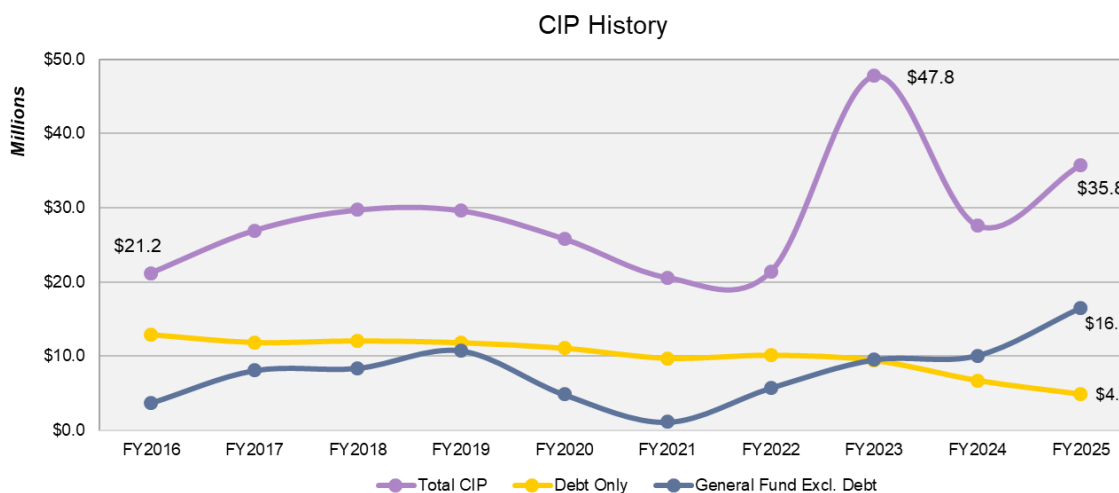
Strong, vibrant, and resilient neighborhoods that provide a sense of place and belonging are the foundation of community development and are critical to resident’s quality of life. Neighborhoods also contribute to the diversity, growth, and long-term sustainability of a city. The FY2025 budget supports the Strong Neighborhoods pillar of the Strategic Plan through the following appropriations:

- \$560,000 of anticipated Community Development Block Grant (CDBG) funding;
- \$200,000 from the General Fund for the Neighborhood Improvement Program;
- \$700,000 for playground upgrades at two park locations;
- \$2.0 million for two artificial turf soccer fields at Lovers Lane to provide year-round play;
- \$60,000 for flexible neighborhood improvement grants; and,
- \$1.1 million for code compliance and animal protection services across the 42.6 square miles of the City.

## OTHER CAPITAL PROJECTS INCLUDED IN THE FY2025 PROPOSED BUDGET

Incorporated into the FY2025 budget proposal are several other significant projects and programs that include:

- Nearly \$3.0 million to furnish and equip the new Public Safety Training Center;
- \$1.5 million for city-wide storm sewer rehabilitation;
- Almost \$3.5 million for vehicle and equipment replacements and purchases for Police, Public Works, Parks and NCS; and
- \$2.5 million for advanced order of two fire apparatuses (one for future Station 9).





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

### AGENCY APPROPRIATIONS

A total of just over \$1.2 million is being allocated for eligible agencies and another \$2,917 for the City's United Way contribution, which is based on a dollar-for-dollar match of employee pledges that did not receive any other City benefits. The FY2025 budget for these eligible agencies accounts for 1.2% of the General Fund budget expenses. A summary of the changes are:

- Agencies requesting the same funding as the prior fiscal year will receive that amount;
- Agencies requesting more than the FY2024 adopted amounts will be held to a maximum increase of 3.4%, except for Operation Pride in order to cover the cost for mowing and maintenance contracts within the city limits; and,
- Other agency support totals \$285,000.
- A complete list of the agencies is contained in **Appendix F**.

### FINAL THOUGHTS

The FY2025 budget is crafted to set the course for Bowling Green's continued growth into the next several years. With the City's 2022-2032 Strategic Plan established as the roadmap, the proposed budget intends to provide the necessary resources in order to provide the highest level of service that residents expect and deserve. The Strategic Plan is a living document with the Pillars for Growth, Management, and Implementation being moving targets as progress is made through the corresponding agenda items. Priorities may change, as well as the financial situation, but the Budget Team believes the FY2025 budget will serve the City well and be the solid financial ground for the upcoming fiscal year.

You have heard it said that "it's all about people," which really has a double meaning. First, it's all about the people or residents who are being served. At the same time, it is also about the people or employees on the team working hard to serve the residents of the community. Both must be taken care of and provided for or the mission will be a major failure. The City's organization of 10 departments and 560 full-time employees is and will always be a service organization, which requires an abundance of human capital to accomplish the mission of serving 75,000+ residents spread over a 42 square mile area. This budget reflects that important investment back into the human capital in order to compete in today's tight labor market and continue attracting and retaining top talent that comprise the incredible team that is in place at the City. If we don't invest in our people, someone else will!

FY2025 will be the first fiscal year that will reflect the full impact of the recaptured 0.15% change in the occupational tax rate. The 2.0% occupational tax rate was reclaimed from 20 years ago and is anticipated to provide the City with greater longevity and flexibility to address the challenges on the horizon. A growing population, expanding public safety needs, addressing aging infrastructure, and improving transportation are only a few of the challenges; however, the City is now better equipped and poised to address the demands that go hand in hand with being the fastest growing community in Kentucky.

Many thanks to the Budget Team, Senior Management, departmental budget representatives, and the devoted City employees for their assistance and contributions to the budget process. As always, it is a great team effort across the entire organization, and our team of dedicated City employees remains committed to being – "Community Led, Service Driven, and Powered by Growth."

## BUDGET MESSAGE ADDENDUM

The Budget Team filmed a presentation of the budget recommendation and the video was released to the Board of Commissioners on May 20, 2024. The video presentation was then released to the public on May 24, 2024 along with a copy of the “Budget in Brief”. The Board was able to submit questions to the City Manager prior to consideration of the first reading of the Budget Ordinance. However, no questions were received.

First reading of the FY2025 Annual Operating Budget was considered by the Board at its June 4<sup>th</sup> regular meeting. With no changes proposed, Ordinance No. BG2024-12 was adopted following second reading by the Board at the June 18<sup>th</sup> regular meeting.

# SELECTED FINANCIAL POLICIES



# SELECTED FINANCIAL POLICIES

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

## **BUDGET MANAGEMENT**

*For Fiscal Year 2025, the City's budget is in compliance with the below policy statements.*

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

## **DEBT AND DEBT SERVICE**

*For Fiscal Year 2025, the City's debt management and debt service is in compliance with the below policy statements.*

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

# SELECTED FINANCIAL POLICIES, *continued*

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

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

## **INVESTMENTS**

*For Fiscal Year 2025, the City's investment practices are in compliance with the below policy statements.*

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

## SELECTED FINANCIAL POLICIES, continued

### *Investments, continued*

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

## SELECTED FINANCIAL POLICIES, *continued*

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

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



## SELECTED FINANCIAL POLICIES, *continued*

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

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

### **FUND BALANCE**

*For Fiscal Year 2025 the City's fund balance accounting is in compliance with the below policy statements.*

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

### **CAPITAL ASSETS**

*For Fiscal Year 2025, the City's capital asset program is in compliance with the below policy statements.*

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

## SELECTED FINANCIAL POLICIES, *continued*

### **Capital Assets, continued**

4. Public domain infrastructure assets consisting of certain improvements other than buildings and including such items as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems shall be included in the City's records according to the Governmental Accounting Standards Board (GASB), Statement 34.
5. Assets of any City Enterprise Fund shall be maintained and accounted for separately within the Enterprise Fund. All general capital assets will be tracked in the General Government Asset Fund.
6. Assets with a life expectancy of two (2) years or more shall have the following capitalization thresholds and be recorded as assets by the Accounting Division (*effective July 1, 2022*):
  - A. Equipment with a value of \$7,500 or more,
  - B. Intangible software assets with a value of \$7,500 or more,
  - C. Land, buildings and improvements with a value of \$25,000, and
  - D. Infrastructure, including streets, sidewalks, and storm drainage, with a value of \$50,000 or more per project.
7. No item or property belonging to the City shall be disposed of by any department unless the following steps are taken:
  - A. The department shall submit a request for disposal of the item or property to the Procurement Manager. The request shall include a complete description of the item or property, the asset tag number (if applicable), condition and location of the item, the reason for the disposal of the item or property, and recommended method of disposal.
  - B. All items or property determined to be surplus may only be disposed of in one (1) of the following manners:
    1. Transferred to another governmental agency with or without compensation, by written request from the Department Head and approved by the Procurement Manager and City Manager.
    2. Sold at public auction.
    3. Sold by sealed bid in accordance with KRS 45A.365.
    4. If no bids are received, the item or property may be disposed of as deemed appropriate by the department in which the item or property is located and the Procurement Manager.
8. Surplus/obsolete items will be made available to City departments to utilize if needed. If the item is utilized, the Procurement Manager will notify the appropriate staff in the Finance Department to transfer accountability for the asset to the new department within the financial software. If the item is not utilized, the Procurement Manager will prepare the item for auction.
9. Function of government classifications shall be based upon the department responsible for the maintenance and safekeeping of each asset.
10. Controlled assets are defined as those assets with a life of two (2) years or more and a value less than \$7,500 and as having special legal, safety, and/or heightened risk of theft characteristics that require them to be tracked; such as handguns, items acquired through grant contracts, and electronic equipment. Departments may track such assets within the City's financial software or manually outside the system.
11. Intangible right-to-use assets are those assets leased by the City, where the City is the lessee, meeting the requirements set forth in the Governmental Accounting Standards Board (GASB), Statement Number 87 Leases and/or Statement Number 96 Subscription Based IT Arrangements. The capitalization threshold for intangible right-to-use assets is \$25,000 or greater in future lease payments through the lease term. Assets with remaining lease payments below the threshold shall be expensed as payments are made. The threshold should only be applied once upon entering into a lease agreement as defined by GASB Statement 87 and/or 96.

# BUDGETED FUND STRUCTURE

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

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

## Fund Descriptions (all appropriated in budget):

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

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

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

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

- The major fund for ITA Debt Service tracks revenues and expenditures related to those debt issuances.

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

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

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

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



# BUDGET PROCESS & TIMELINE



# BUDGET PROCESS

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

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

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

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

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

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



# BUDGET TIMELINE

## January

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

## February

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

## March

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

## April

- Agency budget requests due
- Budget Team deliberation ends

## May

- Preparation of Budget Document and presentation materials
- Budget recommendation presented to Board of Commissioners and public

## June

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



# MAJOR REVENUE SOURCES



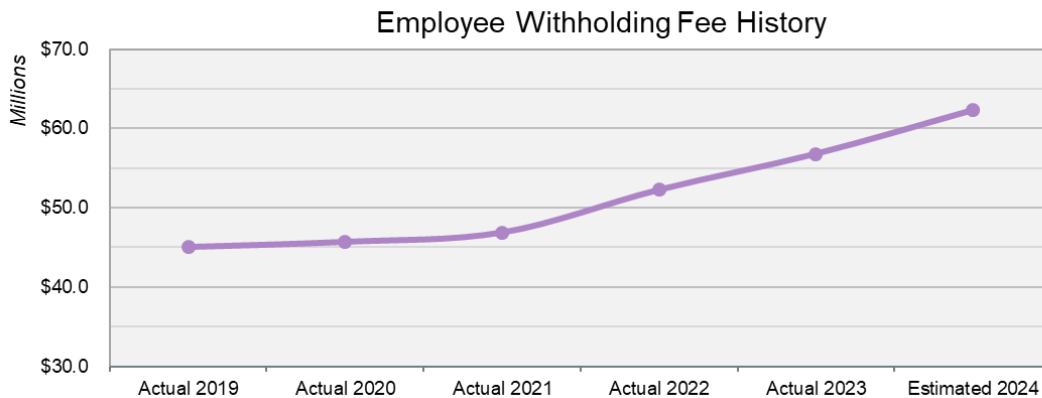
# MAJOR REVENUE SOURCES ALL FUNDS

**Occupational fees** are the City’s largest and most important revenue sources and are budgeted to total \$81,288,500 in FY2025. Occupational fees include net profit fees, employee withholding fees, business registrations, and transient fees. The fees are collected by the City and posted in the General Fund and four special revenue funds. On average, about 82.0% of occupational fees are collected within 45 days of the due date.

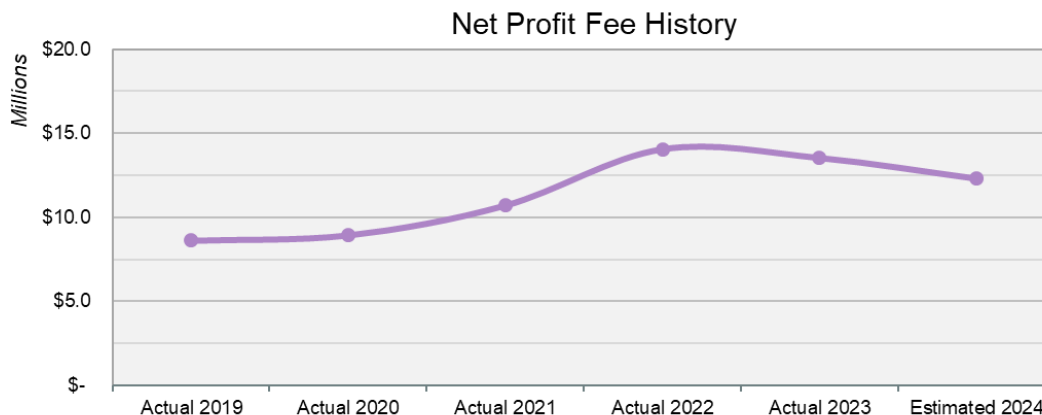
The most recent revenue budgets for fiscal years 2023 and 2024 were crafted using a method aimed at reducing the variance between budgeted figures and actual collections, this was again utilized for FY2025 to forecast the four largest revenue drivers for the City. The analysis, designed and implemented during the COVID-19 era, compares aggregated collection totals across various business sectors and allows for real time review of actual revenues to ensure projections remain on track throughout the fiscal year. The revenue analysis also accounts for growth arising from newly announced business developments and expansions along with increased wages for most sectors. Through the first nine months of FY2024, actual collections of wage withholding fees, the City’s largest revenue source, report a budget variance of only plus or minus 0.1% using this budget method.

An increase in the tax rate from 1.85% to the previous level of 2.0% was approved by the City’s Board of Commissioners in May of 2023 with an effective date of January 1, 2024. A full year of collections at the new 2.0% rate for both employee wage withholdings and net profits are included in the FY2025 budget.

- **Employee withholding fees** are withheld from employee gross wages earned within the city limits at the rate of 2.0% starting January 1, 2024, previously at 1.85%. Withholding fees are remitted to the City by local businesses on a monthly or quarterly basis. This revenue source is estimated to generate approximately \$62,283,000 for FY2024, which includes six months at the new 2.0% rate.



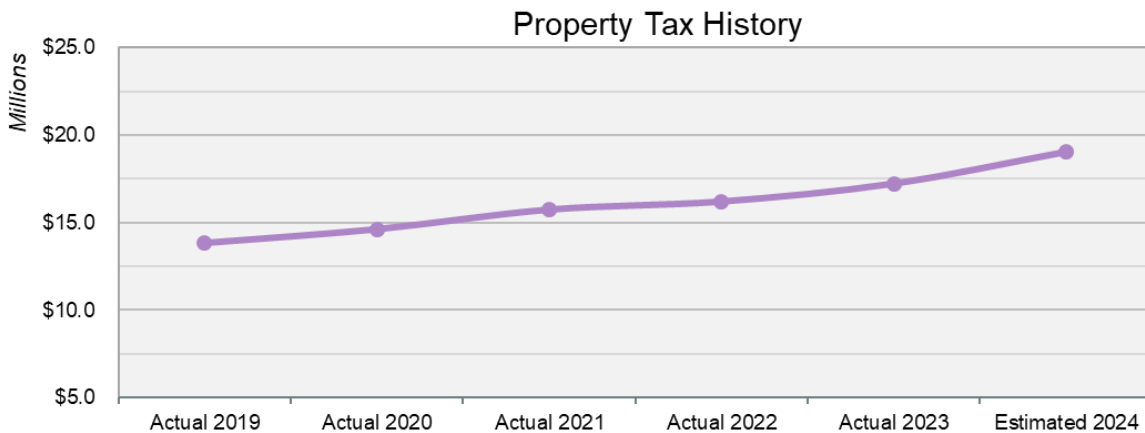
- **Net profit fees** are assessed to local businesses as 1.85% of the net income earned within the city limits of Bowling Green until January 1, 2024, when the rate increases to 2.0%. The net profit fees are filed with the City annually based on each business’ normal tax year with a typical due date of April 15. Roughly \$12,290,500 is expected to be collected for the fiscal year ending June 30, 2024, all at the 1.85% rate.



# MAJOR REVENUE SOURCES ALL FUNDS, *continued*

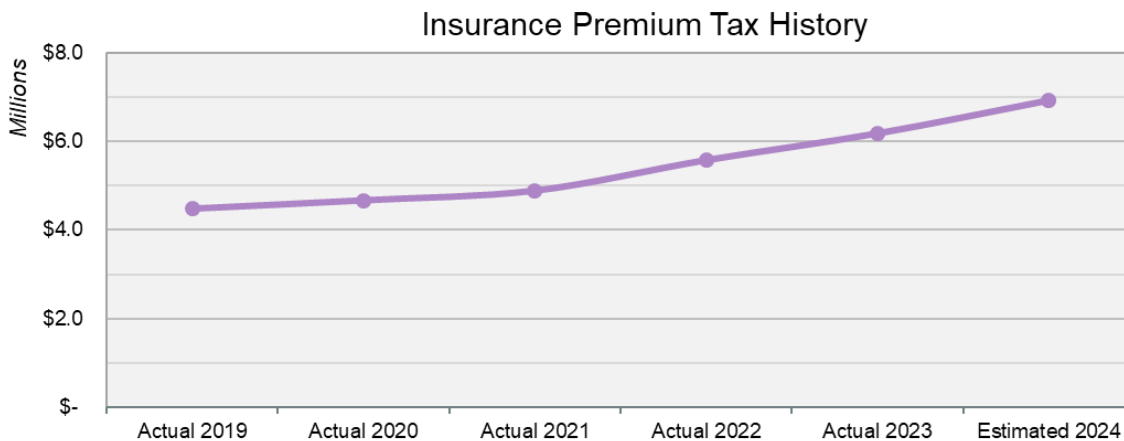
**Taxes** are the City's second largest source of revenue and are budgeted to total nearly \$29,424,000 during FY2025. Taxes are comprised of property taxes, insurance premium taxes and franchise taxes. Transient room taxes are also included and represent 1% of the total room rental fee generated within the city limits.

- Property taxes** include payments for real and personal property taxes, motor vehicle and boat taxes, franchise taxes, and payments in-lieu-of taxes. Real property taxes are based on the current property assessment at the rate of \$0.205 per \$100 and tangible personal property is taxed at \$0.260 per \$100. The taxes are collected by the City and posted in the General Fund, Parks Development Fund, Job Development Incentive Fund, ITA Expansion Fund and the ITA Debt Service Fund. Property taxes are expected to generate approximately \$19,038,500 for the fiscal year ending June 30, 2024. Approximately 97.8% of property taxes are expected to be collected within six months of the due date during FY2024. The property tax budget is based on the tax roll provided to the City by the Warren County Property Valuation Administrator (PVA).



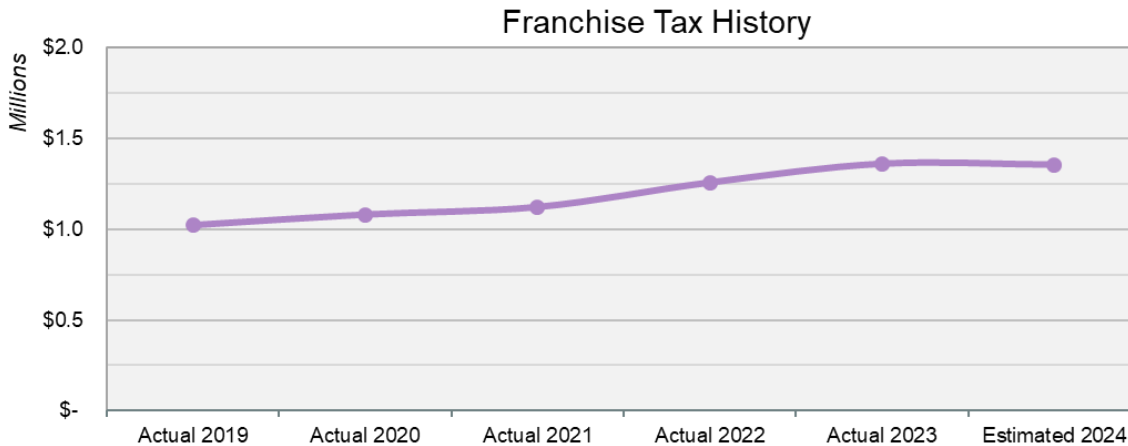
- Insurance premium taxes** are collected by insurance companies on insurance policies held inside the city limits and remitted to the City on a quarterly basis. The current rates are 7% for fire and inland marine insurance, 5.5% on multi-line policies, and 2% on casualty, liability, vehicle, health and life insurance. Insurance premium taxes are deposited into the General Fund and the Fire Improvement Fund. For FY2024, these revenues are projected to produce \$6,933,000.

The insurance premium tax budget development was updated in FY2023 and has been utilized since to mirror the approach used for the occupational fees, which includes growth matching the strong local economy.

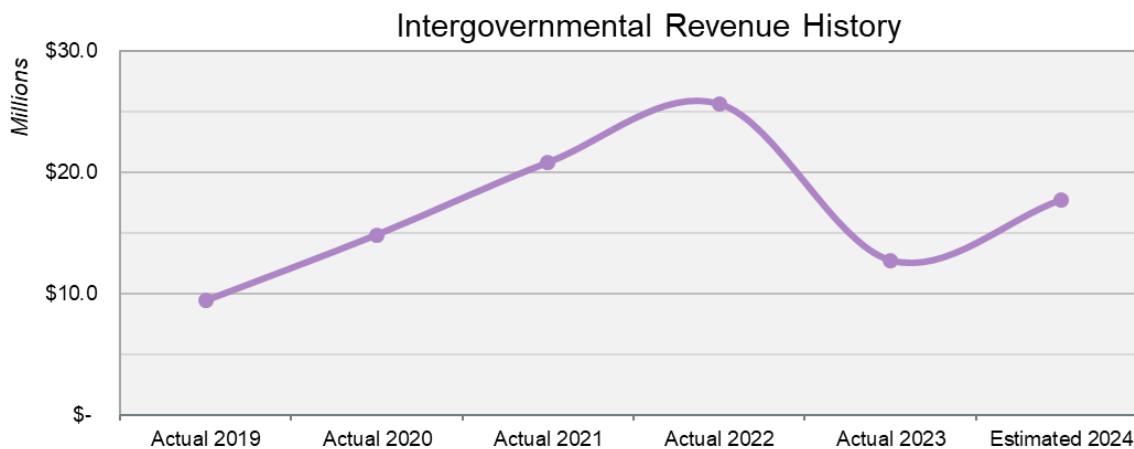


# MAJOR REVENUE SOURCES ALL FUNDS, *continued*

- Franchise Taxes** are collected from telecommunication, banking, and natural gas companies and are deposited into the General Fund and Liquid Fuel Tax Fund. The budget for franchise fees is determined by contracts held with each industry. This revenue source is expected to produce approximately \$1,354,000 during FY2024.

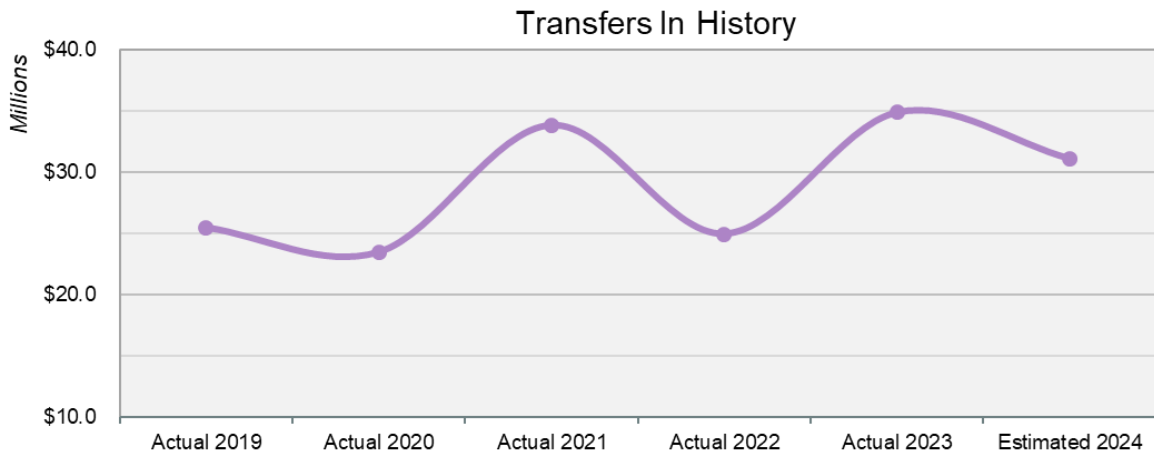


**Intergovernmental** revenue includes grant proceeds received from federal, state and local governmental entities. This source of revenue can be deposited into any City fund, but is primarily accounted for in special revenue funds. The intergovernmental budget is determined by estimating grant proceeds based on past awards and current pending awards. This source of revenue can have significant changes from year to year. The large increase for FY2021 and FY2022 was the result of an influx of collections related to COVID-19, the American Rescue Plan Act, and tornado recovery funds. FY2024 includes the City’s on-going grant programs along with new funding for parks and infrastructure rehabilitation, mental health support, and small business incubator startup funds. The FY2024 revenue collections for this category are expected to total \$17,715,000.



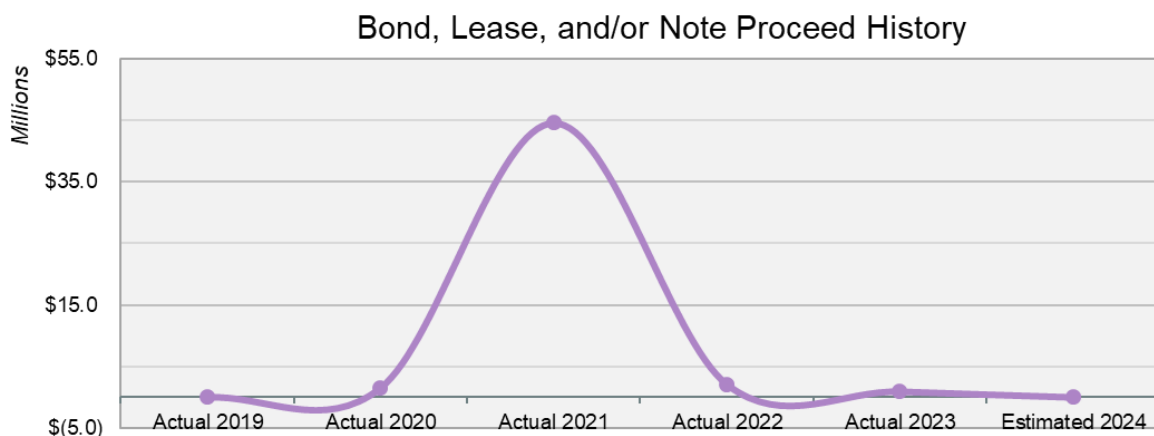
# MAJOR REVENUE SOURCES ALL FUNDS, *continued*

**Transfers In** revenue includes monies from City funds that are moved to other City funds and are budgeted to total just over \$28,118,000 in FY2025. For example, the General Fund provides funding to several capital project funds in the form of ‘transfers in’ revenue. The budget for transfers in revenue is determined annually based on the capital improvement plan and current financial needs. The estimated revenue total for this category during FY2024 is \$31,070,000. The FY2021 transfers in revenue collected in the General Fund increased compared to prior years, which resulted from stronger than anticipated revenues due to a rebounding economy.

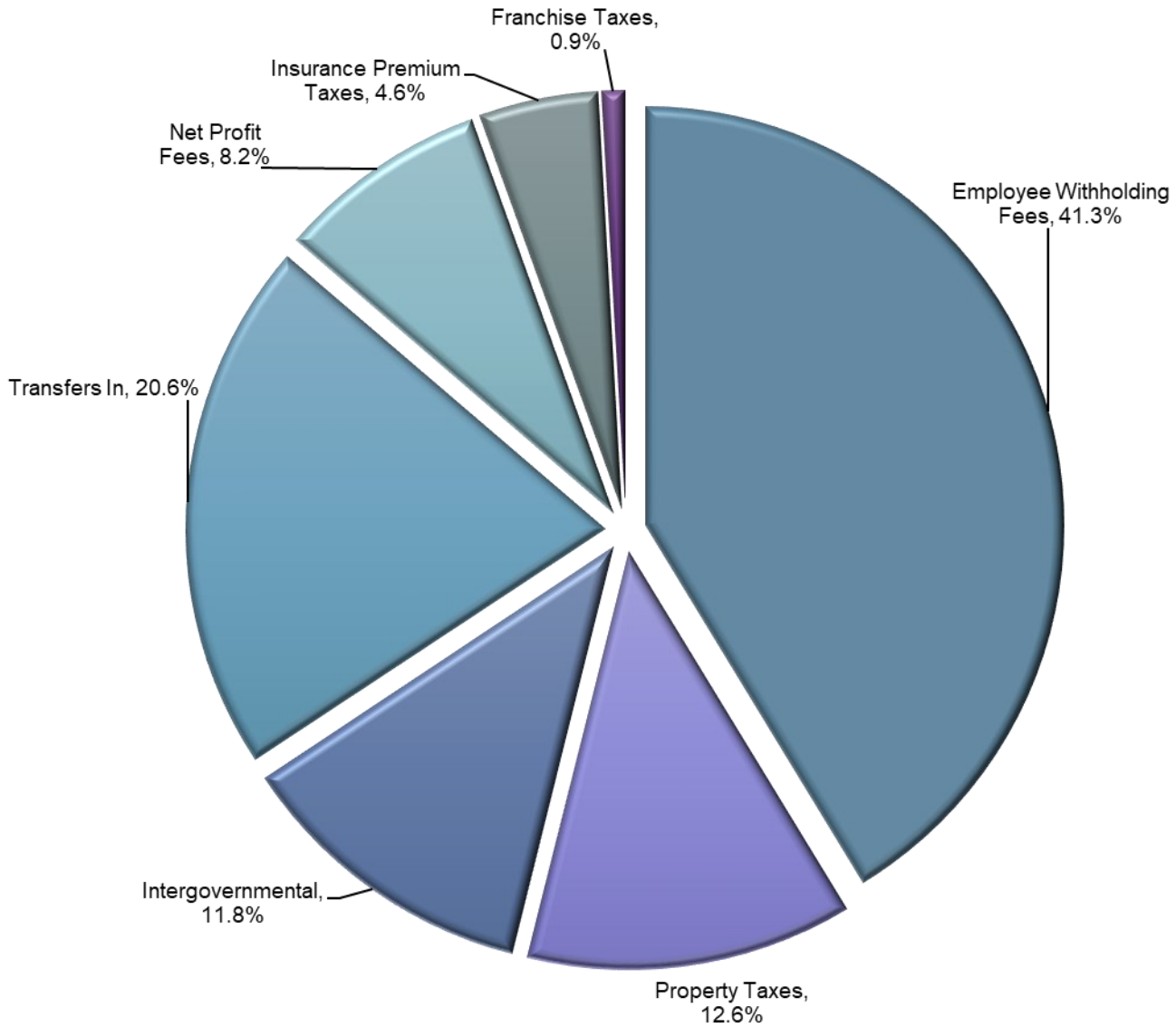


**Bond, Note, Lease Proceeds** are an intermittent source of revenue utilized for the purchase of capital equipment, such as fire apparatus, or to finance large capital projects. The FY2025 budget includes \$2,506,000 in note proceeds to purchase two fire apparatus.

This revenue source generated approximately \$925,105 during FY2023 to facilitate the purchase of one new fire apparatus. During FY2021, over \$43,000,000 was financed with general obligation bond proceeds to fund the expansion of the Kentucky Transpark.



# MAJOR REVENUE SOURCES ALL FUNDS, *Estimated FY2024*



Estimated FY2024 Selected Revenue Collections		
Employee Withholding Fees	\$ 62,283,000	41.3%
Property Taxes	19,038,500	12.6%
Intergovernmental	17,715,000	11.8%
Transfers In	31,069,065	20.6%
Net Profit Fees	12,290,500	8.2%
Insurance Premium Taxes	6,933,000	4.6%
Franchise Taxes	1,354,000	0.9%
<b>Total</b>	<b>\$150,683,065</b>	<b>100.0%</b>





# APPENDIX A

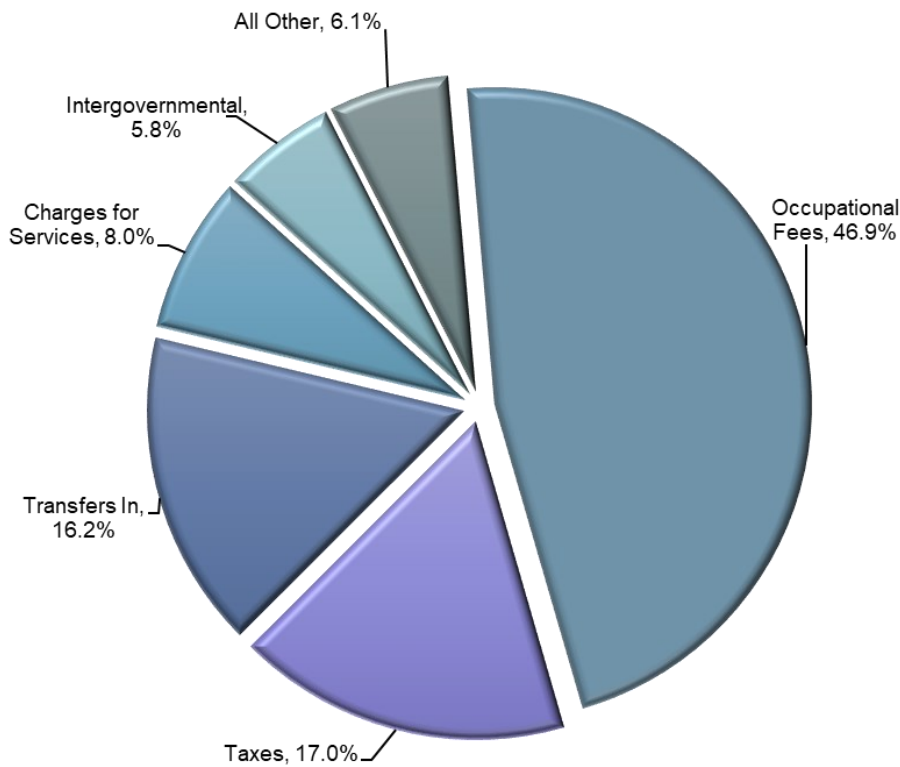
## ALL FUNDS



# ANNUAL OPERATING BUDGET ALL FUNDS AND CATEGORIES

	Governmental Funds				Proprietary Funds		Fiduciary/ Permanent Funds	All Funds Total
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Internal Service	Trust Funds	
<b>Beginning Fund Balances</b>	\$ 40,428,007	\$ 35,637,503	\$ 47,882,123	\$ 29,386,158	\$ 16,498,387	\$ 8,394,422	\$ 6,391,192	\$ 184,617,792
<b>Revenues</b>								
Taxes	\$ 23,242,150	\$ 5,395,000	\$ 0	\$ 0	\$ 787,000	\$ 0	\$ 0	\$ 29,424,150
Occupational Fees	76,661,000	4,627,500	0	0	0	0	0	81,288,500
License & Permits	1,650,000	0	0	0	0	0	0	1,650,000
Intergovernmental	0	10,127,470	0	0	0	0	0	10,127,470
Fees	604,600	180,750	0	0	0	0	0	785,350
Charges for Services	292,200	0	0	0	0	13,651,879	15,420	13,959,499
Parks & Recreation	2,556,003	0	0	0	0	0	0	2,556,003
Miscellaneous	864,047	853,631	386,500	54,250	331,200	234,350	412,000	3,135,978
<b>Total Revenues</b>	<b>105,870,000</b>	<b>21,184,351</b>	<b>386,500</b>	<b>54,250</b>	<b>1,118,200</b>	<b>13,886,229</b>	<b>427,420</b>	<b>142,926,950</b>
<b>Other Financing Sources</b>								
Note Proceeds	0	0	2,506,000	0	0	0	0	2,506,000
Transfers In	1,426,000	2,603,558	14,611,359	4,881,000	100,000	4,495,815	0	28,117,732
<b>Total Financing Sources</b>	<b>1,426,000</b>	<b>2,603,558</b>	<b>17,117,359</b>	<b>4,881,000</b>	<b>100,000</b>	<b>4,495,815</b>	<b>0</b>	<b>30,623,732</b>
<b>Total Available Resources</b>	<b>\$ 107,296,000</b>	<b>\$ 23,787,909</b>	<b>\$ 17,503,859</b>	<b>\$ 4,935,250</b>	<b>\$ 1,218,200</b>	<b>\$ 18,382,044</b>	<b>\$ 427,420</b>	<b>\$ 173,550,682</b>
<b>Expenditures</b>								
General Government	10,476,339	0	2,804,860	0	0	12,059,278	0	25,340,477
Public Safety	47,030,752	4,090,961	5,849,415	0	0	0	766,000	57,737,128
Public Works	8,206,609	3,773,825	5,531,000	0	0	5,788,975	0	23,300,409
Parks & Recreation	13,449,261	0	8,248,270	0	0	0	0	21,697,531
Neighborhood & Community Services	3,380,065	6,639,674	100,000	0	0	0	0	10,119,739
Agency Services	1,309,522	0	0	0	0	0	0	1,309,522
Debt Service	0	0	0	4,918,500	0	0	0	4,918,500
Intergovernmental	2,025,000	0	0	0	710,525	0	0	2,735,525
Contingency	1,085,000	0	0	0	0	0	0	1,085,000
<b>Total Expenditures</b>	<b>86,962,548</b>	<b>14,504,460</b>	<b>22,533,545</b>	<b>4,918,500</b>	<b>710,525</b>	<b>17,848,253</b>	<b>766,000</b>	<b>148,243,831</b>
<b>Other Financing Uses</b>								
Transfers Out	20,333,452	7,634,280	0	0	0	150,000	0	28,117,732
<b>Total Other Financing Uses</b>	<b>20,333,452</b>	<b>7,634,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>28,117,732</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 107,296,000</b>	<b>\$ 22,138,740</b>	<b>\$ 22,533,545</b>	<b>\$ 4,918,500</b>	<b>\$ 710,525</b>	<b>\$ 17,998,253</b>	<b>\$ 766,000</b>	<b>\$ 176,361,563</b>
<b>Net Increase (Decrease) in Fund Balances</b>	<b>\$ 0</b>	<b>\$ 1,649,169</b>	<b>(\$ 5,029,686)</b>	<b>\$ 16,750</b>	<b>\$ 507,675</b>	<b>\$ 383,791</b>	<b>(\$ 338,580)</b>	<b>(\$ 2,810,881)</b>
<b>Ending Fund Balances</b>	<b>\$ 40,428,007</b>	<b>\$ 37,286,672</b>	<b>\$ 42,852,437</b>	<b>\$ 29,402,908</b>	<b>\$ 17,006,062</b>	<b>\$ 8,778,213</b>	<b>\$ 6,052,612</b>	<b>\$ 181,806,911</b>

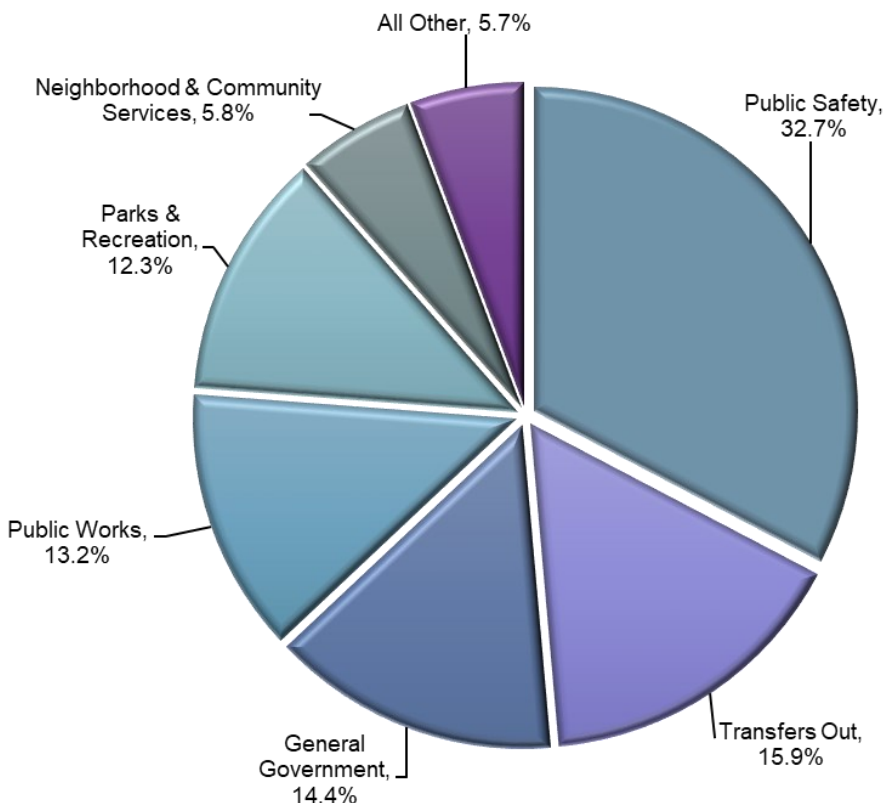
# FY2025 RESOURCES BY TYPE & EXPENDITURES BY FUNCTION



Resources by Type		
Occupational Fees	\$ 81,288,500	46.9%
Taxes	29,424,150	17.0%
Transfers In	28,117,732	16.2%
Charges for Services	13,959,499	8.0%
Intergovernmental	10,127,470	5.8%
All Other*	10,633,331	6.1%
<b>Total</b>	<b>\$ 173,550,682</b>	<b>100.0%</b>

\*All Other includes:

Miscellaneous	\$ 3,135,978
Parks & Recreation	2,556,003
Lease, Note Proceeds	2,506,000
Licenses and Permits	1,650,000
Fees	785,350

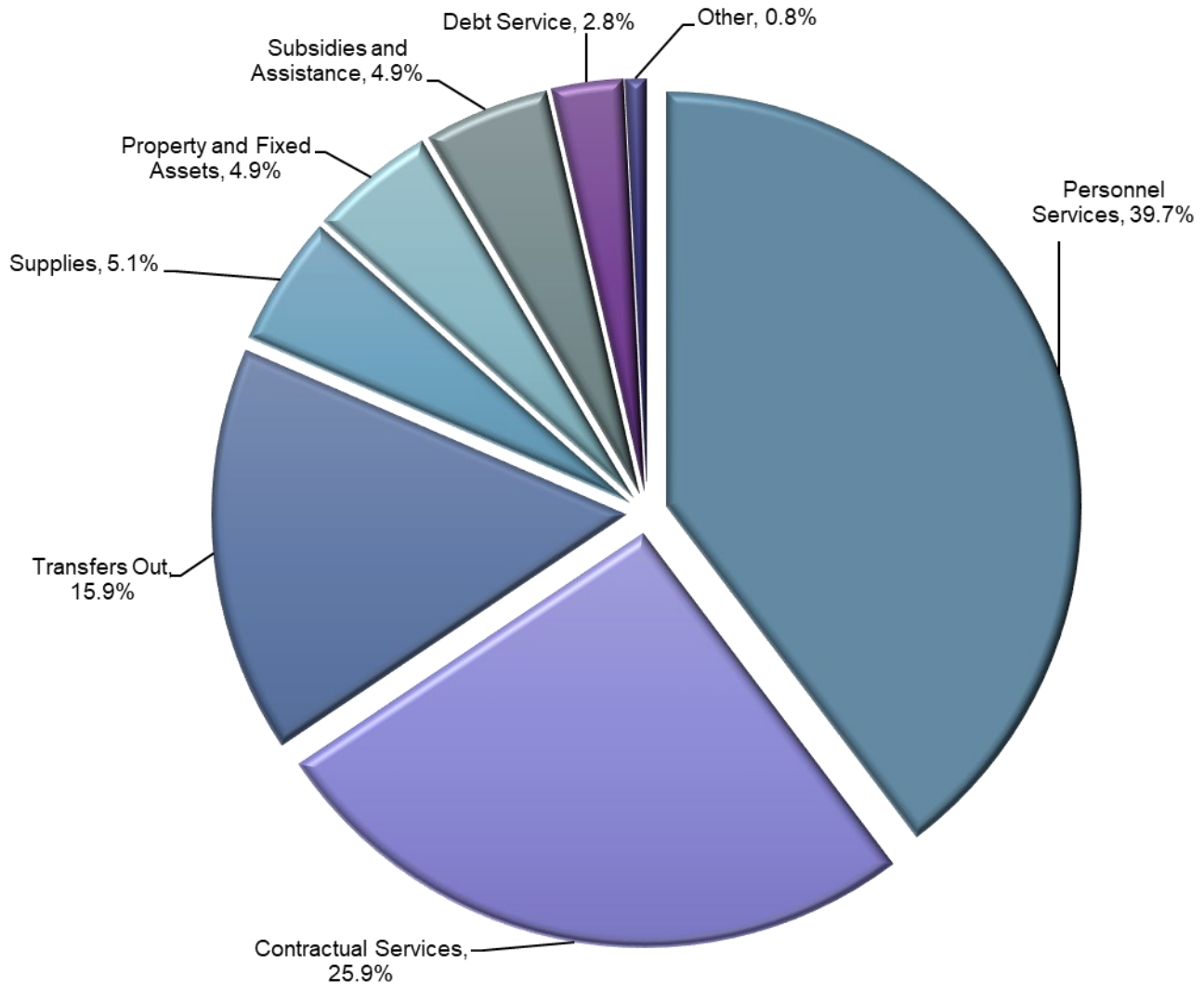


Expenditures by Function		
Public Safety	\$ 57,737,128	32.7%
Transfers Out	28,117,732	15.9%
General Government	25,340,477	14.4%
Public Works	23,300,409	13.2%
Parks & Recreation	21,697,531	12.3%
Neighborhood & Community Services	10,119,739	5.8%
All Other*	10,048,547	5.7%
<b>Total</b>	<b>\$ 176,361,563</b>	<b>100.0%</b>

\*All Other includes:

Debt Service	\$ 4,918,500
Intergovernmental	2,735,525
Agency Services	1,309,522
Contingency	1,085,000

# FY2025 EXPENDITURES BY TYPE



Personnel Services	\$ 70,110,072	39.7%
Contractual Services	45,639,221	25.9%
Transfers Out	28,117,732	15.9%
Supplies	8,967,315	5.1%
Property and Fixed Assets	8,667,135	4.9%
Subsidies and Assistance	8,597,827	4.9%
Debt Service	4,917,000	2.8%
Other	1,345,261	0.8%
<b>Total</b>	<b>\$ 176,361,563</b>	<b>100.0%</b>

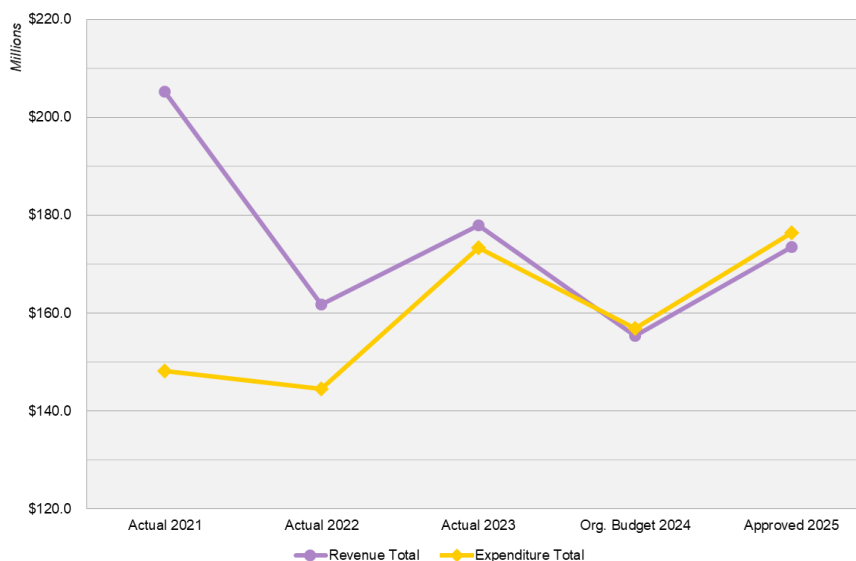
# REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

## ALL FUNDS HISTORY

Fiscal Year	Actual 2021	Actual 2022	Actual 2023	Org. Budget 2024	Adj. Budget 2024	Approved 2025
Beginning Fund Balance	\$ 106,926,411	\$ 164,179,292	\$ 181,475,530	\$ 186,148,433		\$ 184,617,792
Prior Period Adjustment— Implementation of GASB 84	275,000					
Beg. Fund Balance, Restated	\$ 107,201,411					
Occupational Fees	57,556,440	66,281,309	70,300,491	71,573,000	71,573,000	81,288,500
Taxes	22,280,128	23,824,312	25,539,799	26,460,900	26,460,900	29,424,150
Transfers In	33,804,146	24,939,394	34,835,214	25,507,164	29,069,065	28,117,732
Miscellaneous	8,385,643	576,121	6,860,276	3,123,818	4,997,603	3,135,978
Intergovernmental	20,805,276	25,636,306	12,742,582	11,526,182	30,387,568	10,127,470
Fees	3,644,779	3,655,304	11,160,688	694,400	694,400	785,350
Parks & Recreation	1,825,300	2,307,424	2,517,207	2,264,735	2,270,335	2,556,003
Charges for Services	10,750,775	10,622,742	10,868,927	12,491,909	12,491,909	13,959,499
Licenses and Permits	1,534,862	1,845,084	2,216,844	1,690,000	1,690,000	1,650,000
Note, Lease Proceeds	44,655,466	2,091,238	925,105	0	0	2,506,000
<b>Revenue Total</b>	<b>205,242,815</b>	<b>161,779,234</b>	<b>177,967,133</b>	<b>155,332,108</b>	<b>179,634,780</b>	<b>173,550,682</b>
Personnel Services	47,406,510	52,882,298	55,985,337	63,311,485	66,096,938	70,110,072
Contractual Services	40,985,089	39,667,211	43,293,343	41,932,544	122,591,531	45,639,221
Supplies	3,950,695	4,060,511	5,654,804	6,236,000	7,773,023	8,967,315
Subsidies/Assistance	9,000,451	6,708,723	8,289,531	7,605,701	15,074,205	8,597,827
Property/Assets	1,379,092	4,645,568	7,684,278	3,724,470	6,962,539	8,667,135
Debt Service	11,422,204	11,564,048	17,551,653	6,737,000	6,737,000	4,917,000
Other (Transfers Out & Misc.)	34,120,893	24,954,637	34,835,284	27,315,549	31,354,520	29,462,993
<b>Expenditure Total</b>	<b>148,264,934</b>	<b>144,482,996</b>	<b>173,294,230</b>	<b>156,862,749</b>	<b>256,589,756</b>	<b>176,361,563</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 56,977,881*</b>	<b>\$ 17,296,236**</b>	<b>\$ 4,672,903</b>	<b>(\$ 1,530,641)</b>	<b>(\$ 76,954,976)</b>	<b>(\$ 2,810,881)</b>
<b>Ending Fund Balance</b>	<b>\$ 164,179,292</b>	<b>\$ 181,475,530</b>	<b>\$ 186,148,433</b>	<b>\$ 184,617,792</b>		<b>\$ 181,806,911</b>

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

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



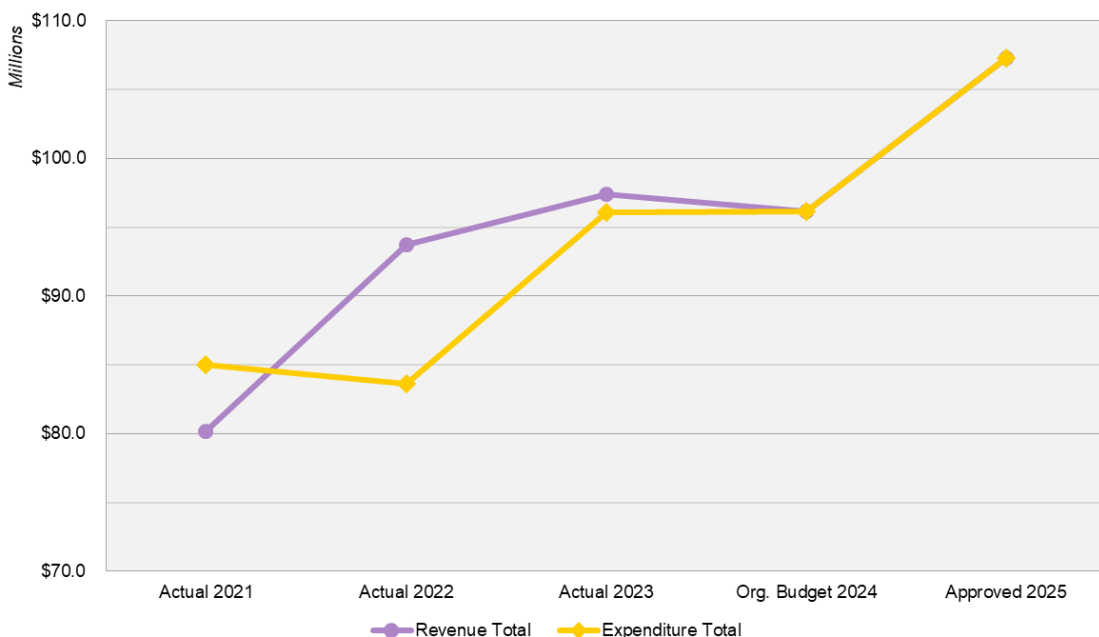
# REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY GENERAL FUND

## GENERAL FUND HISTORY

Fiscal Year	Actual 2021	Actual 2022	Actual 2023	Org. Budget 2024	Adj. Budget 2024	Approved 2025
Beginning Fund Balance	\$ 33,641,524	\$ 29,103,594	\$ 39,163,263	\$ 40,428,007		\$ 40,428,007
Prior Period Adjustment— Implementation of GASB 84	275,000					
Beg. Fund Balance, Restated	\$ 33,916,524					
Occupational Fees	54,556,151	62,832,600	66,612,306	67,846,000	67,846,000	76,661,000
Taxes	18,651,189	19,394,267	20,725,386	21,581,150	21,581,150	23,242,150
Transfers In	262,333	678,548	975,000	1,105,322	1,105,322	1,426,000
Miscellaneous	481,446	(277,077)	2,332,065	758,373	806,453	864,047
Intergovernmental	2,108,399	6,149,797	1,100,913	0	2,900,688	0
Fees	444,655	462,388	567,261	529,900	529,900	604,600
Parks & Recreation	1,825,300	2,307,424	2,517,207	2,264,735	2,270,335	2,556,003
Charges for Services	310,855	313,107	327,967	356,520	356,520	292,200
Licenses and Permits	1,534,862	1,845,085	2,216,844	1,690,000	1,690,000	1,650,000
Revenue Total	80,175,190	93,706,139	97,374,949	96,132,000	99,086,368	107,296,000
Personnel Services	43,821,213	47,035,479	51,964,889	58,494,904	61,280,357	64,990,352
Contractual Services	8,268,937	12,105,337	9,904,757	10,630,341	13,056,739	12,245,109
Supplies	2,013,301	2,225,667	3,437,177	3,418,360	3,800,971	4,814,835
Subsidies/Assistance	3,055,968	2,525,992	3,151,665	3,055,551	3,926,143	3,469,927
Property/Assets	153,494	229,240	2,110,474	62,600	242,316	356,250
Other (Transfers Out & Misc.)	27,675,207	19,524,755	25,541,243	20,470,244	21,925,844	21,419,527
Expenditure Total	84,988,120	83,646,470	96,110,205	96,132,000	104,232,370	107,296,000
Net Increase (Decrease) in Fund Balance	(\$ 4,812,930)*	\$ 10,059,669**	\$ 1,264,744	\$ 0	(\$ 5,146,002)	\$ 0
Ending Fund Balance	\$ 29,103,594	\$ 39,163,263	\$ 40,428,007	\$ 40,428,007		\$ 40,428,007

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

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

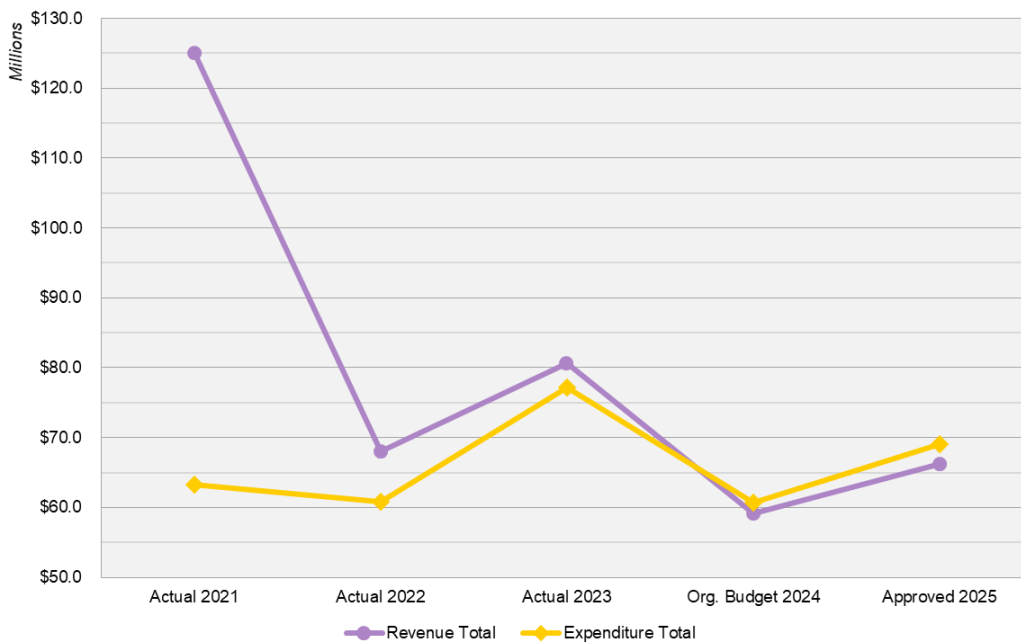


# REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY NONMAJOR FUNDS

## NONMAJOR FUND HISTORY

Fiscal Year	Actual 2021	Actual 2022	Actual 2023	Org. Budget 2024	Adj. Budget 2024	Approved 2025
Beginning Fund Balance	\$ 73,284,887	\$ 135,075,698	\$ 142,312,267	\$ 145,720,426		\$ 144,189,785
Occupational Fees	3,000,289	3,448,709	3,688,185	3,727,000	3,727,000	4,627,500
Taxes	3,628,939	4,430,045	4,814,413	4,879,750	4,879,750	6,182,000
Transfers In	33,541,813	24,260,846	33,860,214	24,401,842	27,963,743	26,691,732
Miscellaneous	7,904,197	853,197	4,528,211	2,365,445	4,191,150	2,271,931
Intergovernmental	18,696,874	19,486,509	11,641,669	11,526,182	27,486,880	10,127,470
Fees	3,200,127	3,192,916	10,593,427	164,500	164,500	180,750
Charges for Services	10,439,920	10,309,635	10,540,960	12,135,389	12,135,389	13,667,299
Bonds, Note, Lease Proceeds	44,655,466	2,091,238	925,105	0	0	2,506,000
<b>Revenue Total</b>	<b>125,067,625</b>	<b>68,073,095</b>	<b>80,592,184</b>	<b>59,200,108</b>	<b>80,548,412</b>	<b>66,254,682</b>
Personnel Services	3,585,297	5,846,819	4,020,448	4,816,581	4,816,581	5,119,720
Contractual Services	32,716,152	27,561,874	33,388,586	31,302,203	109,534,792	33,394,112
Supplies	1,937,394	1,834,844	2,217,627	2,817,640	3,972,052	4,152,480
Subsidies/Assistance	5,944,483	4,182,731	5,137,866	4,550,150	11,148,062	5,127,900
Property/Assets	1,225,598	4,416,328	5,573,804	3,661,870	6,720,223	8,310,885
Debt Service	11,422,204	11,564,048	17,551,653	6,737,000	6,737,000	4,917,000
Other (Transfers Out & Misc.)	6,445,686	5,429,882	9,294,041	6,845,305	9,428,676	8,043,466
<b>Expenditure Total</b>	<b>63,276,814</b>	<b>60,836,526</b>	<b>77,184,025</b>	<b>60,730,749</b>	<b>152,357,386</b>	<b>69,065,563</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 61,790,811*</b>	<b>\$ 7,236,569</b>	<b>\$ 3,408,159</b>	<b>(\$ 1,530,641)</b>	<b>(\$ 71,808,974)</b>	<b>(\$ 2,810,881)</b>
<b>Ending Fund Balance</b>	<b>\$ 135,075,698</b>	<b>\$ 142,312,267</b>	<b>\$ 145,720,426</b>	<b>\$ 144,189,785</b>		<b>\$ 141,378,904</b>

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





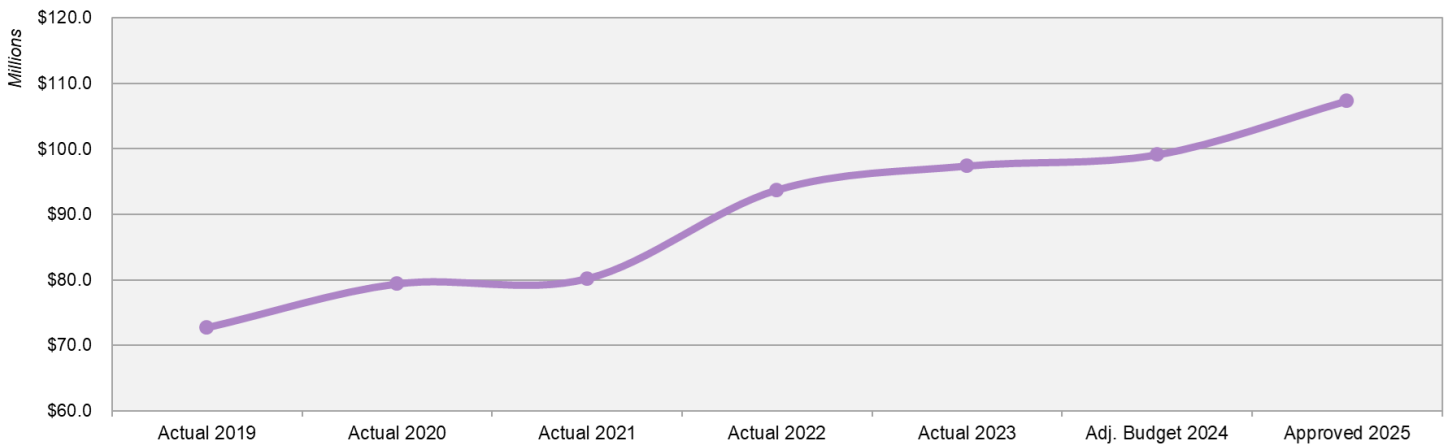
# APPENDIX B

## GENERAL FUND

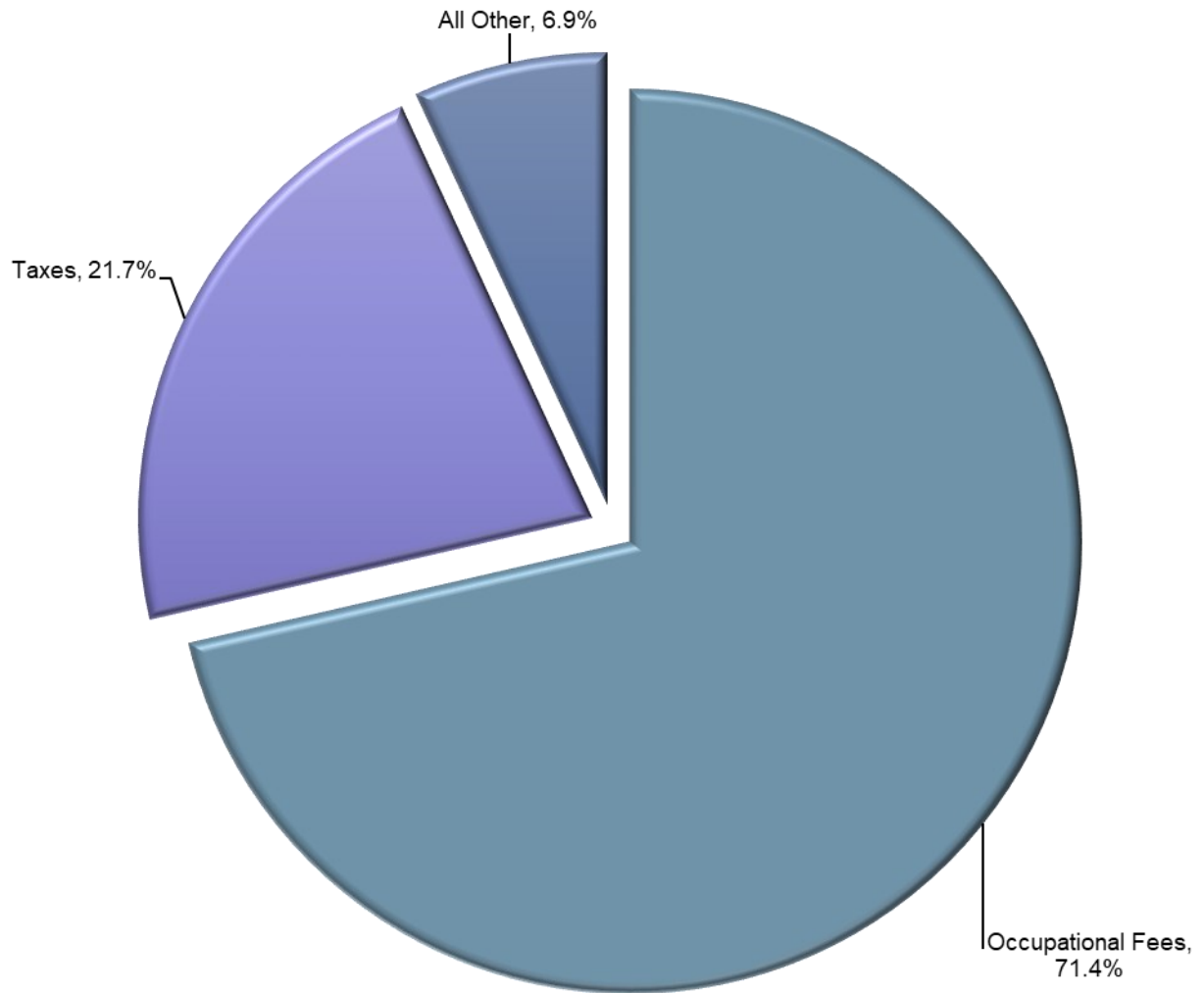


# GENERAL FUND REVENUE HISTORY BY CATEGORY

Revenue Category	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Org. Budget 2024	Adj. Budget 2024	Approved 2025
Occupational Fees	\$ 50,278,605	\$ 51,692,850	\$ 54,556,151	\$ 62,832,600	\$ 66,612,306	\$ 67,846,000	\$ 67,846,000	\$ 76,661,000
Taxes	16,384,315	17,348,068	18,651,189	19,394,267	20,725,386	21,581,150	21,581,150	23,242,150
Transfers In	536,521	614,399	262,333	678,548	975,000	1,105,322	1,105,322	1,426,000
Miscellaneous	932,000	764,631	481,446	(277,077)	2,332,065	758,373	806,453	864,047
Intergovernmental Grants	669,385	5,766,540	2,108,399	6,149,797	1,100,913	0	2,900,688	0
Fees	367,367	409,187	444,655	462,388	567,261	529,900	529,900	604,600
Parks & Recreation	1,968,355	1,418,598	1,825,300	2,307,424	2,517,207	2,264,735	2,270,335	2,556,003
Charges for Services	278,486	282,404	310,855	313,107	327,967	356,520	356,520	292,200
Licenses & Permits	1,292,469	1,093,718	1,534,862	1,845,084	2,216,844	1,690,000	1,690,000	1,650,000
<b>Total:</b>	<b>\$ 72,707,503</b>	<b>\$ 79,390,395</b>	<b>\$ 80,175,190</b>	<b>\$ 93,706,138</b>	<b>\$ 97,374,949</b>	<b>\$ 96,132,000</b>	<b>\$ 99,086,368</b>	<b>\$ 107,296,000</b>



# FY2025 GENERAL FUND RESOURCES BY TYPE



Occupational Fees	\$ 76,661,000	71.4%
Taxes	23,242,150	21.7%
All Other*	7,392,850	6.9%
<b>Total</b>	<b>\$ 107,296,000</b>	<b>100.0%</b>

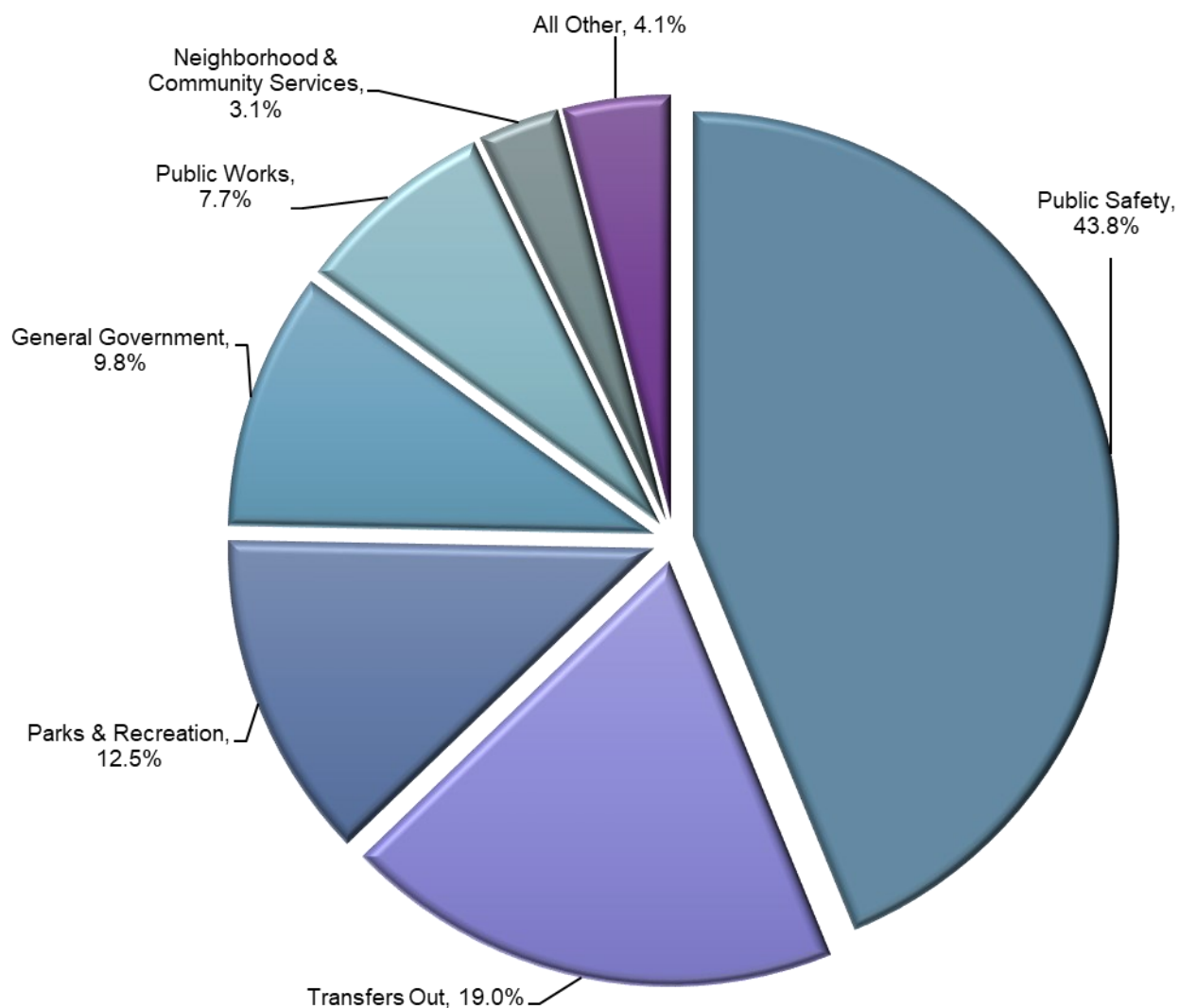
\*All Other includes:

Parks & Recreation	\$ 2,556,003
Licenses and Permits	1,650,000
Transfers In	1,426,000
Miscellaneous	864,047
Fees	604,600
Charges for Services	292,200

# GENERAL FUND EXPENDITURE HISTORY BY DEPARTMENT

Department	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Org. Budget 2024	Adj. Budget 2024	Approved 2025
<b><u>General Government</u></b>								
Legislative	\$ 166,604	\$ 199,918	\$ 203,321	\$ 224,580	\$ 229,266	\$ 282,650	\$ 285,800	\$ 314,549
Executive	1,032,920	1,014,505	957,386	1,007,285	1,078,717	1,143,942	1,147,042	1,273,514
Finance	1,420,856	1,760,044	1,761,151	1,825,548	1,947,878	2,133,113	2,137,570	2,476,493
Human Resources	942,690	939,563	1,054,071	1,205,085	1,198,095	1,405,037	1,428,938	1,662,619
Law	348,778	398,318	404,114	311,449	351,768	514,643	517,234	546,183
Information Tech	1,980,908	2,179,480	2,388,770	2,313,853	4,447,506	3,183,167	3,585,543	3,456,306
Adm. Services	332,363	333,867	322,429	369,872	430,167	647,180	658,776	746,675
<b><u>Public Safety</u></b>								
Police	14,321,557	15,809,569	16,285,947	16,934,378	20,102,849	23,077,148	24,356,459	25,479,231
Fire	13,011,850	14,171,805	14,708,752	16,349,456	17,888,246	19,066,071	20,272,117	21,535,021
Other Public Safety	22,207	21,557	18,174	14,890	15,365	16,000	16,000	16,500
<b><u>Public Works</u></b>								
Public Transit	0	450,415	10,000	0	0	0	0	0
<b><u>Parks &amp; Recreation</u></b>								
Parks	5,412,561	5,490,626	5,568,423	5,837,584	6,633,621	7,886,371	8,297,547	10,052,553
Aquatics	568,653	324,091	271,476	531,726	676,208	843,281	995,415	971,194
Golf	1,354,468	1,428,952	1,492,394	1,693,931	1,796,338	2,118,469	2,152,544	2,425,514
<b><u>Neighb. &amp; Comm. Serv.</u></b>								
	2,097,312	2,400,901	2,015,687	2,391,460	3,218,759	2,968,225	4,802,266	3,380,065
<b><u>Agency Services</u></b>								
	1,189,044	1,212,148	1,560,358	1,174,392	1,230,137	1,213,346	1,324,206	1,309,522
<b><u>Intergovernmental</u></b>								
	1,264,911	1,420,298	1,432,822	1,161,433	1,599,833	1,785,000	1,817,125	2,025,000
<b><u>Contingency</u></b>								
	0	0	0	0	0	1,035,000	1,389,795	1,085,000
<b><u>Transfers Out</u></b>								
	19,748,463	16,940,916	27,675,090	19,416,513	25,029,375	19,428,914	20,531,985	20,333,452
<b>Total:</b>	<b>\$ 72,285,386</b>	<b>\$ 73,772,432</b>	<b>\$ 84,988,120</b>	<b>\$ 83,646,470</b>	<b>\$ 96,110,205</b>	<b>\$ 96,132,000</b>	<b>\$ 104,232,370</b>	<b>\$ 107,296,000</b>

# FY2025 GENERAL FUND EXPENDITURES BY FUNCTION



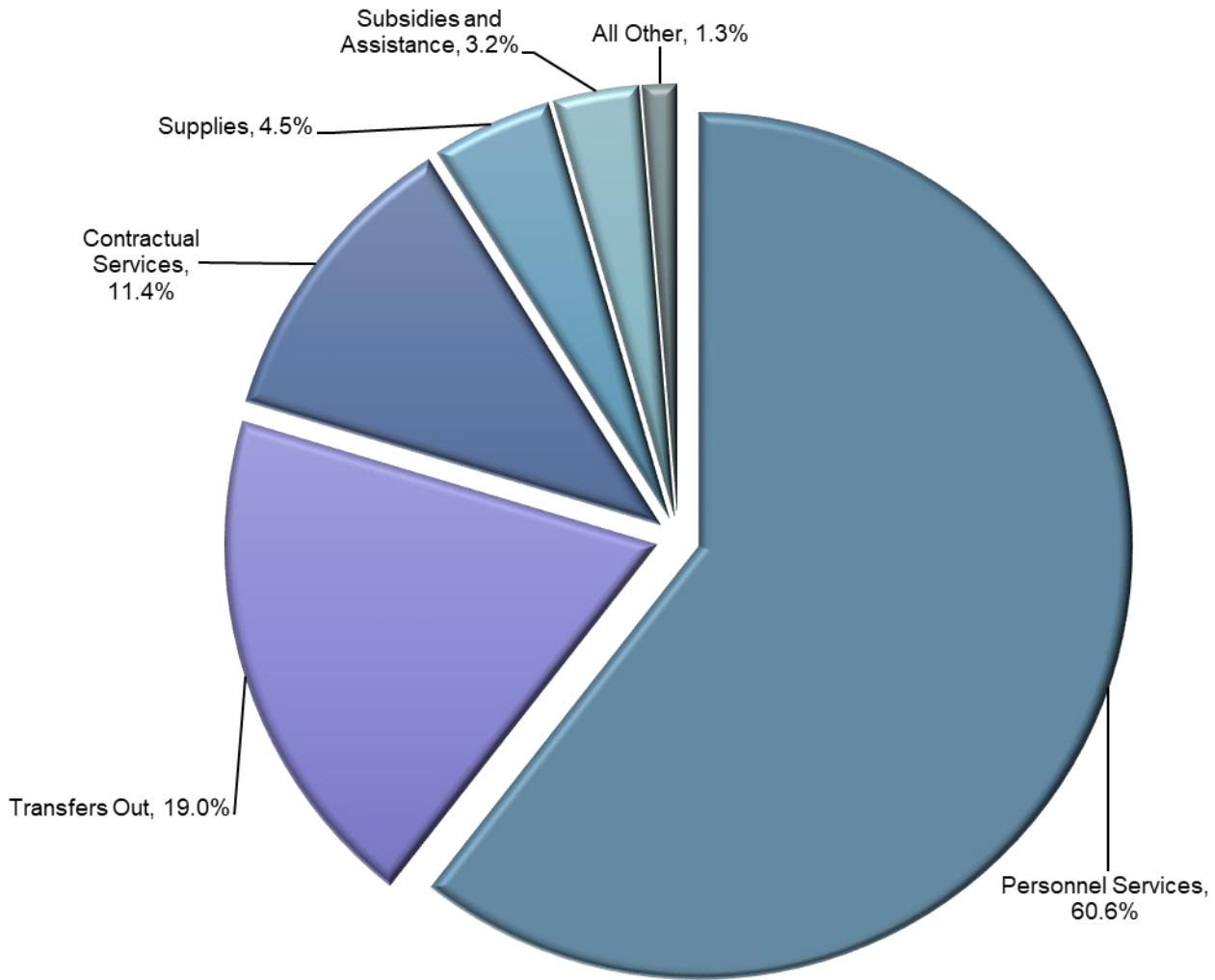
Public Safety	\$ 47,030,752	43.8%
Transfers Out	20,333,452	19.0%
Parks & Recreation	13,449,261	12.5%
General Government	10,476,339	9.8%
Public Works	8,206,609	7.7%
Neighborhood & Community Services	3,380,065	3.1%
All Other*	4,419,522	4.1%
<b>Total</b>	<b>\$ 107,296,000</b>	<b>100.0%</b>

\*All Other includes:  
*Intergovernmental*      \$ 2,025,000  
*Agency Services*        1,309,522  
*Contingency*                1,085,000

# APPROVED BUDGET AND ESTIMATED FUND BALANCES

GENERAL FUND ONLY	FY2024 Orig. Budget	FY2024 Adj. Budget	FY2024 Estimate	FY2025 Approved
<b>Reserves Available:</b>				
Beginning Total Fund Balance (Estimated)	\$ 40,428,007		\$ 40,428,007	\$ 40,445,872
Minimum Reserve Retention (25% of Revenues)	(24,033,000)		(24,033,000)	(26,824,000)
<b>Total Reserves Available for Current Year</b>	<b>16,395,007</b>		<b>16,395,007</b>	<b>13,621,872</b>
<b>Resources In:</b>				
<b>Revenues:</b>				
Property Taxes (vehicles, franchise, in lieu of)	\$ 17,187,000	\$ 17,187,000	\$ 17,638,000	\$ 18,305,000
Other Taxes (ins. prem., franchise, & misc.)	4,394,150	4,394,150	4,567,150	4,937,150
Occupational Fees	54,539,000	54,539,000	55,536,000	57,702,500
Service Enhancement Occupational Fees	13,307,000	13,307,000	15,062,500	18,958,500
Licenses & Permits (building, plan rev., electrical)	1,690,000	1,690,000	1,580,000	1,650,000
Intergovernmental Grants	0	2,900,688	718,200	0
Charges for Services (includes Cemetery)	886,420	886,420	877,000	896,800
Parks & Recreation	2,264,735	2,270,335	2,413,000	2,556,003
Miscellaneous	758,373	806,453	903,000	864,047
<b>Total Revenues</b>	<b>95,026,678</b>	<b>97,981,046</b>	<b>99,294,850</b>	<b>105,870,000</b>
<b>Other Sources:</b>				
Transfers from Other Funds	1,105,322	1,105,322	503,000	1,426,000
<b>Total Other Sources</b>	<b>1,105,322</b>	<b>1,105,322</b>	<b>503,000</b>	<b>1,426,000</b>
<b>Total Resources In</b>	<b>96,132,000</b>	<b>99,086,368</b>	<b>99,797,850</b>	<b>107,296,000</b>
<b>Resources Available for Year</b>	<b>\$ 112,527,007</b>	<b>\$ 99,086,368</b>	<b>\$ 116,192,857</b>	<b>\$ 120,917,872</b>
<b>Resource Uses:</b>				
<b>Expenditures:</b>				
Personnel & Benefit Service Cost	53,575,711	61,280,357	58,000,000	60,911,533
FY25 COLA (3.4%) --- FY24 COLA (6.5%)	3,273,937	0	0	1,665,556
STEP & Schedule Adjustment	1,645,256	0	0	2,413,263
Contractual	10,075,341	13,056,739	11,760,000	10,853,909
Supplies	3,075,590	3,800,971	3,563,000	3,343,120
Subsidies & Assistance	3,055,551	3,926,143	3,515,000	3,469,927
Property & Fixed Assets	62,600	242,316	210,000	48,450
Miscellaneous	1,041,330	1,393,859	0	1,086,075
Transfers Out	7,025,259	6,710,759	6,710,759	6,998,008
<b>Total Expenditures</b>	<b>82,830,575</b>	<b>90,411,144</b>	<b>83,758,759</b>	<b>90,789,841</b>
<b>Other Uses:</b>				
Other One-time Capital Items	897,770			3,170,715
Cash Purchase of Vehicles/Equipment	2,250,000	2,467,571	2,667,571	2,372,500
Stormwater Program	0	0	0	1,700,000
Parks Capital Fund	0	0	0	2,000,000
Sidewalk/Greenways Programs	0	0	0	1,900,000
Fire Capital Project Fund	1,000,000	1,900,000	1,900,000	0
Technology Fund	500,000	500,000	1,000,000	525,000
Capital Grants Fund	0	300,000	300,000	0
Riverfront Park Development Fund	0	0	0	2,000,000
Future Roads Fund	850,000	850,000	1,350,000	0
Police Capital Projects Fund	0	0	0	515,500
Municipal Facilities Fund	1,000,000	1,000,000	2,000,000	400,000
Bluegrass Farms Boulevard Extension Fund	2,900,000	2,900,000	2,900,000	80,000
Energy Savings Project	2,800,000	2,800,000	2,800,000	0
Future Public Safety Radio System Repl. Fund	103,655	103,655	103,655	92,444
Greenhill Street Extension Project	0	0	0	750,000
Liquid Fuel Tax Fund for Street Paving	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Other Uses</b>	<b>13,301,425</b>	<b>13,821,226</b>	<b>16,021,226</b>	<b>16,506,159</b>
<b>Total Resource Uses Total Resource Uses</b>	<b>\$ 96,132,000</b>	<b>\$ 104,232,370</b>	<b>\$ 99,779,985</b>	<b>\$ 107,296,000</b>
Net Increase (Decrease) in Fund Balance	0	(5,146,002)	17,865	0
<b>Estimated Ending Fund Balance (before designated reserves)</b>	<b>\$ 40,428,007</b>		<b>\$ 40,445,872</b>	<b>\$ 40,445,872</b>

# FY2025 GENERAL FUND EXPENDITURES BY TYPE



Personnel Services	\$ 64,990,352	60.6%
Transfers Out	20,333,452	19.0%
Contractual Services	12,245,109	11.4%
Supplies	4,814,835	4.5%
Subsidies and Assistance	3,469,927	3.2%
All Other*	1,442,325	1.3%
<b>Total</b>	<b>\$ 107,296,000</b>	<b>100.0%</b>

\*All Other includes:

Other	\$ 1,086,075
Property and Fixed Assets	356,250



# 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.)		\$ 8,330,814,422
Debt Limit (10% of assessed value)		833,081,442
Debt Applicable to Limit:		
General Obligation Bonds	67,390,000	
Notes and Capital Leases Payable	5,042,989	
Less: Non Tax-supported Debt	0	
Total Net Debt Applicable to Limit		(72,432,989)
<b>Legal Debt Margin</b>		<b><u>\$ 760,648,453</u></b>

The City is subject to a legal debt margin of \$760,648,453, which is well above current debt levels.

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

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

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

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

## DEBT OVERVIEW

Over the past several years, the City's total outstanding debt has significantly reduced from a high of \$148.2 million in FY2009. Total debt service for all funds in FY2025 will be approximately \$4.9 million. The General Fund will be responsible for less than half at \$2.3 million which represents about 2.8% of the total General Fund budget. Special Revenue funds, such as the Fire Improvement Fund (FIF) and Job Development Incentive Fund (JDIF), will be responsible for the remaining \$2.6 million.

The last year the City issued general obligation (GO) debt was in March of 2021 in the amount of \$43.8 million for the expansion of the Kentucky Transpark. For the first five years (FY2021-FY2025), the City agreed to be liable for 100% of the debt service payments. Beginning with FY2026, Warren County agreed to reimburse the City for 50% of the annual cost through FY2047 since this project is an economic development driver for all of the County.

Because of the long lead time (potentially up to four years), the City anticipates to issue new debt sometime during the next year or so for the purchase of a new Fire Engine for Station 9 and the replacement of a 2019 Pierce Enforcer (Rescue 1). Rescue 1 will be placed in reserve status once the replacement is received. In order to relieve the FIF from a cash outlay, these fire apparatus will be financed over a ten-year period.



# FUTURE DEBT SERVICE REQUIREMENTS BY FUND

Fiscal Year	<u>Total - All Debt Service Funds</u>			<u>Debt Service Fund</u>		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 3,081,404	\$ 1,830,659	\$ 4,912,063	\$ 1,891,404	\$ 371,721	\$ 2,263,125
2026	3,171,737	1,734,167	4,905,904	1,941,737	316,879	2,258,616
2027	3,947,866	1,629,783	5,577,649	1,992,866	262,445	2,255,311
2028	4,093,308	1,513,835	5,607,143	2,058,308	205,347	2,263,655
2029	3,357,161	1,397,042	4,754,203	1,232,161	146,364	1,378,525
2030	3,462,463	1,312,980	4,775,443	1,262,463	114,861	1,377,324
2031	3,827,949	1,192,790	5,020,739	1,122,949	80,622	1,203,571
2032	3,980,414	1,075,177	5,055,591	1,155,414	48,784	1,204,198
2033	3,890,687	966,559	4,857,246	955,687	16,016	971,703
2034	3,055,000	867,293	3,922,293			
2035	3,165,000	793,093	3,958,093			
2036	3,280,000	716,343	3,996,343			
2037	3,410,000	623,743	4,033,743			
2038	3,535,000	537,743	4,072,743			
2039	2,210,000	448,681	2,658,681			
2040	2,295,000	403,631	2,698,631			
2041	2,385,000	356,831	2,741,831			
2042	2,475,000	308,231	2,783,231			
2043	2,565,000	257,831	2,822,831			
2044	2,660,000	205,581	2,865,581			
2045	2,760,000	151,381	2,911,381			
2046	2,860,000	93,394	2,953,394			
2047	2,965,000	31,503	2,996,503			
<b>TOTAL</b>	<b>\$ 72,432,989</b>	<b>\$ 18,448,271</b>	<b>\$ 90,881,260</b>	<b>\$ 13,612,989</b>	<b>\$ 1,563,039</b>	<b>\$ 15,176,028</b>

# FUTURE DEBT SERVICE REQUIREMENTS BY FUND, *continued*

Fiscal Year	ITA Debt Service Fund			TIF Ballpark Debt Service Fund		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 300,000	\$ 895,050	\$ 1,195,050	\$ 890,000	\$ 563,888	\$ 1,453,888
2026	305,000	889,000	1,194,000	925,000	528,288	1,453,288
2027	990,000	876,050	1,866,050	965,000	491,288	1,456,288
2028	1,035,000	855,800	1,890,800	1,000,000	452,688	1,452,688
2029	1,085,000	837,990	1,922,990	1,040,000	412,688	1,452,688
2030	1,130,000	819,231	1,949,231	1,070,000	378,888	1,448,888
2031	1,595,000	768,056	2,363,056	1,110,000	344,112	1,454,112
2032	1,680,000	715,581	2,395,581	1,145,000	310,812	1,455,812
2033	1,745,000	685,531	2,430,531	1,190,000	265,012	1,455,012
2034	1,820,000	649,881	2,469,881	1,235,000	217,412	1,452,412
2035	1,895,000	612,731	2,507,731	1,270,000	180,362	1,450,362
2036	1,970,000	574,081	2,544,081	1,310,000	142,262	1,452,262
2037	2,050,000	533,881	2,583,881	1,360,000	89,862	1,449,862
2038	2,130,000	492,081	2,622,081	1,405,000	45,662	1,450,662
2039	2,210,000	448,681	2,658,681			
2040	2,295,000	403,631	2,698,631			
2041	2,385,000	356,831	2,741,831			
2042	2,475,000	308,231	2,783,231			
2043	2,565,000	257,831	2,822,831			
2044	2,660,000	205,581	2,865,581			
2045	2,760,000	151,381	2,911,381			
2046	2,860,000	93,394	2,953,394			
2047	2,965,000	31,503	2,996,503			
<b>TOTAL</b>	<b>\$ 42,905,000</b>	<b>\$ 12,462,008</b>	<b>\$ 55,367,008</b>	<b>\$ 15,915,000</b>	<b>\$ 4,423,224</b>	<b>\$ 20,338,224</b>

# OUTSTANDING DEBT OVERVIEW

	Purpose of Issue	Original Issue	Interest Rate	Final Maturity	Amount Outstanding
<b>General Obligation and Revenue Bonds</b>					
General Obligation Bond, Series 2015	Refinancing portion of GO Series 2007A for various City capital projects	9,245,000	2.25% - 3.0%	December 1, 2032	\$ 6,900,000
General Obligation Bond, Series 2016C	Refinancing portion of GO Series 2008A&B	24,545,000	3.0% - 4.0%	June 1, 2038	17,585,000
General Obligation Bond, Series 2021A	Tax-exempt bonds for construction of expanded Kentucky Transpark	38,060,000	1.5% - 2.125%	September 1, 2047	38,060,000
General Obligation Bond, Series 2021B	Taxable bonds for the acquisition of property of expanded Kentucky Transpark	5,775,000	1.375% - 2.0%	September 1, 2030	4,845,000
<b>Total General Obligation and Revenue Bonds</b>					<b>\$ 67,390,000</b>
<b>Notes and Lease Purchase Agreements</b>					
Farmers National Bank	2018 Fire Trucks Note	3,531,163	2.99%	March 29, 2028	1,538,820
JP Morgan Chase	2019 Fire Trucks Note	1,531,518	1.95%	December 4, 2029	954,149
JP Morgan Chase	2022 Fire Trucks Note	2,091,238	1.96%	February 28, 2032	1,704,881
Cogent Bank	2023 Fire Trucks Note	925,105	3.09%	September 15, 2032	845,139
<b>Total Notes Payable and Capital Leases</b>					<b>\$ 5,042,989</b>
<b>Total Long-Term Governmental Debt</b>					<b>\$ 72,432,989</b>



# DEBT ACTIVITY FOR PERIOD ENDING 6/30/2024

<b>Bonds</b>	<b>Outstanding at 6/30/2023</b>	<b>Debt Issued FY2024</b>	<b>Principal Payments</b>	<b>Interest Payments</b>	<b>Total Expenditures</b>	<b>Outstanding at 6/30/2024</b>
2012A & B Refunding Bonds	\$ 1,065,000	\$ 0	\$ 1,065,000	\$ 25,538	\$ 1,090,538	\$ 0
2015A GO Refunding Bonds	7,565,000	0	665,000	200,438	865,438	6,900,000
2016C GO Refunding Bonds	2,050,000	0	380,000	82,000	462,000	1,670,000
<b>Subtotal Governmental Bonds</b>	<b>10,680,000</b>	<b>\$ 0</b>	<b>\$ 2,110,000</b>	<b>\$ 307,976</b>	<b>\$ 2,417,976</b>	<b>\$ 8,570,000</b>
2016A & B GO Refunding Bonds	730,000	0	730,000	7,899	737,899	0
2021A & B GO Bonds	43,200,000	0	295,000	898,769	1,193,769	42,905,000
<b>Subtotal ITA Fund 403</b>	<b>43,930,000</b>	<b>0</b>	<b>1,025,000</b>	<b>906,668</b>	<b>1,931,668</b>	<b>42,905,000</b>
2016C GO Refunding Bonds	16,770,000	0	855,000	598,088	1,453,088	15,915,000
<b>Subtotal TIF Fund 404</b>	<b>16,770,000</b>	<b>0</b>	<b>855,000</b>	<b>598,088</b>	<b>1,453,088</b>	<b>15,915,000</b>
<b>Total Governmental Bonds</b>	<b>\$ 71,380,000</b>	<b>\$ 0</b>	<b>\$ 3,990,000</b>	<b>\$ 1,812,732</b>	<b>\$ 5,802,732</b>	<b>\$ 67,390,000</b>
<b>Leases &amp; Notes</b>						
2018 Fire Trucks Note	1,895,980	0	357,160	57,515	414,675	1,538,820
2019 Fire Trucks Note	1,102,699	0	148,550	21,503	170,053	954,149
2022 Fire Trucks Note	1,899,938	0	195,057	37,315	232,372	1,704,881
2023 Fire Trucks Note	925,105	0	79,966	28,983	108,949	845,139
<b>Total Governmental Leases/ Notes</b>	<b>\$ 5,823,722</b>	<b>\$ 0</b>	<b>\$ 780,733</b>	<b>\$ 145,316</b>	<b>\$ 926,049</b>	<b>\$ 5,042,989</b>





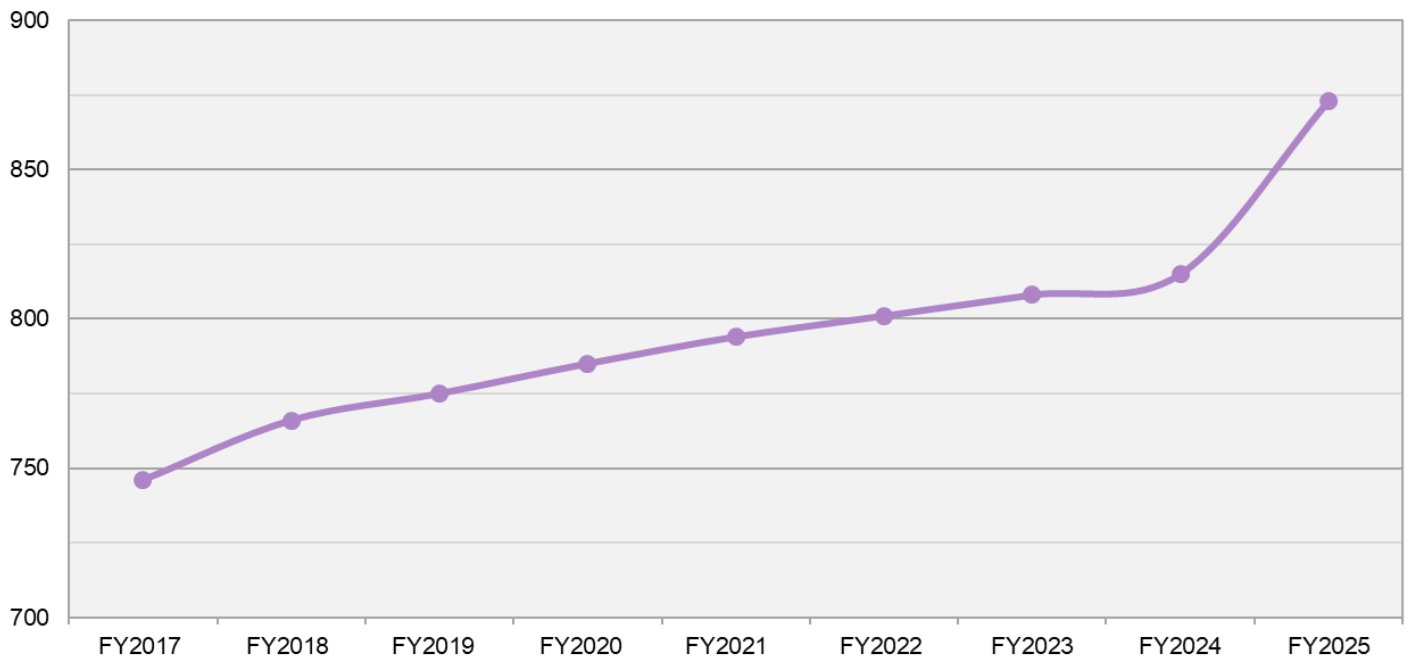
# APPENDIX D

## PERSONNEL



# POSITIONS ALLOCATED BY DEPARTMENT

Department	FY2018		FY2019		FY2020		FY2021		FY2022		FY2023		FY2024		FY2025	
	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)	9	-	9	-	8	-	8	-	8	-	8	-	8	-	8	-
Finance	17	5	16	5	18	5	18	5	18	4	18	4	19	4	20	4
Human Resources	7	4	7	4	7	4	7	4	7	4	8	4	8	5	9	5
Legal	2	-	2	-	2	-	2	-	2	-	2	-	3	-	3	-
Information Tech	10	-	10	-	10	-	10	-	10	-	13	-	14	-	14	-
Police	157	24	159	24	164	24	164	24	169	24	173	24	177	24	183	23
Fire	123	6	132	2	135	3	136	2	136	2	145	3	146	3	163	3
Public Works	58	2	61	2	62	2	62	1	62	1	60	1	64	1	65	1
Parks & Recreation	55	256	55	256	55	255	55	265	55	266	55	257	60	244	64	271
Neighb. & Comm. Services	26	-	26	-	26	-	26	-	28	-	28	-	30	-	31	-
<b>Subtotal</b>	<b>464</b>	<b>302</b>	<b>477</b>	<b>298</b>	<b>487</b>	<b>298</b>	<b>488</b>	<b>306</b>	<b>495</b>	<b>306</b>	<b>510</b>	<b>298</b>	<b>529</b>	<b>286</b>	<b>560</b>	<b>312</b>
<b>Total</b>	<b>766</b>		<b>775</b>		<b>785</b>		<b>794</b>		<b>801</b>		<b>808</b>		<b>815</b>		<b>872</b>	



# NEW POSITIONS ADDED BY DEPARTMENT

Department	FY2018		FY2019		FY2020		FY2021		FY2022		FY2023		FY2024		FY2025	
	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)																
Finance			2*						1			1		1		1
Human Resources											1		1		1	
Legal											1*					
Information Tech	1										3		1			
Police	6		2		5				5+4*				4		6	
Fire			9	1*	3+1*				1*		8	1	1+15*		2	
Public Works	1		3		1								4		1	
Parks & Recreation				1*	7			10+1*			1*	2*	4+1*	6+7*	3	26
Neighb. & Comm. Services									2				2		1	
Total	8	0	16	2	10	7	0	11	12	1	14	3	33	14	15	26

\* mid-year addition

## FY2025 Additions

- Added one FT Staff Accountant II in the Finance Department.
- Added one FT Safety Program Coordinator in the Human Resources Department.
- Added one FT Police Sergeant, four Police Officers, and one PT to FT Administrative Assistant in the Police Department.
- Added one FT Office Associate I and one FT Fire Inspection Supervisor in the Fire Department.
- Added one FT Civil Engineer I in the Public Works Department.
- Added one FT Parks Planner, one FT Crew Leader, one FT Athletics Coordinator, one PT Athletic Staff Assistant III, one PT Assistant Pool Manager, four PT Laborer, 11 PT Athletic Staff Assistant, and 9 PT Referee/Umpire in the Parks and Recreation Department.
- Added one FT Housing Recertification Specialist in the Neighborhood and Community Services Department.

# DISCONTINUED POSITIONS BY DEPARTMENT

Department	FY2018		FY2019		FY2020		FY2021		FY2022		FY2023		FY2024		FY2025	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Legislative																
City Manager (Exec)			1*													
Finance			1						2							
Human Resources																
Legal																
Information Tech																
Police																1
Fire				4			1									
Public Works							1			2						
Parks & Recreation					9				1*	8	21				6	
Neighb. & Comm. Services																
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>8</b>	<b>0</b>	<b>21</b>	<b>0</b>	<b>7</b>

\* mid-year deletion

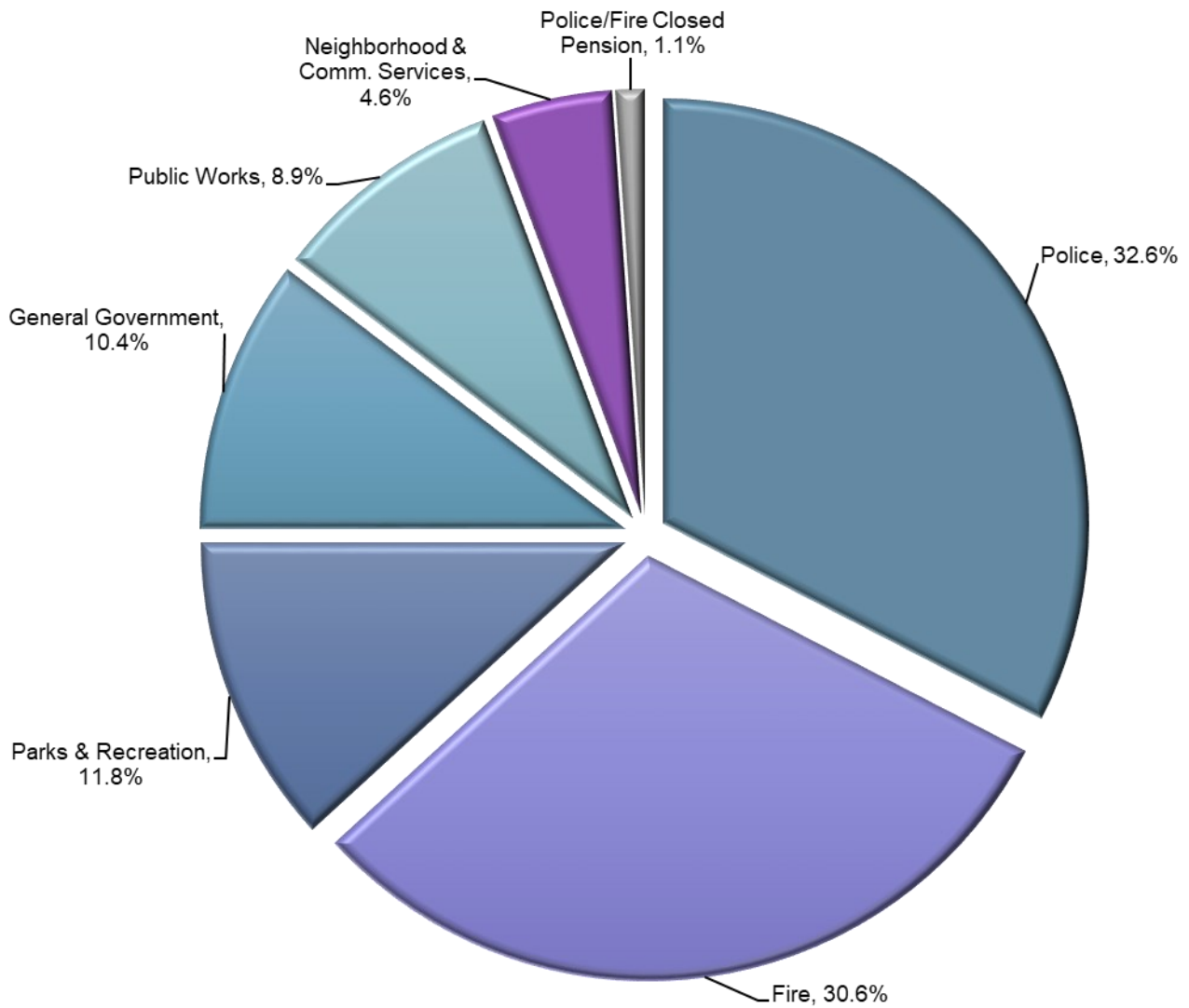
FY2025 Deletions:

- Eliminated four PT Laborers in Parks Athletics Division.
- Eliminated two PT Aerobics Instructors in Parks Fitness Division.
- Changed one PT Communications Dispatch Assistant to FT Administrative Assistant in Police Department.

# OTHER PERSONNEL CHANGES

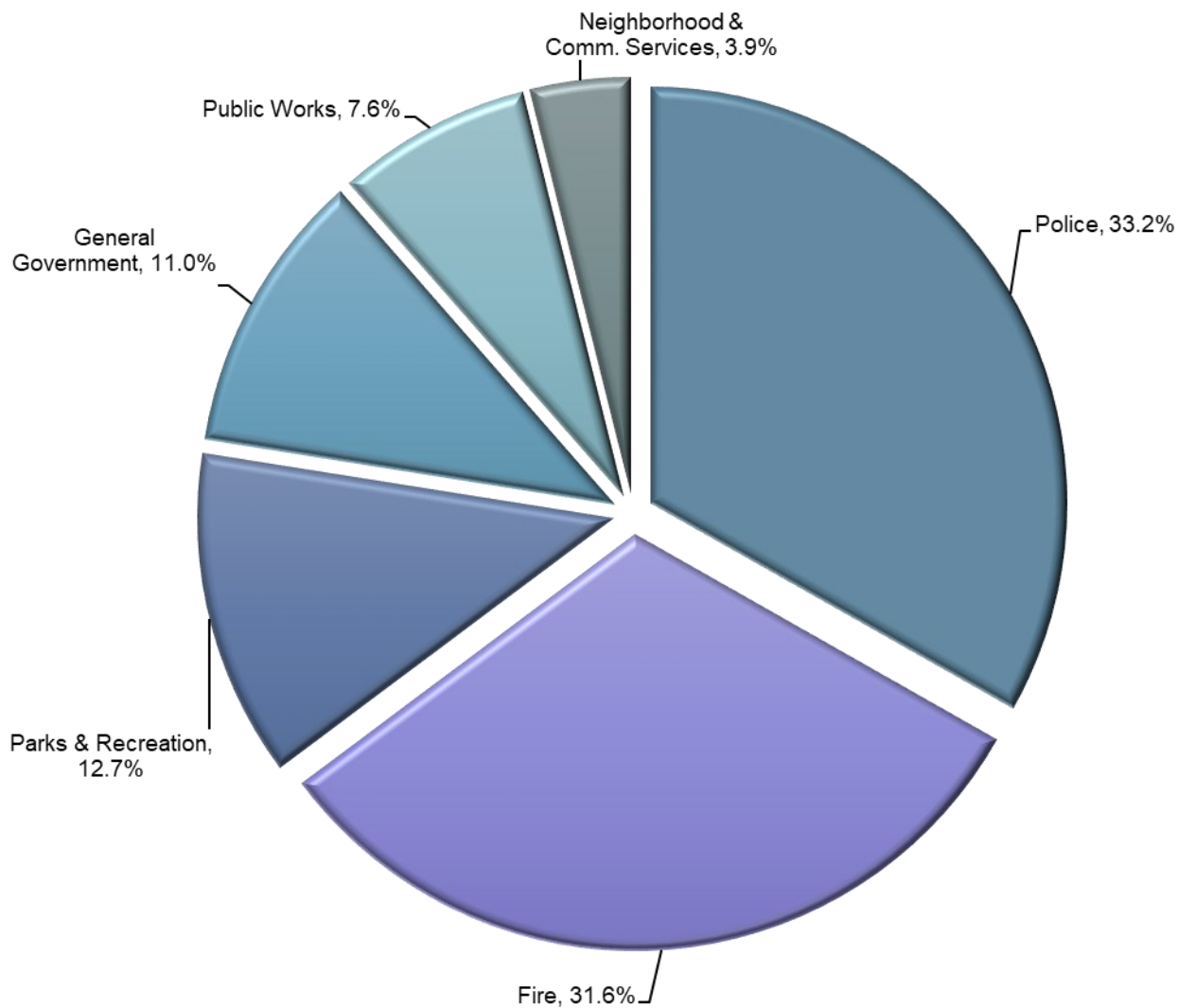
Department/ Division	Position No.	Current Position Title	Current FTE	Current Grade	Approved Position Title	Approved FTE	Approved Grade
Finance	14-016	Office Assistant	0.5	10	Office Assistant	0.6250	10
Police	21-145	Communications Dispatch Assistant	0.5	50	Administrative Assistant	1.0	115/G5
Public Works	31-003	City Surveyor	1.0	125	City Surveyor II	1.0	126/G16
	31-011	Administrative Assistant	1.0	115	Executive Assistant	1.0	120/G10
	31-015	Environmental Compliance Coordinator	1.0	122	Geologist	1.0	126/G16
	31-019	Construction Coordinator II	1.0	121	City Surveyor I	1.0	124/G14
	34-001	Fleet Manager	1.0	123	Fleet Manager	1.0	125/G15
	34-010	Fire Equipment Mechanic	1.0	118	Fleet Supervisor	1.0	120/G10
	35-002	Facilities Manager	1.0	123	Facilities Manager	1.0	125/G15
Parks & Recreation	41-035	Laborer	0.6923	30	Laborer	0.71	30
	42-004 42-006	Aerobics Instructor	0.15	70	Aerobics Instructor	0.25	70
	42-033 42-041 42-045	Athletic Staff Assistant II	0.95	20	Athletic Staff Assistant II	1.725	20
	43-004 to 006 43-008 to 017 43-025	Referee/Umpire	6.4575	80	Referee/Umpire	0.9306	80
	43-031 to 036 43-038 to 039 43-041 to 043 43-050 43-062 to 068	Athletic Staff Assistant I	1.8756	10	Athletic Staff Assistant I	1.0101	10
	43-052 43-053	Laborer	1.42	30	Athletic Staff Assistant II	1.75	20
	44-008 44-022	Recreation Staff Assistant II	1.366	20	Recreation Staff Assistant II	1.42	20
	44-032	Recreation Staff Assistant I	0.20	10	Recreation Staff Assistant I	0.50	10

# PERSONNEL SERVICE EXPENDITURES ALL FUNDS



Police	\$ 22,836,137	32.6%
Fire	21,455,416	30.6%
Parks & Recreation	8,259,116	11.8%
General Government	7,279,132	10.4%
Public Works	6,271,862	8.9%
Neighborhood & Comm. Services	3,242,409	4.6%
Police/Fire Closed Pension	766,000	1.1%
<b>Total</b>	<b>\$ 70,110,072</b>	<b>100.0%</b>

# PERSONNEL SERVICE EXPENDITURES GENERAL FUND



Police	\$ 21,573,187	33.2%
Fire	20,521,386	31.6%
Parks & Recreation	8,259,116	12.7%
General Government	7,161,574	11.0%
Public Works	4,907,599	7.6%
Neighborhood & Comm. Services	2,567,490	3.9%
<b>Total</b>	<b>\$ 64,990,352</b>	<b>100.0%</b>



# APPENDIX E

## CAPITAL IMPROVEMENT PROGRAM (CIP)



# CAPITAL IMPROVEMENT PROGRAM OVERVIEW

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

A capital improvement is defined as an expenditure over the amount of \$25,000 with an expected lifetime of five years or more. While many individual vehicles and pieces of equipment do not cost \$25,000, purchase and 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 or services will likely lead to a future capital project.

Development of the FY2025 Capital Improvement Program began in February 2024. The estimated cost of requested projects and equipment always exceeds available resources, thus projects must be prioritized and alternate sources of revenue sought. The CIP budget is developed in accordance with the goals and objectives established at the annual elected official/staff retreat. A multi-year plan for capital improvements is also developed and updated annually. The following criteria is used to evaluate the merit of each proposed improvement project:

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

The total CIP, including all funds and debt service, is \$35,800,932. Excluding debt service, the approved capital budget is \$30,886,760, of which \$16,487,715 is allocated in the General Fund. Total debt service payments for FY2025 are budgeted at \$4,914,172 with \$2,330,000 coming from General Fund revenues, including \$1,454,000 for the Ballpark bond issue.

The FY2025 recommendation represents an increase from the FY2024 adopted CIP budget. The following chart compares the total proposed capital budget with those adopted each of the last ten fiscal years: debt service, General Fund projects excluding debt, and debt as a percentage of the CIP.

FISCAL YEAR	TOTAL CIP	DEBT ONLY	GENERAL FUND EXCL DEBT	DEBT AS % OF CIP
2016	\$21.2 M	\$12.9 M	\$3.7 M	60.8%
2017	\$28.9 M	\$12.6 M	\$8.1 M	43.6%
2018	\$29.7 M	\$12.1 M	\$8.4 M	40.7%
2019	\$29.6 M	\$11.8 M	\$10.7 M	39.9%
2020	\$25.8 M	\$11.1 M	\$4.8 M	43.0%
2021	\$20.6 M	\$9.7 M	\$1.2 M	47.1%
2022	\$21.4 M	\$10.1 M	\$5.8 M	47.2%
2023	\$47.8 M	\$9.4 M	\$9.5 M	19.7%
2024	\$27.6M	\$6.7M	\$10.1 M	24.3%
2025	\$35.8M	\$4.9M	\$16.5M	13.7%

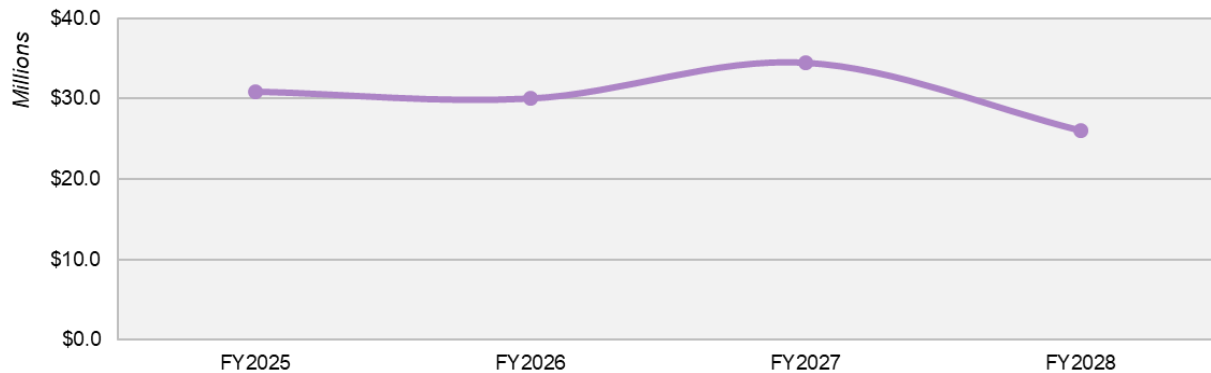
*(in millions)*

# CAPITAL IMPROVEMENT MULTI-YEAR PROGRAM

Each year, the multi-year Capital Improvement Program is developed in the fall following adoption of the budget and updates resulting from the Strategic Plan goals and objectives set by the Board of Commissioners. Below is a summary based on projects recommended for FY2025–FY2028 to reflect future planning years. The below out-year data contains projections only.

Category	<u>Expenditures for Planning Years</u>				Projected Multi-Year Total
	FY2025	FY2026	FY2027	FY2028	
Information Technology	\$ 2,875,060	\$ 575,000	\$ 672,000	\$ 95,000	\$ 4,217,060
Police	3,547,215	1,211,015	1,205,515	1,109,515	7,073,260
Fire	3,734,415	2,592,000	10,692,000	5,008,000	22,026,415
Public Works	10,054,800	16,444,000	18,847,000	18,100,000	63,445,800
Parks & Recreation	9,815,270	8,335,000	2,350,000	1,000,000	21,500,270
Neighborhood & Community Services	860,000	860,000	760,000	760,000	3,240,000
<b>Total Expenditures:</b>	<b>\$ 30,886,760</b>	<b>\$ 30,017,015</b>	<b>\$ 34,526,515</b>	<b>\$ 26,072,515</b>	<b>\$ 121,502,805</b>

Summary Multi-Year Capital Improvement Plan



Funding Source	<u>Funding Sources for Planning Years</u>				Projected Multi-Year Total
	FY2025	FY2026	FY2027	FY2028	
General Fund	\$ 16,487,715	\$ 9,809,515	\$ 12,412,515	\$ 5,165,515	\$ 43,875,260
Special Revenue/Capital Project Funds	11,547,045	17,765,500	11,522,000	16,234,000	57,068,545
Enterprise/Internal Service Funds	346,000	0	0	0	346,000
Bond Proceeds	2,506,000	2,442,000	10,592,000	4,673,000	20,213,000
<b>Total Funding Sources:</b>	<b>\$ 30,886,760</b>	<b>\$ 30,017,015</b>	<b>\$ 34,526,515</b>	<b>\$ 26,072,515</b>	<b>\$ 121,502,805</b>

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

# CAPITAL IMPROVEMENT PLAN FUND ALLOCATION REPORT

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL	ON-GOING ANNUAL EXPENSES
<b>INFORMATION TECHNOLOGY</b>						
Server Replacements/Upgrade <sup>†</sup>		\$ 50,000			\$ 50,000	
NetApp Replacement		470,000			470,000	
Fire & EMS Software	54,200				54,200	39,450
911 Pedestal Upgrade	36,000				36,000	
CUCM Phone Handset Replacements <sup>†</sup>		40,000			40,000	
Alerting System Redesign		80,000			80,000	
CH Annex UPS Battery Replacement		50,000			50,000	
Security Doors for PW Fleet & Parks		49,860			49,860	
Copier Replacements <sup>†</sup>		45,000			45,000	
PS Training Center Network, Computers, etc. <sup>†</sup>		2,000,000			2,000,000	*
<b>Total Information Technology:</b>	<b>\$ 90,200</b>	<b>\$ 2,784,860</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,875,060</b>	<b>\$ 39,450</b>
<b>POLICE</b>						
PS Training Center Alt. Dispatch Furnishings & Equip <sup>†</sup>	65,500				65,500	28,580
PS Training Center Furnishings/Equipment <sup>†</sup>	450,000	350,000			800,000	*
In-Car & Body Camera Replacements <sup>†</sup>	365,515				365,515	
Vehicle/Equipment Replacements & Purchase <sup>†</sup>	300,500	1,140,000			1,440,500	29,595
Portable Radio Replacements	745,200				745,200	
Training Simulator Equipment		130,500			130,500	
<b>Total Police:</b>	<b>\$ 1,926,715</b>	<b>\$ 1,620,500</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,547,215</b>	<b>\$ 58,175</b>
<b>FIRE</b>						
Station 5 Furnishings		55,415			55,415	
Burn Building Replacement		250,000			250,000	
Extrication Equipment for Apparatus		41,000			41,000	
Drill Tower Refurbishment		150,000			150,000	
Russellville Rd Area (Stn 9) Fire Station Land <sup>†</sup>		400,000			400,000	*
Fire Apparatus Replacement <sup>†</sup>				1,285,000	1,285,000	
Station 9 Apparatus <sup>†</sup>				1,221,000	1,221,000	26,270
Tech Rescue Building Construction		332,000			332,000	*
<b>Total Fire:</b>	<b>\$ 0</b>	<b>\$ 1,228,415</b>	<b>\$ 0</b>	<b>\$ 2,506,000</b>	<b>\$ 3,734,415</b>	<b>\$ 26,270</b>
<b>PUBLIC WORKS</b>						
City-wide Storm sewer Rehabilitation <sup>†</sup>	1,500,000				1,500,000	
PW Operations & Fleet Renovations	235,000				235,000	
Bluegrass Farms Boulevard Extension <sup>†</sup>	80,000				80,000	2,500
NCS Interior Painting	80,000				80,000	
CH Breakroom Renovations	35,000				35,000	
Resistivity Equipment	85,000				85,000	1,500
Airport Fire Station Generator Replacement <sup>†</sup>		110,000			110,000	
Multiple Fire Stations Repairs/Renovations <sup>†</sup>		200,000			200,000	
Police Bulk Storage High Density Shelving <sup>†</sup>		80,000			80,000	
Police Station Capital Maintenance	250,000				250,000	
<b>Public Works Continued On Next Page</b>						

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

† Denotes multi-year capital project, detailed on pages 104-132.

# CAPITAL IMPROVEMENT PLAN FUND ALLOCATION REPORT , continued

PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL	ON-GOING ANNUAL EXPENSES
<b>PUBLIC WORKS (Continued)</b>						
Butler County Landfill Cap Repairs		\$ 75,000			\$ 75,000	
Vehicle/Equipment Replacements & Purchases <sup>†</sup>	921,000				921,000	
Convention Center Furniture, Fixtures, & Equipment Upgrades			346,000		346,000	
Greenhill Street Extension Construction <sup>†</sup>	750,000				750,000	1,500
Street Resurfacing (Overlay Project) <sup>†</sup>	1,000,000	1,000,000			2,000,000	
Sidewalk Reconstruction Program <sup>†</sup>		200,000			200,000	
Sidewalk Improvement Program <sup>†</sup>	500,000				500,000	1,000
Greenways Expansion Program <sup>†</sup>	1,400,000				1,400,000	1,000
Stormwater Mitigation Program <sup>†</sup>	200,000				200,000	
CH Campus Extension Design <sup>†</sup>	400,000	450,000			850,000	
Decorative Signal Pole Painting		40,000			40,000	
Fuel Tank Storage Replacements	117,800				117,800	
<b>Total Public Works:</b>	<b>\$ 7,553,800</b>	<b>\$ 2,155,000</b>	<b>\$ 346,000</b>	<b>\$ 0</b>	<b>\$ 10,054,800</b>	<b>\$ 7,500</b>
<b>PARKS &amp; RECREATION</b>						
Equipment/Vehicle Replacements & Purchases <sup>†</sup>	1,010,000				1,010,000	12,435
Gym Floors Sanding/Refinishing <sup>†</sup>	42,000				42,000	
Riverfront Park Development, Phase II <sup>†</sup>	2,000,000	2,000,000			4,000,000	30,000
RSA Facility Repairs/Refurbishment	200,000				200,000	
911 Emergency Phone Towers	25,000				25,000	
Parker Bennett Playground Equip Repl.	400,000				400,000	
Reservoir Hill Park Playground Equip Repl. & Upgrades	390,000				390,000	
Pedigo Park Upgrades		48,270			48,270	
BGPR Fitness Equipment Replacement	325,000				325,000	
Lovers Lane Soccer Turf Fields	2,040,000				2,040,000	
Score Board Replacements	80,000				80,000	
CrossWinds Cart Path Replacement		300,000			300,000	
BGPR Master Plan		125,000			125,000	
Paul Walker Pro Shop Design <sup>†</sup>		250,000			250,000	
CrossWinds River Pump Replacement <sup>†</sup>		150,000			150,000	
BGCC Emergency Generator Purchase <sup>†</sup>		325,000			325,000	
Parks Maintenance Shop Improvements	80,000				80,000	
Kummer/Little Bathroom Renovation	25,000				25,000	
<b>Total Parks &amp; Recreation:</b>	<b>\$ 6,617,000</b>	<b>\$ 3,198,270</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 9,815,270</b>	<b>\$ 42,435</b>
<b>NEIGHBORHOOD &amp; COMMUNITY SERVICES</b>						
Vehicle/Equipment Replacement	100,000				100,000	
BG Reinvestment Neighb. Improv. Prog. <sup>†</sup>	200,000	560,000			760,000	
<b>Total Neighborhood &amp; Community Services:</b>	<b>\$ 300,000</b>	<b>\$ 560,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 860,000</b>	<b>\$ 0</b>
<b>SUBTOTAL</b>	<b>\$ 16,487,715</b>	<b>\$ 11,547,045</b>	<b>\$ 346,000</b>	<b>\$ 2,506,000</b>	<b>\$ 30,886,760</b>	<b>\$ 173,830</b>

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

† Denotes multi-year capital project, detailed on pages 104-132.

# CAPITAL IMPROVEMENT PLAN FUND ALLOCATION REPORT *, continued*


PROJECT TITLE	GENERAL FUND	SPECIAL REVENUES / CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE FUNDS	FINANCED PROJECTS	TOTAL
<b>DEBT SERVICE</b>					
GO Bond (Refinancing 2007A) Series 2015	\$ 876,000				\$ 876,000
GO Bond (Refinancing 2008A & B) Series 2016C, Ballpark and Fire Stations	1,454,000	461,800			1,951,800
GO Bond Series 2021A & B, ITA Transpark Expansion		1,195,050			1,195,050
2018 Fire Trucks Note		415,000			415,000
2019 Fire Trucks Note		171,000			171,000
2022 Fire Trucks Note		232,372			232,372
2023 Fire Trucks Note		108,950			108,950
<b>Total Debt Service:</b>	<b>\$ 2,330,000</b>	<b>\$ 2,584,172</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,914,172</b>
<b>GRAND TOTAL</b>	<b>\$ 18,817,715</b>	<b>\$ 14,131,217</b>	<b>\$ 346,000</b>	<b>\$ 2,506,000</b>	<b>\$ 35,800,932</b>

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



# CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS


## Information Technology: Server Replacements/Upgrade

FY2025 Project Description					Strategic Plan Pillar
Servers are being replaced due to age and software upgrades over several years. Server replacement is prioritized based on remaining useful life of the server and scheduled projects.					Efficient Governance
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	FY2025	FY2026	FY2027	FY2028	Total
Special Revenue/Capital Projects	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
FY2025—FY2028 Funding					
The Technology Capital Project Fund will provide funding for this project, which funds originated from the General Fund.					
				Status of Prior Year Projects	
				<p>Since the inception of this project in FY2016, over 37 servers have been replaced and/or upgraded with funding totaling \$420,000.</p>	




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

**Information Technology: Copier Replacements**

FY2025 Project Description					Strategic Plan Pillar
<p>The City's inventory of copiers includes several reaching end-of-life status. Printers are replaced on an as-needed basis, but copiers generally have more functionality and heavier usage. In FY2025, up to five multi-function copiers are recommended to be replaced.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will continue to be managed by the Information Technology staff and will impact the Department's workload.</p>					
Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
Special Revenue/Capital Projects	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 180,000
Total	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 180,000
FY2025—FY2028 Funding					
<p>The Technology Capital Project Fund will provide funding for this project, which funds originated from the General Fund.</p>					
				Status of Prior Year Projects	
				<p>This is the fourth year of this project and to-date, \$177,000 of budget has been allocated and 11 copiers replaced.</p>	

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

FY2025 Project Description						Strategic Plan Pillar
<p>Employee phone handsets are aging and necessitate replacement in order to support future software upgrades and additional functionality. In the first year of funding, obsolete cordless and internal Information Technology devices were replaced. In Fiscal Year 2023, funds were used to replace the VOIP Cisco Unified Communications Manager (CUCM) server and upgrade the application to the newest version.</p> <p>Funding for FY2024 was deferred to allow for projects currently planned and underway to be completed. In FY2025 and FY2026, the remaining handsets will be replaced with an updated model.</p>						Efficient Governance
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	FY2025	FY2026	FY2027	FY2028	Total	
Special Revenue/Capital Projects	\$ 40,000	\$ 40,000			\$ 80,000	
Total	\$ 40,000	\$ 40,000			\$ 80,000	
FY2025—FY2028 Funding						
The Technology Capital Project Fund will provide funding for this project, which funds originated from the General Fund.						
					Status of Prior Year Projects	
					To date, a total of \$80,000 has been dedicated to this project.	

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

**Police: Vehicle/Equipment Replacements & Purchases**

FY2025 Project Description	Strategic Plan Pillar
<p>Patrol vehicles are on a seven-year replacement cycle, although with consistent preventive maintenance, some vehicles remain in service more than ten years. The FY2025 budget will provide 15 replacement patrol vehicles, four new patrol vehicles, four replacement administration vehicles and one new administration vehicle. The base cost of a patrol vehicle is approximately \$45,000; however, equipment and up-fitting cost an additional \$17,000 per vehicle. The up-fitting for an administration vehicle is less at an additional \$7,500.</p> <p>Each out year reflects up to 12 patrol vehicle replacements/purchases.</p>	<p>Efficient Governance</p>

**Impact on Operating Budget**

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


The purchase of new vehicles in the FY2025 budget will result in \$29,595 of on-going maintenance costs funded by the General Fund.

**Future Appropriation Plan**


Funding Source	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$ 300,500				\$ 300,500
Special Revenue/Capital Projects	\$ 1,140,000	\$ 744,000	\$ 744,000	\$ 744,000	\$ 3,372,000
Total	\$ 1,440,500	\$ 744,000	\$ 744,000	\$ 744,000	\$ 3,672,500

**FY2025—FY2028 Funding**

The Equipment Replacement Capital Project Fund is the source of funding for this project in current and future years; however, the General Fund is the source of funding for the four new patrol vehicles and on-going maintenance costs.

	Status of Prior Year Projects
	<p>In FY2022, 25 vehicles and/or pieces of heavy equipment were purchased or replaced. The FY2023 budget included the purchase or replacement of 22 vehicles or equipment. In FY2024, 19 vehicles and/or pieces of heavy equipment were purchase or replaced.</p>

**Police: In-Car and Body Camera Replacements**

FY2025 Project Description					Strategic Plan Pillar
<p>The in-car and body cameras were recommended for replacement due to the age of the equipment, on-going battery failure, maintenance issues, and lack of customer support from the providers. In FY2023, the Police Department entered into a five-year contract to purchase new in-car and body cameras with upgraded technology and added features to expand capabilities with capturing video evidence.</p> <p>The future year budgets provide funding for on-going maintenance, routine replacement of in-car and body cameras, quality control metrics, sidearm replacements, licensing to integrate with CAD, and increased features for redaction.</p>					Efficient Governance
Impact on Operating Budget					
Maintenance and management is managed by the Police Department and Information Technology Department staff.					
Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$ 365,515	\$ 365,515	\$ 365,515		\$ 1,096,545
Total	\$ 365,515	\$ 365,515	\$ 365,515		\$ 1,096,545
FY2025—FY2028 Funding					
The General Fund is the source of funding for this project as well as funds from the Edward Byrne Memorial Justice Assistance Grant (JAG) Program.					
			Status of Prior Year Projects		
			<p>This is the third year of the five-year project. In the first year, \$288,490 was budgeted and an additional \$152,880 was provided through FY2023 carryforward for a total budget of \$441,370.</p>		


**Fire: Russellville Road Area (Station 9) Fire Station Land**

FY2025 Project Description	Strategic Plan Pillar
<p>Continued City growth in the areas of Russellville Road and Campbell Lane creates concerns for future response times. Utilizing GIS technology, current response times to these areas are above National Fire Protection Agency (NFPA) standards. As the area continues to develop, land should be purchased that will accommodate a future fire station.</p> <p>FY2025 funding will be used for land acquisition with design and construction following in the out-years.</p>	<p>Efficient Governance</p>

Impact on Operating Budget
<p>This project will be managed by Public Works Facilities Management staff, with participation by the Fire Department staff, and will impact the Divisions' workloads.</p>


Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
Special Revenue Fund	\$ 400,000	\$ 150,000		\$ 335,000	\$ 885,000
Financed Projects			\$ 5,000,000		\$ 5,000,000
Total	\$ 400,000	\$ 150,000	\$ 5,000,000	\$ 335,000	\$ 5,885,000

FY2025—FY2028 Funding
<p>The Fire Improvement Special Revenue Fund is the source of funding for this project.</p>

	Status of Prior Year Projects
	<p>This is the first year of a multi-year capital project.</p>


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

## Fire: Fire Apparatus Replacement

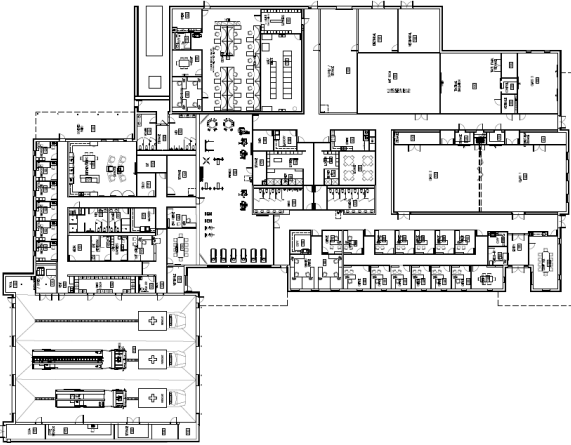
FY2025 Project Description					Strategic Plan Pillar
<p>The Fire Department has several apparatus, which require periodic replacement. Actual replacements will be determined during the budget process for each respective year and will take into consideration age, mileage, maintenance history, and continued serviceability.</p> <p>FY2025 funding would be used to replace a 2019 Pierce Enforcer (Rescue 1), which will remain in service under reserve status.</p>					Efficient Governance
Impact on Operating Budget					
This project will be managed by the Department and will impact the Department's workload.					
Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
Financed Projects	\$ 1,285,000	\$ 2,442,000	\$ 5,592,000	\$ 4,673,000	\$ 13,992,000
Total	\$ 1,285,000	\$ 2,442,000	\$ 5,592,000	\$ 4,673,000	\$ 13,992,000
FY2025—FY2028 Funding					
The funding source for this project is the Fire Improvement Special Revenue Fund to cover debt service payments following financing.					
				Status of Prior Year Projects	
				This will be the first year of a multi-year project to maintain the Department's fleet with reliable apparatuses.	

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

## Fire: Russellville Road Area Station Apparatus (Engine 9)

FY2025 Project Description					Strategic Plan Pillar
<p>With the addition of a future new fire station in the Russellville Road area, there is also a need for an additional fire apparatus. Since the lead time is approximately four (4) years for the fire apparatus to be built, it is necessary to place the order now. The purchase of the engine is requested in FY2025, with the purchase of the outfitting equipment to be expected in FY2027.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will be managed by the Fire Department staff and will impact the Department's workload.</p>					
Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
Special Revenue/Capital Projects			\$ 100,000		\$ 100,000
Financed Projects	\$ 1,221,000				\$ 1,221,000
Total	\$ 1,221,000		\$ 100,000		\$ 1,321,000
FY2025—FY2028 Funding					
<p>The funding source for this project is the Fire Improvement Special Revenue Fund to cover debt payments following financing.</p>					
					Status of Prior Year Projects
					<p>This is the first year of the two-year project.</p>


**Fire: Public Safety Training Center Furnishing & IT Network Equipment**

<b>FY2025 Project Description</b>					<b>Strategic Plan Pillar</b>
<p>The FY2022 and FY2023 budgets included funding for the design and construction of the new Northside Fire Station and Public Safety Training Center.</p> <p>FY2024 included funds for purchasing network equipment in advance in order to meet delivery requirements. The FY2025 and future budgets will provide funding for furnishings and IT network equipment for the PSTC. Furnishings will include appliances, furniture, exercise equipment, commercial washer/extractor, and tables/chairs, desks, lockers, training equipment, etc. for the Training Center. The IT network equipment will include network switches, phones, wireless access points, patch cables, data jacks, network cabinets, wall plates, cameras, secure door access, computers/monitors, etc. In addition, the Training Center requires equipment and furnishings for the alternate 911, backup EOC, and a disaster recovery site.</p> <p>Funding may also be recommended in coming years for additional phases of this project that could include construction of a pavilion and indoor firing range.</p>					Efficient Governance
<b>Impact on Operating Budget</b>					
<p>This project will be managed by Public Works Facilities Management staff and IT staff, with participation by the Police and Fire Departments staff, and will impact the workloads of each.</p>					
<b>Future Appropriation Plan</b>					
<b>Funding Source</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>Total</b>
General Fund	\$ 515,500				\$ 515,500
Special Revenue/Capital Projects	\$ 2,350,000	\$ 1,000,000	\$ 1,000,000		\$ 4,350,000
<b>Total</b>	<b>\$ 2,865,500</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>		<b>\$ 4,865,500</b>
<b>FY2025—FY2028 Funding</b>					
<p>The funding source for this project is the General Fund, Fire Improvement, E911, and Wireless 911 special revenue funds and Technology Capital Project Fund.</p>					
				<b>Status of Prior Year Projects</b>	
				<p>FY2022 was the first year of this multi-year project with \$150,000 of budget contributed for design costs. In FY2023, \$16,440,000 was budgeted for design and construction.</p>	



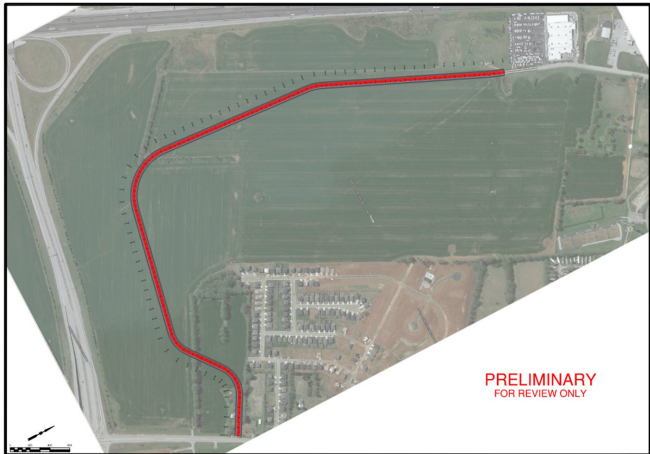
# CAPITAL IMPROVEMENT PROGRAM MULTI-YEAR PROJECTS, *continued*

## Public Works: City-wide Storm sewer Rehabilitation

FY2025 Project Description					Strategic Plan Pillar
<p>This project is a multi-year project to rehabilitate the City’s storm sewer system. The Environmental Compliance Division has observed systemic degradation in the infrastructure.</p> <p>Projects that have been identified as the most exigent include replacing concrete box culverts and replacing elliptical pipe in various locations.</p>					Strong Neighborhoods
Impact on Operating Budget					
<p>This project will be managed by the Public Works Environmental Compliance Division staff and impact the Division’s workload.</p>					
Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 7,500,000
Total	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 7,500,000
FY2025—FY2028 Funding					
<p>Primary source of funding is the General Fund, then funds are transferred to the Stormwater Improvement Capital Project Fund.</p>					
				Status of Prior Year Projects	
				<p>This is the first year of a multi-year project.</p>	

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

**Public Works: Bluegrass Farms Boulevard Extension**

FY2025 Project Description					Strategic Plan Pillar
<p>The extension of Bluegrass Farms Boulevard from its current termination to a new intersection with Plano Road is expected to result in approximately 6,900 feet of new roadway that will consist of three lanes, curb and gutter, storm sewer, sidewalk, and a traffic signal at Plano Road. The property owners and developers have agreed to contribute a portion of the costs of the design and construction.</p> <p>The City's portion of the design cost was allocated in FY2023. Fifty percent of the estimated construction budget was recommended in FY2024. With the cost estimate increased, the FY2025 budget includes additional funds for the City's share of the project.</p>					Transportation
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload. On-going costs will be funded by the General Fund for general pavement and storm sewer maintenance.</p>					
Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$ 80,000				\$ 80,000
Total	\$ 80,000				\$ 80,000
FY2025—FY2028 Funding					
<p>Primary source of funding is the General Fund with funds being transferred to the Bluegrass Farms Boulevard Extension Capital Project Fund.</p>					
			Status of Prior Year Projects		
			<p>This is the third year of this multi-year project. In FY2023, design costs of \$116,000 were allocated in a budget amendment for the City's share of the expense. A total of \$2.9 million was allocated in FY2024 to prefund the City's portion of the construction phase.</p> <p>FY2025 will be the final year of the extension project.</p>		

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


**Public Works: Airport Fire Station Generator Replacement**

FY2025 Project Description	Strategic Plan Pillar
<p>This project will fund the replacement of the generator at the Airport Fire Station. The current generator is aging and is unable to adequately service the size of the station.</p>	<p>Efficient Governance</p>

Impact on Operating Budget
<p>This project will be managed by the Public Works Facilities Management Division staff, with assistance from Fire Department staff, and impact the Division’s workload.</p>

Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
Internal Service Fund	\$ 110,000				\$ 110,000
Total	\$ 110,000				\$ 110,000

FY2025—FY2028 Funding
<p>The primary source of funding is the Fire Improvement Fund, with funds being transferred to the Facilities Maintenance Fund.</p>

	Status of Prior Year Projects
	<p>This is the second and final year of a two year project.</p>

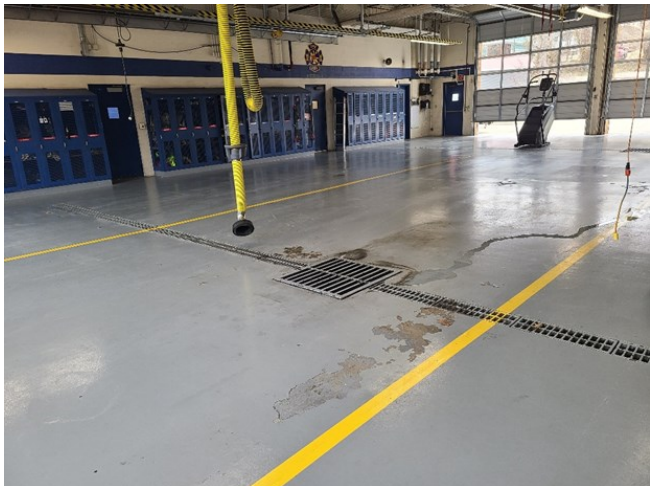
**Public Works: Multiple Fire Station Repairs/Renovations**

FY2025 Project Description	Strategic Plan Pillar
<p>Funds have been received over the previous three years in the Fire Department’s budget for the repair and renovation of multiple fire facilities. As part of the FY2024 budget, a new internal services fund was established to house all costs associated with the care, maintenance and upkeep of all facilities managed by Public Works as well as incorporating the Fire Department facilities under the Public Works Facilities Management Division.</p> <p>The FY2025, and out-year projects, have not yet been determined, but could include renovations of various fire station facilities’ showers, kitchens, and bathrooms, garage door and roof replacements, and other miscellaneous repairs and maintenance work to refresh the older facilities.</p>	<p>Efficient Governance</p>

Impact on Operating Budget
<p>This project will be managed by the Facilities Management Division staff, with assistance from Fire Department staff, and will impact the Division’s workload.</p>

Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
Special Revenue/Capital Projects	\$ 200,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 650,000
Total	\$ 200,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 650,000

FY2025—FY2028 Funding
<p>The funding source for this project is the Fire Improvement Special Revenue Fund, then funds are transferred to the Facilities Maintenance Internal Service Fund.</p>

	Status of Prior Year Projects
	<p>Prior year projects since FY2020 have included: engine room floor repairs; flooring repairs to interior and exterior damage from structural settling; replacement of kitchen cabinets, interior lighting and classroom carpets; interior painting; kitchen and shower repairs; personal protective equipment locker replacement; and kitchen renovations at Station 3.</p>

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


**Public Works: Police Bulk Storage High Density Mobile Shelving**

FY2025 Project Description	Strategic Plan Pillar
<p>This project will fund the purchase and installation of high density mobile shelving in the Police Department’s long-term evidence storage building. Storage capacity at the facility has surpassed 70% and additional space is necessary to meet future demands.</p>	<p>Efficient Governance</p>

Impact on Operating Budget
<p>This project will be managed by the Public Works Facilities Management Division staff, with assistance from Police Department staff, and impact the Division’s workload.</p>


Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
Internal Service Fund	\$ 80,000				\$ 80,000
Total	\$ 80,000				\$ 80,000

FY2025—FY2028 Funding
<p>The primary source of funding is the Municipal Facilities Capital Projects Fund, which funds originated from the General Fund.</p>

	Status of Prior Year Projects
	<p>This is the second and final year of a two year project.</p>

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

**Public Works: Vehicle/Equipment Replacements & Purchases**

FY2025 Project Description					Strategic Plan Pillar
<p>Equipment and vehicle replacement is determined by considering the equipment age, mileage, maintenance history, and continued serviceability. In FY2025, it is recommended to replace a street sweeper, a 4WD cab tractor with a 22' boom mower, leaf machine, a 3/4 ton truck, and a dump truck with a snow plow in the Operations Division; a rim clamp tire machine and balancer in the Fleet Division; and to purchase a new UTV for the Facilities Division.</p> <p>Future year vehicle/equipment replacements and/or additions are currently under evaluation and no specific information is available at this time. Estimated amounts have been added for those years to reflect anticipated costs in out-years.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet staff and will impact the Division's workload. Ongoing maintenance costs are funded through a fleet lease rate assigned to each vehicle, which are deposited to the Fleet Maintenance Internal Service fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p>					
Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$ 921,000	\$ 644,000	\$ 497,000		\$ 2,062,000
Total	\$ 921,000	\$ 644,000	\$ 497,000		\$ 2,062,000
FY2025—FY2028 Funding					
<p>The General Fund is the source of funding for this project, then funds are transferred to the Equipment Replacement Capital Project Fund.</p>					
				Status of Prior Year Projects	
				<p>In FY2022, 25 vehicles and/or pieces of heavy equipment were purchased or replaced. The approved FY2023 budget included the purchase or replacement of 22 vehicles or equipment and the FY2024 budget included purchase or replacement of 9 vehicles or pieces of equipment.</p>	

**Public Works: Greenhill Street Extension**

FY2025 Project Description	Strategic Plan Pillar
<p>This project is for the design, property acquisition, and construction of the extension of Greenhill Street to complete the connection from Whispering Hills Boulevard to Veterans Memorial Lane. Greenhill Street is currently a dead-end residential street.</p> <p>FY2023 funds were allocated for the design and property acquisition in the amount of \$150,000. Funding totaling \$750,000 for construction was approved in FY2024; however, the design phase was completed and preliminary estimates indicated construction cost to exceed the original construction budget and an additional \$750,000 is necessary to complete the project.</p>	<p>Transportation</p>

**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 at an approximate annual cost of \$1,500.

**Future Appropriation Plan**

Funding Source	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$ 750,000				\$ 750,000
Total	\$ 750,000				\$ 750,000

**FY2025—FY2028 Funding**

Primary source of funding is the General Fund with funds transferred to the Liquid Fuel Tax Fund.


**Status of Prior Year Projects**

This is the third and final year of this project. A total budget of \$1.65M has been allocated for its completion.



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


## Public Works: Street Resurfacing (Overlay Project)

FY2025 Project Description					Strategic Plan Pillar
<p>This on-going program provides for resurfacing of streets according to priorities determined from data provided by the pavement management system. Funds will be used to resurface approximately 14 miles of roadway, given standard road conditions and recent resurfacing contracts.</p>					Transportation
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.</p>					
Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	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
FY2025—FY2028 Funding					
<p>The Kentucky Municipal Aid Program (Liquid Fuel Tax, LFT) is the source of special revenue funds, as well as \$200,000 of Gas Franchise revenue. In addition, the General Fund contributes additional funds each year to supplement the project.</p>					
	Status of Prior Year Projects				
	<p>Since FY2006, the Street Overlay Program has resulted in the resurfacing of 229 miles of roadways with funding totaling over \$27.1 million. In FY2024, 14 miles were resurfaced through this program.</p>				



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

## Public Works: Sidewalk Reconstruction Program

<b>FY2025 Project Description</b>					<b>Strategic Plan Pillar</b>
This on-going program replaces sidewalk, curb, and gutter. The primary focus is to replace existing sidewalks to eliminate trip hazards and improve ADA compliance. The Department employs a corridor approach by improving entire blocks rather than individual locations.					Transportation
<b>Impact on Operating Budget</b>					
This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.					
<b>Future Appropriation Plan</b>					
<b>Funding Source</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>Total</b>
Special Revenue/Capital Projects	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
<b>FY2025—FY2028 Funding</b>					
The Kentucky Municipal Aid Program (Liquid Fuel Tax, LFT) is the source of special revenue funds.					
				<b>Status of Prior Year Projects</b>	
				The Sidewalk Reconstruction Program has resulted in the reconstruction of over 4.8 miles of sidewalk since FY2011. A budget of \$100,000 has historically been provided each year; however, in FY2024 the budget was increased to \$200,000 as costs continue to rise.	

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

**Public Works: Sidewalk Improvement Program**

FY2025 Project Description	Strategic Plan Pillar
<p>The Sidewalk Improvement Program was initiated in FY2008 to foster a "walkable" city by providing sidewalks in areas where none exist, including both commercial and residential areas. Construction projects generally include new sidewalk, curb, gutter, and ADA compliant ramps where necessary.</p> <p>Each year a panel evaluates candidate projects against a set of criteria to prioritize into a sequence for design and construction. Staff then works with Neighborhood &amp; Community Services (NCS) to begin gathering input from neighborhoods within the project areas in an effort to allow sufficient time for public comment and involvement before, during, and after the final design.</p>	Transportation

**Impact on Operating Budget**

This project will continue to be managed by the Public Works Planning and Design staff and impact the Division's workload.

**Future Appropriation Plan**

Funding Source	FY2025	FY2026	FY2027	FY2028	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

**FY2025—FY2028 Funding**

The primary source of funding is the General Fund, then funds are transferred to the Sidewalk Improvement Capital Project Fund. Other funding sources will also be explored, such as Community Development Block Grant (CDBG) funds and Transportation Alternatives Program (TAP) grants, to supplement additional projects when feasible.




**Status of Prior Year Projects**

Since the program's inception in FY2008, over 19 miles of new sidewalk have been constructed or are pending and over \$8.15 million has been allocated from the General Fund.

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

**Public Works: Greenway Expansion/Construction Program**

<b>FY2025 Project Description</b>					<b>Strategic Plan Pillar</b>
<p>The purpose of the proposed Greenway Expansion Program is to identify, prioritize and close critical gaps in the City’s multi-use path network.</p> <p>A panel evaluates candidate projects to a set of criteria and prioritize into a sequence for design and construction on an annual basis. Staff work with Neighborhood &amp; Community Services (NCS) to gather input from neighborhoods within the project areas in an effort to allow sufficient time for public comment and involvement before, during, and after the final design.</p>					<p>Riverfront &amp; Greenway Development</p>
<b>Impact on Operating Budget</b>					
<p>This project will continue to be managed by the Public Works Planning and Design staff and impact the Division’s workload.</p>					
<b>Future Appropriation Plan</b>					
<b>Funding Source</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>Total</b>
General Fund	\$ 1,400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,600,000
Total	\$ 1,400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,600,000
<b>FY2025—FY2028 Funding</b>					
<p>The primary source of funding is the General Fund, then funds are transferred to the Sidewalk Improvement Capital Project Fund. Other funding sources will also be explored, such as Transportation Alternatives Program (TAP) grants, to supplement additional projects when feasible.</p>					
					<b>Status of Prior Year Projects</b>
					<p>FY2025 is the fifth year of this proposed program. To-date, \$1,075,000 of funding has been provided.</p>


**Public Works: Stormwater Mitigation Program**

FY2025 Project Description	Strategic Plan Pillar
<p>The City has allocated local tax revenues to mitigate stormwater problems since the May 2010 flooding in Bowling Green. Projects include deepening an existing basin, constructing a new retention basin, and numerous smaller projects. Costs depend greatly upon the conditions such as rock, level of protection desired (75 or 100-year storm), and market conditions for bids.</p>	<p>Strong Neighborhoods</p>

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	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$ 200,000	\$ 200,000	\$200,000	\$ 200,000	\$ 800,000
Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000

FY2025—FY2028 Funding
<p>The primary source of funding is the General Fund, then funds are transferred to the Stormwater Improvement Capital Project Fund.</p>

	Status of Prior Year Projects
	<p>Since this program’s inception in FY2011, the City has allocated \$6.1 million in local tax revenues. A total of 60 projects were identified at that time and to-date more than 20 projects have been completed. Since that time, an additional 30+ projects have been identified and included in this program.</p>

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

**Public Works: City Hall Campus Extension**

FY2025 Project Description	Strategic Plan Pillar
<p>In FY2023, the City purchased the White Building, located at 319 East 10th Avenue, in the amount of \$1.2 million with the plan of expanding City Hall Campus. This extension will allow for more growth in City departments that currently utilize other facilities on City Hall Campus.</p> <p>FY2025 funding will be used to begin design. To help offset expenses, multi-year funding will be used to prefund the construction portion of the project.</p>	<p>Efficient Governance</p>

**Impact on Operating Budget**

This project will be managed by the Public Works Facilities Management Division staff and impact the Division's workload.

**Future Appropriation Plan**

Funding Source	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$ 400,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 6,400,000
Special Revenue/Capital Projects	\$ 450,000				\$ 450,000
Total	\$ 850,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 6,850,000

**FY2025—FY2028 Funding**

Primary source of funding is the General Fund, then funds are transferred to the Municipal Facilities Fund.




**Status of Prior Year Projects**

This is the third year of pre-funding a multi-year project.


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

## Parks & Recreation: Vehicle/Equipment Replacements & Purchases

FY2025 Project Description					Strategic Plan Pillar
<p>Vehicle and equipment replacement is determined by considering the age, mileage, maintenance history, and continued serviceability. In FY2025, three vehicles and four pieces of equipment in Parks Maintenance, seven pieces of equipment in Golf Maintenance, one lawn mower in Landscape, and four pieces of equipment in Cemetery are recommended for replacement. Also recommended for purchase are a zero-turn mower, laser grading machine, and a salt hopper for Parks Maintenance.</p> <p>Future fiscal year vehicle/equipment replacements and/or additions are currently under evaluation and no specific information is available at this time. Estimated amounts have been added for those years to reflect anticipated costs in future years.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will continue to be managed by the Public Works Fleet and Parks &amp; Recreation staff and will impact the workload of each. On-going maintenance costs are funded through a fleet lease rate assigned to each vehicle, which are deposited to the Fleet Maintenance Internal Service fund quarterly. Each new vehicle is also covered under warranty for a period of time depending on the manufacturer.</p>					
Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$ 1,010,000	\$ 450,000	\$ 450,000	\$ 500,000	\$ 2,410,000
Total	\$ 1,010,000	\$ 450,000	\$ 450,000	\$ 500,000	\$ 2,410,000
FY2025—FY2028 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>In FY2022, 25 vehicles and/or pieces of heavy equipment were purchased or replaced. The approved FY2023 budget included the purchase or replacement of 22 vehicles or equipment, while the FY2024 budget included 10 vehicles or pieces of equipment.</p>	


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

## Parks & Recreation: Riverfront Park Development, Phase II & III

FY2025 Project Description					Strategic Plan Pillar
<p>In 2020, the City of Bowling Green requested a grant in the amount of \$750,000 from the National Park Service with a \$1.5 million local match from the City of Bowling Green for a total cost of \$2.25 million. In FY2022, the City funded an additional \$1.0 million for design services.</p> <p>The Riverfront Development Project will breathe life into distressed park areas significantly underutilized due to a lack of amenities and safety concerns arising from steep terrain, absent lighting, natural vegetation seclusion, and reported crime. The project's boat ramp will improve search and rescue efforts within the Barren River while increasing safety of first responders. Furthermore, the project compliments the revitalization of the River Street corridor led by a grass roots effort poised to remove blight, attract new private investment, and increase jobs.</p> <p>In FY2024, the City finalized and released the Riverfront Park Master Plan after input from over 3,000 individuals. From the Master Plan the design team started the design and engineering for Phase I, which should start construction in FY2025. Funds allocated for FY2025 are for Phases II and III. Staff are using the Master Plan to attract public and private financing to develop amenities in the plan. FY2027 is also for future phases of funding.</p>					Riverfront & Greenway Development
Impact on Operating Budget					
<p>This project will be managed by the NCS Department, with assistance from Parks Maintenance Division staff, and will impact the Department's workload. Public Works Operations Division staff may assist as necessary. On-going operational costs will be funded by the General Fund for mulch, general maintenance supplies, utilities, dirt/rock for bike track and playground repairs, and are estimated to begin as early as FY2025.</p>					
Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$ 2,000,000		\$ 3,500,000		\$ 5,500,000
Special Revenue/Capital Projects	\$ 2,000,000				\$ 2,000,000
Total	\$ 4,000,000		\$ 3,500,000		\$ 7,500,000
FY2025—FY2028 Funding					
<p>The primary source of funding is from the General Fund, then funds are transferred to the Riverfront Development Capital Project Fund.</p>					
			Status of Prior Year Projects		
			<p>FY2024 is the fourth year of this multi-year project, through which \$5.25 million has been funded by the City.</p> <p>Initial property acquisition began in FY2021, a pedestrian connection was added along River Street during FY2022, and a proposal for engineering and design work was accepted in FY2023.</p>		

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

**Parks & Recreation: Paul Walker Pro Shop Design**

<b>FY2025 Project Description</b>					<b>Strategic Plan Pillar</b>
<p>BGPR, in conjunction with Neighborhood &amp; Community Services, is working to submit a grant application to construct a tornado shelter at Covington Woods. If funded, the shelter would be funded primarily with Federal and State dollars. Additionally, the City would reconstruct the Paul Walker Pro Shop with a design similar to the Hobson Golf Pro Shop. The redesign would have a pro shop, patio, and cart barn.</p> <p>Design would take place in FY2025 with construction happening in FY2026.</p>					<p>Efficient Governance</p>
<b>Impact on Operating Budget</b>					
<p>This project will be managed by the Parks Golf Division staff and will impact the Division's workload.</p>					
<b>Future Appropriation Plan</b>					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
Special Revenue/Capital Projects	\$ 250,000	\$ 2,000,000			\$ 2,250,000
<b>Total</b>	<b>\$ 250,000</b>	<b>\$ 2,000,000</b>			<b>\$ 2,250,000</b>
<b>FY2025—FY2028 Funding</b>					
<p>The primary source of funding is the Parks Capital Improvement Fund 340, a capital projects fund.</p>					
					<b>Status of Prior Year Projects</b>
					<p>This is the first year of a two-year project.</p>



**Parks & Recreation: CrossWinds River Pump Replacement**

FY2025 Project Description	Strategic Plan Pillar
<p>CrossWinds Golf Course opened in 1991 and course irrigation was designed to pull water, via a pump, from the banks of the Barren River. In approximately 2014, the City of Bowling Green installed an "Emergency Pump" that floats in the Barren River to draw water when levels dropped below the river bank where the previous pump was installed.</p> <p>Subsequently, the Commonwealth of Kentucky rebuilt the portion of I-65 that crosses over the Barren River. This rerouted the river water to the point that the original river pump remains dry at all times and the once "emergency" pump is now the primary pump.</p> <p>In 2022, the Commonwealth of Kentucky removed many river dam locks along Barren River, which has significantly reduced the volume of water in the river. Thus, the "emergency" pump is unable to pull water during dry weeks.</p> <p>BGPR will address the issue, with the Army Corp. of Engineers approval, with a re-design for a primary and emergency pump placed in a greater pool of water. The plan is to design the project in FY2025 and replace the river pump in FY2026.</p>	<p>Efficient Governance</p>

**Impact on Operating Budget**

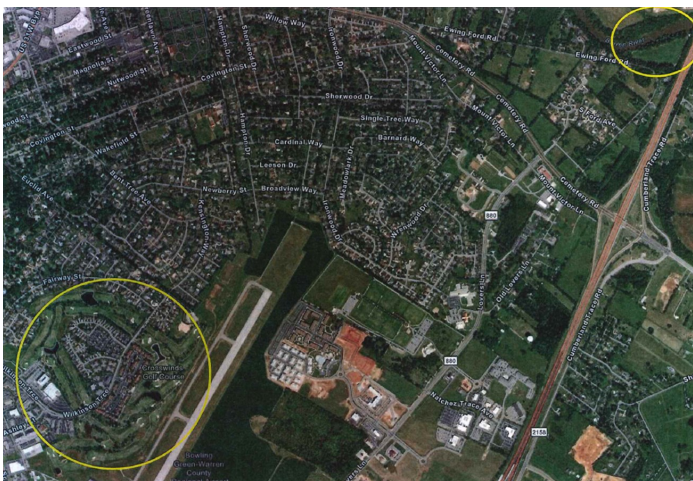
This project will continue to be managed by the Parks & Recreation Golf Division staff and will impact the Division's workload. Public Works Environmental Compliance Division will also assist with the project.

**Future Appropriation Plan**

Funding Source	FY2025	FY2026	FY2027	FY2028	Total
Special Revenue/Capital Projects	\$ 150,000	\$ 1,000,000			\$ 1,150,000
Total	\$ 150,000	\$ 1,000,000			\$ 1,150,000

**FY2025—FY2028 Funding**

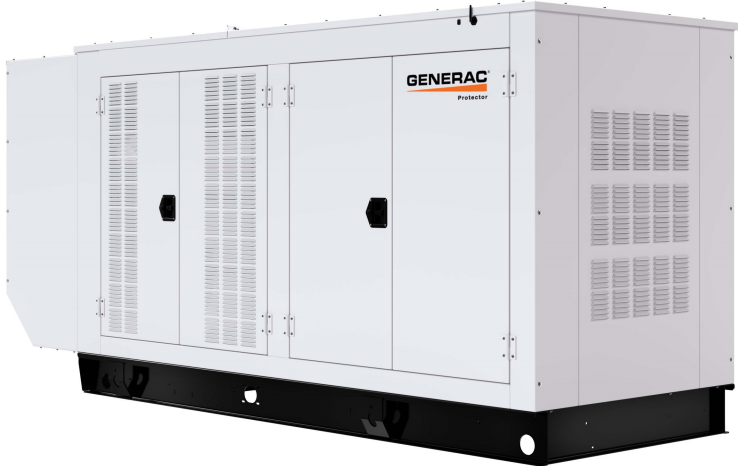
The primary source of funding is the Parks Capital Improvement Fund, which funds originated from the Parks Development Fund.



**Status of Prior Year Projects**


This is the first year of a two-year project.

**Parks & Recreation: Emergency Backup Generators**

FY2025 Project Description					Strategic Plan Pillar
<p>Generators have been permanently installed throughout City facilities to provide backup power for emergency response infrastructure. The City Auditor noted during an annual Emergency Response Assessment that BGPR facilities lack generators. During FY2025, it is being recommended to install backup generators at the F.O. Moxley Community Center and then at the Kummer Little Recreation Center in FY2026. The F.O. Moxley Community Center includes the Parks Administrative Offices and Fitness Facility and is designated as an emergency location by the American Red Cross.</p> <p>The new generators will provide the community centers a dedicated backup power source to ensure power during an emergency.</p>					Efficient Governance
Impact on Operating Budget					
<p>This project will be managed by the Parks &amp; Recreation Maintenance Division staff and will impact the Division's workload.</p>					
Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
Special Revenue/Capital Projects	\$ 325,000	\$ 300,000			\$ 625,000
Total	\$ 325,000	\$ 300,000			\$ 625,000
FY2025—FY2028 Funding					
<p>The primary source of funding is the Parks Capital Improvement Fund, which funds originated from the Parks Development Fund.</p>					
					Status of Prior Year Projects
					<p>This is the first year of a two-year project.</p>

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

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

FY2025 Project Description					Strategic Plan Pillar
<p>As part of the five-year Consolidated Plan approved February 18, 2014, staff identified a Local Strategy Area known as the "BG Reinvestment Area" that is comprised of seven (7) Census tracts centered in downtown and in the west end of Bowling Green. The Census tracts are 101, 102, 103, 104, 105, and the city portion of 112 and 113. A portion of this area (101, 102 &amp; 103) previously received significant investment from 1999-2010 and was a primary focus for CDBG funds over the past several years. The other Census tracts (104, 105 &amp; 112) have similar demographics, housing-related problems, and public infrastructure needs. The CDBG program will contribute approximately \$540,000 annually toward investments in this area and General Fund budget will be added to supplement the program, if feasible to do so. After selecting a new neighborhood for investment, staff will develop the priority needs of the neighborhood and individual projects will be tailored to the needs of the neighborhood. Projects could include: sidewalks, stormwater improvements, parks, street improvements, acquisition/demolition, rehabilitation, or housing improvements.</p> <p>In the spring of 2024, Census block 102.4 was selected as the next neighborhood area to receive funding from this project. This area is bounded by KY 185 to Old Barren River Road and then Victoria Street to the Barren River. The planning phase for this neighborhood was completed in FY2024 with investments continuing through FY2028.</p>					Strong Neighborhoods
Impact on Operating Budget					
On-going maintenance costs are anticipated to be minimal due to the types of investments. Sidewalks and park improvements are designed to be maintenance free for several years and should have no immediate impact on the budget. Maintenance for the Private Property Improvements will be handled by the property owners and not be a burden to the City.					
Future Appropriation Plan					
Funding Source	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
Special Revenue/Capital Projects	\$ 560,000	\$ 560,000	\$ 560,000	\$ 560,000	\$ 2,240,000
Total	\$ 760,000	\$ 760,000	\$ 760,000	\$760,000	\$ 3,040,000
FY2025—FY2028 Funding					
Source of funding is the Federal Community Development Block Grant (CDBG), accounted for in a Special Revenue Fund, and the General Fund.					
			Status of Prior Year Projects		
			<p>The primary projects completed in FY2024 under the Neighborhood Improvements Program (NIP) focused on street paving and striping on College Street from the US 31W Bypass to E. 5th Avenue, which includes a new road plan; installing decorative signs and posts throughout the neighborhood; and sidewalk concrete slab replacement at scattered sites in 102.1. Additionally, an exterior property improvements program was completed in Census Block Group 102.1, resulting in over 45 properties rehabilitated to improve curb appeal and remove blighting influences in the neighborhood.</p>		

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

**Neighborhood & Community Services: Vehicle/Equipment Replacement**

FY2025 Project Description	Strategic Plan Pillar
<p>The Code Compliance includes three Animal Protection Officers, who operate primarily out of three vans. In FY2024, one new van was purchased when a third Animal Protection Officer was added to the Division. The Department is now requesting to replace the other two vans that are smaller and underpowered with the same type of van that was purchased during FY2024.</p>	<p>Efficient Governance</p>

**Impact on Operating Budget**

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

**Future Appropriation Plan**

Funding Source	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$ 100,000	\$ 100,000			\$ 200,000
Total	\$ 100,000	\$ 100,000			\$ 200,000

**FY2025—FY2028 Funding**

Source of funding is the General Fund, which is transferred to the Equipment Replacement Fund, a capital projects fund.



**Status of Prior Year Projects**

FY2025 will be the first year of a two-year project to replace the Animal Protection vans with a larger, more powerful unit.

## CAPITAL IMPROVEMENT PROGRAM SINGLE YEAR PROJECTS

The following provides a brief description of single-year projects and equipment included in the FY2025 Capital Improvement Program. Projects and equipment purchases spanning multiple years are found on pages 104-132 and the CIP Fund Allocation Report is on pages 101-103.

<b>INFORMATION TECHNOLOGY: \$740,060</b>	
<u>NetApp Replacement - \$470,000</u> : The City utilizes a Storage Area Network (SAN) to properly store, back up, and secure data. The current SAN at City Hall Annex and the Greenwood Disaster Recovery Data Center will reach end of service life in September 2024.	Efficient Governance
<u>Fire &amp; EMS Software - \$54,200</u> : The Fire Department's current record management software is being phased out and the replacement software will provide additional features to manage operations and assist with pre-planning and scheduling.	Efficient Governance
<u>911 Pedestal Upgrade - \$36,000</u> : This purchase will upgrade eight existing 911 emergency call pedestals to IP-based units.	Efficient Governance
<u>Alerting System Redesign - \$80,000</u> : Currently, Dispatchers have to manually knock out a fire incident which can result in overriding other channel traffic. This redesign will allow for the system to automatically notify the appropriate fire station without the threat of overriding other channel traffic and will improve call processing times for fire responses.	Efficient Governance
<u>City Hall Annex UPS Battery Replacement - \$50,000</u> : The uninterruptible power supply (UPS) battery in City Hall Annex has exceeded its recommended replacement standard. This purchase will prevent future problems and ensure capacity is available to carry the power load.	Efficient Governance
<u>Security Doors for PW Fleet &amp; Parks - \$49,860</u> : The project will include installation of a security access control system to ten doors at Public Works Fleet and two doors at Parks & Recreation. The installation of this system will provide more security to help protect City-owned assets.	Efficient Governance
<b>POLICE: \$875,700</b>	
<u>Portable Radio Replacement - \$745,200</u> : The portable radios currently in use by the Department are being discontinued. This purchase will provide 162 replacement portable radios.	Efficient Governance
<u>Training Simulator Equipment - \$130,500</u> : A new training simulator is being recommended for the Public Safety Training Center. The training simulator will use video scenarios and simulation weapons to allow officers to interact and apply the appropriate responses for different situations.	Efficient Governance
<b>FIRE: \$828,415</b>	
<u>Station 5 Furnishings - \$55,415</u> : The completion of Station 5 construction is planned for FY2025 and budget for furnishings is necessary. This project will be to purchase new office and living furniture for the employees stationed at this location.	Efficient Governance
<u>Burn Building Replacement - \$250,000</u> : This purchase is for a new live fire (burn) training building. The current building size does not replicate the size or performance for current firefighting techniques and a new building will allow for more effective and realistic training scenarios.	Efficient Governance
<u>Extrication Equipment for Apparatus - \$41,000</u> : This funding will provide equipment used for vehicle extrication, such as struts and jacks, to be placed on five (5) apparatus in the Fire Department.	Efficient Governance
<b>Fire Continued on next page</b>	

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

### **FIRE, CONTINUED: \$828,415**

<u>Drill Tower Refurbishment - \$150,000</u> : Funding is recommended for the replacement of doors and windows and for the sandblasting and painting of the stairwell of the tower.	Efficient Governance
<u>Tech Rescue Building Construction - \$332,000</u> : This project will construct a building at Headquarters Fire Station to store various pieces of equipment.	Efficient Governance

### **PUBLIC WORKS: \$1,263,800**

<u>Public Works Operations &amp; Fleet Renovations - \$235,000</u> : This project will include interior painting and wall stabilization of the Wash Bay at the Operations Division and at the Fleet Division will include reconstruction of the Wash Bay, HVAC replacement, and bathroom renovations.	Efficient Governance
<u>Neighborhood &amp; Community Services Interior Painting - \$80,000</u> : This project will provide interior painting of the NCS building.	Efficient Governance
<u>City Hall Breakroom Renovation - \$35,000</u> : This CIP is for renovations of the breakroom on the third floor of City Hall and will consist of new flooring, cabinets, painting, and updated lighting fixtures.	Efficient Governance
<u>Resistivity Equipment - \$85,000</u> : This purchase is for equipment necessary to be able to perform Electrical Resistivity Testing (ERT) in-house.	Efficient Governance
<u>Police Station Capital Maintenance - \$250,000</u> : This project is for interior painting, flooring replacement to remove carpet, and grout replacement in the men's locker room showers.	Efficient Governance
<u>Butler County Landfill Cap Repairs - \$75,000</u> : Temporary repairs to the exposed geomembrane synthetic cap (EGSC) that was damaged in recent storms are necessary.	Strong Neighborhoods
<u>Convention Center Furniture, Fixtures, &amp; Equipment Upgrades - \$346,000</u> : This project will include various upgrades at the Convention Center, including: replacement of the floor electrical boxes, replacement of multiple A/V screens, removal and re-application of the epoxy flooring, replacement of the lobby furniture, and replacement of the sound system and reader boards.	Efficient Governance
<u>Decorative Signal Pole Painting - \$40,000</u> : This project includes painting of various decorative traffic signal poles to prevent further rusting and prolong the useful life of the poles.	Strong Neighborhoods
<u>Fuel Tank Storage Replacement - \$117,800</u> : This project is for the replacement of the above ground fuel storage tanks at Preston Miller Park, Hobson Maintenance, Lampkin Park, and Fairview Cemetery.	Efficient Governance

### **PARKS & RECREATION: \$4,080,270**

<u>Gym Floor Sanding/Refinishing - \$42,000</u> : This is the second year of funding for the sanding/refinishing of the gymnasium floors at Kummer/Little (KLC) and F.O. Moxely Center due to insufficient budget for FY2024.	Efficient Governance
<u>Russell Sims Aquatic Center Facility Repairs - \$200,000</u> : This project will include adding a gel coat, re-caulking, and painting both slides at the Aquatic Park. Refurbishment of the bridge and the railing that surrounds the perimeter of the park is also provided in the funding.	Efficient Governance

***Parks & Recreation Continued on next page***

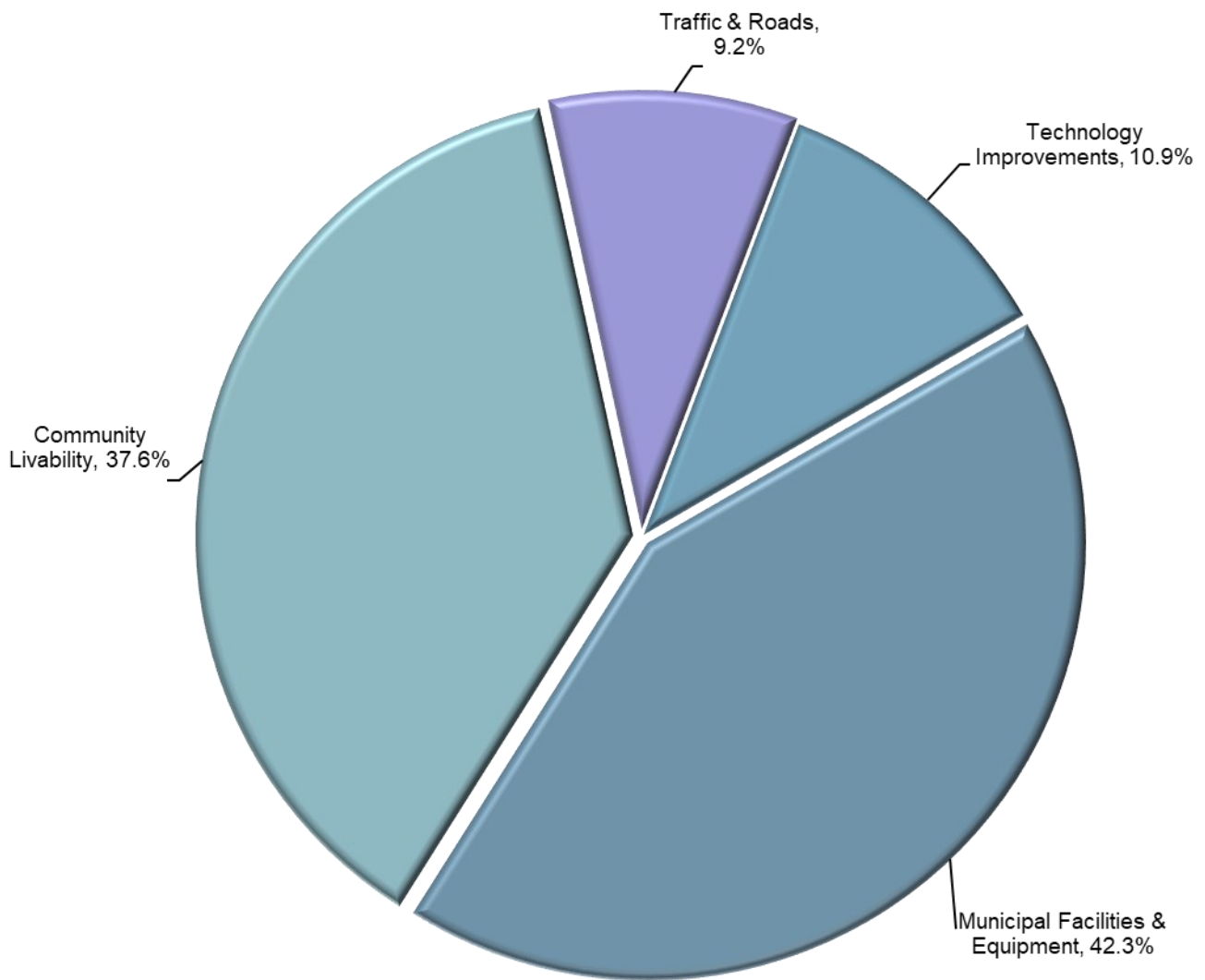
## CAPITAL IMPROVEMENT PROGRAM SINGLE YEAR PROJECTS, *continued*

### PARKS & RECREATION, CONTINUED: \$4,080,270

<u>911 Emergency Phone Towers - \$25,000</u> : Installation of two new 911 Emergency Phone Towers at Lovers Lane Soccer Complex and Kereiakes Park is recommended. The towers provide public safety and instant communication with Police and Fire in case of an incident and/or accident.	Strong Neighborhoods
<u>Parker Bennett Playground Equipment Replacement - \$400,000</u> : Funding is recommended for the replacement of playground equipment and to add new surfacing for ADA inclusive compliance.	Strong Neighborhoods
<u>Reservoir Hill Park Upgrades - \$390,000</u> : This project will consist of replacing the current playground equipment, installing new surfacing to the playground area to be ADA inclusive, installing a split rail fence to protect the history of Fort Smith, and removing older, diseased trees.	Strong Neighborhoods
<u>Pedigo Park Upgrades - \$48,270</u> : This project will convert existing batting cages into two Sepak Takraw courts and adding one hardcourt volleyball court.	Strong Neighborhoods
<u>BGPR Fitness Equipment Replacement - \$325,000</u> : This purchase will replace the cardiovascular and selectorized weight room equipment.	Efficient Governance
<u>Lovers Lane Soccer Turf Fields - \$2,040,000</u> : Funding is recommended for the construction of two synthetic turf soccer fields that would allow for year-round practice and featured game play.	Strong Neighborhoods
<u>Score Board Replacements - \$80,000</u> : This CIP will replace four baseball field scoreboards at Lampkin Park and two Hobson Grove Park. The current scoreboards are over 30 years old and parts are obsolete.	Efficient Governance
<u>CrossWinds Cart Path Replacement - \$300,000</u> : This project includes making needed repairs to the existing cart path and replacing segments beyond repair.	Strong Neighborhoods
<u>BGPR Master Plan - \$125,000</u> : Funding is recommended to engage a consultant to review and provide updates to the 2014 BGPR Master Plan.	Strong Neighborhoods
<u>Parks Maintenance Shop Improvements - \$80,000</u> : This project includes roof repairs and construction of a lean-to shed on the backside of the building for equipment storage.	Efficient Governance
<u>Kummer/Little Bathroom Renovation - \$25,000</u> : This CIP will provide funding to renovate the original bathrooms built in 2007.	Efficient Governance



# CAPITAL IMPROVEMENT PLAN BUDGET ALL FUNDS



Municipal Facilities & Equipment	\$ 13,057,415	42.3%
Community Livability	11,628,270	37.6%
Traffic & Roads	2,830,000	9.2%
Technology Improvements	3,371,075	10.9%
<b>Total</b>	<b>\$ 30,886,760</b>	<b>100.0%</b>



# APPENDIX F

## AGENCIES

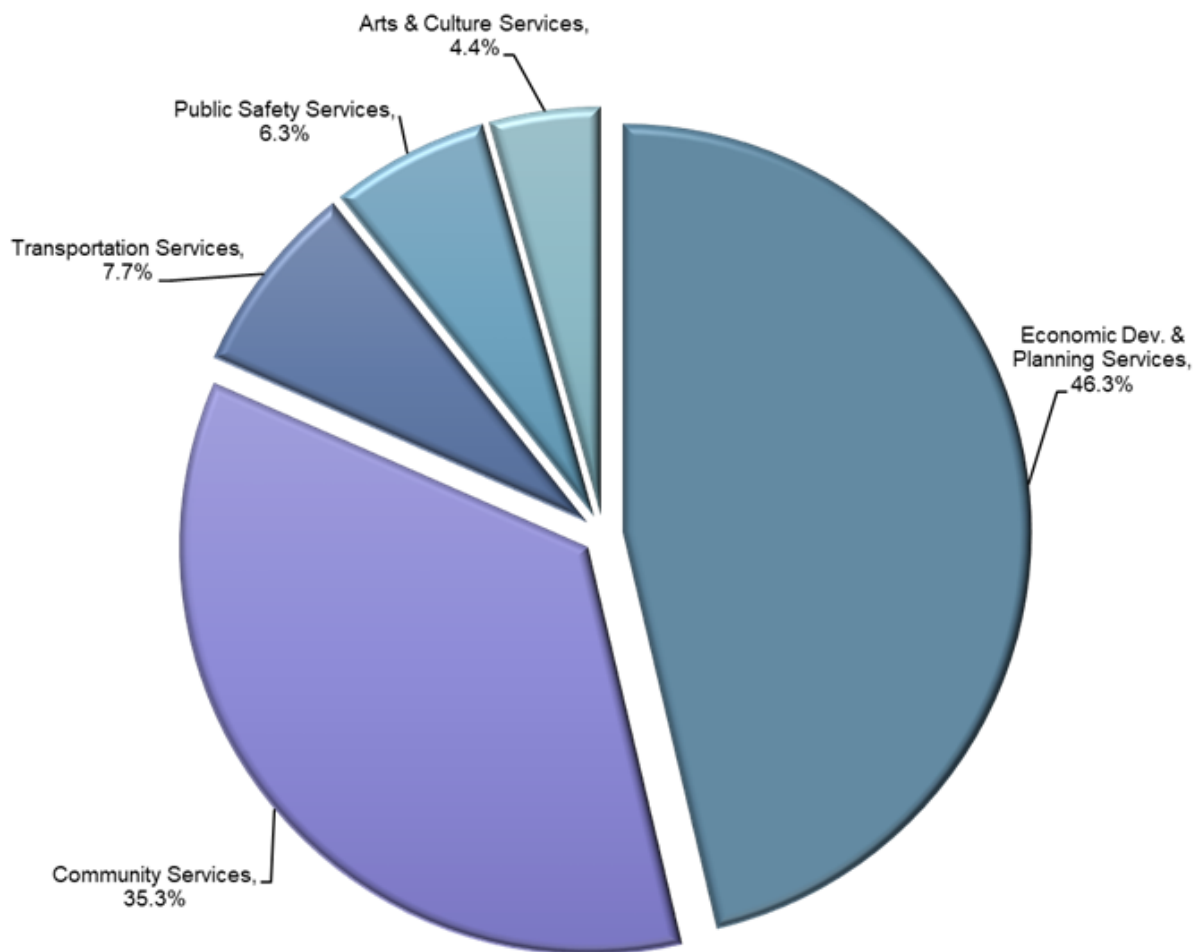


# AGENCY FUNDING HISTORY

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2025
Eligible Agencies	Actual	Actual	Actual	Adopted	Requested	Approved
BG/WC Drug Task Force	\$ 75,000	\$ 75,000	\$ 75,000	\$ 85,000	\$ 85,000	\$ 85,000
BG/WC Humane Society	95,070	97,925	97,925	97,925	100,000	100,000
BG/WC Regional Airport	58,195	58,195	61,105	64,160	67,368	66,340
BG/WC Welfare Center <sup>(1)</sup>	50,000	86,264	152,719	53,500	53,500	53,500
Economic Development Authority	115,000	125,000	125,000	125,000	125,000	125,000
Hobson House Commission	59,250	61,030	64,030	64,030	67,030	66,210
Human Rights Commission	75,000	77,250	82,250	87,595	92,595	90,575
BG-WC Operation P.R.I.D.E.	37,448	24,440	26,150	27,850	42,681	35,930
City-County Planning Commission	481,000	481,000	481,000	531,000	549,050	549,050
Southern Kentucky 2-1-1	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total</b>	<b>\$ 1,095,963</b>	<b>\$ 1,136,104</b>	<b>\$ 1,215,179</b>	<b>\$ 1,186,060</b>	<b>\$ 1,232,224</b>	<b>\$ 1,221,605</b>
<p><sup>(1)</sup> Welfare Center also receives excess Gas Franchise fees collected in accordance with Municipal Order No. 2008-30.</p> <p><sup>(2)</sup> United Way (UW) funding is a dollar for dollar match of the City employee pledges for contribution to UW during the calendar year.</p> <p><sup>(3)</sup> Beautifl-65 Project Maintenance utilizes an alternative funding source that is not the General Fund.</p>						
<b>Other Agency Funding:</b>						
Regional Airport Grant Matches/Capital Improvements	\$ 130,394	\$ 17,623	\$ 0	\$ 14,615	\$ 61,250	\$ 50,000
Emergency Mgmt. COWS Siren Repl./ Upgrade	0	0	0	10,000	10,000	10,000
United Way of Southern Kentucky <sup>(2)</sup>	3,089	2,763	2,406	2,671	2,917	2,917
Beautifl-65 Project Maintenance <sup>(3)</sup>	49,999	150,000	150,000	150,000	150,000	200,000
Planning Comm. Transit Dev. Plan	15,000	0	16,000	0	0	0
Planning Comm. Transportation Study	0	0	0	0	25,000	25,000
Planning Comm. Smallhouse Rd. Study	0	0	12,000	0	0	0
Barren River Area Child Advocacy	0	0	42,390	0	0	0
Friends of L&N Depot Capital Improvements	0	19,135	0	0	0	0
<b>Subtotal</b>	<b>\$ 198,482</b>	<b>\$ 189,521</b>	<b>\$ 222,796</b>	<b>\$ 177,286</b>	<b>\$ 249,167</b>	<b>\$ 287,917</b>
<b>Total</b>	<b>\$ 1,294,445</b>	<b>\$ 1,325,625</b>	<b>\$ 1,437,975</b>	<b>\$ 1,363,346</b>	<b>\$ 1,481,391</b>	<b>\$ 1,509,522</b>

Agency funding totals approximately 1.2% of FY2025 General Fund expenditures

# FY2025 AGENCY FUNDING



Economic Dev. & Planning Services	\$ 699,050	46.3%
Community Services	532,922	35.3%
Transportation Services	116,340	7.7%
Public Safety Services	95,000	6.3%
Arts & Culture Services	66,210	4.4%
<b>Total</b>	<b>\$ 1,509,522</b>	<b>100.0%</b>

# APPENDIX G

## DEPARTMENT SUMMARIES



# LEGISLATIVE DEPARTMENT

## CONTACT INFORMATION

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

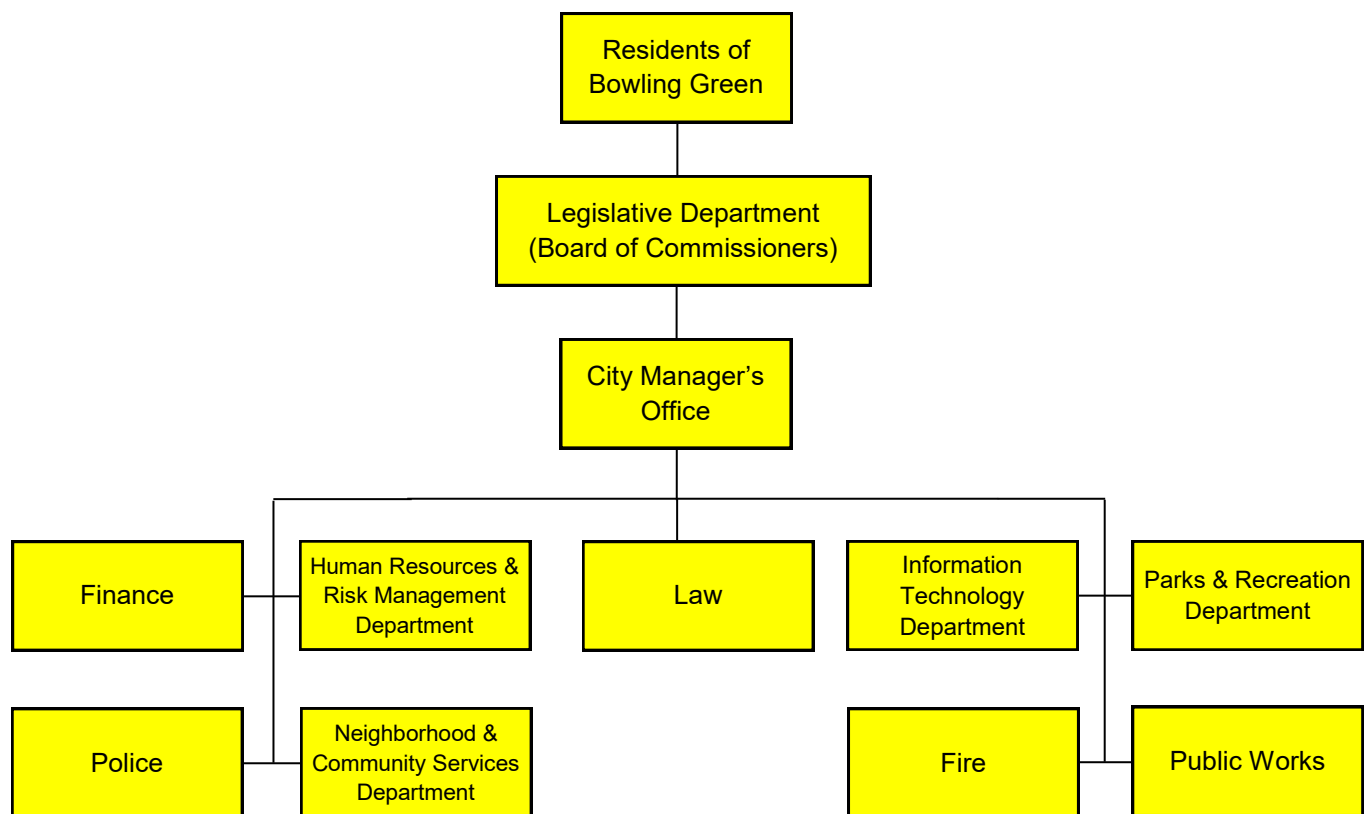
email: [Deborah.West@bgky.org](mailto:Deborah.West@bgky.org)

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

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



## DEPARTMENT STAFFING

	FY2023	FY2024	FY2025
Board of Commissioners	5	5	5
Total Department Staff	5	5	5

# LEGISLATIVE DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025
EXPENSES:			
Personnel	\$ 197,336	\$ 246,200	\$ 278,174
Contractual Services	31,587	34,650	34,575
Supplies & Materials	343	1,800	1,800
<b>TOTAL EXPENSES</b>	<b>\$ 229,266</b>	<b>\$ 282,650</b>	<b>\$ 314,549</b>
REVENUE:			
Non-Program General Funds	\$ 229,266	\$ 282,650	\$ 314,549
<b>TOTAL REVENUE</b>	<b>\$ 229,266</b>	<b>\$ 282,650</b>	<b>\$ 314,549</b>

## ACCOMPLISHMENTS

- 24 Board of Commissioners meetings, work sessions, and special call meetings were held, which is an increase of 4.4% compared to the prior year.
- 270 Municipal Orders were considered, an increase of 3.5% over the previous 12 months.
- 54 Ordinances were considered, over 17% more than in the prior fiscal year.

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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





# LEGISLATIVE DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Board of Commissioners:</u>		
Decrease to dues-memberships-fees account	(\$ 75)	No impact to services
Net adjustment to employee pay and other benefits	31,974	FY2025 cost of living adjustment, fringe benefit changes, adjustment to Mayor's annual salary effective January 2025, and medical premium increases
<b>Total</b>	<b>\$ 31,899</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
EXPENSES:					
Board of Commissioners	\$ 229,266	\$ 282,650	\$ 314,549	\$ 31,899	+11.3%
<b>TOTAL EXPENSES</b>	<b>\$ 229,266</b>	<b>\$ 282,650</b>	<b>\$ 314,549</b>	<b>\$ 31,899</b>	<b>+11.3%</b>
REVENUE:					
Local Taxes	\$ 229,266	\$ 282,650	\$ 314,549	\$ 31,899	+11.3%
<b>TOTAL REVENUE</b>	<b>\$ 229,266</b>	<b>\$ 282,650</b>	<b>\$ 314,549</b>	<b>\$ 31,899</b>	<b>+11.3%</b>

## POSITION DETAIL

		FY2024 Budgeted		FY2025 Budgeted		FY24—FY25 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
City Commissioners	-	4	-	4	-	0	0.0
Mayor	-	1	-	1	-	0	0.0
<b>Total Positions &amp; FTE</b>		<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>0</b>	<b>0.0</b>

# CITY MANAGER'S OFFICE

## CONTACT INFORMATION

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

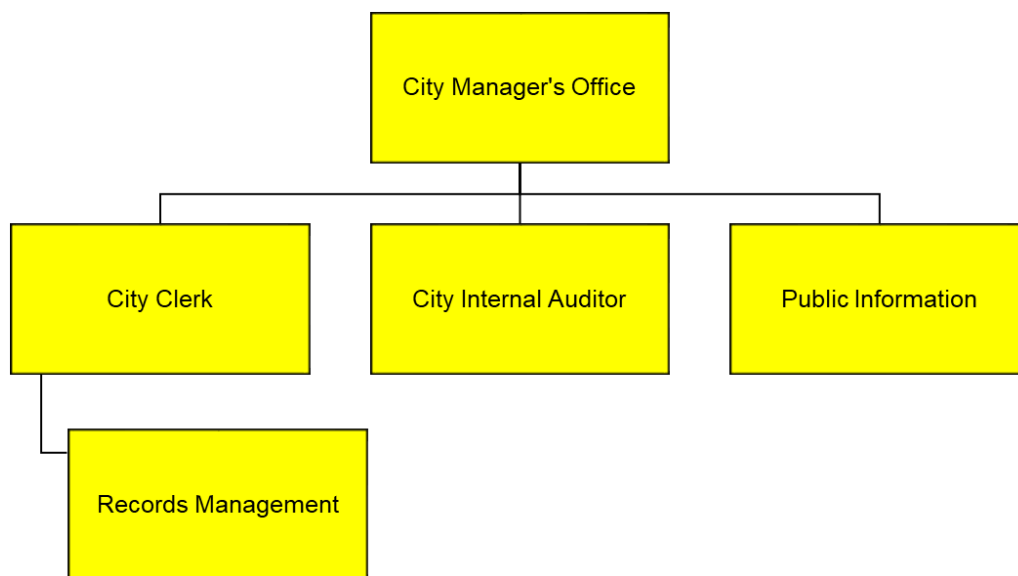
email: [Jeff.Meisel@bgky.org](mailto:Jeff.Meisel@bgky.org)

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

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



## DEPARTMENT STAFFING

	FY2023	FY2024	FY2025
City Manager's Office	2	2	2
City Clerk	3	3	3
City Internal Auditor	1	1	1
Public Information	2	2	2
Total Department Staff	8	8	8

# CITY MANAGER'S OFFICE, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025
<b>EXPENSES:</b>			
Personnel	\$ 931,180	\$ 973,617	\$ 1,081,379
Contractual Services	141,935	162,325	173,960
Supplies & Materials	5,601	8,000	18,175
<b>TOTAL EXPENSES</b>	<b>\$ 1,078,716</b>	<b>\$ 1,143,942</b>	<b>\$ 1,273,514</b>
<b>REVENUE:</b>			
Non-Program General Funds	\$ 1,074,354	\$ 1,139,442	\$ 1,271,764
Program Revenue General Funds	4,362	4,500	1,750
<b>TOTAL REVENUE</b>	<b>\$ 1,078,716</b>	<b>\$ 1,143,942</b>	<b>\$ 1,273,514</b>

## ACCOMPLISHMENTS





- The City's Facebook page reached 1,294,323 people for an increase of 28%. Instagram followers totaled 3,948 for an increase of 185%.
- The City Internal Auditor completed audits of City overtime and compensatory time, Pickens Amateur Golf Championship, and Parks Maintenance work orders.
- International Fraud Awareness Week activities were promoted citywide, including brief in-person fraud awareness training for 141 employees and an online quiz with 127 employees participating.
- Parking maps highlighting free parking areas downtown and identifying private pay-to-use lots were created.
- Workforce Participation Outreach campaign was coordinated and implemented in partnership with Warren County and CrowdSouth to attract workers to open jobs in Bowling Green and Warren County.



## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2023	Estimated FY2024	Proposed FY2025	Estimated Change FY24—FY25	Linkage to City Strategic Plan
1, 2, 4	Direct Audit Hours, 70% of auditor time dedicated to direct audit related work	71.0%	70.0%	70.0%		Efficient Governance
1, 3, 5, 6	Administer Records Management and Excellent Customer Service, maximum of five working days to complete open records request	1.84	1.80	2.0		Efficient Governance
1, 7, 8	BG TV Channel 4 and social media programming	106	140	165		Efficient Governance
1, 3, 7, 8	Informed Citizenry, Grow Facebook reach and new profile likes	1,294,323 reached and 2,424 new page likes	1,300,000 reached and 2,800 new page likes	1,500,000 reached and 3,000 new page likes		Efficient Governance

# CITY MANAGER'S OFFICE, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>City Manager's Office:</u>		
Decrease to telephone costs and dues-memberships-fees accounts; increase to vehicle maintenance fee, local meetings, special education, and assets under \$7,500 accounts	\$ 5,615	No impact to services
<u>City Clerk:</u>		
Decrease to advertising and printing accounts; increase to professional services, vehicle maintenance fee, dues-memberships-fees, travel, special education, and books-publications-subscriptions accounts	4,995	No impact to services
<u>City Internal Auditor:</u>		
Decrease to telephone costs and printing accounts; increase to professional services, local meetings, dues-memberships-fees, and books-publications-subscriptions accounts	4,665	Scheduled external audit service contract fee increase
<u>Records Management:</u>		
Decrease to equipment repairs and printing accounts	(1,645)	No impact to services
<u>Public Information:</u>		
Decrease to equipment repairs account; increase to professional services, telephone costs, dues-memberships-fees, travel costs, and asset under \$7,500 accounts	8,180	Increase recommended for purchase of audio visual equipment
Net adjustment to employee pay and other benefits	107,762	FY2025 cost of living adjustment, fringe benefit changes, and increases in starting pay and medical premiums
<b>Total</b>	<b>\$ 129,572</b>	



# CITY MANAGER'S OFFICE, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
EXPENSES:					
City Manager's Office	\$ 341,656	\$ 357,649	\$ 394,498	\$ 36,849	+10.3%
City Clerk	192,677	201,065	227,819	26,754	+13.3%
City Internal Auditor	229,185	234,953	255,569	20,616	+8.8%
Records Management	89,868	100,230	109,521	9,291	+9.3%
Public Information	225,330	250,045	286,107	36,062	+14.4%
<b>TOTAL EXPENSES</b>	<b>\$ 1,078,716</b>	<b>\$ 1,143,942</b>	<b>\$ 1,273,514</b>	<b>\$ 129,572</b>	<b>+11.3%</b>
REVENUE:					
Local Taxes	\$ 1,074,354	\$ 1,139,442	\$ 1,271,764	\$ 132,322	+11.6%
Fees	963	1,000	1,250	250	+25.0%
Charges for Services	3,399	3,500	500	(3,000)	-85.7%
<b>TOTAL REVENUE</b>	<b>\$ 1,078,716</b>	<b>\$ 1,143,942</b>	<b>\$ 1,273,514</b>	<b>\$ 129,572</b>	<b>+11.3%</b>

## POSITION DETAIL

		FY2024 Budgeted		FY2025 Budgeted		FY24—FY25 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Assistant City Clerk	115/G5	1	1.0	1	1.0	0	0.0
Broadcast Specialist	118	1	1.0	0	0.0	-1	-1.0
City Clerk	123/G13	1	1.0	1	1.0	0	0.0
City Internal Auditor	126/G16	1	1.0	1	1.0	0	0.0
City Manager	-	1	1.0	1	1.0	0	0.0
Exec Asst./Public Info Officer	122/G12	1	1.0	1	1.0	0	0.0
Graphic Designer	118/G8	1	1.0	1	1.0	0	0.0
Public Information and Broadcast Specialist	G8	0	0.0	1	1.0	+1	+1.0
Records Management Coordinator	119/G9	1	1.0	1	1.0	0	0.0
<b>Total Positions &amp; FTE</b>		<b>8</b>	<b>8.0</b>	<b>8</b>	<b>8.0</b>	<b>0</b>	<b>0.0</b>

# FINANCE DEPARTMENT

## CONTACT INFORMATION

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

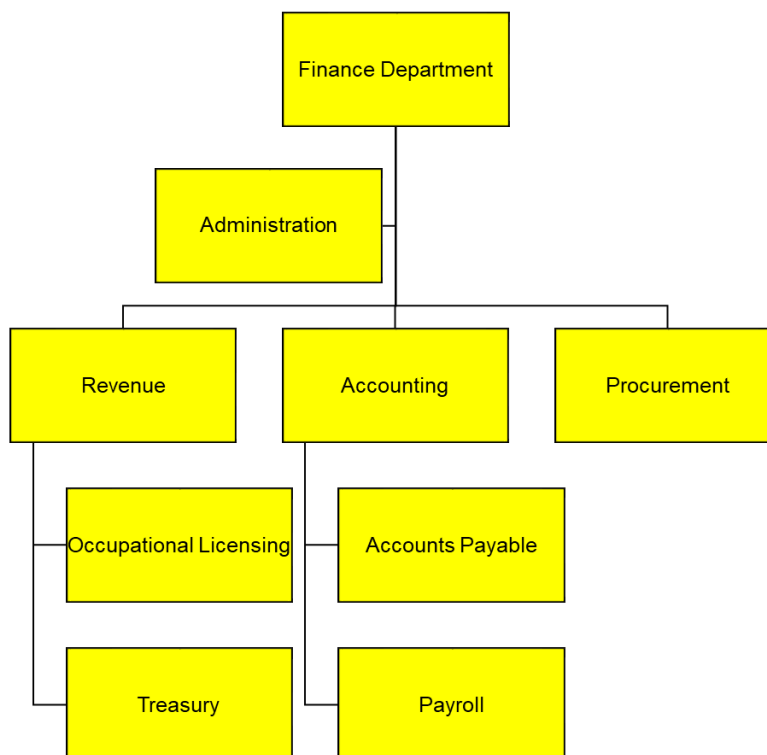
email: [Katie.Schaller-Ward@bgky.org](mailto:Katie.Schaller-Ward@bgky.org)

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

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



## DEPARTMENT STAFFING

	FY2023	FY2024	FY2025
Administration	2	2	2
Accounting	7	7	8
Procurement	1	1	1
Revenue	12	13	13
<b>Total Department Staff</b>	<b>22</b>	<b>23</b>	<b>24</b>

# FINANCE DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025
<b>EXPENSES:</b>			
Personnel	\$ 1,871,105	\$ 2,023,918	\$ 2,372,068
Contractual Services	69,238	92,075	94,465
Supplies & Materials	7,535	11,090	9,185
Contingency & Other	0	6,030	775
<b>TOTAL EXPENSES</b>	<b>\$ 1,947,878</b>	<b>\$ 2,133,113</b>	<b>\$ 2,476,493</b>
<b>REVENUE:</b>			
Non-Program General Funds	\$ 1,438,230	\$ 1,634,863	\$ 1,895,243
Program Revenue General Funds	509,648	498,250	581,250
<b>TOTAL REVENUE</b>	<b>\$ 1,947,878</b>	<b>\$ 2,133,113</b>	<b>\$ 2,476,493</b>

## ACCOMPLISHMENTS

- Awarded the Governmental Finance Officers Association's (GFOA) Certificate of Excellence in Financial Reporting for the FY2022 Annual Comprehensive Financial Report (ACFR) for the seventeenth consecutive year.
- The FY2022 Popular Annual Financial Report (PAFR) received the GFOA Outstanding Achievement Award for the twelfth consecutive year.
- The City's FY2023 budget document received the GFOA Distinguished Budget Presentation Award for the eleventh consecutive year.
- The City achieved the GFOA's Triple Crown designation for achieving Certificates of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting, and the Distinguished Budget Presentation for the fourth consecutive year.
- Collected approximately \$1,758,500 in additional occupational fees, an increase of 0.1%, from field inspections and payments of accounts avoiding pending litigations, and audits of withholding reconciliations, net profit returns, transient accounts, and 1099 audits.
- Collected \$1,945,000 from 1,226 invoices during the sixth year of eMisc Billing for the online payment of property taxes and other bills, which is an increase of 5.7% over the prior year.
- Increased participation by external city vendors in Accounts Payable Supplier Portal by 11.3% compared to the previous year.
- The pool of potential bidders for City projects grew to 3,273, an increase of 14.6%, to ensure competition and to achieve the best price and value for purchases greater than \$40,000.
- Over \$105,000 was collected from three online public auctions of surplus and confiscated items through GovDeals.com, an increase of \$29,000 or 38.2% over the prior year.









# FINANCE DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

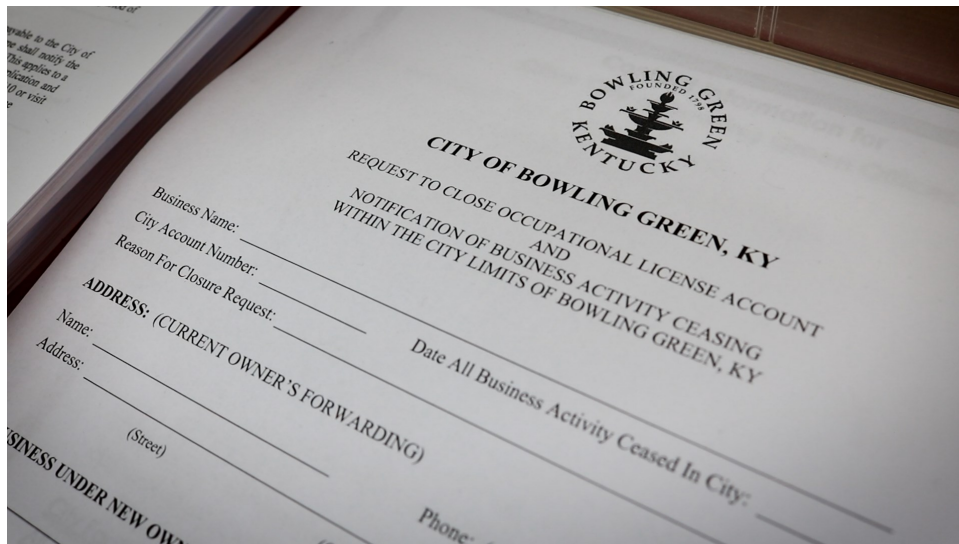
## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2023	Estimated FY2024	Proposed FY2025	Estimated Change FY24—FY25	Linkage to City Strategic Plan
1-3, 6	Percent of property taxes collected within six months of due date	97.0%	97.8%	97.5%		Efficient Governance
1-6	Percent of withholding fees collected within 45 days of due date	82.8%	80.0%	81.0%		Efficient Governance
1, 7	Percent of vendor payments paid by ACH (vs. paper check)	76.2%	78.0%	80.0%		Efficient Governance
1, 7, 8	Procurement card transactions as percent of total AP transactions	35.2%	37.8%	38.5%		Efficient Governance
1, 8	Purchase Order approval by Central Purchasing—maximum of three working days to final approval	0.13	0.15	0.20		Efficient Governance
9	Approve/deny 90% of surplus forms submitted in OnBase within two business days	92.3%	96.2%	90.0%		Efficient Governance

# FINANCE DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u> Decrease to assets under \$7,500, and contingency accounts; increase to dues-memberships-fees, travel costs, local meetings, and supplies accounts	(\$ 2,685)	No impact to services
<u>Revenue:</u> Decrease to advertising, travel costs, telephone costs, supplies, special education, and assets under \$7,500 accounts; increase to postage, vehicle maintenance fee, printing, and dues-memberships-fees accounts	(4,890)	No impact to services
<u>Accounting:</u> Increase to dues-memberships-fees, travel costs, special education, and assets under \$7,500 accounts	3,855	Increase recommended for employee development
<u>Procurement:</u> Decrease to professional services, advertising, postage, travel costs, and special education accounts	(1,050)	No impact to services
Net adjustment to employee pay and other benefits	348,150	FY2025 cost of living adjustment, fringe benefit changes, one new position, FTE change for PT position, and increases in starting pay and medical premiums
<b>Total</b>	<b>\$ 343,380</b>	



# FINANCE DEPARTMENT, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
<b>EXPENSES:</b>					
Administration	\$ 305,439	\$ 326,433	\$ 346,199	\$ 19,766	+6.1%
Revenue	1,017,933	1,168,302	1,302,992	134,690	+11.5%
Accounting	512,869	516,746	693,439	176,693	+34.2%
Procurement	111,637	121,632	133,863	12,231	+10.1%
<b>TOTAL EXPENSES</b>	<b>\$ 1,947,878</b>	<b>\$ 2,133,113</b>	<b>\$ 2,476,493</b>	<b>\$ 343,380</b>	<b>+16.1%</b>
<b>REVENUE:</b>					
Local Taxes	\$ 1,438,230	\$ 1,634,863	\$ 1,895,243	\$ 260,380	+15.9%
Licenses/Permits	12,060	12,500	12,500	0	0.0%
Fees	349,011	317,000	370,000	53,000	+16.7%
Miscellaneous	148,577	168,750	198,750	30,000	+17.8%
<b>TOTAL REVENUE</b>	<b>\$ 1,947,878</b>	<b>\$ 2,133,113</b>	<b>\$ 2,476,493</b>	<b>\$ 343,380</b>	<b>+16.1%</b>

## POSITION DETAIL

		FY2024 Budgeted		FY2025 Budgeted		FY24—FY25 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Assistant Chief Financial Officer	130/G20	2	2.0	2	2.0	0	0.0
Assistant City Manager/CFO	DH3	1	1.0	1	1.0	0	0.0
Business License Inspector	117/G7	2	2.0	2	2.0	0	0.0
Business Tax Auditor	122/G12	1	1.0	1	1.0	0	0.0
Chief Accountant	125/G15	1	1.0	1	1.0	0	0.0
Financial Assistant	50	1	0.625	1	0.625	0	0.0
Financial Specialist	115/G5	7	7.0	7	7.0	0	0.0
Occupation License Manager	125/G15	1	1.0	1	1.0	0	0.0
Office Assistant	10	2	1.125	2	1.25	0	+0.125
Office Associate II	113/G3	1	1.0	1	1.0	0	0.0
Procurement Manager	124/G14	1	1.0	1	1.0	0	0.0
Accounting Technician	111/G1	1	0.875	1	0.875	0	0.0
Staff Accountant I	119/G9	2	2.0	2	2.0	0	0.0
Staff Accountant II	G12	0	0.0	1	1.0	+1	+1.0
<b>Total Positions &amp; FTE</b>		<b>23</b>	<b>21.625</b>	<b>24</b>	<b>22.75</b>	<b>+1</b>	<b>+1.125</b>

# HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT

## CONTACT INFORMATION

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

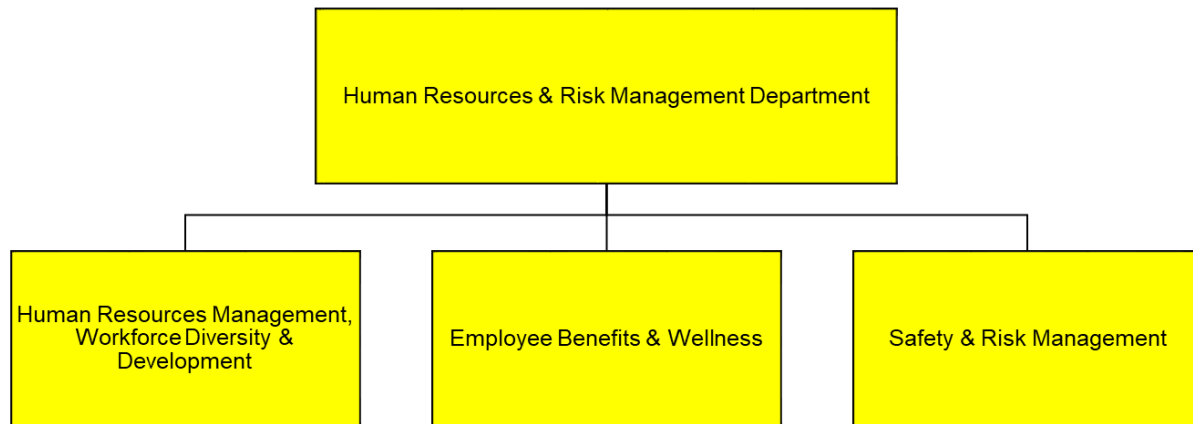
email: [Erin.Hulsey@bgky.org](mailto:Erin.Hulsey@bgky.org)

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

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



## DEPARTMENT STAFFING

	FY2023	FY2024	FY2025
HR Management, Workforce Diversity & Development <i>(includes five part-time City interns)</i>	8	9	9
Employee Benefits & Wellness	2	2	2
Safety & Risk Management	2	2	3
<b>Total Department Staff</b>	<b>12</b>	<b>13</b>	<b>14</b>

# HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025
<b>EXPENSES:</b>			
Personnel	\$ 931,199	\$ 1,101,193	\$ 1,319,002
Contractual Services	9,645,806	10,626,892	11,908,870
Supplies & Materials	266,773	329,200	345,575
Assets	12,639	15,000	18,450
Contingency & Other	0	110,000	130,000
<b>TOTAL EXPENSES</b>	<b>\$ 10,856,417</b>	<b>\$ 12,182,285</b>	<b>\$ 13,721,897</b>
<b>REVENUE:</b>			
Non-Program General Funds	\$ 678,586	\$ 805,131	\$ 1,128,828
Internal Service Funds	10,177,831	11,377,154	12,593,069
<b>TOTAL REVENUE</b>	<b>\$ 10,856,417</b>	<b>\$ 12,182,285</b>	<b>\$ 13,721,897</b>

## ACCOMPLISHMENTS

- HR Managers participated in 39 job fairs to reach more potential candidates, this is an increase of 34 in just one year.
- The City of Bowling Green was named the Best Job Opportunity at WKU's Best of the Hill Festival.
- Firefighter applicant's increased by 24.8% in FY2023 compared to the prior year.
- A new Divisional Manager group was formed and began participating in bi-monthly meetings to build community across all City departments, grow leadership skills, and communicate progress.
- The first cohort of Lead Bowling Green kicked off in March of 2023 with 22 new and/or up-and-coming supervisors.
- A Peer Support Team was created for the Public Safety Departments and provided selected employees with: Critical Incident Stress Debriefing, partnerships with four local mental health clinicians, quarterly training for all members, and a finalized Peer Support Policy Manual.









# HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2023	Estimated FY2024	Proposed FY2025	Estimated Change FY24—FY25	Linkage to City Strategic Plan
1-5	Percentage of employees rating overall HR&RM services as excellent or good	87.0%	89.0%	90.0%		Efficient Governance
1-3	Number of full-time employees promoted	41	52	45		City Workforce Development
1, 2	Total Number of Employees Hired	222	220	220		City Workforce Development
1, 2	Percentage of New Hires that Identify as a Minority	23.0%	23.0%	25.0%		City Workforce Development
5, 6	Worker's Compensation Experience Modification Factor	0.62	0.64	0.81		Efficient Governance
5, 6	Number of Non-Preventable Recordable Injuries / 100 FTE	3.0	3.8	3.5		Efficient Governance

# HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Human Resources Management:</u>		
Decrease to telephone costs and advertising accounts; increase to administrative services, professional services, postage, local meeting costs, dues-memberships-fees, employee committee/special event, travel costs, and special education accounts	\$ 23,275	Increase due to rising administrative service costs
<u>Employee Benefits &amp; Wellness:</u>		
Decrease to professional services, travel costs, special education, and supplies accounts; increase to administrative services, software maintenance, insurance premiums, telephone costs, postage, prescription claims, dental claims, vision claims, local meeting costs, dues-memberships-fees, and employee committee/special event accounts	1,024,680	Additional budget necessary for employee health and prescription claims costs
<u>Safety &amp; Risk Management:</u>		
Decrease to supply and assets under \$7,500 accounts; increase to administrative services, professional services, equipment repairs, vehicle maintenance fee, insurance premiums, paid claims, telephone costs, printing, dues-memberships-fees, travel costs, special education, books -publications-subscriptions, assets \$7,500 and over, contingency, and safety items accounts	260,518	Increase for insurance premium and paid claims for Workers' Compensation and Property and Casualty costs
<u>Employee Development:</u>		
Decrease to professional services accounts; increase to administrative services, local meeting costs, facilities rental, and employee committee/special event accounts	14,030	Increase for second Lead Bowling Green cohort
<u>Workforce Diversity:</u>		
Decrease to local meeting costs and supply accounts; increase to advertising accounts	(700)	No impact to services anticipated
Net adjustment to employee pay and other benefits	217,809	FY2025 cost of living adjustment, fringe benefit changes, one new FT position, and increases in starting pay and medical premiums
<b>Total</b>	<b>\$ 1,539,612</b>	

# HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
EXPENSES:					
Human Resources Mgmt.	\$ 724,759	\$ 811,248	\$ 895,582	\$ 84,334	+10.4%
Employee Benefits & Wellness	7,855,839	8,709,171	9,752,349	1,043,178	+12.0%
Safety & Risk Management	2,168,822	2,503,991	2,906,761	402,770	+16.1%
Employee Development	72,285	95,925	105,955	10,030	+10.5%
Workforce Diversity	34,712	61,950	61,250	(700)	-1.1%
<b>TOTAL EXPENSES</b>	<b>\$ 10,856,417</b>	<b>\$ 12,182,285</b>	<b>\$ 13,721,897</b>	<b>\$ 1,539,612</b>	<b>+12.6%</b>
REVENUE:					
Local Taxes	\$ 678,586	\$ 805,131	\$ 1,128,828	\$ 323,697	+40.2%
Charges for Services	8,450,443	9,679,254	10,714,019	1,034,765	+10.7%
Miscellaneous	452,388	197,900	229,050	31,150	+15.7%
Transfers In	1,275,000	1,500,000	1,650,000	150,000	+10.0%
<b>TOTAL REVENUE</b>	<b>\$ 10,856,417</b>	<b>\$ 12,182,285</b>	<b>\$ 13,721,897</b>	<b>\$ 1,539,612</b>	<b>+12.6%</b>

## POSITION DETAIL

		FY2024 Budgeted		FY2025 Budgeted		FY24—FY25 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Benefits Coordinator	121/G11	1	1.0	1	1.0	0	0
Human Resources Director	DH1	1	1.0	1	1.0	0	0
Human Resources Manager	125/G15	2	2.0	2	2.0	0	0
Human Resources Specialist	118/G8	1	1.0	1	1.0	0	0
Intern <i>(assigned to any department)</i>	10	5	2.3	5	2.3	0	0
Office Associate II	113/G3	2	2.0	2	2.0	0	0
Safety Program Coordinator	G12	0	0.0	1	1.0	+1	+1.0
Safety/Risk Manager	127/G17	1	1.0	1	1.0	0	0.0
<b>Total Positions &amp; FTE</b>		<b>13</b>	<b>10.3</b>	<b>14</b>	<b>11.3</b>	<b>+1</b>	<b>+1.0</b>



# LAW DEPARTMENT

## CONTACT INFORMATION

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

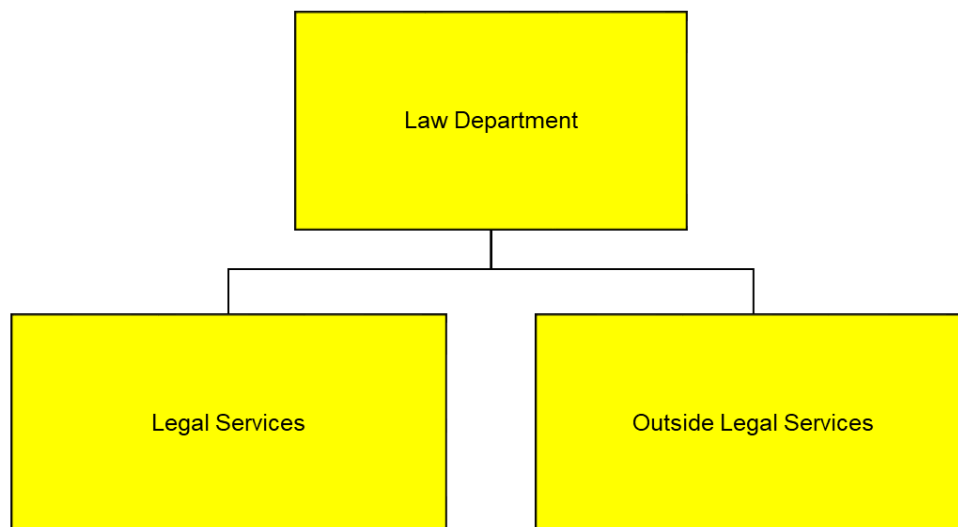
email: [Hillary.Hightower@bgky.org](mailto:Hillary.Hightower@bgky.org)

## 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 compliance penalties, which also includes the drafting of necessary liens.



## DEPARTMENT STAFFING

	FY2023	FY2024	FY2025
Legal Services	2	3	3
Total Department Staff	2	3	3

# LAW DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025
<b>EXPENSES:</b>			
Personnel	\$ 304,326	\$ 407,483	\$ 438,488
Contractual Services	27,455	74,975	75,510
Supplies & Materials	19,987	22,185	22,185
Assets	0	10,000	10,000
<b>TOTAL EXPENSES</b>	<b>\$ 351,768</b>	<b>\$ 514,643</b>	<b>\$ 546,183</b>
<b>REVENUE:</b>			
Non-Program General Funds	\$ 320,590	\$ 472,643	\$ 470,183
Program Revenue General Funds	31,178	42,000	76,000
<b>TOTAL REVENUE</b>	<b>\$ 351,768</b>	<b>\$ 514,643</b>	<b>\$ 546,183</b>



## ACCOMPLISHMENTS

- Completed review of 100% of contracts and agreements within 48 hours of receipt.
- Drafted 17 bank foreclosure answers and/or cross claims, an increase of 54.5% over the previous year.
- A mass foreclosure action was filed by the City Attorney in 2023, saving the City approximately \$14,000 in outside legal fees and resulted in the collection of over \$19,000 from foreclosure prosperities through mediation with parcel owners.

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2023	Estimated FY2024	Proposed FY2025	Estimated Change FY24—FY25	Linkage to City Strategic Plan
1-3	Percentage of employees rating contract review services as excellent or good	98.0%	99.0%	99.0%		Efficient Governance
1, 2, 4, 5	Percentage of employees rating all other legal services as excellent or good	99.0%	99.0%	99.0%		Efficient Governance

# LAW DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Legal Services:</u>		
Decrease to travel costs and special education accounts; increase to telephone costs and dues-memberships-fees accounts	\$ 535	No impact to services
<u>Outside Legal Services:</u>		
No changes recommended	0	No impact to services
Net Adjustment to Employee Pay and other benefits	31,005	FY2025 cost of living adjustment, fringe benefit changes, and increases in starting pay and medical premiums
<b>Total</b>	<b>\$ 31,540</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
<b>EXPENSES:</b>					
Legal Services	\$ 351,643	\$ 484,643	\$ 516,183	\$ 31,540	+6.5%
Outside Legal Services	125	30,000	30,000	0	0.0%
<b>TOTAL EXPENSES</b>	<b>\$ 351,768</b>	<b>\$ 514,643</b>	<b>\$ 546,183</b>	<b>\$ 31,540</b>	<b>+6.1%</b>
<b>REVENUE:</b>					
Local Taxes	\$ 320,590	\$ 472,643	\$ 470,183	(\$ 2,460)	-0.5%
Miscellaneous	31,178	42,000	76,000	34,000	+81.0%
<b>TOTAL REVENUE</b>	<b>\$ 351,768</b>	<b>\$ 514,643</b>	<b>\$ 546,183</b>	<b>\$ 31,540</b>	<b>+6.1%</b>

## POSITION DETAIL

		FY2024 Budgeted		FY2025 Budgeted		FY24—FY25 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
City Attorney	DH3	1	1.0	1	1.0	0	0.0
Paralegal	121/G11	2	2.0	2	2.0	0	0.0
<b>Total Positions &amp; FTE</b>		<b>3</b>	<b>3.0</b>	<b>3</b>	<b>3.0</b>	<b>0</b>	<b>0.0</b>

# INFORMATION TECHNOLOGY DEPARTMENT

## CONTACT INFORMATION

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

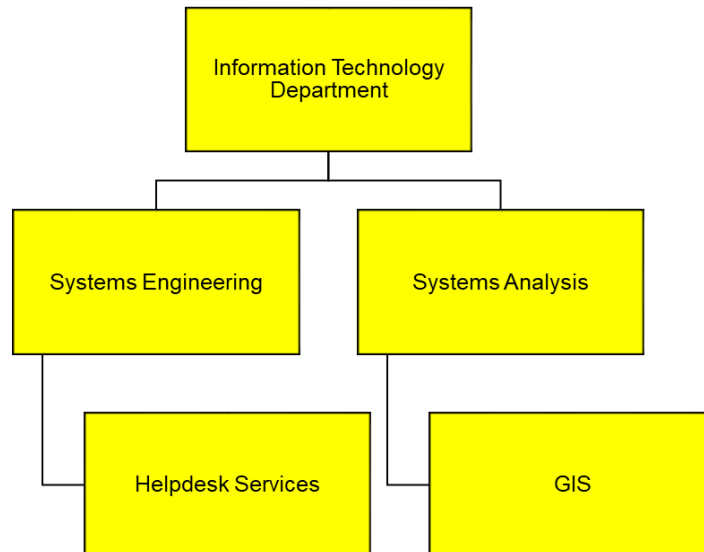
email: [Donnita.Weeks@bgky.org](mailto:Donnita.Weeks@bgky.org)

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

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



## DEPARTMENT STAFFING

	FY2023	FY2024	FY2025
Management	1	1	1
GIS	2	2	2
Systems Engineering	2	3	3
Systems Analysis	6	6	6
Helpdesk Services	2	2	2
Total Department Staff	13	14	14

# INFORMATION TECHNOLOGY DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025
<b>EXPENSES:</b>			
Personnel	\$ 1,389,189	\$ 1,607,212	\$ 1,790,021
Contractual Services	1,199,479	1,377,105	2,350,120
Supplies & Materials	269,383	363,850	1,206,025
Assets	568,396	184,000	915,000
<b>TOTAL EXPENSES</b>	<b>\$ 3,426,447</b>	<b>\$ 3,532,167</b>	<b>\$ 6,261,166</b>
<b>REVENUE:</b>			
Non-Program General Funds	\$ 2,741,361	\$ 2,704,184	\$ 3,447,806
Program Revenue General Funds	685,086	827,983	2,813,360
<b>TOTAL REVENUE</b>	<b>\$ 3,426,447</b>	<b>\$ 3,532,167</b>	<b>\$ 6,261,166</b>

## ACCOMPLISHMENTS








- Responded to and completed 7,899 helpdesk tickets, an increase of 9.0% over the prior year.
- Developed several new digital forms and workflows to improve department processes. Users created 4,428 workflow forms, which is an increase of 28.9% over the prior year.
- Wireless controllers were updated to virtual appliances saving approximately \$100,000 in hardware costs. Access control software was also virtualized rather than using physical servers.
- Setup multiple virtual servers to reduce the long-term costs of physical servers and to allow for additional test systems.
- IT staff members imported 5,399 property tax receipts from mortgage companies to reduce Finance Department staff time dedicated to manual data entry.
- Configured and implemented geo-fencing on the network firewalls. This feature restricts network traffic that originates outside of the United States helping to improve performance and security by reducing unwanted network traffic.
- Transitioned to a software deployment tool instead of using multiple solutions. This implementation helped reduce annual software costs, reduce IT staff time rolling out needed updates and improved security with timelier operating system patching.
- Individual IT staff members achieved OnBase System Administrator, Cartegraph Asset Management Administrator and Cisco Certified Network Administrator certifications.

# INFORMATION TECHNOLOGY DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2023	Estimated FY2024	Proposed FY2025	Estimated Change FY24—FY25	Linkage to City Strategic Plan
1	Survey Rating of Network Services (1 low to 4 high)	3.43	3.40	3.40		Efficient Governance
3	Survey Rating of Application Services (1 low to 4 high)	3.28	3.25	3.25		Efficient Governance
4	Survey Rating of Desktop Services/Helpdesk (1 low to 4 high)	3.40	3.40	3.40		Efficient Governance
2	Survey Rating Wireless Services (1 low to 4 high)	3.36	3.36	3.38		Efficient Governance
5	Survey Rating of Web Services (1 low to 4 high)	3.36	3.35	3.35		Efficient Governance
1-5	Survey Rating of Overall IT Services (1 low to 4 high)	3.38	3.36	3.38		Efficient Governance
4	Helpdesk staff ticket closings (% of total tickets)	38.1%	36.0%	35.0%		Efficient Governance

# INFORMATION TECHNOLOGY DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>IT Operations:</u>		
Decrease to telephone costs and special education accounts; increase to professional services, equipment repairs, software maintenance, vehicle maintenance fee, other purchased services, assets under \$7,500, uniforms, and assets over \$7,500 accounts	\$ 2,546,190	Increase due to one-time capital projects for equipment and to outfit the new Public Safety Training Center
Net adjustment to employee pay and other benefits	182,809	FY2025 cost of living adjustment, fringe benefit changes, and increases in starting pay and medical premiums
<b>Total</b>	<b>\$ 2,728,999</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
<b>EXPENSES:</b>					
IT Operations	\$ 3,426,447	\$ 3,532,167	\$ 6,261,166	\$ 2,728,999	+77.3%
<b>TOTAL EXPENSES</b>	<b>\$ 3,426,447</b>	<b>\$ 3,532,167</b>	<b>\$ 6,261,166</b>	<b>\$ 2,728,999</b>	<b>+77.3%</b>
<b>REVENUE:</b>					
Local Taxes	\$ 2,741,361	\$ 2,704,184	\$ 3,447,806	\$ 743,622	+27.5%
Miscellaneous	31,500	39,500	49,500	10,000	+25.3%
Transfers In	574,307	500,000	525,000	25,000	+5.0%
Use of Reserves	79,279	288,483	2,238,860	1,950,377	+676.1%
<b>TOTAL REVENUE</b>	<b>\$ 3,426,447</b>	<b>\$ 3,532,167</b>	<b>\$ 6,261,166</b>	<b>\$ 2,728,999</b>	<b>+77.3%</b>

# INFORMATION TECHNOLOGY DEPARTMENT, *continued*

## POSITION DETAIL

		FY2024 Budgeted		FY2025 Budgeted		FY24—FY25 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
GIS Engineer	124/G14	2	2.0	2	2.0	0	0.0
Help Desk Specialist	118/G18	2	2.0	2	2.0	0	0.0
Information Technology Director	DH1	1	1.0	1	1.0	0	0.0
IT Manager	129/G19	2	2.0	2	2.0	0	0.0
System Analyst I	124/G14	4	4.0	4	4.0	0	0.0
System Analyst III	128/G18	1	1.0	1	1.0	0	0.0
System Engineer I	124/G14	2	2.0	2	2.0	0	0.0
<b>Total Positions &amp; FTE</b>		<b>14</b>	<b>14.0</b>	<b>14</b>	<b>14.0</b>	<b>0</b>	<b>0.0</b>





# ADMINISTRATIVE SERVICES

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

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<b>BRADD:</b>		
Increase to dues-memberships-fees	\$ 37,465	City renewed BRADD membership
<b>Central Services:</b>		
Decrease to equipment repairs, equipment rental, and assets over \$7,500 accounts; increase to facilities rental, operating leases, and postage accounts	(9,080)	Decrease due to one-time supplemental budget approved in prior year for replacement of postage machine
<b>VOIP &amp; Cell Service:</b>		
Decrease to professional services and supply accounts; increase to telephone costs, supplies and assets under \$7,500 accounts	71,110	Increase for additional fiber connections and capital project funding
<b>Total</b>	<b>\$ 99,495</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
<b>EXPENSES:</b>					
BRADD	\$ 0	\$ 0	\$ 37,465	\$ 37,465	N/A
Central Services	313,922	370,770	361,690	(9,080)	-2.4%
VOIP & Cell Service	116,246	276,410	347,520	71,110	+25.7%
<b>TOTAL EXPENSES</b>	<b>\$ 430,168</b>	<b>\$ 647,180</b>	<b>\$ 746,675</b>	<b>\$ 99,495</b>	<b>+15.4%</b>
<b>REVENUE:</b>					
Local Taxes	\$ 315,229	\$ 259,707	\$ 315,878	\$ 56,171	+21.6%
Miscellaneous	114,939	387,473	430,797	43,324	+11.2%
<b>TOTAL REVENUE</b>	<b>\$ 430,168</b>	<b>\$ 647,180</b>	<b>\$ 746,675</b>	<b>\$ 99,495</b>	<b>+15.4%</b>

# POLICE DEPARTMENT

## CONTACT INFORMATION

Police Chief: Michael Delaney

email: [Michael.Delaney@bgky.org](mailto:Michael.Delaney@bgky.org)

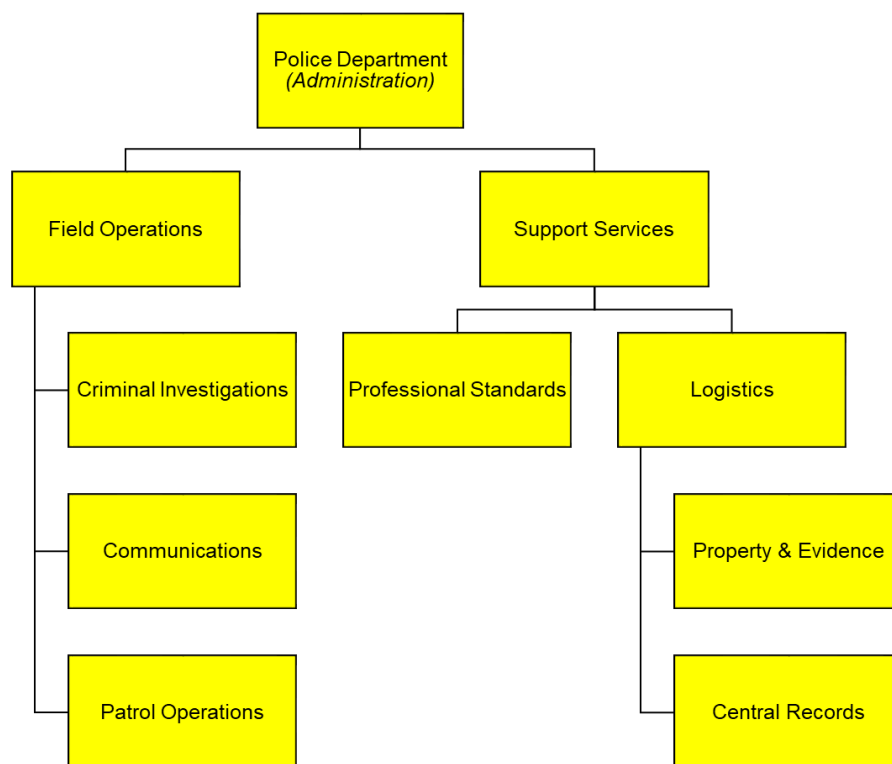
Bowling Green Police Headquarters, 911 Kentucky Street, Bowling Green KY 42101

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

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



## DEPARTMENT STAFFING

	FY2023	FY2024	FY2025
Administration	6	6	6
Field Operations	152	156	160
Support Services	39	39	40
<b>Total Department Staff</b>	<b>197</b>	<b>201</b>	<b>206</b>

# POLICE DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025
<b>EXPENSES:</b>			
Personnel	\$ 18,387,849	\$ 21,476,843	\$ 22,836,137
Contractual Services	2,311,483	2,929,672	3,023,805
Supplies & Materials	1,523,891	1,247,575	2,666,170
Subsidies & Assistance	16,284	5	5
Assets	438,369	1,408,940	1,658,685
<b>TOTAL EXPENSES</b>	<b>\$ 22,677,876</b>	<b>\$ 27,063,035</b>	<b>\$ 30,184,802</b>
<b>REVENUE:</b>			
Non-Program General Funds	\$ 16,210,086	\$ 22,666,145	\$ 25,073,052
Program Revenue General Funds	817,743	410,400	405,750
Special Revenue Funds	5,101,521	2,967,605	2,742,801
Capital Project Funds	548,526	1,018,885	1,963,199
<b>TOTAL REVENUE</b>	<b>\$ 22,677,876</b>	<b>\$ 27,063,035</b>	<b>\$ 30,184,802</b>

## ACCOMPLISHMENTS







- Communication Center dispatchers answered an average of 12,070 calls per person, which is an increase of 4.2% over the prior year and highlights the volume of calls for service.
- The Public Information Office completed 67 speaking engagements and produced 28 new videos on a variety of topics including recruitment, potential scams, general safety awareness, safe driving, and public safety announcements/press releases. The number of speaking engagements increased by 67.5% and video productions has increased by 21.7% over the previous fiscal year.
- The Bowling Green Police Department (BGPD) completed the seventh consecutive accreditation process through the Kentucky Association of Chiefs of Police (KACP) during FY2023.
- The Police Department also completed the Kentucky League of Cities (KLC) Law Enforcement Safety and Liability Review during 2023 and received a perfect score of 100%. The BGPD accreditation by KACP and the 100% score on the KLC Safety and Liability Review resulted in a 12% discount for law enforcement coverage insurance, which equals about \$14,000 in savings.
- The Logistics Division implemented a new cadet development program during FY2023. The program is designed to train cadets targeted skills and knowledge necessary to be successful in law enforcement. Five cadets who completed this program were hired as recruit officers for BGLEA Class #5.
- The BGPD celebrated 200 years of service to the community through various Bicentennial events during 2023, which included a Family Fitness Night at NCM Motorsports Park, proclamation ceremony at Fountain Square Park, and Bicentennial Night with the Hot Rods at Bowling Green Ballpark.

# POLICE DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

1. Continue and finalize plans and resources for the new Public Safety Training Center to meet the needs of a growing Police Department through a dedicated location for Bowling Green Law Enforcement Academy (BGLEA) and in-service training.
2. Continue to maintain and enhance social media platforms through the Public Information Officer team. This team is responsible for general public education, information sharing and providing clear, concise communication.
3. Continue to develop and improve recruiting and retention strategies with a focus on hiring new recruits, dispatchers, and certified officers through lateral transfers. Maintain the highest levels of service, integrity, and respect for the residents of Bowling Green.
4. Utilize the Professional Standards Division along with all areas of the Department to oversee and further develop the Bowling Green Law Enforcement Academy to produce successful recruit officers and provide ongoing training through annual in-service classes.
5. Monitor and examine the Patrol fleet inventory to meet departmental needs.
6. Continue to grow the Patrol Division through recruitment and retention to increase the number of Officers on shift to respond to the needs of a growing community. Continue to implement BGD-R program to hire qualified retired officers to provide specific police services.
7. Continue to educate the community and local businesses on crime prevention and awareness through press conferences and speaking events coordinated by the Public Information Officer team and Community Relations officer unit.
8. Continue to focus on Department mental health and wellness through the partnership with the Wellness/Resiliency Coordinator and Peer Support team. Implement a five year BGD Wellness Model that utilizes awareness, education, and hands-on skill training.

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2023	Estimated FY2024	Proposed FY2025	Estimated Change FY24—FY25	Linkage to City Strategic Plan
4, 6, 8	Total average response time from receipt of emergency/priority 1 calls to arrival on scene (in seconds)	471	429	429		City Workforce Development
3	Federal/State Records Audit	Pass	Pass	Pass		Efficient Governance
3, 4, 8	Number of sustained complaints made against sworn personnel during reporting period	2	2	1		City Workforce Development
2, 7	Error rate reflected in Criminal Justice Information Systems, Law Information Network of Kentucky (LINK) National Crime Information Center (NCIC) Audit	0%	0%	0%		Efficient Governance
3, 4, 7	Homicide Solvability	100%	100%	100%		Strong Neighborhoods
2, 3, 7	Total Number of Facebook Posts	258	439	500		Strong Neighborhoods

# POLICE DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u>		
Increase to professional services, vehicle maintenance fee, telephone costs, postage, local meeting costs, employee committee/special event, supplies, assets under \$7,500, and assets over \$7,500 accounts	\$ 115,795	Increase for vehicle replacements
<u>Professional Standards:</u>		
Decrease to professional services, land repairs, facilities rental, and travel accounts; increase to equipment repairs, vehicle maintenance fee, local meetings costs, employee committee/special event, special education, supplies, uniform, assets under \$7,500, and assets over \$7,500 accounts	987,585	Additional budget for the purchase of furnishings for new PSTC, vehicle replacements, and new training equipment
<u>Logistics:</u>		
Decrease to telephone costs and uniform accounts; increase to vehicle maintenance fee, postage, travel, special education, assets under \$7,500, and assets over \$7,500 accounts	764,080	Increased cost for replacement of 162 portable radios
<u>Communications:</u>		
Decrease to professional services, telephone costs, special education, assets under \$7,500, and assets over \$7,500 accounts; increase to vehicle maintenance fee, software maintenance, telephone costs, equipment repairs, insurance premiums, and travel costs accounts	(602,359)	Decrease due to prior year capital projects
<u>Investigations:</u>		
Decrease to telephone costs, public safety supplies, and books-publications-subscription accounts; increase to professional services, software maintenance, vehicle maintenance fee, equipment repairs, travel, special education, fuel, uniform, and assets over \$7,500 accounts	211,000	Increase due to vehicle replacements and specialized training
<u>Patrol Operations:</u>		
Decrease to rental facilities, telephone costs, travel, and supplies accounts; increase to professional services, equipment repairs, vehicle maintenance fee, special education, uniform, assets over \$7,500, and assets under \$7,500 accounts	286,372	Increase is due to replacement of vehicles and equipment
Net adjustment to employee pay and other benefits	1,359,294	FY2025 cost of living adjustment, step increase, fringe benefit changes, five new positions added, one PT to FT change, and increase in starting pay for general schedule and medical premiums
<b>Total</b>	<b>\$ 3,121,767</b>	

# POLICE DEPARTMENT, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
<b>EXPENSES:</b>					
Administration	\$ 1,757,612	\$ 1,916,952	\$ 2,080,724	\$ 163,772	+8.5%
Professional Standards	1,845,511	1,687,076	3,221,674	1,534,598	+91.0%
Logistics	1,334,099	1,560,771	2,411,484	850,713	+54.5%
Communications	2,862,838	4,158,917	3,954,605	(204,312)	-4.9%
Investigations	2,429,997	2,939,248	3,283,279	344,031	+11.7%
Patrol Operations	12,447,819	14,800,071	15,233,036	432,965	+2.9%
<b>TOTAL EXPENSES</b>	<b>\$ 22,677,876</b>	<b>\$ 27,063,035</b>	<b>\$ 30,184,802</b>	<b>\$ 3,121,767</b>	<b>+11.5%</b>
<b>REVENUE:</b>					
Local Taxes	\$ 16,210,086	\$ 22,666,145	\$ 25,073,052	\$ 2,406,907	+10.6%
Licenses/Permits	263,700	275,000	265,000	(10,000)	-3.6%
Grants	2,041,682	1,646,523	1,650,370	3,847	+0.2%
Fees	205,824	195,900	204,750	8,850	+4.5%
Miscellaneous	483,933	441,695	473,256	31,561	+7.1%
Transfers In	793,286	1,287,062	2,218,956	931,894	+72.4%
Use of Reserves	2,679,365	550,710	299,418	(251,292)	-45.6%
<b>TOTAL REVENUE</b>	<b>\$ 22,677,876</b>	<b>\$ 27,063,035</b>	<b>\$ 30,184,802</b>	<b>\$ 3,121,767</b>	<b>+11.5%</b>



# POLICE DEPARTMENT, *continued*

## POSITION DETAIL

		FY2024 Budgeted		FY2025 Budgeted		FY24—FY25 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	G5	0	0.0	1	1.0	+1	+1.0
Admin Services Supervisor	118/G8	1	1.0	1	1.0	0	0.0
Adv. Comm. Dispatcher	117/G7	6	6.0	6	6.0	0	0.0
Adv. Police Officer	P1	21	21.0	25	25.0	+4	+4.0
Assistant Police Chief	P4	4	4.0	4	4.0	0	0.0
Comm. Dispatch Assistant	50	1	0.5	0	0.0	-1	-0.5
Communications Center Manager	127/G17	1	1.0	1	1.0	0	0.0
Communications Dispatcher I	115/G5	7	7.0	8	8.0	+1	+1.0
Communications Dispatcher II	117/G7	8	8.0	7	7.0	-1	-1.0
Communications Supervisor	121/G11	6	6.0	6	6.0	0	0.0
Crime Analyst	115/G5	1	1.0	1	1.0	0	0.0
Deputy Police Chief	P5	2	2.0	2	2.0	0	0.0
Executive Assistant	120/G10	1	1.0	1	1.0	0	0.0
GIS Mapping Assistant	70	1	0.5	1	0.5	0	0.0
Master Police Officer	P1	31	31.0	32	32.0	+1	+1.0
Office Associate I	111/G1	3	3.0	3	3.0	0	0.0
Office Associate II	113/G3	3	3.0	3	3.0	0	0.0
Police Cadet I	10	17	8.5	17	8.5	0	0.0
Police Captain	P3	7	7.0	7	7.0	0	0.0
Police Chief	DH2	1	1.0	1	1.0	0	0.0
Police Officer	P1	55	55.0	53	53.0	-2	-2.0
Police Officer BCPD-R	P1-R	0	0.0	1	1.0	+1	+1.0
Police Sergeant	P2	16	16.0	17	17.0	+1	+1.0
Property Custodian	113/G3	2	2.0	2	2.0	0	0.0
School Crossing Guard	10	5	0.915	5	0.915	0	0.0
Victim Advocate	118/G8	1	1.0	1	1.0	0	0.0
<b>Total Positions &amp; FTE</b>		<b>201</b>	<b>187.415</b>	<b>206</b>	<b>192.915</b>	<b>+5</b>	<b>+5.5</b>

# FIRE DEPARTMENT

## CONTACT INFORMATION

Fire Chief: Justin Brooks

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

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

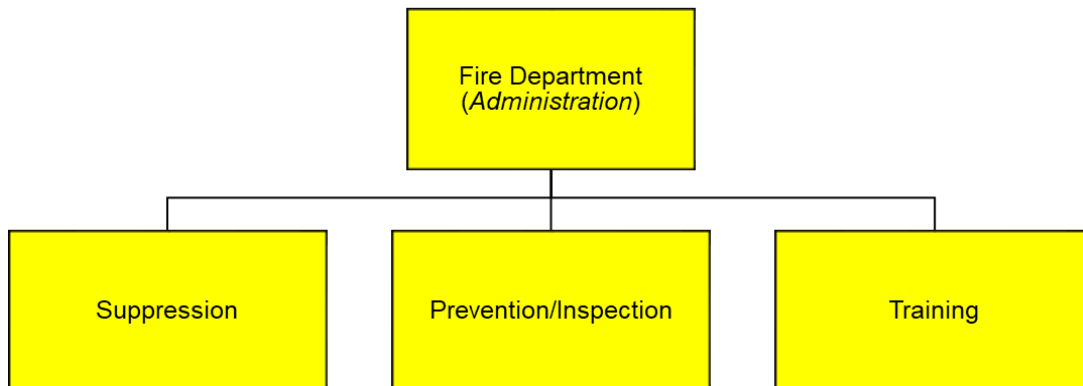
## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

The Bowling Green Fire Department (BGFD) proudly serves over 73,000 residents covering over forty-two square miles by providing emergency response, fire prevention, and public education services. Emergency response services include firefighting, emergency medical services, technical rescue, hazardous materials response, and aircraft rescue.

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



## DEPARTMENT STAFFING

	FY2023	FY2024	FY2025
Administration	5	5	6
Suppression	129	129	144
Prevention/Inspection	9	9	10
Training	5	6	6
Total Department Staff	148	149	166



# FIRE DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025
<b>EXPENSES:</b>			
Personnel	\$ 17,850,607	\$ 19,216,288	\$ 21,455,416
Contractual Services	2,544,169	690,480	1,560,960
Supplies & Materials	742,602	831,215	776,050
Subsidies & Assistance	2,000	2,000	2,000
Assets	1,823,556	388,000	2,975,400
<b>TOTAL EXPENSES</b>	<b>\$ 22,962,934</b>	<b>\$ 21,127,983</b>	<b>\$ 26,769,826</b>
<b>REVENUE:</b>			
Non-Program General Funds	\$ 3,093,037	\$ 15,034,956	\$ 17,354,070
Program Revenue General Funds	119,736	45,500	45,100
Special Revenue Funds	5,269,796	4,457,527	5,827,241
Capital Project Funds	14,480,365	1,590,000	3,543,415
<b>TOTAL REVENUE</b>	<b>\$ 22,962,934</b>	<b>\$ 21,127,983</b>	<b>\$ 26,769,826</b>

## ACCOMPLISHMENTS

- Turn-out time compliance, which is the time taken for firefighters to fully outfit in all turn-out gear and be ready for a fire call, improved by 1%. The ninetieth percentile for turnout times for all emergency incidents during FY2023 was one minute and 40 seconds.
- The number of fire investigations completed internally increased by 15%.
- Increased training hours in the disciplines of Officer Development, Hazardous Materials, and EMS by 9.5% over the prior year.
- A total of 22,620 community contacts were made during FY2023, an increase of over 295% from the previous year.
- A total of 2,710 fire code inspections were completed, which is an increase of 46%; the increase was a result of the new Fire Code Inspector position that was added during FY2023.
- The break even date, when the value of property saved exceeds the year's operating budget, was August 23, 2022, or only 54 days into the fiscal year. On this date, property rescued by the Department totaled more than \$17.2M.








# FIRE DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2023	Estimated FY2024	Proposed FY2025	Estimated Change FY24—FY25	Linkage to City Strategic Plan
3	Percent of emergency responses with travel times less than or equal to four minutes	79.0%	78.0%	80.0%		Efficient Governance
3	Percent of emergency responses where the first unit arrives on scene within six minutes, twenty seconds or under	89.0%	90.0%	90.0%		Efficient Governance
2	Percent of emergency responses where turnout times are one minute, twenty seconds or under	70.0%	65.0%	75.0%		Efficient Governance
2	Hours of training per sworn personnel	298	302	310		City Workforce Development
2	Percent of property saved to pre-incident value	98.0%	97.0%	98.0%		Strong Neighborhoods

# FIRE DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Administration:</u>		
Decrease to administrative services and telephone costs, accounts; increase to professional services, postage, printing, local meeting costs, dues-memberships-fees, travel, special education, supplies, uniform, and assets under \$7,500 accounts	\$ 40,910	Increase for Hypervigilance wellness program funding and expansion of traffic preemption equipment
<u>Suppression:</u>		
Decrease to telephone costs, supplies, and assets under \$7,500 accounts; increase to professional services, assets over \$7,500, consumable items, uniform, and safety items accounts	2,325,545	Increase due to CIP for the purchase of one new fire apparatus and one replacement apparatus
<u>Prevention/Inspection:</u>		
Decrease to telephone costs, dues-memberships-fees, travel costs, books-publications-subscriptions, and assets under \$7,500 accounts; increase to professional services, special education, supplies, assets over \$7,500, safety items, consumable items, and uniform accounts	28,350	Increase for purchase of drone and ballistic equipment for investigators
<u>Training:</u>		
Decrease to telephone costs and assets under \$7,500 accounts; increase to professional services, equipment rental, employee committee/special event, travel, special education, supplies, fuel, and books-publications-subscriptions accounts	(56,485)	Decrease due to one-time CIP purchases approved in the prior year
<u>Repairs &amp; Facilities Maintenance:</u>		
Decrease to professional services, assets over \$7,500, and assets under \$7,500 accounts; increase to facilities repairs, equipment repairs, operating leases, vehicle maintenance fee, construction, travel costs, special education, and supplies accounts	1,064,395	Increase in budget due to CIP for burn building replacement, construction of Technical Rescue building, purchase of land for Station 9, and Station 5 furnishings
Net adjustment to employee pay and other benefits	2,239,128	FY2025 cost of living adjustment, step increase, fringe benefit changes, 15 new FT positions added mid-year FY2024, two new FT positions, and increase in starting pay for general schedule and medical premiums
<b>Total</b>	<b>\$ 5,641,843</b>	

# FIRE DEPARTMENT, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
<b>EXPENSES:</b>					
Administration	\$ 1,598,851	\$ 1,722,937	\$ 1,858,112	\$ 135,175	+7.8%
Suppression	17,101,074	16,734,691	21,034,468	4,299,777	+25.7%
Prevention/Inspection	964,782	950,347	1,115,534	165,187	+17.4%
Training	688,992	915,228	892,537	(22,691)	-2.5%
Repairs & Facilities Maintenance	2,609,235	804,780	1,869,175	1,064,395	+132.3%
<b>TOTAL EXPENSES</b>	<b>\$ 22,962,934</b>	<b>\$ 21,127,983</b>	<b>\$ 26,769,826</b>	<b>\$ 5,641,843</b>	<b>+26.7%</b>
<b>REVENUE:</b>					
Local Taxes	\$ 6,307,806	\$ 18,310,956	\$ 21,294,070	\$ 2,983,114	+16.3%
Bond/Note/Lease Proceeds	925,105	0	2,506,000	2,506,000	N/A
Grants	949,752	957,745	923,800	(33,945)	-3.5%
Fees	27,850	35,500	35,100	(400)	-1.1%
Miscellaneous	538,635	224,000	159,550	(64,450)	-28.8%
Transfers In	14,213,786	1,599,782	1,047,216	(552,566)	-34.5%
Use of Reserves	0	0	804,090	804,090	N/A
<b>TOTAL REVENUE</b>	<b>\$ 22,962,934</b>	<b>\$ 21,127,983</b>	<b>\$ 26,769,826</b>	<b>\$ 5,641,843</b>	<b>+26.7%</b>



# FIRE DEPARTMENT, *continued*

## POSITION DETAIL

		FY2024 Budgeted		FY2025 Budgeted		FY24—FY25 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Advanced Firefighter / EMT	F2	31	31.0	17	17.0	-14	-14.0
Assistant Fire Chief / Prevention	F4	1	1.0	1	1.0	0	0.0
Assistant Fire Chief / Training	F4	1	1.0	1	1.0	0	0.0
Deputy Fire Chief	F5	2	2.0	2	2.0	0	0.0
Executive Assistant	120/G10	1	1.0	1	1.0	0	0.0
Fire Battalion Chief	F4	3	3.0	6	6.0	+3	+3.0
Fire Captain / EMT	F3	32	32.0	35	35.0	+3	+3.0
Fire Chief	DH2	1	1.0	1	1.0	0	0.0
Fire Code Inspector	118/G8	2	2.0	2	2.0	0	0.0
Fire Community Risk Reduction & Education Coordinator	116/G6	1	1.0	1	1.0	0	0.0
Fire Engineer	F2	1	1.0	0	0.0	-1	-1.0
Fire Engineer / EMT	F2	29	29.0	33	33.0	+4	+4.0
Fire Inspection Supervisor	G13	0	0.0	1	1.0	+1	+1.0
Fire Investigator	F2	2	2.0	2	2.0	0	0.0
Fire Training Instructor	F2	1	1.0	1	1.0	0	0.0
Firefighter	F1	11	11.0	16	16.0	+5	+5.0
Firefighter / EMT	F1	24	24.0	39	39.0	+15	+15.0
Office Associate I	111/G1	1	1.0	1	1.0	0	0.0
Office Associate II	113/G3	1	1.0	2	2.0	+1	+1.0
Project Coordinator	70	3	1.35	3	1.35	0	0.0
Fire Captain/Investigator	F3	1	1.0	1	1.0	0	0.0
<b>Total Positions &amp; FTE</b>		<b>149</b>	<b>147.35</b>	<b>166</b>	<b>164.35</b>	<b>+17</b>	<b>+17.0</b>



# OTHER PUBLIC SAFETY

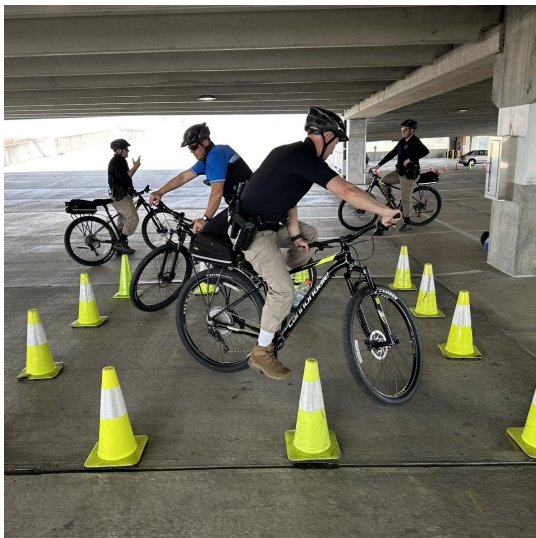
The Police and Fire Retirees program provides retirement benefits to members of the closed Police and Fire Pension Plan. Funding for the program is provided by annual contributions from the General Fund and/or by income cash received from investment earnings.

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Police &amp; Fire Retirees:</u>		
Increase to professional services, retiree annuities, and retiree disability payments accounts	\$ 18,500	Increase due to higher annuity payments
<b>Total</b>	<b>\$ 18,500</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
<b>EXPENSES:</b>					
Police & Fire Retirees	\$ 705,190	\$ 764,000	\$ 782,500	\$ 18,500	+2.4%
<b>TOTAL EXPENSES</b>	<b>\$ 705,190</b>	<b>\$ 764,000</b>	<b>\$ 782,500</b>	<b>\$ 18,500</b>	<b>+2.4%</b>
<b>REVENUE:</b>					
Local Taxes	\$ 15,365	\$ 16,000	\$ 16,500	\$ 500	+3.1%
Miscellaneous	632,339	300,000	385,000	85,000	+28.3%
Use of Reserves	57,486	448,000	381,000	(67,000)	-15.0%
<b>TOTAL REVENUE</b>	<b>\$ 705,190</b>	<b>\$ 764,000</b>	<b>\$ 782,500</b>	<b>\$ 18,500</b>	<b>+2.4%</b>



# PUBLIC WORKS DEPARTMENT

## CONTACT INFORMATION

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

email: [Andy.Souza@bgky.org](mailto:Andy.Souza@bgky.org)

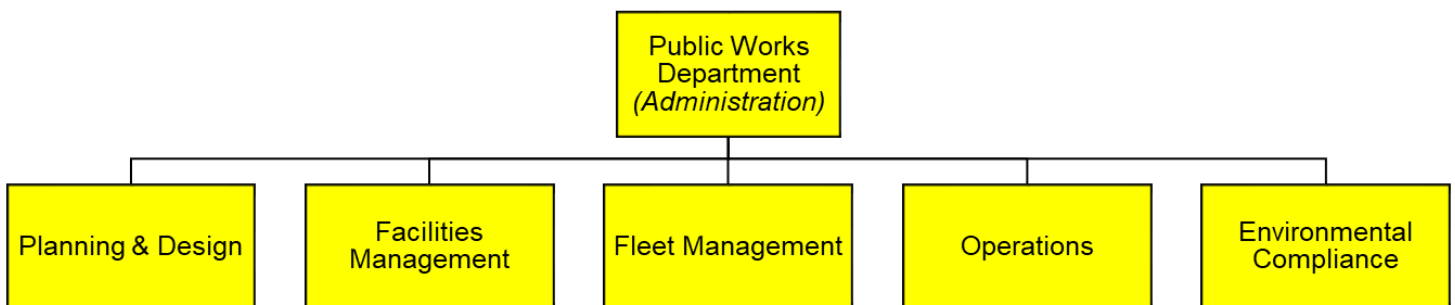
Public

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

The Department of Public Works is an organization with 60 professionals who are dedicated to maintaining over 280 miles of city streets, 72 miles of storm sewers, 931 stormwater injection wells and sinkholes, 136 miles of city sidewalk as well as 53 miles of state sidewalk, 23 signalized intersections, over 600 City vehicles and major pieces of equipment, and maintenance for 10 facilities, including the Convention Center and Hobson House. The Department is accredited by the American Public Works Association (APWA) organization and the Fleet Division is certified by the National Institute for Automotive Service Excellence (ASE). The Department is comprised of the following six divisions: Administration, Facilities, Fleet, Operations, Planning and Design, and Environmental Compliance.



## DEPARTMENT STAFFING

	FY2023	FY2024	FY2025
Administration	3	3	3
Planning & Design	8	9	10
Facilities Management	2	3	3
Fleet Management	11	12	12
Operations	34	34	34
Environmental Compliance	3	4	4
Total Department Staff	61	65	66

# PUBLIC WORKS DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025
<b>EXPENSES:</b>			
Personnel	\$ 4,723,893	\$ 5,526,446	\$ 6,257,532
Contractual Services	13,219,779	12,155,115	13,145,076
Supplies & Materials	1,595,276	1,813,800	2,003,215
Assets	2,118,587	974,330	1,231,000
Contingency & Other	0	0	3,786
<b>TOTAL EXPENSES</b>	<b>\$ 21,657,535</b>	<b>\$ 20,469,691</b>	<b>\$ 22,640,609</b>
<b>REVENUE:</b>			
Non-Program General Funds	\$ 7,756,868	\$ 7,355,943	\$ 8,182,609
Program Revenue General Funds	479,210	28,500	24,000
Special Revenue Funds	2,515,380	2,486,600	3,413,525
Capital Project Funds	8,131,749	6,032,288	5,231,500
Internal Service Funds	2,774,328	4,566,360	5,788,975
<b>TOTAL REVENUE</b>	<b>\$ 21,657,535</b>	<b>\$ 20,469,691</b>	<b>\$ 22,640,609</b>

## ACCOMPLISHMENTS

- Over 1,142 tons of leaves were collected and recycled, an increase of 32% from the prior year.
- Since becoming a CDL Training Facility in FY2022, six Public Works Department employees have obtained the Class A CDL, resulting in savings of over \$24,000.
- A total of 691 feet of sidewalk was repaired and/or replaced, which is an increase of 265% from the previous year.
- The Fleet Division technicians completed 1,980 work orders, which is 7% more compared to the prior year. Direct labor hours of 7,905 were billed from a total of 10,742 technician hours worked, resulting in a 74% production rate; this increased from 71% reported last year.
- Worked with Warren County and State Agency partners to find the source of an industrial discharge to Jennings Creek. City staff moved from detection to elimination of the source in less than one week, which was a record for the Department.
- Completed a multi-month project to find and eliminate the source of large volumes of detergent in the karst system, including Lost River Cave. The responsible party is cooperating with a City led 24-month performance improvement plan.
- Received the 2023 Kentucky American Public Works Association (APWA) Roadway Category Project of the Year Award for the Ken Bale Boulevard traffic enhancement project. Improvements included lane widening, new traffic signals at Lovers Lane and Searcy Way, and construction of a new roundabout, three-lane roadway, and multi-use path.










# PUBLIC WORKS DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2023	Estimated FY2024	Proposed FY2025	Estimated Change FY24—FY25	Linkage to City Strategic Plan
1, 7	Planning & Design: Time to review non-commercial building permits (days)	2.85	2.6	3.0		Efficient Governance
1, 7, 8	Planning & Design: % of applicable building permits inspected during construction	28%	28%	35%		Efficient Governance
1, 5, 7	Fleet: Time to complete preventative maintenance work orders (hours)	3.1	3.2	3.3		Efficient Governance
1, 5, 7	Fleet: Technician production percentage of billable hours	74%	74%	75%		Efficient Governance
1, 4-8	Facilities: Time from assignment to completion of non-emergency work orders (hours)	2.0	2.0	2.0		Efficient Governance
1, 4-8	Operations: Time from date of receiving a service request to date of completion (days)	4.2	3.5	3.0		Efficient Governance
1, 5, 7	Environmental Compliance: Average time to deliver comments to non-commercial building permit applicants (days)	3.94	4.0	4.0		Strong Neighborhoods

# PUBLIC WORKS DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<p><u>Administration:</u> Decrease to supplies accounts; increase to professional services, vehicle maintenance fee, software maintenance, telephone costs, advertising, printing, local meeting costs, and employee committee/special events accounts</p>	\$ 5,650	Increase for additional advertising and printing costs
<p><u>Planning &amp; Design:</u> Decrease to professional services, construction, telephone costs, postage, supplies, and assets over \$7,500 accounts; increase to land repairs, facilities repairs, software maintenance, vehicle maintenance fee, printing, dues-memberships-fees, travel, special education, assets under \$7,500, uniform, and safety items accounts</p>	(2,237,490)	Decrease is a result of one-time CIP projects approved in the prior year
<p><u>Operations Management:</u> Decrease to professional services, land repairs, equipment rental, telephone costs, and consumable items accounts; increase to utilities, facilities repairs, software maintenance, vehicle maintenance fee, construction, dues-memberships-fees, travel costs, special education, uniform, special education, mileage reimbursement, supplies, safety items, assets under \$7,500, and assets over \$7,500 accounts</p>	914,180	Increase in budget is due to capital equipment replacements of a sweeper, leaf machine, tractor, and dump truck
<p><u>Fleet Management:</u> Decrease to assets over \$7,500 accounts; increase to administrative services, professional services, equipment repairs, software maintenance, operating leases, travel, special education, supplies, fuel, uniform, and assets under \$7,500</p>	583,471	Increase is a result of rising fuel costs, capital purchases and new vehicle operating leases for Police, Fire, Public Works, and Parks
<p><u>Facilities Management:</u> Decrease to utilities, land repairs, facilities repairs, road work, telephone costs, and uniform accounts; increase to professional services, custodial services, equipment repairs, software maintenance, vehicle maintenance fee, construction, improvements, supplies, fuel, assets under \$7,500, and assets over \$7,500 accounts</p>	572,056	Increase is for several capital improvement projects and purchases
<p><u>Environmental Compliance:</u> Decrease to postage, advertising, travel, uniform, and consumable items, and assets over \$7,500 accounts; increase to professional services, utilities, city vehicle maintenance fee, construction, telephone costs, printing, dues-memberships-fees, local meeting costs, assets under \$7,500, and supplies accounts</p>	1,601,965	Increase is for the CIP project for storm sewer rehabilitation
<p>Net adjustment to employee pay and other benefits</p>	731,086	FY2025 cost of living adjustment, fringe benefit changes, seven reclassifications, one new position, and increase to starting pay and medical premiums
<b>Total</b>	<b>\$ 2,170,918</b>	

# PUBLIC WORKS DEPARTMENT, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
<b>EXPENSES:</b>					
Administration	\$ 309,244	\$ 336,700	\$ 397,680	\$ 60,980	+18.1%
Planning & Design	7,981,682	6,053,654	4,007,895	(2,045,759)	-33.8%
Operations Management	6,110,976	6,317,087	7,520,148	1,203,061	+19.0%
Fleet Management	2,237,273	2,617,654	3,273,510	655,856	+25.1%
Facilities Management	4,457,127	4,362,429	4,960,465	598,036	+13.7%
Environmental Compliance	561,233	782,167	2,480,911	1,698,744	+217.2%
<b>TOTAL EXPENSES</b>	<b>\$ 21,657,535</b>	<b>\$ 20,469,691</b>	<b>\$ 22,640,609</b>	<b>\$ 2,170,918</b>	<b>+10.6%</b>
<b>REVENUE:</b>					
Local Taxes	\$ 7,956,868	\$ 7,555,943	\$ 8,382,609	\$ 826,666	+10.9%
Licenses/Permits	2,575	2,500	2,500	0	0.0%
Grants	1,701,355	1,234,000	1,428,000	194,000	+15.7%
Charges for Services	2,081,073	2,457,110	2,959,360	502,250	+20.4%
Miscellaneous	259,089	103,100	167,075	63,975	+62.1%
Transfers In	7,079,744	8,573,697	9,300,634	726,937	+8.5%
Use of Reserves	2,576,831	543,341	400,431	(142,910)	-26.3%
<b>TOTAL REVENUE</b>	<b>\$ 21,657,535</b>	<b>\$ 20,469,691</b>	<b>\$ 22,640,609</b>	<b>\$ 2,170,918</b>	<b>+10.6%</b>



# PUBLIC WORKS DEPARTMENT, *continued*

## POSITION DETAIL

Title	Grade	FY2024 Budgeted		FY2025 Budgeted		FY24—FY25 Variance	
		Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115	1	1.0	0	0.0	-1	-1.0
Assistant City Engineer	128/G18	1	1.0	2	2.0	+1	+1.0
Building Maintenance Mechanic	115	1	1.0	0	0.0	-1	-1.0
City Engineer	131/G21	1	1.0	1	1.0	0	0.0
City Surveyor I	G14	0	0.0	1	1.0	+1	+1.0
City Surveyor II	126/G16	1	1.0	1	1.0	0	0.0
Civil Engineer I	124/G14	1	1.0	1	1.0	0	0.0
Civil Engineer II	125	1	1.0	0	0.0	-1	-1.0
Construction Coordinator I	117/G7	0	0.0	2	2.0	+2	+2.0
Construction Coordinator II	119/G9	0	0.0	2	2.0	+2	+2.0
Crew Leader	116/G6	4	4.0	4	4.0	0	0.0
Crew Supervisor II	118/G8	2	2.0	2	2.0	0	0.0
Environmental Compliance Coordinator	122	1	1.0	0	0.0	-1	-1.0
Environmental Compliance Inspector	117/G7	2	2.0	2	2.0	0	0.0
Environmental Manager	128/G18	1	1.0	1	1.0	0	0.0
Equipment Technician	60	1	0.5	1	0.5	0	0.0
Executive Assistant	G10	0	0.0	1	1.0	+1	+1.0
Facilities Manager	125/G15	1	0.9	1	0.9	0	0.0
Facilities Technician I	115/G5	0	0.0	1	1.0	+1	+1.0
Facilities Technician II	117/G7	1	1.0	1	1.0	0	0.0
Fire Equipment Technician	118	2	2.0	0	0.0	-2	-2.0
Fleet Inventory Coordinator	117/G7	1	1.0	1	1.0	0	0.0
Fleet Manager	125/G15	1	1.0	1	1.0	0	0.0
Fleet Supervisor	120/G10	1	1.0	2	2.0	+1	+1.0
Geologist	G16	0	0.0	1	1.0	+1	+1.0
Master Technician	117/G7	1	1.0	2	2.0	+1	+1.0
Office Associate I	111/G1	2	2.0	1	1.0	-1	-1.0
Office Associate II	113/G3	1	1.0	2	2.0	+1	+1.0
Operations Division Manager	125/G15	1	1.0	1	1.0	0	0.0
Operations Technician I	111/G1	9	9.0	10	10.0	+1	+1.0
Operations Technician II	113/G3	8	8.0	7	7.0	-1	-1.0
Operations Technician III	115/G5	7	7.0	7	7.0	0	0.0
Public Works Director	DH1	1	1.0	1	1.0	0	0.0
Public Works Inspector	123/G13	1	1.0	0	0.0	-1	-1.0
Public Works Technician	121/G11	3	3.0	0	0.0	-3	-3.0
Service Technician	115/G5	4	4.0	4	4.0	0	0.0
Signal Technician I	115/G5	2	2.0	1	1.0	-1	-1.0
Signal Technician II	116/G6	0	0.0	1	1.0	+1	+1.0
<b>Total Positions &amp; FTE</b>		<b>65</b>	<b>64.4</b>	<b>66</b>	<b>65.4</b>	<b>+1</b>	<b>+1.0</b>

# PUBLIC TRANSIT

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

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
Public Transit:		
Decrease to administrative services and improvements other than building accounts	(\$ 1,961,356)	Decrease is due to budgeting grant awards in the prior year vs. adding through a budget amendment in current year
<b>Total</b>	<b>(\$ 1,961,356)</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
<b>EXPENSES:</b>					
Public Transit	\$ 2,024,642	\$ 2,621,156	\$ 659,800	(\$ 1,961,356)	-74.8%
<b>TOTAL EXPENSES</b>	<b>\$ 2,024,642</b>	<b>\$ 2,621,156</b>	<b>\$ 659,800</b>	<b>(\$ 1,961,356)</b>	<b>-74.8%</b>
<b>REVENUE:</b>					
Grants	\$ 1,744,593	\$ 1,970,456	\$ 0	\$ (1,970,456)	-100.0%
Miscellaneous	9,700	10,200	10,800	600	+5.9%
Fees	85,368	80,500	89,000	8,500	+10.6%
Transfers In	184,981	560,000	560,000	0	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 2,024,642</b>	<b>\$ 2,621,156</b>	<b>\$ 659,800</b>	<b>(\$ 1,961,356)</b>	<b>-74.8%</b>



# PARKS & RECREATION DEPARTMENT

## CONTACT INFORMATION

Parks & Recreation Director: Brent Belcher

email: [Brent.Belcher@bgky.org](mailto:Brent.Belcher@bgky.org)

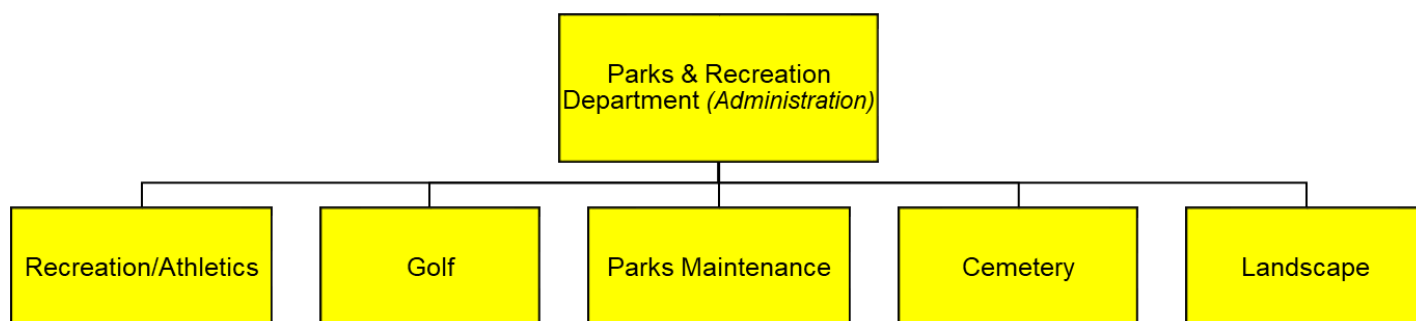
Parks & Recreation Administration, 225 E 3<sup>rd</sup> Avenue, Bowling Green KY 42101

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

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



## DEPARTMENT STAFFING

	FY2023	FY2024	FY2025
Administration	12	12	13
Recreation	119	112	120
Athletics	79	83	99
Golf	51	53	53
Parks Maintenance	28	26	32
Cemetery	13	10	10
Landscape	10	8	8
Total Department Staff	312	304	335

# PARKS & RECREATION DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025
<b>EXPENSES:</b>			
Personnel	\$ 6,114,380	\$ 7,147,230	\$ 8,259,116
Contractual Services	4,213,438	8,760,336	10,097,405
Supplies & Materials	1,146,637	1,455,130	1,734,910
Subsidies & Assistance	2,640	8,000	8,000
Assets	590,401	590,000	1,597,800
Contingency & Other	70	300	300
<b>TOTAL EXPENSES</b>	<b>\$ 12,067,566</b>	<b>\$ 17,960,996</b>	<b>\$ 21,697,531</b>
<b>REVENUE:</b>			
Non-Program General Funds	\$ 4,202,024	\$ 5,640,216	\$ 7,433,850
Program Revenue General Funds	2,934,358	2,689,430	2,914,623
Special Revenue Funds	2,210,723	2,200,250	2,402,000
Capital Project Funds	2,720,461	7,431,100	8,947,058
<b>TOTAL REVENUE</b>	<b>\$ 12,067,566</b>	<b>\$ 17,960,996</b>	<b>\$ 21,697,531</b>

## ACCOMPLISHMENTS

- The Bowling Green Community Center participation rate increased by 26.2% during FY2023.
- Golf course revenues among all three courses increased by over \$147,000 or 10% in FY2023. Participation at all golf courses also increased by 15.9% during the same time period.
- The Hobson Driving Range recorded 17,440 users, which is an increase of 3,658 or 27% compared to the prior fiscal year. Revenues for the Driving Range totaled over \$116,000, which is an increase of 30.3%.
- Cemetery burial and plot services provided by Parks & Recreation Department staff increased by 7% during the year.
- Fitness Center participation rose to 78,156, an increase of 27.1% in one year. Revenues generated from the Fitness Center also grew to over \$150,000 or 18% more than the prior year.



# PARKS & RECREATION DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2023	Estimated FY2024	Proposed FY2025	Estimated Change FY24—FY25	Linkage to City Strategic Plan
3, 6	Fitness Center/Program participation, per capita	78,156 104%	77,000 103%	77,000 103%	↔	Efficient Governance
1-6, 9	Russell Sims Aquatic Center participation / part-time hour used	50,817 14,658 3.47	53,000 15,000 3.53	55,000 15,000 3.75	↑	Efficient Governance
8	Golf participation / part-time hour used	95,735 31,107 3.08	95,000 30,000 3.17	90,000 30,000 3.25	↓	Efficient Governance





# PARKS & RECREATION DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Administration:</u>	
Decrease to facilities repairs and assets over \$7,500 accounts; increase to administrative services, vehicle maintenance fee, telephone costs, printing, local meeting costs, dues-membership-fees, travel, special education, uniform, and safety items accounts	(\$ 2,078,436) Decrease is due to prior year CIP for Energy Savings Project
<u>Maintenance:</u>	
Decrease to professional services, equipment repairs, facilities repairs, equipment repairs, road work, telephone costs, local meeting costs, and assets under \$7,500 accounts; increase to land repairs, software maintenance, equipment rental, vehicle maintenance fee, construction, improvements, travel, special education, supplies, fuel, uniform, safety items, and assets over \$7,500 accounts	5,090,695 Increase is a result of added CIP budget for Phase II and III of the Riverfront Park development and other capital projects
<u>Recreation/Athletics:</u>	
Decrease to equipment rental, equipment repairs, vehicle maintenance fee, printing, fuel, consumable items, and assets over \$7,500 accounts; increase to professional services, facilities repairs, telephone costs, advertising, dues-memberships-fees, travel, special education, supplies, fuel, uniform, books-publications-subscriptions, assets under \$7,500, and concession accounts	376,010 Increase is due to a CIP project at the Russell Sims Aquatics Park
<u>Golf:</u>	
Decrease to utilities, facilities rental, improvements other than building, books-publications-subscriptions, assets under \$7,500, and assets over \$7,500 accounts; increase to professional services, facilities repairs, operating leases, vehicle maintenance fee, travel, special education, supplies, fuel, consumable items, resale items, and uniform accounts	(755,300) Decrease is a result of prior year CIP irrigation projects
<u>Cemetery:</u>	
Decrease to professional services, facilities repairs, equipment repairs, construction, telephone costs, postage, local meeting costs, books-publications-subscriptions, supplies, and consumable items accounts; increase to vehicle maintenance fee, travel, special education, fuel, assets under \$7,500, and assets over \$7,500 accounts	(36,655) Decrease is due to contracted prior year CIP projects for Fairview Cemetery columbarium and equipment purchase
<u>Landscape:</u>	
Decrease to utilities, land repairs, telephone, local meeting costs, uniform, and assets under \$7,500 accounts; increase to equipment rental, vehicle maintenance fee, travel, special education, supplies, and assets over \$7,500 accounts	28,335 Increase due to replacement of a mower
Net adjustment to employee pay and other benefits	1,111,886 FY2025 cost of living adjustment, fringe benefit changes, three new FT positions, changes to FTEs, 21 net new PT positions, and increase to starting pay and medical premiums
<b>Total</b>	<b>\$ 3,736,535</b>

# PARKS & RECREATION DEPARTMENT, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
<b>EXPENSES:</b>					
Administration	\$ 1,912,068	\$ 2,995,054	\$ 1,051,158	(\$ 1,943,896)	-64.9%
Maintenance	3,367,828	6,019,779	11,561,943	5,542,164	+92.1%
Recreation/Athletics	2,535,522	2,965,604	3,640,483	674,879	+22.8%
Golf	2,670,021	4,023,344	3,419,514	(603,830)	-15.0%
Cemetery	841,707	1,143,333	1,137,753	(5,580)	-0.5%
Landscape	740,420	813,882	886,680	72,798	+8.9%
<b>TOTAL EXPENSES</b>	<b>\$ 12,067,566</b>	<b>\$ 17,960,996</b>	<b>\$ 21,697,531</b>	<b>\$ 3,736,535</b>	<b>+20.8%</b>
<b>REVENUE:</b>					
Local Taxes	\$ 5,637,747	\$ 6,935,144	\$ 9,172,350	\$ 2,237,206	+32.3%
Fees	5,083	4,500	4,500	0	0.0%
Charges for Services	334,012	352,045	285,620	(66,425)	-18.9%
Miscellaneous	183,810	248,150	250,000	1,850	+0.7%
Parks & Rec Fees	914,733	843,307	932,328	89,021	+10.6%
Golf Fees	1,602,474	1,421,428	1,623,675	202,247	+14.2%
Transfers In	3,389,707	4,680,749	7,014,334	2,333,585	+49.9%
Use of Reserves	0	3,475,673	2,414,724	(1,060,949)	-30.5%
<b>TOTAL REVENUE</b>	<b>\$ 12,067,566</b>	<b>\$ 17,960,996</b>	<b>\$ 21,697,531</b>	<b>\$ 3,736,535</b>	<b>+20.8%</b>



# PARKS & RECREATION DEPARTMENT, *continued*

## POSITION DETAIL

		FY2024 Budgeted		FY2025 Budgeted		FY24—FY25 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Adaptive Recreation Coordinator	114/G4	0	0.0	1	1.0	+1	+1.0
Adaptive Recreation Supervisor	118/G8	0	0.0	1	1.0	+1	+1.0
Administrative Manager II	120/G10	1	1.0	1	1.0	0	0.0
Aerobics Instructors	70	5	0.75	3	0.75	-2	0.0
Assistant Pool Manager	50	1	0.29	3	0.94	+2	+0.65
Athletic Facility Coordinator	114/G4	1	1.0	2	2.0	+1	+1.0
Athletic Staff Assistant I	10	77	13.02	37	5.18	-40	-7.84
Athletic Staff Assistant II	20	11	3.56	13	6.09	+2	+2.53
Athletic Staff Assistant III	40	0	0.0	1	0.46	+1	+0.46
Athletic Supervisor	118/G8	1	1.0	0	0.0	-1	-1.0
Carpenter	117/G7	1	1.0	1	1.0	0	0.0
Cemetery Division Manager	120/G10	1	1.0	1	1.0	0	0.0
Community Center Coordinator	114/G4	4	4.0	4	4.0	0	0.0
Community Centers Manager	120/G10	1	1.0	1	1.0	0	0.0
Crew Leader	116/G6	2	2.0	2	2.0	0	0.0
Crew Supervisor I	117/G7	3	3.0	2	2.0	-1	-1.0
Crew Supervisor II	118/G8	2	2.0	3	3.0	+1	+1.0
Equipment Mechanic	115/G5	1	1.0	1	1.0	0	0.0
Fitness / Wellness Supervisor	118/G8	1	1.0	1	1.0	0	0.0
Fitness Coordinator	114/G4	1	1.0	1	1.0	0	0.0
Golf Maintenance Supervisor	120/G10	1	1.0	1	1.0	0	0.0
Golf Professional	116/G6	2	2.0	2	2.0	0	0.0
Greenskeeper	30	12	8.62	12	8.62	0	0.0
Heavy Equipment Operator I	114/G4	1	1.0	1	1.0	0	0.0
Heavy Equipment Operator II	116/G6	1	1.0	1	1.0	0	0.0
Irrigation/Spray Technician	115/G5	1	1.0	0	0.0	-1	-1.0
Laborer	30	15	10.0	13	9.14	-2	-0.86
Landscape Gardener I	111/G1	6	6.0	6	6.0	0	0.0
Landscape Helper	30	2	1.75	2	1.75	0	0.0
Landscape Manager	123/G13	1	1.0	1	1.0	0	0.0

*Positions continued on next page*

# PARKS & RECREATION DEPARTMENT, *continued*

## POSITION DETAIL

		FY2024 Budgeted		FY2025 Budgeted		FY24—FY25 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Lifeguard I	30	36	7.43	5	1.05	-31	-6.38
Lifeguard II	40	0	0.0	25	5.24	+25	+5.24
Office Assistant	10	2	1.5	2	1.5	0	0.0
Office Associate I	111/G1	3	3.0	3	3.0	0	0.0
Office Associate II	113/G3	1	1.0	1	1.0	0	0.0
Park Ranger	50	6	2.75	6	2.75	0	0.0
Parks & Recreation Director	DH1	1	1.0	1	1.0	0	0.0
Parks Facility Maintainer I	111/G1	11	11.0	13	13.0	+2	+2.0
Parks Facility Maintainer II	113/G3	4	4.0	4	4.0	0	0.0
Parks Forester / Arborist	120/G10	1	1.0	1	1.0	0	0.0
Parks / Golf Maint. Superintendent	125/G15	1	1.0	1	1.0	0	0.0
Parks Planner	123/G13	0	0.0	1	1.0	+1	+1.0
Pool Manager	70	1	0.45	1	0.45	0	0.0
Recreation Division Manager	123/G13	1	1.0	1	1.0	0	0.0
Recreation Staff Assistant I	10	27	9.49	84	20.23	+57	+10.74
Recreation Staff Assistant II	20	12	6.19	13	6.45	+1	+0.26
Recreation Staff Assistant III	40	5	3.11	5	3.11	0	0.0
Referee/Umpire	80	31	2.58	40	2.60	+9	+0.02
Special Pops Coordinator	120/G10	1	1.0	0	0.0	-1	-1.0
Special Pops Instructor	114/G4	1	1.0	0	0.0	-1	-1.0
Sports & Wellness Manager	123/G13	0	0.0	1	1.0	+1	+1.0
Swim Instructor I	30	0	0.0	4	0.64	+4	+0.64
Swim Instructor II	40	0	0.0	1	0.24	+1	+0.24
Trades Worker/Electrician	118/G8	2	2.0	2	2.0	0	0.0
Turf Specialist	115/G5	0	0.0	1	1.0	+1	+1.0
Water Park Manager	50	1	0.45	1	0.45	0	0.0
<b>Total Positions &amp; FTE</b>		<b>304</b>	<b>131.94</b>	<b>335</b>	<b>141.64</b>	<b>+31</b>	<b>+9.7</b>

# NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT

## CONTACT INFORMATION

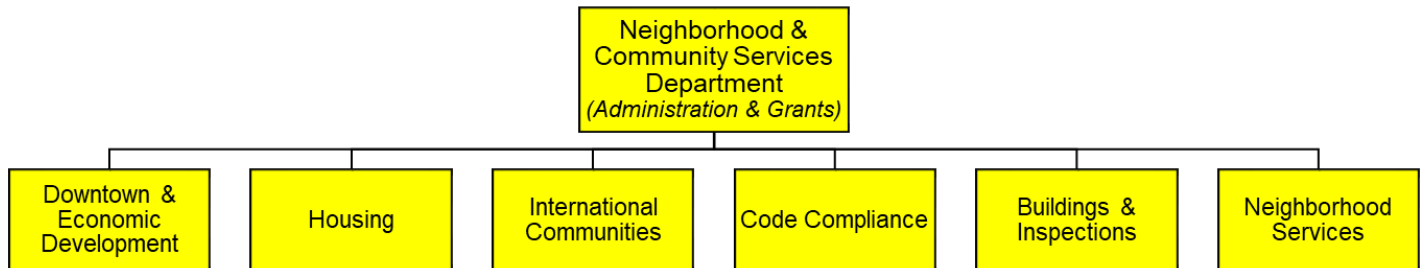
Neighborhood & Community Services Director: Brent Childers email: [Brent.Childers@bgky.org](mailto:Brent.Childers@bgky.org)  
 Neighborhood & Community Services, 707 E Main Avenue, Bowling Green KY 42101

## MISSION STATEMENT

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

## DEPARTMENT SUMMARY

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



## DEPARTMENT STAFFING

	FY2023	FY2024	FY2025
Administration & Grants	3	3	3
Downtown/Economic Development	1	1	1
Housing	6	6	7
International Communities	1	2	2
Code Enforcement	8	9	9
Buildings & Inspections	7	7	7
Neighborhood Services	2	2	2
<b>Total Department Staff</b>	<b>28</b>	<b>30</b>	<b>31</b>

# NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

## DEPARTMENT BUDGET SUMMARY

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025
<b>EXPENSES:</b>			
Personnel	\$ 2,576,790	\$ 2,824,835	\$ 3,242,409
Contractual Services	1,421,531	1,606,943	1,597,765
Supplies & Materials	58,110	59,395	50,865
Subsidies & Assistance	4,872,920	4,447,350	5,053,300
Assets	292,144	105,400	100,000
Contingency & Other	0	91,260	75,400
<b>TOTAL EXPENSES</b>	<b>\$ 9,221,495</b>	<b>\$ 9,135,183</b>	<b>\$ 10,119,739</b>
<b>REVENUE:</b>			
Non-Program General Funds	\$ 204,810	\$ 1,741,725	\$ 2,285,165
Program Revenue General Funds	2,124,154	1,546,000	1,530,000
Special Revenue Funds	5,641,086	5,748,258	6,202,050
Capital Project Funds	1,251,445	99,200	102,524
<b>TOTAL REVENUE</b>	<b>\$ 9,221,495</b>	<b>\$ 9,135,183</b>	<b>\$ 10,119,739</b>

## ACCOMPLISHMENTS







- 17,997 code compliance inspections were conducted, compared to 12,875 last year, which is an increase of 39.8%.
- The Housing Division received the Higher Performer status from HUD for the nineteenth consecutive year.
- The Housing Division achieved a voucher utilization rate of 102% for the housing programs during FY2023.
- Co-hosted the inaugural Duncan Hines Days weeklong signature event with Warren County, SOKY Marketplace, and 50+ tourism, hospitality, and media stakeholders. The event attracted over 16,000 people from at least 28 states and created at least \$2.28 million in economic impact for the Bowling Green/Warren County area.
- Animal Control Officers implemented a free community rabies clinic program in FY2023; four clinics were held throughout the city and over 400 animals were vaccinated free of charge.
- The Neighborhood Improvements Program created a partnership with Live the Dream Development to coordinate an exterior property improvements program, which resulted in the removal of blighting influences and improved curb appeal at 42 houses.
- The Academy for New Americans produced 22 graduates originating from 13 countries and ethnicities that collectively speak 18 different languages. The five-month, free leadership training empowers New Americans to understand and participate in city government.
- Re-launched the Over 50 Citizens Academy in FY2023 for the first time since March 2020, providing 28 hours of civic education with the highest number of graduates and highest rated sessions since 2016.

# NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

## DEPARTMENT GOALS & OBJECTIVES (G&O)

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

## PERFORMANCE MEASURES

G&O	Performance Measures	Actual FY2023	Estimated FY2024	Proposed FY2025	Estimated Change FY24—FY25	Linkage to City Strategic Plan
5	% of Housing Choice Vouchers available/utilized	98.5%	100.0%	100.0%		Housing Development
8	Rate of voluntary code compliance	97.5%	96.6%	97.0%		Efficient Governance
8	Amount of code compliance expenditures per resident	\$10.47	\$10.83	\$13.11		Efficient Governance
6, 7	% of commercial plan reviews completed within 15 working days	86.0%	92.0%	87.0%		Efficient Governance
6, 7	Number of building and electrical permits issued	2,034	2,000	1,500		Efficient Governance
9	Number of downtown event days conducted	175	200	250		Strong Neighborhoods

# NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

## BUDGETARY CHANGES AND IMPACT

Divisional Changes	Impact/Explanation
<u>Administration &amp; Grants:</u>	
Decrease to administrative services, professional services, equipment rental, postage, travel, special education, other contributions, and supplies accounts; increase to operating leases account	(\$ 18,190) No impact to services
<u>Downtown &amp; Economic Development:</u>	
Decrease to professional services, telephone costs, and assets under \$7,500 accounts; increase to vehicle maintenance fee, advertising, employee committee/special event, and other contributions accounts	188,625 Additional budget provides an increase for Duncan Hines Days City sponsorship and installation of downtown kiosks
<u>Neighborhood Services:</u>	
Decrease to telephone costs account; increase to vehicle maintenance fee, local meeting costs, and employee committee/special event accounts	25,900 Increase for City sponsored events and flexible grant program
<u>International Communities:</u>	
Decrease to telephone costs and special education accounts; increase to professional services, vehicle maintenance fee, advertising, employee committee/special event, and travel accounts	17,150 Increase in language line costs and special event funding
<u>Housing Assistance:</u>	
Decrease to construction, dues-memberships-fees, assets over \$7,500, and contingency accounts; increase to administrative services, software maintenance, operating leases, vehicle maintenance fee, assets under \$7,500, and landlord payments accounts	319,552 Increase is due to additional Housing Choice Voucher grant assistance from HUD
<u>Buildings &amp; Inspections:</u>	
Decrease to professional services, telephone costs, dues, and local meeting costs accounts; increase to administrative services, vehicle maintenance fee, printing, dues-memberships-fees, travel, and other purchased services accounts	11,390 No impact to services
<u>Code Enforcement:</u>	
Decrease to land repairs, telephone costs, printing, local meeting costs, special education, supplies, and assets under \$7,500 accounts; increase to professional services, vehicle maintenance fee, employee committee/special event, and travel accounts	22,555 No impact to services
Net adjustment to employee pay and other benefits	417,574 FY2025 cost of living adjustment, fringe benefit changes, one new position, and increase in starting pay and medical premiums
<b>Total</b>	<b>\$ 984,556</b>



# NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY23—FY24 Change	% Difference
<b>EXPENSES:</b>					
Administration & Grants	\$ 1,226,580	\$ 560,249	\$ 584,658	\$ 24,409	+4.4%
Downtown & Economic Development	503,640	467,512	668,631	201,119	+43.0%
Neighborhood Services	269,915	284,154	334,233	50,079	+17.6%
International Communities	268,898	256,686	297,316	40,630	+15.8%
Housing Assistance	5,486,415	5,828,458	6,304,544	476,086	+8.2%
Buildings & Inspections	681,695	708,254	815,569	107,315	+15.2%
Code Enforcement	784,352	1,029,870	1,114,788	84,918	+8.2%
<b>TOTAL EXPENSES</b>	<b>\$ 9,221,495</b>	<b>\$ 9,135,183</b>	<b>\$ 10,119,739</b>	<b>\$ 984,556</b>	<b>+10.8%</b>
<b>REVENUE:</b>					
Local Taxes	\$ 204,810	\$ 1,741,725	\$ 2,285,165	\$ 543,440	+31.2%
Licenses/Permits	1,938,509	1,400,000	1,370,000	(30,000)	-2.1%
Grants	6,088,652	5,717,458	6,125,300	407,842	+7.1%
Fees	66,718	60,000	80,000	20,000	+33.3%
Miscellaneous	178,279	116,800	156,750	39,950	+34.2%
Transfers In	729,857	85,343	67,841	(17,502)	-20.5%
Use of Reserves	14,670	13,857	34,683	20,826	+150.3%
<b>TOTAL REVENUE</b>	<b>\$ 9,221,495</b>	<b>\$ 9,135,183</b>	<b>\$ 10,119,739</b>	<b>\$ 984,556</b>	<b>+10.8%</b>



# NEIGHBORHOOD & COMMUNITY SERVICES DEPARTMENT, *continued*

## POSITION DETAIL

		FY2024 Budgeted		FY2025 Budgeted		FY24—FY25 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Administrative Assistant	115/G5	1	1.0	1	1.0	0	0.0
Animal Protection Officer	117/G7	3	3.0	3	3.0	0	0.0
Building Inspector	119/G9	2	2.0	2	2.0	0	0.0
Chief Building Inspector	125/G15	1	1.0	1	1.0	0	0.0
Code Compliance Officer	117/G7	4	4.0	4	4.0	0	0.0
Code Compliance Manager	123/G13	1	1.0	1	1.0	0	0.0
Code Compliance Support Specialist	116/G6	1	1.0	1	1.0	0	0.0
Community Engagement Coordinator	116/G6	1	1.0	1	1.0	0	0.0
Community Navigator	117/G7	1	1.0	1	1.0	0	0.0
Downtown Development Coordinator	121/G11	1	1.0	1	1.0	0	0.0
Electrical Inspector	119/G9	2	2.0	2	2.0	0	0.0
Grants Manager	126/G16	1	1.0	1	1.0	0	0.0
Housing Manager	123/G13	1	1.0	1	1.0	0	0.0
Housing Recertification Specialist	117/G7	3	3.0	4	4.0	+1	+1.0
Housing Support Specialist	115/G5	2	2.0	2	2.0	0	0.0
Inspection Support Specialist	115/G5	2	2.0	2	2.0	0	0.0
International Communities Coordinator	121/G11	1	1.0	1	1.0	0	0.0
Neighborhood & Comm. Svcs. Director	DH1	1	1.0	1	1.0	0	0.0
Neighborhood Services Coordinator	121/G11	1	1.0	1	1.0	0	0.0
<b>Total Positions &amp; FTE</b>		<b>30</b>	<b>30.0</b>	<b>31</b>	<b>31</b>	<b>+1</b>	<b>+1.0</b>



# AGENCY SERVICES

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

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Public Safety Services:</u>		
No changes recommended	\$ 0	No changes recommended
<u>Community Services:</u>		
Increase to other contributions and appropriations to agencies accounts	13,381	Increase to agency appropriations
<u>Economic Development &amp; Planning Services:</u>		
Increase to other contributions and appropriations to agencies accounts	93,050	Increase for Operation PRIDE Beautifi-65 program expenses and transportation study
<u>Transportation Services:</u>		
Increase to other contributions and appropriations to agencies accounts	37,565	Increase due to local match funding toward an Airport federal grant
<u>Arts &amp; Culture Services:</u>		
Increase to appropriations to agencies accounts	2,180	No impact to services
<b>Total</b>	<b>\$ 146,176</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
<b>EXPENSES:</b>					
Public Safety Services	\$ 75,000	\$ 95,000	\$ 95,000	\$ 0	0.0%
Community Services	861,231	319,541	332,922	13,381	+4.2%
Economic Development & Planning Services	775,381	806,000	899,050	93,050	+11.5%
Transportation Services	61,105	78,775	116,340	37,565	+47.7%
Arts & Culture Services	64,030	64,030	66,210	2,180	+3.4%
<b>TOTAL EXPENSES</b>	<b>\$ 1,836,747</b>	<b>\$ 1,363,346</b>	<b>\$ 1,509,522</b>	<b>\$ 146,176</b>	<b>+10.7%</b>
<b>REVENUE:</b>					
Local Taxes	\$ 1,686,747	\$ 1,363,346	\$ 1,509,522	\$ 146,176	+10.7%
Use or Reserves	150,000	0	0	0	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 1,836,747</b>	<b>\$ 1,363,346</b>	<b>\$ 1,509,522</b>	<b>\$ 146,176</b>	<b>+10.7%</b>

# DEBT SERVICES

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

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget	Approved Budget FY2025	FY24—FY25 Change	% Difference
<b>EXPENSES:</b>					
2012A & B GO Bonds	\$ 1,091,783	\$ 1,091,500	\$ 0	(\$ 1,091,500)	-100.0%
2010/2011 WKU Bonds	10,419,621	0	0	0	0.0%
2018 Fire Trucks Note	414,674	415,000	415,000	0	0.0%
2019 Fire Trucks Note	170,053	171,000	171,000	0	0.0%
2022 Fire Trucks Note	232,372	233,000	233,000	0	0.0%
2023 Fire Trucks Note	0	110,000	110,000	0	0.0%
2016C GO Bonds (Ballpark TIF & Fire Stations)	1,912,488	1,915,500	1,916,000	500	+0.0%
2015A GO Bonds	870,162	866,000	876,000	10,000	+1.2%
2016A & B GO Bonds (ITA)	731,852	738,000	0	(738,000)	-100.0%
2021A & B GO Bonds (ITA Expansion)	6,257,770	1,197,000	1,197,500	500	+0.0%
<b>TOTAL EXPENSES</b>	<b>\$ 22,100,775</b>	<b>\$ 6,737,000</b>	<b>\$ 4,918,500</b>	<b>(\$ 1,818,500)</b>	<b>-27.0%</b>
<b>REVENUE:</b>					
Local Taxes	\$ 57,861	\$ 57,500	\$ 0	(\$ 57,500)	-100.0%
Bond/Note/Lease Proceeds	0	0	0	0	0.0%
Local Contributions	10,785,547	369,000	0	(369,000)	-100.0%
Miscellaneous	892,154	38,000	54,250	16,250	+42.8%
Transfers In	5,888,382	6,272,500	4,864,250	(1,408,250)	-22.5%
Use of Reserves	4,476,831	0	0	0	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 22,100,775</b>	<b>\$ 6,737,000</b>	<b>\$ 4,918,500</b>	<b>(\$ 1,818,500)</b>	<b>-27.0%</b>



# INTERGOVERNMENTAL

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

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Convention Center:</u>		
Decrease to supplies account; increase to utilities, facilities repairs, assets under \$7,500, and assets over \$7,500 accounts	\$ 166,650	Increase is due to CIPs for renovations and replacement of equipment and furnishings
<u>TIF Distribution:</u>		
Increase to other contributions account	240,000	Increased funding for TIF distribution
Net Adjustment to Employee Pay and other benefits	2,110	FY2025 cost of living adjustment, fringe benefit changes, reclassification, and increase in starting pay and medical premiums
<b>Total</b>	<b>\$ 408,760</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
EXPENSES:					
Convention Center	\$ 1,843,143	\$ 341,765	\$ 510,525	\$ 168,760	+49.4%
TIF Distribution	1,599,833	1,785,000	2,025,000	240,000	+13.4%
<b>TOTAL EXPENSES</b>	<b>\$ 3,442,976</b>	<b>\$ 2,126,765</b>	<b>\$ 2,535,525</b>	<b>\$ 408,760</b>	<b>+19.2%</b>
REVENUE:					
Local Taxes	\$ 1,599,833	\$ 1,785,000	\$2,025,000	\$ 240,000	+13.4%
Grants	0	0	0	0	0.0%
Convention Center Local Taxes	752,808	341,765	510,525	168,760	+49.4%
Convention Center Miscellaneous	278,644	0	0	0	0.0%
Convention Center Transfers In	100,000	0	0	0	0.0%
Convention Center Use of Reserves	711,691	0	0	0	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 3,442,976</b>	<b>\$ 2,126,765</b>	<b>\$ 2,535,525</b>	<b>\$ 408,760</b>	<b>+19.2%</b>

## POSITION DETAIL

		FY2024 Budgeted		FY2025 Budgeted		FY24—FY25 Variance	
Title	Grade	Positions	FTE	Positions	FTE	Positions	FTE
Facilities Manager	125/G15	1	0.1	1	0.1	0	0.0
<b>Total Positions &amp; FTE</b>		<b>1</b>	<b>0.1</b>	<b>1</b>	<b>0.1</b>	<b>0</b>	<b>0.0</b>

# CONTINGENCY

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

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Contingency:</u>		
Decrease to contingency account	(\$ 465,450)	Decrease in Fire Capital Project Fund and Equipment Replacement Fund contingency accounts
<b>Total</b>	<b>(\$ 465,450)</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
EXPENSES:					
Contingency	\$ 0	\$ 1,550,450	\$ 1,085,000	(\$ 465,450)	-30.0%
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 1,550,450</b>	<b>\$ 1,085,000</b>	<b>(\$ 465,450)</b>	<b>-30.0%</b>
REVENUE:					
Local Taxes	\$ 0	\$ 1,528,464	\$ 1,085,000	(\$ 443,464)	-29.0%
Use of Reserves	0	21,986	0	(21,986)	-100.0%
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 1,550,450</b>	<b>\$ 1,085,000</b>	<b>(\$ 465,450)</b>	<b>-30.0%</b>



# OTHER FINANCING USES

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

## BUDGETARY CHANGES AND IMPACT

Divisional Changes		Impact/Explanation
<u>Transfers out to General Fund:</u>		
Increase to transfers out accounts	\$ 320,678	Increase in funding from the Fire Improvement Fund
<u>Transfers out to Special Revenue Funds:</u>		
Increase to transfers out accounts	762,799	Increase funding for capital road project
<u>Transfers out to Capital Project Funds:</u>		
Increase to transfers out accounts	2,052,776	Increase in funding for Public Safety Training Center completion and turf fields
<u>Transfers out to Debt Service Funds:</u>		
Decrease to transfers out accounts	(1,391,500)	Decrease due to scheduled debt service payments
<u>Transfers out to Enterprise Funds:</u>		
No changes recommended	0	No changes recommended
<u>Transfers out to Internal Service Funds:</u>		
Increase to transfers out accounts	865,815	Additional funding to Property & Casualty Insurance Fund, Facilities Maintenance Internal Service Fund, and Fleet Maintenance Fund
<b>Total</b>	<b>\$ 2,610,568</b>	

## DEPARTMENTAL BUDGET BY DIVISION

	Actual FY2023	Adopted Budget FY2024	Approved Budget FY2025	FY24—FY25 Change	% Difference
<b>EXPENSES:</b>					
Transfers out to General Fund	\$ 975,000	\$ 1,105,322	\$ 1,426,000	\$ 320,678	+29.0%
Transfers out to Special Revenue Funds	2,463,838	1,840,759	2,603,558	762,799	+41.4%
Transfers out to Capital Project Funds	23,417,994	12,558,583	14,611,359	2,052,776	+16.3%
Transfers out to Debt Service Funds	5,888,382	6,272,500	4,881,000	(1,391,500)	-22.2%
Transfers out to Enterprise Fund	100,000	100,000	100,000	0	0.0%
Transfers out to Internal Service Funds	1,990,000	3,630,000	4,495,815	865,815	+23.9%
<b>TOTAL EXPENSES</b>	<b>\$ 34,835,214</b>	<b>\$ 25,507,164</b>	<b>\$ 28,117,732</b>	<b>\$ 2,610,568</b>	<b>+10.2%</b>
<b>REVENUE:</b>					
Local Taxes	\$ 34,835,214	\$ 25,507,164	\$ 28,117,732	\$ 2,610,568	+10.2%
<b>TOTAL REVENUE</b>	<b>\$ 34,835,214</b>	<b>\$ 25,507,164</b>	<b>\$ 28,117,732</b>	<b>\$ 2,610,568</b>	<b>+10.2%</b>





# GLOSSARY AND ACRONYMS



# Glossary of Terms

**ANNUAL COMPREHENSIVE FINANCIAL REPORT:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CAPITAL:** Category of expenditures for capital acquisitions that include:

- Land or easements,
- Buildings acquired, constructed, or improved,
- Parks and recreation facilities,
- Infrastructure such as drainage, streets, curb and gutter, gateway enhancement and streetscape, bridges and tunnels, sidewalks, traffic signals, and streetlights, and
- Capital equipment over \$7,500 with an expected life of two or more years such as furniture & fixtures, vehicles, machinery & equipment, and computer hardware & software.

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

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

## Glossary of Terms, *continued*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary of Terms, *continued*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary of Terms, *continued*

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

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

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

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

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

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



# Acronyms / Abbreviations

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

## Acronyms / Abbreviations, *continued*

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



# Fiscal Year 2024/2025 Budget

**Jeff Meisel, City Manager**

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All departmental budget contacts listed above should be acknowledged for their effort and cooperation during the budget process. A special thanks is also extended to Laura Harris and Jennifer Lightfoot for designing the Budget Document. Special recognition is also extended to Erin Ballou and Meghan VanMeter for their assistance with preparing this document.



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SERVICE DRIVEN  
POWERED BY GROWTH**

