



***CITY OF
BOWLING GREEN***

2012-2013

(October 1, 2012 - September 30, 2013)

***FISCAL YEAR
BUDGET***

CITY OF BOWLING GREEN DIRECTORY

ELECTED OFFICIALS

Mayor Jim Moore	Mayor	2012 - present
Alderman Mike Pugh	Ward I	2006 - present
Alderman Kay Reading	Ward I	2009 - present
Alderman Mark Bair	Ward II	2012 - present
Alderman Ed Lawson	Ward II	2009 - present
Alderman Kim Luebrecht	Ward III	2011 - present
Alderman Kenda Flynn	Ward III	2012 - present
Joyce Megown	Collector	2011 - present

OFFICE OF ADMINISTRATION

Dan Lang	City Administrator	2012 - present
Barb Allison	City Clerk	1998 - present
Donna Colbert	City Treasurer	2010 - present
Angi Korte	Billing Clerk	1998 - present
Tara Eskew	Assistant Collector	2005 - present
Jim Burlison	City Attorney	2004 - present

BUILDING DEPARTMENT

Mel Orf	Building Inspector	2008 - present
---------	--------------------	----------------

POLICE DEPARTMENT

Don Wickenhauser	Police Chief	2009 - present
Dave Oney	Police Captain	2004 - present
Russ Schaible	Police Sergeant	2004 - present
Jeff Kaufman	Detective	2004 - present
Mark Bair	Corporal	2006 - present
Curtis Barber	Corporal	2008 - present
Clinton Bechtel	Police Officer	2008 - present
Mark Braden	Police Officer	2008 - present
Brain Czarniecki	Police Officer	2008 - present
Sheila Long	Police Officer	2008 - present
Colton Marti	Police Officer	2011 - present
William East	Reserve Officer	2010 - present
Charles Hobby	Reserve Officer	2004 - present
Craig McCartney	Reserve Officer	2010 - present
Rodney Owen	Reserve Officer	2007 - present
Joseph Suchland	Reserve Officer	2008 - present
Kevin Swofford	Reserve Officer	2012 - present
Jim Turner	Reserve Officer	2004 - present

Connie Bay	Head Dispatcher	2000 - present
Rogenia Calvin	Police Clerk	2012 - present
Cheryl Jameson	Dispatcher	2005 - present
Kathy Glascock	Dispatcher	2012 - present
Cheryl McMillen	Dispatcher	2009 - present
Todd Moore	Dispatcher	2009 - present
Chad Perkins	Dispatcher	2012 - present
Adriene Slawson	Dispatcher	2012 - present

MUNICIPAL COURT

David Ash	Judge	2008 - present
Connie Bay	Clerk	2002 - present
Dean Gallego	Prosecuting Attorney	2011 - present

FIRE DEPARTMENT

Don Nacke	Fire Chief	1996 - present
Billy Hall	Chief Deputy	1996 - present
Michael Adams II	Firefighter	2012 - present
David Carroll	Firefighter	2007 - present
Cody Danuser	Firefighter	2011 - present
Terry Fuerst	Firefighter	2010 - present
Mike Grote	Firefighter	1996 - present
Brain Hortness	Firefighter	2004 - present
Lance Hustedde	Firefighter	1998 - present
Scott Kuck	Firefighter	2004 - present
Adam Mitalovich	Firefighter	2004 - present
Steven Stamper	Firefighter	1998 - present
Anthony Windmiller	Firefighter	2000 - present

EMERGENCY PREPAREDNESS

Chief Don Wickenhauser	Director	2009 - present
------------------------	----------	----------------

LIBRARY

Patricia Moore	Head Librarian	1990 - present
Gayla Sutton	Library Assistant	2004 - present

Services contracted out to Alliance Water Resources Inc:

Streets
 Grounds
 Water and Wastewater Management

INTRODUCTION

The 2012-2013 Fiscal Year Budget is hereby presented to the Board of Aldermen for your approval. The fiscal year begins on October 1, 2012 and extends through September 30, 2013. The City Administrator, City Treasurer and each Department Head met to discuss the various needs of the City and the costs associated with operating in an efficient manner. The City Administrator and City Treasurer then fine-tuned the budget numbers. We believe the budget accurately reflects expected revenues and expenditures for the 2012-2013 Fiscal Year.

GENERAL REVENUE FUND

Revenues for the General Revenue Fund are projected at \$2,856,300 with \$2,856,300 in proposed general expenses. The General Revenue Fund reflects a balanced account.

SPECIAL REVENUE ACCOUNTS

Park Fund

Revenues for the Park Fund are projected at \$338,650 and anticipated expenditures of the Park Fund (which includes the Bowling Green Municipal Pool) are to be \$338,650. These expenditures include major improvements to the 15th Street Park.

Library Fund

Revenues for the Library Fund are projected at \$92,066 and anticipated expenditures of the Library Fund are the same amount. The proposed expenses include the purchase of several new computers for use by patrons.

Cemetery Fund

Revenues for the Cemetery Fund are projected at \$45,876 with anticipated expenditures of the Cemetery Fund also to be \$45,876.

ENTERPRISE ACCOUNTS

Water and Sewer Fund

This year the Water and Sewer Funds have been separated into two separate accounts due to bonding requirements. The Water Fund includes revenues and expenditures of \$1,778,593. The Sewer Fund includes revenues and expenditures of \$979,502. The water and sewer rates are expected to remain the same for the 2012-2013 Fiscal Year as was the previous year. This rate is determined based upon a calculation from the Missouri Department of Natural Resources.

PASS-THROUGH ACCOUNT

Tourism Fund

The City of Bowling Green has a lodging tax on motel rooms in the City. The revenue from the lodging tax is collected by the City and then is a pass-through to the Bowling Green Convention and Visitors Bureau (CVB). The CVB is responsible for their own budgeting of funds. The anticipated revenues and expenditures for the Fiscal Year 2012-2013 is \$48,000.

FISCAL YEAR 2012-2013 BUDGET GOALS

The City through Fiscal Year 2012-2013, at the direction of the Board of Aldermen and Mayor, is proposing a budget which provides a performance-based merit increase. This one-time pay is \$1,000 for each full-time employee and \$500 for each part-time employee based upon satisfactory, or better, performance. The pay is to be awarded at each employee's anniversary date. In addition, 100% of health insurance coverage for employees and their families is to be paid by the City. Additional pay rate adjustments were made to employees in the Police Department.

A summary of major budget items is described as follows:

Alliance Water Resources Service Contract

A 10-year contract with Alliance Water Resources was approved by the Board of Aldermen in 2009. This contract, and subsequent amendments, provides for Alliance Water Resources to provide comprehensive public works services for the City of Bowling Green. These services include water and wastewater, street and grounds maintenance, and vehicle maintenance.

The base compensation for the Fiscal Year 2012-2013 shall be \$1,145,233. This base compensation is the same amount as was approved for Fiscal Year 2011-2012.

Tourism Fund

As discussed previously, the Tourism Fund is a pass-through of a transient tax on lodging to the Bowling Green Convention and Visitors Bureau (CVB). The CVB is responsible for their own budgeting and expenditures. The Convention and Visitors Bureau is exploring the possibility of construction of a Farmers Market pavilion through a 100% United States Department of Agriculture grant. The Convention Visitors Bureau will continue to "pay down" debt on the Tourism Park property (7.43 acres) through 2016.

Library Fund

The Library Fund is supported through revenues derived from specific taxes, being real estate and personal property. The Library Fund is administered by a Library Board consisting of nine members appointed to three-year terms. The Fund is expected to generate \$92,066 with expenditures to match revenues for the upcoming Fiscal Year. Several replacement computers will be purchased with available Money Market funds. Other activities are expected to remain the same as 2011-2012.

Cemetery Fund

The Cemetery Fund is projected to have a balanced revenue/expenditure budget of \$45,876 for Fiscal Year 2012-2013. Major elements of the Fund include the purchase of fencing for the Green Lawn Cemetery and installation of wrought iron fencing between the cemetery and the adjacent commercial lot.

The proposed expenditures also include some general roadway improvements at the City's three cemeteries. Other activities are expected to remain essentially the same as in the previous Fiscal Year.

Park Fund

The Park Fund receives its funding from a ¼ cent sales tax. The Fund has accumulated a reserve over the last several years. Some of this reserve (\$158,000) is being allocated to the Fiscal Year 2012-2013 budget to allow several park improvements to be made. The ¼ cent sales tax is expected to generate \$179,000 in revenue. The total Fiscal Year 2012-2013 Park Fund budget is \$338,650.

Projects proposed for funding include significant improvements to the 15th Street Park, new ballfield lighting on field #2, a pool equipment building roof, and solar shade for the pool tot area. In addition, there remains a capital improvement-park renovation amount of \$22,500 to fund other improvements as recommended by the Park Board Advisory Committee to the Board of Aldermen.

Water Fund

As previously indicated, the Water and Sewer Funds have been separated due to bonding requirements. The water rate will remain the same as last year (\$11.87 base charge, plus \$10.00/1,000 gallons).

Some of the more substantial proposed projects will involve placement of security fencing around the Water Plant; purchase of an influent meter per requirements of the Missouri Department of Natural Resources; a conservation cost share grant with the Missouri Department of Conservation; and acquisition of a used pickup truck to replace a dilapidated vehicle.

Other aspects of the water operations will remain essentially the same as the Fiscal Year 2011-2012.

Sewer Fund

The Sewer Fund has anticipated revenues and matching expenditures of \$979,502 for Fiscal Year 2012-2013. The sewer rate will remain the same as last year (\$6.53 base charge, plus \$7.84/1,000 gallons).

Major improvements under the Sewer Fund for the upcoming fiscal year include replacement of the roof and windows at the Sewer Plant, the engineering cost associated with developing a disinfection UV system, and replacement of a diffuser.

Other aspects of the sewer operations will remain essentially the same as in Fiscal Year 2011-2012.

General Fund

The largest fund account for the City of Bowling Green is the City's General Fund. Anticipated revenues and expenditures for Fiscal Year 2012-2013 are \$2,856,300.

There are a number of significant aspects of the General Fund to be noted in the upcoming Fiscal Year:

- Alliance Water Resources contract amount the same as 2011-2012
- Trash collection (Dayne's Waste Disposal) at the same amount as 2011-2012
- One-time performance based merit increase for both full-time and part-time employees
- Hourly increases for part-time dispatcher and part-time police officers (performance based merit increase does not apply)
- Purchase of a used fire truck
- Purchase of a new chipper for brush removal
- Payment of MECO Engineering roadway design fees
- Matching grant monies to purchase new bullet-proof vests for police officers
- A pager and turnout gear for the Fire Department
- Renovation of the garage doors at the Fire Department
- Purchase of Group Cast to notify the community of emergencies

FISCAL IMPACT

The City operates primarily from tax revenues and user fees. The City's mission is to deliver essential services and maintain the health, safety and welfare of the community. A well-planned and balanced budget, coupled with fiscally responsible decision making by the Board of Aldermen and Mayor, will help to ensure that the City is able to deliver essential services, meet current debt obligations and leverage financing options in the future.

The City of Bowling Green will continue to seek grant funding and utilize its due diligence in making wise use of the taxpayer dollars. The City anticipates the sale of a 1.04 acre commercial tract located adjacent to the Green Lawn Cemetery near the major roundabout on Business 61. The property is listed with ROI Realty Partners and is being actively marketed to potential purchasers.

BUDGET PURPOSE

Local governments serve three essential functions as it relates to the budget:

- 1) To set public policy. - The budget represents the practical application of legislative policy discussion in the form of specific funding actions.
- 2) To act as a legislative control on taxing and spending by the executive branch. - The legislative branch (Board of Aldermen) is entrusted with discretionary power to levy taxes and authorize spending through its approval of the annual operating budget
- 3) To serve as a financial planning tool. - A government must plan for its financial future to ensure that its financial resources will be adequate to meet its needs, both anticipated and unanticipated.

Almost all budgets encountered in the public sector are fixed-budgets, establishing a single spending cap that management may not exceed without special authorization. In most cases, an annual budget is adopted for the General Fund.

BUDGET BASIS

The City's policy is to prepare the annual operating budget for governmental fund types on the modified accrual basis. Under the modified accrual basis of accounting, revenues are recorded as they are collected unless susceptible to accrual (amounts that are measurable and available to finance the City's operations or of a material amount and not received at the normal time of receipt). Available means collectible within the current period or soon enough thereafter to be used to satisfy liabilities of the current period. Significant revenues which are considered as susceptible to accrual include property taxes, sales taxes, franchise taxes, interest and certain State and Federal grants and entitlements. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

The proprietary fund types are budgeted upon an accrual basis, and the measurement focus is upon determination of net income or loss. Under the accrual basis, revenues are recognized when earned, including unbilled revenue, and expenses are recorded when liabilities are incurred.

BUDGET PROCEDURE

In the mid-year budget cycle the Department/Division Heads receive a budget preparation package with the forms necessary to present their budget requests. The package contains forms for expenditures, with justification included for each major class of expenditure, personnel request forms, and capital project request forms. The Department Heads project the remainder of the current year expenditures and prepare their budget requests for the upcoming Fiscal Year.

The projected revenues and expenditures are calculated by the City Administrator and City Treasurer for both the remainder of the current year and the next Fiscal Year, and are retained by the Treasurer. The General Committee also receives the projected expenditures from the various Departments and divisions of the City. The City Administrator and the City Treasurer review and "fine-tune" the budget before presenting it to the General Committee at a budget work session.

The City Administrator and Board of Aldermen, along with the Mayor, then review and make any necessary adjustments.

After any necessary adjustments are made, the budget is presented to the Board of Aldermen prior to October 1, the start of the City of Bowling Green Fiscal Year. The Board of Aldermen reviews the budget and at a final work session, makes any changes. The budget Ordinance is then adopted by September 30th.

During the remainder of the Fiscal Year, the budgeted revenues and expenditures are monitored by the Board of Aldermen, City Administrator, City Treasurer and the various Departments. If any Department or Fund is shown to be in great variance from the budget, the appropriate Department Head is consulted and appropriate modifications are brought to the Board of Aldermen for their consideration and direction.

BASIS OF PRESENTATION

The accounts of the City are organized on the basis of Funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each Fund are accounted for by providing a separate set of accounts which comprise its assets, liabilities, equities, revenues and expenditures. The various Funds are grouped by type in the budget. The following pages describe the Fund types used by the City.

FUND TYPES

GOVERNMENTAL FUND TYPES

The General Fund is the principal operating Fund of the City and accounts for all financial transactions not accounted for in other Funds. The general operating expenditures, fixed charges, and capital improvement costs that are not paid from other Funds are financed through revenues received by the General Fund. These include

General Administration	Fire Department
Building/Code Enforcement	Grounds Maintenance
Police Department	Emergency Preparedness
Animal Control	Community Center
Municipal Court	Airport
Street Department	

Special Revenue Funds are used to account for revenues derived from specific taxes, governmental grant or other revenue sources which are restricted to finance particular functions or activities of the City. The City of Bowling Green Special Revenue Funds includes:

Park Fund	¼ cent sales tax
Library Fund	Real Estate & Personal Property Taxes
Cemetery Fund	Real Estate & Personal Property Taxes

Debt Service Funds are used to account for the accumulation of resources for the payment of principal, interest, and other related costs of the City's general obligation debt, outstanding leases and bonds payable from the operations of Enterprise Funds. These include:

Leasehold Revenue Bond Series 2012

It should be noted that the City of Bowling Green undertook a bond refunding (refinancing) of its previous Leasehold Revenue Bond Series 2004 due to current favorable interest rates. This refunding approved by the Board of Aldermen, will result in a significant interest savings to the City over the life of the bonds.

Capital Improvements Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by Enterprise Funds.

PROPRIETARY FUND TYPES

The City also has Proprietary Fund Types, which are different from Governmental Fund Types in that their focus is on the determination of net income or loss. The revenue from these funds is assumed to be adequate to fund the operation of the funds. The City's proprietary funds are as follows:

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through use charges or where the periodic determination of net income or loss is deemed appropriate. These include:

Water Fund
Sewer Fund

REVENUE ASSUMPTIONS

The Fiscal Year 2012-2013 governmental funds' budgets are based upon projected revenues, which include taxes, fees, licenses, lease income, interest, and other revenues. The revenue projections are based primarily upon historical data. Exceptions would be grants from other governmental entities, which are usually for a fixed amount. The City has tracked every major revenue source for a number of years, and the use of these figures are of immense help in projecting future revenues. Revenue assumptions for major revenue sources follow.

Property Taxes Based upon preliminary assessments from Pike County, the real estate and personal property tax should amount approximately to \$237,400 in the General Fund, \$66,400 in the Library Fund, and \$36,676 in the Cemetery Fund. A large portion of the General Fund revenues are derived from a 1% City sales tax on all goods and commodities sold within the City of Bowling Green. This amounts to an estimate of \$760,000 for the upcoming Fiscal Year. This goes to the General Fund to help finance City services.

Transportation Tax This is a ½% tax that funds the street improvements. State Statutes for bonds require that revenues from this tax be used on the repair, maintenance or construction of streets.

Franchise Taxes The franchise taxes come from the electricity, gas, telephone and cable television. This is estimated at approximately \$307,000 for the upcoming Fiscal Year.

These are the major sources of revenue for operation of the General Fund in addition to funds coming from licenses and permits and other services.

Proprietary Funds The Board of Aldermen has reviewed the revenue needed for operations under the Water and Sewer Funds. These rates are determined based upon a calculation formula obtained from the Missouri Department of Natural Resources.

The Board will monitor the rates for the water and sewer to fund the operation and maintenance as well as establish needed depreciation and replacements, capital improvements and reserve accounts.

The present and proposed rate established by the Board will remain the same:

Water

City - \$11.87 base charge, plus \$10.00 for every 1,000 gallons of usage.

NECC rate - \$5.74 for operation and maintenance

Ameren rate- \$8.78

Sewer

City - \$6.53 base charge, plus \$7.84 for every 1,000 gallons of usage.

NECC - \$1.59 for operation and maintenance of new wastewater SBR treatment facility of which they are the only contributor.

Other Revenue Sources The City will charge the Enterprise Funds an administrative fee for services rendered to handle the billing and collection of fees and other administrative duties associated with these Funds. The Funds from these enterprise operations will be as follows:

Water	\$86,700
Sewer	\$36,921
SBR	\$36,920

These would be allotted for work done to process the operations of billing and collection for the actual time and then transferred on a monthly basis.

BUDGET AMENDMENT PROCEDURE

Although the City tries to avoid amending the budget, sometimes an amendment becomes necessary. An amendment may be needed for an emergency situation, an overrun on a budgeted capital item due to price fluctuations, or a change order on a major contract. The City attempts to give Department Heads some latitude in handling their budgets. As long as a Department or Fund stays within the budgeted total for operating expenditures, a Department Head may shift funds from one line item to another without a budget amendment. Two exceptions to this procedure are personnel services and capital outlay.

If an amendment is needed, the following explains that procedure: The originating Department reports the need to the City Administrator. The City Administrator makes the General Committee aware of the request. The General Committee will ascertain whether funds are available, and a meeting of the General Committee will determine to recommend or reject the amendment before it is presented to the Board of Aldermen as-a-whole. Following action, the City Administrator will notify both the originating Department and the City Treasurer so that the appropriate action may be taken.

CAPITAL IMPROVEMENTS PROGRAM

In order to promote the orderly physical development of Bowling Green, a planning process is followed which takes into account the goals and objectives of the Comprehensive Plan, the needs of the individual City Departments, and the City's financial capability. The end result of this planning process is a long-range schedule of public construction and improvement projects known as the Capital Improvements Program (CIP).

A capital improvement is defined as an expenditure of public funds beyond normal maintenance and operating costs for the acquisition, construction or renovation of a needed physical facility. Improvement or acquisition of a permanent nature representing a long-term investment may be considered as a capital improvement. A Capital Improvement Program is merely a method of planning for these types of improvements and scheduling the expenditures over a period of several years. It is a means of coordinating a physical development plan with a financial plan.

The Capital Improvements Program is limited to projects which are within the City's authority to undertake and does not include capital equipment needs which are included in the operating budget.

The Capital Improvements Program is an orderly schedule for the expenditure of City funds for major public improvements. It is a Board of Aldermen function directed in assuring that:

1. City funds will be spent for improvements compatible with community objectives and with Board of Aldermen policies.
2. Projects will be undertaken on a timely and coordinated basis.
3. The community will be informed that certain projects and expenditures are to be expected.
4. Improvements will be undertaken without causing an undue burden on the City's financial capability.

DEBT SERVICE

The City has incurred long-term debt for purposes of major capital construction.

Present Types of Debt

The City presently has two types of outstanding debt. They are long-term and short-term. Long-term debt is for a leasehold revenue bond and revenue bond debt. The short-term debt is considered for lease agreements for large equipment purchases.

The City has the following outstanding debt:

Long-Term Debt

Long-term debt for the Water and Sewer Fund consists of bonds issued from USDA Rural Development. The total amount authorized is \$3,498,000 and is being used to fund the improvements to the water and sewer system of the City.

Long-term debt in the Water and Sewer Fund consists of the 2003B Combined Waterworks and Sewerage System Revenue Bonds (State Revolving Fund Program), 2003C Combined Waterworks and Sewerage System Refunding Revenue Bonds (State Revolving Fund Program) and a payable loan. In November 2003, the City entered into an agreement with the Missouri Leveraged State Water Pollution Control Revolving Fund Program to sell \$5,560,000 in Combined Waterworks and Sewerage System Revenue Bonds, Series 2003B. In November 2003, the City entered into an agreement with the Missouri Leveraged State Water Pollution Control Revolving Fund Program to sell \$3,160,000 in Combined Waterworks and Sewerage System Refunding Revenue Bonds, Series 2003C.

In September 2009, the City entered into an agreement with Alliance Water Resources, Inc. for upgraded to the aeration system at the City's wastewater treatment plant in the amount of \$114,650.

Long-term debt of the City of Bowling Green consists of Bowling Green Municipal Assistance Corporation Leasehold Revenue Refunding and Improvements Bonds Series 2004-A and Series 2004-B. These bonds were refunded on October 3, 2012. The total amount authorized is \$1,335,000.

Payable Loan

During 2008, the City entered into a Sales Tax Agreement with Bowling Green Town Center, LLC (Developer). During 2010-2011, the project was completed and the City began re-payment. Quarterly payments from tax revenue generated from Walmart are due under the lease. As of September 2012, the total outstanding balance on the loan is \$3,079,063.

DEBT SERVICE POLICY

The Board of Aldermen has set policies to be sure the City meets its debt service payments in a timely manner. Any new debt will be issued only after careful consideration and as part of the annual budget. Briefly summarized, these policies include:

- ◆ Conservative revenue projections
- ◆ Rate increases based on related costs of services provided and the impact of inflation on these services.
- ◆ Lease purchase of equipment and real property when practical and prudent.
- ◆ Accumulation of adequate reserves to protect the City from uncontrollable expenditures or unforeseen reductions in revenues.
- ◆ Issuance of debt only after rigorous testing and if there is an appropriate balance between service demands and the amount of debt.
- ◆ Setting a target debt level for general government service.

PROPERTY TAX AND OTHER TAXES

The City has property taxes assessed for owners of property within the City limits. The property tax accounts for approximately 7% of the City's General Fund revenue. The City is approved by State Statute to set property taxes for General Fund special purposes such as libraries, hospitals, public health, museums and recreation.

Tax rates are set each year by local governments within the limits set by the constitution and State Statute. They are based on the revenues that had been permitted for the prior year, with an allowance for growth based on the rate of inflation and new development. The resulting tax rate becomes the permitted rate for the year of it falls within the ceiling permitted the local government.

In addition, there are two taxes that are collected by the State and shared with the City. They are the financial institution tax and the motor fuel tax.

The financial institution tax is a State tax imposed on banks, savings & loans and credit unions within the City limits.

The motor fuel tax is shared with all municipalities with over 100 persons of population. This share is 15% of the State highway fund, which includes revenues from the motor fuel tax license and registration fee, and one-half of the regular State sales tax on automobiles. A recent court ruling determined that sales tax could not be collected on vehicles purchased out-of-state.

The tax rate calculation for the coming tax year is based on the current year assessed valuation minus the assessed value of new construction to arrive at the adjusted current year assessed valuation. The assessed valuation for the previous year is then put into the equation to get the percentage of increase in adjusted valuation and the consumer price index. The calculations will then derive the maximum tax rate permitted by Missouri State Constitution, Article X, Section 22 and RSMo Section 137.073.

The City property taxes for Fiscal Year 2012-2013 per \$100 of assessed valuation will be; General Fund \$190,000, Cemetery Fund \$29,364 and Library Fund \$53,600.

SALES TAX SCHEDULE

Sales tax is paid within the City limits for normal purchases (excluding sales taxes assessed for utility usage). The sales tax assessed within the City limits is assessed depending upon the commodity purchased or service. The usual sales tax for sales in the City of Bowling Green is 7.975 %. The sales tax rate portion for the City of Bowling Green for Fiscal Year 2012-2013 is 7.975%. This includes all State, County, and City sales tax assessments. The breakdown is as follows:

4.000%	State Sales Tax
0.125%	State Conservation Tax
0.100%	State Parks & Soil Tax
0.500%	County General Sales Tax
0.500%	County Law Enforcement Tax
0.500%	County Road & Bridge Tax
0.500%	County Ambulance Tax
1.000%	City Sales Tax
0.500%	City Transportation Tax
<u>0.250%</u>	City Parks Tax
7.975%	

CITY OF BOWLING GREEN
 ADOPTED BUDGET REPORT
 AS OF: SEPTEMBER 30TH, 2012

10 -GENERAL
 FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

REVENUE SUMMARY		FY 2009-2010		FY 2010-2011		FY 2011-2012		FY 2012-2013	
	BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
ALL REVENUE	2,446,649	6,661,436	3,077,433	2,651,232	3,326,314	3,326,314	3,101,115	2,856,300	2,856,300
TOTAL REVENUES	2,446,649	6,661,436	3,077,433	2,651,232	3,326,314	3,326,314	3,101,115	2,856,300	2,856,300

EXPENDITURE SUMMARY		FY 2009-2010		FY 2010-2011		FY 2011-2012		FY 2012-2013	
	BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
ADMINISTRATION	673,364	649,611	695,132	733,735	670,790	670,790	710,280	699,300	699,300
BUILDING/CODE ENF/ZONING	65,548	62,568	68,113	66,351	68,361	68,361	66,070	70,176	70,176
COURT	13,420	8,320	11,752	9,285	10,451	10,451	8,431	8,651	8,651
POLICE	853,411	838,593	927,217	903,240	921,056	921,056	877,776	939,485	939,485
FIRE	31,500	28,791	64,193	54,936	39,469	39,469	32,377	39,360	39,360
EMERGENCY PREPAREDNESS	1,495	1,472	100	52	0	0	0	0	0
GROUNDS MAINTENANCE	182,787	154,862	204,417	209,770	371,006	371,006	360,030	169,026	169,026
AIRPORT	603,268	605,987	194,200	121,557	373,300	373,300	414,743	78,549	78,549
STREETS	598,295	4,385,883	511,302	402,655	312,537	312,537	289,052	267,847	267,847
COMMUNITY CENTER	14,636	15,256	14,815	19,174	14,376	14,376	22,414	17,718	17,718
DEBT SERVICE	249,291	244,969	678,962	591,925	542,968	542,968	537,727	562,788	562,788
DEPT 85	0	630	0	1,743	0	0	0	0	0
WAL-MART PROJECT	0	352	0	0	0	0	0	0	0
INTERGOVERNMENTAL	2,000	1,754	0	1,964	2,000	2,000	2,940	3,400	3,400
TOTAL EXPENDITURES	3,289,015	6,999,050	3,370,203	3,116,387	3,326,314	3,326,314	3,321,840	2,856,300	2,856,300

REVENUES OVER/(UNDER) EXPENDITURES

	(842,366)	(337,614)	(292,770)	(465,155)	(0)	(0)	(220,725)	(0)	(0)
--	------------	------------	------------	------------	------	------	------------	------	------

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2012

10-23-2012 09:42 AM

ACCT#	ACCOUNT NAME	FY 2009-2010		FY 2010-2011		FY 2011-2012		FY 2012-2013		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
10-GENERAL	ALL REVENUE	0	0	0	0	0	0	0	0	0
10-4-0000-21000	RECONCILIATION ADJUSTMENTS	160,688	157,312	156,189	172,405	157,312	157,312	160,747	190,000	190,000
10-4-0000-31110	REAL PROPERTY-GENERAL	32,794	31,186	32,803	37,664	38,000	38,000	39,153	47,400	47,400
10-4-0000-31120	PERSONAL PROPERTY-GENERAL	3,000	4	3,000	2,486	3,000	3,000	2,602	2,500	2,500
10-4-0000-31121	INST AND FINANCIAL TAX	20,000	21,926	22,000	21,545	21,000	21,000	29,464	26,000	26,000
10-4-0000-31122	RR & UTILITY TAX	4,000	4,214	4,000	9,733	4,000	4,000	4,396	4,400	4,400
10-4-0000-31123	SURTX	613,000	659,820	780,000	718,645	700,000	700,000	754,702	760,000	760,000
10-4-0000-31310	1% SALES TAX	93,000	91,405	93,000	90,187	93,000	93,000	124,139	117,000	117,000
10-4-0000-31316	GASOLINE TAX	25,000	18,587	20,000	19,398	19,000	19,000	29,218	27,000	27,000
10-4-0000-31317	MOTOR VEHICLE TAX	17,000	14,543	16,000	14,208	14,500	14,500	20,438	19,000	19,000
10-4-0000-31318	MOTOR VEHICLE FEE INCREASE	262,000	322,341	390,000	338,955	350,000	350,000	358,937	360,000	360,000
10-4-0000-31320	1/2% TRANSPORTATION TAX	20,000	23,443	20,000	25,050	21,000	21,000	22,509	22,000	22,000
10-4-0000-31325	TOBACCO SALES TAX	110,000	124,458	110,000	141,369	135,000	135,000	142,096	142,000	142,000
10-4-0000-31810	ELECTRIC FRANCHISE TAXES	95,000	54,005	90,000	71,273	90,000	90,000	62,489	65,000	65,000
10-4-0000-31815	GAS FRANCHISE TAXES	90,500	140,667	95,000	126,716	120,000	120,000	100,816	100,000	100,000
10-4-0000-31820	TELEPHONE FRANCHISE TAXES	14,000	309	5,000	0	5,000	5,000	0	0	0
10-4-0000-31825	CABLE FRANCHISE TAXES	45,000	42,381	45,000	41,908	45,000	45,000	47,192	45,000	45,000
10-4-0000-31830	MOTEL TAX - TOURISM	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
10-4-0000-31835	AMEREN UE TAX ABATEMENT PAYM	0	0	0	0	0	0	395	0	0
10-4-0000-31911	PERSONAL PROPERTY-DELINQUENT	2,000	2,576	2,500	3,258	3,000	3,000	5,072	4,500	4,500
10-4-0000-31912	PENALTIES ON TAXES	9,000	9,199	9,000	9,196	9,000	9,000	10,443	10,500	10,500
10-4-0000-323	BUSINESS LICENSES & PERMIT	600	460	600	738	650	650	660	2,000	2,000
10-4-0000-324	ANIMAL LICENSES	10,000	11,308	12,000	34,615	20,000	20,000	10,029	10,000	10,000
10-4-0000-326	BUILDING STRUCTURES & EQUIPM	2,000	1,005	1,000	3,600	2,000	2,000	261	500	500
10-4-0000-32601	WATER STORM PERMIT FEE	0	0	0	0	0	0	200	0	0
10-4-0000-32603	REZONING APP FEES	0	0	0	0	0	0	7	0	0
10-4-0000-327	EXCAVATION PERMIT FEE	0	0	0	179	200	200	182	200	200
10-4-0000-328	CREDIT CARD CONVENIENCE FEE	0	0	0	44	43	43	5	0	0
10-4-0000-348	CRIME VICTIMS FUND	0	0	0	370	300	300	228	200	200
10-4-0000-349	MISC RECOUPMENT FEES	0	0	0	5,493	4,500	4,500	3,776	4,000	4,000
10-4-0000-350	COURT COSTS	65,000	63,969	65,000	43,180	50,000	50,000	32,577	40,000	40,000
10-4-0000-351	FINES-COURT	1,000	45	0	0	0	0	0	0	0
10-4-0000-35101	IMPOUNDING FEES	1,500	85	0	8,827	10,000	10,000	10,428	0	0
10-4-0000-35102	TOWING FEES	0	18,127	0	322	0	0	162	0	0
10-4-0000-363	INSURANCE CLAIMS & REFUNDS	0	189	0	170	0	0	350	0	0
10-4-0000-364	RECORDING OF LEGAL INSTR	0	285	0	0	0	0	205	0	0
10-4-0000-365	PRINTING & DUPLICATING SERVI	0	0	0	0	0	0	0	0	0
10-4-0000-366	SALE OF SURPLUS PROPERTY	125,000	143,019	140,000	142,798	159,549	159,549	138,438	140,000	140,000
10-4-0000-36802	TRASH COLLECTIONS	1,500	1,229	1,000	734	1,000	1,000	506	500	500
10-4-0000-369	OFFICER TRAINING FEE	0	80	0	15	0	0	40	0	0
10-4-0000-36901	ELECTION FEES	0	0	0	500	0	0	500	0	0
10-4-0000-36902	POST COMMISSION TRAINING FUN	0	0	0	4,142	10,000	10,000	4,056	5,000	5,000
10-4-0000-381	INTEREST REVENUE	20,000	5,916	20,000	4,142	10,000	10,000	4,056	3,000	3,000
10-4-0000-382	RENTS AND ROYALTIES	878	878	1,000	878	1,000	1,000	12,395	12,000	12,000
10-4-0000-38202	AIRPORT HANGER RENT	7,500	5,770	12,000	17,670	18,000	18,000	24,503	65,000	65,000
10-4-0000-38203	AIRPORT FUEL CHARGE	0	22,774	55,000	68,180	65,000	65,000	5,460	5,500	5,500
10-4-0000-38204	RENT-LAND BY AIRPORT	0	0	0	5,005	0	0	1,174	0	0
10-4-0000-38304	DONATION FOR FLAG	0	0	0	300	0	0	0	0	0

CITY OF BOWLING GREEN
 ADOPTED BUDGET REPORT
 AS OF: SEPTEMBER 30TH, 2012

10 - GENERAL
 REVENUES

ACCT#	ACCOUNT NAME	FY 2009-2010		FY 2010-2011		FY 2011-2012		FY 2012-2013		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
10-4-0000-38402	SALE OF PROPERTY	0	0	0	0	0	0	0	250,000	250,000
10-4-0000-385	REFUNDS & REIMBURSEMENTS	0	3,384	5,000	1,833	2,500	2,500	7,665	2,500	2,500
10-4-0000-38501	REIMB - RURAL FIRE DEPT	0	3,453	1,000	3,671	3,000	3,000	3,734	3,500	3,500
10-4-0000-38505	REIMB-CDBG	0	0	0	0	0	0	0	0	0
10-4-0000-38506	2004 BOND FUND REIMB	184,307	0	192,800	0	192,800	192,800	100,450	0	0
10-4-0000-38508	WAL-MART GRANT	0	1,000	0	500	0	0	0	0	0
10-4-0000-386	RETURNED CHECK FEES	0	15	0	294	0	0	138	0	0
10-4-0000-388	GRANT - POLICE DEPARTMENT	5,000	2,895	5,000	10,245	5,000	5,000	1,841	2,000	2,000
10-4-0000-38801	GRANT - AIRPORT	0	504,077	250,000	9,895	425,000	425,000	280,004	0	0
10-4-0000-38805	GRANT-W MAIN ST SIDEWALKS	0	88,578	0	7,457	0	0	0	0	0
10-4-0000-38806	CDBG DEMO GRANT	0	15,740	5,000	1,481	5,000	5,000	51,300	1,000	1,000
10-4-0000-389	MISCELLANEOUS REVENUE	0	498	0	0	0	0	1,643	0	0
10-4-0000-38902	POST COMMISSION FUND MONE	0	847	0	768	0	0	0	0	0
10-4-0000-38903	DWI ADDITIONAL WORK OFFICE	0	3,696,081	0	0	0	0	0	0	0
10-4-0000-38905	LEASE PROCEEDS	0	(15)	0	0	0	0	0	0	0
10-4-0000-393	CASH OVER/SHORT	0	0	0	36,592	0	0	3,536	0	0
10-4-0000-394	STREET PROJECT REIMBURSEMENT	0	0	0	0	0	0	0	0	0
10-4-0000-395	DEPT TRANSFER FROM WATER	73,841	73,841	73,841	73,841	75,000	75,000	73,841	75,000	75,000
10-4-0000-396	DEPT TRANSFER FROM SEWER	73,841	73,841	85,000	85,000	86,200	86,200	86,700	86,700	86,700
10-4-0000-397	TRANSFER FROM CEM/PARK	30,700	0	30,700	30,700	94,000	94,000	93,990	0	0
10-4-0000-398	TRANSFER FROM PRIOR YEARS FU	25,000	0	25,000	0	35,000	35,000	0	0	0
10-4-0000-399	TRANSFER FROM UNRESERVED	0	0	0	0	27,960	27,960	0	0	0
10-4-5401-382	RENTS AND ROYALTIES	3,000	3,870	3,000	5,700	4,800	4,800	5,863	5,400	5,400
TOTAL REVENUES		2,446,649	6,661,436	3,077,433	2,651,232	3,326,314	3,326,314	3,101,115	2,856,300	2,856,300

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2012

ACCT#	ACCOUNT NAME	FY 2009-2010		FY 2010-2011		FY 2011-2012		FY 2012-2013		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
10 - GENERAL										
ADMINISTRATIONAL EXPENDITURES										
10-5-1106-212	DUES/SUBSCRIPTIONS	0	50	0	0	0	0	0	0	0
10-5-1106-214	TRAINING	0	0	0	0	0	0	345	100	100
10-5-1106-218	PROFESSIONAL SERVICES-TREASURER	0	3,335	0	138	0	0	0	0	0
	TOTAL CITY TREASURER	52,058	29,816	60,328	54,101	54,646	54,646	54,950	56,305	56,305
CITY ATTORNEY										
10-5-1107-101	SALARIES	10,350	9,901	13,200	13,200	13,200	13,200	13,200	13,200	13,200
10-5-1107-10200	FICA EXPENSE	642	0	0	0	0	0	0	0	0
10-5-1107-10300	MEDI EXPENSE	150	0	0	0	0	0	0	0	0
10-5-1107-212	DUES/SUBSCRIPTIONS	50	0	50	0	0	0	0	0	0
	TOTAL CITY ATTORNEY	11,192	9,901	13,250	13,200	13,200	13,200	13,200	13,200	13,200
INSURANCE										
10-5-1120-166	WORKERS COMP INSURANCE	2,500	2,591	2,500	2,068	2,500	2,500	2,945	3,000	3,000
10-5-1120-267	LIABILITY INSURANCE	19,000	19,766	19,000	19,632	19,500	19,500	21,165	22,000	22,000
10-5-1120-367	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	5,760	0	0
	TOTAL INSURANCE	21,500	22,356	21,500	21,700	22,000	22,000	29,869	25,000	25,000
MAINTENANCE										
10-5-1128-101	SALARIES - CLEANING	0	380	2,262	2,324	0	0	1,183	0	0
10-5-1128-10200	FICA EXPENSE	0	19	141	144	0	0	73	0	0
10-5-1128-10300	MEDI EXPENSE	0	5	33	34	0	0	17	0	0
10-5-1128-241	COMPUTER MAINTENANCE	2,000	3,561	2,000	2,152	2,000	2,000	4,048	2,000	2,000
10-5-1128-242	EQUIPMENT REPAIR/MAINT	400	0	400	38	400	400	60	200	200
10-5-1128-243	BUILDINGS REPAIR/MAINT	1,000	2,624	1,500	4,313	2,000	2,000	2,157	1,500	1,500
10-5-1128-244	VEHICLE MAINT- ADMIN	750	34	750	228	750	750	346	400	400
	TOTAL MAINTENANCE	4,150	6,624	7,086	9,233	5,150	5,150	7,884	4,100	4,100
SERVICES										
10-5-1130-212	DUES/SUBSCRIPTIONS	1,200	1,748	1,600	2,181	1,600	1,600	3,540	3,000	3,000
10-5-1130-21201	PCDA DUES	9,780	9,780	9,780	9,780	0	0	0	0	0
10-5-1130-218	PROFESSIONAL SERVICES	15,000	17,804	8,000	25,118	8,000	8,000	85,576	46,000	46,000
10-5-1130-219	RECORDING FEES	500	444	500	139	500	500	64	300	300
10-5-1130-220	SERVICE AGREEMENTS	1,500	1,855	1,500	1,641	1,500	1,500	1,574	1,000	1,000
10-5-1130-22001	SERVICE AGREEMENTS - MOWING	1,046	212	0	0	0	0	0	0	0
10-5-1130-221	WEB-SITE FEES/MAINTENANCE	0	125	2,160	2,393	2,160	2,160	2,506	2,750	2,750
10-5-1130-222	ACCOUNTING AUDIT	11,000	11,473	12,000	10,100	12,000	12,000	12,100	12,100	12,100
10-5-1130-223	ADVERTISING	3,000	3,685	400	2,899	3,000	3,000	1,512	2,000	2,000
10-5-1130-224	ELECTION FEES/COSTS	2,000	2,951	2,000	1,570	2,000	2,000	2,621	2,700	2,700
10-5-1130-291	MOTEL TAX - VISITORS CENTER	45,000	43,316	45,000	41,908	45,000	45,000	47,192	45,000	45,000
10-5-1130-292	TRASH COLLECTION EXPENSES	125,000	135,494	125,000	136,167	159,000	159,000	129,588	136,000	136,000
10-5-1130-293	AMEREN UE PAY-SCHOOL/COUNTY	34,258	34,258	34,258	34,258	34,258	34,258	34,258	34,258	34,258
	TOTAL SERVICES	249,284	263,145	242,198	268,152	269,018	269,018	320,532	285,108	285,108
SUPPLIES										
10-5-1150-351	SUPPLIES	6,000	6,921	5,500	9,702	5,500	5,500	5,925	5,500	5,500
10-5-1150-352	POSTAGE	3,500	4,055	3,700	3,106	3,700	3,700	2,691	3,500	3,500
10-5-1150-355	MOTOR FUELS-ADMINISTRATION	1,200	510	1,200	890	900	900	588	800	800
10-5-1150-35601	PROGRAMS/EQUIPMENT	2,500	170	300	1,000	300	300	0	200	200
10-5-1150-35602	COMPUTER PROGRAM MAINTENANCE	20,000	19,014	18,000	23,507	18,000	18,000	18,582	20,000	20,000

CITY OF BOWLING GREEN
 ADOPTED BUDGET REPORT
 AS OF: SEPTEMBER 30TH, 2012

ACCT#	ACCOUNT NAME	FY 2009-2010		FY 2010-2011		FY 2011-2012		FY 2012-2013		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
10-5-1150-453	EQUIPMENT	2,500	260	1,500	350	1,500	1,500	704	1,000	1,000
	TOTAL SUPPLIES	35,700	30,929	30,200	38,555	29,900	29,900	28,489	31,000	31,000
	UTILITIES									
10-5-1170-231	CELL PHONES	2,800	2,573	2,800	2,786	2,800	2,800	1,804	0	0
10-5-1170-232	TELEPHONE	3,500	4,324	4,000	5,093	4,100	4,100	5,823	4,200	4,200
10-5-1170-233	ELECTRICITY	750	1,241	1,200	2,496	2,000	2,000	2,663	2,700	2,700
10-5-1170-234	GAS	1,200	1,270	1,200	1,967	2,000	2,000	1,591	1,800	1,800
	TOTAL UTILITIES	8,250	9,408	9,200	12,342	10,900	10,900	11,880	8,700	8,700
	PLANNING AND ZONING									
10-5-1176-215	PLANNING AND ZONING	22,900	22,729	45,000	41,077	0	0	0	0	0
10-5-1176-301	MISCELLANEOUS EXPENSE	150	821	150	1,340	200	200	1,343	1,000	1,000
10-5-1176-578	REIMBURSEMENTS - TAXES, FEES	0	536	0	1,766	0	0	119	1,250	1,250
	TOTAL	23,050	24,086	45,150	44,183	200	200	1,462	2,250	2,250
	CAPITAL IMPROVEMENTS									
10-5-1180-471	CAPITAL IMPROVEMENTS	0	0	0	4,890	0	0	0	0	0
	TOTAL CAPITAL IMPROVEMENTS	0	0	0	4,890	0	0	0	0	0
	TOTAL ADMINISTRATION	673,364	649,611	695,132	733,735	670,790	670,790	710,280	699,300	699,300

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2012

10 -GENERAL
BUILDING/CODE ENF/ZONING
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(--- FY 2009-2010 ---)	(--- FY 2010-2011 ---)	(--- FY 2011-2012 ---)	(--- FY 2012-2013 ---)
		BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET
				Y-T-D ACTUAL	REQUESTED BUDGET
					ADOPTED BUDGET
	PERSONNEL SERVICES				
10-5-1201-101	SALARIES	42,495	43,172	43,971	43,971
10-5-1201-10200	FICA EXPENSE	2,635	2,706	2,726	2,722
10-5-1201-10300	MEDI EXPENSE	616	633	638	637
10-5-1201-105	LAGERS	170	158	1,056	1,019
10-5-1201-106	HEALTH INSURANCE	15,432	12,741	14,894	14,701
10-5-1201-107	LIFE INSURANCE	0	0	126	126
10-5-1201-210	TRAVEL/EXPENSE	0	0	0	0
	TOTAL PERSONNEL SERVICES	61,348	59,409	63,411	63,174
					65,051
	MAINTENANCE				
10-5-1228-242	EQUIPMENT MAINT	250	61	0	250
10-5-1228-243	BUILDING MAINT	250	0	0	0
10-5-1228-244	VEHICLE MAINT	500	57	500	367
	TOTAL MAINTENANCE	1,000	118	750	750
					800
	SERVICES				
10-5-1230-212	DUES/SUBSCRIPTIONS	350	200	350	350
10-5-1230-214	TRAINING	500	499	500	500
10-5-1230-219	P & Z PROFESSIONAL SERVICES	0	510	1,000	0
10-5-1230-220	REMOVAL OF NUISANCES	500	125	500	300
10-5-1230-231	CELL PHONE	0	0	0	40
	TOTAL SERVICES	1,350	1,334	2,350	2,350
					2,125
	SUPPLIES				
10-5-1250-351	SUPPLIES	200	223	200	11
10-5-1250-352	POSTAGE	150	3	150	41
10-5-1250-355	MOTOR FUELS	1,500	1,480	1,500	1,937
10-5-1250-453	EQUIPMENT	0	0	0	0
	TOTAL SUPPLIES	1,850	1,707	1,850	1,988
					2,200
	TOTAL BUILDING/CODE ENF/ZONING	65,548	62,568	68,361	66,070
					70,176

CITY OF BOWLING GREEN
 ADOPTED BUDGET REPORT
 AS OF: SEPTEMBER 30TH, 2012

ACCT#	ACCOUNT NAME	FY 2009-2010		FY 2010-2011		FY 2011-2012		FY 2012-2013		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES										
10-5-1501-10106	SALARIES - ASST MUN. JUDGE	500	0	500	0	500	500	0	0	0
10-5-1501-10107	SALARIES - COURT CLERK	7,200	6,600	7,200	7,200	7,200	7,200	7,200	7,200	7,200
10-5-1501-10108	SALARIES-CITY PROSECUTOR	3,000	0	1,000	0	1,000	1,000	0	0	0
10-5-1501-10200	FICA EXPENSE	665	409	447	446	447	447	446	447	447
10-5-1501-10300	MEDI EXPENSE	155	96	105	104	104	104	104	104	104
10-5-1501-218	PROFESSIONAL SERVICES	50	0	50	0	0	0	0	0	0
10-5-1501-26201	PRISONER CARE-OUTSIDE B.G.	0	0	700	475	0	0	0	0	0
10-5-1501-267	LIABILITY INSURANCE	200	167	200	151	200	200	253	300	300
10-5-1501-351	SUPPLIES	1,500	1,047	1,500	908	1,000	1,000	427	600	600
10-5-1501-352	POSTAGE	150	2	50	0	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	13,420	8,320	11,752	9,285	10,451	10,451	8,431	8,651	8,651
	TOTAL COURT	13,420	8,320	11,752	9,285	10,451	10,451	8,431	8,651	8,651

ACCT#	ACCOUNT NAME	FY 2009-2010		FY 2010-2011		FY 2011-2012		FY 2012-2013		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
10 -GENERAL										
POLICE										
DEPARTMENTAL EXPENDITURES										
PERSONNEL SERVICES										
10-5-2101-101	SALARIES-POLICE OFFICERS	321,527	345,150	371,745	365,055	371,745	371,745	356,987	378,748	378,748
10-5-2101-10101	SALARIES-OFFICERS GRANT	0	2,015	0	1,145	0	0	1,841	0	0
10-5-2101-10102	RESERVE OFFICERS	29,068	29,447	29,068	42,610	36,000	36,000	34,906	38,230	38,230
10-5-2101-10103	OVERTIME ACCOUNT	7,000	649	7,000	6,411	7,000	7,000	4,211	5,000	5,000
10-5-2101-10200	FICA EXPENSE-POLICE	22,171	27,524	25,284	25,185	25,715	25,715	24,076	26,162	26,162
10-5-2101-10300	MEDI EXPENSE-POLICE	1,186	6,506	5,913	5,890	6,014	6,014	5,631	6,118	6,118
10-5-2101-105	LAGERS	1,314	1,289	5,303	4,893	9,090	9,090	8,441	12,859	12,859
10-5-2101-106	HEALTH INSURANCE	134,106	131,124	156,060	127,728	142,117	142,117	133,121	130,157	130,157
10-5-2101-107	LIFE INSURANCE	0	0	1,381	1,172	1,381	1,381	1,266	1,381	1,381
10-5-2101-108	AIR EVAC	0	0	660	585	660	660	635	660	660
10-5-2101-114	EMPLOYMENT SECURITY	0	0	0	0	0	0	1,118	1,000	1,000
10-5-2101-210	TRAVEL/EXPENSE	500	240	750	244	750	750	273	750	750
10-5-2101-214	TRAINING	4,000	2,925	5,000	2,059	5,000	5,000	4,316	5,000	5,000
	TOTAL PERSONNEL SERVICES	524,872	546,869	608,164	582,977	605,472	605,472	576,822	606,065	606,065
INSURANCE										
10-5-2120-166	WORKERS COMP INSURANCE	8,500	10,218	8,500	8,404	8,500	8,500	10,662	11,000	11,000
10-5-2120-167	LIABILITY INSURANCE	19,000	16,542	19,000	15,889	19,000	19,000	17,064	17,100	17,100
	TOTAL INSURANCE	27,500	26,760	27,500	24,293	27,500	27,500	27,726	28,100	28,100
DISPATCHING										
10-5-2125-101	SALARIES-DISPATCHERS	96,720	117,844	99,299	99,965	99,299	99,299	96,137	102,829	102,829
10-5-2125-10101	DISPATCHER SALARIES-PT	24,000	3,813	24,000	17,691	22,750	22,750	26,185	23,400	23,400
10-5-2125-10102	DISPATCHING OT	6,600	432	4,600	3,885	4,600	4,600	3,796	4,600	4,600
10-5-2125-10200	FICA EXPENSE-DISPATCHERS	7,550	8,830	7,930	7,193	7,853	7,853	7,516	8,113	8,113
10-5-2125-10300	MEDI EXPENSE-DISPATCHERS	1,800	2,089	1,855	1,682	1,836	1,836	1,758	1,897	1,897
10-5-2125-105	LAGERS-DISPATCHERS	390	230	1,455	1,355	2,494	2,494	2,207	3,580	3,580
10-5-2125-106	HEALTH INSURANCE-DISPATCHERS	48,208	40,310	46,262	46,459	46,449	46,449	42,637	51,084	51,084
10-5-2125-107	LIFE INSURANCE	0	0	502	502	502	502	460	502	502
	TOTAL DISPATCHING	185,268	173,548	185,903	178,734	185,783	185,783	180,695	196,005	196,005
JAIL										
10-5-2127-351	JAIL- SUPPLIES	100	111	1,600	350	750	750	383	750	750
10-5-2127-35101	JAIL-MEALS	1,000	269	700	62	300	300	77	300	300
10-5-2127-35103	JAIL-MAINTENANCE	0	25	4,650	2,805	3,500	3,500	2,775	3,500	3,500
	TOTAL JAIL	1,100	405	6,950	3,217	4,550	4,550	3,236	4,550	4,550
MAINTENANCE										
10-5-2128-241	COMPUTER MAINT	5,000	2,726	4,000	4,017	5,000	5,000	3,708	1,500	1,500
10-5-2128-242	EQUIPMENT REPAIR/MAINT	1,500	1,600	4,000	3,585	3,000	3,000	1,777	3,000	3,000
10-5-2128-243	BUILDINGS REPAIR/MAINT	1,500	1,353	2,500	10,746	2,500	2,500	2,990	5,500	5,500
10-5-2128-244	VEHICLE REPAIR/MAINT	5,000	6,005	6,500	6,038	5,000	5,000	7,323	8,000	8,000
10-5-2128-246	CLOTHING ALLOWANCE	4,500	3,159	4,500	4,482	5,500	5,500	4,534	5,500	5,500
	TOTAL MAINTENANCE	18,000	14,844	21,500	28,869	21,500	21,500	20,331	23,500	23,500

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2012

10 -GENERAL
POLICE
DEPARTMENTAL EXPENDITURES

(----- FY 2009-2010 -----) (----- FY 2010-2011 -----) (----- FY 2011-2012 -----) (----- FY 2012-2013 -----)

ACCT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
	SERVICES									
10-5-2130-218	PROFESSIONAL SERVICES	750	1,315	750	748	750	750	95	750	750
10-5-2130-220	SERVICE AGREEMENTS	2,800	2,214	9,700	9,917	11,365	11,365	10,665	8,865	8,865
10-5-2130-22001	SERVICE AGREEMENT-MULES	2,500	2,647	2,800	2,370	2,800	2,800	2,280	3,000	3,000
10-5-2130-221	LEASE AGREEMENT-IMPOUNDING L	1,050	1,050	0	0	0	0	0	0	0
10-5-2130-22101	MAINT AGREEMENT-COPIER	0	31	0	0	0	0	0	0	0
10-5-2130-22102	LOAN PAYMENT- NEW BUILDING	14,596	0	0	0	0	0	0	0	0
10-5-2130-223	ADVERTISING	200	0	200	35	100	100	211	100	100
10-5-2130-261	CRIME PREVENTION	350	229	600	266	800	800	93	300	300
10-5-2130-263	HAULING/TOWING	2,000	50	250	0	150	150	85	150	150
	TOTAL SERVICES	24,246	7,536	14,300	13,336	15,965	15,965	13,429	13,165	13,165

Utilities

10-5-2135-232	PD-TELEPHONE	3,400	3,376	3,400	3,647	3,400	3,400	4,301	4,300	4,300
10-5-2135-23201	PD-CELL PHONES	2,700	1,991	2,500	2,288	2,500	2,500	2,292	2,500	2,500
10-5-2135-233	PD-ELECTRICITY	3,200	4,051	3,200	1,146	3,200	3,200	854	1,500	1,500
10-5-2135-234	GAS HEATING	2,500	844	2,500	1,122	2,500	2,500	978	1,800	1,800
	TOTAL Utilities	11,800	10,262	11,600	8,204	11,600	11,600	8,425	10,100	10,100

SUPPLIES

10-5-2150-351	SUPPLIES	9,000	8,790	10,500	10,534	10,500	10,500	9,202	10,500	10,500
10-5-2150-352	POSTAGE	300	420	300	146	300	300	187	300	300
10-5-2150-355	MOTOR FUELS	13,500	13,324	13,500	19,319	15,500	15,500	19,645	20,000	20,000
10-5-2150-453	EQUIPMENT	1,000	1,681	13,500	10,771	8,286	8,286	6,364	12,500	12,500
10-5-2150-45301	GRANT	0	0	0	9,050	0	0	0	1,000	1,000
10-5-2150-454	VEHICLE & ACCESSORIES	22,800	23,075	0	0	0	0	0	0	0
	TOTAL SUPPLIES	46,600	47,289	37,800	49,819	34,586	34,586	35,398	44,300	44,300

5-2150-45301 GRANT

CURRENT YEAR NOTES:
Bullet Proof Vests

CODE ENFORC./ANIMAL CONT

10-5-2160-10200	FICA EXPENSE	0	23	0	0	0	0	0	0	0
10-5-2160-10300	MEDI EXPENSE	0	5	0	0	0	0	0	0	0
10-5-2160-225	TRASH SERVICE-ANIMAL SHELTER	150	100	0	0	0	0	0	0	0
10-5-2160-232	TELEPHONE	500	491	0	2	0	0	0	0	0
10-5-2160-233	ELECTRICITY	1,800	974	1,800	1,464	1,800	1,800	1,049	1,800	1,800
10-5-2160-235	WATER SERVICE	500	165	500	1,322	500	500	255	500	500
10-5-2160-243	BUILDING MAINT	500	380	500	908	500	500	660	500	500
10-5-2160-250	VETERINARY SERVICES	500	218	500	10	500	500	55	300	300
10-5-2160-351	SUPPLIES	500	150	500	87	500	500	65	300	300
10-5-2160-45302	EQUIPMENT - ANIMAL CONTROL	100	0	100	0	100	100	0	100	100
	TOTAL CODE ENFORC./ANIMAL CONT	4,550	2,506	3,900	3,793	3,900	3,900	2,084	3,500	3,500

10 -GENERAL
 POLICE
 DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2009-2010 ----)	(---- FY 2010-2011 ----)	(----- FY 2011-2012 -----)	(----- FY 2012-2013 -----)			
		BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
	CODE ENFORC./SERVICE							
	10-5-2161-216 CONTRACTED AGREEMENTS	9,475	8,574	10,200	10,200	9,630	10,200	10,200
	TOTAL CODE ENFORC./SERVICE	9,475	8,574	10,200	10,200	9,630	10,200	10,200
	TOTAL POLICE	853,411	838,593	927,217	921,056	877,776	939,485	939,485

10 - GENERAL
FIRE
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2009-2010		FY 2010-2011		FY 2011-2012		FY 2012-2013		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES										
10-5-2201-10112	SALARIES - FIRE CHIEF	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
10-5-2201-10115	FIRE CALL FEES	6,000	6,960	7,500	7,230	8,500	8,500	9,800	9,000	9,000
10-5-2201-10200	FICA EXPENSE	1,050	1,040	1,104	1,019	1,166	1,166	1,189	1,200	1,200
10-5-2201-10300	MEDI EXPENSE	350	243	259	238	273	273	278	280	280
10-5-2201-108	AIR EVAC	0	0	780	740	780	780	835	780	780
10-5-2201-114	EMPLOYMENT SECURITY	0	50	0	0	0	0	0	0	0
10-5-2201-166	WORKERS COMP INSURANCE	2,150	1,705	2,150	1,296	2,150	2,150	1,586	1,800	1,800
10-5-2201-167	LIABILITY INSURANCE	2,750	2,475	2,750	2,232	2,750	2,750	2,548	2,750	2,750
10-5-2201-210	TRAVEL/EXPENSE	200	93	500	0	500	500	75	500	500
10-5-2201-212	DUES/SUBSCRIPTIONS	0	0	100	0	100	100	0	100	100
10-5-2201-214	TRAINING	500	0	1,500	0	900	900	0	900	900
10-5-2201-21501	FIRE MEETINGS	5,500	5,220	5,500	4,690	5,500	5,500	4,860	5,500	5,500
10-5-2201-220	SERVICE AGREEMENTS	800	1,108	800	246	500	500	110	250	250
10-5-2201-223	ADVERTISING	50	90	50	46	50	50	0	0	0
10-5-2201-232	TELEPHONE	0	0	0	0	0	0	41	600	600
10-5-2201-233	ELECTRICITY	800	619	800	1,248	1,000	1,000	1,331	1,000	1,000
10-5-2201-234	GAS	1,000	608	1,000	921	1,000	1,000	743	1,000	1,000
10-5-2201-242	EQUIPMENT REPAIR/MAINT	500	1,042	2,500	1,278	1,500	1,500	768	1,500	1,500
10-5-2201-243	BUILDINGS REPAIR/MAINT	500	331	500	282	500	500	242	1,500	1,500
10-5-2201-244	VEHICLE REPAIR/MAINT	500	52	500	737	500	500	724	500	500
10-5-2201-351	SUPPLIES	500	379	500	672	500	500	262	500	500
10-5-2201-355	MOTOR FUELS	550	387	600	346	500	500	599	500	500
10-5-2201-453	EQUIPMENT	3,000	1,569	30,000	26,914	6,000	6,000	1,586	4,400	4,400
10-5-2201-45301	EQUIPMENT-USDA GRANT	0	0	0	0	0	0	0	0	0
10-5-2201-45303	ANNUAL PYMTS- FIRE ENGINE	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES		31,500	28,791	64,193	54,936	39,469	39,469	32,377	39,360	39,360
TOTAL FIRE		31,500	28,791	64,193	54,936	39,469	39,469	32,377	39,360	39,360

10 -GENERAL
EMERGENCY PREPAREDNESS
DEPARTMENTAL EXPENDITURES

(----- FY 2009-2010 -----) (----- FY 2010-2011 -----) (----- FY 2011-2012 -----) (----- FY 2012-2013 -----)

ACCT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
	PERSONNEL SERVICES									
	10-5-3201-101 SALARIES	1,200	1,300	0	0	0	0	0	0	0
	10-5-3201-10200 FICA EXPENSE	75	93	0	0	0	0	0	0	0
	10-5-3201-10300 MEDI EXPENSE	20	22	0	0	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	1,295	1,414	0	0	0	0	0	0	0
	INSURANCE									
	10-5-3220-267 LIABILITY INSURANCE	100	58	100	52	0	0	0	0	0
	TOTAL INSURANCE	100	58	100	52	0	0	0	0	0
	MAINTENANCE									
	10-5-3228-241 EQUIPMENT REPAIRS/MAINTENANC	100	0	0	0	0	0	0	0	0
	TOTAL MAINTENANCE	100	0	0	0	0	0	0	0	0
	TOTAL EMERGENCY PREPAREDNESS	1,495	1,472	100	52	0	0	0	0	0

10 - GENERAL
 GROUNDS MAINTENANCE
 DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2009-2010		FY 2010-2011		FY 2011-2012		FY 2012-2013		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
INSURANCE										
10-5-3320-167	GM-LIABILITY INSURANCE	3,000	2,756	3,500	3,781	3,800	3,800	4,305	4,500	4,500
	TOTAL INSURANCE	3,000	2,756	3,500	3,781	3,800	3,800	4,305	4,500	4,500
MAINTENANCE										
10-5-3328-242	GM-EQUIPMENT MAINT	2,000	1,552	4,000	4,718	3,500	3,500	1,969	3,000	3,000
10-5-3328-243	GM-BUILDING MAINT	1,750	1,021	1,750	2,150	2,000	2,000	727	2,000	2,000
10-5-3328-244	GM-VEHICLE MAINT	750	958	1,000	2,823	1,500	1,500	1,097	3,000	3,000
	TOTAL MAINTENANCE	4,500	3,530	6,750	9,690	7,000	7,000	3,792	8,000	8,000
SERVICES										
10-5-3330-22001	SERVICE AGREEMENTS-MOWING	3,142	637	0	0	0	0	0	0	0
10-5-3330-22003	GM-SERVICE AGREEMENT-ALLIANC	149,645	126,055	155,117	155,117	336,406	336,406	336,820	125,426	125,426
10-5-3330-223	ADVERTISING	0	0	50	0	0	0	0	0	0
	TOTAL SERVICES	152,787	126,692	155,167	155,117	336,406	336,406	336,820	125,426	125,426
SUPPLIES										
10-5-3350-351	GM-SUPPLIES	1,500	3,318	2,000	3,857	2,500	2,500	2,084	2,500	2,500
10-5-3350-35101	CHEMICALS-MOSQUITO SPRAY	7,500	6,305	8,500	8,550	8,500	8,500	420	6,500	6,500
10-5-3350-355	GM-MOTOR FUELS	5,000	3,895	5,000	5,463	5,000	5,000	5,333	5,000	5,000
10-5-3350-453	GM-EQUIPMENT	0	1,983	15,000	15,412	0	0	0	8,700	8,700
	TOTAL SUPPLIES	14,000	15,501	30,500	33,282	16,000	16,000	7,837	22,700	22,700
UTILITIES										
10-5-3370-233	GM-ELECTRICITY	3,500	3,842	3,500	4,494	4,000	4,000	4,949	5,000	5,000
10-5-3370-234	GM-GAS HEATING	5,000	2,541	5,000	3,406	3,800	3,800	2,327	3,400	3,400
	TOTAL UTILITIES	8,500	6,383	8,500	7,900	7,800	7,800	7,276	8,400	8,400
	TOTAL GROUNDS MAINTENANCE	182,787	154,862	204,417	209,770	371,006	371,006	360,030	169,026	169,026

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2012

10 -GENERAL
AIRPORT
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2009-2010		FY 2010-2011		FY 2011-2012		FY 2012-2013		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
<u>INSURANCE</u>										
10-5-4020-167	LIABILITY INSURANCE	7,400	4,213	7,400	3,346	5,000	5,000	3,599	5,000	5,000
	TOTAL INSURANCE	7,400	4,213	7,400	3,346	5,000	5,000	3,599	5,000	5,000
<u>MAINTENANCE</u>										
10-5-4028-242	EQUIPMENT MAINT-AIRPORT	0	13	500	5	200	200	0	200	200
10-5-4028-243	BUILDING MAINT-AIRPORT	0	0	1,500	10,858	500	500	0	500	500
	TOTAL MAINTENANCE	0	13	2,000	10,864	700	700	0	700	700
<u>SERVICES</u>										
10-5-4030-218	PROFESSIONAL SERVICES	0	9,046	1,500	24,598	3,000	3,000	500	500	500
10-5-4030-21801	TREE TRIMMING-AIRPORT	0	0	300	0	100	100	0	0	0
10-5-4030-22001	ALLIANCE SERVICE	3,142	1,846	0	0	0	0	0	9,849	9,849
	TOTAL SERVICES	3,142	10,892	1,800	24,598	3,100	3,100	500	10,349	10,349
<u>SUPPLIES</u>										
10-5-4050-351	SUPPLIES	31,500	31,280	2,500	2,729	2,500	2,500	167	1,000	1,000
10-5-4050-35101	GRAVEL-AIRPORT	1,000	0	500	0	0	0	0	0	0
10-5-4050-355	AIRPORT FUEL	0	0	50,000	58,729	60,000	60,000	36,650	60,000	60,000
	TOTAL SUPPLIES	32,500	31,280	53,000	71,458	62,500	62,500	36,827	61,000	61,000
<u>UTILITIES</u>										
10-5-4070-233	ELECTRICITY	2,000	1,363	2,000	866	2,000	2,000	841	1,500	1,500
	TOTAL UTILITIES	2,000	1,363	2,000	866	2,000	2,000	841	1,500	1,500
<u>CAPITAL IMPROVEMENTS</u>										
10-5-4080-471	CAPITAL IMPROV.-REVOLVING LO	558,226	558,226	0	0	0	0	0	0	0
10-5-4080-472	CAPITAL IMPROVEMENTS	0	0	128,000	10,426	300,000	300,000	372,976	0	0
	TOTAL CAPITAL IMPROVEMENTS	558,226	558,226	128,000	10,426	300,000	300,000	372,976	0	0
	TOTAL AIRPORT	603,268	605,987	194,200	121,557	373,300	373,300	414,743	78,549	78,549

ACCT#	ACCOUNT NAME	FY 2009-2010		FY 2010-2011		FY 2011-2012		FY 2012-2013		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
10 -GENERAL										
STREETS										
DEPARTMENTAL EXPENDITURES										
10-5-4120-167	LIABILITY INSURANCE	8,000	7,436	8,000	6,286	6,500	6,500	6,786	6,800	6,800
TOTAL INSURANCE		8,000	7,436	8,000	6,286	6,500	6,500	6,786	6,800	6,800
MAINTENANCE										
10-5-4128-242	EQUIPMENT REPAIR/MAINT	4,500	4,334	4,500	5,776	4,000	4,000	3,168	4,000	4,000
10-5-4128-243	BUILDINGS REPAIR/MAINT	0	0	0	0	0	0	0	0	0
10-5-4128-244	VEHICLE REPAIR/MAINT	3,000	2,214	3,000	2,349	3,000	3,000	1,105	2,500	2,500
TOTAL MAINTENANCE		7,500	6,547	7,500	8,125	7,000	7,000	4,273	6,500	6,500
SERVICES										
10-5-4130-218	PROFESSIONAL SERVICES	500	600	500	1,565	500	500	455	500	500
10-5-4130-21801	ENGINEERING-MODOT PROJ 223-0	0	17,405	0	64,248	0	0	0	0	0
10-5-4130-21811	HAULING SERVICE	5,000	229	5,000	1,689	1,000	1,000	0	1,000	1,000
10-5-4130-22001	SERVICE AGREEMENTS - MOWING	4,510	915	0	0	0	0	0	0	0
10-5-4130-22003	SERVICE AGREEMENTS - ALLIANC	160,467	170,254	178,974	178,974	118,037	118,037	118,037	162,047	162,047
TOTAL SERVICES		170,477	189,404	184,474	246,477	119,537	119,537	118,492	163,547	163,547
SUPPLIES										
10-5-4150-351	SUPPLIES	2,000	10,417	3,000	5,615	4,000	4,000	6,164	6,000	6,000
10-5-4150-355	MOTOR FUELS	5,000	8,229	6,500	10,758	6,500	6,500	8,980	8,000	8,000
10-5-4150-35701	MATERIALS - ROCK & PREMIX	40,000	12,953	40,000	17,644	17,000	17,000	9,358	13,000	13,000
10-5-4150-35702	MATERIALS - CULVERTS/SALT	8,500	244	8,500	12,422	7,500	7,500	1,105	7,500	7,500
10-5-4150-35703	MATERIALS - ROAD OIL	20,000	22,215	20,000	19,910	20,000	20,000	531	10,000	10,000
10-5-4150-35704	MATERIALS - STREET SIGNS	2,000	2,252	5,000	2,981	2,000	2,000	2,012	2,000	2,000
10-5-4150-453	EQUIPMENT	0	1,975	8,000	8,740	2,500	2,500	544	2,500	2,500
10-5-4150-454	VEHICLE & ACCESSORIES	49,500	49,174	0	0	0	0	0	0	0
TOTAL SUPPLIES		127,000	107,460	91,000	78,070	59,500	59,500	28,694	49,000	49,000
UTILITIES										
10-5-4170-233	ELECTRICITY	35,000	34,765	35,000	37,396	35,000	35,000	43,617	42,000	42,000
TOTAL UTILITIES		35,000	34,765	35,000	37,396	35,000	35,000	43,617	42,000	42,000
2004 BOND										
10-5-4190-575	2004 BOND-STORM WATER	65,011	100,727	0	0	0	0	0	0	0
10-5-4190-5755	2004 BOND INT-STORM WATER	0	11,223	0	0	0	0	0	0	0
10-5-4190-5757	2004B BOND INTEREST	0	30,882	0	0	0	0	0	0	0
10-5-4190-576	2004B BONDS-STORM WATER	0	30,800	0	0	0	0	0	0	0
10-5-4190-5766	2004B BOND-MUNICIPAL BUILDIN	0	10,990	0	0	0	0	0	0	0
TOTAL 2004 BOND		65,011	184,621	0	0	0	0	0	0	0
CAPITAL IMPROVEMENTS										
10-5-4180-471	CAPITAL IMPROVEMENTS	0	74,710	0	16,310	0	0	0	0	0
10-5-4180-47102	CAP IMPROV- STORM WATER	185,307	84,859	185,328	9,992	85,000	85,000	87,189	0	0
10-5-4180-472	INFRASTRUCTURE IMPROVEMENTS	0	3,696,081	0	0	0	0	0	0	0
TOTAL CAPITAL IMPROVEMENTS		185,307	3,855,649	185,328	26,302	85,000	85,000	87,189	0	0
TOTAL STREETS		598,295	4,385,883	511,302	402,655	312,537	312,537	289,052	267,847	267,847

10 -GENERAL
 COMMUNITY CENTER
 DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2009-2010		FY 2010-2011		FY 2011-2012		FY 2012-2013		
		BUDGET	ACTUAL	BUDGET	ACTUAL	AMENDED BUDGET	ORIGINAL BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
INSURANCE										
10-5-5420-267	LIABILITY INSURANCE	2,100	2,485	2,500	2,301	2,500	2,500	2,319	2,500	2,500
	TOTAL INSURANCE	2,100	2,485	2,500	2,301	2,500	2,500	2,319	2,500	2,500
MAINTENANCE										
10-5-5428-242	EQUIPMENT REPAIR/MAINT	0	0	90	257	100	100	64	100	100
10-5-5428-243	BUILDINGS REPAIR/MAINT	750	1,086	750	2,062	850	850	9,724	1,000	1,000
	TOTAL MAINTENANCE	750	1,086	840	2,319	950	950	9,788	1,100	1,100
SERVICES										
10-5-5430-10200	PICA EXPENSE	225	223	273	223	224	224	193	224	224
10-5-5430-10300	MEDI EXPENSE	53	52	52	52	52	52	45	52	52
10-5-5430-21601	COMM CTR CARETAKER	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
10-5-5430-22001	ALLIANCE SERVICE	508	103	0	0	0	0	0	3,092	3,092
	TOTAL SERVICES	4,386	3,979	3,925	3,875	3,876	3,876	3,838	6,968	6,968
SUPPLIES										
10-5-5450-351	SUPPLIES	400	1,774	250	264	250	250	196	250	250
10-5-5450-453	EQUIPMENT	0	0	300	1,761	300	300	213	300	300
	TOTAL SUPPLIES	400	1,774	550	2,025	550	550	410	550	550
UTILITIES										
10-5-5470-233	ELECTRICITY	2,000	3,275	2,000	3,687	3,500	3,500	4,060	4,100	4,100
10-5-5470-234	GAS	5,000	2,658	5,000	2,473	3,000	3,000	1,999	2,500	2,500
	TOTAL UTILITIES	7,000	5,933	7,000	6,160	6,500	6,500	6,059	6,600	6,600
CAPITAL IMPROVEMENTS										
10-5-5480-471	CAPITAL IMPROVEMENTS	0	0	0	2,494	0	0	0	0	0
	TOTAL CAPITAL IMPROVEMENTS	0	0	0	2,494	0	0	0	0	0
	TOTAL COMMUNITY CENTER	14,636	15,256	14,815	19,174	14,376	14,376	22,414	17,718	17,718

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2012

10 -GENERAL
DEBT SERVICE
DEPARTMENTAL EXPENDITURES

(----- FY 2009-2010 -----) (----- FY 2010-2011 -----) (----- FY 2011-2012 -----) (----- FY 2012-2013 -----)

ACCT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
DEBT SERVICE REPAYMENT										
10-5-8460-57501	2004B BOND-MUNICIPAL BLDG	0	0	7,000	7,000	7,000	7,000	7,000	6,500	6,500
10-5-8460-57502	2004B BOND INT-MUNICIPAL BLD	0	0	7,289	7,288	7,016	7,016	3,578	0	0
10-5-8460-57503	2004B BOND - STORM WATER	0	0	32,000	32,000	33,000	33,000	33,000	0	0
10-5-8460-57504	2004B BOND INT - STORM WATER	0	0	32,852	32,846	31,584	31,584	16,121	0	0
10-5-8460-57505	PAYING AGENT FEE EXPENSE	4,000	6,439	0	0	0	0	0	0	0
10-5-8460-57506	BOND PAYMENT ON PRINCIPAL	84,000	0	87,000	87,000	90,000	90,000	90,000	86,000	86,000
10-5-8460-57507	BOND PAYMENT INTEREST	20,965	9,735	17,821	20,064	14,368	14,368	8,082	0	0
10-5-8460-57508	BG TOWN CENTER - WALMART PYM	140,326	228,795	495,000	405,727	360,000	360,000	379,947	384,160	384,160
10-5-8460-67502	TRANSFER TO PRIOR YR BALANCE	0	0	0	0	0	0	0	86,128	86,128
	TOTAL DEBT SERVICE REPAYMENT	249,291	244,969	678,962	591,925	542,968	542,968	537,727	562,788	562,788

TOTAL DEBT SERVICE

249,291	244,969	678,962	591,925	542,968	542,968	537,727	562,788	562,788
---------	---------	---------	---------	---------	---------	---------	---------	---------

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2012

10 -GENERAL
DEPT 85
DEPARTMENTAL EXPENDITURES
ACCT# ACCOUNT NAME

	(----- FY 2009-2010 -----)	(----- FY 2010-2011 -----)	(----- FY 2011-2012 -----)	(----- FY 2012-2013 -----)
	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET
			Y-T-D ACTUAL	REQUESTED BUDGET
				ADOPTED BUDGET
CHAPTER 353	0	630	0	0
10-5-8527-21906 CHAPTER 353 PROJECT	0	1,743	0	0
TOTAL CHAPTER 353	0	630	0	0
TOTAL DEPT 85	0	630	0	0

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2012

10 -GENERAL
WAL-MART PROJECT
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME (---- FY 2009-2010 ----) (---- FY 2010-2011 ----) (----- FY 2011-2012 -----) (----- FY 2012-2013 -----)

	BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
WALMART PROJECT									
10-5-8830-300 WAL-MART PROJECT-ENGINEERING	0	352	0	0	0	0	0	0	0
TOTAL WALMART PROJECT	0	352	0	0	0	0	0	0	0
TOTAL WAL-MART PROJECT	0	352	0	0	0	0	0	0	0

ACCT#	ACCOUNT NAME	FY 2009-2010		FY 2010-2011		FY 2011-2012		FY 2012-2013		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
10 -GENERAL										
INTERGOVERNMENTAL										
DEPARTMENTAL EXPENDITURES										
		2,000	1,754	0	1,964	2,000	2,000	2,940	3,400	3,400
	10-5-9090-537 1 1/2% COUNTY ASSESSMENT	2,000	1,754	0	1,964	2,000	2,000	2,940	3,400	3,400
	TOTAL INTERGOVERNMENTAL PAYABL	2,000	1,754	0	1,964	2,000	2,000	2,940	3,400	3,400
	TOTAL INTERGOVERNMENTAL	2,000	1,754	0	1,964	2,000	2,000	2,940	3,400	3,400
	TOTAL EXPENDITURES	3,289,015	6,999,050	3,370,203	3,116,387	3,326,314	3,326,314	3,321,840	2,856,300	2,856,300

*** END OF REPORT ***