

# CITY OF BOWLING GREEN

2013-2014

*(October 1, 2013 - September 30, 2014)*

## FISCAL YEAR BUDGET

# CITY OF BOWLING GREEN

## DIRECTORY

### ELECTED OFFICIALS

<b>Mayor Jim Moore</b>	<b>Mayor</b>	<b>2012 – present</b>
<b>Alderman Mike Pugh</b>	<b>Ward I</b>	<b>2006 – present</b>
<b>Alderman Kay Reading</b>	<b>Ward I</b>	<b>2009 – present</b>
<b>Alderman Mark Bair</b>	<b>Ward II</b>	<b>2012 – present</b>
<b>Alderman Ed Lawson</b>	<b>Ward II</b>	<b>2009 – present</b>
<b>Alderman Kim Luebrecht</b>	<b>Ward III</b>	<b>2011 – present</b>
<b>Alderman Kenda Flynn</b>	<b>Ward III</b>	<b>2012 – present</b>
<b>Joyce Megowen</b>	<b>Collector</b>	<b>2010 – present</b>

### OFFICE OF ADMINISTRATION

<b>Dan R. Lang</b>	<b>City Administrator</b>	<b>2012 – present</b>
<b>Barb Allison</b>	<b>City Clerk</b>	<b>1998 – present</b>
<b>Donna Colbert</b>	<b>City Treasurer</b>	<b>2010 – present</b>
<b>Angi Korte</b>	<b>Billing Clerk</b>	<b>1998 – present</b>
<b>Tara Eskew</b>	<b>Asst. Collector</b>	<b>2005 – present</b>
<b>Jim Burlison</b>	<b>City Attorney</b>	<b>2004 – present</b>

### BUILDING INSPECTOR

<b>Mel Orf</b>	<b>Building Inspector</b>	<b>2008 – present</b>
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### POLICE DEPARTMENT

<b>Dave Oney</b>	<b>Police Capt/Supervisor</b>	<b>2004 – present</b>
<b>Russ Schaible</b>	<b>Police Sergeant</b>	<b>2004 – present</b>
<b>Jeff Kaufman</b>	<b>Detective</b>	<b>2004 – present</b>
<b>Mark Bair</b>	<b>Corporal</b>	<b>2006 – present</b>
<b>Curtis Barber</b>	<b>Corporal</b>	<b>2008 – present</b>
<b>Clinton Bechtel</b>	<b>Police Officer</b>	<b>2008 – present</b>
<b>Brian Czarnecki</b>	<b>Police Officer</b>	<b>2008 – present</b>
<b>Parker Dixson</b>	<b>Police Officer</b>	<b>2013 – present</b>
<b>Auston Marti</b>	<b>Police Officer</b>	<b>2013 – present</b>
<b>Colton Marti</b>	<b>Police Officer</b>	<b>2011 – present</b>
<b>Mark Braden</b>	<b>Reserve Officer</b>	<b>2008 – present</b>
<b>Rodney Owen</b>	<b>Reserve Officer</b>	<b>2007 – present</b>
<b>Chad Perkins</b>	<b>Reserve Officer</b>	<b>2012 – present</b>
<b>Joseph Suchland</b>	<b>Reserve Officer</b>	<b>2008 – present</b>
<b>Kevin Swofford</b>	<b>Reserve Officer</b>	<b>2012 – present</b>
<b>Jim Turner</b>	<b>Reserve Officer</b>	<b>2004 – present</b>

## DISPATCH

<b>Connie Bay</b>	<b>Head Dispatcher</b>	<b>2000 – present</b>
<b>Cheryl Jameson</b>	<b>Police Clerk</b>	<b>2005 – present</b>
<b>Rogenia Calvin</b>	<b>Dispatch</b>	<b>2012 – present</b>
<b>Kathy Glascock</b>	<b>Dispatcher</b>	<b>2012 – present</b>
<b>Melcher Harding</b>	<b>Dispatcher</b>	<b>2007 – present</b>
<b>Cheryl McMillen</b>	<b>Dispatcher</b>	<b>2009 – present</b>
<b>Todd Moore</b>	<b>Dispatcher</b>	<b>2009 – present</b>
<b>Adriene Slawson</b>	<b>Dispatcher</b>	<b>2012 – present</b>

## MUNICIPAL COURT

<b>David Ash</b>	<b>Judge</b>	<b>2003 – present</b>
<b>Connie Bay</b>	<b>Court Clerk</b>	<b>2002 – present</b>
<b>Dean Gallego</b>	<b>Prosecuting Attorney</b>	<b>2004 – present</b>

## FIRE DEPARTMENT

<b>Don Nacke</b>	<b>Fire Chief</b>	<b>1996 – present</b>
<b>Billy Hall</b>	<b>Assistant Fire Chief</b>	<b>1996 – present</b>
<b>Steven Stamper</b>	<b>Captain</b>	<b>1998 – present</b>
<b>Anthony Windmiller</b>	<b>First Lieutenant</b>	<b>2000 – present</b>
<b>Michael Adams II</b>	<b>Firefighter</b>	<b>2012 – present</b>
<b>David Carroll</b>	<b>Firefighter</b>	<b>2007 – present</b>
<b>Richard Calvin</b>	<b>Firefighter</b>	<b>2013 – present</b>
<b>Terry Fuerst</b>	<b>Firefighter</b>	<b>2010 – present</b>
<b>Mike Grote</b>	<b>Firefighter</b>	<b>1996 – present</b>
<b>Brian Hortness</b>	<b>Firefighter</b>	<b>2004 – present</b>
<b>Lance Hustedde</b>	<b>Firefighter</b>	<b>1998 – present</b>
<b>Robert Jones</b>	<b>Firefighter</b>	<b>2013 – present</b>
<b>Scott Kuck</b>	<b>Firefighter</b>	<b>2004 – present</b>
<b>Adam Mitalovich</b>	<b>Firefighter</b>	<b>2004 – present</b>

## LIBRARY

<b>Patricia Moore</b>	<b>Head Librarian</b>	<b>1990 – present</b>
<b>Ethel Drew</b>	<b>Library Assistant</b>	<b>2013 – present</b>
<b>Emily Luebrecht</b>	<b>Library Assistant</b>	<b>2013 – present</b>

## PARKS & RECREATION DEPARTMENT

<b>Derick Beanland</b>	<b>Director</b>	<b>2013 – present</b>
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Services contracted out to Alliance Water Resources, Inc:

Streets  
Grounds  
Water and Wastewater Management

## **INTRODUCTION**

The 2013-2014 Fiscal Year Budget is hereby presented to the Board of Aldermen for your approval. The fiscal year begins on October 1, 2013 and extends through September 30, 2014. 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 2013-2014 Fiscal Year.

## **GENERAL REVENUE FUND**

Revenues for the General Revenue Fund are projected at \$2,772,181 with \$2,772,181 in proposed expenditures. The General Revenue Fund reflects a balanced account. Major proposed expenses are a completion of the Martin/Hanson drainage project and replacement servers for City Hall and the Police Department.

## **SPECIAL REVENUE ACCOUNTS**

### **Park Fund**

Revenues for the Park Fund are projected at \$247,300 and anticipated expenditures of the Park Fund (which includes the Bowling Green Municipal Pool) are to be \$247,300. Major proposed park projects include fitness stations, soccer field expansion, walking path lighting and underground electric for Ballfield #1 at the City Park. Also proposed are the establishment of primitive camp sites and sand volleyball at the Bowling Green Conservation Area.

### **Library Fund**

Revenues for the Library Fund are projected at \$98,600 and anticipated expenditures of the Library Fund are the same amount. The proposed expenses include landscaping improvements at the library entrance and purchase of a copier.

### **Cemetery Fund**

Revenues for the Cemetery Fund are projected at \$48,150 with anticipated expenditures of the Cemetery Fund also to be \$48,150. Proposed projects include new signs at each of the City's three cemeteries and the completion of wrought iron fencing at the Green Lawn Cemetery.

## **ENTERPRISE ACCOUNTS**

### **Water and Sewer Fund**

The Water and Sewer Funds have been separated into two Funds due to bonding requirements. The Water Fund includes revenues and expenditures of \$1,906,230. The Sewer Fund includes revenues and expenditures of \$987,089.

The water and sewer rates are expected to remain the same for the 2013-2014 Fiscal Year as was the previous year. This rate is determined based upon a calculation from the Missouri Department of Natural Resources. The water rate will remain as a base charge of \$11.87 and a user charge of \$10.00 per 1,000 gallons. The sewer rate base charge remains at \$6.53, plus a user charge of \$7.84 per 1,000 gallons.

## 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 2013-2014 is \$45,000.

## FISCAL YEAR 2013-2014 BUDGET GOALS

The City of Bowling Green through Fiscal Year 2013-2014, and at the direction of the Board of Aldermen and Mayor, is proposing a budget which provides a balance of revenues and expenditures for each of the City's seven separate Funds. The City is expecting to cover 100% of the employee health care premium. However, employees will be expected to pay 30% of the health care premium for any dependent coverage.

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 2013-2014 shall be \$1,127,326. This base compensation reflects an overall decrease from 2012-2013 amount due to a reduction in the responsibility of Alliance for providing park maintenance services.

### **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 continuing to explore 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 \$98,600 with expenditures to match revenues for the upcoming Fiscal Year. The landscaping improvements and copier purchase are the major envisioned new projects. Other activities are expected to remain the same as 2012-2013.

**Cemetery Fund**

The Cemetery Fund is projected to have a balanced revenue/expenditure budget of \$48,150 for Fiscal Year 2013-2014. Major elements of the Fund include the completion of fencing for the Green Lawn Cemetery. The proposed expenditures also include some general roadway improvements at the City's three cemeteries and new signage.

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  $\frac{1}{4}$  cent sales tax. The Fund has accumulated a reserve over the last several years. Some of this reserve (\$60,800) is being allocated to the Fiscal Year 2013-2014 budget to allow several park improvements to be made. The  $\frac{1}{4}$  cent sales tax is expected to generate \$181,000 in revenue. The total Fiscal Year 2013-2014 Park Fund budget is \$247,300.

Projects proposed for funding include those previously identified. 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 rehabilitation of the first of five filter beds, testing equipment to run Missouri DNR tests and a heater for the Water Plant.

Other aspects of the water operations will remain essentially the same as Fiscal Year 2012-2013.

**Sewer Fund**

The Sewer Fund has anticipated revenues and matching expenditures of \$987,089 for Fiscal Year 2013-2014. 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 a blower rehabilitation and replacement of exhaust fans and doors at the Wastewater Plant and repair of a sludge truck baffle.

Other aspects of the sewer operations will remain essentially the same as in Fiscal Year 2012-2013.

#### **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 2013-2014 are \$2,772,181.

Significant aspects of the General Fund to be noted in the upcoming Fiscal Year include:

- Alliance Water Resources contract amount reduced 1.3% due to a reduction in park function responsibilities
- Trash collection (Dayne's Waste Disposal) decreased 22 cents to \$11.16 per residential unit
- Martin/Hanson drainage project completion
- Replacement of servers for City Hall and the Police Department
- Continuation of mosquito spraying program

#### **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 roundabout on Business 61. However, this anticipated sale is not part of the 2013-2014 budget and will become additional revenue to the City's General Fund once it has been sold.

## 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 a 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 the various Governmental Fund Types on a 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 they are 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/Division 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(s).

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

After any 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 prior to October 1.

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 proposed 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:

Administration	Animal Control
Building/Code Enforcement/Zoning	Grounds Maintenance
Municipal Court	Airport
Police Department	Streets
Fire Department	Community Center

**Special Revenue Funds** are used to account for revenues derived from specific taxes, governmental grants 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 in 2012, 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 finance 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 various Fiscal Year 2013-2014 Governmental Fund 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 to approximately \$236,000 in the General Fund, \$70,200 in the Library Fund, and \$36,600 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 \$787,000 for the upcoming Fiscal Year. This revenue goes to the General Fund to help finance City services.

**Transportation Tax** This is a  $\frac{1}{2}\%$  tax that funds 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 \$325,000 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 - \$7.81 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 - \$1.73 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	\$77,000
Sewer	\$44,500
SBR	\$44,500

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 is appropriate. An amendment may be needed for an emergency situation, an overrun on a budgeted capital item due to price fluctuations, a change order on a major contract or unanticipated revenues/expenditures. 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 upgrade 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 \$1,385,000.

#### **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 2013, the total outstanding balance on the loan is \$2,814,124.

#### **Short-Term Debt**

During the 2012-2013 Fiscal year budget a purchase was made on two pieces of equipment. This equipment included a used fire truck and a new chipper. The fire truck was purchased through a five-year loan from the United States Department of Agriculture (USDA). The USDA loan repayment starts with the 2013-2014 budget and is a yearly payment of approximately \$8,600 from the Fire Department portion of the General Fund.

A new chipper was also purchased by the City in 2012. This chipper was privately financed for a ten-year period. The annual payment is approximately \$8,500. This payment comes from the Grounds Maintenance account of the City's General Fund.

## **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 authorized 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 if 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.

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 received for Fiscal Year 2013-2014 and applied will be; General Fund \$187,000, Cemetery Fund \$29,300 and Library Fund \$55,500.

#### **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 2013-2014 is \$1.75%. 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>	<u>City Parks Tax</u>
<u>7.975%</u>	

**GENERAL  
FUND**





10 -GENERAL  
REVENUES

AS OF: AUGUST 31ST, 2013

ACCT#	ACCOUNT NAME	FY 2010-2011			FY 2011-2012			FY 2012-2013			FY 2013-2014		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOTTED BUDGET		
10-4-0000-38402	SALE OF PROPERTY	0	0	0	0	0	250,000	250,000	0	0	0		
10-4-0000-385	REFUNDS & REIMBURSEMENTS	5,000	1,833	2,500	7,665	2,500	7,132	3,000	3,000	3,000	3,000		
10-4-0000-38501	REIMB - RURAL FIRE DEPT	1,000	3,671	3,000	3,734	3,500	3,500	3,023	3,500	3,500	3,500		
10-4-0000-38505	REIMB-CDBG	0	0	0	0	0	0	0	0	0	0		
10-4-0000-38506	2004 BOND FUND REIMB	192,800	0	192,800	0	0	0	0	0	0	0		
10-4-0000-38508	WAL-MART GRANT	0	500	0	0	0	0	0	0	0	0		
10-4-0000-38509	MOSQUITO SPRAY & MILEAGE	0	294	0	138	0	0	0	25	0	0		
10-4-0000-386	RETURNED CHECK FEES	0	0	0	0	0	0	0	0	0	0		
10-4-0000-388	GRANT - POLICE DEPARTMENT	5,000	10,245	5,000	1,841	2,000	2,000	10,916	9,000	9,000	9,000		
10-4-0000-38801	GRANT - AIRPORT	250,000	9,895	425,000	354,324	0	0	0	0	0	0		
10-4-0000-38805	GRANT-W MAIN ST SIDEWALKS	0	7,457	0	0	0	0	0	15	0	0		
10-4-0000-38806	CDBG DEMO GRANT	0	1,500	0	51,300	0	0	1,950	0	0	0		
10-4-0000-389	MISCELLANEOUS REVENUE	5,000	1,481	5,000	4,961	1,000	1,000	13,068	1,000	1,000	1,000		
10-4-0000-38902	POST COMMISSION FUND MONE	0	0	0	0	0	0	0	0	0	0		
10-4-0000-38903	DWI ADDITIONAL WORK OFFICE	0	768	0	1,643	0	0	0	1,026	0	0		
10-4-0000-393	CASH OVER/SHORT	0	0	0	0	0	0	0	0	0	0		
10-4-0000-394	STREET PROJECT REIMBURSEMENT	0	36,592	0	0	0	0	0	0	0	0		
10-4-0000-395	DEPT TRANSFER FROM WATER	73,841	73,841	75,000	72,841	75,000	75,000	79,475	77,000	77,000	77,000		
10-4-0000-396	DEPT TRANSFER FROM SEWER	85,000	85,000	86,200	86,700	86,700	86,700	67,688	89,000	89,000	89,000		
10-4-0000-397	TRANSFER FROM CEMETERY	30,700	30,700	94,000	93,990	0	0	400	750	750	750		
10-4-0000-39701	TRANSFER FROM PARK	0	0	0	0	0	0	7,465	8,100	8,100	8,100		
10-4-0000-39702	TRANSFER FROM LIBRARY	0	0	0	0	0	0	880	960	960	960		
10-4-0000-398	TRANSFER FROM PRIOR YEARS FU	25,000	0	35,000	9,540	0	0	0	24,771	24,771	24,771		
10-4-0000-399	TRANSFER FROM UNRESERVED	0	27,960	165,460	0	0	0	50,000	50,000	50,000	50,000		
10-4-3401-382	RENTS AND ROYALTIES	3,000	5,700	4,800	5,863	5,400	5,400	5,995	5,400	5,400	5,400		
TOTAL REVENUES		3,077,433	2,651,232	3,326,314	3,214,341	2,856,300	2,856,300	2,483,263	2,772,181	2,772,181	2,772,181		



10 -GENERAL  
ADMINISTRATION  
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2010-2011			FY 2011-2012			FY 2012-2013			FY 2013-2014		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	Y-T-D	REQUESTED	BUDGET	ADOPTED	BUDGET
10-5-1106-212	DUES/SUBSCRIPTIONS	0	0	0	0	0	0	0	0	0	50	50	
10-5-1106-214	TRAINING	0	0	0	0	345	100	100	0	0	0	0	
10-5-1106-218	PROFESSIONAL SERVICES-TREASU	0	138	0	0	0	0	0	0	0	0	0	
TOTAL CITY TREASURER		60,328	54,101	54,646	54,950	56,305	56,305	56,305	52,085	54,298	54,298	54,298	
 <b>CITY ATTORNEY</b>													
10-5-1107-101	SALARIES	13,200	13,200	13,200	13,200	13,200	13,200	13,200	12,100	13,200	13,200	13,200	
10-5-1107-10200	FICA EXPENSE	0	0	0	0	0	0	0	0	0	0	0	
10-5-1107-10300	MEDI EXPENSE	0	0	0	0	0	0	0	0	0	0	0	
10-5-1107-212	DUES/SUBSCRIPTIONS	50	0	0	0	0	0	0	0	0	0	0	
TOTAL CITY ATTORNEY		13,250	13,200	13,200	13,200	13,200	13,200	13,200	12,100	13,200	13,200	13,200	
 <b>INSURANCE</b>													
10-5-1120-166	WORKERS COMP INSURANCE	2,500	2,068	2,500	2,945	3,000	3,000	3,000	3,268	3,300	3,300	3,300	
10-5-1120-267	LIABILITY INSURANCE	19,000	19,632	19,500	20,008	22,000	22,000	22,000	20,717	22,000	22,000	22,000	
10-5-1120-367	UNEMPLOYMENT COMPENSATION	0	0	0	5,760	0	0	0	640	0	0	0	
TOTAL INSURANCE		21,500	21,700	22,000	28,713	25,000	25,000	25,000	24,625	25,300	25,300	25,300	
 <b>MAINTENANCE</b>													
10-5-1128-101	SALARIES - CLEANING	2,262	2,324	0	1,183	0	0	0	0	0	0	0	
10-5-1128-10200	FICA EXPENSE	141	144	0	73	0	0	0	0	0	0	0	
10-5-1128-10300	MEDI EXPENSE	33	34	0	17	0	0	0	0	0	0	0	
10-5-1128-241	COMPUTER MAINTENANCE	2,000	2,152	2,000	4,048	2,000	2,000	2,000	2,271	8,500	8,500	8,500	
10-5-1128-242	EQUIPMENT REPAIR/MAINT	400	38	400	60	200	200	200	18	100	100	100	
10-5-1128-243	BUILDINGS REPAIR/MAINT	1,500	4,313	2,000	2,157	1,500	1,500	1,500	981	1,000	1,000	1,000	
10-5-1128-244	VEHICLE MAINT- ADMIN	750	228	750	346	400	400	400	62	300	300	300	
TOTAL MAINTENANCE		7,086	9,233	5,150	7,884	4,100	4,100	4,100	3,333	9,900	9,900	9,900	
 <b>5-1128-241</b>	COMPUTER MAINTENANCE												
	CURRENT YEAR NOTES:												
	SERVER FOR ADMINISTRATION												

SERVICES	DUES/SUBSCRIPTIONS	1,600	2,181	1,600	3,540	3,000	3,000	3,000	3,054	1,000	1,000
10-5-1130-212	PCDA DUES	9,780	9,780	0	0	0	0	0	0	0	0
10-5-1130-218	PROFESSIONAL SERVICES	8,000	25,118	8,000	100,864	46,000	46,000	51,544	0	0	0
10-5-1130-219	RECORDING FEES	500	139	500	64	300	300	284	300	300	300
10-5-1130-220	SERVICE AGREEMENTS	1,500	1,641	1,500	1,574	1,000	1,000	0	1,000	1,000	1,000
10-5-1130-2201	SERVICE AGREEMENTS - MOWING	0	0	0	0	0	0	0	0	0	0
10-5-1130-221	WEB-SITE FEES/MAINTENANCE	2,160	2,393	2,160	2,506	2,750	2,750	2,626	2,750	2,750	2,750
10-5-1130-222	ACCOUNTING AUDIT	12,000	10,100	12,000	12,100	12,100	12,100	11,700	12,100	12,100	12,100
10-5-1130-223	ADVERTISING	400	2,899	3,000	1,512	2,000	2,000	1,116	1,116	1,500	1,500
10-5-1130-224	ELECTION FEES/COSTS	2,000	1,570	2,000	2,621	2,700	2,700	1,068	2,000	2,000	2,000
10-5-1130-291	MOTEL TAX - VISITORS CENTER	45,000	41,908	45,000	46,527	45,000	45,000	44,357	45,000	45,000	45,000
10-5-1130-292	TRASH COLLECTION EXPENSES	125,000	136,167	159,000	129,085	136,000	136,000	121,163	136,000	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	34,258
TOTAL SERVICES		242,198	268,152	269,018	334,652	285,108	285,108	271,170	235,908	235,908	235,908

ACCT#	ACCOUNT NAME	(---- FY 2010-2011 ----)		(---- FY 2011-2012 ----)		(---- FY 2012-2013 ----)		(---- FY 2013-2014 ----)	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED
<b>ADMINISTRATION DEPARTMENTAL EXPENDITURES</b>									
<u>SUPPLIES</u>									
10-5-1150-351	SUPPLIES	5,500	9,702	5,500	5,925	5,500	5,500	5,851	5,500
10-5-1150-352	POSTAGE	3,700	3,106	3,700	2,691	3,500	3,500	3,020	3,500
10-5-1150-355	MOTOR FUELS-ADMINISTRATION	1,200	890	900	588	800	800	571	700
10-5-1150-35601	PROGRAMS/EQUIPMENT	300	1,000	300	0	200	200	0	100
10-5-1150-35602	COMPUTER PROGRAM MAINTENANCE	18,000	23,507	18,000	18,582	20,000	20,000	17,853	19,200
10-5-1150-453	EQUIPMENT	1,500	350	1,500	704	1,000	1,000	704	1,100
TOTAL SUPPLIES		30,200	38,555	29,900	28,489	31,000	31,000	27,999	30,100
<b>UTILITIES</b>									
10-5-1170-231	CELL PHONES	2,800	2,786	2,800	1,804	0	0	0	0
10-5-1170-232	TELEPHONE	4,000	5,93	4,100	5,823	4,200	4,200	3,072	3,200
10-5-1170-233	ELECTRICITY	1,200	2,496	2,000	2,663	2,700	2,700	2,376	2,700
10-5-1170-234	GAS	1,200	1,967	2,000	1,591	1,800	1,800	1,590	1,800
TOTAL UTILITIES		9,200	12,342	10,900	11,880	8,700	8,700	7,038	7,700
<b>CAPITAL IMPROVEMENTS</b>									
10-5-1176-215	PLANNING AND ZONING	45,000	41,077	0	0	0	0	0	0
10-5-1176-301	MISCELLANEOUS EXPENSE	150	1,340	200	1,343	1,000	1,000	2,686	1,500
10-5-1176-578	REIMBURSEMENTS - TAXES, FEES,	0	1,766	0	119	1,250	1,250	1,086	1,250
TOTAL		45,150	44,83	200	1,462	2,250	2,250	3,772	2,750
<b>TOTAL ADMINISTRATION</b>									
695,132	733,735	670,790	722,929	699,300	699,300	646,717	646,717	638,508	638,508

10 -GENERAL  
BUILDING/CODE ENF/ZONING  
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2010-2011 ----)			(---- FY 2011-2012 ----)			(---- FY 2012-2013 ----)			(---- FY 2013-2014 ----)		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET	Y-T-D ACTUAL	BUDGET	Y-T-D ACTUAL	BUDGET	ADOPTED BUDGET
<b>PERSONNEL SERVICES</b>													
10-5-1201-101 SALARIES	43,971	43,971	43,971	43,971	44,971	44,971	41,307	41,307	43,971	43,971	43,971	43,971	
10-5-1201-10200 FICA EXPENSE	2,726	2,702	2,726	2,722	2,789	2,789	2,559	2,559	2,726	2,726	2,726	2,726	
10-5-1201-10300 MEDI EXPENSE	638	632	638	637	652	652	599	599	638	638	638	638	
10-5-1201-105 LAGERS	616	579	1,056	1,019	1,495	1,495	1,334	1,334	1,935	1,935	1,935	1,935	
10-5-1201-106 HEALTH INSURANCE	14,836	14,786	14,894	14,701	15,018	15,018	13,508	13,508	13,779	13,779	13,779	13,779	
10-5-1201-107 LIFE INSURANCE	126	126	126	126	126	126	126	126	126	126	126	126	
10-5-1201-210 TRAVEL/EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>	<b>62,913</b>	<b>62,795</b>	<b>63,411</b>	<b>63,174</b>	<b>65,051</b>	<b>65,051</b>	<b>59,432</b>	<b>59,432</b>	<b>63,175</b>	<b>63,175</b>	<b>63,175</b>	<b>63,175</b>	
<b>MAINTENANCE</b>													
10-5-1228-242 EQUIPMENT MAINT	250	0	250	0	200	200	46	46	200	200	200	200	
10-5-1228-243 BUILDING MAINT	250	13	0	0	100	100	0	0	100	100	100	100	
10-5-1228-244 VEHICLE MAINT	500	306	500	367	500	500	502	502	500	500	500	500	
<b>TOTAL MAINTENANCE</b>	<b>1,000</b>	<b>319</b>	<b>750</b>	<b>367</b>	<b>800</b>	<b>800</b>	<b>548</b>	<b>548</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>	
<b>SERVICES</b>													
10-5-1230-212 DUES/SUBSCRIPTIONS	350	200	350	200	300	300	200	200	200	200	200	200	
10-5-1230-214 TRAINING	500	0	500	0	500	500	0	0	300	300	300	300	
10-5-1230-219 P & Z PROFESSIONAL SERVICES	1,000	500	1,000	0	400	400	400	400	204	204	204	204	
10-5-1230-220 REMOVAL OF NUISANCES	500	300	500	300	400	400	400	400	800	800	800	800	
10-5-1230-221 CELL PHONE	0	0	0	40	525	525	415	415	525	525	525	525	
<b>TOTAL SERVICES</b>	<b>2,350</b>	<b>1,000</b>	<b>2,350</b>	<b>540</b>	<b>2,125</b>	<b>2,125</b>	<b>1,249</b>	<b>1,249</b>	<b>1,925</b>	<b>1,925</b>	<b>1,925</b>	<b>1,925</b>	
<b>SUPPLIES</b>													
10-5-1250-351 SUPPLIES	200	144	200	11	100	100	0	0	100	100	100	100	
10-5-1250-352 POSTAGE	150	27	150	41	100	100	61	61	100	100	100	100	
10-5-1250-355 MOTOR FUELS	1,500	2,066	1,500	1,937	2,000	2,000	2,150	2,150	2,400	2,400	2,400	2,400	
10-5-1250-453 EQUIPMENT	0	0	0	0	0	0	0	0	50	50	50	50	
<b>TOTAL SUPPLIES</b>	<b>1,850</b>	<b>2,237</b>	<b>1,250</b>	<b>1,988</b>	<b>2,200</b>	<b>2,200</b>	<b>2,211</b>	<b>2,211</b>	<b>2,650</b>	<b>2,650</b>	<b>2,650</b>	<b>2,650</b>	
<b>TOTAL BUILDING/CODE ENF/ZONING</b>	<b>68,113</b>	<b>66,351</b>	<b>68,361</b>	<b>66,070</b>	<b>70,176</b>	<b>70,176</b>	<b>63,440</b>	<b>63,440</b>	<b>68,550</b>	<b>68,550</b>	<b>68,550</b>	<b>68,550</b>	

**CITY OF BOWLING GREEN  
ADOPTED BUDGET REPORT  
AS OF: AUGUST 31ST, 2013**

F B O W L I N G G R  
ADOPTED BUDGET REPORT  
AS OF: AUGUST 31ST, 2013

110 - GENERAL  
COURT  
DEPARTMENTAL  
ACCT#

**110 - GENERAL  
COURT  
DEPARTMENTAL EXPENDITURES**

**COURT DEPARTMENTAL EXPENDITURES**

(----- FY 2010-2011 -----) (----- FY 2011-2012 -----) (----- FY 2012-2013 -----) (----- FY 2013-2014 -----)

PERSONNEL SERVICES	
10-5-1501-10106 SALARIES - ASST MUN. JUDGE	500
10-5-1501-10107 SALARIES - COURT CLERK	7,200
10-5-1501-10108 SALARIES-CITY PROSECUTOR	1,000
10-5-1501-10109 SALARIES-CITY PROSECUTOR	0
10-5-1501-10200 FICA EXPENSE	447
10-5-1501-10300 MED. EXPENSE	105
10-5-1501-10300 MEDI EXPENSE	104
10-5-1501-218 PROFESSIONAL SERVICES	50
10-5-1501-22101 MAINTENANCE AGE-COPIER	0
10-5-1501-26201 PRISONER CARE OUTSIDE B.G.	700
10-5-1501-267 LIABILITY INSURANCE	200
10-5-1501-351 SUPPLIES	1,500
10-5-1501-352 POSTAGE	50
TOTAL PERSONNEL SERVICES	11,752
TOTAL COURT	11,752

ACCT#	ACCOUNT NAME	FY 2010-2011			FY 2011-2012			FY 2012-2013			FY 2013-2014		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	ACTUAL	BUDGET	Y-T-D REQUESTED	BUDGET	BUDGET
<b>PERSONNEL SERVICES</b>													
10-5-2101-101 SALARIES-POLICE OFFICERS	371,745	365,055	371,745	356,987	378,748	378,748	358,496	355,690	355,690	0	0	0	
10-5-2101-10101 SALARIES-OFFICERS GRANT	0	1,145	0	1,841	0	0	0	0	0	0	0	0	
10-5-2101-10102 RESERVE OFFICERS	29,068	42,610	36,000	34,906	38,230	38,230	38,171	38,232	38,232	0	0	0	
10-5-2101-10103 OVERTIME ACCOUNT	7,000	6,111	7,000	4,211	5,000	5,000	4,078	5,000	5,000	0	0	0	
10-5-2101-10200 FICA EXPENSE-POLICE	25,284	25,855	25,715	24,076	26,162	26,162	24,381	24,733	24,733	0	0	0	
10-5-2101-10300 MEDI EXPENSE-POLICE	5,913	5,830	6,014	5,631	6,118	6,118	5,702	5,784	5,784	0	0	0	
10-5-2101-105 LAGERS	5,303	4,833	9,090	8,441	12,859	12,859	10,190	15,650	15,650	0	0	0	
10-5-2101-106 HEALTH INSURANCE	155,060	127,728	142,117	133,121	130,157	130,157	117,656	141,810	141,810	0	0	0	
10-5-2101-107 LIFE INSURANCE	1,381	1,172	1,381	1,266	1,381	1,381	1,381	1,381	1,381	0	0	0	
10-5-2101-108 AIR EVAC	660	585	660	635	660	660	680	680	680	0	0	0	
10-5-2101-114 EMPLOYMENT SECURITY	0	0	0	1,118	1,000	1,000	5,435	0	0	0	0	0	
10-5-2101-210 TRAVEL/EXPENSE	750	244	750	273	750	750	259	200	200	0	0	0	
10-5-2101-214 TRAINING	5,000	2,059	5,000	4,316	5,000	5,000	3,085	1,000	1,000	0	0	0	
<b>TOTAL PERSONNEL SERVICES</b>	<b>608,164</b>	<b>582,977</b>	<b>605,472</b>	<b>576,822</b>	<b>606,065</b>	<b>606,065</b>	<b>571,486</b>	<b>589,480</b>	<b>589,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>INSURANCE</b>													
10-5-2120-166 WORKERS COMP INSURANCE	8,500	8,404	8,500	10,662	11,000	11,000	11,360	11,400	11,400	0	0	0	
10-5-2120-167 LIABILITY INSURANCE	19,000	15,889	19,000	17,064	17,100	17,100	17,408	17,400	17,400	0	0	0	
<b>TOTAL INSURANCE</b>	<b>27,500</b>	<b>24,293</b>	<b>27,500</b>	<b>27,726</b>	<b>28,100</b>	<b>28,100</b>	<b>28,768</b>	<b>28,800</b>	<b>28,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISPATCHING</b>													
10-5-2125-101 SALARIES-DISPATCHERS	99,299	99,965	99,299	96,137	102,829	102,829	93,054	101,379	101,379	0	0	0	
10-5-2125-10101 DISPATCHER SALARIES-PT	24,000	17,691	22,750	26,185	23,400	23,400	24,983	24,400	24,400	0	0	0	
10-5-2125-10102 DISPATCHING OT	4,600	3,885	4,600	3,796	4,600	4,600	4,563	4,600	4,600	0	0	0	
10-5-2125-10200 FICA EXPENSE-DISPATCHERS	7,930	7,193	7,853	7,516	8,113	8,113	7,278	8,083	8,083	0	0	0	
10-5-2125-10300 MEDI EXPENSE-DISPATCHERS	1,895	1,682	1,836	1,758	1,897	1,897	1,702	1,891	1,891	0	0	0	
10-5-2125-105 LAGERS-DISPATCHERS	1,455	1,355	2,94	2,207	3,580	3,580	1,795	4,460	4,460	0	0	0	
10-5-2125-106 HEALTH INSURANCE-DISPATCHERS	46,262	46,459	46,449	42,637	51,084	51,084	28,236	34,518	34,518	0	0	0	
10-5-2125-107 LIFE INSURANCE	502	502	502	460	502	502	502	502	502	0	0	0	
<b>TOTAL DISPATCHING</b>	<b>185,903</b>	<b>178,734</b>	<b>185,783</b>	<b>180,695</b>	<b>196,005</b>	<b>196,005</b>	<b>158,997</b>	<b>179,833</b>	<b>179,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>JAIL</b>													
10-5-2127-351 JAIL- SUPPLIES	1,600	350	750	383	750	750	353	569	569	0	0	0	
10-5-2127-35101 JAIL-MEALS	700	62	300	77	300	300	170	300	300	0	0	0	
10-5-2127-35103 JAIL-MAINTENANCE	4,650	2,805	3,500	2,775	3,500	3,500	1,850	2,500	2,500	0	0	0	
10-5-2127-35104 JAIL-OTHER FACILITY	0	0	0	375	0	0	0	0	0	0	0	0	
<b>TOTAL JAIL</b>	<b>6,950</b>	<b>3,217</b>	<b>4,550</b>	<b>3,611</b>	<b>4,550</b>	<b>4,550</b>	<b>2,373</b>	<b>3,369</b>	<b>3,369</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Maintenance</b>													
10-5-2128-241 COMPUTER MAINT	4,000	4,017	5,000	3,708	1,500	1,500	1,169	2,500	2,500	0	0	0	
10-5-2128-242 EQUIPMENT REPAIR/MAINT	4,000	3,585	3,000	1,777	3,000	3,000	2,176	2,000	2,000	0	0	0	
10-5-2128-243 BUILDINGS REPAIR/MAINT	2,500	10,746	2,500	456	5,500	5,500	5,231	3,000	3,000	0	0	0	
10-5-2128-244 VEHICLE REPAIR/MAINT	6,500	6,038	5,500	7,323	8,000	8,000	8,826	8,000	8,000	0	0	0	
10-5-2128-246 CLOTHING ALLOWANCE	4,500	4,482	5,500	4,534	5,500	5,500	4,747	6,000	6,000	0	0	0	
<b>TOTAL MAINTENANCE</b>	<b>21,500</b>	<b>28,869</b>	<b>21,500</b>	<b>17,798</b>	<b>23,500</b>	<b>23,500</b>	<b>22,148</b>	<b>21,500</b>	<b>21,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	

		(---- FY 2010-2011 ----)		(---- FY 2011-2012 ----)		(---- FY 2012-2013 ----)		(---- FY 2013-2014 ----)	
ACCT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D REQUESTED	Y-T-D BUDGET
SERVICES									
10-5-2130-218	PROFESSIONAL SERVICES	750	748	750	95	750	750	732	750
10-5-2130-220	SERVICE AGREEMENTS	9,700	9,917	11,365	10,665	8,865	9,888	11,300	11,300
10-5-2130-22001	SERVICE AGREEMENT-MULES	2,800	2,370	2,800	2,280	3,000	3,000	3,000	3,000
10-5-2130-221	LEASE AGREEMENT-IMPOUNDING L	0	0	0	0	0	0	0	0
10-5-2130-22101	MAINT AGREEMENT-COPIER	0	0	0	0	0	0	0	0
10-5-2130-22102	LOAN PAYMENT- NEW BUILDING	0	0	0	0	0	0	0	0
10-5-2130-2223	ADVERTISING	200	35	100	211	100	100	92	200
10-5-2130-261	CRIME PREVENTION	600	266	800	93	300	300	208	0
10-5-2130-263	HAULING/TOWING	250	0	150	85	150	150	150	150
TOTAL SERVICES		14,300	13,336	15,965	13,429	13,165	13,165	13,020	17,360
Utilities									
10-5-2135-232	PD-TELEPHONE	3,400	3,547	3,400	4,301	4,300	4,300	2,380	3,300
10-5-2135-23201	PD-CELL PHONES	2,500	2,288	2,500	2,292	2,500	2,500	1,461	2,000
10-5-2135-233	PD-ELECTRICITY	3,200	1,146	3,200	854	1,500	1,500	785	1,000
10-5-2135-234	GAS HEATING	2,500	1,122	2,500	978	1,800	1,800	972	1,500
TOTAL Utilities		11,600	8,204	11,600	8,425	10,100	10,100	5,598	7,800
SUPPLIES									
10-5-2150-351	SUPPLIES	10,500	10,534	10,500	9,202	10,500	10,500	10,420	9,500
10-5-2150-352	POSTAGE	300	146	300	187	300	300	692	150
10-5-2150-355	MOTOR FUELS	13,500	19,319	15,500	19,645	20,000	20,000	17,033	19,000
10-5-2150-453	EQUIPMENT	13,500	10,771	8,286	6,364	12,500	12,500	8,223	12,500
10-5-2150-45101	GRANT	0	9,050	0	0	1,000	1,000	10,786	10,000
10-5-2150-454	VEHICLE & ACCESSORIES	0	0	0	0	0	0	0	4,000
TOTAL SUPPLIES		37,800	49,819	34,586	35,398	44,300	44,300	47,154	55,150
5-2150-453	EQUIPMENT								
5-2150-454	VEHICLE & ACCESSORIES								
	CURRENT YEAR NOTES:								
	PD SERVER \$6,800								
	PARK FUND								
CODE ENFORC./ANIMAL CONT									
10-5-2160-10200	FICA EXPENSE	0	0	0	0	0	0	0	0
10-5-2160-10300	MEDI EXPENSE	0	0	0	0	0	0	0	0
10-5-2160-225	TRASH SERVICE-ANIMAL SHELTER	0	0	0	0	0	0	0	0
10-5-2160-232	TELEPHONE	1,800	1,464	1,800	1,049	1,800	1,800	1,273	1,800
10-5-2160-233	ELECTRICITY	500	1,322	500	255	500	500	234	500
10-5-2160-235	WATER SERVICE	500	908	500	660	500	500	300	500
10-5-2160-243	BUILDING MAINT	500	10	500	55	300	300	122	300
10-5-2160-250	VETERINARY SERVICES	500	87	500	65	300	300	93	300
10-5-2160-351	SUPPLIES	0	0	0	59	0	0	0	0
10-5-2160-355	MOTOR FUELS	0	0	0	100	0	100	0	100
10-5-2160-45302	EQUIPMENT - ANIMAL CONTROL	100	0	0	0	100	100	0	0
TOTAL CODE ENFORC./ANIMAL CONT		3,900	3,793	0	2,143	3,500	3,500	2,022	3,500

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		(----) (----) (----)			FY 2013-2014		
		(----) (----) (----)			Y-T-D REQUESTED	Y-T-D AMENDED	ADOPTED BUDGET
ACCT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ORIGINAL BUDGET	ACTUAL	BUDGET
10 -GENERAL POLICE	DEPARTMENTAL EXPENDITURES	(----) (----) (----) (----)	(----) (----) (----) (----)	(----) (----) (----) (----)	(----) (----) (----) (----)	(----) (----) (----) (----)	(----) (----) (----) (----)
CODE ENFORC./SERVICE	CODE ENFORC./SERVICE	9,600	10,000	10,200	9,630	10,200	9,048
10-5-2161-216	CONTRACTED AGREEMENTS	9,600	10,000	10,200	9,630	10,200	9,048
TOTAL CODE ENFORC./SERVICE							
TOTAL POLICE		927,217	903,240	921,056	875,677	939,485	860,614

ACCT#	ACCOUNT NAME	FY 2010-2011 ----- (---- FY 2011-2012 -----)			FY 2012-2013 ----- (---- FY 2013-2014 -----)		
		BUDGET	ACTUAL	BUDGET	ORIGINAL	AMENDED	Y-T-D REQUESTED
10-5-2201-1012 SALARIES - FIRE CHIEF	4,800	4,800	4,800	4,800	4,800	4,400	4,800
10-5-2201-1015 FIRE CALL FEES	7,500	7,230	8,500	9,800	9,000	8,590	9,000
10-5-2201-10200 FICA EXPENSE	1,104	1,019	1,166	1,189	1,200	1,095	1,200
10-5-2201-10300 MED EXPENSE	259	238	273	278	280	256	280
10-5-2201-108 AIR EVAC	780	740	780	835	780	845	0
10-5-2201-114 EMPLOYMENT SECURITY	0	0	0	0	0	0	0
10-5-2201-116 WORKERS COMP INSURANCE	2,150	1,296	2,150	1,586	1,800	1,848	1,850
10-5-2201-166 LIABILITY INSURANCE	2,750	2,232	2,750	2,548	2,750	2,750	3,700
10-5-2201-167 TRAVEL/EXPENSE	500	0	500	75	500	500	250
10-5-2201-210 DUES/SUBSCRIPTIONS	100	0	100	0	100	0	0
10-5-2201-212 TRAINING	1,500	0	900	0	900	900	600
10-5-2201-214 FIRE MEETINGS	5,500	4,690	5,500	4,850	5,500	5,500	5,500
10-5-2201-21501 SERVICE AGREEMENTS	800	246	500	110	250	110	250
10-5-2201-220 ADVERTISING	50	46	50	0	0	0	0
10-5-2201-223 TELEPHONE	0	0	0	41	600	600	377
10-5-2201-232 ELECTRICITY	800	1,248	1,000	1,331	1,000	1,000	1,400
10-5-2201-233 GAS	1,000	921	1,000	743	1,000	751	900
10-5-2201-234 EQUIPMENT REPAIR/MAINT	2,500	1,278	1,500	768	1,500	1,500	1,500
10-5-2201-242 BUILDING REPAIR/MAINT	500	282	500	242	1,500	1,500	0
10-5-2201-243 VEHICLE REPAIR/MAINT	500	737	500	724	500	59	500
10-5-2201-244 SUPPLIES	500	672	500	262	500	423	500
10-5-2201-351 MOTOR FUELS	600	346	500	599	500	323	500
10-5-2201-453 EQUIPMENT	30,000	26,914	6,000	1,586	4,400	4,400	2,500
10-5-2201-45301 EQUIPMENT-USDA GRANT	0	0	0	0	0	0	0
10-5-2201-45303 ANNUAL PYMTS- FIRE TRUCK	0	0	0	0	0	0	8,600
TOTAL PERSONNEL SERVICES	64,193	54,936	39,469	32,377	39,360	31,549	44,330
5-2201-453 EQUIPMENT	CURRENT YEAR NOTES: Turnout gear;addtl. pagers			=====			
TOTAL FIRE	64,193	54,936	39,469	32,377	39,360	31,549	44,330



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ACCT#	ACCOUNT NAME	(---- FY 2010-2011 ----)			(---- FY 2011-2012 ----)			(---- FY 2012-2013 ----)			(---- FY 2013-2014 ----)		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	ACTUAL	BUDGET	Y-T-D REQUESTED	BUDGET	ADOPTED BUDGET
10-5-3320-167 GM-LIABILITY INSURANCE		3,500	3,781	3,800	4,305	4,500	4,500	4,500	4,427	4,600	4,600	4,600	4,600
TOTAL INSURANCE		3,500	3,781	3,800	4,305	4,500	4,500	4,500	4,427	4,600	4,600	4,600	4,600
Maintenance													
10-5-3328-242 GM-EQUIPMENT MAINT	4,000	4,718	3,500	1,989	3,000	3,000	3,000	4,510	4,000	4,000	4,000	4,000	4,000
10-5-3328-243 GM-BUILDING MAINT	1,750	2,150	2,000	727	2,000	2,000	2,000	1,347	1,000	1,000	1,000	1,000	1,000
10-5-3328-244 GM-VEHICLE MAINT	1,000	2,823	1,500	1,097	3,000	3,000	3,000	5,043	3,500	3,500	3,500	3,500	3,500
TOTAL MAINTENANCE	6,750	9,690	7,000	3,792	8,000	8,000	8,000	10,899	8,500	8,500	8,500	8,500	8,500
Services													
10-5-3330-22001 SERVICE AGREEMENTS-MOWING	0	0	0	0	0	0	0	0	0	0	0	0	0
10-5-3330-22003 GM-SERVICE AGREEMENT-ALLIANC	155,117	155,117	336,406	293,718	125,426	125,426	125,426	114,974	125,426	125,426	125,426	125,426	125,426
10-5-3330-22004 PRINCIPAL - US BANK - CHIPPE	0	0	0	0	0	0	0	0	0	0	0	0	0
10-5-3330-22005 INTEREST - US BANK - CHIPPER	0	0	0	0	0	0	0	0	0	0	0	0	0
10-5-3330-223 ADVERTISING	50	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL SERVICES	155,167	336,406	336,406	293,718	125,426	125,426	125,426	119,927	133,936	133,936	133,936	133,936	133,936
Supplies													
10-5-3350-351 GM-SUPPLIES	2,000	3,857	2,500	2,084	2,500	2,500	2,500	2,490	2,300	2,300	2,300	2,300	2,300
10-5-3350-35101 CHEMICALS-MOSQUITO SPRAY	8,500	8,550	8,500	420	6,500	6,500	6,500	6,500	3,000	3,000	3,000	3,000	3,000
10-5-3350-355 GM-MOTOR FUELS	5,000	5,463	5,000	5,333	5,000	5,000	5,000	4,063	5,000	5,000	5,000	5,000	5,000
10-5-3350-453 GM-EQUIPMENT	15,000	15,412	0	0	9,700	9,700	9,700	1,450	1,450	1,450	1,450	1,450	1,450
TOTAL SUPPLIES	30,500	33,282	16,000	7,837	22,700	22,700	22,700	14,503	14,503	14,503	14,503	14,503	14,503
Utilities													
10-5-3370-233 GM-ELECTRICITY	3,500	4,494	4,000	4,949	5,000	5,000	5,000	4,940	5,000	5,000	5,000	5,000	5,000
10-5-3370-234 GM-GAS HEATING	5,000	3,406	3,800	2,327	3,400	3,400	3,400	4,005	4,000	4,000	4,000	4,000	4,000
TOTAL UTILITIES	8,500	7,900	7,800	7,276	8,400	8,400	8,400	8,944	8,944	8,944	8,944	8,944	8,944
TOTAL GROUNDS MAINTENANCE	204,417	209,770	371,006	316,928	169,026	169,026	169,026	158,700	167,336	167,336	167,336	167,336	167,336

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ACCT#	ACCOUNT NAME	FY 2010-2011 -----)			FY 2011-2012 -----)			FY 2012-2013 -----)			FY 2013-2014 -----)		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	ORIGINAL	BUDGET	ACTUAL	BUDGET	Y-T-D REQUESTED	Y-T-D ADOPTED BUDGET
10 -GENERAL AIRPORT													
DEPARTMENTAL EXPENDITURES													
INSURNACE	LIABILITY INSURANCE	7,400	3,346	5,000	3,599	5,000	5,000	5,000	3,616	3,616	3,800	3,800	3,800
TOTAL INSURNACE		7,400	3,346	5,000	3,599	5,000	5,000	5,000	3,616	3,616	3,800	3,800	3,800
Maintenance	EQUIPMENT MAINT-AIRPORT	500	5	200	0	200	200	200	123	200	200	200	200
10-5-4028-242		1,500	10,858	500	0	500	500	500	0	500	500	500	500
10-5-4028-243	BUILDING MAINT-AIRPORT	2,000	10,864	700	0	700	700	700	123	700	700	700	700
TOTAL MAINTENANCE													
SERVICES	PROFESSIONAL SERVICES	1,500	24,598	3,000	500	500	500	500	0	0	0	0	0
10-5-4030-218		300	0	100	0	0	0	0	0	0	0	0	0
10-5-4030-21801	TREE TRIMMING-AIRPORT	0	0	0	0	0	0	0	0	0	0	0	0
10-5-4030-22001	ALLIANCE SERVICE	1,800	24,598	3,100	500	10,349	9,849	9,849	9,028	9,028	9,849	9,849	9,849
TOTAL SERVICES													
SUPPLIES	SUPPLIES	2,500	2,729	2,500	167	1,000	1,000	1,000	591	1,000	1,000	1,000	1,000
10-5-4050-351		500	0	0	0	0	0	0	816	0	0	0	0
10-5-4050-35101	GRAVEL-AIRPORT	50,000	68,729	60,000	36,660	60,000	60,000	60,000	56,147	60,000	60,000	60,000	60,000
10-5-4050-355	AIRPORT FUEL	53,000	71,458	62,500	36,827	61,000	61,000	61,000	57,554	61,000	61,000	61,000	61,000
TOTAL SUPPLIES													
UTILITES	ELECTRICITY	2,000	866	2,000	841	1,500	1,500	1,500	821	1,500	1,500	1,500	1,500
10-5-4070-233		2,000	866	2,000	841	1,500	1,500	1,500	821	1,500	1,500	1,500	1,500
TOTAL UTILITES													
CAPITAL IMPROVEMENTS	CAPITAL IMPROV. - REVOLVING LO	0	0	0	0	0	0	0	0	0	0	0	0
10-5-4080-471		129,000	10,426	300,000	360,415	0	0	0	0	0	0	0	0
10-5-4080-472	CAPITAL IMPROVEMENTS	128,000	10,426	300,000	360,415	0	0	0	0	0	0	0	0
TOTAL CAPITAL IMPROVEMENTS													
TOTAL AIRPORT		194,200	121,557	373,300	402,182	78,549	78,549	78,549	71,143	76,849	76,849	76,849	76,849

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		(---- FY 2010-2011 ----) (---- FY 2011-2012 ----)			(---- FY 2012-2013 ----) (---- FY 2013-2014 ----)		
ACCT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ORIGINAL	AMENDED	Y-T-D REQUESTED
<u>INSURANCE</u>							
10-5-4120-167	LIABILITY INSURANCE	8,000	6,286	6,500	6,786	6,800	6,434
TOTAL INSURANCE		8,000	6,286	6,500	6,786	6,800	6,800
<u>MAINTENANCE</u>							
10-5-4128-242	EQUIPMENT REPAIR/MAINT	4,500	5,776	4,000	3,168	4,000	4,542
10-5-4128-243	BUILDINGS REPAIR/MAINT	0	0	0	0	0	0
10-5-4128-244	VEHICLE REPAIR/MAINT	3,000	2,349	3,000	1,105	2,500	3,552
TOTAL MAINTENANCE		7,500	8,125	7,000	4,273	6,500	7,500
<u>SERVICES</u>							
10-5-4130-218	PROFESSIONAL SERVICES	500	1,565	500	455	500	500
10-5-4130-21801	ENGINEERING-MODOT PROJ	0	64,248	0	0	0	0
10-5-4130-21811	HAULING SERVICE	5,000	1,689	1,000	0	1,000	1,000
10-5-4130-21812	SERVICE AGREEMENTS - MOWING	0	0	0	0	0	0
10-5-4130-22001	SERVICE AGREEMENTS - ALLIANCE	178,974	178,974	118,037	118,037	162,047	141,047
10-5-4130-22003	SERVICE AGREEMENTS - ALLIANCE	184,474	246,477	119,537	118,492	163,547	142,547
TOTAL SERVICES							
<u>SUPPLIES</u>							
10-5-4150-351	SUPPLIES	3,000	5,615	4,000	6,164	6,000	5,598
10-5-4150-355	MOTOR FUELS	6,500	10,758	6,500	8,980	8,000	8,500
10-5-4150-35701	MATERIALS - ROCK & PREMIX	40,000	17,644	17,000	0	13,000	13,000
10-5-4150-35702	MATERIALS - CULVERTS/SALT	8,500	12,422	7,500	5	7,500	7,500
10-5-4150-35703	MATERIALS - ROAD OIL	20,000	19,910	20,000	531	10,000	9,564
10-5-4150-35704	MATERIALS - STREET SIGNS	5,000	2,981	2,000	2,012	2,000	1,345
10-5-4150-453	EQUIPMENT	8,000	8,740	2,500	544	2,500	2,200
10-5-4150-454	VEHICLE & ACCESSORIES	0	0	0	0	0	0
TOTAL SUPPLIES		91,000	78,070	59,500	18,236	49,000	49,000
5-4150-351	SUPPLIES						
10-5-4170-233	ELECTRICITY	35,000	37,396	35,000	43,617	42,000	45,149
TOTAL UTILITIES		35,000	37,396	35,000	43,617	42,000	45,000
2004 BOND							
10-5-4190-575	2004 BOND-STORM WATER	0	0	0	0	0	0
10-5-4190-5755	2004 BOND INT-STORM WATER	0	0	0	0	0	0
10-5-4190-5757	2004B BOND INTEREST	0	0	0	0	0	0
10-5-4190-576	2004B BONDS-STORM WATER	0	0	0	0	0	0
10-5-4190-5766	2004B BOND-MUNICIPAL BUILDIN	0	0	0	0	0	0
TOTAL 2004 BOND							

CURRENT YEAR NOTES:  
MARTIN/HANSON ST CULVERT DRAINAGE IMPR

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10 -GENERAL  
STREETS  
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2010-2011 -----)		(---- FY 2011-2012 -----)		(---- FY 2012-2013 -----)		(---- FY 2013-2014 -----)	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED
10-5-4180-471	CAPITAL IMPROVEMENTS	0	16,310	0	0	0	0	0	0
10-5-4180-47102	CAP IMPROV- STORM WATER	185,328	9,992	85,000	0	0	0	0	0
10-5-4180-472	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0	0	0	0
TOTAL CAPITAL IMPROVEMENTS		185,328	26,302	85,000	0	0	0	0	0
TOTAL STREETS		511,302	402,655	312,537	191,405	267,847	267,847	260,361	266,047

CITY OF BOWLING GREEN  
ADOPTED BUDGET REPORT  
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ACCT#	ACCOUNT NAME	(---- FY 2010-2011 ----)			(---- FY 2011-2012 ----)			(---- FY 2012-2013 ----)			(---- FY 2013-2014 ----)		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ORIGINAL	AMENDED	BUDGET	Y-T-D REQUESTED	BUDGET	Y-T-D REQUESTED	BUDGET
<u>INSURANCE</u>		2,500	2,301	2,500	2,319	2,500	2,500	2,500	2,500	2,691	2,700	2,700	
10-5-3420-267 LIABILITY INSURANCE		2,500	2,301	2,500	2,319	2,500	2,500	2,500	2,500	2,691	2,700	2,700	
TOTAL INSURANCE													
<u>MAINTENANCE</u>													
10-5-5428-242 EQUIPMENT REPAIR/MAINT	90	257	100	64	100	100	100	100	100	22	100	100	
10-5-5428-243 BUILDINGS REPAIR/MAINT	750	2,062	850	9,724	1,000	1,000	1,000	1,000	1,083	1,000	1,000	1,000	
TOTAL MAINTENANCE	840	2,319	950	9,788	1,100	1,100	1,100	1,100	1,106	1,100	1,100	1,100	
<u>SERVICES</u>													
10-5-5430-10200 FICA EXPENSE	273	223	224	193	224	224	224	224	169	224	224	224	
10-5-5430-10300 MEDIC EXPENSE	52	52	52	45	52	52	52	52	40	52	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	3,300	3,600	3,600	3,600	
10-5-5430-22001 ALLIANCE SERVICE	0	0	0	0	3,092	3,092	3,092	3,092	2,834	3,092	3,092	3,092	
TOTAL SERVICES	3,925	3,875	3,876	3,838	6,968	6,968	6,968	6,968	6,343	6,968	6,968	6,968	
<u>SUPPLIES</u>													
10-5-5450-351 SUPPLIES	250	264	250	196	250	250	250	250	366	250	250	250	
10-5-5450-453 EQUIPMENT	300	1,761	300	213	300	300	300	300	0	200	200	200	
TOTAL SUPPLIES	550	2,025	550	410	550	550	550	550	366	450	450	450	
<u>UTILITIES</u>													
10-5-5470-233 ELECTRICITY	2,000	3,687	3,500	4,060	4,100	4,100	4,100	4,100	3,242	4,100	4,100	4,100	
10-5-5470-234 GAS	5,000	2,473	3,000	1,999	2,500	2,500	2,500	2,500	2,049	2,300	2,300	2,300	
TOTAL UTILITIES	7,000	6,160	6,500	6,059	6,600	6,600	6,600	6,600	5,291	6,400	6,400	6,400	
<u>CAPITAL IMPROVEMENTS</u>													
10-5-5480-471 CAPITAL IMPROVEMENTS	0	2,494	0	0	0	0	0	0	0	0	0	0	
TOTAL CAPITAL IMPROVEMENTS	0	2,494	0	0	0	0	0	0	0	0	0	0	
TOTAL COMMUNITY CENTER	14,815	19,174	14,376	22,414	17,718	17,718	17,718	17,718	15,797	17,618	17,618	17,618	

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10 -GENERAL  
DEBT SERVICE  
DEPARTMENTAL EXPENDITURES  
ACCT# ACCOUNT NAME

(---- FY 2010-2011 ----) (---- FY 2011-2012 ----) (---- FY 2012-2013 ----) (---- FY 2013-2014 ----)

		(---- FY 2010-2011 ----)			(---- FY 2011-2012 ----)			(---- FY 2012-2013 ----)			(---- FY 2013-2014 ----)		
ACCT #	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	ORIGINAL	BUDGET	Y-T-D	REQUESTED	ADOPTED	BUDGET
	<u>INTERGOVERNMENTAL PAYABL</u>												
10-5-9090-537 1 1/2%	COUNTY ASSESSMENT	0	1,964	2,000	2,940	3,400	3,400	3,400	3,400	3,655	3,900	3,900	3,900
	TOTAL INTERGOVERNMENTAL PAYABL	0	1,964	2,000	2,940	3,400	3,400	3,400	3,400	3,655	3,900	3,900	3,900
	<u>TOTAL INTERGOVERNMENTAL</u>	0	1,964	2,000	2,940	3,400	3,400	3,400	3,400	3,655	3,900	3,900	3,900
	<u>TOTAL EXPENDITURES</u>	3,370,203	3,114,645	3,326,314	3,186,089	2,856,300	2,4856,300	2,460,078	2,460,078	2,772,181	2,772,181	2,772,181	2,772,181

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