

CITY OF BOWLING GREEN

2014-2015

(October 1, 2014 - September 30, 2015)

FISCAL YEAR BUDGET

CITY OF BOWLING GREEN

DIRECTORY

ELECTED OFFICIALS

Mayor Donald Hunter	Mayor	2014 – 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 Megowen	Collector	2010 – present

OFFICE OF ADMINISTRATION

Dan R. 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 INSPECTOR

Mel Orf	Building Inspector	2008 – present
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POLICE DEPARTMENT

Don Nacke	Police Chief	2014 – present
David Oney	Police Captain	2004 – present
Russ Schaible	Police Sergeant	2004 – present
Jeff Kaufmann	Detective	2004 – present
Curtis Barber	Corporal	2008 – present
Clinton Bechtel	Corporal	2008 – present
Parker Dixson	Police Officer	2013 – present
James Herrmann	Police Officer	2014 – present
Auston Marti	Police Officer	2013 – present
Colton Marti	Police Officer	2011 – present
Chad Perkins	Police Officer	2012 – present
Mark Bair	Reserve Officer	2006 – present
Richard Bates	Reserve Officer	2014 – present
Tiffany Finnigan	Reserve Officer	2012 – present
Brenden McPike	Reserve Officer	2014 – present
Rodney Owen	Reserve Officer	2007 – present
Joseph Suchland	Reserve Officer	2008 – present
Ray Westhouse	Reserve Officer	2014 – present

DISPATCH

Connie Bay	Head Dispatcher	2000 – present
Cheryl Jameson	Records Clerk	2005 – present
David Carroll	Dispatcher	2014 – present
Kathy Glascock	Dispatcher	2012 – present
Melcher Harding	Dispatcher	2007 – present
Cheryl McMillen	Dispatcher	2009 – present
Todd Moore	Dispatcher	2009 – present
Adriene Slawson	Dispatcher	2012 – present
Sarah Tischer	Dispatcher	2014 – present

MUNICIPAL COURT

David Ash	Judge	2003 – present
Connie Bay	Court Clerk	2002 – present
Jim Burlison	Prosecuting Attorney	2014 – present

FIRE DEPARTMENT

Adam Mitalovich	Fire Chief	2004 – present
Don Nacke	Assistant Fire Chief	1996 – present
Steven Stamper	Captain	1998 – present
Anthony Windmiller	First Lieutenant	2000 – present
Michael Adams II	Firefighter	2012 – present
Richard Calvin	Firefighter	2013 – present
David Carroll	Firefighter	2007 – present
Cody Danuser	Firefighter	2013 – present
Terry Fuerst	Firefighter	2010 – present
Mike Grote	Firefighter	1996 – present
Billy Hall	Firefighter	1996 – present
Cheryl Hopke	Firefighter	2014 – present
Brian Hortness	Firefighter	2004 – present
Clifford Jennings	Firefighter	2014 – present
Lance Hustedde	Firefighter	1998 – present
Robert Jones	Firefighter	2013 – present

LIBRARY

Patricia Moore	Head Librarian	1990 – present
Ethel Drew	Library Assistant	2013 – present
Emily Luebrecht	Library Assistant	2013 – present

PARKS & RECREATION DEPARTMENT

Derick Beanland	Director	2013 – present
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Services contracted-out to Alliance Water Resources, Inc. :
Streets
Grounds Maintenance
Water and Wastewater Management

INTRODUCTION

The 2014-2015 Fiscal Year Budget is hereby presented to the Board of Aldermen for your approval. The fiscal year begins on October 1, 2014 and extends through September 30, 2015. 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 2014-2015 Fiscal Year.

GENERAL REVENUE FUND

Revenues for the General Revenue Fund are projected at \$2,836,760 with \$2,836,760 in proposed expenditures. The General Revenue Fund reflects a balanced account. Major proposed expenses are a used vehicle replacement for the Police Chief, various equipment for the Fire Department, a vehicle lift for vehicle repairs and interior improvements to the building inspection/code enforcement area.

SPECIAL REVENUE ACCOUNTS

Park Fund

Revenues for the Park Fund are projected at \$220,300 and anticipated expenditures of the Park Fund (which includes the Bowling Green Municipal Pool) are to be \$220,300. Major proposed park projects include purchase of a used pickup truck, loader for the tractor, a reseal of the City Park walking path, pavilion roof replacement at the Conservation Area, a partial renovation of the City Park restroom and clay infield for Ballfield #1.

Library Fund

Revenues for the Library Fund are projected at \$103,868 and anticipated expenditures of the Library Fund are the same amount. The proposed expenses include curbing/crack sealing around the parking lot and the lease on the copy/fax/printer for the Library.

Cemetery Fund

Revenues for the Cemetery Fund are projected at \$49,762 with anticipated expenditures of the Cemetery Fund also to be \$49,762. Proposed projects include landscaping improvements at Green Lawn and Memorial Gardens Cemeteries and a repaving of the roadway at City Cemetery.

ENTERPRISE ACCOUNTS

Water and Sewer Fund

A couple of years ago, the Water and Sewer Funds were separated into two Funds due to bonding requirements. The Water Fund includes revenues and expenditures of \$1,931,660. The Sewer Fund includes revenues and expenditures of \$986,832.

The water and sewer rates are expected to remain the same for the 2014-2015 Fiscal Year as they have been for the previous two years. This rate is determined based upon a calculation from the Missouri Department of Natural Resources. The water rate will remain with 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 2014-2015 is \$48,000.

FISCAL YEAR 2014-2015 BUDGET GOALS

The City of Bowling Green through Fiscal Year 2014-2015, 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 eight 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 2014-2015 shall be \$1,144,501. This base compensation reflects an increase in the base compensation for Alliance of 1.5% over the prior year. The consumer price index (CPI) is 1.7%.

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 proposing to replace the tourism marketing billboard located along US Highway 61. 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 \$103,868 with expenditures to match revenues for the upcoming Fiscal Year. The parking lot improvements and the lease of the copy/fax/printer are the major envisioned projects. Other activities are expected to remain the same as 2013-2014.

Cemetery Fund

The Cemetery Fund is projected to have a balanced revenue/expenditure budget of \$49,762 for Fiscal Year 2014-2015. Major elements of the Fund include landscaping improvements at Green Lawn and Memorial Gardens Cemeteries and repaving of the roadway in City Cemetery. 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 (\$17,800) is being allocated to the Fiscal Year 2014-2015 budget to allow several park improvements to be made. The $\frac{1}{4}$ cent sales tax is expected to generate \$196,000 in revenue. The total Fiscal Year 2014-2015 Park Fund budget is \$220,300.

Projects proposed for funding include those previously identified. In addition, there remains an unallocated capital improvement-park renovation amount of \$12,500 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 the previous two years (\$11.87 base charge, plus \$10.00/1,000 gallons).

Some of the more substantial proposed projects will involve purchase of a vac-truck, garage door replacement for the carbon room and replacing windows at the Water Plant.

Other aspects of the water operations will remain essentially the same as Fiscal Year 2013-2014.

Sewer Fund

The Sewer Fund has anticipated revenues and matching expenditures of \$986,832 for Fiscal Year 2014-2015. The sewer rate will remain the same as the previous two years (\$6.53 base charge, plus \$7.84/1,000 gallons).

Major improvements under the Sewer Fund for the upcoming fiscal year include repairs to the jetter and Big Wheels vehicle and purchase of a used pickup truck.

Other aspects of the sewer operations will remain essentially the same as in Fiscal Year 2013-2014.

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 2014-2015 are \$2,836,761.

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

- Alliance Water Resources contract amount increased 1.5%
- Trash collection (Dayne's Waste Disposal) increased 22 cents to \$11.38 per residential unit
- \$1,095 cost-of-living increase for each full-time employee
- Relocating of furnace in the Police Department
- Replacement air cylinders for Fire Department firefighters

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 sold a 1.04 acre commercial tract located adjacent to the Green Lawn Cemetery near the roundabout on Business 61 in September 2014. This money was placed in the City's General Fund reserve and was not used to balance the 2014-2015 Fiscal Year budget. The reserve is expected to exceed \$850,000 as we approach the upcoming fiscal year. This is significantly higher than the \$353,000 reserve in 2012-2013.

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 of the Board of Aldermen 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	Grounds Maintenance
Building/Code Enforcement/Zoning	Airport
Municipal Court	Streets
Police Department	Community Center
Fire Department	

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
Street (CIP) Fund	½ cent Sales Tax

The Street (CIP) Fund is a newly established Fund supported by a ½ cent Capital Improvement Sales Tax approved by the voters in April 2014.

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 user 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 2014-2015 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 \$249,000 in the General Fund, \$76,300 in the Library Fund, and \$38,300 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 \$846,600 for the upcoming Fiscal Year. This revenue goes to the General Fund to help finance City services.

Transportation Tax This is a ½ cent sales tax that funds transportation improvements. State Statutes for bonds require that revenues from this tax be used on the repair, maintenance or construction of streets and other transportation elements. Specifically in Bowling Green these funds are used for street, the airport, and the roundabout improvements.

Franchise Taxes The franchise taxes come from the electricity, gas, telephone and cable television. This is estimated at approximately \$345,000 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 are as follows:

Water

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

NECC rate - \$8.03 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	Cemetery	\$750
Sewer	\$44,500	Park	\$9,000
SBR	\$44,500	Library	\$960

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. The administrative fee was strongly recommended by the City's auditor.

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 the City 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.

The City is reviewing the establishment of a formal CIP. Currently capital improvements are funded as part of the City's regular operating budget.

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 \$1,335,000.

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 2014, the total outstanding balance on the loan is \$2,538,428.

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.

In September 2014, the City purchased three new Police Department patrol vehicles. These vehicles are being repaid with six payments of approximately \$11,000 each. The Fiscal Year 2014-2015 budget includes a \$22,000 payment.

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 of the State highway fund includes revenues from the motor fuel tax, license and registration fees, 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 2014-2015 and applied will be; General Fund \$194,500, Cemetery Fund \$30,200 and Library Fund \$60,100.

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 8.475 %. The sales tax rate portion for the City of Bowling Green for Fiscal Year 2014-2015 is \$2.25%. 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
0.250%	City Parks Tax
0.500%	City Capital Improvement Tax
8.475%	

***GENERAL
FUND***

10 -GENERAL
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	(---- FY 2011-2012 ----)			(---- FY 2012-2013 ----)			(---- FY 2013-2014 ----)			(---- FY 2014-2015 ----)		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	Y-T-D REQUESTED	BUDGET	PROPOSED BUDGET	PROPOSED BUDGET	
REVENUE SUMMARY													
ALL REVENUE		<u>3,326,314</u>	<u>3,214,341</u>	<u>2,856,300</u>	<u>4,088,340</u>	<u>2,772,181</u>	<u>2,772,181</u>	<u>2,462,194</u>	<u>2,836,760</u>				
TOTAL REVENUES		<u>3,326,314</u>	<u>3,214,341</u>	<u>2,856,303</u>	<u>4,088,340</u>	<u>2,772,181</u>	<u>2,772,181</u>	<u>2,462,194</u>	<u>2,836,760</u>				
EXPENDITURE SUMMARY													
ADMINISTRATION		670,790	722,929	699,300	646,197	618,508	638,508	557,890	655,915				
BUILDING/CODE ENF/ZONING		68,361	66,070	70,176	69,192	68,550	68,550	55,557	73,268				
COURT		10,451	8,431	8,651	8,794	8,891	8,891	7,135	9,651				
POLICE		921,056	875,677	939,485	912,629	916,992	916,992	710,556	956,914				
FIRE		39,469	32,377	39,360	36,287	44,330	44,330	36,061	53,490				
GROUNDS MAINTENANCE		371,006	316,128	169,026	210,625	167,336	167,336	140,212	170,378				
AIRPORT		373,300	402,182	78,549	72,471	76,849	76,849	63,885	83,349				
STREETS		312,537	191,405	267,847	280,559	266,047	266,047	222,998	244,347				
COMMUNITY CENTER		14,376	22,114	17,718	17,012	17,618	17,618	15,201	18,818				
DEBT SERVICE		542,968	544,737	562,788	1,562,134	563,160	563,160	467,032	565,130				
INTERGOVERNMENTAL		2,000	2,940	3,400	3,655	3,900	3,900	3,265	3,500				
TOTAL EXPENDITURES		<u>3,326,314</u>	<u>3,186,889</u>	<u>2,856,300</u>	<u>3,819,555</u>	<u>2,772,181</u>	<u>2,772,181</u>	<u>2,279,290</u>	<u>2,836,760</u>				
REVENUES OVER/ (UNDER) EXPENDITURES		(<u>0</u>)	<u>28,252</u>	<u>0</u>	<u>268,785</u>	<u>0</u>	<u>0</u>	<u>182,904</u>	<u>0</u>				

10 -GENERAL
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	FY 2011-2012			FY 2012-2013			FY 2013-2014			FY 2014-2015		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	Y-T-D	REQUESTED	BUDGET	BUDGET	
REVENUE SUMMARY													
ALL REVENUE		<u>3,214,341</u>	<u>3,214,341</u>	<u>2,856,300</u>	<u>4,088,340</u>	<u>2,772,181</u>	<u>2,772,181</u>	<u>2,772,181</u>	<u>2,462,194</u>	<u>2,836,760</u>			
TOTAL REVENUES		<u>3,216,314</u>	<u>3,214,341</u>	<u>2,856,300</u>	<u>4,088,340</u>	<u>2,772,181</u>	<u>2,772,181</u>	<u>2,772,181</u>	<u>2,462,194</u>	<u>2,836,760</u>			
EXPENDITURE SUMMARY													
ADMINISTRATION	670,790	722,929	699,300	646,197	638,508	638,508	557,890	557,890	655,915				
BUILDING/CODE ENF/ZONING	68,361	66,070	70,176	69,192	68,550	68,550	55,557	55,557	73,269				
COURT	10,451	8,131	8,651	8,194	8,891	8,891	7,135	7,135	9,651				
POLICE	921,056	875,677	919,485	912,329	916,992	916,992	710,556	710,556	958,914				
FIRE	39,469	32,377	39,360	36,287	44,330	44,330	36,061	36,061	53,490				
GROUNDS MAINTENANCE	371,006	316,928	169,026	210,625	167,336	167,336	140,212	140,212	170,378				
AIRPORT	373,300	402,182	78,549	72,471	76,849	76,849	63,885	63,885	83,349				
STREETS	312,537	191,405	267,847	280,559	266,047	266,047	222,498	222,498	244,347				
COMMUNITY CENTER	14,376	22,414	17,718	17,012	17,618	17,618	15,201	15,201	18,018				
DEBT SERVICE	512,968	544,737	562,788	1,562,134	563,160	563,160	467,032	467,032	565,130				
INTERGOVERNMENTAL	2,000	2,940	3,400	3,655	3,900	3,900	3,265	3,265	3,500				
TOTAL EXPENDITURES	<u>3,216,314</u>	<u>3,186,089</u>	<u>2,856,300</u>	<u>3,819,555</u>	<u>2,772,181</u>	<u>2,772,181</u>	<u>2,279,290</u>	<u>2,279,290</u>	<u>2,836,760</u>				
REVENUES OVER/ (UNDER) EXPENDITURES	(0)	28,252	0	268,785	0	0	0	0	182,904	0			

**CITY OF BOWLING GREEN
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2014**

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CCT#	ACCOUNT NAME	FY 2011-2012			FY 2012-2013			FY 2013-2014			FY 2014-2015		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	Y-T-D REQUESTED	BUDGET	ACTUAL	BUDGET	BUDGET
II. REVENUE													
10-4-0000-21000 RECONCILIATION ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	
10-4-0000-31110 REAL PROPERTY-GENERAL	157,312	131,282	190,000	162,284	187,000	187,000	177,000	177,286	194,500	194,500	194,500	194,500	
10-4-0000-31120 PERSONAL PROPERTY-GENERAL	38,000	54,746	47,400	43,281	49,000	49,000	53,578	53,578	52,500	52,500	52,500	52,500	
10-4-0000-31121 INST AND FINANCIAL TAX	3,000	2,602	2,500	2,869	2,800	2,800	703	703	2,000	2,000	2,000	2,000	
10-4-0000-31122 RR & UTILITY TAX	21,000	29,454	26,000	32,273	30,000	30,000	30,517	30,517	31,000	31,000	31,000	31,000	
10-4-0000-31123 SURTAX	4,000	4,396	4,400	4,671	4,500	4,500	4,500	4,500	4,000	4,000	4,000	4,000	
10-4-0000-31310 1/4 SALES TAX	700,000	744,597	760,000	785,720	787,000	787,000	690,260	690,260	846,600	846,600	846,600	846,600	
10-4-0000-31316 GASOLINE TAX	93,000	131,507	117,000	134,599	130,000	130,000	112,622	112,622	136,000	136,000	136,000	136,000	
10-4-0000-31317 MOTOR VEHICLE TAX	19,000	31,995	27,000	35,042	32,000	32,000	33,506	33,506	40,000	40,000	40,000	40,000	
10-4-0000-31318 MOTOR VEHICLE FEE INCREASE	14,500	22,128	19,000	22,210	21,000	21,000	18,865	18,865	22,000	22,000	22,000	22,000	
10-4-0000-31320 1/2% TRANSPORTATION TAX	350,000	354,425	360,000	374,406	370,000	370,000	327,174	327,174	402,900	402,900	402,900	402,900	
10-4-0000-31325 TOBACCO SALES TAX	21,000	22,509	22,000	21,797	21,000	21,000	17,055	17,055	21,000	21,000	21,000	21,000	
10-4-0000-31380 ELECTRIC FRANCHISE TAXES	135,000	149,030	142,000	167,181	165,000	165,000	177,105	177,105	175,000	175,000	175,000	175,000	
10-4-0000-31815 GAS FRANCHISE TAXES	90,000	59,340	65,000	62,268	60,000	60,000	77,252	77,252	70,000	70,000	70,000	70,000	
10-4-0000-31820 TELEPHONE FRANCHISE TAXES	120,000	100,816	100,000	95,097	100,000	100,000	83,608	83,608	100,000	100,000	100,000	100,000	
10-4-0000-31825 CABLE FRANCHISE TAXES	5,000	0	0	0	0	0	0	0	0	0	0	0	
10-4-0000-31830 MOTEL TAX - TOURISM	45,000	46,414	45,000	46,637	45,000	45,000	51,840	51,840	48,000	48,000	48,000	48,000	
10-4-0000-31835 AMEREN UE TAX ABATEMENT PAYM	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
10-4-0000-31911 PERSONAL PROPERTY-DELINQUENT	0	395	0	0	0	0	0	0	0	0	0	0	
10-4-0000-31912 PENALTIES ON TAXES	3,000	5,081	4,500	7,000	3,500	3,500	3,574	3,574	3,000	3,000	3,000	3,000	
10-4-0000-323 BUSINESS LICENSES & PERMIT	9,000	10,443	10,500	11,660	10,500	10,500	10,450	10,450	10,500	10,500	10,500	10,500	
10-4-0000-324 ANIMAL LICENSES	650	660	2,000	890	1,000	1,000	445	445	650	650	650	650	
10-4-0000-326 BUILDING STRUCTURES & EQUIPM	20,000	10,029	10,000	5,515	7,000	7,000	4,809	4,809	6,000	6,000	6,000	6,000	
10-4-0000-32601 WATER STORM PERMIT FEE	2,000	261	500	400	500	500	333	333	500	500	500	500	
10-4-0000-32603 REZONING APP FEES	0	200	0	0	0	0	0	0	0	0	0	0	
10-4-0000-327 EXCAVATION PERMIT FEE	0	7	0	0	0	0	0	0	0	0	0	0	
10-4-0000-328 CREDIT CARD CONVENIENCE FEE	200	182	200	266	0	0	0	0	0	0	0	0	
10-4-0000-348 CRIME VICTIMS FUND	43	5	0	6	0	0	3	3	0	0	0	0	
10-4-0000-349 MISC RECDPMT FEES	300	228	200	962	500	500	181	181	200	200	200	200	
10-4-0000-350 COURT COSTS	4,500	3,776	4,000	5,170	4,000	4,000	4,000	4,000	3,500	3,500	3,500	3,500	
10-4-0000-351 FINES-COURT	50,000	36,019	40,000	55,715	42,000	42,000	31,615	31,615	40,000	40,000	40,000	40,000	
10-4-0000-363 INSURANCE CLAIMS & REFUNDS	10,000	10,428	0	0	0	0	14,334	14,334	0	0	0	0	
10-4-0000-364 RECORDING OF LEGAL INSTR	0	162	0	216	0	0	0	0	0	0	0	0	
10-4-0000-365 PRINTING & DUPLICATING SERVI	0	350	0	343	0	0	0	0	255	255	0	0	
10-4-0000-366 SALE OF SURPLUS PROPERTY	0	205	0	0	0	0	0	0	0	0	0	0	
10-4-0000-36802 TRASH COLLECTIONS	159,549	138,438	140,000	139,533	140,000	140,000	114,792	114,792	142,000	142,000	142,000	142,000	
10-4-0000-369 OFFICER TRAINING FEE	1,000	506	500	712	400	400	310	310	400	400	400	400	
10-4-0000-36901 ELECTION FEES	0	40	0	15	0	0	35	35	0	0	0	0	
10-4-0000-36902 POST COMMISSION TRAINING FUN	0	500	0	500	500	500	500	500	500	500	500	500	
-0-4-0000-381 INTEREST REVENUE	10,000	4,056	5,000	1,477	4,000	4,000	2,564	2,564	3,000	3,000	3,000	3,000	
-0-4-0000-382 RENTS AND ROYALTIES	1,000	3,591	3,000	439	0	0	878	878	850	850	850	850	
-0-4-0000-38202 AIRPORT HANGER RENT	18,000	12,395	12,000	11,825	12,000	12,000	8,835	8,835	12,000	12,000	12,000	12,000	
-0-4-0000-38203 AIRPORT FUEL CHARGE	65,000	24,503	65,000	64,978	65,000	65,000	49,286	49,286	65,000	65,000	65,000	65,000	
-0-4-0000-38204 RENT-LAND BY AIRPORT	0	5,660	5,500	4,350	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	
-0-4-0000-38304 DONATION FOR FLAG	0	1,174	0	14	0	0	600	600	0	0	0	0	
-0-4-0000-38402 SALE OF PROPERTY	0	0	250,000	0	0	0	0	0	0	0	0	0	
-0-4-0000-385 REFUNDS & REIMBURSEMENTS	2,500	7,665	2,500	7,305	3,000	3,000	985	985	0	0	0	0	

CITY OF BOWLING GREEN
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2014

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O -GENERAL
EVENTUES

CCT#	ACCOUNT NAME	FY 2011-2012			FY 2012-2013			FY 2013-2014			FY 2014-2015		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	ACTUAL	Y-T-D REQUESTED	BUDGET	PROPOSED BUDGET	
10-4-0000-38501	REIMB - RURAL FIRE DEPT	3,000	3,734	3,500	3,903	3,500	3,500	3,500	3,275	3,500			
10-4-0000-38506	2004 BOND FUND REIMB	192,600	0	0	0	0	0	0	0	0	0		
10-4-0000-38509	MOSQUITO SPRAY & MILEAGE	0	138	0	152	0	0	0	164	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	1,841	2,000	10,916	9,000	9,000	9,000	1,895	9,000			
10-4-0000-38801	GRANT - AIRPORT	425,000	354,324	0	0	0	0	0	0	0	4,950		
10-4-0000-38805	GRANT-W MAIN ST SIDEWALKS	0	0	0	0	15	0	0	0	0	0		
10-4-0000-38806	CDBG DEMO GRANT	0	51,306	0	1,950	0	0	0	0	0	0		
10-4-0000-389	MISCELLANEOUS REVENUE	5,000	4,961	1,000	212,160	1,000	1,000	1,000	0	1,000	1,000		
10-4-0000-38903	DWI ADDITIONAL WORK OFFICE	0	1,643	0	1,026	0	0	0	700	0	0		
10-4-0000-3898	LEASE PROCEEDS	0	0	0	38,674	0	0	0	0	0	0		
10-4-0000-3899	GENERAL FUND - COP PROCEEDS	0	0	0	1,133,148	0	0	0	0	0	0		
10-4-0000-395	DEPT TRANSFER FROM WATER	75,000	72,841	75,000	86,700	77,000	77,000	77,000	64,167	77,000			
10-4-0000-396	DEPT TRANSFER FROM SEWER	86,200	86,700	86,700	73,841	89,000	89,000	89,000	74,167	89,000			
10-4-0000-397	TRANSFER FROM CEMETERY	94,000	93,990	0	440	750	750	750	625	750			
10-4-0000-39701	TRANSFER FROM PARK	0	0	0	8,140	8,100	8,100	8,100	6,750	9,000			
10-4-0000-39702	TRANSFER FROM LIBRARY	0	0	0	960	960	960	960	800	960			
10-4-0000-398	TRANSFER FROM PRIOR YEARS FU	35,000	9,540	0	0	24,771	24,771	24,771	0	0			
10-4-0000-399	TRANSFER FROM UNRESERVED	27,960	165,460	0	0	50,000	50,000	50,000	0	0			
10-4-5401-382	RENTS AND ROYALTIES	4,800	5,863	5,400	6,490	5,400	5,400	5,400	2,468	3,500			
TOTAL REVENUES		3,326,314	3,214,341	2,856,300	4,088,340	2,772,181	2,772,181	2,462,194	2,835,760				

**CITY OF BOWLING GREEN
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2014**

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MINISTRATION EXPENDITURES

**CITY OF BOWLING GREEN
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2014**

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>-GENERAL

ADMINISTRATION
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2011-2012 ----)			(---- FY 2012-2013 ----)			(---- FY 2013-2014 ----)			(---- FY 2014-2015 ----)		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL	AMENDED	Y-T-D	REQUESTED	ACTUAL	BUDGET	Y-T-D	REQUESTED
10-5-1106-212	DUES/SUBSCRIPTIONS	0	0	0	0	0	0	50	50	50	50	50	50
10-5-1106-214	TRAINING	0	345	100	0	0	0	0	0	0	0	0	100
10-5-1106-218	PROFESSIONAL SERVICES-TREASU	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CITY TREASURER		54,646	54,950	56,305	56,560	54,298	54,298	44,010	56,717				
ITY ATTORNEY													
10-5-1107-101	SALARIES	13,200	13,200	13,200	13,200	13,200	13,200	13,200	11,000	13,200	13,200	13,200	13,200
10-5-1107-212	DUES/SUBSCRIPTIONS	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CITY ATTORNEY		13,200	13,200	13,200	13,200	13,200	13,200	13,200	11,000	13,200	13,200	13,200	13,200
INSURANCE													
10-5-1120-166	WORKERS COMP INSURANCE	2,500	2,945	3,000	3,268	3,300	3,300	3,176	3,300	3,176	3,300	3,300	3,300
10-5-1120-267	LIABILITY INSURANCE	19,500	20,008	22,000	18,497	22,000	22,000	20,754	22,000	20,754	22,000	22,000	22,000
TOTAL INSURANCE		22,000	28,713	25,000	22,404	25,300	25,300	23,930	25,300	23,930	25,300	25,300	25,300
INVENTORY													
10-5-1128-101	SALARIES - CLEANING	0	1,183	0	0	0	0	0	0	0	0	0	0
10-5-1128-10200	FICA EXPENSE	0	73	0	0	0	0	0	0	0	0	0	0
10-5-1128-10300	MEDI EXPENSE	0	17	0	0	0	0	0	0	0	0	0	0
10-5-1128-241	COMPUTER MAINTENANCE	2,000	4,048	2,000	2,471	8,500	8,500	8,746	4,000	4,000	4,000	4,000	4,000
10-5-1128-242	EQUIPMENT REPAIR/MAINT	400	60	200	143	100	100	127	200	127	200	200	200
10-5-1128-243	BUILDINGS REPAIR/MAINT	2,000	2,157	1,500	981	1,000	1,000	582	800	582	800	800	800
10-5-1128-244	VEHICLE MAINT- ADMIN	750	346	400	62	300	300	464	400	464	400	400	400
TOTAL MAINTENANCE		5,150	7,884	4,100	3,658	9,900	9,900	9,919	5,400	9,919	5,400	5,400	5,400
VICES													
10-5-1130-212	DUES/SUBSCRIPTIONS	1,600	3,540	3,000	3,054	1,000	1,000	4,726	7,000	4,726	7,000	7,000	7,000
10-5-1130-218	PROFESSIONAL SERVICES	8,000	100,864	46,000	11,894	0	0	7,612	7,500	7,612	7,500	7,500	7,500
10-5-1130-219	RECORDING FEES	500	64	300	401	300	300	90	200	90	200	200	200
10-5-1130-220	SERVICE AGREEMENTS	1,500	1,574	1,000	896	1,000	1,000	0	1,000	0	1,000	1,000	1,000
10-5-1130-221	WEB-SITE FEES/MAINTENANCE	2,160	2,506	2,750	2,626	2,750	2,750	2,626	2,750	2,626	2,750	2,750	2,750
10-5-1130-222	ACCOUNTING AUDIT	12,000	12,100	11,700	12,100	12,100	12,100	9,400	12,100	9,400	12,100	12,100	12,100
10-5-1130-223	ADVERTISING	3,000	1,512	2,000	1,431	1,500	1,500	344	800	344	800	800	800
10-5-1130-224	ELECTION FEES/COSTS	2,000	2,621	2,700	1,068	2,000	2,000	3,742	3,500	3,742	3,500	3,500	3,500
10-5-1130-291	MOTEL TAX - VISITORS CENTER	45,000	46,527	45,000	46,524	45,000	45,000	51,840	48,000	51,840	48,000	48,000	48,000
10-5-1130-292	TRASH COLLECTION EXPENSES	159,000	129,085	136,000	132,847	136,000	136,000	110,074	134,000	110,074	134,000	134,000	134,000
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	34,258	34,258
TOTAL SERVICES		269,018	334,652	285,108	246,698	235,908	235,908	224,712	251,108	224,712	251,108	251,108	251,108
PPLES													
0-5-1150-351	SUPPLIES	5,500	5,925	5,500	5,976	5,500	5,500	5,483	5,500	5,483	5,500	5,500	5,500
0-5-1150-352	POSTAGE	3,700	2,691	3,500	3,476	3,500	3,500	2,075	3,300	2,075	3,300	3,300	3,300
0-5-1150-355	MOTOR FUELS-ADMINISTRATION	900	588	800	636	700	700	400	600	400	600	600	600
0-5-1150-35601	PROGRAMS/EQUIPMENT	300	0	200	0	100	100	0	0	0	0	0	0
0-5-1150-35602	COMPUTER PROGRAM MAINTENANCE	18,000	18,582	20,000	17,853	19,200	19,200	18,347	19,000	18,347	19,000	19,000	19,000
0-5-1150-453	EQUIPMENT	1,500	704	1,000	704	1,100	1,100	1,475	1,500	1,475	1,500	1,500	1,500
TOTAL SUPPLIES		29,900	28,489	31,000	28,645	30,100	30,100	27,779	29,900	27,779	29,900	29,900	29,900

CITY OF BOWLING GREEN
PROPOSED BUDGET WORKSHEET
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-GENERAL
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

DCT#	ACCOUNT NAME	FY 2011-2012			FY 2012-2013			FY 2013-2014			FY 2014-2015		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	ACTUAL	BUDGET	REQUESTED	BUDGET	BUDGET
UTILITIES													
10-5-1170-231	CELL PHONES	2,800	1,804	0	0	0	0	0	0	0	0	0	
10-5-1170-232	TELEPHONE	4,100	5,923	4,200	3,089	3,200	3,200	3,120	3,120	3,200	3,200	3,200	
10-5-1170-233	ELECTRICITY	2,000	2,663	2,700	2,736	2,700	2,700	2,167	2,167	2,700	2,700	2,700	
10-5-1170-234	GAS	2,000	1,591	1,800	1,666	1,800	1,800	1,873	1,873	1,900	1,900	1,900	
TOTAL UTILITIES		10,900	11,680	8,700	7,491	7,700	7,700	7,161	7,161	7,800	7,800	7,800	
PLANNING AND ZONING													
10-5-1176-301	MISCELLANEOUS EXPENSE	0	0	0	0	0	0	0	0	0	0	0	
10-5-1176-578	REIMBURSEMENTS - TAXES, FEES	200	1,343	1,000	2,651	1,500	1,500	(543)	(543)	900	900	900	
TOTAL		200	1,119	1,250	1,086	1,250	1,250	83	83	800	800	800	
CAPITAL IMPROVEMENTS													
10-5-1180-471	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	
TOTAL CAPITAL IMPROVEMENTS		0											
TOTAL ADMINISTRATION		670,790	722,929	699,300	646,197	638,508	638,508	557,890	557,890	655,915	655,915	655,915	

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PROPOSED BUDGET WORKSHEET
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		(---- FY 2011-2012 ----)			(---- FY 2012-2013 ----)			(---- FY 2013-2014 ----)			(---- FY 2014-2015 ----)		
DEPT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ORIGINAL	AMENDED	BUDGET	Y-T-D REQUESTED	ACTUAL	BUDGET	PROPOSED
GENERAL													
J-05-1201-101	SALARIES	43,971	43,971	44,971	44,971	43,971	43,971	43,971	43,971	36,643	36,643	45,066	
J-05-1201-10200	FICA EXPENSE	2,726	2,722	2,789	2,787	2,726	2,726	2,726	2,726	2,169	2,169	2,794	
J-05-1201-10300	MEDI EXPENSE	638	637	652	652	638	638	638	638	507	507	653	
J-05-1201-105	LAGERS	1,056	1,019	1,495	1,458	1,335	1,935	1,935	1,935	1,576	1,576	2,434	
J-05-1201-106	HEALTH INSURANCE	14,894	14,701	15,018	14,744	13,779	13,779	13,779	13,779	11,406	11,406	14,445	
J-05-1201-107	LIFE INSURANCE	126	126	126	126	126	126	126	126	115	115	126	
J-05-1201-210	TRAVEL/EXPENSE	0	0	0	0	0	0	0	0	0	0	0	
TOTAL PERSONNEL SERVICES		63,411	63,174	65,051	64,738	63,175	63,175	63,175	63,175	52,416	52,416	65,518	
MAINTENANCE													
J-05-1228-242	EQUIPMENT MAINT	250	0	200	46	200	200	200	200	0	0	100	
J-05-1228-243	BUILDING MAINT	0	0	100	0	100	100	100	100	145	145	2,300	
J-05-1228-244	VEHICLE MAINT	500	367	500	537	500	500	500	500	366	366	1,000	
TOTAL MAINTENANCE		750	367	800	582	800	800	800	800	511	511	3,400	
J-1228-243	BUILDING MAINT			CURRENT YEAR NOTES: Carpet; Strip & Seal; Paint & Trim									
SERVICES													
J-05-1230-212	DUES/SUBSCRIPTIONS	350	200	300	200	200	200	200	200	250	250	300	
J-05-1230-214	TRAINING	500	0	500	0	300	300	300	300	0	0	300	
J-05-1230-219	P & Z PROFESSIONAL SERVICES	1,000	0	400	204	100	100	100	100	0	0	0	
J-05-1230-220	REMOVAL OF NUISANCES	500	300	400	510	800	800	800	800	220	220	800	
J-05-1230-231	CELL PHONE	0	40	525	441	525	525	525	525	443	443	550	
TOTAL SERVICES		2,350	540	2,125	1,355	1,925	1,925	1,925	1,925	913	913	1,950	
SUPPLIES													
J-05-1250-351	SUPPLIES	200	11	100	99	100	100	100	100	4	4	100	
J-05-1250-352	POSTAGE	150	41	100	75	100	100	100	100	50	50	100	
J-05-1250-355	MOTOR FUELS	1,500	1,937	2,000	2,342	2,400	2,400	2,400	2,400	1,662	1,662	2,200	
J-05-1250-453	EQUIPMENT	0	0	0	0	50	50	50	50	0	0	0	
TOTAL SUPPLIES		1,850	1,988	2,200	2,517	2,650	2,650	2,650	2,650	1,717	1,717	2,400	
TOTAL BUILDING/CODE ENF/ZONING		68,361	66,070	70,176	69,192	68,550	68,550	68,550	68,550	55,557	55,557	73,258	

CITY OF BOWLING GREEN
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PARTMENTAL EXPENDITURES

		(---- FY 2011-2012 ----)		(---- FY 2012-2013 ----)		(---- FY 2013-2014 ----)		(---- FY 2014-2015 ----)	
	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL	AMENDED	Y-T-D REQUESTED	PROPOSED BUDGET

<u>PERSONNEL SERVICES</u>									
0-5-1501-10-06 SALARIES - ASST MUN. JUDGE	500	0	0	0	0	0	0	0	0
0-5-1501-10-07 SALARIES - COURT CLERK	7,200	7,200	7,200	7,200	7,200	7,200	6,000	6,000	7,200
0-5-1501-10-08 SALARIES-CITY PROSECUTOR	1,000	0	0	0	0	0	0	0	0
0-5-1501-10-00 FICA EXPENSE	447	446	447	446	446	446	372	372	446
0-5-1501-10-00 MEDIC EXPENSE	104	104	104	104	104	105	87	87	105
0-5-1501-22101 MAINTENANCE AGR-COPIER	0	0	0	0	0	240	240	103	1,000
0-5-1501-26201 PRISONER CARE-OUTSIDE B.G.	0	0	0	0	0	0	0	0	0
0-5-1501-267 LIABILITY INSURANCE	200	253	300	0	0	0	0	0	0
0-5-1501-351 SUPPLIES	1,000	427	600	1,043	900	900	572	572	800
0-5-1501-352 POSTAGE	0	0	0	0	0	0	0	0	100
TOTAL PERSONNEL SERVICES	<u>10,451</u>	<u>8,431</u>	<u>8,651</u>	<u>8,794</u>	<u>8,891</u>	<u>8,891</u>	<u>7,135</u>	<u>7,135</u>	<u>9,651</u>
OTAL COURT	<u>10,451</u>	<u>8,431</u>	<u>8,651</u>	<u>8,794</u>	<u>8,891</u>	<u>8,891</u>	<u>7,135</u>	<u>7,135</u>	<u>9,651</u>

**CITY OF BOWLING GREEN
PROPOSED BUDGET WORKSHEET
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PARTMENTAL EXPENDITURES

CT#	ACCOUNT NAME	FY 2011-2012			FY 2012-2013			FY 2013-2014			FY 2014-2015		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED	BUDGET	ACTUAL	BUDGET	PROPOSED
PERSONNEL SERVICES													
0-5-2101-101 SALARIES-POLICE OFFICERS	371,745	356,987	371,748	374,948	355,690	355,690	355,690	277,700	369,293				
0-5-2101-10101 SALARIES-OFFICERS GRANT	0	1,841	0	2,142	0	0	0	1,496	2,000				
0-5-2101-1C102 RESERVE OFFICERS	36,000	34,906	38,230	41,039	38,232	38,232	38,232	29,226	36,000				
0-5-2101-10103 OVERTIME ACCOUNT	7,000	4,211	5,000	4,411	5,000	5,000	5,000	5,309	5,100				
0-5-2101-10200 FICA EXPENSE-POLICE	25,715	24,076	26,162	26,101	24,733	24,733	24,733	18,456	25,690				
0-5-2101-10300 MEDI EXPENSE-POLICE	6,014	5,631	6,118	6,194	5,784	5,784	5,784	4,316	6,008				
0-5-2101-105 LAGERS	9,090	8,441	12,859	11,330	15,650	15,650	15,650	11,501	20,215				
0-5-2101-106 HEALTH INSURANCE	142,117	133,121	130,157	128,085	141,810	141,810	141,810	97,823	119,049				
0-5-2101-107 LIFE INSURANCE	1,381	1,266	1,381	1,266	1,381	1,381	1,381	1,140	1,400				
0-5-2101-108 AIR EVAC	660	635	660	680	0	0	0	0	0				
0-5-2101-114 EMPLOYMENT SECURITY	0	1,118	1,000	5,435	0	0	0	1,159	1,500				
0-5-2101-210 TRAVEL/EXPENSE	750	273	750	259	200	200	200	85	1,000				
0-5-2101-214 TRAINING	5,000	4,316	5,000	3,085	1,000	1,000	1,000	1,312	4,000				
TOTAL PERSONNEL SERVICES	605,472	576,822	605,065	604,884	589,480	589,480	589,480	449,525	593,255				
SURANCE													
0-5-2120-166 WORKERS COMP INSURANCE	8,500	10,662	11,000	11,360	11,400	11,400	11,400	12,444	12,500				
0-5-2120-167 LIABILITY INSURANCE	19,000	17,064	17,100	17,408	17,400	17,400	17,400	17,047	18,500				
TOTAL INSURANCE	27,500	27,726	28,100	28,768	28,800	28,800	28,800	29,191	31,000				
SPATCHING													
0-5-2125-101 SALARIES-DISPATCHERS	99,299	96,137	102,829	97,779	101,379	101,379	101,379	79,160	105,288				
0-5-2125-10101 DISPATCHER SALARIES-PT	22,750	26,185	23,400	28,975	24,400	24,400	24,400	20,012	24,400				
0-5-2125-10102 DISPATCHING OT	4,600	3,796	4,600	1,563	4,600	4,600	4,600	2,488	4,600				
0-5-2125-10200 FICA EXPENSE-DISPATCHERS	7,853	7,516	8,113	7,943	8,083	8,083	8,083	6,047	8,326				
0-5-2125-10300 MEDI EXPENSE-DISPATCHERS	1,836	1,758	1,897	1,857	1,891	1,891	1,891	1,414	1,950				
0-5-2125-105 LAGERS-DISPATCHERS	2,494	2,407	3,580	1,985	4,460	4,460	4,460	3,368	5,900				
0-5-2125-106 HEALTH INSURANCE-DISPATCHERS	46,449	42,637	51,084	31,010	34,518	34,518	34,518	28,118	43,468				
0-5-2125-107 LIFE INSURANCE	502	460	502	387	502	502	502	408	502				
TOTAL DISPATCHING	185,783	180,695	196,005	171,509	179,833	179,833	179,833	141,814	194,434				
JL													
0-5-2127-351 JAIL- SUPPLIES	750	383	750	353	569	569	569	436	600				
0-5-2127-35101 JAIL-MERALS	300	77	300	191	300	300	300	212	300				
0-5-2127-35103 JAIL-MAINTENANCE	3,500	2,775	3,500	2,775	2,500	2,500	2,500	975	1,500				
0-5-2127-35104 JAIL-OTHER FACILITY	0	375	0	0	0	0	0	0	0				
TOTAL JAIL	4,550	3,611	4,550	3,319	3,369	3,369	3,369	1,623	3,975				
2127-35104 JAIL-OTHER FACILITY CURRENT YEAR NOTES:													
County Jail - 45 days @ \$35/day													
INTENDANCE													
0-5-2128-241 COMPUTER MAINT	5,000	3,708	1,500	1,169	2,500	2,500	2,500	948	3,000				
0-5-2128-242 EQUIPMENT REPAIR/MAINT	3,000	1,777	3,000	2,215	2,000	2,000	2,000	791	2,000				
0-5-2128-243 BUILDINGS REPAIR/MAINT	2,500	456	5,500	5,231	3,000	3,000	3,000	2,115	4,000				
0-5-2128-244 VEHICLE REPAIR/MAINT	5,500	7,323	8,000	9,011	8,000	8,000	8,000	11,335	5,000				
0-5-2128-246 CLOTHING ALLOWANCE	5,500	4,534	5,500	5,119	6,000	6,000	6,000	3,023	5,000				
TOTAL MAINTENANCE	21,500	17,798	23,500	22,746	21,500	21,500	21,500	18,211	19,000				

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PARTMENTAL EXPENDITURES

CT#	ACCOUNT NAME	FY 2011-2012			FY 2012-2013			FY 2013-2014			FY 2014-2015		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	ORIGINAL	Y-T-D REQUESTED	BUDGET	ACTUAL	Y-T-D REQUESTED	BUDGET
2128-243	BUILDINGS REPAIR/MAINT												
	CURRENT YEAR NOTES:	Relocation of Furnace, plus routine repair/maintenance											
	SERVICES												
0-5-2130-218	PROFESSIONAL SERVICES	750	95	750	732	750	750	750	904	800			
0-5-2130-220	SERVICE AGREEMENTS	11,365	10,665	8,865	9,888	11,300	11,300	11,300	11,049	13,500			
0-5-2130-22001	SERVICE AGREEMENT-MULES	2,800	2,280	3,000	2,100	3,000	3,000	3,000	3,000	3,000			
0-5-2130-22101	MAINT AGREEMENT-COPIER	0	0	0	0	0	1,960	1,960	1,802	3,000			
0-5-2130-22102..	LOAN PAYMENT- NEW BUILDING	0	0	0	0	0	0	0	0	0			
0-5-2130-223	ADVERTISING	100	211	100	233	200	200	200	221	300			
0-5-2130-261	CRIME PREVENTION	800	93	300	208	0	0	0	0	250			
0-5-2130-263	HAULING/TOWING	150	85	150	0	150	150	150	0	150			
TOTAL SERVICES		15,965	13,429	13,165	13,161	17,360	17,360	17,360	16,975	21,000			
	UTILITIES												
0-5-2135-232	PD-TELEPHONE	3,400	4,301	4,300	2,446	3,300	3,300	3,300	2,360	3,300			
0-5-2135-22201	PD-CELL PHONES	2,500	2,292	2,500	1,568	2,000	2,000	2,000	1,994	2,000			
0-5-2135-233	PD-ELECTRICITY	3,200	854	1,500	856	1,000	1,000	1,000	712	1,000			
0-5-2135-234	GAS HEATING	2,500	978	1,800	1,002	1,500	1,500	1,500	1,237	1,500			
TOTAL UTILITIES		11,600	8,425	10,100	5,872	7,800	7,800	7,800	6,302	7,800			
	SUPPLIES												
0-5-2150-351	SUPPLIES	10,500	9,202	10,500	10,795	9,500	9,500	9,500	4,289	5,000			
0-5-2150-352	POSTAGE	300	187	300	712	150	150	150	247	150			
0-5-2150-355	MOTOR FUELS	15,500	19,645	20,000	18,953	19,000	19,000	19,000	14,593	19,000			
0-5-2150-453	EQUIPMENT	8,286	6,364	12,500	9,124	12,500	12,500	12,500	11,589	9,000			
0-5-2150-4501	GRANT	0	0	1,000	10,786	10,000	10,000	10,000	0	10,000			
0-5-2150-454	VEHICLE PARK FUND REIMB	0	0	0	0	4,000	4,000	4,000	4,000	4,000			
0-5-2150-455	VEHICLE PAYMENT	0	0	0	0	0	0	0	0	22,000			
0-5-2150-456	VEHICLE PURCHASE	0	0	0	0	0	0	0	0	5,500			
TOTAL SUPPLIES		34,586	35,398	44,300	50,369	55,150	55,150	55,150	34,718	74,650			
	2150-456 VEHICLE PURCHASE												
	CURRENT YEAR NOTES:	Used Vehicle Replacement - Chief's Vehicle \$5,500											
	DE ENFORC./ANIMAL CONT												
0-5-2160-233	ELECTRICITY	1,800	1,049	1,800	1,353	1,800	1,800	1,800	1,346	1,800			
0-5-2160-235	WATER SERVICE	500	255	500	255	500	500	500	230	300			
0-5-2160-243	BUILDING MAINT	500	660	500	300	300	300	300	1,906	500			
0-5-2160-250	VETERINARY SERVICES	500	55	300	122	300	300	300	0	300			
0-5-2160-351	SUPPLIES	500	65	300	93	300	300	300	106	300			
0-5-2160-355	MOTOR FUELS	0	59	0	0	0	0	0	0	0			
0-5-2160-45302	EQUIPMENT - ANIMAL CONTROL	100	0	100	0	100	100	100	0	400			
TOTAL CODE ENFORC./ANIMAL CONT		3,900	2,143	3,500	2,122	3,500	3,500	3,500	3,588	3,600			

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DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2011-2012			FY 2012-2013			FY 2013-2014			FY 2014-2015		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED	BUDGET	ACTUAL	BUDGET	PROPOSED
10-52161-216	CODE ENFORC. / SERVICE CONTRACTED AGREEMENTS	10,200	9,630	10,200	9,878	10,200	10,200	10,200	8,308	8,308	8,308	10,200	10,200
	TOTAL CODE ENFORC. / SERVICE	10,200	9,630	10,200	9,878	10,200	10,200	10,200	8,308	8,308	8,308	10,200	10,200
TOTAL POLICE		921,056	875,677	939,485	912,629	916,992	916,992	710,556	958,914	958,914	958,914		

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FIRE
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2011-2012 ----) (---- FY 2012-2013 ----)			(---- FY 2013-2014 ----) (---- FY 2014-2015 ----)		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	Y-T-D REQUESTED
PERSONNEL SERVICES							
10-5-2201-10112	SALARIES - FIRE CHIEF	4,800	4,800	4,800	4,800	4,800	4,800
10-5-2201-10115	FIRE CALL FEES	8,500	9,800	9,000	9,050	9,000	7,780
10-5-2201-10200	FICA EXPENSE	1,166	1,189	1,200	1,177	1,200	983
10-5-2201-10300	MEDI EXPENSE	273	278	280	275	280	230
10-5-2201-108	AIR EVAC	780	835	780	845	0	0
10-5-2201-114	EMPLOYMENT SECURITY	0	0	0	0	0	0
10-5-2201-166	WORKERS COMP INSURANCE	2,150	1,586	1,800	1,848	1,850	0
10-5-2201-167	LIABILITY INSURANCE	2,750	2,548	2,750	3,737	3,700	2,526
10-5-2201-210	TRAVEL/EXPENSE	500	75	500	0	250	2,600
10-5-2201-212	DUES/SUBSCRIPTIONS	100	0	100	0	0	3,700
10-5-2201-214	TRAINING	900	0	900	564	600	200
10-5-2201-21501	FIRE MEETINGS	5,500	4,860	5,500	5,420	5,500	0
10-5-2201-220	SERVICE AGREEMENTS	500	110	250	110	250	0
10-5-2201-223	ADVERTISING	50	0	0	0	0	0
10-5-2201-232	TELEPHONE	0	41	600	407	500	0
10-5-2201-233	ELECTRICITY	1,000	1,331	1,000	1,415	1,400	600
10-5-2201-234	GAS	1,000	743	1,000	775	900	5,500
10-5-2201-242	EQUIPMENT REPAIR/MAINT	1,500	768	1,500	624	1,500	110
10-5-2201-243	BUILDING REPAIR/MAINT	500	242	1,500	984	0	150
10-5-2201-244	VEHICLE REPAIR/MAINT	500	724	500	107	500	0
10-5-2201-351	SUPPLIES	500	262	500	423	500	454
10-5-2201-355	MOTOR FUELS	500	599	500	431	500	1,084
10-5-2201-453	EQUIPMENT	6,000	1,586	4,400	3,294	2,500	900
10-5-2201-45301	EQUIPMENT-USDA GRANT	0	0	0	0	0	0
10-5-2201-45303	ANNUAL PWTS- FIRE TRUCK	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES		39,469	32,377	39,360	36,287	8,600	7,669
5-2201-244	VEHICLE REPAIR/MAINT					44,330	8,600
CURRENT YEAR NOTES:							
5-2201-453	EQUIPMENT					44,330	36,061
CURRENT YEAR NOTES: ISO Equipment - \$3,000 Turnout Gear - \$1,500 Used Replacement Air Cylinders (\$6,000)							
TOTAL FIRE		39,469	32,377	39,360	36,287	44,330	53,490

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PROPOSED BUDGET WORKSHEET
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GROUNDS MAINTENANCE

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2011-2012 ----)			(---- FY 2012-2013 ----)			(---- FY 2013-2014 ----)			(---- FY 2014-2015 ----)		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	ORIGINAL	Y-T-D	REQUESTED	BUDGET	ACTUAL	BUDGET
INSURANCE													
10-5-3320-167	GM-LIABILITY INSURANCE	3,800	4,305	4,500	4,427	4,600	4,600	4,600	4,240	4,240	4,600	4,600	4,600
Maintenance													
10-5-3328-242	GM-EQUIPMENT MAINT	3,500	1,969	3,000	4,510	4,000	4,000	4,000	4,767	4,767	4,500	4,500	4,500
10-5-3328-243	GM-BUILDING MAINT	2,000	727	2,000	1,355	1,000	1,000	1,000	672	672	2,000	2,000	2,000
10-5-3328-244	GM-VEHICLE MAINT	1,500	1,097	3,000	5,252	3,500	3,500	3,500	950	950	2,500	2,500	2,500
TOTAL MAINTENANCE		7,000	3,792	8,000	11,116	8,500	8,500	8,500	6,389	6,389	9,000	9,000	9,000
5-3328-243	GM-BUILDING MAINT	CURRENT YEAR NOTES: DOOR REPLACEMENT AT PW FACILITY \$2,000											
SERVICES													
10-5-3330-22003	GM-SERVICE AGREEMENT-ALLIANC	336,406	293,718	125,426	125,426	125,426	125,426	125,426	104,522	104,522	125,587	125,587	125,587
10-5-3330-22004	PRINCIPAL - US BANK - CHIPPE	0	0	0	4,905	7,560	7,560	7,560	6,276	6,276	7,788	7,788	7,788
10-5-3330-22005	INTEREST - US BANK - CHIPPE	0	0	0	755	950	950	950	800	800	703	703	703
TOTAL SERVICES		336,406	293,718	125,426	131,086	133,936	133,936	133,936	111,597	111,597	134,078	134,078	134,078
SUPPLIES													
10-5-3350-351	GM-SUPPLIES	2,500	2,094	2,500	2,531	2,300	2,300	2,300	2,467	2,467	2,500	2,500	2,500
10-5-3350-35101	CHEMICALS-MOSQUITO SPRAY	6,500	420	6,500	6,500	6,500	6,500	6,500	3,024	3,024	6,000	6,000	6,000
10-5-3350-355	GM-MOTOR FUELS	5,000	5,333	5,000	4,516	5,000	5,000	5,000	3,729	3,729	4,500	4,500	4,500
10-5-3350-453	GM-EQUIPMENT	0	0	8,700	40,974	1,000	1,000	1,000	24	24	500	500	500
TOTAL SUPPLIES		16,000	7,837	22,700	54,521	11,300	11,300	11,300	9,044	9,044	13,500	13,500	13,500
UTILITIES													
10-5-3370-233	GM-ELECTRICITY	4,000	4,949	5,000	5,415	5,000	5,000	5,000	5,121	5,121	5,200	5,200	5,200
10-5-3370-234	GM-GAS HEATING	3,800	2,327	3,400	4,059	4,000	4,000	4,000	3,820	3,820	4,000	4,000	4,000
TOTAL UTILITIES		7,800	7,276	8,400	9,474	9,000	9,000	9,000	8,941	8,941	9,200	9,200	9,200
TOTAL GROUNDS MAINTENANCE													
		371,006	316,928	169,026	210,625	167,336	167,336	167,336	140,212	140,212	170,378	170,378	170,378

10 -GENERAL
AIRPORT

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2011-2012 ----)		(---- FY 2012-2013 ----)		(---- FY 2013-2014 ----)		(---- FY 2014-2015 ----)	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	Y-T-D REQUESTED
INSURANCE									
10-5-4020-167	LIABILITY INSURANCE	5,000	3,599	5,000	3,616	3,800	3,800	3,492	3,800
TOTAL INSURANCE		5,000	3,599	5,000	3,616	3,800	3,800	3,492	3,800
Maintenance									
10-5-4028-242	EQUIPMENT MAINT-AIRPORT	200	0	200	123	200	200	60	100
10-5-4028-243	BUILDING MAINT-AIRPORT	500	0	500	0	500	500	156	300
TOTAL MAINTENANCE		700	0	700	123	700	700	216	400
SERVICES									
10-5-4030-218	PROFESSIONAL SERVICES	3,000	500	500	457	0	0	0	1,500
10-5-4030-21801	TREE TRIMMING-AIRPORT	100	0	0	0	0	0	0	0
10-5-4030-22001	ALLIANCE SERVICE	0	0	9,849	9,849	9,849	9,849	8,208	9,849
TOTAL SERVICES		3,100	500	10,349	10,306	9,849	9,849	8,208	11,349
5-4030-218	PROFESSIONAL SERVICES	CURRENT YEAR NOTES: CMT AIRPORT APPLICATION							
SUPPLIES									
10-5-4050-351	SUPPLIES	2,500	167	1,000	591	1,000	1,000	873	1,000
10-5-4050-35101	GRAVEL-AIRPORT	0	0	0	816	0	0	0	300
10-5-4050-355	AIRPORT FUEL	60,000	36,660	60,000	56,147	60,000	60,000	50,543	60,000
TOTAL SUPPLIES		62,500	36,827	61,000	57,554	61,000	61,000	51,416	61,300
UTILITIES									
10-5-4070-233	ELECTRICITY	2,000	841	1,500	872	1,500	1,500	553	1,000
TOTAL UTILITIES		2,000	841	1,500	872	1,500	1,500	553	1,000
CAPITAL IMPROVEMENTS									
10-5-4080-472	CAPITAL IMPROVEMENTS	300,000	360,415	0	0	0	0	0	5,500
TOTAL CAPITAL IMPROVEMENTS		300,000	360,415	0	0	0	0	0	5,500
5-4080-472	CAPITAL IMPROVEMENTS	CURRENT YEAR NOTES: GRANT - WINDOWS							
TOTAL AIRPORT									
TOTAL AIRPORT		373,300	402,182	78,549	72,471	76,849	76,849	63,885	83,349

CITY OF BOWLING GREEN
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2014

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10 -GENERAL
COMMUNITY CENTER

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2011-2012 ----)			(---- FY 2012-2013 ----)			(---- FY 2013-2014 ----)			(---- FY 2014-2015 ----)		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	Y-T-D	REQUESTED	BUDGET	PROPOSED	BUDGET
INSURANCE													
10-5-5420-267	LIABILITY INSURANCE	2,500	2,319	2,500	2,691	2,700	2,700	2,700	3,114	3,300			
TOTAL INSURANCE		2,500	2,319	2,500	2,691	2,700	2,700	2,700	3,114	3,300			
MAINTENANCE													
10-5-5428-242	EQUIPMENT REPAIR/MAINT	100	64	100	22	100	100	100	0	100			
10-5-5428-243	BUILDINGS REPAIR/MAINT	850	9,724	1,000	1,121	1,000	1,000	1,000	834	1,000			
TOTAL MAINTENANCE		950	9,788	1,100	1,144	1,100	1,100	1,100	834	1,100			
SERVICES													
10-5-5430-10200	FICA EXPENSE	224	193	224	185	224	224	224	154	224			
10-5-5430-10300	MEDI EXPENSE	52	45	52	43	52	52	52	36	52			
10-5-5430-21601	COMM CTR CARETAKER	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,000	3,600			
10-5-5430-22001	ALLIANCE SERVICE	0	0	3,092	3,092	3,092	3,092	3,092	2,577	3,092			
TOTAL SERVICES		3,876	3,838	6,968	6,920	6,968	6,968	6,968	5,767	6,968			
SUPPLIES													
10-5-5450-351	SUPPLIES	250	196	250	366	250	250	250	304	400			
10-5-5450-453	EQUIPMENT	300	213	300	0	200	200	200	68	150			
TOTAL SUPPLIES		550	410	550	366	450	450	450	372	550			
UTILITIES													
10-5-5470-233	ELECTRICITY	3,500	4,060	4,100	3,815	4,100	4,100	4,100	2,675	4,100			
10-5-5470-234	GAS	3,000	1,999	2,500	2,077	2,300	2,300	2,300	2,439	2,800			
TOTAL UTILITIES		6,500	6,059	6,600	5,592	6,400	6,400	6,400	5,114	6,900			
CAPITAL IMPROVEMENTS													
10-5-5480-471	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	0			
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	0	0	0	0			
TOTAL COMMUNITY CENTER		14,376	22,414	17,718	17,012	17,618	17,618	17,618	15,201	18,818			

CITY OF BOWLING GREEN
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2014

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0 -GENERAL
DEBT SERVICE
DEPARTMENTAL EXPENDITURES

CCT#	ACCOUNT NAME	FY 2011-2012			FY 2012-2013			FY 2013-2014			FY 2014-2015		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	ACTUAL	BUDGET	REQUESTED	Y-T-D	BUDGET
DEBT SERVICE REPAYMENT													
10-5-8460-57501 2004B BOND-MUNICIPAL BLDG	7,000	7,000	6,500	0	73,973	0	0	0	0	8,597	9,000		
10-5-8460-57502 2004B BOND INT-MUNICIPAL BLD	7,016	3,578	0	0	0	0	0	0	0	3,786	3,670		
10-5-8460-57503 2004B BOND - STORM WATER	33,000	33,000	0	0	0	0	0	0	0	144,957	149,000		
10-5-8460-57504 2004B BOND INT - STORM WATER	31,584	16,121	0	1,030,116	0	0	0	0	0	19,168	17,300		
10-5-8460-57505 PAYING AGENT FEE EXPENSE	0	0	0	32,060	2,500	2,500	2,500	2,500	2,005	2,005	2,000		
10-5-8460-57506 BOND PAYMENT ON PRINCIPAL	90,000	90,000	86,000	25,451	149,000	149,000	0	0	0	0	0		
10-5-8460-57507 BOND PAYMENT INTEREST	14,368	8,082	0	16,374	27,500	27,500	0	0	0	0	0		
10-5-8460-57508 BG TOWN CENTER - WALMART PYM	360,000	386,956	384,160	384,160	384,160	384,160	288,120	288,120	288,120	384,160	384,160		
10-5-8460-57502 TRANSFER TO PRIOR YR BALANCE	0	0	86,126	0	0	0	0	0	0	0	0		
TOTAL DEBT SERVICE REPAYMENT	542,968	544,737	562,788	1,562,134	563,160	563,160	467,032	467,032	467,032	565,130	565,130		
TOTAL DEBT SERVICE	542,968	544,737	562,788	1,562,134	563,160	563,160	467,032	467,032	467,032	565,130	565,130		

0 -GENERAL

INTERGOVERNMENTAL

DEPARTMENTAL EXPENDITURES

(---- FY 2011-2012 ----) (---- FY 2012-2013 ----) (---- FY 2013-2014 ----) (---- FY 2014-2015 ----)
 AS OF: JULY 31ST, 2014

ACCT#	ACCOUNT NAME	(---- BUDGET		(---- ACTUAL		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
		BUDGET	ACTUAL	BUDGET	ACTUAL					
INTERGOVERNMENTAL PAYABL										
10-5-9090-537 1 1/2% COUNTY ASSESSMENT		2,000	2,940	3,400	3,655	3,900	3,900	3,265	3,500	
TOTAL INTERGOVERNMENTAL PAYABL		2,000	2,940	3,400	3,655	3,900	3,900	3,265	3,500	
TOTAL INTERGOVERNMENTAL		2,000	2,940	3,400	3,655	3,900	3,900	3,265	3,500	
TOTAL EXPENDITURES		3,326,314	3,186,089	2,856,300	3,819,555	2,772,181	2,772,181	2,279,290	2,836,760	

*** END OF REPORT ***

STREET (CIP)

FUND

**CITY OF BOWLING GREEN
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2014**

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15 - STREET (CIP)
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME
REVENUE SUMMARY

FY 2011-2012		FY 2012-2013		FY 2013-2014		FY 2014-2015	
BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL	AMENDED	Y-T-D REQUESTED	BUDGET PROPOSED

EXPENDITURE SUMMARY

STREETS

REVENUES OVER/ (UNDER)

**CITY OF BOWLING GREEN
PROPOSED BUDGET WORKSHEET**

AS OF: JULY 31ST, 2014

**CITY OF BOWLING GREEN
PROPOSED BUDGET WORKSHEET**
AS OF: JULY 31ST, 2014

15 -STREET (CIP) REVENUES

CITY OF BOWLING GREEN
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2014

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15 -STREET (CIP)
STREETS
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2011-2012			FY 2012-2013			FY 2013-2014			FY 2014-2015		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	ACTUAL	BUDGET	Y-T-D REQUESTED	BUDGET	PROPOSED BUDGET
SUPPLIES													
15-5-4150-218	PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0	0	56,000		
15-5-4150-35702	CULVERTS/DRAINAGE STRUCTURES	0	0	0	0	0	0	0	0	0	17,900		
15-5-4150-35703	ROAD OIL	0	0	0	0	0	0	0	0	0	40,000		
TOTAL SUPPLIES		0	0	0	0	0	0	0	0	0	113,900		
TOTAL STREETS		0	0	0	0	0	0	0	0	0	113,900		

15 -STREET (CIP)
DEBT SERVICE
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2011-2012 ----)			(---- FY 2012-2013 ----)			(---- FY 2013-2014 ----)			(---- FY 2014-2015 ----)		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED	PROPOSED	BUDGET	ACTUAL	BUDGET
DEBT SERVICE REPAYMENT													
15-5-0460-57509	LOAN REPAYMENT	0	0	0	0	0	0	0	0	0	0	0	289,000
TOTAL DEBT SERVICE REPAYMENT		0	0	0	0	0	0	0	0	0	0	0	289,000
TOTAL DEBT SERVICE		0	0	0	0	0	0	0	0	0	0	0	289,000
TOTAL EXPENDITURES		0	0	0	0	0	0	0	0	0	0	0	402,900

*** END OF REPORT ***