

**CITY OF
BOWLING GREEN**

2015-2016

(October 1, 2015 - September 30, 2016)

**FISCAL YEAR
BUDGET**

CITY OF BOWLING GREEN

DIRECTORY

ELECTED OFFICIALS

Mayor Donald Hunter	Mayor	2014 – present
Alderman Mike Pugh	Ward I	2006 – present
Alderman Janice Robinson	Ward I	2015 – present
Alderman Mark Bair	Ward II	2012 – present
Alderman Terry Burris	Ward II	2015 – present
Alderman Kim Luebrecht	Ward III	2011 – present
Alderman Kenda Flynn	Ward III	2012 – present
Joyce Megown	Collector	2010 – present

OFFICE OF ADMINISTRATION

Barb Allison	City Administrator	2015 – 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 Kaufman	Detective	2004 – present
Curtis Barber	Corporal	2008 – present
Clinton Bechtel	Corporal	2008 – 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
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
Susan Brockerman	Dispatcher	2015 – present
David Carroll	Dispatcher	2014 – present
Melcher Harding	Dispatcher	2007 – present
Cheryl McMillen	Dispatcher	2009 – present
Todd Moore	Dispatcher	2009 - present
Adriene Slawson	Dispatcher	2012 – present
Brittany Tischer	Dispatcher	2015 – 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
Scott Smith	Library Assistant	2014 – present

PARKS & RECREATION DEPARTMENT

Hannah Sinclair	Director	2015 – present
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Services contracted-out to Alliance Water Resources, Inc.:

Streets
Grounds Maintenance
Water and Wastewater Management

INTRODUCTION

The 2015-2016 Fiscal Year Budget is hereby presented to the Board of Aldermen for your approval. The fiscal year begins on October 1, 2015 and extends through September 30, 2016. The City Administrator, City Treasurer, Department Heads, Mayor and the Board of Alderman met to discuss the various needs of the City and the costs associated with operating in an efficient manner. The City Administrator, City Treasurer and the Board of Alderman "fine-tuned" the budget numbers. We believe the budget accurately reflects expected revenues and expenditures for the 2015-2016 Fiscal Year.

GENERAL REVENUE FUND

Revenues for the General Revenue Fund are projected at \$2,914,587 with \$2,914,587 in proposed expenditures. The General Revenue Fund reflects a balanced account. Major proposed expenses are a used vehicle replacement for the Building Inspector/Code Enforcement, guttering for Police Department Building along with various equipment for the Police Department and payback to the Park Fund for the Tahoe to be used solely for the Police Department. Also for various equipment for the Fire Department. And chip and seal, walls and a matching renovation grant for the Airport. A used dump truck and trailer for the Street Department and various duct work/furnace repairs at the Community Center.

SPECIAL REVENUE ACCOUNTS

Park Fund

Revenues for the Park Fund are projected at \$227,500 and anticipated expenditures of the Park Fund (which includes the Bowling Green Municipal Pool) are to be \$227,500. Major proposed park projects include electrical work on Field #3 to the Concession Stand; re-seal parking lots by ball fields; T-Ball/Soccer Field completed; asphalt lot to lower shelter house; finish clay infield at Ballfield #1; repaint pool and purchase an umbrella for the Pool.

Library Fund

Revenues for the Library Fund are projected at \$100,256 and anticipated expenditures of the Library Fund are the same amount. The proposed expenses for the Library are computer chairs. Other activities to remain the same.

Cemetery Fund

Revenues for the Cemetery Fund are projected at \$48,450 with anticipated expenditures of the Cemetery Fund also to be \$48,450. Proposed projects include leveling and replacement of monuments at the Cemeteries.

ENTERPRISE ACCOUNTS

Water and Sewer Fund

A few years ago, the Water and Sewer Funds were separated into two Funds due to bonding requirements. The Water Fund includes revenues and expenditures of \$1,935,230. The Sewer Fund includes revenues and expenditures of \$1,042,280. The water and sewer rates will increase for the 2015-2016 Fiscal Year as they have remained the same for the previous three years. This rate is determined based upon a calculation from the Missouri Department of Natural Resources. The water rate will have a base charge of \$13.47 and a user charge of \$11.35 per 1,000 gallons. The sewer rate base charge will have a base charge of \$7.31, plus a user charge of \$8.78 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 2015-2016 is \$50,000.

FISCAL YEAR 2015-2016 BUDGET GOALS

The City of Bowling Green through Fiscal Year 2015-2016, 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 2015-2016 shall be \$1,167.443. This base compensation reflects an increase in the base compensation for Alliance of 2% over the prior year.

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 has “paid off” the debt on the Tourism Park property (7.43 acres).

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 \$100,256 with expenditures to match revenues for the upcoming Fiscal Year. The Air Conditioner/Repairs and Computer Chairs are the major expenditures this year. Other activities are expected to remain the same as 2014-2015.

Cemetery Fund

The Cemetery Fund is projected to have a balanced revenue/expenditure budget of \$48,450 for Fiscal Year 2015-2016. The major element of the Fund includes leveling and replacement of monuments at the City Cemeteries. Other activities are expected to remain essentially the same as in the previous Fiscal Year.

Park Fund

The Park Fund receives its funding from a ¼ cent sales tax. The ¼ cent sales tax is expected to generate \$201,000 in revenue. The total Fiscal Year 2015-2016 Park Fund budget is \$227,500.

Projects proposed for funding include those previously identified. In addition, there remains an unallocated capital improvement-park renovation amount of \$27,904 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 show an increase after no increase in the past three years (\$13.47 base charge, plus \$11.35/1,000 gallons).

Some of the more substantial proposed projects will involve purchase of a Lime Feeder, Secondary Basin Wall Turbidity Meter and Machine along with Rebuilding Pump at the Lake.

Other aspects of the water operations will remain essentially the same as Fiscal Year 2014-2015.

Sewer Fund

The Sewer Fund has anticipated revenues and matching expenditures of \$1,042,280 for Fiscal Year 2015-2016. The sewer rate will increase for 2015-2016 after no increases for the past three years. (\$7.31 base charge, plus \$8.78/1,000 gallons).

Major improvements under the Sewer Fund for the upcoming fiscal year include the payback to Long Construction for Field View Estates Boring; Micro-Com System Upgrades; and BOD Incubator.

Other aspects of the sewer operations will remain essentially the same as in Fiscal Year 2014-2015.

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 2015-2016 are \$2,914,587.

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

- Alliance Water Resources contract amount increased 2.0%
- Trash collection (WCA Waste) decreased by \$1.40 per residential unit from \$11.38 to \$9.98
- Approximately \$1,040 cost-of-living increase for each full time employee
- Used Vehicle for the Code Enforcement/Building Inspector
- Various Equipment for the Fire Department
- Build Walls; Chip and Seal and Renovation Grant at the Airport
- Trailer and Used Dump Truck for Streets
- Thermostat; Duct Work and Strip, Seal & Refinish Floor at Community Center
- Radios and Radar Units Repaired; Guttering; Camera; Video Cameras and Tires for the Police Department

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 the \$850,000 amount 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, resulted 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 2015-2016 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 \$235,000 in the General Fund, \$72,300 in the Library Fund, and \$36,100 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 - \$13.47 base charge, plus \$11.35 for every 1,000 gallons of usage.

NECC rate - \$8.43 for operation and maintenance

Ameren rate- \$11.87

Sewer

City - \$7.31 base charge, plus \$8.78 for every 1,000 gallons of usage.

NECC - \$1.65 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.

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 2015, the total outstanding balance on the loan is \$2,251,588.

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). In February, 2015, the loan for the fire truck was "paid off".

A new chipper was also purchased by the City in 2012. This chipper was privately financed for a ten-year period. In September, 2015, the loan for the chipper was "paid off".

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 2015-2016 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 8% 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 by 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 2015-2016 and applied will be; General Fund \$235,000, Cemetery Fund \$36,100 and Library Fund \$72,300.

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
<u>0.500%</u>	City Capital Improvement Tax
8.475%	

**GENERAL
FUND**

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015

0 -GENERAL FINANCIAL SUMMARY

		(---- FY 2012-2013 ----) (---- FY 2013-2014 ----)		(---- FY 2014-2015 ----) (---- FY 2015-2016 ----)	
ACCT#	ACCOUNT NAME	BUDGET	ACTUAL	ORIGINAL AMENDED	Y-T-D REQUESTED BUDGET
REVENUE SUMMARY					
ALL REVENUE		2,856,300	4,088,340	2,772,181	3,078,967
TOTAL REVENUES		2,856,300	4,088,340	2,772,181	3,078,967
EXPENDITURE SUMMARY					
ADMINISTRATION	699,300	646,197	638,508	667,602	655,915
BUILDING/CODE ENF/ZONING	70,176	69,192	68,550	66,420	73,268
JURIT	8,651	8,794	8,891	8,733	9,651
POLICE	939,485	912,629	916,992	943,418	958,914
TRE	39,360	36,287	44,330	44,765	53,490
ROADS MAINTENANCE	169,026	210,625	167,336	176,538	170,378
REPORT	78,549	72,471	76,849	77,809	83,349
STREETS	267,847	280,559	266,047	286,310	241,347
COMMUNITY CENTER	17,718	17,012	17,618	17,939	18,818
EBT SERVICE	562,788	1,562,134	563,160	563,072	565,130
INTERGOVERNMENTAL	3,400	3,655	3,900	3,265	3,500
TOTAL EXPENDITURES	2,856,300	3,819,555	2,772,181	2,855,901	2,836,760
REVENUES OVER/ (UNDER) EXPENDITURES	0	268,785	0	223,066	0
				0	142,562
				0	0
				0	0

**CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015**

AS OF: SEPTEMBER 30TH, 2015

GENERAL
EVENTS

**ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015**

AS OF: SEPTEMBER 30TH, 2015

GENERAL
VENUES

ACCT#	ACCOUNT NAME	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET	
10-4-0000-38500 REIMB - RURAL FIRE DEPT		3,500	3,903	3,500	3,879	3,500	3,500	3,506	3,500	3,500	3,500	3,500	
10-4-0000-38506 BOND FUND REIMB		0	0	0	0	0	0	0	0	0	0	0	
10-4-0000-38509 MOSQUITO SPRAY & MILEAGE		0	152	0	164	0	0	0	0	0	0	0	
10-4-0000-3886 RETURNED CHECK FEES		0	0	0	0	0	0	0	0	0	0	0	
10-4-0000-3888 GRANT - POLICE DEPARTMENT		2,000	10,916	9,000	2,295	9,000	9,000	5,553	12,500	12,500	12,500	12,500	
10-4-0000-38890 GRANT - AIRPORT		0	0	0	0	4,956	4,956	26,971	43,827	43,827	43,827	43,827	
10-4-0000-38891 GRANT - N MAIN ST SIDEWALKS		0	15	0	0	0	0	0	0	0	0	0	
10-4-0000-38895 CDBG DEMO GRANT		0	1,950	0	0	0	0	0	0	0	0	0	
10-4-0000-38897 GRANT - FIRE DEPARTMENT		0	0	0	0	0	0	0	0	0	0	0	
10-4-0000-389 MISCELLANEOUS REVENUE		1,000	212,160	1,000	4,445	1,000	1,000	16,629	1,000	1,000	1,000	1,000	
10-4-0000-38903 DMI ADDITIONAL WORK OFFICE		0	1,026	0	700	0	0	100	0	0	0	0	
10-4-0000-3898 LEASE PROCEEDS		0	38,674	0	60,300	0	0	0	0	0	0	0	
10-4-0000-3899 GENERAL FUND - COP PROCEEDS		0	1,133,148	0	0	0	0	0	0	0	0	0	
10-4-0000-3995 DEPT TRANSFER FROM WATER		75,000	86,700	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	
10-4-0000-3996 DEPT TRANSFER FROM SEWER		86,700	73,841	89,000	89,000	89,000	89,000	89,000	89,000	89,000	89,000	89,000	
10-4-0000-3997 TRANSFER FROM CEMETERY		0	440	750	750	750	750	750	750	750	750	750	
10-4-0000-39701 TRANSFER FROM PARK		0	8,140	8,100	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	
10-4-0000-39702 TRANSFER FROM LIBRARY		0	960	960	960	960	960	960	960	960	960	960	
10-4-0000-39703 TRANSFER FROM DSF		0	0	0	0	0	0	0	0	0	0	0	
10-4-0000-398 TRANSFER FROM PRIOR YEARS FU		0	0	24,771	0	0	0	0	0	0	0	0	
10-4-0000-399 TRANSFER FROM UNRESERVED		0	0	50,000	0	0	0	0	0	0	0	0	
10-4-5401-382 RENTS AND ROYALTIES		5,400	6,490	5,400	3,185	3,500	3,500	4,326	3,500	3,500	3,500	3,500	
TOTAL REVENUES		2,856,300	4,088,340	2,772,181	3,078,967	2,836,760	2,836,760	2,916,711	2,914,587	2,914,587	2,914,587	2,914,587	

REFERENCES

**10 -GENERAL
ADMINISTRATION
DEPARTMENTAL EXPENDITURES**

DEPARTMENTAL EXPENDITURES

0 -GENERAL
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

AS OF: SEPTEMBER 30TH, 2015

CCT#	ACCOUNT NAME	(---- FY 2012-2013 ----)			(---- FY 2013-2014 ----)			(---- FY 2014-2015 ----)			(---- FY 2015-2016 ----)		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL	AMENDED	BUDGET	ACTUAL	Y-T-D	REQUESTED	BUDGET	ADOPTED
DEPARTMENTAL EXPENDITURES													
10-5-1150-351	SUPPLIES	5,500	5,976	5,500	6,684	5,500	5,500	6,234	6,000	6,000	6,000	6,000	
10-5-1150-352	POSTAGE	3,500	3,476	3,500	2,569	3,300	3,300	3,153	4,000	4,000	4,000	4,000	
10-5-1150-355	MOTOR FUELS-ADMINISTRATION	800	636	700	423	600	600	67	400	400	400	400	
10-5-1150-35601	PROGRAMS/EQUIPMENT	20,000	0	100	0	0	0	0	0	0	0	0	
10-5-1150-35602	COMPUTER PROGRAM MAINTENANCE	20,000	17,853	19,200	19,414	19,000	19,000	19,759	20,225	20,225	20,225	20,225	
10-5-1150-453	EQUIPMENT	1,000	704	1,100	1,475	1,500	1,500	2,327	1,500	1,500	1,500	1,500	
	TOTAL SUPPLIES	31,000	28,645	30,100	30,565	29,900	29,900	31,540	32,125	32,125	32,125	32,125	
UTILITIES													
10-5-1170-231	CELL PHONES	0	0	0	0	0	0	0	0	0	0	0	
10-5-1170-232	TELEPHONE	4,200	3,089	3,200	3,452	3,200	3,200	7,904	4,000	4,000	4,000	4,000	
10-5-1170-233	ELECTRICITY	2,700	2,736	2,700	2,946	2,700	2,700	3,210	3,500	3,500	3,500	3,500	
10-5-1170-234	GAS	1,800	1,666	1,800	2,037	1,900	1,900	2,170	2,800	2,800	2,800	2,800	
	TOTAL UTILITIES	8,700	7,491	7,700	8,435	7,800	7,800	13,284	10,300	10,300	10,300	10,300	
PLANNING AND ZONING													
10-5-1176-215	MISCELLANEOUS EXPENSE	0	0	2,651	1,500	0	0	0	0	0	0	0	
10-5-1176-301	FEES, TAXES, REIMBURSEMENTS	1,000	1,086	1,250	470	900	900	315	900	900	900	900	
10-5-1176-578		1,250	3,737	2,750	83	800	800	412	800	800	800	800	
	TOTAL	2,250	0	(387)	1,387	1,700	1,700	98	1,700	1,700	1,700	1,700	
CAPITAL IMPROVEMENTS													
10-5-1180-471	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ADMINISTRATION	699,300	646,197	638,508	667,602	655,915	655,915	616,520	624,639	624,639	624,639	624,639	

**CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015**

0 -GENERAL
BUILDING/CODE ENF/ZONING
DEPARTMENTAL EXPENDITURES

CCT#	ACCOUNT NAME	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET		
PERSONNEL SERVICES													
10-5-1201-101 SALARIES	44,971	44,971	43,971	43,971	45,066	45,066	45,066	45,066	46,093	46,093			
10-5-1201-10200 FICA EXPENSE	2,789	2,787	2,726	2,594	2,794	2,794	2,600	2,600	2,858	2,858			
10-5-1201-10300 MEDICARE EXPENSE	652	652	638	607	653	653	608	608	668	668			
10-5-1201-105 LAGERS	1,495	1,458	1,935	1,898	2,434	2,434	2,392	2,392	2,443	2,443			
10-5-1201-106 HEALTH INSURANCE	15,018	14,744	13,779	13,605	14,445	14,445	14,274	14,274	15,873	15,873			
10-5-1201-107 LIFE INSURANCE	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			
TOTAL PERSONNEL SERVICES	65,051	64,738	63,175	62,801	65,518	65,518	65,065	65,065	68,061	68,061			
MINTENANCE													
10-5-1228-242 EQUIPMENT MAINT.	200	46	200	0	100	100	100	100	100	100			
10-5-1228-243 BUILDING MAINT.	100	0	100	145	2,300	2,300	2,034	2,034	1,000	1,000			
10-5-1228-244 VEHICLE MAINT.	500	537	500	366	1,000	1,000	310	310	12,000	12,000			
TOTAL MAINTENANCE	800	582	800	511	3,400	3,400	2,344	2,344	13,100	13,100			
-1228-244 VEHICLE MAINT	CURRENT YEAR NOTES: Used Vehicle (\$10,000 - \$12,000)												
SERVICES													
10-5-1230-212 DUES/SUBSCRIPTIONS	300	200	200	250	300	300	300	300	375	375			
10-5-1230-213 TRAINING	500	0	300	0	300	300	0	0	300	300			
10-5-1230-219 P & Z PROFESSIONAL SERVICES	400	204	100	0	0	0	0	0	0	0			
10-5-1230-220 REMOVAL OF NUISANCES	400	510	800	220	800	800	0	0	1,000	1,000			
10-5-1230-231 CELL PHONE	525	441	525	525	550	550	550	741	750	750			
TOTAL SERVICES	2,125	1,355	1,925	996	1,950	1,950	1,950	1,116	2,425	2,425			
SUPPLIES													
10-5-1250-351 SUPPLIES	100	99	100	85	100	100	100	30	100	100			
10-5-1250-352 POSTAGE	100	75	100	72	100	100	100	56	100	100			
10-5-1250-355 MOTOR FUELS	2,000	2,342	2,400	1,956	2,200	2,200	1,348	2,200	2,200	2,200			
10-5-1250-453 EQUIPMENT	0	0	50	0	0	0	0	0	0	0			
TOTAL SUPPLIES	2,200	2,517	2,650	2,112	2,400	2,400	1,434	2,400	2,400	2,400			
TOTAL BUILDING/CODE ENF/ZONING	70,176	69,192	68,550	66,420	73,268	73,268	69,959	69,959	85,986	85,986			

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015

0 -GENERAL
COURT
DEPARTMENTAL EXPENDITURES

(---- FY 2012-2013 ----) (---- FY 2013-2014 ----)
BUDGET ACTUAL BUDGET ACTUAL

ACCOUNT#	ACCOUNT NAME	(---- FY 2014-2015 ----)		(---- FY 2015-2016 ----)	
		ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D REQUESTED BUDGET	ACTUAL BUDGET
PERSONNEL SERVICES					
10-5-1501-10106	SALARIES - ASST MUN. JUDGE	0	0	0	0
10-5-1501-10107	SALARIES - COURT CLERK	7,200	7,200	7,200	7,200
10-5-1501-10108	SALARIES-CITY PROSECUTOR	0	0	0	0
10-5-1501-10200	FICA EXPENSE	447	446	446	446
10-5-1501-10300	MEDI EXPENSE	104	105	105	105
10-5-1501-22101	MAINTENANCE AGR-COPIER	0	240	241	1,000
10-5-1501-22201	PRISONER CARE-OUTSIDE B.G.	0	0	0	0
10-5-1501-267	LIABILITY INSURANCE	300	0	0	0
10-5-1501-351	SUPPLIES	600	1,043	900	741
10-5-1501-352	POSTAGE	0	0	0	0
TOTAL PERSONNEL SERVICES		8,651	8,794	8,891	8,733
TOTAL COURT		8,651	8,794	8,891	8,733

		9,651	9,733	9,651	9,651
				9,240	9,751
					9,751

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015

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0 -GENERAL
POLICE
DEPARTMENTAL EXPENDITURES

(---- FY 2012-2013 ----) (---- FY 2013-2014 ----)
BUDGET ACTUAL BUDGET ACTUAL

Original Amended Y-T-D Requested Budget Actual Budget Budget

FY 2014-2015 FY 2015-2016
BUDGET BUDGET BUDGET BUDGET

Utilities

-2128-243 BUILDINGS REPAIR/MAINT CURRENT YEAR NOTES:
Guttering

-2126-244 VEHICLE REPAIR/MAINT CURRENT YEAR NOTES:
12 New Tires (\$2,000)

SERVICES

-2128-243 BUILDINGS REPAIR/MAINT CURRENT YEAR NOTES:
Guttering

-2126-244 VEHICLE REPAIR/MAINT CURRENT YEAR NOTES:
12 New Tires (\$2,000)

	Radios & radar Units Repaired		
PROFESSIONAL SERVICES	750	732	750
SERVICE AGREEMENTS	8,865	9,888	11,300
SERVICE AGREEMENT-MULES	3,000	2,100	3,000
10-5-2130-22101 MAINT AGREEMENT-COPER	0	0	1,960
10-5-2130-22102 LOAN PAYMENT- NEW BUILDING	0	0	0
10-5-2130-22103 ADVERTISING	100	233	200
10-5-2130-22104 CRIME PREVENTION	300	208	0
10-5-2130-261 HAULING/TOWING	150	0	150
TOTAL SERVICES	13,165	13,161	17,360
		17,531	21,000
			21,000
			16,750
			20,700

	Radios & radar Units Repaired		
PROFESSIONAL SERVICES	904	800	800
SERVICE AGREEMENTS	11,284	13,500	13,500
SERVICE AGREEMENT-MULES	3,000	3,000	3,000
10-5-2130-22101 MAINT AGREEMENT-COPER	2,012	3,000	3,000
10-5-2130-22102 LOAN PAYMENT- NEW BUILDING	0	0	0
10-5-2130-22103 ADVERTISING	200	331	300
10-5-2130-261 CRIME PREVENTION	0	0	250
10-5-2130-263 HAULING/TOWING	150	150	0
TOTAL SERVICES	13,165	13,161	17,360
		17,531	21,000
			21,000
			16,750
			20,700

	Radios & radar Units Repaired		
PROFESSIONAL SERVICES	800	800	800
SERVICE AGREEMENTS	13,500	12,293	12,293
SERVICE AGREEMENT-MULES	3,000	2,895	2,895
10-5-2130-22101 MAINT AGREEMENT-COPER	3,000	1,520	1,520
10-5-2130-22102 LOAN PAYMENT- NEW BUILDING	0	0	0
10-5-2130-22103 ADVERTISING	300	0	0
10-5-2130-261 CRIME PREVENTION	250	0	250
10-5-2130-263 HAULING/TOWING	150	0	150
TOTAL SERVICES	13,165	13,161	17,360
		17,531	21,000
			21,000
			16,750
			20,700

UPPLIES

-2150-453 EQUIPMENT CURRENT YEAR NOTES:
Camera (\$4,500)
Radio (\$900)

-2150-45301 GRANT CURRENT YEAR NOTES:
2 VIDEO CAMERAS

-2150-454 VEHICLE PARK FUND REIMB CURRENT YEAR NOTES:
Pay back Park for Tahoe

	Radios & radar Units Repaired		
SUPPLIES	10,311	5,000	5,000
POSTAGE	150	150	150
MOTOR FUELS	18,217	19,000	19,000
EQUIPMENT	71,941	9,000	9,000
10-5-2150-45301 GRANT	0	10,000	10,000
10-5-2150-454 VEHICLE PARK FUND REIMB	4,000	4,000	4,000
10-5-2150-455 VEHICLE PAYMENT	0	11,000	22,000
10-5-2150-456 VEHICLE PURCHASE	0	0	5,500
TOTAL SUPPLIES	50,369	55,150	127,157
		55,150	74,650
			74,650
			75,781
			92,200

	Radios & radar Units Repaired		
SUPPLIES	10,311	5,000	5,000
POSTAGE	150	150	150
MOTOR FUELS	18,217	19,000	19,000
EQUIPMENT	71,941	9,000	9,000
10-5-2150-45301 GRANT	0	10,000	10,000
10-5-2150-454 VEHICLE PARK FUND REIMB	4,000	4,000	4,000
10-5-2150-455 VEHICLE PAYMENT	0	11,000	22,000
10-5-2150-456 VEHICLE PURCHASE	0	0	5,500
TOTAL SUPPLIES	50,369	55,150	127,157
		55,150	74,650
			74,650
			75,781
			92,200

UPPLIES

-2150-453 EQUIPMENT CURRENT YEAR NOTES:
Camera (\$4,500)
Radio (\$900)

-2150-45301 GRANT CURRENT YEAR NOTES:
2 VIDEO CAMERAS

-2150-454 VEHICLE PARK FUND REIMB CURRENT YEAR NOTES:
Pay back Park for Tahoe

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015

0 -GENERAL
OLICE
DEPARTMENTAL EXPENDITURES

CCT#	ACCOUNT NAME	(---- FY 2012-2013 ----) (---- FY 2013-2014 ----)			(---- FY 2014-2015 ----) (---- FY 2015-2016 ----)		
		BUDGET	ACTUAL	BUDGET	ORIGINAL	AMENDED	Y-T-D REQUESTED ACTUAL BUDGET
ODE ENFORC./ANIMAL CONT							
10-5-2160-233 ELECTRICITY	1,800	1,353	1,800	1,640	1,800	1,800	1,184
10-5-2160-235 WATER SERVICE	500	255	500	272	300	300	366
10-5-2160-243 BUILDING MAINT	500	300	500	2,206	500	500	0
10-5-2160-250 VETERINARY SERVICES	300	122	300	0	300	300	184
10-5-2160-351 SUPPLIES	300	93	300	136	300	300	68
10-5-2160-355 MOTOR FUELS	0	0	0	0	0	0	0
10-5-2160-45302 EQUIPMENT - ANIMAL CONTROL	100	0	100	0	400	400	0
TOTAL CODE ENFORC./ANIMAL CONT	3,500	2,122	3,500	4,254	3,600	3,600	1,801
ODE ENFORC./SERVICE							
10-5-2161-216 CONTRACTED AGREEMENTS	10,200	9,878	10,200	9,976	10,200	10,200	10,201
TOTAL CODE ENFORC./SERVICE	10,200	9,878	10,200	9,976	10,200	10,200	10,201
TOTAL POLICE	939,486	912,629	916,992	943,418	958,914	958,914	907,623

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015

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0 ~GENERAL

DEPARTMENTAL EXPENDITURES

CCT#	ACCOUNT NAME	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET	BUDGET	BUDGET	
<u>(10 for City SCBA's and 4 for Rural)</u>													
TOTAL FIRE		39,360	36,287	44,330	44,765	53,490	53,490	97,086	160,831	160,831			

0 -GENERAL
GROUNDS MAINTENANCE
DEPARTMENTAL EXPENDITURES

CC#	ACCOUNT NAME	(---- FY 2012-2013 ----) (---- FY 2013-2014 ----)			(---- FY 2014-2015 ----) (---- FY 2015-2016 ----)		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	Y-T-D REQUESTED
INSURANCE							
10-5-3320-1-67	GM-LIABILITY INSURANCE	4,500	4,427	4,600	4,240	4,600	4,600
TOTAL INSURANCE		4,500	4,427	4,600	4,240	4,600	4,600
Maintenance							
10-5-3328-2-42	GM-EQUIPMENT MAINT	3,000	4,510	4,000	4,802	4,500	3,374
10-5-3328-243	GM-BUILDING MAINT	2,000	1,355	1,000	726	2,000	513
10-5-3328-244	GM-VEHICLE MAINT	3,000	5,252	3,500	1,056	2,500	2,000
TOTAL MAINTENANCE		8,000	11,116	8,500	6,584	9,000	3,000
-3328-244	GM-VEHICLE MAINT						
CURRENT YEAR NOTES:							
To include tires							
SERVICES							
10-5-3330-22003	GM-SERVICE AGREEMENT-ALLIANCE	125,426	125,426	125,426	125,587	125,587	128,100
10-5-3330-22004	PRINCIPAL - US BANK - CHIPPE	0	4,905	7,550	7,551	7,788	26,533
10-5-3330-22005	INTEREST - US BANK - CHIPPE	0	755	950	940	703	1,061
TOTAL SERVICES		125,426	131,986	133,936	133,917	134,078	136,593
SUPPLIES							
10-5-3330-351	GM-SUPPLIES	2,500	2,331	2,300	2,894	2,500	4,061
10-5-3330-35101	CHEMICALS-MOSQUITO SPRAY	6,500	6,500	3,000	3,024	6,000	4,950
10-5-3330-355	GM-MOTOR FUELS	5,000	4,916	5,000	3,881	4,500	2,012
10-5-3330-453	GM-EQUIPMENT	8,700	40,974	1,000	11,964	500	4,500
TOTAL SUPPLIES		22,700	54,521	11,300	21,763	13,500	14,500
UTILITIES							
10-5-3370-233	GM-ELECTRICITY	5,000	5,415	5,000	6,095	5,200	6,000
10-5-3370-234	GM-GAS HEATING	3,400	4,029	4,000	3,939	4,000	4,500
TOTAL UTILITIES		8,400	9,414	9,000	10,034	9,200	10,500
TOTAL GROUNDS MAINTENANCE							
169,026		210,625	167,336	176,538	170,378	170,378	175,693

0 -GENERAL
 TREETS
 DEPARTMENTAL EXPENDITURES
 .CC# ACCOUNT NAME

			FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
			BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	Y-T-D REQUESTED	BUDGET	ACTUAL	BUDGET	Y-T-D REQUESTED	BUDGET	
INSURANCE			6,800	6,434	6,800	5,584	6,800	6,800	5,644	7,150	7,150	7,150	7,150	
TOTAL INSURANCE			6,800	6,434	6,800	5,584	6,800	6,800	5,644	7,150	7,150	7,150	7,150	
Maintenance														
10-5-4128-242 EQUIPMENT REPAIR/MAINT			4,000	4,542	4,000	5,380	5,000	5,000	2,872	5,000	5,000	5,000	5,000	
10-5-4128-243 BUILDINGS REPAIR/MAINT			0	0	0	0	0	0	0	0	0	0	0	
10-5-4128-244 VEHICLE REPAIR/MAINT			2,500	3,552	3,500	1,879	3,000	3,000	2,463	3,000	3,000	3,000	3,000	
TOTAL MAINTENANCE			6,500	8,494	7,500	7,259	8,000	8,000	5,335	8,000	8,000	8,000	8,000	
Services														
10-5-4130-218 PROFESSIONAL SERVICES			500	0	500	13,032	500	500	0	0	0	0	0	
10-5-4130-21811 HAULING SERVICE			1,000	1,318	1,000	747	2,000	2,000	1,084	2,000	2,000	2,000	2,000	
10-5-4130-22001 SERVICE AGREEMENTS - MOWING			0	0	0	0	0	0	0	0	0	0	0	
10-5-4130-22003 SERVICE AGREEMENTS - ALLIANCE			162,047	162,047	141,047	141,047	141,047	141,047	141,047	143,900	143,900	143,900	143,900	
TOTAL SERVICES			163,547	163,365	142,547	154,826	143,547	143,547	142,131	145,900	145,900	145,900	145,900	
Supplies														
10-5-4150-3511 SUPPLIES			6,000	5,646	23,500	23,565	6,000	6,000	1,875	6,000	6,000	6,000	6,000	
10-5-4150-355 MOTOR FUELS			8,000	10,083	8,500	11,093	9,500	9,500	7,955	9,500	9,500	9,500	9,500	
10-5-4150-35701 MATERIALS - ROCK & PREMIX			13,000	17,783	13,000	12,360	13,000	13,000	16,655	0	0	0	0	
10-5-4150-35702 MATERIALS - SALT			7,500	7,962	7,500	8,488	0	0	667	6,500	6,500	6,500	6,500	
10-5-4150-35703 MATERIALS - ROAD OIL			10,000	9,564	8,000	7,860	0	0	0	0	0	0	0	
10-5-4150-35704 MATERIALS - STREET SIGNS			2,000	1,345	2,200	591	2,000	2,000	2,091	3,000	3,000	3,000	3,000	
10-5-4150-453 EQUIPMENT			2,500	182	1,500	2,900	6,500	6,500	4,195	6,500	6,500	6,500	6,500	
10-5-4150-454 VEHICLE & ACCESSORIES			0	95	0	0	0	0	0	38,500	38,500	38,500	38,500	
TOTAL SUPPLIES			49,000	52,660	64,200	66,856	37,000	37,000	33,419	70,000	70,000	70,000	70,000	
Equipment														
-4150-453 EQUIPMENT														
CURRENT YEAR NOTES:														
CMC Trailer (5450)														
Utilities														
10-5-4170-233 ELECTRICITY			42,000	49,606	45,000	51,815	49,000	49,000	54,672	55,000	55,000	55,000	55,000	
TOTAL UTILITIES			42,000	49,606	45,000	51,815	49,000	49,000	54,672	55,000	55,000	55,000	55,000	
Capital Improvements														
10-5-4180-47102 CAP IMPROV- STORM WATER			0	0	0	0	0	0	0	0	0	0	0	
TOTAL CAPITAL IMPROVEMENTS			0	0	0	0	0	0	0	0	0	0	0	
Total Streets			267,847	280,559	266,047	286,340	244,347	244,347	241,261	286,050	286,050	286,050	286,050	

**CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015**

0 -GENERAL
COMMUNITY CENTER
DEPARTMENTAL EXPENDITURES

CCT#	ACCOUNT NAME	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	Y-T-D ACTUAL	BUDGET	REQUESTED BUDGET	ADOPTED BUDGET	
NSURANCE 10-5-5420-267	LIABILITY INSURANCE	2,500	2,691	2,700	3,114	3,300	3,300	3,300	3,260	3,500	3,500	3,500	
TOTAL INSURANCE		2,500	2,691	2,700	3,114	3,300	3,300	3,300	3,260	3,500	3,500	3,500	
AINTENANCE 10-5-5428-242	EQUIPMENT REPAIR/MAINT	100	22	100	0	100	100	100	0	100	100	100	
10-5-5428-243	BUILDINGS REPAIR/MAINT	1,000	1,121	1,000	902	1,000	1,000	1,000	475	1,500	1,500	1,600	
TOTAL MAINTENANCE		1,100	1,144	1,100	902	1,100	1,100	1,100	475	1,600	1,600	1,600	
-5428-243	BUILDINGS REPAIR/MAINT												
CURRENT YEAR NOTES:													
Thermostat (\$100)													
Duct Work (Share w/Library)													
Strip, Seal & Refinish Floor (\$500)													
SERVICES 10-5-5430-10200	FICA EXPENSE	224	185	224	185	224	224	224	185	224	224	224	
10-5-5430-10300	MEDI EXPENSE	52	43	52	43	52	52	52	43	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	3,600	3,600	3,600	
10-5-5430-22001	ALLIANCE SERVICE	3,092	3,092	3,092	3,092	3,092	3,092	3,092	3,092	3,092	3,170	3,110	
TOTAL SERVICES		6,968	6,920	6,968	6,920	6,968	6,968	6,968	6,920	7,046	7,046	7,046	
UPPLIES 10-5-5450-351	SUPPLIES	250	366	250	586	400	400	400	791	800	800	800	
10-5-5450-453	EQUIPMENT	300	0	200	68	150	150	150	0	0	0	0	
TOTAL SUPPLIES		550	366	450	654	550	550	550	791	800	800	800	
UTILITIES 10-5-5470-233	ELECTRICITY	4,100	3,015	4,100	3,849	4,100	4,100	4,100	3,601	4,100	4,100	4,100	
10-5-5470-234	GAS	2,500	2,077	2,300	2,499	2,800	2,800	2,800	2,553	2,800	2,800	2,800	
TOTAL UTILITIES		6,600	5,892	6,400	6,398	6,900	6,900	6,900	6,164	6,900	6,900	6,900	
CAPITAL IMPROVEMENTS 10-5-5480-471	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	0	0	0	0	0	0	
TOTAL COMMUNITY CENTER		17,718	17,012	17,618	17,939	18,818	18,818	18,818	17,611	19,846	19,846	19,846	

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0 ~GENERAL
INTERGOVERNMENTAL
DEPARTMENTAL EXPENDITURES

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT

AS OF: SEPTEMBER 30TH, 2015

(---- FY 2012-2013 ----) (---- FY 2013-2014 ----)
(---- FY 2014-2015 ----) (---- FY 2015-2016 ----)
CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT

AS OF: SEPTEMBER 30TH, 2015

CCT#	ACCOUNT NAME	FY 2013-2014		FY 2014-2015		FY 2015-2016		
		BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	BUDGET	REQUESTED BUDGET
INTERGOVERNMENTAL PAYABL								
10-5-9090-5371 1 1/2% COUNTY ASSESSMENT	3,400	3,665	3,900	3,265	3,500	3,500	3,665	3,900
TOTAL INTERGOVERNMENTAL PAYABL	3,400	3,665	3,900	3,265	3,500	3,500	3,665	3,900
TOTAL INTERGOVERNMENTAL								
OTAL EXPENDITURES	2,856,300	3,819,555	2,772,181	2,855,901	2,836,760	2,836,760	2,774,149	2,914,587

** END OF REPORT ***

STREET (CIP)

FUND

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015

5 -STREET (CIP)
FINANCIAL SUMMARY

CCT#	ACCOUNT NAME	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	ACTUAL	BUDGET	Y-T-D REQUESTED BUDGET	Y-T-D ACTUAL BUDGET	BUDGET
<u>REVENUE SUMMARY</u>													
ALL REVENUE		0	0	0	0	0	402,900	402,900	402,900	2,281,716	400,000	400,000	
TOTAL REVENUES		0	0	0	0	0	402,900	402,900	402,900	2,281,716	400,000	400,000	
<u>EXPENDITURE SUMMARY</u>													
TREETS		0	0	0	0	0	113,900	1,966,250	640,294	111,878	111,878	0	
LIBRARY		0	0	0	0	0	0	0	36,770	0	0	0	
EBT SERVICE		0	0	0	0	0	289,000	289,000	136,599	288,122	288,122	0	
TOTAL EXPENDITURES		0	0	0	0	0	402,900	2,255,250	813,663	400,000	400,000	0	
REVENUES OVER/ (UNDER) EXPENDITURES		0	0	0	0	0	0	(1,852,350)	1,468,053	0	0	0	

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015

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5-STREET (CIP)
REVENUES

CCR#	ACCOUNT NAME	{---- FY 2012-2013 -----)		{---- FY 2013-2014 -----)		{---- FY 2014-2015 -----)		{---- FY 2015-2016 -----)	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D REQUESTED	BUDGET
JL REVENUE									
15-4-0000-31320	1/2% SALES TAX	0	0	0	0	402,900	402,900	394,916	400,000
15-4-0000-3899	STREET FUND-COP PROCEEDS	0	0	0	0	0	0	1,886,800	0
TOTAL REVENUES		0	0	0	0	402,900	402,900	2,281,716	400,000

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015

5-STREET (CIP)
TREETS
DEPARTMENTAL EXPENDITURES

CCT#	ACCOUNT NAME	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET	BUDGET	
SUPPLIES													
15-5-4150-218	PROFESSIONAL SERVICES	0	0	0	0	0	56,000	56,000	68,563	8,000	8,000	8,000	
15-5-4150-35702	CULVERTS/DRAINAGE STRUCTURES	0	0	0	0	0	17,900	17,900	11,243	10,000	10,000	10,000	
15-5-4150-35703	ROAD OIL/ROCK/PREMIX	0	0	0	0	0	40,000	40,000	18,473	55,000	55,000	55,000	
TOTAL SUPPLIES		0	0	0	0	0	113,900	113,900	98,279	73,000	73,000	73,000	
CAPITAL IMPROVEMENTS													
15-5-4160-471	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	1,852,350	542,015	38,878	38,878	38,878	
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	0	1,852,350	542,015	38,878	38,878	38,878	
TOTAL STREETS		0	0	0	0	0	113,900	1,966,250	640,294	111,878	111,878	111,878	

**CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT**

AS OF: SEPTEMBER 30TH, 2015

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5-STREET (CIP)

EBT SERVICE

DEPARTMENTAL EXPENDITURES

CCT#	ACCOUNT NAME	(---- FY 2012-2013 ----)		(---- FY 2013-2014 ----)		(---- FY 2014-2015 ----)		(---- FY 2015-2016 ----)	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D REQUESTED	BUDGET

15-5-8460-57509 LOAN REPAYMENT

15-5-8460-57510 INTEREST PAYMENT

15-5-8460-57511 SEMI-ANNUAL FEES

TOTAL DEBT SERVICE REPAYMENT

TOTAL DEBT SERVICE

TOTAL EXPENDITURES

*** END OF REPORT ***

**PARK
FUND**

AS OF: SEPTEMBER 30TH, 2015

1 - PARK FINANCIAL SUMMARY

CCT#	ACCOUNT NAME	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	Y-T-D	REQUESTED	BUDGET	ADOPTED	BUDGET
<u>REVENUE SUMMARY</u>													
ALL REVENUE		338,650	349,917	247,300	219,609	220,300	220,300	220,300	222,450	227,500	227,500	227,500	
TOTAL REVENUES		338,650	349,917	247,300	219,609	220,300	220,300	220,300	222,450	227,500	227,500	227,500	
<u>EXPENDITURE SUMMARY</u>													
PARK '00L		309,650 29,000	311,359 174,465	219,700 27,600	193,282 25,268	172,300 48,000	172,300 48,000	151,740 46,959	174,500 53,000	174,500 53,000	174,500 53,000	174,500 53,000	
TOTAL EXPENDITURES		338,650	485,824	247,300	218,549	220,300	220,300	198,699	227,500	227,500	227,500	227,500	
REVENUES OVER / (UNDER) EXPENDITURES		0	(135,907)	0	1,060	- 0	- 0	23,750	0	0	0	0	

**CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015**

.1 -PARK**DEPARTMENTAL EXPENDITURES**

(CCT#)	ACCOUNT NAME	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET
PERSONNEL													
21-5-5201-101	PARKS & REC DIRECTOR SALARY	0	4,769	30,000	30,000	31,095	31,095	22,580	30,000	30,000	30,000	30,000	
21-5-5201-10109	PARK GROUNDS KEEPER	4,800	4,200	0	0	4,800	4,800	3,498	4,800	4,800	4,800	4,800	
21-5-5201-10110	BIKE PATROL SALARIES	9,111	8,431	9,100	5,133	9,100	9,100	3,312	4,500	4,500	4,500	4,500	
21-5-5201-10200	FICA EXPENSE	558	818	2,425	2,165	2,790	2,790	1,629	2,450	2,450	2,450	2,450	
21-5-5201-10300	MEDI EXPENSE	131	191	570	506	653	653	381	570	570	570	570	
21-5-5201-105	LAGERS	0	0	500	660	1,680	1,680	1,000	1,600	1,600	1,600	1,600	
21-5-5201-106	HEALTH INSURANCE	0	0	5,700	5,586	7,289	7,289	4,177	8,000	8,000	8,000	8,000	
21-5-5201-107	LIFE INSURANCE	0	0	105	105	126	126	73	126	126	126	126	
21-5-5201-110	TRAVEL/EXPENSE	0	0	300	219	500	500	238	500	500	500	500	
21-5-5201-212	DUES/SUBSCRIPTIONS	0	0	550	574	650	650	315	650	650	650	650	
21-5-5201-214	TRAINING	0	0	200	253	200	200	345	350	350	350	350	
21-5-5201-218	PROFESSIONAL SERVICES	8,000	2,370	3,400	3,032	3,000	3,000	1,697	3,000	3,000	3,000	3,000	
TOTAL PERSONNEL		22,600	20,780	53,250	48,234	61,883	61,883	36,246	56,516	56,516	56,516	56,516	
5-5201-216	PROFESSIONAL SERVICES	CURRENT YEAR NOTES: Four Movie-in-the-Park Events (\$1,250)											
INSURANCE													
21-5-5220-166	WORKERS' COMP INSURANCE	500	139	500	136	200	200	636	800	800	800	800	
21-5-5220-267	LIABILITY INSURANCE	1,000	1,060	1,100	1,494	1,900	1,900	2,111	2,300	2,300	2,300	2,300	
TOTAL INSURANCE		1,500	1,200	1,600	1,630	2,100	2,100	2,747	3,100	3,100	3,100	3,100	
Maintenance													
21-5-5228-242	EQUIPMENT REPAIR/MAINT.	2,000	1,504	2,000	2,066	2,200	2,200	1,908	2,500	2,500	2,500	2,500	
21-5-5228-243	BUILDINGS REPAIR/MAINT.	1,000	275	1,000	2,279	1,500	1,500	1,193	1,500	1,500	1,500	1,500	
21-5-5228-244	VEHICLE MAINTENANCE	0	0	500	580	750	750	66	750	750	750	750	
TOTAL MAINTENANCE		3,000	1,778	3,500	4,925	4,450	4,450	3,167	4,750	4,750	4,750	4,750	
SERVICES													
21-5-5220-222	ACCOUNTING AUDIT	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	
21-5-5230-223	ADVERTISING	0	0	0	0	0	0	0	0	1,000	1,000	1,000	
21-5-5230-225	ADMINISTRATIVE ALLOCATION	0	8,100	8,100	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	
TOTAL SERVICES		2,100	10,200	10,200	10,200	11,100	11,100	11,100	11,100	12,100	12,100	12,100	
5-5230-223	ADVERTISING	CURRENT YEAR NOTES: Quarterly Calendar											
SUPPLIES													
21-5-5220-351	SUPPLIES	4,000	4,646	6,000	4,290	5,000	5,000	4,494	6,000	6,000	6,000	6,000	
21-5-5220-3511	PROGRAM/EVENT SUPPLIES	0	0	0	1,389	1,000	1,000	2,497	1,000	1,000	1,000	1,000	
21-5-5220-352	BIKE PATROL SUPPLIES	2,000	367	2,000	596	2,000	2,000	0	2,000	2,000	2,000	2,000	
21-5-5220-355	MOTOR FUELS	0	77	500	1,508	2,000	2,000	1,511	2,500	2,500	2,500	2,500	
21-5-5220-453	EQUIPMENT	0	0	500	176	500	500	0	1,000	1,000	1,000	1,000	
TOTAL SUPPLIES		6,000	5,089	9,000	8,560	10,500	10,500	8,502	12,500	12,500	12,500	12,500	

**CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT**
AS OF: SEPTEMBER 30TH, 2015

POOL
DEPARTMENTAL EXPENDITURES

ACCOUNT NAME	ACCT#	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	ACTUAL	BUDGET	REQUESTED	BUDGET	ADOPTED
Maintainance													
21-5-5528-242 EQUIPMENT REPAIR/MAINT		1,000	1,137	1,100	0	1,000	1,000	1,000	24	1,000	1,000	1,000	
21-5-5528-243 BUILDINGS REPAIR/MAINT		7,300	0	5,500	3,979	1,000	1,000	2,000	143	1,000	1,000	1,000	
TOTAL MAINTENANCE		8,300	1,137	6,600	3,979	2,000	2,000	2,000	167	2,000	2,000	2,000	
Services													
21-5-5530-221 YMCA-OPERATING FEE		4,000	1,964	4,000	6,004	6,000	6,000	6,000	3,394	7,000	7,000	7,000	
21-5-5530-223 ADVERTISING		100	0	100	39	100	100	100	87	100	100	100	
TOTAL SERVICES		4,100	1,964	4,100	6,043	6,100	6,100	6,100	3,181	7,100	7,100	7,100	
Supplies													
21-5-5550-351 SUPPLIES		1,500	860	1,500	1,542	1,500	1,500	1,500	1,853	1,800	1,800	1,800	
21-5-5550-354 CHEMICALS		2,500	3,851	2,500	1,319	2,000	2,000	2,000	602	2,000	2,000	2,000	
21-5-5550-453 EQUIPMENT		2,000	163	1,500	0	5,000	5,000	5,000	8,109	5,000	5,000	5,000	
TOTAL SUPPLIES		6,000	4,875	5,500	2,861	8,500	8,500	8,500	10,564	8,800	8,800	8,800	
5-5550-453 EQUIPMENT													
CURRENT YEAR NOTES:													
Umbrella for Pool.													
Utilities													
21-5-5570-232 TELEPHONE		600	217	400	264	400	400	400	832	600	600	600	
21-5-5570-233 ELECTRICITY		3,000	3,413	4,000	3,856	3,000	3,000	3,000	3,903	4,000	4,000	4,000	
21-5-5570-235 WATER SERVICE		4,000	2,926	4,000	2,264	3,000	3,000	3,000	3,155	3,000	3,000	3,000	
21-5-5570-275 GR MAIN SERVICE FEE		0	0	0	0	22,000	22,000	22,000	22,000	22,000	22,500	22,500	
21-5-5570-298 DEBT SERVICE-PARK		0	155,746	0	0	0	0	0	0	0	0	0	
21-5-5570-299 BOND COSTS - PARK FUND		0	4,187	0	0	0	0	0	0	0	0	0	
TOTAL UTILITIES		7,600	166,490	8,400	6,385	28,400	28,400	28,400	29,890	30,100	30,100	30,100	
Capital Improvements													
21-5-5580-47101 CAPITAL IMPROVEMENTS - POOL		3,000	0	3,000	6,000	3,000	3,000	3,000	2,859	5,000	5,000	5,000	
TOTAL CAPITAL IMPROVEMENTS		3,000	0	3,000	6,000	3,000	3,000	3,000	2,859	5,000	5,000	5,000	
5-5580-47101 CAPITAL IMPROVEMENTS - POOL													
TOTAL POOL		29,000	174,465	27,600	25,268	48,000	48,000	48,000	46,959	53,000	53,000	53,000	
TOTAL EXPENDITURES													
		338,650	485,824	247,300	218,549	220,300	220,300	220,300	198,699	227,500	227,500	227,500	

LIBRARY

FUND

12 - LIBRARY

FINANCIAL SUMMARY

ACCT #	ACCOUNT NAME	(---- FY 2012-2013 ----) (---- FY 2013-2014 ----)			(---- FY 2014-2015 ----) (---- FY 2015-2016 ----)		
		BUDGET	ACTUAL	BUDGET	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D REQUESTED BUDGET
<u>REVENUE SUMMARY</u>							
ALL REVENUE		92,066	130,150	98,600	93,016	103,868	103,868
TOTAL REVENUES		92,066	130,150	98,600	93,016	103,868	103,868
<u>EXPENDITURE SUMMARY</u>							
LIBRARY		92,066	131,370	98,600	105,030	103,868	110,609
TOTAL EXPENDITURES		92,066	131,370	98,600	105,030	103,868	110,609
REVENUES OVER/ (UNDER) EXPENDITURES		0	(1,220)	0	(13,014)	0	(6,741)

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015

12 -LIBRARY
REVENUES

ACCT#	ACCOUNT NAME	FY 2012-2013		FY 2013-2014		FY 2014-2015		FY 2015-2016	
		BUDGET	ACTUAL	BUDGET	ACTUAL	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
ALL REVENUE									
22-4-0000-31110 REAL PROPERTY	53,600	50,038	55,500	53,943	60,100	60,100	56,625	56,900	56,900
22-4-0000-31120 PERSONAL PROPERTY	12,800	13,347	14,700	16,616	16,200	16,200	15,370	15,400	15,400
22-4-0000-31121 INST AND FINANCIAL TAX	750	886	800	217	800	800	738	800	800
22-4-0000-31122 RR & UTILITY TAX	8,000	9,967	9,750	9,424	9,750	9,750	9,111	9,750	9,750
22-4-0000-31123 SURTAX	1,200	1,492	1,400	1,173	1,400	1,400	1,201	1,400	1,400
22-4-0000-31124 PENALTIES	0	2,148	1,000	833	1,000	1,000	756	1,000	1,000
22-4-0000-31912 REFUNDS & REIMBURSEMENTS	0	0	0	0	0	0	0	0	0
22-4-0000-31914 REFUND & REIMBURSEMENTS	1,000	1,322	1,000	1,159	1,000	1,000	1,665	1,300	1,300
22-4-0000-36501 COPIER FEES/FAX FEES	600	574	500	522	550	550	524	600	600
22-4-0000-36502 BOOK FINES & REPLACEMENTS	700	632	500	742	800	800	694	800	800
22-4-0000-36503 VIDEO FINES & SALES	1,750	1,741	1,750	1,342	1,500	1,500	1,088	1,300	1,300
22-4-0000-36702 MEMBERSHIP FEES	250	407	250	344	250	250	272	250	250
22-4-0000-381 INTEREST REVENUE	0	0	0	0	0	0	1,125	0	0
22-4-0000-383 DONATIONS/FUND RAISERS	0	0	0	0	0	0	10,872	0	0
22-4-0000-38803 GRANT FUND - BOOKS	0	0	0	0	0	0	2,738	2,738	2,738
22-4-0000-38804 STATE AID TO LIBRARIES	2,666	3,174	2,600	4,410	0	0	1,668	1,668	1,668
22-4-0000-38805 ATHLETE & ENTERTAINER TAX	0	0	0	0	1,668	1,668	1,641	1,668	1,668
22-4-0000-389 MISCELLANEOUS REVENUE	250	441	350	242	350	350	4,637	350	350
22-4-0000-38904 MEMORIAL FUND REVENUES	8,500	2,113	8,500	2,048	8,500	8,500	2,140	6,000	6,000
22-4-0000-3899 LIBRARY FUND - COP PROCEEDS	0	41,919	0	0	0	0	0	0	0
TOTAL REVENUES	92,066	130,150	98,600	93,016	103,868	103,868	111,198	100,256	100,256

22 - LIBRARY

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET	
UTILITIES		1,375	1,244	1,375	1,310	1,375	1,375	1,276	1,375	1,375	1,375	1,375	
22-5-5370-232 TELEPHONE		1,375	1,244	1,375	1,310	1,375	1,375	1,276	1,375	1,375	1,375	1,375	
TOTAL UTILITIES													
<u>INTERGOVERNMENTAL PAYABLE</u>													
22-5-5390-537 1 1/2 % COUNTY ASSESSMENT	1,000	1,127	1,200	1,007	1,150	1,068	1,150	1,150	1,150	1,150	1,150	1,150	
22-5-5390-539 DEBT SERVICE-LIBRARY EXPANSI	7,525	40,216	6,600	5,939	6,000	5,892	7,825	7,825	7,825	7,825	7,825	7,825	
22-5-5390-5399 BOND COSTS - LIBRARY FUND	0	2,667	0	0	0	0	0	0	0	0	0	0	
22-5-5390-53999 2012 BOND INTEREST	0	606	0	0	0	0	0	0	0	0	0	0	
TOTAL INTERGOVERNMENTAL PAYABL	8,525	44,616	7,800	6,946	7,150	7,150	6,960	6,960	6,960	6,960	6,960	6,960	
TOTAL LIBRARY	92,066	131,370	98,600	106,030	103,868	110,609	109,547	100,256	100,256	100,256	100,256	100,256	
TOTAL EXPENDITURES	92,066	131,370	98,600	106,030	103,868	110,609	109,547	100,256	100,256	100,256	100,256	100,256	

*** END OF REPORT ***

CEMETERY
FUND

**CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT**

AS OF: SEPTEMBER 30TH, 2015

PAGE: 1

**3 -CEMETERY
INANCIAL SUMMARY**

CCT#	ACCOUNT NAME	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	ACTUAL	BUDGET	REQUESTED	ADOTTED	BUDGET
EVENUE SUMMARY													
ALL REVENUE		45,876	44,779	48,150	50,515	49,762	49,762	62,277	62,277	48,450	48,450		
OTAL REVENUES		45,876	44,779	48,150	50,515	49,762	49,762	62,277	62,277	48,450	48,450		
EXPENDITURE SUMMARY													
CEMETERY		45,876	46,971	48,150	51,905	49,762	61,501	59,506	59,506	48,450	48,450		
OTAL EXPENDITURES		45,876	46,971	48,150	51,905	49,762	61,501	58,506	58,506	48,450	48,450		
REVENUES OVER/(UNDER) EXPENDITURES		0	(2,192)	0	(1,390)	0	(11,739)	3,771	3,771	0	0		

**CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT**
AS OF: SEPTEMBER 30TH, 2015

3 -CEMETERY
EVENTS

CCT#	ACCOUNT NAME	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDEO	BUDGET	Y-T-D ACTUAL	BUDGET	REQUESTED BUDGET	ADOPTED BUDGET	
23-4-0000-31110 REAL PROPERTY	29,364	24,783	29,300	27,594	30,200	30,200	30,200	30,200	28,325	28,400	28,400	28,400	
23-4-0000-31110 PERSONAL PROPERTY	7,312	6,672	7,300	8,307	8,100	8,100	8,100	8,100	7,684	7,700	7,700	7,700	
23-4-0000-31112 INST AND FINANCIAL TAX	400	464	450	114	200	200	200	200	387	350	350	350	
23-4-0000-31112 RR & UTILITY TAX	3,200	5,221	4,800	4,937	4,800	4,800	4,800	4,800	4,772	4,800	4,800	4,800	
23-4-0000-31112 SURTAX	700	756	700	615	700	700	700	700	629	650	650	650	
23-4-0000-31112 PENALTIES	500	1,074	700	416	500	500	500	500	315	300	300	300	
23-4-0000-31112 CEMETERY LOTS AND GRAVES	4,000	5,310	4,500	7,600	4,500	4,500	4,500	4,500	7,800	5,800	5,800	5,800	
23-4-0000-36601 INTEREST REVENUE	400	460	400	579	412	412	412	412	565	450	450	450	
23-4-0000-383 DONATIONS	0	0	40	0	354	350	350	350	11,739	0	0	0	
TOTAL REVENUES	45,876	44,779	48,150	50,515	49,762	49,762	49,762	49,762	62,277	48,450	48,450	48,450	

		FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
CCT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	Y-T-D ACTUAL	BUDGET	REQUESTED BUDGET	ADOPTED BUDGET	
3-CEMETERY DEPARTMENT EXPENDITURES	NSURANCE	150	(68)	100	(13)	100	100	100	(40)	100	100	100	
	TOTAL INSURANCE	150	(68)	100	(13)	100	100	100	(40)	100	100	100	
23-5-3620-267	LIAILITY INSURANCE	9,101	9,274	900	733	800	800	800	0	700	700	700	
	TOTAL MAINTENANCE	9,101	9,274	900	733	800	800	800	0	700	700	700	
23-5-3628-242	GENERAL MAINTENANCE	8,101	9,274	800	733	800	800	800	0	700	700	700	
	TOTAL MAINTENANCE	8,101	9,274	800	733	800	800	800	0	700	700	700	
23-5-3630-218	PROFESSIONAL SERVICES	0	1,800	0	0	0	0	0	0	0	5,000	5,000	
23-5-3630-222	ACCOUNTING AUDIT	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	
23-5-3630-223	ADVERTISING	75	50	75	0	75	75	75	110	110	150	150	
23-5-3630-225	ADMINISTRATIVE ALLOCATION	0	480	480	750	600	600	600	750	750	750	750	
23-5-3630-233	ELECTRICITY	600	581	600	559	600	600	600	660	660	600	600	
23-5-3630-275	ALLIANCE SERVICE	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	33,300	33,300	
23-5-3630-300	BAD DEBT EXPENSE - TAXES	0	0	0	0	4,056	0	0	0	0	0	0	
	TOTAL SERVICES	34,275	36,511	34,755	38,965	34,875	34,875	34,875	35,119	35,119	40,900	40,900	
3-3630-218	PROFESSIONAL SERVICES	CURRENT YEAR NOTES: Level Monuments (\$5,000)									5,600 5,600		
	SUPPLIES	700	657	800	684	800	800	800	520	520	5,600	5,600	
	TOTAL SUPPLIES	700	657	800	684	800	800	800	520	520	5,600	5,600	
5-3650-351	SUPPLIES	CURRENT YEAR NOTES: Level Monuments (\$5,000)									5,600 5,600		
	SUPPLIES	700	657	800	684	800	800	800	520	520	5,600	5,600	
23-5-3650-351	SUPPLIES	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL SUPPLIES	0	0	0	0	0	0	0	0	0	0	0	
23-5-3680-537	CAPITAL IMPROVEMENT	33	50	33	50	50	50	50	24	50	50	50	
23-5-3680-5703	TRIEBLE ESTATE DECORATION	0	2,000	2,000	8,537	20,276	18,391	18,391	500	500	500	500	
23-5-3680-57104	ROAD IMPROVEMENTS	0	0	9,045	9,000	4,000	4,000	4,000	0	0	0	0	
23-5-3680-57105	FENCE IMPROVEMENTS	0	0	11,095	11,033	12,587	24,326	24,326	22,415	22,415	550	550	
	TOTAL CAPITAL IMPROVEMENT	33	50	33	50	50	50	50	24	50	50	50	
23-5-3690-537	INTERGOVERNMENTAL PAYABL	600	564	600	504	600	600	600	492	492	600	600	
1 1/2 % COUNTY ASSESSMENT		600	564	600	504	600	600	600	492	492	600	600	
	TOTAL INTERGOVERNMENTAL PAYABL	600	564	600	504	600	600	600	492	492	600	600	
	TOTAL CEMETERY	45,876	46,971	48,150	51,905	49,762	61,501	61,501	58,506	58,506	48,450	48,450	
	TOTAL EXPENDITURES	45,876	46,971	48,150	51,905	49,762	61,501	61,501	58,506	58,506	48,450	48,450	

**WATER
FUND**

AS OF: SEPTEMBER 30TH, 2015

53 -WATER FUND
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	(---- FY 2012-2013 ----) (---- FY 2013-2014 ----)			(---- FY 2014-2015 ----) (---- FY 2015-2016 ----)		
		BUDGET	ACTUAL	BUDGET	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D REQUESTED BUDGET
		<u>1,778,593</u>	<u>1,701,065</u>	<u>1,906,230</u>	<u>1,853,896</u>	<u>1,931,660</u>	<u>1,857,264</u>
		<u>1,778,593</u>	<u>1,701,065</u>	<u>1,906,230</u>	<u>1,853,896</u>	<u>1,931,660</u>	<u>1,857,264</u>

REVENUE SUMMARY

ALL REVENUE	<u>1,778,593</u>	<u>1,701,065</u>	<u>1,906,230</u>	<u>1,853,896</u>	<u>1,931,660</u>	<u>1,857,264</u>	<u>1,985,230</u>
TOTAL REVENUES	<u>1,778,593</u>	<u>1,701,065</u>	<u>1,906,230</u>	<u>1,853,896</u>	<u>1,931,660</u>	<u>1,857,264</u>	<u>1,985,230</u>

EXPENDITURE SUMMARY

ADMINISTRATION	0	0	0	0	0	0	0
WATER	1,087,346	1,015,278	1,176,590	1,054,376	1,206,470	1,206,470	1,248,090
LAKE	19,700	308,889	22,600	308,364	15,200	15,200	309,775
WATER DISTRIBUTION	243,006	248,074	244,910	238,796	249,790	249,790	20,350
LAGOON / WW COLLECTION	0	0	0	0	0	0	254,388
2003C SERIES BONDS	426,541	182,969	462,130	171,018	460,200	460,200	0
INTEREST EXPENSE	0	6,290	0	6,290	0	0	462,402
TOTAL EXPENDITURES	<u>1,778,593</u>	<u>1,761,500</u>	<u>1,906,230</u>	<u>1,778,845</u>	<u>1,931,660</u>	<u>1,752,905</u>	<u>1,985,230</u>
REVENUES OVER / (UNDER) EXPENDITURES	0	(60,435)	0	75,051	0	0	0

REVENUES OVER / (UNDER) EXPENDITURES

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015

53 -WATER FUND REVENUES

ACCT#	ACCOUNT NAME	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	BUDGET	ACTUAL	Y-T-D REQUESTED	BUDGET	Y-T-D BUDGET	
ALL REVENUE													
53-4-4201-36101	WATER METERED SALES	986,393	1,029,717	1,026,030	1,024,443	1,075,442	1,002,037	1,111,511	1,111,511				
53-4-4201-36102	WATER-PLANT SALES	5,500	1,203	3,000	598	3,000	223	250	250				
53-4-4201-36104	TAX - WATER	36,000	0	36,000	0	0	0	0	0	0			
53-4-4201-36105	PENALTIES	22,000	16,026	17,000	19,593	17,000	17,000	18,319	16,000	16,000			
53-4-4201-36106	DNR PRIMACY FEES	5,000	5,021	5,000	5,099	5,000	5,000	5,041	5,000	5,000			
53-4-4201-36110	WATER TAP FEES	4,500	6,405	5,000	4,180	2,000	2,000	2,350	2,000	2,000			
53-4-4201-36114	AMEREN INCOME - WATER	34,000	20,532	13,000	21,698	33,000	33,000	33,734	29,335	29,335			
53-4-4201-36115	NECC INCOME - WATER	600,000	589,641	736,000	750,607	760,968	760,968	774,081	803,834	803,834			
53-4-4201-363	INSURANCE CLAIMS & REFUNDS	0	0	0	0	0	0	0	0	0			
53-4-4201-381	INTEREST REVENUE	75,000	26,278	60,000	21,405	30,000	30,000	16,346	13,000	13,000			
53-4-4201-382	GRANT REVENUE	0	0	0	0	0	0	0	0	0			
53-4-4201-389	MISCELLANEOUS REVENUE-WATER	10,000	5,918	5,000	5,948	5,000	5,000	4,608	4,000	4,000			
53-4-4201-38905	LAKE USE RENT	200	325	200	355	250	250	525	300	300			
TOTAL REVENUES		1,778,593	1,701,065	1,906,230	1,853,896	1,931,660	1,857,264	1,985,230	1,985,230				

53 -WATER FUND
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2012-2013		FY 2013-2014		FY 2014-2015		FY 2015-2016	
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D REQUESTED BUDGET	ACTUAL BUDGET
INSURANCE									
53-5-4220-267	LIABILITY INSURANCE	28,000	30,314	31,000	31,000	30,370	31,000	31,000	31,392
	TOTAL INSURANCE	28,000	30,314	31,000	31,000	30,370	31,000	31,000	33,230
Maintenance									
53-5-4228-242	EQUIPMENT REPAIRS/MAINT	14,000	12,443	10,000	6,102	10,000	10,000	8,917	10,000
53-5-4228-243	BUILDING REPAIR/MAINT	17,100	2,490	2,500	1,850	2,500	2,500	2,507	2,500
53-5-4228-244	VEHICLE REPAIR/MAINT	1,700	984	1,700	1,705	2,200	2,200	2,056	2,200
	TOTAL MAINTENANCE	32,800	15,917	14,200	9,657	14,700	14,700	13,480	14,700
WATER PURGING & PURIFICATION									
53-5-4235-213	OPERATING PERMITS	500	60	0	60	100	100	200	200
53-5-4235-218	PROFESSIONAL SERVICES	13,000	10,624	13,000	13,069	13,000	13,000	11,650	20,500
53-5-4235-220	SERVICE AGREEMENTS	292,146	292,146	311,690	311,690	324,170	324,170	324,170	330,655
53-5-4235-222	ACCOUNTING AUDIT	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100
53-5-4235-223	ADVERTISING	600	48	200	132	200	200	115	200
53-5-4235-232	TELEPHONE	2,500	1,029	1,200	1,221	1,200	1,200	3,144	1,500
53-5-4235-233	ELECTRICITY	50,000	56,579	52,000	63,028	54,000	54,000	61,170	60,000
53-5-4235-234	GAS	1,000	1,126	1,200	1,028	1,200	1,200	1,400	1,500
53-5-4235-235	WATER CCWIC	425,000	409,422	425,000	407,941	420,000	420,000	411,128	420,000
	TOTAL WATER PUMPING & PURIFICATION	789,846	776,133	809,390	803,270	818,970	818,970	818,077	839,655
5-4235-218	PROFESSIONAL SERVICES	CURRENT YEAR NOTES: Hach Equipment Agreement (Approx \$4,000) Ozark Applicators - Tower Inspection (\$3,050) Internet Service (\$1,500)							
SUPPLIES									
53-5-4250-351	SUPPLIES	6,000	6,799	6,000	11,555	6,500	6,500	10,221	6,500
53-5-4250-352	POSTAGE	6,000	6,119	6,000	6,970	6,100	6,100	6,578	6,500
53-5-4250-354	CHEMICALS	89,000	60,669	89,000	80,006	89,000	89,000	61,780	89,000
53-5-4250-355	MOTOR FUELS	5,000	4,472	5,000	3,932	5,000	5,000	2,872	5,000
53-5-4250-453	EQUIPMENT	24,000	18,516	119,000	26,621	87,700	87,700	20,476	84,400
	TOTAL SUPPLIES	130,000	96,575	225,000	129,083	194,300	194,300	101,927	191,400
5-4250-453	EQUIPMENT	CURRENT YEAR NOTES: Computer (\$1,000) Lime Feeder - (\$13,000) Secondary Basin Wall - (\$38,000) Tap Turbidity Meter - (\$3,500) Tap Turbidity Machine - (\$2,900)							
TAXES & REIMBURSEMENTS									
53-5-4290-380	D.N.R PRIMACY FEES	5,000	4,924	5,000	4,997	5,000	5,000	4,940	5,000
	TOTAL TAXES & REIMBURSEMENTS	5,000	4,924	5,000	4,997	5,000	5,000	4,940	5,000

53 -WATER FUND
DEPARTMENTAL EXPENDITURES
ACCT# ACCOUNT NAME

DEPR. & REPLACEMENT	53-5-4292-4304 REPLACEMENT EQUIPMENT	(---- FY 2012-2013 ----)		(---- FY 2013-2014 ----)		(---- FY 2014-2015 ----)		(---- FY 2015-2016 ----)	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	BUDGET
TOTAL DEPR. & REPLACEMENT		15,000	4,716	15,000	0	15,000	15,000	5,950	36,605
TRANSFERS							15,000		
53-5-4299-798	TRANSFER TO RESERVES-CC	0	0	0	0	50,500	50,500	0	50,500
53-5-4299-799	DUUE TO GF-BILLING AND CO	86,700	86,700	77,000	77,000	77,000	77,000	77,000	77,000
TOTAL TRANSFERS		86,700	86,700	77,000	77,000	127,500	127,500	127,500	127,500
TOTAL WATER		1,087,346	1,015,278	1,176,590	1,054,376	1,206,470	1,206,470	1,248,090	1,248,090

53 -WATER FUND

LAKE

DEPARTMENTAL EXPENDITURES

ACT#	ACCOUNT NAME	(---- FY 2012-2013 ----) (---- FY 2013-2014 ----)			(---- FY 2014-2015 ----)			(---- FY 2015-2016 ----)		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED BUDGET	Y-T-D REQUESTED BUDGET	Y-T-D ACTUAL BUDGET	REQUESTED BUDGET
INSURANCE										
53-5-4320-267	LIABILITY INSURANCE	200	18	100	17	100	100	100	16	100
	TOTAL INSURANCE	200	18	100	17	100	100	100	18	100
Maintenance										
53-5-4328-242	EQUIPMENT REPAIR/MAINT	5,000	234	5,000	3,267	2,500	2,500	651	7,500	7,500
53-5-4328-243	BUILDING REPAIR/MAINT	250	0	250	33	250	250	0	250	250
	TOTAL MAINTENANCE	5,250	234	5,250	3,300	2,750	2,750	651	7,750	7,750
5-4328-242	EQUIPMENT REPAIR/MAINT	CURRENT YEAR NOTES: Rebuild Pump at Lake ~ (\$5,000)								
SERVICES										
53-5-4330-218	PROFESSIONAL SERVICES	4,300	4,766	5,000	4,450	5,000	5,000	6,189	5,000	5,000
	TOTAL SERVICES	4,300	4,766	5,000	4,450	5,000	5,000	6,189	5,000	5,000
SUPPLIES										
53-5-4350-351	SUPPLIES	250	245	250	395	350	350	739	500	500
53-5-4350-35101	GRAVEL	1,000	0	1,000	744	1,000	1,000	751	1,000	1,000
	TOTAL SUPPLIES	1,250	245	1,250	1,139	1,350	1,350	1,490	1,500	1,500
UTILITIES										
53-5-4370-233	ELECTRICITY	700	953	1,000	1,103	1,000	1,000	1,073	1,000	1,000
53-5-4370-23301	ELECTRICITY -WEILS	8,000	11,112	10,000	1,191	5,000	5,000	1,079	5,000	5,000
	TOTAL UTILITIES	8,700	12,065	11,000	2,594	6,000	6,000	2,153	6,000	6,000
DEPRECIATION										
53-5-4392-500	DEPRECIATION EXPENSE	0	291,561	0	296,864	0	0	0	299,274	0
	TOTAL DEPRECIATION	0	291,561	0	296,864	0	0	0	299,274	0
	TOTAL LAKE	19,700	308,889	22,600	308,364	15,200	15,200	309,775	20,350	20,350

**CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015**

53 -WATER FUND
WATER DISTRIBUTION
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	EX 2012-2013		EX 2013-2014		FY 2014-2015		FY 2015-2016	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ORIGINAL AMENDED	Y-T-D REQUESTED	ADDOPTED BUDGET
Maintainance									
53-5-4428-242	EQUIPMENT REPAIR/MAINT	4,000	1,304	3,000	2,340	3,000	3,000	1,284	3,000
53-5-4428-243	BUILDING REPAIR/MAINT	2,000	49	1,000	6	1,000	1,000	110	1,000
53-5-4428-244	VEHICLE REPAIR/MAINT	2,000	1,575	2,000	895	2,000	2,000	2,161	2,500
TOTAL MAINTENANCE		8,000	2,928	6,000	3,241	6,000	6,000	4,155	6,500
Services									
53-5-4430-220	SERVICE AGREEMENTS	175,106	207,106	197,010	197,010	204,890	204,890	208,988	208,988
53-5-4430-22103	CHEMICAL TESTING	500	0	500	0	500	500	133	500
TOTAL SERVICES		175,606	207,106	197,510	197,010	205,390	205,390	205,023	209,488
Supplies									
53-5-4450-316	MO ONE CALL SERVICE	400	278	400	312	400	400	324	400
53-5-4450-351	SUPPLIES	17,000	11,265	7,000	10,938	9,000	9,000	5,356	9,000
53-5-4450-3505	GRAVEL	7,000	6,329	5,000	6,772	6,000	6,000	1,746	6,000
53-5-4450-355	MOTOR FUELS	10,000	7,284	8,000	7,761	8,000	8,000	7,907	8,000
53-5-4450-453	EQUIPMENT	13,000	0	6,000	2,016	4,000	4,000	0	4,000
TOTAL SUPPLIES		47,400	25,366	26,400	27,799	27,400	27,400	15,333	27,400
Capital Improvements									
53-5-4460-372	MATERIALS FOR NEW TAPS	12,000	12,674	15,000	10,746	11,000	11,000	2,258	11,000
TOTAL CAPITAL IMPROVEMENTS		12,000	12,674	15,000	10,746	11,000	11,000	2,258	11,000
DEPR. & REPLACEMENT									
53-5-4492-500	DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL DEPR. & REPLACEMENT		0	0	0	0	0	0	0	0
Total Water Distribution									
243,006	248,074	244,910	238,796	249,790	249,790	226,769	254,388	254,388	

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015

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53 -WATER FUND
INTEREST EXPENSE
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2012-2013 -----)			(---- FY 2013-2014 -----)			(---- FY 2014-2015 -----)			(---- FY 2015-2016 -----)		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	ACTUAL	BUDGET	REQUESTED	ADOPTED	BUDGET
	TOTAL INTEREST EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	1,778,593	1,755,210	1,906,230	1,772,555	1,931,660	1,931,660	1,746,615	1,985,230	1,985,230			

*** END OF REPORT ***

SEWER

FUND

**CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015**

		FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
ACCT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	ORIGINAL	BUDGET	Y-T-D	REQUESTED	ADOPTED	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	ORIGINAL	BUDGET	ACTUAL	BUDGET	BUDGET	
REVENUE SUMMARY													
	ALL REVENUE	979,502	1,025,253	987,089	1,005,239	986,832	986,832	986,832	980,102	1,042,280	1,042,280		
	TOTAL REVENUES	919,502	1,025,253	987,089	1,005,239	986,832	986,832	986,832	980,102	1,042,280	1,042,280		
EXPENDITURE SUMMARY													
	WATER	0	478	0	(94)	0	0	0	(121)	0	0	0	
	LAKE	0	260,499	0	256,840	0	0	0	249,502	0	0	0	
	WATER DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	
	LAGOON / WW COLLECTION	212,439	190,987	238,671	215,756	228,557	228,557	228,557	216,922	249,860	249,860		
	SER EXPENDITURES	414,584	348,284	394,964	385,836	406,675	406,675	406,675	348,270	437,920	437,920		
	PROJECTS	0	0	0	0	0	0	0	0	0	0	0	
	2003C SERIES BONDS	352,479	263,401	353,454	191,257	351,600	351,600	351,600	175,923	354,500	354,500		
	TOTAL EXPENDITURES	979,502	1,002,694	987,089	1,049,595	986,832	986,832	986,832	990,496	1,042,280	1,042,280		
	REVENUES OVER/ (UNDER) EXPENDITURES	0	22,560	0	(44,356)	0	0	0	(10,394)	0	0	0	

**CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015**

ACCT #	ACCOUNT NAME	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED	ADOPTED	BUDGET	ADOPTED	BUDGET
<u>51-4-SEWER FUND REVENUES</u>													
51-4-4201-36101 WATER METERED SALES	0	9	0	1	0	0	0	0	0	0	0	0	0
51-4-4201-36102 WATER - PLANT SALES	0	0	0	0	0	0	0	0	0	0	0	0	0
51-4-4201-36104 TAX - WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
51-4-4201-36105 PENALTIES	0	11,363	10,000	8,688	10,000	10,000	8,560	8,560	8,500	8,500	8,500	8,500	8,500
51-4-4201-36106 DNR - PRIMACY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
51-4-4201-36110 WATER TAP FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
51-4-4201-36114 AMEREN INCOME - WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
51-4-4201-36115 NECC INCOME - WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
51-4-4201-36116 REPAIR/REPLACE RESERVE/WATER	0	0	0	0	0	0	0	0	0	0	0	0	0
51-4-4201-363 INSURANCE CLAIMS & REFUNDS	0	14,508	0	15,009	0	0	0	0	0	0	0	0	0
51-4-4201-381 INTEREST REVENUE	75,000	111,697	96,000	104,087	75,000	75,000	96,048	96,048	75,000	75,000	75,000	75,000	75,000
51-4-4201-385 REFUNDS & REIMBURSEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
51-4-4201-389 MISCELLANEOUS REVENUE	0	2,011	500	989	500	500	1,379	1,379	500	500	500	500	500
51-4-4301-362 SEWER FEES-METERED	735,168	728,926	707,625	700,629	728,868	728,858	698,850	698,850	788,785	788,785	788,785	788,785	788,785
51-4-4301-36201 AMEREN INCOME - SEWER	7,800	7,950	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800
51-4-4301-36202 NECC INCOME - SEWER	157,534	153,304	162,864	166,054	162,864	162,864	165,222	165,222	159,695	159,695	159,695	159,695	159,695
51-4-4301-36203 REPAIR/REPLACE RESERVE-SEWER	0	0	0	0	0	0	0	0	0	0	0	0	0
51-4-4301-36205 SEWER APPLICATION FEES	1,800	0	0	0	0	0	0	0	0	0	0	0	0
51-4-4301-36206 SEWER DNR PRIMACY CHARGE	1,800	1,871	1,800	1,894	1,800	1,800	2,078	2,078	2,000	2,000	2,000	2,000	2,000
51-4-4301-36210 SEWER TAP FEES	400	616	500	88	0	0	165	165	0	0	0	0	0
TOTAL REVENUES	979,502	1,025,253	987,089	1,005,239	986,832	986,832	980,102	980,102	1,042,280	1,042,280	1,042,280	1,042,280	1,042,280

AS OF: SEPTEMBER 30TH, 2015

51 -SEWER FUND
LAKE
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2012-2013 ----)		(---- FY 2013-2014 ----)		(---- FY 2014-2015 ----)		(---- FY 2015-2016 ----)	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED
	<u>INSURANCE</u>								
	51-5-4320-267 LIABILITY INSURANCE	0	0	0	0	0	0	0	0
	TOTAL INSURANCE	0	0	0	0	0	0	0	0
	<u>MAINTENANCE</u>								
	51-5-4328-242 EQUIPMENT REPAIR/MAINT	0	0	0	0	0	0	0	0
	51-5-4328-243 BUILDINGS REPAIR/MAINT	0	0	0	0	0	0	0	0
	TOTAL MAINTENANCE	0	0	0	0	0	0	0	0
	<u>SERVICES</u>								
	51-5-4330-218 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
	TOTAL SERVICES	0	0	0	0	0	0	0	0
	<u>SUPPLIES</u>								
	51-5-4350-351 SUPPLIES	0	0	0	0	0	0	0	0
	51-5-4350-35101 GRAVEL	0	0	0	0	0	0	0	0
	TOTAL SUPPLIES	0	0	0	0	0	0	0	0
	<u>UTILITIES</u>								
	51-5-4370-2333 ELECTRICITY	0	0	0	0	0	0	0	0
	51-5-4370-23301 ELECTRICITY-WELLS	0	0	0	0	0	0	0	0
	TOTAL UTILITIES	0	0	0	0	0	0	0	0
	<u>DEPRECIATION</u>								
	51-5-4332-500 DEPRECIATION EXPENSE	0	260,499	0	256,840	0	0	249,502	0
	TOTAL DEPRECIATION	0	260,499	0	256,840	0	0	249,502	0
	<u>TRANSFERS</u>								
	51-5-4399-675 TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL LAKE	0	260,499	0	256,840	0	0	249,502	0

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015

51 -SEWER FUND
LAGOON / WW COLLECTION
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2012-2013			FY 2013-2014			FY 2014-2015			FY 2015-2016		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED	ADOPTED	BUDGET	ACTUAL	BUDGET
INSURANCE													
51-5-4520-267	LIAIBILITY INSURANCE	3,500	3,163	3,500	3,203	3,500	3,500	3,500	4,032	4,250	4,250	4,250	4,250
TOTAL INSURANCE		3,500	3,163	3,500	3,203	3,500	3,500	3,500	4,032	4,250	4,250	4,250	4,250
Maintenance													
51-5-4528-242	EQUIPMENT REPAIR/MAINT	10,000	6,071	9,000	9,197	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500
51-5-4528-243	BUILDINGS REPAIR/MAINT	500	0	300	197	300	300	300	52	300	300	300	300
51-5-4528-244	VEHICLE REPAIR/MAINT	1,000	676	1,000	651	1,200	1,200	1,200	208	1,200	1,200	1,200	1,200
TOTAL MAINTENANCE		11,500	6,747	10,300	10,045	13,000	13,000	13,000	11,820	13,000	13,000	13,000	13,000
SERVICES													
51-5-4530-213	OPERATING PERMITS	400	0	400	0	0	0	0	0	400	400	400	400
51-5-4530-218	PROFESSIONAL SERVICES	300	225	300	210	300	300	300	190	12,350	12,350	12,350	12,350
51-5-4530-21903	LABORATORY	2,000	415	1,000	302	1,000	1,000	1,000	104	1,000	1,000	1,000	1,000
51-5-4530-220	SERVICE AGREEMENTS	102,268	87,593	103,923	89,706	105,107	105,107	105,107	91,349	107,210	107,210	107,210	107,210
51-5-4530-221	LEASE AGREEMENTS	250	250	250	250	250	250	250	250	250	250	250	250
51-5-4530-316	MO ONE CALL SERVICE	400	218	400	312	400	400	400	324	400	400	400	400
TOTAL SERVICES		105,618	88,760	106,273	90,780	107,057	107,057	107,057	92,216	121,610	121,610	121,610	121,610
5-4530-218	PROFESSIONAL SERVICES												
CURRENT YEAR NOTES:													
Field View Estimates (Mark Long) - Boring \$12,050													
SUPPLIES													
51-5-4550-351	SUPPLIES	3,000	0	2,000	2,981	2,000	2,000	2,000	3,730	2,500	2,500	2,500	2,500
51-5-4550-354	CHEMICALS	500	0	0	1,807	0	0	0	0	0	0	0	0
51-5-4550-355	MOTOR FUELS	5,500	8,244	8,000	5,459	8,000	8,000	8,000	2,510	8,000	8,000	8,000	8,000
51-5-4550-453	EQUIPMENT	8,000	2,614	23,598	14,394	10,000	10,000	10,000	4,623	10,000	10,000	10,000	10,000
TOTAL SUPPLIES		17,000	10,858	33,598	24,642	20,000	20,000	20,000	10,864	20,500	20,500	20,500	20,500
UTILITIES													
51-5-4570-232	TELEPHONE	3,400	1,501	2,000	1,729	2,000	2,000	2,000	4,323	2,500	2,500	2,500	2,500
51-5-4570-233	ELECTRICITY	31,000	39,926	35,000	38,865	35,000	35,000	35,000	47,199	40,000	40,000	40,000	40,000
51-5-4570-23401	GAS PROPANE	1,500	1,333	1,500	192	1,500	1,500	1,500	0	1,500	1,500	1,500	1,500
TOTAL UTILITIES		35,900	42,760	38,500	40,786	38,500	38,500	38,500	51,522	44,000	44,000	44,000	44,000
REIMB & DEPREC													
51-5-4595-280	D N R PRIMACY FEE	2,000	1,778	2,000	1,799	2,000	2,000	2,000	1,949	2,000	2,000	2,000	2,000
51-5-4595-500	DERECIATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REIMB & DEPREC		2,000	1,778	2,000	1,799	2,000	2,000	2,000	1,949	2,000	2,000	2,000	2,000
DEPARTMENT TRANSFERS													
51-5-4599-779	DU TO GF-BILLING AND COLLEC	36,921	36,921	44,500	44,500	44,500	44,500	44,500	44,500	44,500	44,500	44,500	44,500
TOTAL DEPARTMENT TRANSFERS		36,921	36,921	44,500	44,500	44,500	44,500	44,500	44,500	44,500	44,500	44,500	44,500
TOTAL LAGOON / WW COLLECTION		212,439	190,987	238,671	215,756	228,557	228,557	228,557	216,922	249,860	249,860	249,860	249,860

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015

51 -SEWER FUND
SBR EXPENDITURESS
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2012-2013 ----)		(---- FY 2013-2014 ----)		(---- FY 2014-2015 ----)		(---- FY 2015-2016 ----)	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D REQUESTED	ACTUAL
DBR SEWER PRIMACY FEE	D N R PRIMACY FEE	0	0	0	0	0	0	0	0
51-5-4696-280 DUE TO GF-BILLING AND COLLEC	36,920	36,920	44,500	44,500	44,500	44,500	44,500	44,500	44,500
51-5-4696-779 TRANSFER OUT	0	0	0	0	0	0	0	0	0
TOTAL DBR SEWER PRIMACY FEE	36,920	36,920	44,500	44,500	44,500	44,500	44,500	44,500	44,500
TOTAL SBR EXPENDITURESS	414,584	348,284	394,964	385,836	406,675	406,675	348,270	437,920	437,920

CITY OF BOWLING GREEN
ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2015

ACCT#	ACCOUNT NAME	(---- FY 2012-2013 ----) (---- FY 2013-2014 ----)			(---- FY 2014-2015 ----) (---- FY 2015-2016 ----)		
		BUDGET	ACTUAL	BUDGET	ORIGINAL AMENDED BUDGET	Y-T-D REQUESTED BUDGET	ACTUAL BUDGET
DEPARTMENTAL EXPENDITURES							
<u>51-5-SEWER FUND</u>							
2003C SERIES BONDS							
<u>51-5-5100-57503 2003C-CW BOND-PRINCIPAL</u>	255,000	0	260,000	0	265,000	265,000	0
51-5-5100-57504 2003C-CW BOND-INTEREST	70,204	178,929	68,000	166,614	63,000	155,548	275,000
51-5-5100-57505 PAYING AGENT FEE-2003C-CW	27,275	21,262	25,454	19,891	23,600	16,083	57,800
TOTAL SERIES 2003C-CW BOND	352,479	200,191	353,454	189,505	351,600	173,630	21,700
<u>51-5-5150-57503 2003C-DW BOND-PRINCIPAL</u>	0	0	0	0	0	0	0
51-5-5150-57504 2003C-DW BOND-INTEREST	0	0	0	0	0	0	0
51-5-5150-57505 PAYING AGENT FEE	0	0	0	0	0	0	0
51-5-5150-57506 USDA LOAN - PRINCIPAL	0	3,210	0	2,752	0	2,293	0
51-5-5150-57507 USDA LOAN - INTEREST	0	0	0	0	0	0	0
TOTAL SERIES 2003C-DW BOND	0	3,210	0	2,752	0	2,293	0
TOTAL 2003C SERIES BONDS	352,479	203,401	353,454	196,257	351,600	175,923	354,500
TOTAL EXPENDITURES	979,502	1,002,694	987,089	1,049,595	986,832	990,496	1,042,280

*** END OF REPORT ***

TOURISM

FUND

**Convention and Visitors Bureau of
Bowling Green, Missouri, Inc.**

2015-16 Fiscal Year Budget

	2014-15 Fiscal Year Budget					Year Ended				
	Quarter				Year	6/30/2015		6/30/2014	6/30/2013	6/30/2012
	Sep-14	Dec-14	Mar-15	Jun-15	Total					
Receipts										
Concert						62				
Tourism Tax										
Super 8	12,500	12,500	13,000	11,000	49,000	49,453	48,267	43,482	44,366	
Other	700	900	900	500	3,000	3,066	2,858	1,282	1,550	
Total income	13,200	13,400	13,900	11,500	52,000	52,581	51,124	44,764	45,916	
Expenses										
Billboard					1,600	1,600				
Brochures					0					838
Concert						552				
Fishing Derby					100	100	84	81	40	84
Heritage Festival & Park Day	2,500				2,500	2,500	2,800	2,500	2,500	
Highway Sign										
Electricity	125	125	125	125	500	438	492	450	456	
Flags					0					100
Mowing	275	175	0	225	675	675	420	480	520	
Repairs					0					18
Sign Fee					0	100				100
Total Highway Sign	400	300	125	350	1,175	1,213	912	1,048	1,076	
Insurance										
D&O					1,450	1,450	1,441	1,439	1,414	1,367
General Liability					200	200	191	191	195	195
Personal Property					125	125	122	122	122	122
Total Insurance	0	0	1,775	0	1,775	1,754	1,752	1,731	1,684	
Miscellaneous										
Office	25	25	25	25	100	21	75	95	75	
Postage					0		39		29	
Supplies					0		221			
Professional Services	550				550	550	550	550	500	
Visitor's Center										
Electricity						38				
Interest Expense	100				100	1,562	2,991	4,423	6,301	
Land Upkeep	500	1,000		500	2,000	1,652	4,770	600	1,883	
Mowing	1,700	600		1,700	4,000	4,108	4,000	2,900	4,800	
Trash Service	200	175	175	200	750	682	742	742	752	
Total Visitor's Center	2,500	1,775	175	2,400	6,850	8,042	12,502	8,664	13,736	
Website	100		100		200	341	26	26	210	
Total Expenses	6,075	2,100	2,200	4,475	14,850	15,058	18,959	15,521	19,865	
Excess Receipts (Expenses)	7,125	11,300	11,700	7,025	37,150	37,524	32,166	29,242	26,051	
Capital Expenditures										
New Sign						0				
Electrical Service						0	7,265			
CSB Bank Loan Principal	14,150				14,150	27,357	30,928	26,496	+ 27,618	
Excess Receipts (Expenditures)	(7,025)	11,300	11,700	7,025	23,000	2,902	1,237	2,747	(1,567)	