



CITY OF BOWLING GREEN

2017-2018
(October 1, 2017 - September 30, 2018)

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 Craig Burnett	Ward III	2016 – 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
Brandy Atkinson	Billing Clerk/Asst Collector	2016 – present
Tara Eskew	Administrative Assistant	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
Jeff Kaufman	Detective	2004 – present
Curtis Barber	Police Sergeant	2008 – present
Colton Marti	Sergeant	2011- present
Auston Marti	Corporal	2013- present
Justin McCloud	Police Officer	2016 - present
Steve Kelly	Police Officer	2016- present
Tim Saben	Police Officer	2017- present
Ciera Cibert	Police Officer	2017- present
Richard Bates	Reserve Officer	2014 – present
Mark Braden	Reserve Officer	2013 - present
Phillip Leonard	Reserve Officer	2017 - present
Tiffany Finnigan	Reserve Officer	2011 - present
Brennen McPike	Reserve Officer	2014 - present
Rodney Owen	Reserve Officer	2007 – present
Ray Westhouse	Reserve Officer	2014 – present

DISPATCH

Connie Bay	Head Dispatcher	2000 – present
Cheryl Jameson	Records Clerk	2005 – present
Misty Gardner	Dispatcher	2017 - present
Debra Moore	Part Time Dispatcher	2017 - present
Todd Moore	Park Time Dispatcher	2009 - present
Brian Young	Park Time Dispatcher	2016 - present

FIRE DEPARTMENT

Adam Mitalovich	Fire Chief	2004 – present
Don Nacke	Assistant Fire Chief	1996 – present
Steven Stamper	Captain	1998 – present
Anthony Windmiller	Captain	2000 – present
Michael Adams II	Firefighter	2012 – present
Cody Bowler	Firefighter	2016 - present
Richard Calvin	Firefighter	2013 – present
David Carroll	Firefighter	2007 – present
Terry Fuerst	Firefighter	2010 – present
Justin Garner	Firefighter	2017 - 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
Reid LaFave	Firefighter	2017- present

LIBRARY

Patricia Moore	Head Librarian	1990 – present
Ethel Drew	Library Assistant	2013 – present
Kendall Huckstep	Library Assistant	2016 – present

Services contracted-out to Alliance Water Resources, Inc.:

Streets

Grounds Maintenance

Water and Wastewater Management

INTRODUCTION

The 2017-2018 Fiscal Year Budget is hereby presented to the Board of Aldermen for your approval. The fiscal year begins on October 1, 2017 and extends through September 30, 2018. 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 2017-2018 Fiscal Year.

GENERAL REVENUE FUND

Revenues for the General Revenue Fund are projected at \$2,856,710 with \$2,856,710 in proposed expenditures. The General Revenue Fund reflects a balanced account. Major proposed expenses are as follows: Administration - A salary increase was given to the billing clerk. Lagers retirement plan was changed from and L-7 to an L-12. A line item was placed in the Administration budget for Building Demolition to remove the old Bowling Green Florist/Old Gas Company Building. No major expenditures were added for the Building Inspector/Code Enforcement. The Municipal Court expenditures were removed as the County now has this in their possession. New office computers and vests are included for the Police Department. Various equipment will be needed for the Fire Department. Salaries will be given to the Assistant Chief and Captains. Salaries were added for work sessions for the Fire Department. There was nothing major added to the Grounds and Maintenance. The airport added electricity to the corporate hangar along with tree removal. The Street department part of the General Fund will need to pave at the Lake area by the Shelter. The Community Center has no major expenditures for 2017-18.

SPECIAL REVENUE ACCOUNTS

Park Fund

Revenues for the Park Fund are projected at \$231,300 and anticipated expenditures of the Park Fund (which includes the Bowling Green Municipal Pool) are to be \$231,300. Major proposed expenditures for the Park will be to renovate the Basketball Court; place a Marquee on the highway side of the park and a new deck around the pool. Other activities to remain the same. Monies for part of the above projects will come from the Park reserves.

Library Fund

Revenues for the Library Fund are projected at \$100,735 and anticipated expenditures of the Library Fund are the same amount. The proposed expenses will remain much the same as in 2016-17. A new Laminator will be purchased for the Library. No other capital expenditures are expected for 2017-18

Cemetery Fund

Revenues for the Cemetery Fund are projected at \$45,500 with anticipated expenditures of the Cemetery Fund also to be \$45,500. Sealing the 3 cemeteries will be completed during the 2017-18 budget year. There are monies available in the general maintenance line item if expenditures do occur.

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 \$2,094,378. The Sewer Fund includes revenues and expenditures of \$1,179,460. The water and sewer rates **will not increase** for the 2017-2018 Fiscal Year. The rates are determined based upon a calculation from the Missouri Department of Natural Resources. The water rate has a base charge of \$14.01 and a user charge of \$11.80 per 1,000 gallons. The sewer rate base charge is \$7.77, plus a user charge of \$9.33 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 for the Fiscal Year 2017-2018 is \$57,850.

FISCAL YEAR 2017-2018 BUDGET GOALS

The City of Bowling Green through Fiscal Year 2017-2018, 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 covering 100% of the employee health care premium with no premium increase for 2018. 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 2017-2018 shall be \$1,205,100. This base compensation reflects no increase in the base compensation for Alliance 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 Fence Improvements for 2018. Other activities to remain the same as 2016-17.

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 \$100,753 with expenditures to match revenues for the upcoming Fiscal Year. A laminator will be purchased for 2017-18. Other activities are expected to remain the same as 2016-2017.

Cemetery Fund

The Cemetery Fund is projected to have a balanced revenue/expenditure budget of \$45,500 for Fiscal Year 2017-2018. 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 \$207,000 in revenue. The total Fiscal Year 2017-2018 Park Fund budget is \$231,300. The Park Fund is budgeted to use \$17,300 in reserve funds to make the improvements in the Park and Pool.

Projects proposed for funding include those previously identified. In addition, there remains an unallocated capital improvement amount 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 with \$14.01 base charge, plus \$11.80/1,000 gallons.

Some of the more substantial proposed projects will involve purchase of New Turbidimeters; New Blower Motor and Pump Complete; New Electric Lift for Pallets; New Scada Computer; Replacement of Water Hydrants; Materials for New Taps; New

Well Pump. A Sludge Truck will be purchased and financed. Some improvements will include the Painting of the Exterior of the Bobcat Tower; New Roof on the Water Plant and payment to the Rural Water for Lakeshore Water Line.

Other aspects of the water operations will remain essentially the same as Fiscal Year 2016-2017.

Sewer Fund

The Sewer Fund has anticipated revenues and matching expenditures of \$1,179,460 for Fiscal Year 2017-2018. The sewer rate will remain the same for 2017-2018 at \$7.77 base charge, plus \$9.33/1,000 gallons.

Major improvements under the Sewer Fund for the upcoming fiscal year include New Grinder for Waste Water Plant; Lift Station D will be replaced and the UV System will be added.

Other aspects of the sewer operations will remain essentially the same as in Fiscal Year 2016-2017.

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 2017-2018 are \$2,856,710.

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

- Alliance Water Resources contract amount remained the same as in 2016-17
- Trash collection was awarded to Daynes Disposal at \$12.44 per residential unit
- Approximately \$2,000 was added to salary for billing clerk in City Hall.
- A line item was added for Building Demolition for the Bowling Green Florist/Old Gas Company Building.
- No major expenditures for the Code Enforcement/Building Inspector
- Various Equipment for the Fire Department to include turnout gear; medical equipment/supplies; spare hose; smoke machine for training; nozzles and tools. Tree Removal was included at the Airport and additional expenses for a Corporate Hangar.
- Pavement at the Lake area by the Shelter.
- Office Computers and Vests along with salary added for night time differential for a dispatcher and Sergeant and Corporal duties.
- Health Care Premiums remained the same for 2017-18.

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 reserve is expected to exceed the \$1,000,000 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
Police Department	Streets
Fire Department	Community Center

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

Park Fund	¼ cent Sales Tax
Library Fund	Real Estate & Personal Property Taxes
Cemetery Fund	Real Estate & Personal Property Taxes
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 use charges or where the periodic determination of net income or loss is deemed appropriate. These include:

Water Fund
Sewer Fund

REVENUE ASSUMPTIONS

The various Fiscal Year 2017-2018 Governmental Fund budgets are based upon projected revenues, which include taxes, fees, licenses, lease income, interest, and other revenues. The revenue projections are based primarily upon historical data. Exceptions would be grants from other governmental entities, which are usually for a fixed amount. The City has tracked every major revenue source for a number of years, and the use of these figures are of immense help in projecting future revenues. Revenue assumptions for major revenue sources follow:

Property Taxes Based upon preliminary assessments from Pike County, the real estate and personal property tax should amount to approximately \$236,600 in the General Fund, \$73,030 in the Library Fund, and \$36,500 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 \$855,000 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 \$330,000 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 - \$14.01 base charge, plus \$11.80 for every 1,000 gallons of usage.

NECC rate - \$8.62 for operation and maintenance

Ameren rate- \$11.87

Sewer

City - \$7.77 base charge, plus \$9.33 for every 1,000 gallons of usage.

NECC - \$1.74 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.

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. This was retired in 2017.

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.

In October 2014, the City issued \$651,800 and in July 2015, issued \$1,235,00 in Certificates of Participation for the purpose of acquiring, constructing, installing, repairing, and equipping certain road and street improvements with principal and interest payments due in February and August of each year. This is being repaid by a ½% tax that was passed.

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 2017, the total outstanding balance on the loan is \$1,642,337.

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 2017-2018 and applied will be; General Fund \$254,067 Cemetery Fund \$39,195 and Library Fund \$78,394

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 2017-2018 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

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201710 - GENERAL
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

	(----- FY 2014-2015 -----)	(----- FY 2015-2016 -----)	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)
	BUDGET	ACTUAL	BUDGET	ACTUAL

REVENUE SUMMARY

ALL REVENUE	2,836,760	2,916,711	2,914,587	2,869,213	2,733,010	2,733,010	2,873,678	2,856,710	2,856,710
TOTAL REVENUES	2,836,760	2,916,711	2,914,587	2,869,213	2,733,010	2,733,010	2,873,678	2,856,710	2,856,710

EXPENDITURE SUMMARY

ADMINISTRATION	655,915	616,520	624,639	555,389	627,819	627,819	583,776	805,896	805,896
BUILDING/CODE ENF/ZONING	73,268	69,959	85,986	79,031	78,973	78,973	74,271	79,256	79,256
COURT	9,651	9,240	9,751	9,206	9,751	9,751	5,503	0	0
POLICE	958,914	907,623	980,306	841,216	971,366	971,366	850,682	930,317	930,317
FIRE	53,490	97,085	160,831	47,547	56,075	56,075	104,119	82,000	82,000
GROUND MAINTENANCE	170,378	184,685	175,693	158,360	166,900	166,900	212,425	167,600	167,600
AIRPORT	83,349	61,419	104,180	81,778	39,850	39,850	36,213	49,350	49,350
STREETS	244,347	241,261	286,050	276,720	297,650	297,650	292,783	257,650	257,650
COMMUNITY CENTER	18,818	17,611	19,846	16,507	19,346	19,346	16,077	19,546	19,546
DEPT SERVICE	565,130	565,060	463,405	463,382	461,380	461,380	461,348	461,195	461,195
INTERGOVERNMENTAL	3,500	3,685	3,900	3,542	3,900	3,900	3,073	3,900	3,900
TOTAL EXPENDITURES	2,836,760	2,774,149	2,914,587	2,532,679	2,733,010	2,733,010	2,640,271	2,856,710	2,856,710

REVENUES OVER/(UNDER) EXPENDITURES

	0	142,563	0	336,534	0	0	233,407	0	0
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ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201710 - GENERAL
REVENUES

ACCT#	ACCOUNT NAME	(----- FY 2014-2015 -----)	(----- FY 2015-2016 -----)	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)
BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
10-4-0000-21000	RECONCILIATION ADJUSTMENTS	0	0	0	0
10-4-0000-31110	REAL PROPERTY-GENERAL	194,500	183,536	185,000	187,149
10-4-0000-31120	PERSONAL PROPERTY-GENERAL	52,500	44,822	50,000	48,823
10-4-0000-31121	INST AND FINANCIAL TAX	2,000	2,331	2,000	3,058
10-4-0000-31122	RR & UTILITY TAX	31,000	29,501	29,500	32,579
10-4-0000-31123	SURETAX	4,000	3,890	4,000	4,284
10-4-0000-31310	1% SALES TAX	846,600	852,244	846,600	862,207
10-4-0000-31316	GASOLINE TAX	136,000	142,389	137,000	141,781
10-4-0000-31317	MOTOR VEHICLE TAX	40,000	43,614	41,000	45,355
10-4-0000-31318	MOTOR VEHICLE FEE INCREASE	22,000	23,016	22,000	23,292
10-4-0000-31320	1/2% TRANSPORTATION TAX	402,900	406,203	402,900	414,073
10-4-0000-31325	TOBACCO SALES TAX	21,000	22,127	21,500	21,890
10-4-0000-31810	ELECTRIC FRANCHISE TAXES	175,000	184,320	175,000	181,972
10-4-0000-31815	GAS FRANCHISE TAXES	70,000	72,616	72,000	53,892
10-4-0000-31820	TELEPHONE FRANCHISE TAXES	100,000	168,766	98,000	91,875
10-4-0000-31825	CABLE FRANCHISE TAXES	0	0	0	0
10-4-0000-31830	MOTEL TAX - TOURISM	48,000	56,454	50,000	54,265
10-4-0000-31835	AMEREN HE TAX ABATEMENT PAYM	200,000	200,000	200,000	200,000
10-4-0000-31911	PERSONAL PROPERTY-DELINQUENT	0	0	0	149
10-4-0000-31912	PERMITTES ON TAXES	3,000	1,476	2,000	981
10-4-0000-323	BUSINESS LICENSES & PERMIT	10,500	11,235	10,500	11,252
10-4-0000-324	ANIMAL LICENSES	650	755	650	990
10-4-0000-326	BUILDING STRUCTURES & EQUIPM	6,000	3,374	2,500	6,673
10-4-0000-32601	WATER STORM PERMIT FEE	500	25	200	293
10-4-0000-32603	REZONING APP FEES	0	200	0	0
10-4-0000-327	EXCAVATION PERMIT FEE	0	0	0	0
10-4-0000-328	CREDIT CARD CONVENIENCE FEE	0	0	0	0
10-4-0000-348	CRIME VICTIMS FUND	0	4	0	5
10-4-0000-349	MISC RECOMPENMENT FEES	260	200	200	404
10-4-0000-350	COURT COSTS	3,500	3,258	3,000	4,179
10-4-0000-351	FINES-COURT	40,000	38,940	40,000	49,342
10-4-0000-353	INSURANCE CLAIMS & REFUNDS	0	7,331	0	0
10-4-0000-364	RECORDING OF LEGAL INSTR	0	307	0	108
10-4-0000-365	PRINTING & DUPLICATING SERVI	0	380	0	440
10-4-0000-366	SALE OF SURPLUS PROPERTY	0	0	0	0
10-4-0000-36802	TRASH COLLECTIONS	142,000	139,295	124,500	124,629
10-4-0000-369	OFFICER TRAINING FEE	400	420	400	540
10-4-0000-36901	ELECTION FEES	0	30	0	35
10-4-0000-36902	POST COMMISSION TRAINING FUN	500	500	500	500
10-4-0000-381	INTEREST REVENUE	3,000	3,316	3,000	6,218
10-4-0000-382	RENTS AND ROYALTIES	850	1,316	850	878
10-4-0000-38202	AIRPORT HANGER RENT	12,000	11,660	12,000	11,700
10-4-0000-38203	AIRPORT FUEL CHARGE	65,000	11,049	30,000	2,162
10-4-0000-38204	RENT-LAND BY AIRPORT	4,500	4,530	4,500	4,550
10-4-0000-38205	TIMBER SALES	0	0	0	0
10-4-0000-38304	DONATION FOR FLAG	0	0	0	0
10-4-0000-38402	SALE OF PROPERTY	0	0	0	0

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201710 - GENERAL
REVENUES

ACCT#	ACCOUNT NAME	FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
10-4-0000-385	REFUNDS & REIMBURSEMENTS	0	1,691	0	5,709	0	3,621	0	0
10-4-0000-38501	REIMB - RURAL FIRE DEPT	3,500	3,506	3,500	3,716	3,500	3,908	3,500	3,500
10-4-0000-38506	2004 BOND FUND REIMB	0	0	0	0	0	0	0	0
10-4-0000-38509	MOSQUITO SPRAY & MILEAGE	0	0	0	38	0	15	0	0
10-4-0000-386	RETURNED CHECK FEES	0	0	0	30	0	0	0	0
10-4-0000-388	GRANT - POLICE DEPARTMENT	9,000	5,553	12,500	6,398	12,150	4,444	12,150	12,150
10-4-0000-38801	GRANT - AIRPORT	4,950	26,971	43,827	59,182	0	0	0	0
10-4-0000-38803	GRANT-W MAIN ST SIDEWALKS	0	0	0	0	0	0	0	0
10-4-0000-38806	CDMG DEMO GRANT	0	0	0	0	0	0	0	0
10-4-0000-38807	GRANT - FIRE DEPARTMENT	0	0	102,250	0	0	0	0	0
10-4-0000-389	MISCELLANEOUS REVENUE	1,000	16,629	1,000	19,180	1,000	15,234	5,000	5,000
10-4-0000-38903	DWI ADDITIONAL WORK OFFICE	0	100	0	600	500	300	500	500
10-4-0000-3898	LEASE PROCEEDS	0	0	0	0	0	0	0	0
10-4-0000-3899	GENERAL FUND - COP PROCEEDS	0	0	0	0	0	0	0	0
10-4-0000-393	CASH OVER/SHORT	0	0	0	0	0	20	0	0
10-4-0000-395	DEPT TRANSFER FROM WATER	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000
10-4-0000-396	DEPT TRANSFER FROM SEMER	89,000	89,000	89,000	89,000	89,000	89,000	89,000	89,000
10-4-0000-397	TRANSFER FROM CEMETERY	750	750	750	750	750	750	750	750
10-4-0000-39701	TRANSFER FROM PARK	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
10-4-0000-39702	TRANSFER FROM LIBRARY	960	960	960	960	960	960	960	960
10-4-0000-39703	TRANSFER FROM USE	0	768	0	0	0	0	0	0
10-4-0000-398	TRANSFER FROM PRIOR YEARS FU	0	0	0	0	0	0	0	0
10-4-0000-399	TRANSFER FROM UNRESERVED	0	0	0	0	0	0	0	0
10-4-5401-382	RENTS AND ROYALTIES	3,500	4,326	3,500	5,326	3,500	3,470	3,500	3,500

TOTAL REVENUES

2,836,760	2,916,711	2,914,587	2,669,213	2,733,010	2,733,010	2,873,678	2,856,710	2,856,710
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ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

10 - GENERAL

ADMINISTRATION
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED	ADOPTED
CITY ADMINISTRATOR										
10-5-1101-101	SALARIES	60,095	41,567	15,625	15,626	15,625	15,625	15,626	15,630	15,630
10-5-1101-10200	FICA EXPENSE	3,726	2,514	969	928	970	970	922	970	970
10-5-1101-10300	MEDI EXPENSE	872	604	227	217	230	230	216	230	230
10-5-1101-105	LAGERS	3,245	2,391	829	830	610	610	628	1,501	1,501
10-5-1101-106	HEALTH INSURANCE	17,512	7,041	0	0	0	0	0	0	0
10-5-1101-107	LIFE INSURANCE	126	52	0	0	0	0	0	0	0
10-5-1101-210	TRAVEL/EXPENSE	500	14	500	0	500	500	0	0	0
10-5-1101-212	DUES/SUBSCRIPTIONS	500	0	500	10	500	500	250	500	500
10-5-1101-214	TRAINING	0	0	0	0	0	0	0	0	0
TOTAL CITY ADMINISTRATOR		86,576	54,183	18,650	17,611	18,435	18,435	17,642	18,831	18,831
ELECTED OFFICIALS										
10-5-1103-10101	SALARIES - MAYOR	6,000	6,000	6,250	6,600	7,200	7,200	7,200	7,200	7,200
10-5-1103-10102	SALARIES - ALDERMEN	14,800	14,600	14,800	13,900	14,800	14,800	14,000	18,300	18,300
10-5-1103-10103	SALARIES - CITY COLLECTOR	420	420	420	420	420	420	420	420	420
10-5-1103-10200	FICA EXPENSE	1,316	1,303	1,332	1,297	1,400	1,400	1,340	1,610	1,610
10-5-1103-10300	MEDI EXPENSE	308	305	312	303	330	330	314	380	380
10-5-1103-111	EXPENSE ALLOWANCE	0	249	300	520	600	600	600	700	700
10-5-1103-210	TRAVEL/EXPENSE	0	0	100	0	100	100	0	100	100
10-5-1103-212	DUES/SUBSCRIPTIONS	0	0	0	0	0	0	36	2,500	2,500
10-5-1103-214	TRAINING	0	0	0	0	0	0	0	0	0
10-5-1103-300	BAD DEBT EXPENSE-TAXES	0	0	0	0	0	0	0	0	0
TOTAL ELECTED OFFICIALS		22,844	22,817	23,514	23,040	24,850	24,850	23,910	31,210	31,210
CURRENT YEAR NOTES: COUNTY CENTENNIAL										
5-1103-212 DUES/SUBSCRIPTIONS										
CITY CLERK										
10-5-1105-101	SALARIES-CITY CLERK	44,470	35,718	45,490	45,207	45,510	45,510	45,510	45,510	45,510
10-5-1105-10103	SALARIES-BILLING CLERK	39,845	38,741	40,872	20,594	36,800	36,800	0	27,040	27,040
10-5-1105-10104	SALARIES - ADMIN ASSISTANT	30,361	30,159	31,387	38,023	24,960	24,960	58,152	36,800	36,800
10-5-1105-10200	FICA EXPENSE	7,110	6,095	7,300	6,156	6,650	6,650	6,118	6,780	6,780
10-5-1105-10300	MEDI EXPENSE	1,663	1,425	1,708	1,440	1,555	1,555	1,431	1,585	1,585
10-5-1105-105	LAGERS	6,193	5,535	6,250	5,292	4,185	4,185	3,640	10,498	10,498
10-5-1105-106	HEALTH INSURANCE	25,350	25,175	27,820	23,250	31,160	31,160	31,385	39,834	39,834
10-5-1105-10601	HEALTH INSURANCE-CERICAL	0	0	0	0	0	0	0	0	0
10-5-1105-107	LIFE INSURANCE	378	377	378	335	380	380	366	380	380
10-5-1105-114	EMPLOYMENT SECURITY	0	0	0	0	0	0	0	0	0
10-5-1105-210	TRAVEL/EXPENSE	0	0	100	0	100	100	0	100	100
10-5-1105-212	DUES/SUBSCRIPTIONS	0	0	200	204	200	200	204	200	200
10-5-1105-214	TRAINING	0	0	0	0	0	0	0	0	0
TOTAL CITY CLERK		155,370	143,224	161,505	140,500	151,500	151,500	146,806	168,727	168,727

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

10 - GENERAL

ADMINISTRATION

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2014-2015 ----)	(---- FY 2015-2016 ----)	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)
		BUDGET	ACTUAL	BUDGET	ACTUAL
CITY TREASURER					
10-5-1106-101	SALARIES	37,100	37,138	38,126	37,979
10-5-1106-10200	FICA EXPENSE	2,300	2,005	2,360	2,036
10-5-1106-10300	MEDI EXPENSE	538	469	553	476
10-5-1106-105	LAGERS	2,003	1,960	2,021	1,995
10-5-1106-106	HEALTH INSURANCE	14,450	14,445	15,875	15,606
10-5-1106-107	LIFE INSURANCE	126	126	126	126
10-5-1106-210	TRAVEL/EXPENSE	50	0	0	0
10-5-1106-212	DUES/SUBSCRIPTIONS	50	50	50	50
10-5-1106-214	TRAINING	100	0	100	0
10-5-1106-218	PROFESSIONAL SERVICES-TREASURER	0	0	0	0
TOTAL CITY TREASURER		56,717	56,192	59,211	58,268
CITY ATTORNEY					
10-5-1107-101	SALARIES	13,200	13,200	13,200	13,200
10-5-1107-212	DUES/SUBSCRIPTIONS	0	0	0	0
TOTAL CITY ATTORNEY		13,200	13,200	13,200	13,200
INSURANCE					
10-5-1120-166	WORKERS COMP INSURANCE	3,300	3,214	3,500	2,874
10-5-1120-367	LIABILITY INSURANCE	22,000	20,333	23,100	20,136
10-5-1120-367	UNEMPLOYMENT COMPENSATION	0	0	0	0
TOTAL INSURANCE		25,300	23,547	26,600	23,010
MAINTENANCE					
10-5-1128-101	SALARIES - CLEANING	0	0	0	0
10-5-1128-10200	FICA EXPENSE	0	0	0	0
10-5-1128-10300	MEDI EXPENSE	0	0	0	0
10-5-1128-241	COMPUTER MAINTENANCE	4,000	4,262	5,000	5,541
10-5-1128-242	EQUIPMENT REPAIR/MAINT	200	0	0	0
10-5-1128-243	BUILDINGS REPAIR/MAINT	800	954	2,500	2,457
10-5-1128-244	VEHICLE MAINT- ADMIN	400	0	0	53
10-5-1128-245	BUILDING DEMOLITION	0	0	0	0
TOTAL MAINTENANCE		5,400	5,216	7,500	8,051
SERVICES					
10-5-1130-212	DUES/SUBSCRIPTIONS	7,000	5,201	7,000	4,211
10-5-1130-218	PROFESSIONAL SERVICES	7,500	5,251	20,500	1,648
10-5-1130-219	RECORDING FEES	200	54	200	0
10-5-1130-220	SERVICE AGREEMENTS	1,000	896	1,000	0
10-5-1130-221	WEB-SITE FEES/MAINTENANCE	2,750	2,882	3,100	3,020
10-5-1130-222	ACCOUNTING AUDIT	12,100	9,400	12,100	9,800
10-5-1130-223	ADVERTISING	800	844	1,500	1,091
10-5-1130-224	ELECTION FEES/COSTS	3,500	3,139	3,500	1,575
10-5-1130-291	MOTEL TAX - VISITORS CENTER	48,000	56,444	50,000	54,265
10-5-1130-292	TRASH COLLECTION EXPENSES	134,000	134,741	120,200	120,170
10-5-1130-293	AMBERN DE PAY-SCHOOL/COUNTY	34,258	34,258	34,258	34,258
TOTAL SERVICES		251,108	253,160	253,358	230,038
TOTAL					
				253,560	253,560
				253,560	241,490
				253,560	288,010
				253,560	288,010

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201710 -GENERAL
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(----- FY 2014-2015 -----)	(----- FY 2015-2016 -----)	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)
		BUDGET	ACTUAL	BUDGET	ACTUAL
				ORIGINAL BUDGET	AMENDED BUDGET
					Y-T-D REQUESTED BUDGET
					ADOPTED BUDGET
SUPPLIES					
10-5-1150-351	SUPPLIES	5,500	6,234	6,000	6,491
10-5-1150-352	POSTAGE	3,300	3,153	4,000	2,182
10-5-1150-355	MOTOR FUELS-ADMINISTRATION	600	67	400	147
10-5-1150-35601	PROGRAMS/EQUIPMENT	0	0	0	0
10-5-1150-35602	COMPUTER PROGRAM MAINTENANCE	19,000	19,759	20,225	19,756
10-5-1150-453	EQUIPMENT	1,500	2,327	1,500	727
TOTAL SUPPLIES		29,900	31,540	32,125	29,303
UTILITIES					
10-5-1170-231	CELL PHONES	0	0	0	0
10-5-1170-232	TELEPHONE	3,200	7,904	4,000	7,238
10-5-1170-233	ELECTRICITY	2,700	3,210	3,500	3,131
10-5-1170-234	GAS	1,900	2,170	2,800	1,686
TOTAL UTILITIES		7,800	13,284	10,300	12,055
10-5-1176-215	PLANNING AND ZONING	0	0	0	0
10-5-1176-301	MISCELLANEOUS EXPENSE	900	315	900	1,107
10-5-1176-578	REIMBURSEMENTS - TAXES, FEES	800	412	800	423
TOTAL		1,700	98	1,700	314
CAPITAL IMPROVEMENTS					
10-5-1180-471	CAPITAL IMPROVEMENTS	0	0	16,976	0
TOTAL CAPITAL IMPROVEMENTS		0	0	16,976	0
TOTAL ADMINISTRATION		655,915	616,530	624,639	555,369
				627,819	627,819
				583,776	805,896
				805,896	805,896

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201710 -GENERAL
BUILDING/CODE ENF/ZONING
DEPARTMENTAL EXPENDITURES

BUILDING/CODE ENF/ZONING										
DEPARTMENTAL EXPENDITURES										
ACCT#	ACCOUNT NAME	FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES										
10-5-1201-101	SALARIES	45,066	45,066	46,093	46,204	46,093	46,093	46,105	46,093	46,093
10-5-1201-10200	FICA EXPENSE	2,794	2,600	2,858	2,634	2,858	2,858	2,630	2,858	2,858
10-5-1201-10300	MEDI EXPENSE	653	608	668	616	668	668	615	668	668
10-5-1201-105	LAGERS	2,434	2,392	2,443	2,428	1,798	1,798	1,863	4,425	4,425
10-5-1201-106	HEALTH INSURANCE	14,445	14,274	15,873	15,441	17,780	17,780	17,154	17,636	17,636
10-5-1201-107	LIFE INSURANCE	126	126	126	125	126	126	126	126	126
10-5-1201-210	TRAVEL/EXPENSE	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES		65,518	65,065	68,061	67,447	69,323	69,323	68,493	71,806	71,806
MAINTENANCE										
10-5-1228-242	EQUIPMENT MAINT	100	0	100	119	200	200	80	200	200
10-5-1228-243	BUILDING MAINT	2,300	2,034	1,000	7	2,000	2,000	1,495	1,000	1,000
10-5-1228-244	VEHICLE MAINT	1,000	310	12,000	7,790	1,000	1,000	1,462	1,000	1,000
TOTAL MAINTENANCE		3,400	2,344	13,100	7,915	3,200	3,200	3,036	2,200	2,200
SERVICES										
10-5-1230-212	DUES/SUBSCRIPTIONS	300	375	375	1,090	400	400	385	400	400
10-5-1230-214	TRAINING	300	0	300	0	300	300	0	300	300
10-5-1230-219	P & Z PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0	0
10-5-1230-220	REMOVAL OF NUISANCES	800	0	1,000	350	1,000	1,000	60	1,000	1,000
10-5-1230-231	CELL PHONE	550	741	750	912	800	800	93	0	0
TOTAL SERVICES		1,950	1,116	2,425	2,352	2,500	2,500	538	1,700	1,700
SUPPLIES										
10-5-1250-351	SUPPLIES	100	30	100	295	300	300	417	400	400
10-5-1250-352	POSTAGE	100	56	100	78	150	150	45	150	150
10-5-1250-355	MOTOR FUELS	2,200	1,348	2,200	944	2,000	2,000	906	2,000	2,000
10-5-1250-453	EQUIPMENT	0	0	0	0	1,500	1,500	836	1,000	1,000
TOTAL SUPPLIES		2,400	1,434	2,400	1,316	3,950	3,950	2,204	3,550	3,550
TOTAL BUILDING/CODE ENF/ZONING		73,268	69,959	85,986	79,031	78,973	78,973	74,271	79,256	79,256

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

10 - GENERAL

COURT

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(----- FY 2014-2015 -----)	(----- FY 2015-2016 -----)	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)				
		BUDGET	ACTUAL	BUDGET	ACTUAL	Y-T-D	REQUESTED	BUDGET	ADOPTED
PERSONNEL SERVICES									
10-5-1501-10106	SALARIES - ASST MUN. JUDGE	0	0	0	0	0	0	0	0
10-5-1501-10107	SALARIES - COURT CLERK	7,200	7,200	7,200	7,200	4,800	0	0	0
10-5-1501-10108	SALARIES-CITY PROSECUTOR	0	0	0	0	0	0	0	0
10-5-1501-10200	FICA EXPENSE	446	446	446	446	298	0	0	0
10-5-1501-10300	MEDI EXPENSE	105	104	105	105	70	0	0	0
10-5-1501-22101	MAINTENANCE AGR-COPTER	1,000	787	1,000	707	103	0	0	0
10-5-1501-26201	PRISONER CARE-OUTSIDE B.G.	0	0	0	0	0	0	0	0
10-5-1501-267	LIABILITY INSURANCE	0	0	0	0	0	0	0	0
10-5-1501-351	SUPPLIES	800	691	800	705	180	0	0	0
10-5-1501-352	POSTAGE	100	11	200	43	52	0	0	0
	TOTAL PERSONNEL SERVICES	9,651	9,240	9,751	9,206	5,503	0	0	0
	TOTAL COURT	9,651	9,240	9,751	9,206	5,503	0	0	0

10 - GENERAL

POLICE

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2014-2015 -----) (----- FY 2015-2016 -----) (----- FY 2016-2017 -----) (----- FY 2017-2018 -----)
BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED ACTUAL REQUESTED ADOPTED

PERSONNEL SERVICES

10-5-2101-101	SALARIES-POLICE OFFICERS	369,293	349,506	354,475	326,322	356,685	356,685	327,010	345,902	345,902
10-5-2101-101	SALARIES-OFFICERS GRANT	2,000	2,418	2,000	2,140	2,000	2,000	2,470	2,000	2,000
10-5-2101-101	RESERVE OFFICERS	38,000	30,753	38,000	25,365	38,000	38,000	33,554	38,000	38,000
10-5-2101-101	OVERTIME ACCOUNT	5,100	2,718	5,100	2,221	5,100	5,100	4,766	5,100	5,100
10-5-2101-103	FICA EXPENSE-POLICE	25,690	22,251	24,775	20,686	24,925	24,925	21,825	24,190	24,190
10-5-2101-103	MEDI EXPENSE-POLICE	6,008	5,188	5,795	4,838	5,170	5,170	5,104	5,660	5,660
10-5-2101-105	LAGERS	20,215	19,019	19,163	15,955	20,625	20,625	15,582	25,710	25,710
10-5-2101-106	HEALTH INSURANCE	119,049	118,888	119,000	100,084	128,655	128,655	100,205	120,109	120,109
10-5-2101-107	LIFE INSURANCE	1,400	1,381	1,260	1,099	1,260	1,260	1,109	1,260	1,260
10-5-2101-108	AIR EVAC	0	0	0	0	700	700	660	725	725
10-5-2101-114	EMPLOYMENT SECURITY	1,500	0	6,000	0	6,000	6,000	0	2,000	2,000
10-5-2101-210	TRAVEL/EXPENSE	1,000	276	1,000	285	1,000	1,000	0	1,000	1,000
10-5-2101-214	TRAINING	4,000	1,818	4,000	1,578	6,500	6,500	5,398	7,000	7,000
TOTAL PERSONNEL SERVICES		593,255	554,216	580,568	500,571	596,620	596,620	517,683	578,656	578,656

INSURANCE

10-5-2120-166	WORKERS COMP INSURANCE	12,500	12,575	13,200	13,336	14,000	14,000	12,794	14,500	14,500
10-5-2120-167	LIABILITY INSURANCE	18,500	18,748	19,700	22,388	23,500	23,500	22,373	25,000	25,000
TOTAL INSURANCE		31,000	31,323	32,900	35,724	37,500	37,500	35,167	39,500	39,500

DISPATCHING

10-5-2125-101	SALARIES-DISPATCHERS	105,288	109,016	110,000	106,287	90,711	90,711	88,626	91,750	91,750
10-5-2125-101	DISPATCHER SALARIES-PT	24,400	25,306	24,400	25,625	14,000	14,000	16,035	17,000	17,000
10-5-2125-101	DISPATCHER OF	4,600	4,834	4,600	2,076	4,600	4,600	483	1,000	1,000
10-5-2125-102	FICA EXPENSE-DISPATCHERS	8,326	8,116	8,620	7,719	6,777	6,777	6,153	6,805	6,805
10-5-2125-103	MEDI EXPENSE-DISPATCHERS	1,950	1,898	2,025	1,805	1,585	1,585	1,439	1,592	1,592
10-5-2125-105	LAGERS-DISPATCHERS	5,900	5,323	6,075	5,736	3,700	3,700	3,570	8,905	8,905
10-5-2125-106	HEALTH INSURANCE-DISPATCHERS	43,468	40,151	47,740	42,643	35,695	35,695	34,418	35,379	35,379
10-5-2125-107	LIFE INSURANCE	502	481	503	471	378	378	377	380	380
10-5-2125-108	COUNTRY DISPATCHING	0	0	0	2,142	13,000	13,000	13,169	15,000	15,000
TOTAL DISPATCHING		194,434	195,125	203,963	194,506	170,446	170,446	164,271	177,811	177,811

JAIL

10-5-2127-351	JAIL- SUPPLIES	600	21	300	14	300	300	0	300	300
10-5-2127-351	JAIL- MEALS	300	102	500	108	300	300	13	300	300
10-5-2127-351	JAIL- MAINTENANCE	1,500	0	1,500	0	1,000	1,000	0	1,000	1,000
10-5-2127-351	JAIL- OTHER FACILITY	1,575	70	1,575	0	2,500	2,500	255	2,500	2,500
TOTAL JAIL		3,975	193	3,875	122	4,100	4,100	268	4,100	4,100

MAINTENANCE

10-5-2128-241	COMPUTER MAINT	3,000	2,694	4,000	5,800	7,000	7,000	6,981	7,000	7,000
10-5-2128-242	EQUIPMENT REPAIR/MAINT	2,000	1,948	4,000	2,541	11,500	11,500	11,866	7,000	7,000
10-5-2128-243	BUILDINGS REPAIR/MAINT	4,000	2,552	4,000	971	7,000	7,000	2,662	5,000	5,000
10-5-2128-244	VEHICLE REPAIR/MAINT	5,000	2,851	7,000	4,140	12,000	12,000	9,711	10,000	10,000
10-5-2128-246	CLOTHING ALLOWANCE	5,000	2,556	5,000	2,743	5,000	5,000	4,076	5,000	5,000
TOTAL MAINTENANCE		19,000	13,502	24,000	16,195	42,500	42,500	35,295	34,000	34,000

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

10 - GENERAL

POLICE

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

	(----- FY 2014-2015 -----)	(----- FY 2015-2016 -----)	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)
	BUDGET	ACTUAL	BUDGET	ACTUAL
			ORIGINAL BUDGET	AMENDED BUDGET
			Y-T-D	REQUESTED BUDGET
				ADOPTED BUDGET

SERVICES

10-5-2130-218 PROFESSIONAL SERVICES

10-5-2130-220 SERVICE AGREEMENTS

10-5-2130-22001 SERVICE AGREEMENT-WIRES

10-5-2130-22101 MAINT AGREEMENT-COPIER

10-5-2130-22102 LOAN PAYMENT- NEW BUILDING

10-5-2130-223 ADVERTISING

10-5-2130-261 CRIME PREVENTION

10-5-2130-263 HAULING/TOWING

TOTAL SERVICES

Utilities

10-5-2135-232 PD-TELEPHONE

10-5-2135-23201 PD-CELL PHONES

10-5-2135-233 PD-ELECTRICITY

10-5-2135-234 GAS HEATING

TOTAL Utilities

SUPPLIES

10-5-2150-351 SUPPLIES

10-5-2150-352 POSTAGE

10-5-2150-355 MOTOR FUELS

10-5-2150-453 EQUIPMENT

10-5-2150-45301 GRANT

10-5-2150-454 VEHICLE PARK FUND REIMB

10-5-2150-455 VEHICLE PAYMENT

10-5-2150-456 VEHICLE PURCHASE

TOTAL SUPPLIES

5-2150-453 EQUIPMENT

CURRENT YEAR NOTES:
OFFICE COMPUTERS - \$6,500
VESTS - \$5,000

CODE ENFORC./ANIMAL CONT

10-5-2160-233 ELECTRICITY

10-5-2160-235 WATER SERVICE

10-5-2160-243 BUILDING MAINT

10-5-2160-250 VETERINARY SERVICES

10-5-2160-351 SUPPLIES

10-5-2160-355 MOTOR FUELS

10-5-2160-45302 EQUIPMENT - ANIMAL CONTROL

TOTAL CODE ENFORC./ANIMAL CONT

CODE ENFORC./SERVICE

10-5-2161-216 CONTRACTED AGREEMENTS

TOTAL CODE ENFORC./SERVICE

TOTAL POLICE

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10 - GENERAL

FIRE
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2014-2015 -----) (----- FY 2015-2016 -----) (----- FY 2016-2017 -----) (----- FY 2017-2018 -----)
BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED ACTUAL REQUESTED ADOPTED
Y-T-D BUDGET BUDGET

PERSONNEL SERVICES

10-5-2201-10112 SALARIES - FIRE CHIEF	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
10-5-2201-10113 SALARIES - ASST CHIEF	0	0	0	0	0	0	0	1,200	1,200
10-5-2201-10114 SALARIES - CAPTAIN	0	0	0	0	0	0	0	1,800	1,800
10-5-2201-10115 FIRE CALL FEES	9,500	6,320	9,500	8,250	9,500	9,500	8,760	10,000	10,000
10-5-2201-10200 FIRE EXPENSE	1,250	999	1,260	1,152	1,260	1,260	1,236	1,900	1,900
10-5-2201-10300 MEDICAL EXPENSE	290	234	295	270	295	295	289	450	450
10-5-2201-10800 AIR EVAC	0	0	880	880	1,000	1,000	880	1,000	1,000
10-5-2201-114 EMPLOYMENT SECURITY	0	13	50	11	50	50	0	50	50
10-5-2201-166 WORKERS COMP INSURANCE	2,600	2,452	2,700	2,366	2,700	2,700	2,144	2,700	2,700
10-5-2201-167 LIABILITY INSURANCE	3,700	3,706	3,900	2,506	2,300	2,300	2,305	2,300	2,300
10-5-2201-210 TRAVEL/EXPENSE	200	0	200	0	200	200	0	200	200
10-5-2201-212 DUES/SUBSCRIPTIONS	0	0	0	0	0	0	0	0	0
10-5-2201-214 TRAINING	600	44	800	546	600	600	261	800	800
10-5-2201-21501 FIRE MEETINGS	5,500	5,280	6,000	5,800	6,000	6,000	6,450	6,500	6,500
10-5-2201-21502 WORK SESSIONS	0	0	0	0	0	0	0	6,000	6,000
10-5-2201-220 SERVICE AGREEMENTS	150	420	150	179	120	120	191	2,850	2,850
10-5-2201-223 ADVERTISING	0	0	0	0	0	0	0	0	0
10-5-2201-232 TELEPHONE	500	517	500	513	600	600	414	0	0
10-5-2201-233 ELECTRICITY	1,400	1,605	1,400	1,566	1,500	1,500	1,589	1,500	1,500
10-5-2201-234 GAS	900	1,110	1,200	783	1,200	1,200	1,055	1,200	1,200
10-5-2201-242 EQUIPMENT REPAIR/MAINT	1,000	713	1,400	521	1,400	1,400	850	1,400	1,400
10-5-2201-243 BUILDING REPAIR/MAINT	0	505	500	797	1,000	1,000	163	500	500
10-5-2201-244 VEHICLE REPAIR/MAINT	1,000	435	1,200	973	1,200	1,200	245	1,200	1,200
10-5-2201-351 SUPPLIES	500	579	800	832	600	600	801	800	800
10-5-2201-355 MOTOR FUELS	500	355	650	463	650	650	200	650	650
10-5-2201-453 EQUIPMENT	10,500	6,001	16,796	14,333	19,100	19,100	71,486	16,200	16,200
10-5-2201-45301 EQUIPMENT-USDA GRANT	0	0	0	0	0	0	0	0	0
10-5-2201-45303 ANNUAL PRINTS- FIRE TRUCK	8,600	60,996	0	0	0	0	0	0	0
10-5-2201-45304 CAPITAL IMPROVEMENT PROJECT	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	53,490	97,085	160,831	47,547	56,075	56,075	104,119	82,000	82,000

5-2201-453 EQUIPMENT

CURRENT YEAR NOTES:
2 TURNOUT GEAR - \$5,000
MEDICAL EQUIP/SUPPLIES - \$1,500
SPARE HOSE (6) - \$700
4" LDH HOSE (8) - \$4000
MISC HAND TOOLS & EQUIPMENT - \$1,000
SMOKE MACHINE FOR TRAINING & FLUID - \$1,800
NOZZLES (4) - \$82,200

5-2201-45304 CAPITAL IMPROVEMENT PROJECT

CASCADE & EXPLOSION CONTAINMENT SYSTEM

TOTAL FIRE	53,490	97,085	160,831	47,547	56,075	56,075	104,119	82,000	82,000
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ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201710 - GENERAL
GROUNDS MAINTENANCE
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(----- FY 2014-2015 -----)	(----- FY 2015-2016 -----)	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)
		BUDGET	ACTUAL	BUDGET	ACTUAL
INSURANCE					
10-5-3330-167	GM-LIABILITY INSURANCE	4,600	3,993	4,600	4,040
TOTAL INSURANCE		4,600	3,993	4,600	4,040
MAINTENANCE					
10-5-3328-242	GM-EQUIPMENT MAINT	4,500	3,374	4,500	4,693
10-5-3328-243	GM-BUILDING MAINT	2,000	513	2,000	855
10-5-3328-244	GM-VEHICLE MAINT	2,500	2,132	3,000	595
TOTAL MAINTENANCE		9,000	6,019	9,500	6,143
SERVICES					
10-5-3330-22003	GM-SERVICE AGREEMENT-ALLIANCE	125,587	125,587	128,100	128,099
10-5-3330-22004	PRINCIPAL - US BANK - CHIPPE	7,789	26,533	8,032	0
10-5-3330-22005	INTEREST - US BANK - CHIPPER	703	1,061	460	0
TOTAL SERVICES		134,079	153,182	136,593	128,099
SUPPLIES					
10-5-3350-351	GM-SUPPLIES	2,500	4,061	3,500	4,606
10-5-3350-35101	CHEMICALS-MOSQUITO SPRAY	6,000	4,950	6,000	4,785
10-5-3350-355	GM-MOTOR FUELS	4,500	2,012	4,500	2,840
10-5-3350-453	GM-EQUIPMENT	500	97	500	28
TOTAL SUPPLIES		13,500	11,120	14,500	12,259
UTILITIES					
10-5-3370-233	GM-ELECTRICITY	5,200	6,053	6,000	5,760
10-5-3370-234	GM-GAS HEATING	4,000	4,319	4,500	2,059
TOTAL UTILITIES		9,200	10,372	10,500	7,820
TOTAL GROUNDS MAINTENANCE		170,378	184,685	175,693	158,360

ACT# ACCOUNT NAME

(----- FY 2014-2015 -----) (----- FY 2015-2016 -----) (----- FY 2016-2017 -----) (----- FY 2017-2018 -----)

BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED BUDGET ACTUAL REQUESTED BUDGET ADOPTED BUDGET

10 -GENERAL
AIRPORT

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME
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[illegible]

INSURANCE

10-5-4020-167 LIABILITY INSURANCE
TOTAL INSURANCE

3,800	3,546	3,800	3,245	3,400	3,400	990	3,400	3,400
3,800	3,546	3,800	3,245	3,400	3,400	990	3,400	3,400

MAINTENANCE

10-5-4028-242	EQUIPMENT MAINT-AIRPORT
10-5-4028-243	BUILDING MAINT-AIRPORT
TOTAL MAINTENANCE	

100	26,152	100	635	1,000	1,000	1,103	1,000	1,000
300	0	1,000	166	1,000	1,000	20	1,000	1,000
400	26,152	1,100	801	2,000	2,000	1,123	2,000	2,000

SERVICES

10-5-4030-218 PROFESSIONAL SERVICES
10-5-4030-21801 TREE TRIMMING-AIRPORT
10-5-4030-22001 ALLIANCE SERVICE
TOTAL SERVICES

1,506	12,523	1,500	7,540	5,000	5,000	55	0	0
0	0	0	0	0	0	0	0	0
9,849	9,849	10,050	10,046	10,050	10,050	10,046	10,050	10,050
11,349	22,372	11,550	17,586	15,050	15,050	10,101	10,050	10,050

SUPPLIES

10-5-4050-351	SUPPLIES
10-5-4050-35101	GRAVEL-AIRPORT
10-5-4050-355	AIRPORT FUEL
TOTAL SUPPLIES:	

[illegible]

UNIT LISTS

10-5-4070-232 TELEPHONE
10-5-4070-233 ELECTRICITY
TOTAL UTILITIES

0	978	1,000	353	1,000	1,000	434	1,000	1,000
1,000	640	1,000	1,149	1,000	1,000	1,596	5,000	5,000
1,000	1,618	2,000	1,532	2,000	2,000	2,031	6,000	6,000

5-4070-233 ELECTRICITY

CURRENT YEAR NOTES:
INCLUDES CORPORATE HANGAR

CAPITAL IMPROVEMENTS

10-5-4080-472	CAPITAL IMPROVEMENTS
TOTAL CAPITAL IMPROVEMENTS	

5,500	0	48,730	55,658	5,000	5,000	0	5,000	5,000
5,500	0	48,730	55,658	5,000	5,000	0	5,000	5,000

5-4080-472 CAPITAL IMPROVEMENTS

CURRENT YEAR NOTES:
TREE REMOVAL

TOTAL AIRPORT	83,349	61,419	104,180	81,778	39,850	39,850	36,213	49,350	49,350
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10.-GENERAL
COMMUNITY CENTER
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018	
ACCT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
INSURANCE									
10-5-5420-267	LIABILITY INSURANCE	3,300	3,260	3,500	1,910	2,300	2,300	1,910	2,500
TOTAL INSURANCE		3,300	3,260	3,500	1,910	2,300	2,300	1,910	2,500
MAINTENANCE									
10-5-5428-241	EQUIPMENT REPAIR/MAINT	100	0	100	395	100	100	0	100
10-5-5428-243	BUILDINGS REPAIR/MAINT	1,000	475	1,500	1,185	1,500	1,500	801	1,500
TOTAL MAINTENANCE		1,100	475	1,600	1,580	1,600	1,600	801	1,600
SERVICES									
10-5-5430-10200	FICA EXPENSE	224	185	224	186	224	224	187	224
10-5-5430-10300	MEDI EXPENSE	52	43	52	44	52	52	44	52
10-5-5430-21601	COMM CTR CARETAKER	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	3,170	3,154	3,170	3,170	3,154	3,170
TOTAL SERVICES		6,968	6,920	7,046	6,983	7,046	7,046	6,984	7,046
SUPPLIES									
10-5-5450-351	SUPPLIES	400	791	800	368	1,500	1,500	816	1,500
10-5-5450-453	EQUIPMENT	150	0	0	0	0	0	0	0
TOTAL SUPPLIES		550	791	800	368	1,500	1,500	816	1,500
UTILITIES									
10-5-5470-233	ELECTRICITY	4,100	3,601	4,100	3,941	4,100	4,100	3,768	4,100
10-5-5470-234	GAS	2,800	2,563	2,800	1,724	2,800	2,800	1,798	2,800
TOTAL UTILITIES		6,900	6,164	6,900	5,666	6,900	6,900	5,566	6,900
CAPITAL IMPROVEMENTS									
10-5-5480-471	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	0	0	0
TOTAL COMMUNITY CENTER		16,818	17,611	19,846	16,507	19,346	19,346	16,077	19,546

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201710 - GENERAL
DEBT SERVICE
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
DEBT SERVICE REPAYMENT									
10-5-8460-57501	2004B BOND-MUNICIPAL BLDG	9,000	9,000	11,000	11,000	10,000	10,000	11,000	11,000
10-5-8460-57502	2004B BOND INT-MUNICIPAL BLD	3,670	3,668	3,508	3,508	3,320	3,319	3,105	3,105
10-5-8460-57503	2004B BOND - STORM WATER	149,000	149,000	47,000	47,000	47,000	47,000	47,000	47,000
10-5-8460-57504	2004B BOND INT - STORM WATER	17,300	17,283	15,737	15,736	14,900	14,890	13,930	13,930
10-5-8460-57505	PAYING AGENT FEE EXPENSE	2,000	1,979	2,000	1,979	2,000	1,979	2,000	2,000
10-5-8460-57506	BOND PAYMENT ON PRINCIPAL	0	0	0	0	0	0	0	0
10-5-8460-57507	BOND PAYMENT INTEREST	0	0	0	0	0	0	0	0
10-5-8460-57508	BG TOWN CENTER - WALMART PYM	384,160	384,160	384,160	384,160	384,160	384,160	384,160	384,160
10-5-8460-67502	TRANSFER TO PRIOR YR BALANCE	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE REPAYMENT		565,130	565,060	463,405	463,382	461,380	461,348	461,195	461,195
TOTAL DEBT SERVICE		565,130	565,060	463,405	463,382	461,380	461,348	461,195	461,195

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

10 - GENERAL

INTERGOVERNMENTAL

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018	
BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
(-----) (-----) (-----) (-----) (-----) (-----) (-----) (-----) ORIGINAL BUDGET AMENDED Y-T-D REQUESTED ADOPTED BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET							

INTERGOVERNMENTAL PAYABL

10-5-9090-537 1 1/2% COUNTY ASSESSMENT

3,500	3,685	3,900	3,542	3,900	3,900	3,073	3,900	3,900
3,500	3,685	3,900	3,542	3,900	3,900	3,073	3,900	3,900

TOTAL INTERGOVERNMENTAL PAYABL

TOTAL INTERGOVERNMENTAL

3,500	3,685	3,900	3,542	3,900	3,900	3,073	3,900	3,900
3,500	3,685	3,900	3,542	3,900	3,900	3,073	3,900	3,900

TOTAL EXPENDITURES

2,836,760	2,774,149	2,914,587	2,532,679	2,733,010	2,733,010	2,640,271	2,856,710	2,856,710
2,836,760	2,774,149	2,914,587	2,532,679	2,733,010	2,733,010	2,640,271	2,856,710	2,856,710

*** END OF REPORT ***



STREET (CIP)

FUND

15 - STREET (CIP)
FINANCIAL SUMMARY

ACCT#	ACCOUNT NAME	(----- FY 2014-2015 -----)	(----- FY 2015-2016 -----)	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)				
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
REVENUE SUMMARY									
ALL REVENUE		402,900	2,281,716	400,000	424,356	400,500	400,500	421,540	408,500
TOTAL REVENUES		402,900	2,281,716	400,000	424,356	400,500	400,500	421,540	408,500
EXPENDITURE SUMMARY									
STREETS		1,966,250	640,294	1,308,480	1,279,726	111,405	111,405	96,446	123,300
DEBT SERVICE		289,000	173,369	288,122	288,122	289,095	289,095	289,094	285,200
TOTAL EXPENDITURES		2,255,250	813,663	1,596,602	1,567,848	400,500	400,500	385,541	408,500
REVENUES OVER/(UNDER)	EXPENDITURES	(1,852,350)	1,468,053	(1,196,602)	(1,143,491)	0	0	35,999	0

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201715 - STREET (CIP)
REVENUES

ACCT# ACCOUNT NAME

FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018	
BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018	
BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL

ALL REVENUE

15-4-0000-31320	1/2% SALES TAX	402,900	394,916	400,000	413,740	400,000	414,627	408,000	408,000
15-4-0000-381	INTEREST REVENUE	0	0	0	732	500	1,018	500	500
15-4-0000-382	MISC REVENUE-STREET CIP	0	0	0	9,884	0	5,895	0	0
15-4-0000-3899	STREET FUND-COP PROCEEDS	0	1,886,800	0	0	0	0	0	0

TOTAL REVENUES

402,900	2,281,716	400,000	424,356	400,500	400,500	421,540	408,500	408,500
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15 -STREET (CIP)

STREETS

DEPARTMENTAL EXPENDITURES

	DEPARTMENTAL EXPENDITURES					
ACCT#	ACCOUNT NAME	(----- FY 2014-2015 -----)	(----- FY 2015-2016 -----)	{----- FY 2016-2017 -----}	(----- FY 2017-2018 -----)	
BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	Y-T-D REQUESTED	ADOPTED BUDGET

SUPPLIES

15-5-4150-218	PROFESSIONAL SERVICES	56,000	68,563	8,000	12,847	20,000	20,000	3,721	20,000	20,000
15-5-4150-35702	CULVERTS/DRAINAGE STRUCTURES	17,900	11,243	10,000	1,087	10,000	10,000	1,778	10,000	10,000
15-5-4150-35703	ROAD OIL/ROCK/PREMIX	40,000	18,473	55,000	30,313	55,000	55,000	72,373	55,000	55,000
15-5-4150-35704	EQUIPMENT	0	0	0	0	22,000	22,000	18,575	5,000	5,000
TOTAL SUPPLIES		113,900	98,279	73,000	44,246	107,000	107,000	96,446	90,000	90,000

15-5-4150-35702	CULVERTS/DRAINAGE STRUCTURES	17,900	11,243	10,000	1,087	10,000	10,000	1,118	10,000	10,000	55,000
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15-5-4150-35703 ROAD OIL/ROCK/PREMIX	40,000	18,473	55,000	30,313	55,000	55,000	42,313	55,000	55,000
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15-5-4150-35704 EQUIPMENT	0	0	0	0	22,000	22,000	18,315	3,000	3,000
173,000	00,000	73,000	44,345	107,000	107,000	96,416	90,000	90,000	

TOTAL SUPPLIES	113,900	98,219	73,000	44,246	101,000	101,000	36,446	36,000	30,000
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CAPITAL IMPROVEMENTS

15-5-4150-471	CAPITAL IMPROVEMENTS	1,853,350	542,015	1,235,480	1,235,480	4,405	4,405	0	33,300	33,300
TOTAL CAPITAL IMPROVEMENTS		1,853,350	542,015	1,235,480	1,235,480	4,405	4,405	0	33,300	33,300

[illegible]

TOTAL SHEETS	1,966,250	640,294	1,308,480	1,179,126	111,403	111,403	96,440	123,500	123,500
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ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

15-STREET (CIP)

DEBT SERVICE

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

DEPARTMENTAL EXPENDITURES										
ACCT#	ACCOUNT NAME	{----- FY 2014-2015 -----}	{----- FY 2015-2016 -----}	{----- FY 2016-2017 -----}	{----- FY 2017-2018 -----}					
		BUDGET	ACTUAL	BUDGET	ACTUAL					
DEBT SERVICE REPAYMENT										
15-5-8460-5399	DEBT ISSUANCE COSTS - STREET	0	36,770	0	0					
15-5-8460-57509	LOAN REPAYMENT	289,000	129,700	232,300	239,400					
15-5-8460-57510	INTEREST PAYMENT	0	6,274	53,322	47,195					
15-5-8460-57511	SEMI-ANNUAL FEES	0	625	2,500	2,500					
TOTAL DEBT SERVICE REPAYMENT		289,000	173,369	288,122	289,095					
TOTAL DEBT SERVICE										
		289,000	173,369	288,122	289,095					
TOTAL EXPENDITURES										
		2,255,250	813,663	1,596,602	1,567,848					

*** END OF REPORT ***



PARK

FUND

21 - PARK
FINANCIAL SUMMARYADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

ACCT# ACCOUNT NAME

	FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED
							ACTUAL	BUDGET

REVENUE SUMMARY

ALL REVENUE	220,300	222,450	227,500	220,270	209,300	209,300	223,728	231,300	231,300
TOTAL REVENUES	220,300	222,450	227,500	220,270	209,300	209,300	223,728	231,300	231,300

EXPENDITURE SUMMARY

PARK	172,300	151,740	174,500	128,163	158,300	158,300	175,232	157,900	157,900
POOL	48,000	46,959	53,000	43,676	51,000	51,000	38,515	73,400	73,400
TOTAL EXPENDITURES	220,300	198,699	227,500	171,839	209,300	209,300	213,747	231,300	231,300

REVENUES OVER/ (UNDER) EXPENDITURES

	0	23,750	0	48,431	0	0	9,981	0	0
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ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201721 -PARK
REVENUES

ACCT# ACCOUNT NAME

	FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018		
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED	ADOPTED

ALL REVENUE

21-4-0000-31115	1/4 SALES TAX	196,000	203,102	201,000	207,037	203,000	203,000	207,144	207,000	207,000
21-4-0000-367	PARK RESERVE RENT	700	1,100	700	1,275	900	900	1,525	1,200	1,200
21-4-0000-370	PARKS-PROGRAMS/EVENTS	1,000	1,194	1,000	4,750	3,000	3,000	6,084	3,000	3,000
21-4-0000-375	DONATIONS-TREES	0	0	0	0	0	0	0	0	0
21-4-0000-381	INTEREST REVENUE	800	785	800	1,956	2,400	2,400	2,895	2,800	2,800
21-4-0000-388	TRANSFER - PRIOR YEARS FUNDS	17,800	0	0	0	0	0	0	17,300	17,300
21-4-0000-389	MISCELLANEOUS REVENUE	0	269	0	5,252	0	0	6,080	0	0
21-4-0000-3899	PARK FUND-COP PROCEEDS	0	0	0	0	0	0	0	0	0
21-4-0000-390	DOE FROM GENERAL FUND	4,000	16,000	24,000	0	0	0	0	0	0

TOTAL REVENUES

220,300	222,450	227,500	220,270	209,300	209,300	223,728	231,300	231,300
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ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

21 - PARK

PARK

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(----- FY 2014-2015 -----)	(----- FY 2015-2016 -----)	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)
		BUDGET	ACTUAL	BUDGET	ACTUAL
PERSONNEL					
21-5-5201-101	PARKS & REC DIRECTOR SALARY	31,095	22,580	30,000	6,297
21-5-5201-10109	PARK GROUNDS KEEPER	4,800	3,498	4,800	0
21-5-5201-10110	BIKE PATROL SALARIES	9,100	312	4,500	0
21-5-5201-10200	FICA EXPENSE	2,790	1,629	2,450	389
21-5-5201-10300	MEDI EXPENSE	653	381	570	91
21-5-5201-105	LAGERS	1,680	1,000	1,600	0
21-5-5201-106	HEALTH INSURANCE	7,289	4,177	8,000	1,245
21-5-5201-107	LIFE INSURANCE	126	73	126	21
21-5-5201-210	TRAVEL/EXPENSE	500	239	500	0
21-5-5201-212	DUES/SUBSCRIPTIONS	650	315	650	0
21-5-5201-214	TRAINING	200	345	350	0
21-5-5201-218	PROFESSIONAL SERVICES	3,000	1,697	3,000	702
TOTAL PERSONNEL		61,883	36,246	56,546	8,744
INSURANCE					
21-5-5220-166	WORKERS' COMP INSURANCE	200	636	800	1,230
21-5-5220-267	LIABILITY INSURANCE	1,900	2,111	2,300	3,234
TOTAL INSURANCE		2,100	2,747	3,100	4,464
MAINTENANCE					
21-5-5228-242	EQUIPMENT REPAIR/MAINT	2,200	1,908	2,500	1,833
21-5-5228-243	BUILDINGS REPAIR/MAINT	1,500	1,193	1,500	1,431
21-5-5228-244	VEHICLE MAINTENANCE	750	66	750	584
TOTAL MAINTENANCE		4,450	3,167	4,750	3,848
SERVICES					
21-5-5230-222	ACCOUNTING AUDIT	2,100	2,100	2,100	2,100
21-5-5230-223	ADVERTISING	0	0	1,000	535
21-5-5230-225	ADMINISTRATIVE ALLOCATION	9,000	9,000	9,000	9,000
TOTAL SERVICES		11,100	11,100	12,100	11,635
SUPPLIES					
21-5-5250-351	SUPPLIES	5,000	4,494	6,000	6,743
21-5-5250-3511	PROGRAM/EVENT SUPPLIES	1,000	2,497	1,000	2,310
21-5-5250-352	BIKE PATROL SUPPLIES	2,000	0	2,000	0
21-5-5250-355	MOTOR FUELS	2,000	1,511	2,500	402
21-5-5250-453	EQUIPMENT	500	0	1,000	649
TOTAL SUPPLIES		10,500	8,502	13,500	10,104
UTILITIES					
21-5-5270-232	PARKS & REC CELL PHONE BILL	1,000	953	1,000	428
21-5-5270-233	ELECTRICITY	2,800	2,423	2,800	3,172
TOTAL UTILITIES		3,800	3,376	3,800	3,601

21 - PARK

PARK
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	FY 2014-2015		FY 2015-2016		ORIGINAL		AMENDED		Y-T-D	REQUESTED		ADOPTED	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET		BUDGET	BUDGET		
21-5-5280-275	GR MAINT SERVICE FEE	0	17,340	1,500	20,000	57,000		57,000		30,900	57,000	57,000		
21-5-5280-27601	DEBT SERVICE PAYMENT-BOND	25,700	25,598	28,300	28,285	28,900		28,900		28,897	28,200	28,200		
21-5-5280-356	MISCELLANEOUS EXPENSE	0	0	0	0	0		0		0	0	0		
21-5-5280-471	CAPITAL IMPR.- PARK RENOVATI	34,967	28,032	27,904	37,483	33,123		33,123		70,955	36,000	36,000		
21-5-5280-47103	EXP/REVENUE RESERVES TRANSFE	17,800	15,632	24,000	0	0		0		0	0	0		
TOTAL		78,467	86,602	81,704	85,767	119,023		119,023		130,752	121,200	121,200		
5-5280-471 CAPITAL IMPR.- PARK RENOVACURRENT YEAR NOTES:														
BASKETBALL COURT - \$30,000.00														
MARQUEE - \$6,000														
TOTAL PARK		172,300	151,740	174,500	128,163	158,300		158,300		175,232	157,900	157,900		

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201721 - PARK
POOL

DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018		
ACCT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
MAINTENANCE										
21-5-5528-242	EQUIPMENT REPAIR/MAINT	1,000	24	1,000	0	1,000	1,000	1	1,000	1,000
21-5-5528-243	BUILDINGS REPAIR/MAINT	1,000	143	1,000	314	1,000	1,000	0	1,000	1,000
TOTAL MAINTENANCE		2,000	167	2,000	314	2,000	2,000	1	2,000	2,000
SERVICES										
21-5-5530-221	YMCA-OPERATING FEE	6,000	3,394	7,000	5,039	7,000	7,000	5,188	6,000	6,000
21-5-5530-223	ADVERTISING	100	87	100	0	100	100	0	0	0
TOTAL SERVICES		6,100	3,481	7,100	5,039	7,100	7,100	5,188	6,000	6,000
SUPPLIES										
21-5-5550-351	SUPPLIES	1,500	1,853	1,800	732	1,800	1,800	799	1,800	1,800
21-5-5550-354	CHEMICALS	2,000	602	2,000	1,721	2,000	2,000	1,524	2,000	2,000
21-5-5550-453	EQUIPMENT	5,000	8,109	5,000	3,626	5,000	5,000	0	5,000	5,000
TOTAL SUPPLIES		8,500	10,564	8,800	6,078	8,800	8,800	2,323	8,800	8,800
UTILITIES										
21-5-5570-232	TELEPHONE	400	832	600	546	600	600	620	600	600
21-5-5570-233	ELECTRICITY	3,000	3,903	4,000	4,363	4,000	4,000	3,917	4,500	4,500
21-5-5570-235	WATER SERVICE	3,000	3,155	3,000	3,083	3,000	3,000	3,972	3,000	3,000
21-5-5570-275	GR MAINT SERVICE FEE	22,000	22,000	22,500	22,493	22,500	22,500	22,493	22,500	22,500
21-5-5570-298	DEPT SERVICE-PARK	0	0	0	0	0	0	0	0	0
21-5-5570-299	BOND COSTS - PARK FUND	0	0	0	0	0	0	0	0	0
TOTAL UTILITIES		28,400	29,890	30,100	30,484	30,100	30,100	31,002	30,600	30,600
CAPITAL IMPROVEMENTS										
21-5-5580-47101	CAPITAL IMPROVEMENTS - POOL	3,000	2,859	5,000	1,760	3,000	3,000	0	26,000	26,000
TOTAL CAPITAL IMPROVEMENTS		3,000	2,859	5,000	1,760	3,000	3,000	0	26,000	26,000
5-5580-47101 CAPITAL IMPROVEMENTS - POOL										
NEW DECK AROUND POOL - \$26,000										
TOTAL POOL		48,000	46,959	53,000	43,676	51,000	51,000	38,515	73,400	73,400
TOTAL EXPENDITURES		220,300	198,699	227,500	171,839	209,300	209,300	213,747	231,300	231,300

*** END OF REPORT ***



LIBRARY

FUND

22 - LIBRARY

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

(----- FY 2014-2015 -----) (----- FY 2015-2016 -----) (----- FY 2016-2017 -----) (----- FY 2017-2018 -----)

BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED Y-T-D REQUESTED ADOPTED

REVENUE SUMMARY

ALL REVENUE

103,868 111,198 100,256 96,155 99,320 99,320 100,287 100,735 100,735

TOTAL REVENUES

103,868 111,198 100,256 96,155 99,320 99,320 100,287 100,735 100,735

EXPENDITURE SUMMARY

LIBRARY

110,609 109,547 100,256 97,386 99,320 99,320 95,041 100,735 100,735

TOTAL EXPENDITURES

110,609 109,547 100,256 97,386 99,320 99,320 95,041 100,735 100,735

REVENUES OVER/ (UNDER) EXPENDITURES

(6,741) 1,651 0 (1,231) 0 0 5,247 0 0

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201722 -LIBRARY
REVENUES

ACCT# ACCOUNT NAME (----- FY 2014-2015 -----) (----- FY 2015-2016 -----) (----- FY 2016-2017 -----) (----- FY 2017-2018 -----)

BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	ACTUAL	REQUESTED	ADOPTED
ALL REVENUE								
22-4-0000-31110	REAL PROPERTY	60,100	56,625	56,900	57,740	58,000	58,000	61,372
22-4-0000-31120	PERSONAL PROPERTY	16,200	15,370	15,400	15,063	14,500	14,500	17,023
22-4-0000-31121	INST AND FINANCIAL TAX	800	738	800	944	900	1,050	1,068
22-4-0000-31122	RR & UTILITY TAX	9,750	9,111	9,750	10,061	10,000	9,750	9,750
22-4-0000-31123	SURTAX	1,400	1,201	1,400	1,323	1,400	1,400	1,456
22-4-0000-31912	PENALTIES	1,000	756	1,000	271	1,000	1,200	1,312
22-4-0000-31914	REFUNDS & REIMBURSEMENTS	0	0	0	1	0	0	0
22-4-0000-36501	COPIER FEES/FAX FEES	1,000	1,665	1,300	1,719	1,600	1,400	1,402
22-4-0000-36502	BOOK FINES & REPLACEMENTS	550	524	600	474	600	600	514
22-4-0000-36503	VIDEO FINES & SALES	800	694	800	579	800	650	553
22-4-0000-36702	MEMBERSHIP FEES	1,500	1,088	1,300	1,508	1,600	1,700	1,675
22-4-0000-381	INTEREST REVENUE	250	272	250	246	250	250	244
22-4-0000-383	DONATIONS/FUND RAISERS	0	1,125	0	45	0	0	300
22-4-0000-38803	GRANT FUND - BOOKS	0	10,872	0	2,586	0	0	969
22-4-0000-38804	STATE AID TO LIBRARIES	0	2,738	2,738	705	705	643	643
22-4-0000-38805	ATHLETE & ENTERTAINER TAX	1,668	1,641	1,668	1,615	1,615	762	762
22-4-0000-389	MISCELLANEOUS REVENUE	350	4,637	350	124	350	300	156
22-4-0000-38904	MEMORIAL FUND REVENUES	8,500	2,140	6,000	1,152	6,000	8,000	1,090
22-4-0000-3899	LIBRARY FUND - COP PROCEEDS	0	0	0	0	0	0	0

TOTAL REVENUES

103,868 111,198 100,256 96,155 99,320 99,320 100,287 100,735 100,735

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

22 - LIBRARY
LIBRARY
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2014-2015 -----) (----- FY 2015-2016 -----) (----- FY 2016-2017 -----) (----- FY 2017-2018 -----)

BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED BUDGET ACTUAL REQUESTED BUDGET

PERSONNEL SERVICES

22-5-5301-101 SALARIES	40,150	40,637	41,998	41,154	41,998	41,998	40,707	42,837	42,837
22-5-5301-10200 FICA EXPENSE	2,490	2,501	2,620	2,540	2,604	2,604	2,524	2,664	2,664
22-5-5301-10300 MED EXPENSE	590	585	612	594	609	609	590	623	623
22-5-5301-105 LAGERS RETIREMENT	1,493	1,493	1,541	1,549	1,141	1,141	1,173	2,909	2,909
22-5-5301-106 HEALTH INSURANCE	7,289	7,289	7,836	7,865	8,800	8,800	8,713	8,952	8,952
22-5-5301-210 TRAVEL/EXPENSE	0	0	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	52,012	52,505	54,607	53,702	55,152	55,152	53,707	57,985	57,985

INSURANCE

22-5-5320-267 LIABILITY INSURANCE	2,530	2,394	2,639	2,687	2,800	2,800	2,548	2,800	2,800
TOTAL INSURANCE	2,530	2,394	2,639	2,687	2,800	2,800	2,548	2,800	2,800

MAINTENANCE

22-5-5328-241 COMPUTER REPAIR/MAINT	2,500	4,495	2,500	2,400	2,400	2,400	2,600	2,400	2,400
22-5-5328-242 EQUIPMENT REPAIR/MAINT-NM	300	0	300	24	300	300	0	300	300
22-5-5328-243 BUILDING & LOT IMPROVEMENTS	1,000	3,233	1,200	470	1,000	1,000	0	400	400
TOTAL MAINTENANCE	3,800	7,728	4,000	2,894	3,700	3,700	2,600	3,100	3,100

SERVICES

22-5-5330-220 SERVICE AGREEMENTS	3,000	2,517	2,800	6,907	2,500	2,500	4,404	2,500	2,500
22-5-5330-2201 SERVICE AGREEMENTS - NM	5,000	1,735	1,500	1,363	1,500	1,500	2,255	1,500	1,500
22-5-5330-222 ACCOUNTING AUDIT	400	400	400	400	400	400	400	400	400
22-5-5330-225 ADMINISTRATIVE ALLOCATION	960	960	960	960	960	960	960	960	960
22-5-5330-300 BAD DEBT EXPENSE- TAXES	0	0	0	0	0	0	0	0	0
TOTAL SERVICES	9,360	5,612	5,660	9,630	5,360	5,360	8,019	5,360	5,360

SUPPLIES

22-5-5350-351 SUPPLIES	3,700	4,425	3,600	3,436	3,729	3,729	3,807	3,750	3,750
22-5-5350-35100 SUPPLIES - NM	1,000	907	1,000	1,387	1,000	1,000	280	1,000	1,000
22-5-5350-35101 BOOKS	17,570	13,226	13,000	8,720	13,000	13,000	10,410	10,898	10,898
22-5-5350-35102 VIDEOS	3,271	2,288	2,500	2,915	2,500	2,500	3,392	3,000	3,000
22-5-5350-35103 GRANT	0	0	0	0	0	0	0	0	0
22-5-5350-352 POSTAGE	200	160	200	233	200	200	186	200	200
22-5-5350-356 MISCELLANEOUS EXPENSE - NM	500	0	700	110	500	500	0	500	500
22-5-5350-357 LANDSCAPING - NM	500	0	1,000	188	250	250	0	250	250
22-5-5350-453 EQUIPMENT - NM	7,641	12,006	1,000	1,309	1,000	1,000	0	3,000	3,000
TOTAL SUPPLIES	34,362	33,012	23,000	18,297	22,179	22,179	18,075	22,598	22,598

5-5350-453 EQUIPMENT - NM
CURRENT YEAR NOTES:
LAMINATOR - \$2,000

UTILITIES

22-5-5370-232 TELEPHONE	1,375	1,276	1,375	1,272	1,275	1,275	1,440	1,300	1,300
TOTAL UTILITIES	1,375	1,276	1,375	1,272	1,275	1,275	1,440	1,300	1,300

22 - LIBRARY

LIBRARY
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

DEPARTMENTAL EXPENDITURES										
ACCT#	ACCOUNT NAME	FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018		ADOPTED
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D	REQUESTED BUDGET	BUDGET
INTERGOVERNMENTAL PAYABL										
22-5-5390-537	1 1/2 % COUNTY ASSESSMENT	1,150	1,068	1,150	1,093	1,150	1,150	948	1,000	1,000
22-5-5390-539	DEBT SERVICE-LIBRARY EXPANSI	6,000	5,892	7,825	7,812	7,704	7,704	7,704	6,592	6,592
22-5-5390-5399	BOND COSTS - LIBRARY FUND	0	0	0	0	0	0	0	0	0
22-5-5390-53999	2012 BOND INTEREST	0	0	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL PAYABL		7,150	6,960	8,975	8,905	8,854	8,854	8,652	7,592	7,592
TOTAL LIBRARY		110,609	109,547	100,256	97,386	99,320	99,320	95,041	100,735	100,735
TOTAL EXPENDITURES		110,609	109,547	100,256	97,386	99,320	99,320	95,041	100,735	100,735

*** END OF REPORT ***



CEMETERY

FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

23 -CEMETERY
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

(----- FY 2014-2015 -----) (----- FY 2015-2016 -----) (----- FY 2016-2017 -----) (----- FY 2017-2018 -----)
BUDGET ACTUAL BUDGET ACTUAL ORIGINAL BUDGET AMENDED BUDGET Y-T-D REQUESTED ADOPTED
BUDGET

REVENUE SUMMARY

ALL REVENUE 49,762 62,277 48,450 48,223 46,200 46,200 51,781 45,500 45,500

TOTAL REVENUES 49,762 62,277 48,450 48,223 46,200 46,200 51,781 45,500 45,500

EXPENDITURE SUMMARY

CEMETERY 61,501 58,506 48,450 36,859 46,200 46,200 37,476 45,500 45,500

TOTAL EXPENDITURES 61,501 58,506 48,450 36,859 46,200 46,200 37,476 45,500 45,500

REVENUES OVER/ (UNDER) EXPENDITURES (11,739) 3,771 0 11,364 0 0 14,305 0 0

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

23 -CEMETERY
REVENUES

ACCT#	ACCOUNT NAME	FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL

ALL REVENUE

23-4-0000-31110	REAL PROPERTY	30,200	28,325	28,400	28,923	29,000	30,684	29,150	29,150
23-4-0000-31120	PERSONAL PROPERTY	8,100	7,684	7,700	7,545	7,600	8,510	7,350	7,350
23-4-0000-31121	INST AND FINANCIAL TAX	200	387	350	495	350	559	450	450
23-4-0000-31122	RR & UTILITY TAX	4,800	4,772	4,800	5,270	4,800	5,107	5,000	5,000
23-4-0000-31123	SURFAX	700	629	650	693	650	762	650	650
23-4-0000-31912	PENALTIES	500	375	300	135	300	656	300	300
23-4-0000-36601	CEMETERY LOTS AND GRAVES	4,500	7,800	5,800	4,400	3,000	4,400	2,000	2,000
23-4-0000-381	INTEREST REVENUE	412	565	450	761	500	1,102	600	600
23-4-0000-383	DONATIONS	350	11,739	0	0	0	0	0	0

TOTAL REVENUES	49,762	62,271	48,450	48,223	46,200	46,200	51,781	45,500	45,500
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ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201723 - CEMETERY
CEMETERY
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

	(----- FY 2014-2015 -----)	(----- FY 2015-2016 -----)	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)
	BUDGET	ACTUAL	BUDGET	ACTUAL

INSURANCE

23-5-3620-267 LIABILITY INSURANCE

100	40	100	0	100	0	100	100
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TOTAL INSURANCE

MAINTENANCE

23-5-3628-242 GENERAL MAINTENANCE

800	0	700	0	8,450	8,450	595	2,850
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TOTAL MAINTENANCE

SERVICES

23-5-3630-218 PROFESSIONAL SERVICES

0	0	5,000	0	0	0	0	0
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23-5-3630-222 ACCOUNTING AUDIT

1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
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23-5-3630-223 ADVERTISING

75	110	150	98	150	150	176	150
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23-5-3630-225 ADMINISTRATIVE ALLOCATION

600	750	750	750	750	750	750	750
-----	-----	-----	-----	-----	-----	-----	-----

23-5-3630-233 ELECTRICITY

600	680	600	687	700	700	589	700
-----	-----	-----	-----	-----	-----	-----	-----

23-5-3630-275 ALLIANCE SERVICE

32,500	32,500	33,300	33,150	33,300	33,300	33,150	33,300
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23-5-3630-300 BAD DEBT EXPENSE - TAXES

0	0	0	0	0	0	0	0
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TOTAL SERVICES

SUPPLIES

23-5-3650-351 SUPPLIES

800	520	5,600	527	1,000	1,000	611	1,000
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TOTAL SUPPLIES

CAPITAL IMPROVEMENT

23-5-3680-57103 TRIETLE ESTATE DECORATION

50	24	50	0	50	50	30	50
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23-5-3680-57104 ROAD IMPROVEMENTS

20,276	18,391	500	0	0	0	0	5,000
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23-5-3680-57105 FENCE IMPROVEMENTS

4,000	4,000	0	0	0	0	0	0
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TOTAL CAPITAL IMPROVEMENT

5-3680-57104 ROAD IMPROVEMENTS

24,326	22,415	550	0	50	50	30	5,050
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CURRENT YEAR NOTES:
SEAL 3 CEMETERIES

INTERGOVERNMENTAL PAYABL

23-5-3690-537 1 1/2 % COUNTY ASSESSMENT

600	492	600	547	600	600	475	500
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TOTAL INTERGOVERNMENTAL PAYABL

TOTAL CEMETERY

61,501	58,506	48,450	36,859	46,200	46,200	37,476	45,500
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TOTAL EXPENDITURES

61,501	58,506	48,450	36,859	46,200	46,200	37,476	45,500
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*** END OF REPORT ***



SEWER

FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201751 -SEWER FUND
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

	(----- FY 2014-2015 -----)	(----- FY 2015-2016 -----)	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)
	BUDGET	ACTUAL	BUDGET	ACTUAL
			ORIGINAL BUDGET	AMENDED BUDGET
			Y-T-D ACTUAL	REQUESTED BUDGET
				ADOPTED BUDGET

REVENUE SUMMARY

ALL REVENUE

TOTAL REVENUES

EXPENDITURE SUMMARY

LAGOON / WW COLLECTION
SBR EXPENDITURES
PROJECTS
2003C SERIES BONDS

TOTAL EXPENDITURES

REVENUES OVER/ (UNDER) EXPENDITURES

986,832	980,102	1,042,280	1,075,522	1,071,230	1,071,230	1,040,479	1,179,460	1,179,460
986,832	980,102	1,042,280	1,075,522	1,071,230	1,071,230	1,040,479	1,179,460	1,179,460
228,557	216,922	249,960	229,854	280,110	280,110	256,935	271,960	271,960
406,675	348,270	437,920	357,815	441,870	441,870	347,032	434,320	434,320
0	0	0	0	0	0	0	0	0
351,600	175,923	354,500	161,255	349,250	349,250	345,717	473,180	473,180
986,832	741,116	1,042,280	748,924	1,071,230	1,071,230	949,684	1,179,460	1,179,460
0	239,986	0	326,599	0	0	90,795	0	0

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

51 -SEWER FUND
REVENUES

ACCT#	ACCOUNT NAME	FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL

ALL REVENUE

51-4-4201-36105	PENALTIES	10,000	8,560	8,500	9,432	8,500	8,500	8,500	8,500
51-4-4201-363	INSURANCE CLAIMS & REFUNDS	0	0	0	0	0	0	0	0
51-4-4201-381	INTEREST REVENUE	75,000	96,048	75,000	88,018	65,000	151	65,000	65,000
51-4-4201-385	REFUNDS & REIMBURSEMENTS	0	0	0	480	0	0	0	0
51-4-4201-389	MISCELLANEOUS REVENUE	500	1,379	500	1,337	0	1,748	500	500
51-4-4301-362	SEWER FEES-METERED	728,868	698,650	788,785	793,163	816,140	836,719	808,160	808,160
51-4-4301-36201	AMEREN INCOME - SEWER	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800
51-4-4301-36202	NECC INCOME - SEWER	162,864	165,222	159,695	172,289	171,790	181,355	165,500	165,500
51-4-4301-36203	REPAIR/REPLACE RESERVE-SEWER	0	0	0	0	0	0	0	0
51-4-4301-36205	SEWER APPLICATION FEES	0	0	0	88	0	0	0	0
51-4-4301-36206	SEWER DNR PRIMACY CHARGE	1,800	2,078	2,000	2,114	2,000	2,094	2,000	2,000
51-4-4301-36210	SEWER TAP FEES	0	165	0	800	0	1,200	500	500
51-4-4301-36211	TRANSFER IN/WATER FUND	0	0	0	0	0	0	121,500	121,500

TOTAL REVENUES	986,832	980,102	1,042,280	1,075,522	1,071,230	1,071,230	1,040,479	1,179,460	1,179,460
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ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201751 -SEWER FUND
LAGOON / WW COLLECTION
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(----- FY 2014-2015 -----)	(----- FY 2015-2016 -----)	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)
		BUDGET	ACTUAL	BUDGET	ACTUAL
INSURANCE					
51-5-4520-267	LIABILITY INSURANCE	3,500	4,052	4,250	4,086
					4,450
TOTAL INSURANCE		3,500	4,052	4,250	4,086
MAINTENANCE					
51-5-4528-242	EQUIPMENT REPAIR/MAINT	11,500	11,560	11,500	16,286
51-5-4528-243	BUILDINGS REPAIR/MAINT	300	52	300	0
51-5-4528-244	VEHICLE REPAIR/MAINT	1,200	208	1,200	1,956
TOTAL MAINTENANCE		13,000	11,820	13,000	18,241
SERVICES					
51-5-4530-213	OPERATING PERMITS	0	0	400	0
51-5-4530-218	PROFESSIONAL SERVICES	300	190	12,350	13,260
51-5-4530-21803	LABORATORY	1,000	104	1,000	256
51-5-4530-220	SERVICE AGREEMENTS	105,107	91,349	107,210	93,910
51-5-4530-221	LEASE AGREEMENTS	250	250	250	250
51-5-4530-316	MO ONE CALL SERVICE	400	324	400	539
TOTAL SERVICES		107,057	92,216	121,610	108,215
SUPPLIES					
51-5-4550-351	SUPPLIES	2,000	3,730	2,500	1,820
51-5-4550-354	CHEMICALS	0	0	0	0
51-5-4550-355	MOTOR FUELS	8,000	2,510	8,000	2,403
51-5-4550-453	EQUIPMENT	10,000	4,623	10,000	3,108
TOTAL SUPPLIES		20,000	10,864	20,500	7,331
UTILITIES					
51-5-4570-232	TELEPHONE	2,000	4,333	2,500	3,055
51-5-4570-233	ELECTRICITY	35,000	47,199	40,000	42,418
51-5-4570-23401	GAS PROPANE	1,500	0	1,500	0
TOTAL UTILITIES		38,500	51,522	44,000	45,472
REIMB & DEPREC					
51-5-4595-280	D N R PRIMACY FEE	2,000	1,949	2,000	2,008
51-5-4595-500	DEPRECIATION EXPENSE	0	0	0	0
TOTAL REIMB & DEPREC		2,000	1,949	2,000	2,008
DEPARTMENT TRANSFERS					
51-5-4599-719	DUE TO GE-BILLING AND COLLEC	44,500	44,500	44,500	44,500
TOTAL DEPARTMENT TRANSFERS		44,500	44,500	44,500	44,500
TOTAL LAGOON / WW COLLECTION		228,557	216,922	249,860	229,854
					280,110
					280,110
					256,935
					271,960
					271,960

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

51 -SEWER FUND
SBR EXPENDITURES
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2014-2015 -----) (----- FY 2015-2016 -----) (----- FY 2016-2017 -----) (----- FY 2017-2018 -----)
BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED ACTUAL REQUESTED ADOPTED
BUDGET

INSURANCE

51-5-4620-267 LIABILITY INSURANCE	11,200	10,717	11,700	10,180	11,000	11,000	9,590	11,500	11,500
TOTAL INSURANCE	11,200	10,717	11,700	10,180	11,000	11,000	9,590	11,500	11,500

MAINTENANCE

51-5-4628-242 EQUIPMENT REPAIR/MAINT	15,000	12,233	15,000	13,572	15,000	15,000	10,923	15,000	15,000
51-5-4628-243 BUILDINGS REPAIR/MAINT	4,000	1,664	4,000	188	4,000	4,000	852	4,000	4,000
51-5-4628-244 VEHICLE REPAIR/MAINT	2,200	3,286	2,200	2,332	2,200	2,200	2,211	2,500	2,500
TOTAL MAINTENANCE	21,200	17,183	21,200	16,092	21,200	21,200	13,986	21,500	21,500

SERVICES

51-5-4630-218 PROFESSIONAL SERVICES	10,000	13,454	10,000	9,711	15,000	15,000	16,008	18,000	18,000
51-5-4630-21803 LABORATORY SUPPLIES	5,000	4,646	5,000	2,368	6,000	6,000	3,326	6,000	6,000
51-5-4630-21901 SOIL TESTING	200	0	200	168	200	200	0	200	200
51-5-4630-21902 SLUDGE TESTING	2,600	1,224	2,600	0	2,600	2,600	0	2,600	2,600
51-5-4630-21903 EFFLUENT TESTING	50	60	100	51	100	100	0	100	100
51-5-4630-220 SERVICE AGREEMENTS	183,350	176,259	187,020	179,784	187,020	187,020	179,329	187,020	187,020
51-5-4630-225 TRASH SERVICE	3,000	2,374	3,000	0	3,000	3,000	0	3,000	3,000
TOTAL SERVICES	204,200	198,018	207,920	192,082	213,920	213,920	198,663	216,920	216,920

SUPPLIES

51-5-4650-351 SUPPLIES	3,000	5,754	5,000	5,778	5,000	5,000	6,097	8,000	8,000
51-5-4650-35105 GRAVEL	500	0	500	745	500	500	303	500	500
51-5-4650-352 POSTAGE	175	0	100	0	100	100	0	100	100
51-5-4650-354 CHEMICALS	2,500	0	1,000	0	1,000	1,000	0	1,000	1,000
51-5-4650-355 MOTOR FUELS	4,000	2,403	4,000	2,290	4,000	4,000	1,385	4,000	4,000
51-5-4650-453 EQUIPMENT	25,400	1,635	52,000	20,704	54,350	54,350	5,266	40,000	40,000
TOTAL SUPPLIES	35,575	9,792	62,600	29,517	64,950	64,950	13,051	53,600	53,600

5-4650-453 EQUIPMENT
CURRENT YEAR NOTES:
NEW GRINDER - \$40,000

UTILITIES

51-5-4670-231 INTERNET SERVICE	0	0	0	909	1,300	1,300	1,240	1,300	1,300
51-5-4670-233 ELECTRICITY	75,000	68,060	75,000	64,534	70,000	70,000	66,002	70,000	70,000
TOTAL UTILITIES	75,000	68,060	75,000	65,443	71,300	71,300	67,242	71,300	71,300

DEPRECIATION

51-5-4692-45304 REPLACEMENT EQUIPMENT	15,000	0	15,000	0	15,000	15,000	0	15,000	15,000
51-5-4692-500 DEPRECIATION	0	0	0	0	0	0	0	0	0
TOTAL DEPRECIATION	15,000	0	15,000	0	15,000	15,000	0	15,000	15,000

DBR SEWER PRIVACY FEE

51-5-4696-280 D N R PRIVACY FEE	0	0	0	0	0	0	0	0	0
51-5-4696-779 DUE TO GF-BILLING AND COLLEC	44,500	44,500	44,500	44,500	44,500	44,500	44,500	44,500	44,500
51-5-4696-780 TRANSFER OUT	0	0	0	0	0	0	0	0	0
TOTAL DBR SEWER PRIVACY FEE	44,500	44,500	44,500	44,500	44,500	44,500	44,500	44,500	44,500

TOTAL SBR EXPENDITURES	406,675	348,270	437,920	357,815	441,870	441,870	347,032	434,320	434,320
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ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

51 -SEWER FUND

PROJECTS

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2014-2015 -----) (----- FY 2015-2016 -----) (----- FY 2016-2017 -----) (----- FY 2017-2018 -----)

BUDGET ACTUAL BUDGET ACTUAL ORIGINAL BUDGET AMENDED BUDGET Y-T-D ACTUAL REQUESTED BUDGET ADOPTED BUDGET

TOTAL PROJECTS

0 0 0 0 0 0 0 0 0 0 0 0

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

51 -SEWER FUND
2003C SERIES BONDS
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2014-2015 -----) (----- FY 2015-2016 -----) (----- FY 2016-2017 -----) (----- FY 2017-2018 -----)
BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED BUDGET Y-T-D REQUESTED ADOPTED
BUDGET

SERIES 2003C- CM BOND

51-5-5100-57503 2003B-CM BOND-PRINCIPAL 265,000 0 275,000 0 275,000 275,000 277,500 285,000 285,000
51-5-5100-57504 2003B-CM BOND INTEREST 63,000 155,548 57,800 142,860 54,500 54,500 53,127 48,900 48,900
51-5-5100-57505 PAYING AGENT FEE-2003B-CM 23,600 18,083 21,700 16,561 19,750 19,750 15,090 17,780 17,780
51-5-5100-57506 LOAN PYMT/UV SYS & LIFT STAT 0 0 0 0 0 0 0 121,500 121,500
TOTAL SERIES 2003C- CM BOND 351,600 173,630 354,500 159,421 349,250 349,250 345,717 473,180 473,180

5-5100-57506 LOAN PYMT/UV SYS & LIFT STCURRENT YEAR NOTES:

LOAN PAYMENT - UV SYSTEM & LIFT STATION D - \$121,500

SERIES 2003C-DW BOND

51-5-5150-57506 USDA LOAN - PRINCIPAL 0 2,293 0 1,834 0 0 0 0 0
TOTAL SERIES 2003C-DW BOND 0 2,293 0 1,834 0 0 0 0 0

TOTAL 2003C SERIES BONDS

351,600 175,923 354,500 161,255 349,250 349,250 345,717 473,180 473,180
986,832 741,116 1,042,280 748,924 1,071,230 1,071,230 949,684 1,179,460 1,179,460

*** END OF REPORT ***



WATER

FUND

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201753 - WATER FUND
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

(----- FY 2014-2015 -----) (----- FY 2015-2016 -----) (----- FY 2016-2017 -----) (----- FY 2017-2018 -----)

BUDGET ACTUAL BUDGET ACTUAL ORIGINAL BUDGET AMENDED BUDGET Y-T-D REQUESTED ADOPTED

REVENUE SUMMARY

ALL REVENUE 1,931,660 1,857,264 1,985,230 2,111,652 1,982,768 1,982,768 2,149,306 2,094,378 2,094,378

TOTAL REVENUES 1,931,660 1,857,264 1,985,230 2,111,652 1,982,768 1,982,768 2,149,306 2,094,378 2,094,378

EXPENDITURE SUMMARY

ADMINISTRATION 0 0 0 0 0 0 0 0 0

WATER 1,206,470 1,052,766 1,248,090 1,110,746 1,227,655 1,227,655 1,206,865 1,421,460 1,421,460

LAKE 15,200 309,775 20,350 311,827 44,650 44,650 45,260 34,050 34,050

WATER DISTRIBUTION 249,790 226,769 254,388 256,934 253,288 253,288 249,574 276,388 276,388

LAGOON / WM COLLECTION 0 0 0 0 0 0 0 0 0

2003C SERIES BONDS 460,200 157,304 462,402 141,813 457,175 457,175 388,520 362,480 362,480

INTEREST EXPENSE 0 6,290 0 6,290 0 0 0 0 0

TOTAL EXPENDITURES 1,931,660 1,752,905 1,985,230 1,827,611 1,982,768 1,982,768 1,890,219 2,094,378 2,094,378

REVENUES OVER/(UNDER) EXPENDITURES 0 104,359 0 284,042 0 0 259,086 0 0

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

53 -WATER FUND
REVENUES

ACCT# ACCOUNT NAME

(----- FY 2014-2015 -----)(----- FY 2015-2016 -----) (----- FY 2016-2017 -----)(----- FY 2017-2018 -----)

BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	Y-T-D	REQUESTED	ADOPTED
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ALL REVENUE

53-4-4201-36101 WATER METERED SALES	1,075,442	1,002,037	1,111,511	1,148,849	1,044,330	1,044,330	1,182,822	1,110,628	1,110,628
53-4-4201-36102 WATER-PLANT SALES	3,000	223	250	382	250	250	118	250	250
53-4-4201-36104 TAX - WATER	0	0	0	0	0	0	0	0	0
53-4-4201-36105 PENALTIES	17,000	18,319	16,000	18,381	16,000	16,000	19,068	17,000	17,000
53-4-4201-36106 DNR PRIMACY FEES	5,000	5,041	5,000	5,114	5,000	5,000	5,114	5,000	5,000
53-4-4201-36110 WATER TAP FEES	2,000	2,350	2,000	2,970	2,000	2,000	2,350	2,000	2,000
53-4-4201-36114 AMEREN INCOME - WATER	33,000	33,734	29,335	49,103	40,200	40,200	45,550	45,000	45,000
53-4-4201-36115 NECC INCOME - WATER	760,968	774,081	803,834	866,781	867,688	867,688	884,153	908,000	908,000
53-4-4201-363 INSURANCE CLAIMS & REFUNDS	0	0	0	0	0	0	0	0	0
53-4-4201-381 INTEREST REVENUE	30,000	16,346	13,000	11,169	3,000	3,000	1,223	2,000	2,000
53-4-4201-382 GRANT REVENUE	0	0	0	0	0	0	0	0	0
53-4-4201-389 MISCELLANEOUS REVENUE-WATER	5,000	4,608	4,000	8,427	4,000	4,000	8,308	4,000	4,000
53-4-4201-38905 LAKE USE RENT	250	525	300	475	300	300	600	500	500

TOTAL REVENUES 1,931,660 1,957,264 1,985,230 2,111,652 1,982,768 1,982,768 2,149,306 2,094,378 2,094,378

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

53 -WATER FUND
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

DEPARTMENTAL EXPENDITURES									
ACCT#	ACCOUNT NAME	FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018	
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET
TOTAL ADMINISTRATION									
		0	0	0	0	0	0	0	0

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201753 -WATER FUND
WATER
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

	(----- FY 2014-2015 -----)	(----- FY 2015-2016 -----)	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)
	BUDGET	ACTUAL	BUDGET	ACTUAL

INSURANCE

53-5-4220-267 LIABILITY INSURANCE
TOTAL INSURANCE

	31,000	31,392	33,230	28,240	30,000	30,000	27,803	31,500	31,500
	31,000	31,392	33,230	28,240	30,000	30,000	27,803	31,500	31,500

MAINTENANCE

53-5-4228-242 EQUIPMENT REPAIRS/MAINT
53-5-4228-243 BUILDING REPAIR/MAINT
53-5-4228-244 VEHICLE REPAIR/MAINT
TOTAL MAINTENANCE

	10,000	8,917	10,000	6,120	10,000	10,000	23,733	140,000	140,000
	2,500	2,507	2,500	1,729	3,000	3,000	1,027	33,000	33,000
	2,200	2,056	2,200	1,983	2,200	2,200	1,143	2,000	2,000
	14,700	13,480	14,700	9,831	15,200	15,200	25,902	175,000	175,000

5-4228-242 EQUIPMENT REPAIRS/MAINT

CURRENT YEAR NOTES:
PAINT EXTERIOR - BOBCAT TOWER - \$120,000

5-4228-243 BUILDING REPAIR/MAINT

CURRENT YEAR NOTES:
NEW ROOF ON WATER PLANT - \$30,000.00

WATER PUMPING & PURIFICA

53-5-4235-213 OPERATING PERMITS
53-5-4235-218 PROFESSIONAL SERVICES
53-5-4235-220 SERVICE AGREEMENTS
53-5-4235-222 ACCOUNTING AUDIT
53-5-4235-223 ADVERTISING
53-5-4235-231 INTERNET SERVICES
53-5-4235-232 TELEPHONE
53-5-4235-233 ELECTRICITY
53-5-4235-234 GAS
53-5-4235-235 WATER CCMC
TOTAL WATER PUMPING & PURIFICA

	100	200	200	200	200	200	200	200	200
	13,000	11,650	20,500	22,267	20,500	20,500	136,134	20,000	20,000
	324,170	324,170	330,655	330,653	330,655	330,655	328,309	330,665	330,665
	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100
	200	115	200	69	200	200	302	200	200
	0	0	0	908	1,300	1,300	1,385	1,500	1,500
	1,200	3,144	1,500	2,302	2,000	2,000	2,794	2,000	2,000
	54,000	61,170	60,000	54,686	60,000	60,000	72,355	80,000	80,000
	1,200	1,400	1,500	1,152	1,500	1,500	1,053	1,500	1,500
	420,000	411,128	420,000	414,449	420,000	420,000	287,874	336,000	336,000
	818,970	818,077	839,655	831,787	841,455	841,455	835,506	777,165	777,165

SUPPLIES

53-5-4250-351 SUPPLIES
53-5-4250-352 POSTAGE
53-5-4250-354 CHEMICALS
53-5-4250-355 MOTOR FUELS
53-5-4250-453 EQUIPMENT
TOTAL SUPPLIES

	6,500	10,221	6,500	10,364	8,000	8,000	19,586	15,000	15,000
	6,100	6,578	6,500	6,376	6,500	6,500	6,662	6,500	6,500
	89,000	61,780	89,000	87,146	89,000	89,000	126,470	130,000	130,000
	5,000	2,872	5,000	1,332	5,000	5,000	2,431	5,000	5,000
	87,700	20,476	84,400	53,659	100,000	100,000	80,493	98,200	98,200
	194,300	101,927	191,400	158,876	208,500	208,500	235,642	254,700	254,700

5-4250-453 EQUIPMENT

CURRENT YEAR NOTES:
NEW TURBIDIMETERS - \$29,000.00
NEW BLOWER MOTOR AND PUMP COMPLETE - \$8,200.00
NEW ELECTRIC LIFT FOR PALLET - \$9,000.00
NEW SCADA COMPUTER - \$2,000.00

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201753 -WATER FUND
WATER

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

	FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018		
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	ADOPTED BUDGET
TAXES & REIMBURSEMENTS									
53-5-4290-280 D N R PRIVACY FEES	5,000	4,940	5,000	5,012	5,000	5,000	5,012	5,000	5,000
TOTAL TAXES & REIMBURSEMENTS	5,000	4,940	5,000	5,012	5,000	5,000	5,012	5,000	5,000
DEPR. & REPLACEMENT									
53-5-4290-45304 REPLACEMENT EQUIPMENT	15,000	5,950	36,605	0	0	0	0	50,595	50,595
TOTAL DEPR. & REPLACEMENT	15,000	5,950	36,605	0	0	0	0	50,595	50,595
TRANSFERS									
53-5-4290-798 TRANSFER TO RESERVES-CC	50,500	0	50,500	0	50,500	50,500	0	50,500	50,500
53-5-4290-799 DUE TO GF-BILLING AND CO	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000
TOTAL TRANSFERS	127,500	77,000	127,500	77,000	127,500	127,500	77,000	127,500	127,500
TOTAL WATER	1,206,470	1,052,766	1,248,090	1,110,746	1,227,655	1,227,655	1,206,865	1,421,460	1,421,460

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

53 -WATER FUND
LAKE

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME
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	(----- FY 2016-2017 -----)	(----- FY 2017-2018 ----)
{---- FY 2014-2015 ----}	{---- FY 2015-2016 ----}	
BUDGET ACTUAL	BUDGET ACTUAL	ORIGINAL AMENDED Y-T-D REQUESTED ADOPTED
BUDGET	BUDGET	BUDGET BUDGET ACTUAL BUDGET BUDGET

INSURANCE	100	18	100	16	100	100	16	100	100
53-5-4320-267	100	18	100	16	100	100	16	100	100
TOTAL INSURANCE	100	18	100	16	100	100	16	100	100

MAINTENANCE									
53-5-4328-242	EQUIPMENT REPAIR/MAINT	2,500	651	7,500	3,679	10,600	10,600	5,800	16,000
53-5-4328-243	BUILDING REPAIR/MAINT	250	0	250	108	250	250	44	250
TOTAL MAINTENANCE		2,750	651	7,750	3,787	10,850	10,850	5,845	16,250

5-4328-242	EQUIPMENT REPAIR/MAINT	CURRENT YEAR NOTES:
		NEW WELL PUMP - \$6,000

SERVICES									
53-5-1330-218	PROFESSIONAL SERVICES	5,000	6,189	5,000	5,125	26,000	26,000	33,817	10,000
TOTAL SERVICES		5,000	6,189	5,000	5,125	26,000	26,000	33,817	10,000

SUPPLIES									
53-5-4350-351	SUPPLIES	350	739	500	170	500	500	362	500
53-5-4350-35101	GRAVEL	1,000	751	1,000	994	1,200	1,200	642	1,200
TOTAL SUPPLIES		1,350	1,490	1,500	1,164	1,700	1,700	1,004	1,700

53-5-4370-233	ELECTRICITY	1,000	1,073	1,000	869	1,000	1,000	1,149	1,000	1,000
53-5-4370-23301	ELECTRICITY -WELLS	5,000	1,079	5,000	1,173	5,000	5,000	3,429	5,000	5,000
TOTAL UTILITIES		6,000	2,153	6,000	2,042	6,000	6,000	4,579	6,000	6,000

DEPRECIATION	0	299,693	0	0	0	0
53-5-4392-500 DEPRECIATION EXPENSE	299,274	0	0	0	0	0
TOTAL DEPRECIATION	299,274	299,693	0	0	0	0

TOTAL LAKE	15,200	309,775	20,350	311,821	44,650	44,650	45,260	34,050	34,050
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53. -WATER FUND

WATER DISTRIBUTION

DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES					
ACCT#	ACCOUNT NAME	(----- FY 2014-2015 -----)	(----- FY 2015-2016 -----)	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)
		BUDGET	ACTUAL	BUDGET	ACTUAL
				ORIGINAL BUDGET	AMENDED BUDGET
				X-T-D REQUESTED	ADOPTED BUDGET

MAINTENANCE

53-5-4428-242	EQUIPMENT REPAIR/MAINT	3,000	1,784	3,000	3,000	5,117	20,000
53-5-4428-243	BUILDING REPAIR/MAINT	1,000	110	1,000	1,000	68	1,000
53-5-4428-244	VEHICLE REPAIR/MAINT	2,000	2,161	2,500	300	1,579	400
TOTAL MAINTENANCE		6,000	4,155	6,500	13,654	6,764	21,400
					4,300		21,400

5-4428-242 EQUIPMENT REPAIR/MAINT CURRENT YEAR NOTES:

LAKE SHORE WATER LINE - \$15,000

(RURAL WATER)

CURRENT YEAR NOTES:

LAKE SHORE WATER LINE - \$15,000
(RURAL WATER)

SERVICES

53-5-4430-220	SERVICE AGREEMENTS	204,890	204,890	208,988	208,988	208,988	208,988	208,988	208,988
53-5-4430-22103	CHEMICAL TESTING	500	133	500	0	500	500	0	500
TOTAL SERVICES		205,390	205,023	209,488	208,988	209,488	209,488	208,988	209,488

53-5-4450-316	MO ONE CALL SERVICE	400	324	400	539	500	500	386	500	500
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SUPPLIES

53-5-4450-316	MO ONE CALL SERVICE	400	324	400	539	500	386	500	500
53-5-4450-351	SUPPLIES	9,000	5,356	9,000	9,628	9,000	11,450	10,000	10,000

[illegible]

53-5-4450-353	REPLACEMENT OF WATER HYDRANT	0	0	0	0	0	4,000	4,000
53-5-4450-353	REPLACEMENT OF WATER HYDRANT	0	0	0	0	0	4,000	4,000

53-5-4450-453	EQUIPMENT	4,000	0	4,000	4,448	5,000	5,000	1,612	5,000	5,000	5,000
53-5-4450-385	MOTOR FUELS	8,000	7,901	8,000	4,675	8,000	8,000	5,114	8,000	8,000	8,000

TOTAL SUPPLIES	27,400	15,333	27,400	21,785	28,500	28,500	23,633	30,500	30,500
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המחברת מודה לפרופ' ד"ר אריאלה שרעביץ, מנהלת המחלקה לבריאות הנפש, על שיתוף הפעולה והסיוע במילוי הטופס.

3-4420-332 REPLACEMENT OF WATER HYDRANTS (2) - \$4,000

ACCURRENT YEAR NOTES:

REPLACEMENT OF WATER HYDRANTS (2) - \$4,000

CAPITAL IMPROVEMENTS

53-5-4480-372	MATERIALS FOR NEW TAPS	11,000	2,258	11,000	12,507	11,000	11,000	10,130	15,000	15,000
TOTAL CAPITAL IMPROVEMENTS		11,000	2,258	11,000	12,507	11,000	11,000	10,130	15,000	15,000

5-4480-372 MATERIALS FOR NEW TAPS: CURRENT YEAR NOTES:

CURRENT YEAR NOTES:

NEW CONSTRUCTION

5-4480-372 MATERIALS FOR NEW TAPS

DEPR. & REPLACEMENT

[illegible]

TOTAL WATER DISTRIBUTION	249,790	226,769	254,388	256,934	253,288	253,288	249,574	276,388	276,388
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[illegible]

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

53 -WATER FUND
LAGOON / WW COLLECTION
DEPARTMENTAL EXPENDITURES

ACT# ACCOUNT NAME

(----- FY 2014-2015 -----) (----- FY 2015-2016 -----) (----- FY 2016-2017 -----) (----- FY 2017-2018 -----)

BUDGET ACTUAL BUDGET ACTUAL BUDGET ACTUAL BUDGET ACTUAL

SERVICES

53-5-4530-67502 INTEREST EXPENSE

0 0 0 0 0 0 0 0

TOTAL SERVICES

0 0 0 0 0 0 0 0

TOTAL LAGOON / WW COLLECTION

0 0 0 0 0 0 0 0

ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 2017

53 -WATER FUND
2003C SERIES BONDS
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2014-2015 -----) (----- FY 2015-2016 -----) (----- FY 2016-2017 -----) (----- FY 2017-2018 -----)

BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	Y-T-D	REQUESTED	ADOPTED
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SERIES 2003C-DW BOND

53-5-5150-57503 2003C-DW BOND - PRINCIPAL	250,000	0	255,000	0	265,000	265,000	198,750	0	0
53-5-5150-57504 2003C-DW BOND-INTEREST	20,000	32,825	20,000	20,900	7,500	7,500	5,686	0	0
53-5-5150-57505 PAYING AGENT FEES	7,700	4,896	5,200	3,469	2,650	2,650	2,105	0	0
53-5-5150-57506 USDA LOAN - PRINCIPAL	62,500	0	64,202	0	66,500	66,500	65,762	68,800	68,800
53-5-5150-57507 USDA LOAN - INTEREST	120,000	119,583	118,000	117,444	115,525	115,525	116,218	113,180	113,180
53-5-5150-57509 TRANSFER OUT	0	0	0	0	0	0	0	121,500	121,500
53-5-5150-57510 SLUDGE TRUCK DOWN PAYMENT	0	0	0	0	0	0	0	26,000	26,000
53-5-5150-57511 SLUDGE TRUCK PAYMENTS	0	0	0	0	0	0	0	33,000	33,000
TOTAL SERIES 2003C-DW BOND	460,200	167,304	462,402	141,813	457,175	457,175	388,520	362,480	362,480

5-5150-57509 TRANSFER OUT

CURRENT YEAR NOTES:
TRANSFER FROM WATER TO SEWER - BASED ON PAYMENT FOR
UV SYSTEM AND LIFT STATION D

5-5150-57510 SLUDGE TRUCK DOWN PAYMENT

CURRENT YEAR NOTES:
SLUDGE TRUCK DOWN PAYMENT

5-5150-57511 SLUDGE TRUCK PAYMENTS

CURRENT YEAR NOTES:
SLUDGE TRUCK PAYMENTS
BASED ON \$2,700/MO APPROX

TOTAL 2003C SERIES BONDS	460,200	167,304	462,402	141,813	457,175	457,175	388,520	362,480	362,480
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ADOPTED BUDGET REPORT
AS OF: SEPTEMBER 30TH, 201753 -WATER FUND
INTEREST EXPENSE
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

	FY 2014-2015		FY 2015-2016		FY 2016-2017		FY 2017-2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET
TOTAL INTEREST EXPENSE	0.	0	0	0	0	0	0	0.
TOTAL EXPENDITURES	1,931,660	1,746,615	1,985,230	1,821,321	1,982,768	1,982,768	1,890,219	2,094,378

*** END OF REPORT ***



TOURISM

FUND

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

2017-18 Fiscal Year Budget

	2017-18 Fiscal Year Budget				2018 Total	Budget 2016-17	Actual Year Ended			
	Sep-17	Dec-17	Mar-18	Jun-18			6/30/2017	6/30/2016	6/30/2015	6/30/2014
Receipts										
Concert									62	
Interest	50	75	50	75	250		124			
Rent	100			100	200					
Tourism Tax										
Super 8	13,500	14,000	14,000	12,500	54,000	51,000	54,344	51,340	49,453	48,267
Vintage Inn	900	900	1,000	600	3,400	4,000	3,477	4,111	3,066	2,858
Total Income	14,550	14,975	15,050	13,275	57,850	55,000	57,945	55,451	52,581	51,124
Expenses										
Concert					0				552	
Fishing Derby				100	100	100	90	75	84	81
Heritage Festival & Park Day	2,500				2,500	2,500	2,500	2,500	2,500	2,800
Highway Sign										
Electricity	50	50	50	50	200	400	175	387	438	492
Mowing	350	150	0	250	750	675	700	640	675	420
Repairs					0			2,053		
Sign Fee					0		100		100	
Total Highway Sign	400	200	50	300	950	1,075	975	3,080	1,213	912
Insurance										
D&O			1,450		1,450	1,450	1,439	1,439	1,441	1,439
General Liability			200		200	200	188	188	191	191
Personal Property			225		225	125	221	124	122	122
Total Insurance	0	0	1,875	0	1,875	1,775	1,848	1,751	1,754	1,752
Miscellaneous					0		21		21	75
Office										
Postage					0					39
Supplies					0					221
Professional Services	850				850	550	820	550	550	550
Visitor's Center										
Electricity	50	25	25	50	150	150	134	59	38	
Interest Expense					0			82	1,562	2,991
Loan Costs					0			27		
Land Upkeep					0	2,500	2,620		1,652	4,770
Mowing	1,650	1,675		1,650	4,975	4,500	4,984	4,430	4,108	4,000
Trash Service	200	225	200	225	850	800	772	762	682	742
Total Visitor's Center	1,900	1,925	225	1,925	5,975	7,950	8,509	5,360	8,042	12,502
Website			50		50	50	284	35	341	26
Total Expenses	5,650	2,125	2,200	2,325	12,300	14,000	15,046	13,351	15,058	18,959
Excess Receipts (Expenses)	8,900	12,850	12,850	10,950	45,550	41,000	42,898	42,100	37,524	32,166
Capital Expenditures										
Fence Improvement		10,000			10,000					
Flagpole					0	1,000	838			
Picnic Tables					0	8,000	4,834			
Building Contribution							5,000			
Electrical Service, etc.					0	8,000	2,487		7,265	
CSB Bank Loan Principal					0			14,153	27,357	30,928
Excess Receipts (Expenditures)	8,900	2,850	12,850	10,950	35,550	24,000	29,739	27,947	2,902	1,237