



# *CITY OF BOWLING GREEN*

*2019-2020*  
*(October 1, 2019 - September 30, 2020)*

## *FISCAL YEAR BUDGET*

**CITY OF BOWLING GREEN  
DIRECTORY**

Mayor Donald Hunter	Mayor	2014 – present
Aldermen Mike Pugh	Ward I	2006 – present
Aldermen Diane Kirkpatrick	Ward I	2018 – present
Aldermen Mark Bair	Ward II	2012 – present
Aldermen Terry Burris	Ward II	2015 – present
Aldermen Kim Luebrecht	Ward III	2011 – present
Aldermen Craig Burnett	Ward III	2016 – present
Joyce Megown	Collector	2010 – present

**OFFICE OF ADMINISTRATION**

Linda Luebrecht	City Administrator	2018 – present
Linda Luebrecht	City Clerk	2018 – present
Kim Moore	Treasurer	2018 – present
Brandy Nelson	Billing Clerk/Admin Ast	2016 – present
Karen Bolte	Assistant Collector	2019 – present
Jim Burlison	City Attorney	2004 – present

**BUILDING INSPECTOR**

Tony Windmiller	Building Inspector	2019 – 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	Police Sergeant	2011 – present
Auston Marti	Corporal	2013 – present
Justin McCloud	Police Officer	2016 – present
Tim Saben	Police Officer	2017 – present
Tyler Berry	Police Officer	2018 – present
Ceira Cibert	Police Officer	2018 – present
Ryan Cowden	Police Officer	2019 – present
Mark Braden	Reserve Officer	2017 – present
Brenden McPike	Reserve Officer	2014 – present
Rodney Owen	Reserve Officer	2007 – present
Ray Westhouse	Reserve Officer	2014 – present
Charles Hobby	Reserve Officer	2005 – present

## **DISPATCH**

Connie Bay	Head Dispatch	2000 – present
Misty Gardner	Dispatch / Records Clerk	2017 – present
Debra Moore	Part Time Dispatcher	2017 – present
Todd Moore	Part Time Dispatcher	2009 – present
Brittany Tischer	Part Time Dispatcher	2015 – 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	Lieutenant	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
Matt Lathrom	Firefighter	2018 – present
Steve Kelly	Firefighter	2019 – present

## **LIBRARY**

Patricia Moore	Head Librarian	1990 – present
Ethel Drew	Library Assistant	2013 – present
Kendall Huckstep	Library Assistant	2016 – present
Scott Smith	Library Assistant	2019 – present

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

Streets

Grounds Maintenance

Water and Wastewater Management

## **INTRODUCTION**

The 2019-2020 Fiscal Year Budget is hereby presented to the Board of Aldermen for your approval. The fiscal year begins on October 1, 2019 and extends through September 30, 2020. The City Administrator, City Treasurer, Department Heads, Mayor and the Board of Aldermen 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 Aldermen "fine-tuned" the budget numbers. We believe the budget accurately reflects expected revenues and expenditures for the 2019-2020 Fiscal Year.

### **GENERAL REVENUE FUND**

Revenues for the General Revenue Fund are projected at \$3,067,110.00 with 3,067,110.00 in proposed expenditures. The General Revenue Fund reflects a balanced account. Major proposed expenses are as follows: Administration – Salary increases were given to those eligible. Seven (7) new IPADS, 3 new computers, 2 new monitors. No major expenditures were added for the Building Inspector/Code Enforcement. A new 2020 Police Utility Vehicle, radar units, pistols/shot guns, 2 new computers, 4 new protective vests and a new Dell server were included for the Police Department. The Fire Department will be receiving turn out gear, gear racks, work lights, radios, jaws of life and an extraction washing machine. Grounds Maintenance will see a new building being constructed to house Alliance Water Resources along with the completion of the Court Street sidewalk project. Separate hanger electricity will be added at the Airport along with grant funded improvements of new runway and lighting. The Street Department will pay 1/3 the cost of a new F550 Dump Truck with accessories and also purchase a skid pro snow blade for the Kubota and a tail gate spreader for Chip & Seal. New window shades and floor waxing will be completed at the Community Center.

### **SPECIAL REVENUE ACCOUNTS**

#### **PARK FUND**

Revenues for the Park Fund are projected at \$238,000.00 and anticipated expenditures of the Park Fund (which includes the Bowling Green Municipal Pool) are to be \$238,000.00. Major proposed expenditures for the Park will be construction of a stage at the park for musical events, a new pocket park located at the Community Center, additional electric lines for vendors, and repair of concrete on the walkway. Other activities will remain the same.

#### **LIBRARY FUND**

Revenues for the Library Fund are projected at \$107,810.00 and anticipated expenditures of the Library Fund are the same amount. There are no major capital expenditures expected for the Library during the 2019-2020 Fiscal Year.

## **CEMETERY FUND**

Revenues for the Cemetery Fund are projected to be \$48,420.00 with anticipated expenditures of the Cemetery Fund also to be \$48,420.00. There are no major projects expected for the Cemetery Fund during the 2019-2020 Fiscal Year.

## **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 \$2,241,350.00. The Sewer Fund includes revenues and expenditures of \$1,147,925.00. The water/sewer rates will not increase during the 2019-2020 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 \$7.89, plus a user charge of \$9.47 per 1,000 gallons.

### **PASS-THROUGH ACCOUNT**

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 2019-2020 is \$66,000.00.

## **FISCAL YEAR 2019-2020 BUDGET GOALS**

The City of Bowling Green through Fiscal Year 2019-2020, and at the direction of the Board of Aldermen and Mayor, is proposing a budget which provides a balance of revenues and expenditures for each of the City's seven separate Funds. The City is covering 100% of the employee health care premium with a decrease in premium for 2019-2020. 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 Services 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 2019-2020 shall be \$1,217,508.00. This base compensation reflects a small increase 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 CVB will continue construction on the new Visitors Center and furnishings.

## **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 \$107,810.00 with expenditures to match for the upcoming Fiscal Year of 2019-2020. There are only minor improvements to be made.

## **CEMETERY FUND**

The Cemetery Fund is projected to have a balanced revenue/expenditure budget of \$48,420.00 for Fiscal Year 2019-2020. The Cemetery is not expecting any major improvements this year.

## **PARK FUND**

The Park Fund receives its funding from a ¼ cent sales tax. The ¼ cent sales tax is expected to generate \$220,000.00 in revenue. The total Fiscal Year 2019-2020 Park Fund budget is \$238,000.00. Projects proposed for funding include those previously identified.

## **WATER FUND**

As previously indicated, the Water and Sewer Funds have been separated due to bonding requirements. The water rate will remain the same as last year (\$14.01 base charge, plus \$11.80/1,000 gallons).

Some of the more substantial proposed projects will involve replacing current meters with new Neptune radio read meters, water line repair on Locust & Main Cross with funds being taken from reserves, purchase of 10 new fire plugs, and replacement/repair of pumps/motors.

Other aspects of the water operations will remain essentially the same as the Fiscal Year 2019-2020.

## **SEWER FUND**

The Sewer Fund has anticipated revenues and matching expenditures of \$1,147,925.00 for Fiscal Year 2019-2020. The sewer rate will remain the same as last year (\$7.89 base charge, plus \$9.47/1,000 gallons).

Major improvements under the Sewer Fund for the upcoming fiscal year include sewer line repair on Locust & Main Cross with funds being taken from reserves, 1/3 cost of a F550 Dump Truck, ¾ ton reg cab truck with accessories (from previous year's budget), Indexx testing equipment, and pump replacements at lift station.

Other aspects of the sewer operations will remain essentially the same as in Fiscal Year 2019-2020.

## **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 2019-2020 are \$3,067,110.00.

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

- Alliance Water Resources contract amount increase of \$12,408.00 for the 2019-2020 Fiscal Year.
- Trash collection (Dayne's Waste Disposal) will increase to \$13.07 monthly starting October 1, 2019.
- Hourly increases for staff who are eligible.
- Seven (7) new IPADS, 3 new computers, 2 new monitors for City Hall.
- A new 2020 Police Utility Vehicle, 2 new computers and a new server for the Police Department.
- Jaws of life and an extraction washing machine will be purchased for the Fire Department.
- Grounds Maintenance will see a new building being constructed to house Alliance Water Resources along with the completion of the Court Street sidewalk project.
- The Street Department will pay 1/3 the cost of a new F550 Dump Truck with accessories and also purchase a skid pro snow blade for the Kubota and a tail gate spreader for Chip & Seal.
- Construction will start on a new roundabout at the intersection of 61/161.
- Construction will begin on a new runway and lighting at the airport.

## **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 \$1,000,000.00 amount during the 2019-2020 Fiscal Year.

## **BUDGET PURPOSE**

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

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

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

## **BUDGET BASIS**

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

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

## **BUDGET PROCEDURE**

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

The projected revenues and expenditures are calculated by the City Administrator and City Treasurer for both the remainder of the current year and the next Fiscal Year and are retained by the Treasurer.



The General Committee 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.

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

After any necessary adjustments are made, the budget is presented to the Board of Aldermen prior to October 1, the start of the City of Bowling Green Fiscal Year. The Board of Aldermen reviews the budget and at a final work session, makes any changes. The budget Ordinance is then adopted by 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 appropriate modifications are brought to the Board of Aldermen for their consideration and direction.

## **BASIS OF PRESENTATION**

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

## **FUND TYPES**

### **GOVERNMENTAL FUND TYPES**

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

- Administration
- Building/Code Enforcement
- Police Department
- Community Center
- Airport
- Street Department
- Grounds Maintenance
- Fire Department

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

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 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, will result in a significant interest savings to the City over the life of the bonds.

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

## PROPRIETARY FUND TYPES

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

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

Water Fund  
Sewer Fund

## REVENUE ASSUMPTIONS

The Fiscal Year 2019-2020 governmental funds' budgets are based upon projected revenues, which include taxes, fees, licenses, lease income, interest, and other revenues. The revenue projections are based primarily upon historical data. Exceptions would be grants from other governmental entities, which are usually for a fixed amount. The City has tracked every major revenue source for a number of years, and the use of these figures are of immense help in projecting future revenues. Revenue assumptions for major revenue sources follow.

**Property Taxes** Based upon preliminary assessments from Pike County, the real estate and personal property tax should amount approximately to \$251,970.00 in the General Fund, \$77,800.00 in the Library Fund, and \$38,870.00 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 \$910,000.00 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 used 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 for street, the airport and the roundabout improvements. This amounts to an estimate of \$435,000.00.

**Franchise Taxes** The franchise taxes come from the electricity, gas, telephone and cable television. This is estimated at approximately \$321,000.00 for the upcoming Fiscal Year.

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

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

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

The present and proposed rate established by the Board will remain the same during 2019-2020:

### Water

City - \$14.01 base charge, plus \$11.80 for every 1,000 gallons of usage.

NECC rate - \$8.79 for operation and maintenance

After the current contract with NECC expires in June of 2020 the water rate will decrease to \$7.67 per a new agreement with NECC paying for metered water usage.

Ameren rate- \$11.87

### **Sewer**

City - \$7.89 base charge, plus \$9.47 for every 1,000 gallons of usage.

NECC - \$1.83 for operation and maintenance of new wastewater SBR treatment facility of which they are the only contributor.

After the current contract with NECC expires in June of 2020 the sewer rate will increase to \$3.19 per a new agreement with NECC.

**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	\$77,000.00	Cemetery	\$ 750.00
Sewer	\$44,500.00	Park	\$9,000.00
SBR	\$44,500.00	Library	\$ 960.00

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

### **BUDGET AMENDMENT PROCEDURE**

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

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

Following action, the City Administrator will notify both the originating Department and the City Treasurer so that the appropriate action may be taken.

### **CAPITAL IMPROVEMENTS PROGRAM**

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

A capital improvement is defined as an expenditure of public funds beyond normal maintenance and operating costs for the acquisition, construction or renovation of a needed physical facility. Improvement or acquisition of a permanent nature representing a long-term investment may be considered as a capital improvement. A Capital Improvement Program is merely a method of planning for these types of improvements and scheduling the expenditures over a period of several years. It is a means of coordinating a physical development plan with a financial plan. The Capital Improvements Program is limited to projects which are within the City's authority to undertake and does not include capital equipment needs which are included in the operating budget.

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

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

Currently capital improvements are funded as part of the City's regular operating budget.

## **DEBT SERVICE**

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

### **Present Types of Debt**

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

The City has the following outstanding debt:

#### **Long-Term Debt**

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

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

Control Revolving Fund Program to sell \$3,160,000 in Combined Waterworks and Sewerage System Refunding Revenue Bonds, Series 2003C.

In September 2009, the City entered into an agreement with Alliance Water Resources, Inc. for upgrades to the aeration system at the City's wastewater treatment plant in the amount of \$114,650. As of the 2019-2020 budget, this debt has been satisfied.

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 cent sales 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 2019, the total outstanding balance on the loan is \$ 982,659.55.

In the 2019-2020 Fiscal Year the City of Bowling Green will be looking to enter a loan to fund half the cost of the roundabout to be constructed at the intersection of 61/161. This is a 50/50 cost share project with the Missouri Department of Transportation. The total cost of the project is estimated to cost \$1,420,980.00, with the City of Bowling Green paying \$710,490.00 and the Missouri Department of Transportation paying the remaining \$710,490.00.

### **DEBT SERVICE POLICY**

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

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

## **PROPERTY TAX AND OTHER TAXES**

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

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

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

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

The motor fuel tax is shared with all municipalities with over 100 persons of population. This share of the State highway fund, includes revenues from the motor fuel tax, license and registration fee, and one-half of the regular State sales tax on automobiles.

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

The City property taxes for Fiscal Year 2019-2020 per \$100 of assessed valuation will be: General Fund \$273,429.00, Cemetery Fund \$42,158.00 and Library Fund \$84,402.00.

## 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 2019-2020 is \$2.25%. This includes all State, County, and City sales tax assessments. The breakdown is as follows:

4.000%	State Sales Tax
0.125%	State Conservation Tax
0.100%	State Parks & Soil Tax
0.500%	County General Sales Tax
0.500%	County Law Enforcement Tax
0.500%	County Road & Bridge Tax
0.500%	County Ambulance Tax
1.000%	City Sales Tax
0.500%	City Transportation Tax
0.250%	City Parks Tax
0.500%	City Capital Improvement Tax
<u>0.5625%</u>	E 911 TAX
9.0375%	



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*GENERAL*

*FUND*

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

## 10 - GENERAL

## FINANCIAL SUMMARY

ACCT # ACCOUNT NAME

	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)	(----- FY 2018-2019 -----)	(----- FY 2019-2020 -----)
	BUDGET	ACTUAL	BUDGET	ACTUAL
			ORIGINAL BUDGET	AMENDED BUDGET
			Y-T-D ACTUAL	REQUESTED BUDGET
				PROPOSED BUDGET

## REVENUE SUMMARY

## ALL REVENUE

## TOTAL REVENUES

## EXPENDITURE SUMMARY

ADMINISTRATION  
BUILDING/CODE ENF/ZONING  
COURT  
POLICE  
FIRE  
GROUNDS MAINTENANCE  
AIRPORT  
STREETS  
COMMUNITY CENTER  
DEBT SERVICE  
INTERGOVERNMENTAL

## TOTAL EXPENDITURES

2,980,290	3,129,930	2,856,710	3,085,279	2,958,547	2,958,547	2,998,837	3,067,110
2,980,290	3,129,930	2,856,710	3,085,279	2,958,547	2,958,547	2,998,837	3,067,110
875,099	835,044	875,896	866,345	702,043	702,043	633,004	633,816
78,973	74,418	79,256	74,690	78,376	78,376	67,911	68,745
9,751	5,503	0	0	0	0	0	0
971,366	852,076	930,317	867,477	961,500	961,500	841,748	1,072,477
56,075	104,119	82,000	67,990	89,510	89,510	76,996	92,673
166,900	212,425	167,600	162,370	305,101	305,101	233,151	343,671
39,850	36,213	49,350	55,615	53,686	53,686	51,262	53,619
297,650	292,783	257,650	268,730	283,875	283,875	270,894	313,726
19,346	16,077	19,546	18,924	19,646	19,646	14,487	20,703
461,380	461,348	461,195	461,279	460,910	460,910	460,766	463,180
3,900	3,073	3,900	3,706	3,900	3,900	4,350	4,500
2,980,290	2,893,079	2,926,710	2,847,124	2,958,547	2,958,547	2,654,567	3,067,110
0	236,852	(70,000)	238,155	0	0	344,270	0

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 201910 - GENERAL  
REVENUES

ACCT #	ACCOUNT NAME	FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
ALL REVENUE									
10-4-0000-21000	RECONCILIATION ADJUSTMENTS	0	0	0	0	0	0	0	0
10-4-0000-31110	REAL PROPERTY-GENERAL	188,000	190,501	189,000	193,291	196,228	201,030	199,900	
10-4-0000-31120	PERSONAL PROPERTY-GENERAL	47,200	55,171	47,600	50,558	49,508	52,792	52,100	
10-4-0000-31121	INST AND FINANCIAL TAX	2,500	3,458	3,000	3,323	3,000	28	1,000	
10-4-0000-31122	RR & UTILITY TAX	29,500	31,571	30,000	32,793	30,000	31,771	30,000	
10-4-0000-31123	SURTAX	4,000	4,714	4,000	4,642	4,400	1,241	2,000	
10-4-0000-31310	1% SALES TAX	846,000	876,696	855,000	961,364	875,000	946,305	910,000	
10-4-0000-31316	GASOLINE TAX	137,000	144,147	143,000	142,871	143,000	144,891	143,000	
10-4-0000-31317	MOTOR VEHICLE TAX	41,000	47,334	45,000	48,471	47,000	47,081	47,000	
10-4-0000-31318	MOTOR VEHICLE FEE INCREASE	22,000	23,634	22,000	23,879	24,000	23,787	24,000	
10-4-0000-31320	1/2% TRANSPORTATION TAX	402,900	418,589	408,000	452,922	420,000	450,174	435,000	
10-4-0000-31325	TOBACCO SALES TAX	21,500	20,642	21,500	19,852	20,000	18,248	16,000	
10-4-0000-31810	ELECTRIC FRANCHISE TAXES	175,000	176,720	180,000	205,065	190,000	180,354	190,000	
10-4-0000-31815	GAS FRANCHISE TAXES	60,000	54,221	55,000	67,180	60,000	65,333	63,000	
10-4-0000-31820	TELEPHONE FRANCHISE TAXES	95,000	91,192	95,000	79,606	80,000	68,667	68,000	
10-4-0000-31825	CABLE FRANCHISE TAXES	0	0	0	0	0	0	0	
10-4-0000-31830	MOTEL TAX - TOURISM	50,000	59,782	50,000	65,278	60,000	56,929	60,000	
10-4-0000-31835	AMEREN UE TAX ABATEMENT PAYM	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
10-4-0000-31910	REAL PROPERTY-DELINQUENT	0	0	0	0	0	0	0	
10-4-0000-31911	PERSONAL PROPERTY-DELINQUENT	0	23	0	91	0	0	0	
10-4-0000-31912	PENALTIES ON TAXES	1,000	4,257	1,000	1,465	1,500	1,822	1,500	
10-4-0000-323	BUSINESS LICENSES & PERMIT	10,500	11,097	10,500	13,403	12,000	12,602	10,000	
10-4-0000-324	ANIMAL LICENSES	800	925	800	385	500	550	500	
10-4-0000-326	BUILDING STRUCTURES & EQUIPM	3,000	38,222	5,000	12,321	5,000	13,002	5,000	
10-4-0000-32601	WATER STORM PERMIT FEE	200	313	250	0	200	0	200	
10-4-0000-32603	REZONING APP FEES	0	0	0	0	0	0	0	
10-4-0000-327	EXCAVATION PERMIT FEE	0	0	0	0	0	100	0	
10-4-0000-328	CREDIT CARD CONVENIENCE FEE	0	0	0	0	0	0	0	
10-4-0000-348	CRIME VICTIMS FUND	0	3	0	0	0	0	0	
10-4-0000-349	MISC. RECOUPMENT FEES	500	200	200	118	0	0	0	
10-4-0000-350	COURT COSTS	3,300	2,003	0	0	0	0	0	
10-4-0000-351	FINES-COURT	40,000	40,893	40,000	36,815	35,000	27,168	25,000	
10-4-0000-363	INSURANCE CLAIMS & REFUNDS	0	0	0	2,127	0	1,485	0	
10-4-0000-364	RECORDING OF LEGAL INSTR	0	189	0	297	0	162	0	
10-4-0000-365	PRINTING & DUPLICATING SERV	0	250	0	200	0	275	0	
10-4-0000-366	SALE OF SURPLUS PROPERTY	0	0	0	0	0	0	0	
10-4-0000-36802	TRASH COLLECTIONS	124,000	127,261	160,000	156,696	160,000	162,221	160,000	
10-4-0000-369	OFFICER TRAINING FEE	400	442	400	524	400	484	400	
10-4-0000-36901	ELECTION FEES	0	15	0	50	0	15	0	
10-4-0000-36902	POST COMMISSION TRAINING FUN	500	500	500	1,000	500	0	500	
10-4-0000-381	INTEREST REVENUE	3,000	9,402	7,000	10,254	8,000	11,304	9,000	
10-4-0000-382	RENTS AND ROYALTIES	850	439	800	1,359	800	0	0	
10-4-0000-38202	AIRPORT HANGER RENT	11,500	12,180	11,500	12,267	11,500	14,632	11,000	
10-4-0000-38203	AIRPORT FUEL CHARGE	10,000	19,462	21,300	19,561	21,000	25,594	21,000	
10-4-0000-38204	RENT-LAND BY AIRPORT	4,500	6,630	18,000	10,529	18,000	18,739	18,000	
10-4-0000-38205	TIMBER SALES	0	0	30,000	41,500	0	0	0	
10-4-0000-38304	DONATION FOR FLAG	0	0	0	0	0	0	0	

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 201910 - GENERAL  
REVENUES

ACCT#	ACCOUNT NAME	FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020	
		BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET
10-4-0000-38402	SALE OF PROPERTY	0	0	0	9,245	0	0	0	0
10-4-0000-385	REFUNDS & REIMBURSEMENTS	0	3,621	0	207	0	0	4,464	0
10-4-0000-38501	REIMB - RURAL FIRE DEPT	3,500	3,908	3,500	4,214	3,800	3,800	4,338	3,800
10-4-0000-38506	2004 BOND FUND REIMB	0	0	0	0	0	0	0	0
10-4-0000-38509	MOSQUITO SPRAY & MILEAGE	0	151	0	25	0	0	0	0
10-4-0000-386	RETURNED CHECK FEES	0	0	0	0	0	0	0	0
10-4-0000-388	GRANT - POLICE DEPARTMENT	12,150	4,444	12,150	6,505	10,000	10,000	10,108	10,000
10-4-0000-38801	GRANT - AIRPORT	0	0	0	0	0	0	0	0
10-4-0000-38806	CDBG DEMO GRANT	0	0	0	0	0	0	0	0
10-4-0000-38807	GRANT - FIRE DEPARTMENT	0	0	0	0	0	0	0	0
10-4-0000-389	MISCELLANEOUS REVENUE	1,000	15,234	5,000	12,544	5,000	5,000	13,563	5,000
10-4-0000-38903	DWI ADDITIONAL WORK OFFICE	500	300	500	0	0	0	670	0
10-4-0000-38905	LEASE PROCEEDS	247,280	249,200	0	0	0	0	0	0
10-4-0000-3898	GENERAL FUND - COP PROCEEDS	0	0	0	0	0	0	0	0
10-4-0000-393	CASH OVER/SHORT	0	20	0	20	0	0	17	0
10-4-0000-394	STREET PROJECT REIMBURSEMENT	0	0	0	0	37,000	37,000	6,400	37,000
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 SEWER	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 DSF	0	0	0	0	0	0	0	0
10-4-0000-398	TRANSFER FROM PRIOR YEARS FU	0	0	0	0	46,001	46,001	0	28,000
10-4-0000-399	TRANSFER FROM UNRESERVED	0	0	0	0	0	0	0	100,000
10-4-5401-382	RENTS AND ROYALTIES	3,500	3,470	3,500	3,793	3,500	3,500	3,818	3,500
TOTAL REVENUES		2,980,290	3,129,930	2,856,710	3,085,279	2,958,547	2,958,547	2,998,837	3,067,110



PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

## 10 -GENERAL

ADMINISTRATION  
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES									
ACCT#	ACCOUNT NAME	FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
CITY TREASURER									
10-5-1106-101	SALARIES	40,230	40,345	40,230	40,492	46,383	46,383	46,793	37,440
10-5-1106-10200	FICA EXPENSE	2,495	2,291	2,495	2,215	2,875	2,875	2,844	2,322
10-5-1106-10300	MEDI EXPENSE	585	536	585	518	671	671	665	543
10-5-1106-105	LAGERS	1,570	1,603	3,865	3,685	2,138	2,138	3,069	2,885
10-5-1106-106	HEALTH INSURANCE	17,780	12,893	17,797	15,585	18,140	18,140	8,676	8,185
10-5-1106-107	LIFE INSURANCE	126	126	126	125	114	114	111	126
10-5-1106-108	AIR EVAC	0	0	0	0	0	0	0	65
10-5-1106-210	TRAVEL/EXPENSE	0	0	0	0	0	0	0	0
10-5-1106-212	DUES/SUBSCRIPTIONS	50	76	50	0	50	50	81	50
10-5-1106-214	TRAINING	0	0	0	0	0	0	0	0
10-5-1106-218	PROFESSIONAL SERVICES--TREASU	0	0	0	0	0	0	0	0
TOTAL CITY TREASURER		62,836	57,869	65,148	62,621	70,371	70,371	62,239	51,616
CITY ATTORNEY									
10-5-1107-101	SALARIES	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200
10-5-1107-212	DUES/SUBSCRIPTIONS	0	0	0	0	0	0	55	100
TOTAL CITY ATTORNEY		13,200	13,200	13,200	13,200	13,200	13,200	13,255	13,300
INSURANCE									
10-5-1120-166	WORKERS COMP INSURANCE	3,500	2,968	3,200	2,983	3,350	3,350	3,403	3,575
10-5-1120-267	LIABILITY INSURANCE	23,100	22,777	24,250	22,833	25,000	25,000	27,089	27,825
10-5-1120-367	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0
TOTAL INSURANCE		26,600	25,745	27,450	25,816	28,350	28,350	30,492	31,400
MAINTENANCE									
10-5-1128-101	SALARIES - CLEANING	0	0	0	0	0	0	0	0
10-5-1128-10200	FICA EXPENSE	0	0	0	0	0	0	0	0
10-5-1128-10300	MEDI EXPENSE	0	0	0	0	0	0	0	0
10-5-1128-241	COMPUTER MAINTENANCE	5,500	5,390	5,500	6,860	6,500	6,500	9,415	12,540
10-5-1128-242	EQUIPMENT REPAIR/MAINT	0	21	0	540	0	0	22	0
10-5-1128-243	BUILDINGS REPAIR/MAINT	2,500	2,776	2,500	2,083	14,500	14,500	9,206	3,000
10-5-1128-244	VEHICLE MAINT- ADMIN	0	0	0	0	0	0	0	0
10-5-1128-245	BUILDING DEMOLITION	0	0	210,500	212,716	0	0	0	0
TOTAL MAINTENANCE		8,000	8,186	218,500	222,199	21,000	21,000	18,643	15,540
5-1128-241	COMPUTER MAINTENANCE	CURRENT YEAR NOTES:							
		\$6,000.00							
		INCLUDES YEARLY MGMT FOR IPADS, DATA SECURITY UPGRADE, DOC							
		SHARING FEE, EMAIL ACCOUNTS, SET UP AND TRAINING & OFFSITE							
		BACKUP FOR 1 YEAR							
SERVICES									
10-5-1130-212	DUES/SUBSCRIPTIONS	7,000	6,920	7,200	6,389	7,200	7,200	4,883	7,100
10-5-1130-218	PROFESSIONAL SERVICES	20,500	4,089	20,500	7,240	10,000	10,000	4,336	9,000
10-5-1130-219	RECORDING FEES	200	189	200	514	500	500	189	300
10-5-1130-220	SERVICE AGREEMENTS	1,000	532	1,000	0	1,000	1,000	0	1,000
10-5-1130-221	WEB-SITE FEES/MAINTENANCE	3,300	3,460	3,750	3,867	3,750	3,750	1,771	3,200
10-5-1130-222	ACCOUNTING AUDIT	12,100	10,200	12,100	10,500	12,100	12,100	10,800	12,100

## 10 - GENERAL

ADMINISTRATION  
DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)	(----- FY 2018-2019 -----)	(----- FY 2019-2020 -----)
		BUDGET	ACTUAL	BUDGET	ACTUAL
10-5-1130-223	ADVERTISING	1,500	1,192	1,500	2,002
10-5-1130-224	ELECTION FEES/COSTS	3,500	3,281	3,500	2,540
10-5-1130-291	MOTEL TAX - VISITORS CENTER	50,000	59,782	50,000	65,278
10-5-1130-292	TRASH COLLECTION EXPENSES	120,200	119,241	154,000	150,124
10-5-1130-293	AMEREN UE PAY-SCHOOL/COUNTY	34,260	34,258	34,260	34,258
TOTAL SERVICES		253,560	243,144	288,010	282,711
SUPPLIES					
10-5-1150-351	SUPPLIES	6,500	8,048	6,500	5,373
10-5-1150-352	POSTAGE	4,000	2,863	3,500	2,302
10-5-1150-355	MOTOR FUELS-ADMINISTRATION	200	0	0	0
10-5-1150-35601	PROGRAMS/EQUIPMENT	0	0	0	0
10-5-1150-35602	COMPUTER PROGRAM MAINTENANCE	21,235	20,675	23,000	21,640
10-5-1150-453	EQUIPMENT	11,000	5,772	0	0
TOTAL SUPPLIES		42,935	37,358	33,000	29,314
5-1150-453	EQUIPMENT				
CURRENT YEAR NOTES:					
7 IPADS & CASES FOR BOARD \$3,500.00					
3 NEW COMPUTERS \$2,000.00					
2 NEW MONITORS \$400.00					
UTILITIES					
10-5-1170-231	CELL PHONES	0	0	0	0
10-5-1170-232	TELEPHONE	4,000	7,082	4,000	4,649
10-5-1170-233	ELECTRICITY	3,500	3,177	3,500	2,855
10-5-1170-234	GAS	2,800	1,817	2,800	2,166
TOTAL UTILITIES		10,300	12,076	10,300	9,670
10-5-1176-215	PLANNING AND ZONING	0	0	0	0
10-5-1176-301	MISCELLANEOUS EXPENSE	900	1,077	720	1,032
10-5-1176-578	REIMBURSEMENTS - TAXES, FEES	800	798	800	436
TOTAL		1,700	279	1,520	1,468
CAPITAL IMPROVEMENTS					
10-5-1180-471	CAPITAL IMPROVEMENTS	261,183	249,200	0	0
TOTAL CAPITAL IMPROVEMENTS		261,183	249,200	0	0
TOTAL ADMINISTRATION		875,099	835,044	875,896	866,345
				702,043	702,043
				633,004	633,816





PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

10 - GENERAL

COURT

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

BUDGET	ACTUAL	BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
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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	4,800	0	0	0	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	298	0	0	0	0	0	0
10-5-1501-10300 MEDI EXPENSE	105	70	0	0	0	0	0	0
10-5-1501-22101 MAINTENANCE AGGR-COPIER	1,000	103	0	0	0	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	180	0	0	0	0	0	0
10-5-1501-352 POSTAGE	200	52	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	9,751	5,503	0	0	0	0	0	0

TOTAL COURT 9,751 5,503 0 0 0 0 0 0 0

## 10 - GENERAL.

## POLICE

## DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
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PERSONNEL SERVICES

10-5-2101-101	SALARIES-POLICE OFFICERS	356,685	327,010	345,902	332,620	363,603	363,603	331,096	431,200
10-5-2101-10101	SALARIES-OFFICERS GRANT	2,000	2,470	2,000	2,812	2,000	2,000	1,818	2,000
10-5-2101-10102	RESERVE OFFICERS	38,000	33,554	38,000	30,101	38,000	38,000	50,745	38,000
10-5-2101-10103	OVERTIME ACCOUNT	5,100	4,766	5,100	4,339	5,100	5,100	3,754	5,100
10-5-2101-10200	FICA EXPENSE-POLICE	24,925	21,825	24,190	22,038	25,340	25,340	23,197	29,525
10-5-2101-10300	MEDI EXPENSE-POLICE	5,170	5,104	5,660	5,154	5,926	5,926	5,425	6,905
10-5-2101-105	LAGERS	20,625	15,582	25,710	23,329	21,016	21,016	19,160	24,540
10-5-2101-106	HEALTH INSURANCE	128,655	100,205	120,109	102,403	106,712	106,712	106,396	135,000
10-5-2101-107	LIFE INSURANCE	1,260	2,150	1,260	1,275	1,200	1,200	961	1,260
10-5-2101-108	AIR EVAC	700	660	725	615	725	725	605	650
10-5-2101-114	EMPLOYMENT SECURITY	6,000	0	2,000	82	2,000	2,000	6	1,000
10-5-2101-210	TRAVEL/EXPENSE	1,000	0	1,000	250	1,000	1,000	137	1,000
10-5-2101-214	TRAINING	6,500	5,398	7,000	3,925	7,000	7,000	3,158	7,000
TOTAL PERSONNEL SERVICES		596,620	518,724	578,556	528,944	579,622	579,622	546,457	683,180

## INSURANCE

10-5-2120-166	WORKERS COMP INSURANCE	14,000	12,794	14,500	11,893	14,500	14,500	15,660	15,500
10-5-2120-167	LIABILITY INSURANCE	23,500	22,373	25,000	21,414	25,500	25,500	27,077	28,431
TOTAL INSURANCE		37,500	35,167	39,500	33,307	40,000	40,000	42,737	43,931

## DISPATCHING

10-5-2125-101	SALARIES-DISPATCHERS	90,711	88,960	91,750	88,807	77,451	77,451	69,593	66,685
10-5-2125-10101	DISPATCHER SALARIES-PT	14,000	16,035	17,000	15,549	19,400	19,400	22,119	31,200
10-5-2125-10102	DISPATCHING OT	4,600	483	1,000	148	1,000	1,000	93	1,000
10-5-2125-10200	FICA EXPENSE-DISPATCHERS	6,777	6,153	6,805	6,004	6,196	6,196	5,242	4,200
10-5-2125-10300	MEDI EXPENSE-DISPATCHERS	1,585	1,439	1,592	1,404	1,448	1,448	1,226	982
10-5-2125-105	TRAGERS-DISPATCHERS	3,700	3,570	8,905	7,535	5,884	5,884	5,319	5,212
10-5-2125-106	HEALTH INSURANCE-DISPATCHERS	35,695	34,418	35,379	32,724	32,014	32,014	32,190	28,400
10-5-2125-107	LIFE INSURANCE	378	377	380	303	335	335	201	207
10-5-2125-108	COUNTY DISPATCHING	13,000	13,169	15,000	13,365	15,000	15,000	4,500	
10-5-2125-109	AIR EVAC	0	0	0	0	0	0	0	130
TOTAL DISPATCHING		170,446	164,604	177,811	165,837	158,728	158,728	140,483	138,016

# JAIL

10-5-2127-351	JAIL- SUPPLIES	300	0	300	10	200	200	0	200
10-5-2127-35101	JAIL- MEALS	300	13	300	0	200	200	13	200
10-5-2127-35103	JAIL- MAINTENANCE	1,000	0	1,000	0	1,000	1,000	321	1,000
10-5-2127-35104	JAIL- OTHER FACILITY	2,500	255	2,500	140	1,500	1,500	0	1,500
TOTAL JAIL		4,100	268	4,100	150	2,900	2,900	334	2,900

## MAINTENANCE

10-5-2128-241	COMPUTER MAINT	7,000	6,981	7,000	7,803	7,000	7,000	6,026	7,300
10-5-2128-242	EQUIPMENT REPAIR/MAINT	11,500	11,866	7,000	1,594	5,000	5,000	1,252	5,000
10-5-2128-243	BUILDINGS REPAIR/MAINT		7,000	5,000	13,328	5,000	5,000	697	5,000
10-5-2128-244	VEHICLE REPAIR/MAINT	12,000	9,711	10,000	9,846	10,000	10,000	3,249	10,000
10-5-2128-246	CLOTHING ALLOWANCE	5,000	4,076	5,000	3,399	5,000	5,000	3,253	5,000
TOTAL MAINTENANCE		42,500	35,295	34,000	35,970	32,000	32,000	14,478	32,300



CITY OF BOWLING GREEN  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

10 -GENERAL

POLICE

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED	PROPOSED
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CODE ENFORC./ANIMAL CONT

10-5-2160-233	ELECTRICITY	1,000	717	1,000	971	1,000	1,000	814	1,000
10-5-2160-235	WATER SERVICE	300	255	300	1,327	300	300	300	300
10-5-2160-243	BUILDING MAINT	500	0	500	433	500	500	40	500
10-5-2160-250	VETERINARY SERVICES	300	0	300	0	300	300	0	300
10-5-2160-351	SUPPLIES	300	105	300	59	300	300	61	300
10-5-2160-355	MOTOR FUELS	0	0	0	0	0	0	0	0
10-5-2160-45302	EQUIPMENT - ANIMAL CONTROL	400	0	400	0	400	400	0	400
TOTAL CODE ENFORC./ANIMAL CONT		2,800	1,077	2,800	2,790	2,800	2,800	1,214	2,800

CODE ENFORC./SERVICE

10-5-2161-216	CONTRACTED AGREEMENTS	10,500	10,525	10,500	10,344	10,500	10,500	10,230	10,500
TOTAL CODE ENFORC./SERVICE		10,500	10,525	10,500	10,344	10,500	10,500	10,230	10,500

TOTAL POLICE

971,366	852,076	930,317	867,477	961,500	961,500	841,748	1,072,477
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PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

10 - GENERAL

FIRE

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

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

JAMS OF LIFE TOOL \$10,000.00  
EXTRACTION MACHINE \$5,000.00

TOTAL FIRE 56,075 104,119 82,000 67,990 89,510 89,510 76,996 92,673



C I T Y O F B O W L I N G G R E E N  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

10 - GENERAL

AIRPORT

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

	FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
INSURANCE								
10-5-4020-167 LIABILITY INSURANCE	3,400	990	3,400	990	3,400	3,170	3,600	
TOTAL INSURANCE	3,400	990	3,400	990	3,400	3,170	3,600	
MAINTENANCE								
10-5-4028-242 EQUIPMENT MAINT-AIRPORT	1,000	1,103	1,000	295	3,000	1,493	1,000	
10-5-4028-243 BUILDING MAINT-AIRPORT	1,000	20	1,000	8,262	1,000	1,107	1,000	
TOTAL MAINTENANCE	2,000	1,123	2,000	8,557	4,000	2,600	2,000	
SERVICES								
10-5-4030-218 PROFESSIONAL SERVICES	5,000	55	0	1,851	2,000	2,065	2,000	
10-5-4030-21801 TREE TRIMMING-AIRPORT	0	0	0	0	5,000	2,520	0	
10-5-4030-22001 ALLIANCE SERVICE	10,050	10,046	10,050	10,046	10,050	10,046	11,819	
TOTAL SERVICES	15,050	10,101	10,050	11,897	17,050	14,631	13,819	
SUPPLIES								
10-5-4050-351 SUPPLIES	2,000	2,853	2,500	3,104	2,500	4,294	3,000	
10-5-4050-35101 GRAVEL-AIRPORT	400	0	400	345	400	703	400	
10-5-4050-355 AIRPORT FUEL	10,000	19,116	20,000	29,400	20,000	24,274	20,000	
TOTAL SUPPLIES	12,400	21,968	22,900	32,849	22,900	29,271	23,400	
UTILITIES								
10-5-4070-232 TELEPHONE	1,000	434	1,000	499	1,000	790	800	
10-5-4070-233 ELECTRICITY	1,000	1,596	5,000	824	5,336	800	10,000	
TOTAL UTILITIES	2,000	2,031	6,000	1,322	6,336	1,589	10,800	
5-4070-233 ELECTRICITY								

## CURRENT YEAR NOTES:

10-5-4070-233

SEPARATE HANGAR ELECTRICITY - \$9,000.00 (5,000.00 WAS IN

LAST YR BUDGET)

CAPITAL IMPROVEMENTS

10-5-4080-472 CAPITAL IMPROVEMENTS

TOTAL CAPITAL IMPROVEMENTS

TOTAL AIRPORT

5,000	0	5,000	0	0	0	0	0	0
5,000	0	5,000	0	0	0	0	0	0
39,850	36,213	49,350	55,615	53,686	53,686	51,262	53,619	



PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

STREETS		DEPARTMENTAL EXPENDITURES									
ACCT#	ACCOUNT NAME	FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020			
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET	
INSURANCE											
10-5-4120-167	LIABILITY INSURANCE	7,750	5,335	7,750	5,419	7,900	7,900	5,354	6,500		
TOTAL INSURANCE		7,750	5,335	7,750	5,419	7,900	7,900	5,354	6,500		
MAINTENANCE											
10-5-4128-242	EQUIPMENT REPAIR/MAINT	5,000	6,668	6,000	8,637	9,000	9,000	7,832	9,000		
10-5-4128-243	BUILDINGS REPAIR/MAINT	0	0	0	0	0	0	112	0		
10-5-4128-244	VEHICLE REPAIR/MAINT	3,000	3,236	3,500	1,869	3,500	3,500	2,978	3,500		
TOTAL MAINTENANCE		8,000	9,904	9,500	10,506	12,500	12,500	10,921	12,500		
SERVICES											
10-5-4130-218	PROFESSIONAL SERVICES	0	0	0	300	500	500	1,356	500		
10-5-4130-21811	HAULING SERVICE	2,000	793	2,000	835	1,000	1,000	1,417	3,000		
10-5-4130-22001	SERVICE AGREEMENTS - MOWING	0	0	0	0	0	0	0	0		
10-5-4130-22003	SERVICE AGREEMENTS - ALLIANCE	143,900	143,868	143,900	143,868	143,900	143,900	143,868	145,641		
TOTAL SERVICES		145,900	144,661	145,900	145,003	145,400	145,400	146,641	149,141		
SUPPLIES											
10-5-4150-351	SUPPLIES	6,000	4,593	6,000	3,521	6,000	6,000	6,000	6,000		
10-5-4150-355	MOTOR FUELS	9,500	7,472	9,500	9,147	9,500	9,500	10,010	9,500		
10-5-4150-35701	MATERIALS - ROCK & PREMITX	0	0	5,000	0	0	0	0	0		
10-5-4150-35702	MATERIALS - SAWT	6,500	5,519	6,500	5,494	6,500	6,500	7,197	7,500		
10-5-4150-35703	MATERIALS - ROAD OIL	0	0	0	0	0	0	0	0		
10-5-4150-35704	MATERIALS - STREET SIGNS	3,000	374	3,000	728	3,000	3,000	1,082	3,000		
10-5-4150-453	EQUIPMENT	56,000	55,202	6,500	6,505	32,075	32,075	26,511	31,918		
10-5-4150-454	VEHICLE & ACCESSORIES	0	0	0	27,000	0	0	0	26,667		
TOTAL SUPPLIES		81,000	73,160	36,500	52,395	57,075	57,075	50,800	84,585		
5-4150-453 EQUIPMENT											
CURRENT YEAR NOTES:											
10-5-4150-453											
SKID PRO SNOW BLADE FOR KUBOTA \$3,718.00											
TAIL GATE SPREADER FOR CHIP & SEAL \$23,200.00											
5-4150-454 VEHICLE & ACCESSORIES											
CURRENT YEAR NOTES:											
10-5-4150-454											
\$26,667.67 1/3 OF 2020 F 550 DUMP TRUCK AND ACCESSORIES											
UTILITIES											
10-5-4170-233	ELECTRICITY	55,000	59,722	58,000	55,406	61,000	61,000	57,179	61,000		
TOTAL UTILITIES		55,000	59,722	58,000	55,406	61,000	61,000	57,179	61,000		
CAPITAL IMPROVEMENTS											
10-5-4180-47102	CAP IMPROV- STORM WATER	0	0	0	0	0	0	0	0		
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	0	0	0		
TOTAL STREETS		297,650	292,783	257,650	268,730	283,875	283,875	270,894	313,726		



PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

## 10 - GENERAL

## DEBT SERVICE

## DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020	
BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
DEBT SERVICE REPAIMENT							
10-5-8460-57501	2004B BOND-MUNICIPAL BLDG	10,000	10,000	11,000	11,000	11,000	12,000
10-5-8460-57502	2004B BOND INT-MUNICIPAL BLD	3,320	3,319	3,105	3,102	2,850	2,836
10-5-8460-57503	2004B BOND - STORM WATER	47,000	47,000	47,000	47,000	48,000	51,000
10-5-8460-57504	2004B BOND INT - STORM WATER	14,900	14,890	13,930	13,909	12,900	12,764
10-5-8460-57505	PAYING AGENT FEE EXPENSE	2,000	1,979	2,000	2,108	2,000	2,006
10-5-8460-57506	BOND PAYMENT ON PRINCIPAL	0	0	0	0	0	0
10-5-8460-57507	BOND PAYMENT INTEREST	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
10-5-8460-67502	TRANSFER TO PRIOR YR BALANCE	0	0	0	0	0	0
TOTAL DEBT SERVICE REPAIMENT		461,380	461,348	461,195	461,279	460,910	460,766
TOTAL DEBT SERVICE		461,380	461,348	461,195	461,279	460,910	460,766
TOTAL DEBT SERVICE		461,380	461,348	461,195	461,279	460,910	460,766

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

10 - GENERAL  
INTERGOVERNMENTAL  
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

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

## INTERGOVERNMENTAL PAYABL

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

TOTAL INTERGOVERNMENTAL PAYABL

3,900 3,073 3,900 3,706 3,900 3,900 4,350 4,500

TOTAL INTERGOVERNMENTAL

3,900 3,073 3,900 3,706 3,900 3,900 4,350 4,500

TOTAL EXPENDITURES

2,980,290 2,893,079 2,926,710 2,847,124 2,958,547 2,958,547 2,654,567 3,067,110

\*\*\* END OF REPORT \*\*\*



*STREET (CIP)*

*FUND*

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

15 - STREET (CIF)  
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

REVENUE SUMMARY

ALL REVENUE

TOTAL REVENUES

EXPENDITURE SUMMARY

STREETS  
DEBT SERVICE

TOTAL EXPENDITURES

REVENUES OVER/ (UNDER) EXPENDITURES

400,500	425,887	408,500	454,081	415,800	415,800	451,517	435,800
400,500	425,887	408,500	454,081	415,800	415,800	451,517	435,800
111,405	167,707	123,300	75,367	129,532	129,532	79,363	126,667
289,095	289,094	285,200	285,199	286,268	286,268	286,274	309,133
400,500	456,802	408,500	360,566	415,800	415,800	365,637	435,800
0 ( 30,915)		0	93,515	0	0	85,880	0

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

15-STREET (CIP)  
REVENUES

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

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

ALL REVENUE

15-4-0000-31320 1/2% SALES TAX	400,000	418,930	408,000	452,752	415,000	415,000	450,143	435,000
15-4-0000-381 INTEREST REVENUE	500	1,062	500	1,328	800	800	1,304	800
15-4-0000-382 MISC REVENUE-STREET CIP	0	5,895	0	0	0	0	70	0
15-4-0000-3899 STREET FUND-COP PROCEEDS	0	0	0	0	0	0	0	0

TOTAL REVENUES 400,500 425,887 408,500 454,081 415,800 415,800 451,517 435,800

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

15 - STREET (CLIP)  
STREETS

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED BUDGET ACTUAL REQUESTED PROPOSED

SUPPLIES

15-5-4150-218 PROFESSIONAL SERVICES

20,000 3,721 20,000 0 20,000 20,000 14,405 20,000

15-5-4150-35702 CULVERTS/DRAINAGE STRUCTURES

10,000 1,778 10,000 3,657 10,000 10,000 3,175 10,000

15-5-4150-35703 ROAD OIL/ROCK/PREMIX

55,000 72,373 55,000 67,857 65,000 65,000 45,400 65,000

15-5-4150-35704 EQUIPMENT

22,000 18,575 5,000 3,852 16,125 16,125 16,383 31,667

TOTAL SUPPLIES

107,000 96,446 90,000 75,367 111,125 111,125 79,363 126,667

CURRENT YEAR NOTES:  
15-5-4150-35704  
1/3 OF 2020 F 550 DUMP TRUCK WITH ACCESSORIES \$26,667.00

CAPITAL IMPROVEMENTS

15-5-4160-471 CAPITAL IMPROVEMENTS

4,405 71,261 33,300 0 18,407 18,407 0 0

TOTAL CAPITAL IMPROVEMENTS

4,405 71,261 33,300 0 18,407 18,407 0 0

TOTAL STREETS

111,405 167,707 123,300 75,367 129,532 129,532 79,363 126,667



PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

15 - STREET (CIP)

DEBT SERVICE

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

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

BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET

DEBT SERVICE REPAYMENT

15-5-8460-5399 DEBT ISSUANCE COSTS - STREET

15-5-8460-57509 LOAN REPAYMENT

15-5-8460-57510 INTEREST PAYMENT

15-5-8460-57511 SEMI-ANNUAL FEES

TOTAL DEBT SERVICE REPAYMENT

5-8460-57509 LOAN REPAYMENT

CURRENT YEAR NOTES:  
\$114,463.00 YEARLY PAYMENT FOR ROUNDABOUT

5-8460-57510 INTEREST PAYMENT

CURRENT YEAR NOTES:  
\$44,800.00 INTEREST PAYMENT ON ROUNDABOUT

TOTAL DEBT SERVICE	289,095	289,094	285,200	285,199	286,268	286,268	286,274	309,133	
TOTAL EXPENDITURES	400,500	456,802	408,500	360,566	415,800	415,800	365,637	435,800	

\*\*\* END OF REPORT \*\*\*



*PARK*

*FUND*

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

## 21 - PARK

## FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

	FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET
REVENUE SUMMARY								
ALL REVENUE	209,300	225,879	231,300	239,071	219,000	219,000	247,027	238,000
TOTAL REVENUES	209,300	225,879	231,300	239,071	219,000	219,000	247,027	238,000
EXPENDITURE SUMMARY								
PARK	169,300	175,292	157,900	140,280	164,200	164,200	111,942	160,730
POOL	51,000	38,515	73,400	65,173	54,800	54,800	74,412	77,270
TOTAL EXPENDITURES	220,300	213,806	231,300	205,452	219,000	219,000	186,355	238,000
REVENUES OVER/ (UNDER) EXPENDITURES	( 11,000)	12,072	0	33,618	0	0	60,672	0

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 201921 - PARK  
REVENUES

ACCT #	ACCOUNT NAME	{----- FY 2016-2017 -----}		{----- FY 2017-2018 -----}		{----- FY 2018-2019 -----}		{----- FY 2019-2020 -----}		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED	Y-T-D	REQUESTED	PROPOSED
ALL REVENUE										
21-4-0000-3115	1/4 SALES TAX	203,000	209,294	207,000	226,460	210,000	210,000	225,087	220,000	
21-4-0000-367	PARK RESERVE RENT	900	1,525	1,200	1,175	1,200	1,200	1,875	1,200	
21-4-0000-370	PARKS-PROGRAMS/EVENTS	3,000	6,084	3,000	5,463	5,000	5,000	5,376	5,000	
21-4-0000-375	DONATIONS-TREES	0	0	0	0	0	0	0	0	
21-4-0000-376	POOL ADMISSIONS	0	0	0	0	0	0	8,265	7,500	
21-4-0000-377	POOL CONCESSIONS	0	0	0	0	0	0	1,994	1,800	
21-4-0000-381	INTEREST REVENUE	2,400	2,895	2,800	3,019	2,800	2,800	3,445	2,500	
21-4-0000-388	TRANSFER - PRIOR YEARS FUNDS	0	0	17,300	0	0	0	0	0	
21-4-0000-389	MISCELLANEOUS REVENUE	0	6,080	0	2,953	0	0	985	0	
21-4-0000-3899	PARK FUND-COP PROCEEDS	0	0	0	0	0	0	0	0	
21-4-0000-390	DUE FROM GENERAL FUND	0	0	0	0	0	0	0	0	
TOTAL REVENUES		209,300	225,879	231,300	239,071	219,000	219,000	247,027	238,000	

21 — PAPER

21  
DARK

## DEPARTMENTAL EXPENDITURES

ACCT #	ACCOUNT NAME	----- FY 2016-2017 -----	----- FY 2017-2018 -----	ORIGINAL BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
21-5-5201-101	PARKS & REC DIRECTOR SALARY	0	0	0	0	0	0	0
21-5-5201-10109	PARK GROUNDS KEEPER	0	0	0	0	0	0	0
21-5-5201-10110	BIKE PATROL SALARIES	1,000	149	0	0	0	0	0
21-5-5201-10200	FICA EXPENSE	62	9	0	0	0	0	0
21-5-5201-10300	MEDI EXPENSE	15	2	0	0	0	0	0
21-5-5201-105	LAGERS	0	0	0	0	0	0	0
21-5-5201-106	HEALTH INSURANCE	0	0	0	0	0	0	0
21-5-5201-107	LIFE INSURANCE	0	0	0	0	0	0	0
21-5-5201-210	TRAVEL/EXPENSE	0	0	0	0	0	0	0
21-5-5201-212	DUES/SUBSCRIPTIONS	500	0	0	0	0	0	0
21-5-5201-214	TRAINING	0	0	0	0	0	0	0
21-5-5201-218	PROFESSIONAL SERVICES	2,000	890	1,500	1,500	430	500	500
TOTAL PERSONNEL		3,577	1,050	1,500	1,500	430	500	500
<b>INSURANCE</b>								
21-5-5220-166	WORKERS' COMP INSURANCE	800	629	800	0	0	0	0
21-5-5220-267	LIABILITY INSURANCE	3,350	3,618	3,800	3,800	3,665	4,031	4,031
TOTAL INSURANCE		4,150	4,247	4,600	3,543	3,665	4,031	4,031
<b>MAINTENANCE</b>								
21-5-5228-242	EQUIPMENT REPAIR/MAINT	2,500	1,089	2,500	1,580	611	1,500	1,500
21-5-5228-243	BUILDINGS REPAIR/MAINT	2,000	1,706	2,000	770	597	1,000	1,000
21-5-5228-244	VEHICLE MAINTENANCE	750	0	500	0	0	500	500
21-5-5228-245	TREE TRIMMING	0	0	0	0	0	1,000	1,000
TOTAL MAINTENANCE		5,250	2,795	5,000	2,350	1,207	4,000	4,000
<b>SERVICES</b>								
21-5-5230-222	ACCOUNTING AUDIT	2,100	2,100	2,100	2,100	2,100	2,100	2,100
21-5-5230-223	ADVERTISING	700	73	0	804	237	500	500
21-5-5230-225	ADMINISTRATIVE ALLOCATION	9,000	9,000	9,000	9,000	9,000	9,000	9,000
TOTAL SERVICES		11,800	11,173	11,100	11,904	11,337	11,600	11,600
<b>SUPPLIES</b>								
21-5-5250-351	SUPPLIES	8,000	9,800	8,000	5,482	5,129	6,000	6,000
21-5-5250-3511	PROGRAM/EVENT SUPPLIES	0	3,079	500	6,366	3,894	8,000	8,000
21-5-5250-352	BIKE PATROL SUPPLIES	500	0	0	0	0	0	0
21-5-5250-355	MOTOR FUELS	1,500	223	1,500	112	217	500	500
21-5-5250-453	EQUIPMENT	1,000	9,100	1,000	0	532	1,000	1,000
TOTAL SUPPLIES		11,000	22,202	11,000	11,960	9,773	15,500	15,500
<b>UTILITIES</b>								
21-5-5270-232	PARKS & REC CELL PHONE BILL	0	0	0	0	175	300	300
21-5-5270-233	ELECTRICITY	3,500	3,073	3,500	3,162	2,865	3,500	3,500
TOTAL UTILITIES		3,500	3,073	3,500	3,162	3,040	3,800	3,800

21-5-5270-232	PARKS & REC CELL PHONE BILL
21-5-5270-233	ELECTRICITY
TOTAL UTILITIES	

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

21 - PARK

PARK

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(---- FY 2016-2017 ----)	(---- FY 2017-2018 ----)	(----- FY 2018-2019 -----)	(----- FY 2019-2020 -----)
		BUDGET	ACTUAL	BUDGET	ACTUAL
21-5-5280-275	GR MAINT SERVICE FEE	57,000	30,900	57,000	40,000
21-5-5280-27601	DEBT SERVICE PAYMENT-BOND	28,900	28,897	28,200	26,901
21-5-5280-356	MISCELLANEOUS EXPENSE	0	0	0	0
21-5-5280-471	CAPITAL IMPR.- PARK RENOVATI	44,123	70,955	36,000	40,350
21-5-5280-47103	EXP/REVENUE RESERVES TRANSFE	0	0	0	0
TOTAL		130,023	130,752	121,200	124,361
5-5280-471	CAPITAL IMPR.- PARK RENOVACURRENT YEAR NOTES:				
	STAGE OVER PARK FOR MUSIC EVENTS \$5,000.00				
	ADDITIONAL ELECTRICAL LINES IN UPPER/LOWER PARK FOR EVENTS				
	\$12,000.00				
	POCKET PARK BY COMMUNITY CENTER \$25,000.00				
	REPAIR CONCRETE BY WALKWAY/BATHROOM \$5,000.00				
TOTAL PARK		169,300	175,292	157,900	140,280
				164,200	164,200
				111,942	160,730

## 21 - PARK

## POOL

## DEPARTMENTAL EXPENDITURES

ACCT #	ACCOUNT NAME	FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED
MAINTENANCE									
21-5-5528-242	EQUIPMENT REPAIR/MAINT	1,000	1	1,000	115	1,000	41	1,000	
21-5-5528-243	BUILDINGS REPAIR/MAINT	1,000	0	1,000	173	1,000	206	1,000	
TOTAL MAINTENANCE		2,000	1	2,000	288	2,000	247	2,000	
SERVICES									
21-5-5530-221	OPERATING FEE	7,000	5,188	6,000	0	6,500	36,737	31,200	
21-5-5530-223	ADVERTISING	100	0	0	170	0	0	0	
TOTAL SERVICES		7,100	5,188	6,000	170	6,500	36,737	31,200	
SUPPLIES									
21-5-5550-351	SUPPLIES	1,800	799	1,800	2,042	2,000	4,352	2,500	
21-5-5550-352	CONCESSION SUPPLIES	0	0	0	0	0	0	1,500	
21-5-5550-354	CHEMICALS	2,000	1,524	2,000	0	2,500	988	2,500	
21-5-5550-453	EQUIPMENT	5,000	0	5,000	0	8,000	353	5,000	
TOTAL SUPPLIES		8,800	2,323	8,800	2,042	12,500	5,692	11,500	
UTILITIES									
21-5-5570-232	TELEPHONE	600	620	600	951	800	139	800	
21-5-5570-233	ELECTRICITY	4,000	3,917	4,500	3,771	4,500	3,557	4,500	
21-5-5570-235	WATER SERVICE	3,000	3,972	3,000	2,073	3,000	2,472	3,000	
21-5-5570-275	GR MAINT SERVICE FEE	22,500	22,493	22,500	22,493	22,500	22,493	24,276	
21-5-5570-298	DEBT SERVICE-PARK	0	0	0	0	0	0	0	
21-5-5570-299	BOND COSTS - PARK FUND	0	0	0	0	0	0	0	
TOTAL UTILITIES		30,100	31,002	30,600	29,289	30,800	28,661	32,570	
CAPITAL IMPROVEMENTS									
21-5-5580-47101	CAPITAL IMPROVEMENTS - POOL	3,000	0	26,000	33,385	3,000	3,075	0	
TOTAL CAPITAL IMPROVEMENTS		3,000	0	26,000	33,385	3,000	3,075	0	
TOTAL POOL		51,000	38,515	73,400	65,173	54,800	74,412	77,270	
TOTAL EXPENDITURES		220,300	213,806	231,300	205,452	219,000	186,355	238,000	

\*\*\* END OF REPORT \*\*\*





*LIBRARY*

*FUND*



PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

22 - LIBRARY  
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
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REVENUE SUMMARY

ALT. REVENUE

99,320	97,693	100,735	98,433	107,983	107,983	99,396	107,810	
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TOTAL REVENUES

99,320	97,693	100,735	98,433	107,983	107,983	99,396	107,810	
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EXPENDITURE SUMMARY

LIBRARY

99,320	95,118	100,735	99,373	107,983	107,983	101,009	107,810	
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TOTAL EXPENDITURES

99,320	95,118	100,735	99,373	107,983	107,983	101,009	107,810	
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REVENUES OVER/ (UNDER) EXPENDITURES

0	2,575	0	940	0	0	1,611	0	
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PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 201922 - LIBRARY  
REVENUES

ACCT#	ACCOUNT NAME	FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
ALL REVENUE									
22-4-0000-31110	REAL PROPERTY	58,000	58,777	58,330	59,685	60,575	60,575	62,053	61,700
22-4-0000-31120	PERSONAL PROPERTY	14,500	17,023	14,700	15,603	15,282	15,282	16,295	16,100
22-4-0000-31121	INST AND FINANCIAL TAX	900	1,068	1,050	1,026	1,050	1,050	9	0
22-4-0000-31122	PR & UTILITY TAX	10,000	9,750	9,750	10,127	10,000	10,000	9,812	10,000
22-4-0000-31123	SURTAX	1,400	1,456	1,400	1,434	1,400	1,400	290	300
22-4-0000-31910	REAL PROPERTY	0	0	0	0	0	0	0	0
22-4-0000-31912	PENALTIES	1,000	1,312	1,200	452	512	512	562	530
22-4-0000-31914	REFUNDS & REIMBURSEMENTS	0	0	0	55	0	0	0	0
22-4-0000-36501	COPYER FEES/FAX FEES	1,600	1,402	1,400	2,351	2,200	2,200	1,992	2,000
22-4-0000-36502	BOOK FINES & REPLACEMENTS	600	514	600	427	600	600	597	600
22-4-0000-36503	VIDEO FINES & SALES	800	553	650	623	600	600	609	600
22-4-0000-36702	MEMBERSHIP FEES	1,600	1,675	1,700	1,335	1,600	1,600	1,250	1,600
22-4-0000-381	INTEREST REVENUE	250	244	250	272	250	250	281	250
22-4-0000-383	DONATIONS/FUND RAISERS	0	300	0	0	0	0	0	0
22-4-0000-38803	GRANT FUND - BOOKS	0	969	0	0	0	0	0	0
22-4-0000-38804	STATE AID TO LIBRARIES	705	643	643	2,027	2,027	2,027	2,118	2,118
22-4-0000-38805	ATHLETE & ENTERTAINER TAX	1,615	762	762	1,587	1,587	1,587	1,600	1,600
22-4-0000-389	MISCELLANEOUS REVENUE	350	156	300	147	300	300	486	412
22-4-0000-39904	MEMORIAL FUND REVENUES	6,000	1,090	8,000	1,283	10,000	10,000	1,445	10,000
22-4-0000-3899	LIBRARY FUND - COP PROCEEDS	0	0	0	0	0	0	0	0
TOTAL REVENUES		99,320	97,693	100,735	98,433	107,983	107,983	99,398	107,810

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

## 22 - LIBRARY

## LIBRARY

## DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)	(----- FY 2018-2019 -----)	(----- FY 2019-2020 -----)
		BUDGET	ACTUAL	BUDGET	ACTUAL
<b>PERSONNEL SERVICES</b>					
22-5-5301-101	SALARIES	41,998	40,748	42,837	41,371
22-5-5301-10200	FICA EXPENSE	2,604	2,524	2,664	2,548
22-5-5301-10300	MEDI EXPENSE	609	590	623	596
22-5-5301-105	LAGERS RETIREMENT	1,141	1,173	2,909	2,787
22-5-5301-106	HEALTH INSURANCE	8,800	8,713	8,952	8,952
22-5-5301-108	AIR EVAC	0	0	0	0
22-5-5301-210	TRAVEL/EXPENSE	0	0	0	0
TOTAL PERSONNEL SERVICES		55,152	53,748	57,985	56,252
<b>INSURANCE</b>					
22-5-5320-267	LIABILITY INSURANCE	2,800	2,584	2,800	2,654
TOTAL INSURANCE		2,800	2,584	2,800	2,654
<b>MAINTENANCE</b>					
22-5-5328-241	COMPUTER REPAIR/MAINT	2,400	2,600	2,400	2,100
22-5-5328-242	EQUIPMENT REPAIR/MAINT-MM	300	0	300	17
22-5-5328-243	BUILDING & LOT IMPROVEMENTS	1,000	0	400	2,785
TOTAL MAINTENANCE		3,700	2,600	3,100	4,902
<b>SERVICES</b>					
22-5-5330-220	SERVICE AGREEMENTS	2,500	4,404	2,500	2,761
22-5-5330-2201	SERVICE AGREEMENTS - MM	1,500	2,255	1,500	1,765
22-5-5330-222	ACCOUNTING AUDIT	400	400	400	400
22-5-5330-225	ADMINISTRATIVE ALLOCATION	960	960	960	960
22-5-5330-300	BAD DEBT EXPENSE- TAXES	0	0	0	533
TOTAL SERVICES		5,360	8,019	5,360	6,418
<b>SUPPLIES</b>					
22-5-5350-351	SUPPLIES	3,729	3,807	3,750	3,968
22-5-5350-35100	SUPPLIES - MM	1,000	280	1,000	369
22-5-5350-35101	BOOKS	13,000	10,410	10,898	11,162
22-5-5350-35102	VIDEOS	2,500	3,392	3,000	3,965
22-5-5350-35103	GRANT	0	0	0	0
22-5-5350-352	POSTAGE	200	186	200	178
22-5-5350-356	MISCELLANEOUS EXPENSE - MM	500	0	500	0
22-5-5350-357	LANDSCAPING - MM	250	0	250	98
22-5-5350-453	EQUIPMENT - MM	1,000	0	3,000	0
TOTAL SUPPLIES		22,179	18,075	22,598	19,740
<b>UTILITIES</b>					
22-5-5370-232	TELEPHONE	1,275	1,440	1,300	1,674
TOTAL UTILITIES		1,275	1,440	1,300	1,674

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

BUDGET ACTUAL BUDGET ACTUAL BUDGET ACTUAL Y-T-D REQUESTED PROPOSED BUDGET

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

22 - LIBRARY

LIBRARY

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME BUDGET ACTUAL BUDGET ACTUAL ORIGINAL BUDGET AMENDED BUDGET Y-T-D ACTUAL REQUESTED BUDGET PROPOSED BUDGET

INTERGOVERNMENTAL PAYABL

22-5-5390-537 1 1/2 % COUNTY ASSESSMENT

1,150 948 1,000 1,144 1,144 1,144 1,343 1,144

22-5-5390-538 DEBT SERVICE REPAYMENT

0 0 0 0 0 0 0 0

22-5-5390-539 DEBT SERVICE-LIBRARY EXPANSI

7,704 7,704 6,592 6,589 6,474 6,474 6,465 6,350

8,854 8,652 7,592 7,733 7,618 7,618 7,808 7,494

TOTAL INTERGOVERNMENTAL PAYABL

99,320 95,118 100,735 99,373 107,983 107,983 101,009 107,810

TOTAL EXPENDITURES

99,320 95,118 100,735 99,373 107,983 107,983 101,009 107,810

\*\*\* END OF REPORT \*\*\*



*CEMETERY*

*FUND*

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

23 -CEMETERY  
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

REVENUE SUMMARY

ALL REVENUE

TOTAL REVENUES

EXPENDITURE SUMMARY

CEMETERY

TOTAL EXPENDITURES

REVENUES OVER/ (UNDER) EXPENDITURES

46,200	50,378	45,500	53,123	48,900	48,900	48,517	48,420
46,200	50,378	45,500	53,123	48,900	48,900	48,517	48,420
46,200	38,205	45,500	41,808	48,900	48,900	41,333	48,420
46,200	38,205	45,500	41,808	48,900	48,900	41,333	48,420
0	12,173	0	11,315	0	0	7,184	0

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

23 -CEMETERY  
REVENUES

ACCT#	ACCOUNT NAME	FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL

ALL REVENUE									
23-4-0000-31110	REAL PROPERTY	29,000	29,282	29,150	29,828	30,250	30,250	30,993	30,820
23-4-0000-31120	PERSONAL PROPERTY	7,600	8,510	7,350	7,796	7,650	7,650	8,137	8,050
23-4-0000-31121	INST AND FINANCIAL TAX	350	559	450	538	500	500	5	250
23-4-0000-31122	RR & UTILITY TAX	4,800	5,107	5,000	5,305	5,000	5,000	5,139	5,000
23-4-0000-31123	SURTAX	650	762	650	751	700	700	152	500
23-4-0000-31910	REAL PROPERTY	0	0	0	0	0	0	0	0
23-4-0000-31912	PENALTIES	300	656	300	225	200	200	280	200
23-4-0000-36601	CEMETERY LOTS AND GRAVES	3,000	4,400	2,000	7,510	4,000	4,000	3,000	3,000
23-4-0000-381	INTEREST REVENUE	500	1,102	600	1,145	600	600	810	600
23-4-0000-383	DONATIONS	0	0	0	25	0	0	0	0

TOTAL REVENUES		46,200	50,378	45,500	53,123	48,900	48,900	48,517	48,420
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PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

23 -CEMETERY  
CEMETERY  
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)  
BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED ACTUAL Y-T-D REQUESTED PROPOSED  
BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET

INSURANCE

23-5-3620-267 LIABILITY INSURANCE

TOTAL INSURANCE

100 729 100 0 100 100 0 105  
100 729 100 0 100 100 0 105

MAINTENANCE

23-5-3628-242 GENERAL MAINTENANCE

TOTAL MAINTENANCE

8,450 595 2,850 322 1,150 1,150 0 940  
8,450 595 2,850 322 1,150 1,150 0 940

SERVICES

23-5-3630-218 PROFESSIONAL SERVICES

23-5-3630-222 ACCOUNTING AUDIT

23-5-3630-223 ADVERTISING

23-5-3630-225 ADMINISTRATIVE ALLOCATION

23-5-3630-233 ELECTRICITY

23-5-3630-275 ALLIANCE SERVICE

23-5-3630-300 BAD DEBT EXPENSE - TAXES

TOTAL SERVICES

0 0 0 0 5,000 5,000 3,868 4,000  
1,100 1,100 1,100 1,100 1,100 1,100 1,100 1,100  
150 176 150 0 150 150 44 150  
750 750 750 750 750 750 750 750  
700 589 700 525 700 700 639 700  
33,300 33,150 33,300 33,150 33,300 33,300 33,150 34,925  
0 0 0 266 0 0 0 0  
36,000 35,765 36,000 35,791 41,000 41,000 39,550 41,625

SUPPLIES

23-5-3650-351 SUPPLIES

TOTAL SUPPLIES

1,000 611 1,000 195 1,000 1,000 1,084 1,000  
1,000 611 1,000 195 1,000 1,000 1,084 1,000

CAPITAL IMPROVEMENT

23-5-3680-57103 TRIETLE ESTATE DECORATION

23-5-3680-57104 ROAD IMPROVEMENTS

23-5-3680-57105 FENCE IMPROVEMENTS

TOTAL CAPITAL IMPROVEMENT

50 30 50 30 50 50 28 50  
0 0 5,000 4,900 5,000 5,000 0 4,000  
0 0 0 0 0 0 0 0  
50 30 5,050 4,930 5,050 5,050 28 4,050

INTERGOVERNMENTAL PAYABL

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

TOTAL INTERGOVERNMENTAL PAYABL

600 475 500 570 600 600 671 700  
600 475 500 570 600 600 671 700

TOTAL CEMETERY

46,200 38,205 45,500 41,808 48,900 48,900 41,333 48,420

TOTAL EXPENDITURES

46,200 38,205 45,500 41,808 48,900 48,900 41,333 48,420

\*\*\* END OF REPORT \*\*\*





*SEWER*

*FUND*

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

51 -SEWER FUND  
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	AMENDED BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
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REVENUE SUMMARY

ALL REVENUE

TOTAL REVENUES

1,071,230	1,120,652	1,179,460	1,120,482	1,164,332	1,164,332	1,093,256	1,147,925	
1,071,230	1,120,652	1,179,460	1,120,482	1,164,332	1,164,332	1,093,256	1,147,925	

EXPENDITURE SUMMARY

WATER

0 ( 463)

0

2,738

0

0

0

0

0

0

0

0

LAKE

0

243,561

0

243,165

0

0

0

0

0

0

0

0

LAGOON / WW COLLECTION

280,110

210,267

271,960

212,295

277,210

277,210

318,389

307,005

SBR EXPENDITURES

441,870

341,284

434,320

354,801

477,620

477,620

445,264

431,660

PROJECTS

0

0

0

0

0

0

0

0

0

0

0

0

2003C SERIES BONDS

349,250

147,638

473,180

131,862

409,502

409,502

406,476

409,260

TOTAL EXPENDITURES

1,071,230

942,287

1,179,460

944,860

1,164,332

1,164,332

1,170,139

1,147,925

REVENUES OVER/ (UNDER) EXPENDITURES

0

178,365

0

175,622

0

0 ( 76,883)

0

0

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 201951 -SEWER FUND  
REVENUES

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED ACTUAL REQUESTED PROPOSED

## ALL REVENUE

51-4-4201-36105	PENALTIES	8,500	9,412	8,500	10,225	9,000	9,000	10,174	9,000	
51-4-4201-363	INSURANCE CLAIMS & REFUNDS	0	0	0	0	0	0	0	0	
51-4-4201-381	INTEREST REVENUE	65,000	80,323	65,000	77,409	65,000	65,000	727	65,000	
51-4-4201-384	SALE OF FIXED ASSETS	0	0	0	2,955	0	0	0	0	
51-4-4201-385	REFUNDS & REIMBURSEMENTS	0	0	0	0	0	0	39,254	0	
51-4-4201-389	MISCELLANEOUS REVENUE	0	1,748	500	908	500	500	1,093	500	
51-4-4301-362	SEWER FEES-METERED	816,140	836,719	808,160	831,756	875,300	875,300	859,960	850,000	
51-4-4301-36201	AMERBN INCOME - SEWER	7,800	7,800	7,800	7,800	7,800	7,800	7,950	7,800	
51-4-4301-36202	NECC INCOME - SEWER	171,790	181,355	165,500	185,047	180,000	180,000	170,082	180,000	
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	0	0	0	0	0	
51-4-4301-36206	SEWER DNR PRIVACY CHARGE	2,000	2,094	2,000	2,183	2,000	2,000	2,504	2,000	
51-4-4301-36210	SEWER TAP FEES	0	1,200	500	2,200	0	0	1,512	0	
51-4-4301-36211	TRANSFER IN/WATER FUND	0	0	121,500	0	24,732	24,732	0	33,625	

TOTAL REVENUES

1,071,230 1,120,652 1,179,460 1,120,482 1,164,332 1,164,332 1,093,256 1,147,925



PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

51 -SEWER FUND

LAKE

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

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

DEPRECIATION

51-5-4392-500 DEPRECIATION EXPENSE

TOTAL DEPRECIATION

TOTAL LAKE

0	243,561	0	243,165	0	0	0	0	0
0	243,561	0	243,165	0	0	0	0	0
0	243,561	0	243,165	0	0	0	0	0

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

51 -SEWER FUND  
LAGOON / WW COLLECTION  
DEPARTMENTAL EXPENDITURES

ACCT # ACCOUNT NAME

(----- FY 2016-2017 -----){----- FY 2017-2018 -----}{----- FY 2018-2019 -----}{----- FY 2019-2020 -----}

BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED ACTUAL REQUESTED PROPOSED

BUDGET

INSURANCE  
51-5-4520-267 LIABILITY INSURANCE  
TOTAL INSURANCE

4,450	4,256	4,600	3,942	4,850	4,850	4,099	5,095
4,450	4,256	4,600	3,942	4,850	4,850	4,099	5,095

MAINTENANCE  
51-5-4528-242 EQUIPMENT REPAIR/MAINT  
51-5-4528-243 BUILDINGS REPAIR/MAINT  
51-5-4528-244 VEHICLE REPAIR/MAINT  
TOTAL MAINTENANCE

23,000	18,060	20,000	15,372	20,000	20,000	21,262	20,000
300	0	300	0	300	300	87	300
1,200	28	1,200	14	1,200	1,200	1,094	1,200
24,500	18,108	21,500	15,386	21,500	21,500	22,444	21,500

SERVICES  
51-5-4530-213 OPERATING PREMITS  
51-5-4530-218 PROFESSIONAL SERVICES  
51-5-4530-21803 LABORATORY  
51-5-4530-220 SERVICE AGREEMENTS  
51-5-4530-221 LEASE AGREEMENTS  
51-5-4530-316 NO ONE CALL SERVICE  
TOTAL SERVICES

400	0	400	0	400	400	0	400
300	612	1,000	543	11,000	11,000	60,295	18,250
1,000	523	1,000	0	1,000	1,000	0	1,000
107,210	94,368	107,210	94,827	107,210	107,210	107,209	107,210
250	250	250	250	250	250	250	250
500	386	500	391	500	500	745	500
109,660	96,140	110,360	96,011	120,360	120,360	168,499	127,610

5-4530-218 PROFESSIONAL SERVICES

CURRENT YEAR NOTES:  
\$12,250.00 TO FINALIZE WASTEWATER STUDY

SUPPLIES  
51-5-4550-351 SUPPLIES  
51-5-4550-354 CHEMICALS  
51-5-4550-355 MOTOR FUELS  
51-5-4550-453 EQUIPMENT  
TOTAL SUPPLIES

2,500	1,976	2,500	3,396	2,500	2,500	6,111	3,500
0	0	0	0	0	0	0	0
8,000	4,753	8,000	5,781	8,000	8,000	2,608	6,000
36,000	15	30,000	299	25,000	25,000	27,627	57,000
46,500	6,744	40,500	9,475	35,500	35,500	36,346	66,500

5-4550-453 EQUIPMENT

CURRENT YEAR NOTES:  
\$26,667.00 1/3 OF F 550 DUMP TRUCK

UTILITIES  
51-5-4570-232 TELEPHONE  
51-5-4570-233 ELECTRICITY  
51-5-4570-23401 GAS PROPANE  
TOTAL UTILITIES

3,000	3,285	3,000	4,795	3,000	3,000	3,631	2,000
44,000	34,721	44,000	35,841	44,000	44,000	36,575	36,000
1,500	524	1,500	270	1,500	1,500	79	1,500
48,500	38,530	48,500	40,907	48,500	48,500	40,285	39,500

REIMB & DEPREC  
51-5-4595-280 D N R PRIVACY FEE  
51-5-4595-500 DEPRECIATION EXPENSE  
TOTAL REIMB & DEPREC

2,000	1,989	2,000	2,074	2,000	2,000	2,227	2,300
0	0	0	0	0	0	0	0
2,000	1,989	2,000	2,074	2,000	2,000	2,227	2,300

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

AS OF: SEPTEMBER 30TH, 2019

51 -SEWER FUND:

LAGOON / WW COLLECTION  
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES

ACCT#	ACCOUNT NAME
-------	--------------

	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)	{----- FY 2018-2019 -----}	(----- FY 2019-2020 -----)
BUDGET	ACTUAL	BUDGET	ORIGINAL BUDGET	AMENDED BUDGET
				Y-T-D REQUESTED ACTUAL BUDGET
				PROPOSED BUDGET

[illegible]

**DEPARTMENT TRANSFERS**

51-5-4599-779 DUE TO GF-BILLING AND COLLEC 44,500

TOTAL DEPARTMENT TRANSFERS	44,500
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TOTAL LAGOON / WM COLLECTION	280,110
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PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 201951 -SEWER FUND  
SBR EXPENDITURES  
DEPARTMENTAL EXPENDITURES

ACCT # ACCOUNT NAME

	(--- FY 2016-2017 ---)	(--- FY 2017-2018 ---)	(----- FY 2018-2019 -----)	(--- FY 2019-2020 ---)
	BUDGET	ACTUAL	BUDGET	ACTUAL

## INSURANCE

51-5-4620-267 LIABILITY INSURANCE

TOTAL INSURANCE

11,000	9,590	11,500	10,244	12,075	12,075	12,191	12,810
11,000	9,590	11,500	10,244	12,075	12,075	12,191	12,810

## MAINTENANCE

51-5-4628-242 EQUIPMENT REPAIR/MAINT

51-5-4628-243 BUILDINGS REPAIR/MAINT

51-5-4628-244 VEHICLE REPAIR/MAINT

TOTAL MAINTENANCE

15,000	10,923	15,000	12,986	15,000	15,000	22,310	16,750
4,000	852	4,000	611	4,000	4,000	188	4,000
2,200	2,211	2,500	1,349	2,000	2,000	822	2,000
21,200	13,986	21,500	14,946	21,000	21,000	23,320	22,750

## SERVICES

51-5-4630-218 PROFESSIONAL SERVICES

51-5-4630-21803 LABORATORY SUPPLIES

51-5-4630-21901 SOIL TESTING

51-5-4630-21902 SUDGE TESTING

51-5-4630-21903 EFFLUENT TESTING

51-5-4630-220 SERVICE AGREEMENTS

51-5-4630-225 TRASH SERVICE

TOTAL SERVICES

15,000	10,260	18,000	11,704	18,000	18,000	11,714	12,500
6,000	3,326	6,000	2,265	6,000	6,000	1,312	3,500
200	0	200	0	200	200	0	200
2,600	0	2,600	0	2,600	2,600	909	2,000
100	0	100	0	100	100	0	100
187,020	179,329	187,020	179,784	187,020	187,020	179,784	179,800
3,000	0	3,000	2,934	3,000	3,000	1,303	3,000
213,920	192,915	216,920	196,688	216,920	216,920	195,023	201,100

## SUPPLIES

51-5-4650-351 SUPPLIES

51-5-4650-35105 GRAVEL

51-5-4650-352 POSTAGE

51-5-4650-354 CHEMICALS

51-5-4650-355 MOTOR FUELS

51-5-4650-453 EQUIPMENT

TOTAL SUPPLIES

5,000	6,097	8,000	7,703	8,000	8,000	9,686	8,000
500	303	500	386	500	500	994	1,000
100	0	100	0	100	100	21	100
1,000	0	1,000	0	1,000	1,000	45	0
4,000	1,385	4,000	1,154	4,000	4,000	5,783	5,000
54,350	5,266	40,000	1,473	103,125	103,125	85,740	70,000
64,950	13,051	53,600	10,716	116,725	116,725	102,270	84,100

## 5-4650-453 EQUIPMENT

CURRENT YEAR NOTES:

\$15,000.00 MOTOR/BLOWER FOR AERO BASIN  
\$7,000.00 INDEX TESTING EQUIPMENT FOR ECOLI  
\$30,000.00 2019 F350 REG CAB AND CHASIS, DR# 4X4

## UTILITIES

51-5-4670-231 INTERNET SERVICE

51-5-4670-233 ELECTRICITY

TOTAL UTILITIES

1,300	1,240	1,300	1,390	1,400	1,400	1,390	1,400
70,000	66,002	70,000	72,220	65,000	65,000	66,571	65,000
71,300	67,242	71,300	73,610	66,400	66,400	67,961	66,400

## DEPRECIATION

51-5-4692-45304 REPLACEMENT EQUIPMENT

51-5-4692-500 DEPRECIATION

TOTAL DEPRECIATION

15,000	0	15,000	4,097	0	0	0	0
0	0	0	0	0	0	0	0
15,000	0	15,000	4,097	0	0	0	0



PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

51 -SEWER FUND  
SBR EXPENDITURES  
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED ACTUAL REQUESTED PROPOSED

DBR SEWER PRIMACY FEE									
51-5-4696-280 D N R PRIMACY 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 PRIMACY FEE	44,500	44,500	44,500	44,500	44,500	44,500	44,500	44,500	44,500
TOTAL SBR EXPENDITURES	441,870	341,284	434,320	354,801	477,620	477,620	445,264	431,660	

51 - SEWER FUND  
PROJECTS  
DEPARTMENTAL EXPENDITURES

ACT#	ACCOUNT NAME	FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
TOTAL PROJECTS		0	0	0	0	0	0	0	0

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

51 -SEWER FUND  
2003C SERIES BONDS  
DEPARTMENTAL EXPENDITURES

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

ACCT# ACCOUNT NAME BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED BUDGET Y-T-D ACTUAL REQUESTED BUDGET PROPOSED BUDGET

SERIES 2003C- CW BOND  
51-S-5100-57503 2003B-CW BOND-PRINCIPAL 275,000 0 285,000 0 290,000 290,000 292,500 300,000  
51-S-5100-57504 2003B-CW BOND INTEREST 54,500 131,173 48,900 117,398 41,450 41,450 39,710 34,000  
51-S-5100-57505 PAYING AGENT FEE-2003B-CW 19,750 15,090 17,780 13,547 15,744 15,744 11,958 13,675  
51-S-5100-57506 LOAN PYMT/COM BK/CLAYTON HHD 0 0 121,500 0 46,558 46,558 46,558 47,300  
51-S-5100-57507 INT PYMT/COM BK/CLAYTON HHD 0 0 0 0 15,750 15,750 15,750 14,285  
TOTAL SERIES 2003C- CW BOND 349,250 146,262 473,180 130,944 409,502 409,502 406,476 409,260

SERIES 2003C-DW BOND  
51-S-5150-57506 USDA LOAN - PRINCIPAL 0 1,376 0 917 0 0 0 0  
TOTAL SERIES 2003C-DW BOND 0 1,376 0 917 0 0 0 0

TOTAL 2003C SERIES BONDS 349,250 147,638 473,180 131,862 409,502 409,502 406,476 409,260

\*\*\* END OF REPORT \*\*\*

TOTAL EXPENDITURES 1,071,230 942,287 1,179,460 944,860 1,164,332 1,164,332 1,170,139 1,147,925



*WATER*

*FUND*

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

53 -WATER FUND  
FINANCIAL SUMMARY

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED ACTUAL REQUESTED PROPOSED

## REVENUE SUMMARY

ALL REVENUE

TOTAL REVENUES

1,982,768	2,155,058	2,094,378	2,222,039	2,105,138	2,105,138	2,120,721	2,241,350
1,982,768	2,155,058	2,094,378	2,222,039	2,105,138	2,105,138	2,120,721	2,241,350

## EXPENDITURE SUMMARY

ADMINISTRATION

WATER

LAKE

WATER DISTRIBUTION

LAGOON / WW COLLECTION

2003C SERIES BONDS

INTEREST EXPENSE

TOTAL EXPENDITURES

REVENUES OVER/(UNDER) EXPENDITURES

0	0	0	0	0	0	0	0
1,227,655	1,017,472	1,421,460	1,087,680	1,428,704	1,428,704	1,204,395	1,179,069
44,650	322,272	34,050	350,399	31,050	31,050	17,311	88,050
253,288	247,776	276,388	283,723	309,788	309,788	266,654	701,596
0	0	0	0	0	0	0	0
457,175	127,356	362,480	118,626	335,596	335,596	273,186	272,635
0	6,290	0	0	0	0	0	0
1,982,768	1,721,166	2,094,378	1,840,428	2,105,138	2,105,138	1,761,545	2,241,350
0	433,892	0	381,611	0	0	359,176	0

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

53 -WATER FUND  
REVENUES

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

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

ALL REVENUE

53-4-4201-36101	WATER METERED SALES	1,044,330	1,182,822	1,110,628	1,165,414	1,164,500	1,164,500	1,182,742	1,160,000		
53-4-4201-36102	WATER-PLANT SALES	250	118	250	130	250	250	78	100		
53-4-4201-36104	TAX - WATER	0	0	0	0	0	0	0	0		
53-4-4201-36105	PENALTIES	16,000	19,068	17,000	20,572	19,000	19,000	21,069	20,000		
53-4-4201-36106	DNR PRIVACY FEES	5,000	5,114	5,000	5,568	5,000	5,000	5,682	6,000		
53-4-4201-36110	WATER TAP FEES	2,000	2,350	2,000	22,385	2,000	2,000	8,500	2,000		
53-4-4201-36111	TRANSFER IN FROM RESERVES	0	0	0	0	0	0	0	166,000		
53-4-4201-36114	AMEREN INCOME - WATER	40,200	45,550	45,000	72,292	40,200	40,200	52,328	45,000		
53-4-4201-36115	NECC INCOME - WATER	867,688	884,153	908,000	914,479	867,688	867,688	834,373	835,250		
53-4-4201-363	INSURANCE CLAIMS & REFUNDS	0	0	0	0	0	0	0	0		
53-4-4201-381	INTEREST REVENUE	3,000	6,975	2,000	2,032	2,000	2,000	3,991	2,500		
53-4-4201-382	GRANT REVENUE	0	0	0	0	0	0	0	0		
53-4-4201-384	SALE OF FIXED ASSETS	0	0	0	2,955	0	0	0	0		
53-4-4201-389	MISCELLANEOUS REVENUE-WATER	4,000	8,308	4,000	15,638	4,000	4,000	11,334	4,000		
53-4-4201-38905	LAKE USE RENT	300	600	500	575	500	500	625	500		

TOTAL REVENUES

1,982,768 2,155,058 2,094,378 2,222,039 2,105,138 2,105,138 2,120,721 2,241,350

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

53 -WATER FUND  
ADMINISTRATION  
DEPARTMENTAL EXPENDITURES

ACCT # ACCOUNT NAME

		FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020	
		BUDGET		BUDGET		BUDGET		BUDGET	
		ACTUAL		ACTUAL		ACTUAL		ACTUAL	
		ORIGINAL		AMENDED		Y-T-D		REQUESTED	
		BUDGET		BUDGET		BUDGET		BUDGET	
TOTAL ADMINISTRATION		0	0	0	0	0	0	0	0

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

## 53 -WATER FUND

## WATER

## DEPARTMENTAL EXPENDITURES

ACCT #	ACCOUNT NAME	(----- FY 2016-2017 -----)	(----- FY 2017-2018 -----)	(----- FY 2018-2019 -----)	(----- FY 2019-2020 -----)						
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL

## INSURANCE

53-5-4220-267	LIABILITY INSURANCE	30,000	28,198	31,500	29,245	33,075	33,075	33,075	28,064	34,720
TOTAL INSURANCE		30,000	28,198	31,500	29,245	33,075	33,075	33,075	28,064	34,720

## MAINTENANCE

53-5-4228-242	EQUIPMENT REPAIRS/MAINT	10,000	18,166	140,000	13,472	130,000	130,000	130,000	125,355	59,129
53-5-4228-243	BUILDING REPAIR/MAINT	3,000	1,027	33,000	1,048	7,500	7,500	7,500	5,435	3,000
53-5-4228-244	VEHICLE REPAIR/MAINT	2,200	1,143	2,000	191	2,000	2,000	2,000	1,466	2,000
53-5-4228-245	WATER LINE PROJECT/MAINT	0	0	0	0	0	0	0	0	0
TOTAL MAINTENANCE		15,200	20,337	175,000	14,712	139,500	139,500	139,500	132,256	64,129

## 5-4228-242 EQUIPMENT REPAIRS/MAINT

CURRENT YEAR NOTES:  
\$40,000.00 FILL AND REPAIR/REPLACE 1 & 3 HIGH SERVICE PUMPS

## WATER PUMPING &amp; PURIFICA

53-5-4235-213	OPERATING PERMITS	200	200	200	200	200	200	200	200	200
53-5-4235-218	PROFESSIONAL SERVICES	20,500	16,134	20,000	29,358	32,000	32,000	32,000	44,183	32,000
53-5-4235-220	SERVICE AGREEMENTS	330,655	328,309	330,665	328,309	330,665	330,665	330,665	328,309	328,320
53-5-4235-222	ACCOUNTING AUDIT	5,100	5,100	5,100	6,100	5,100	5,100	5,100	5,100	5,100
53-5-4235-223	ADVERTISING	200	302	200	325	200	200	200	201	200
53-5-4235-231	INTERNET SERVICES	1,300	1,385	1,500	1,400	1,500	1,500	1,500	1,340	1,500
53-5-4235-232	TELEPHONE	2,000	2,794	2,000	3,305	2,500	2,500	2,500	4,107	3,600
53-5-4235-233	ELECTRICITY	60,000	72,355	80,000	86,038	80,000	80,000	80,000	67,234	80,000
53-5-4235-234	GAS	1,500	1,053	1,500	1,395	1,500	1,500	1,500	1,282	1,500
53-5-4235-235	WATER CCWWC	420,000	278,471	336,000	322,141	336,000	336,000	336,000	260,494	300,000
TOTAL WATER PUMPING & PURIFICA		841,455	706,103	777,165	778,571	789,665	789,665	789,665	712,451	752,420

## SUPPLIES

53-5-4250-351	SUPPLIES	8,000	19,586	15,000	19,214	15,000	15,000	15,000	14,099	15,000
53-5-4250-352	POSTAGE	6,500	6,882	6,500	6,159	6,500	6,500	6,500	6,096	6,500
53-5-4250-354	CHEMICALS	89,000	132,518	130,000	113,000	135,000	135,000	135,000	132,795	139,000
53-5-4250-355	MOTOR FUELS	5,000	2,431	5,000	2,302	5,000	5,000	5,000	4,322	4,000
53-5-4250-453	EQUIPMENT	100,000	19,405	98,200	42,021	145,760	145,760	145,760	91,743	30,000
TOTAL SUPPLIES		208,500	180,822	254,700	182,697	307,260	307,260	307,260	249,055	194,500

## TAXES &amp; REIMBURSEMENTS

53-5-4290-280	D N R PRIMACY FEES	5,000	5,012	5,000	5,456	5,000	5,000	5,000	5,568	5,800
TOTAL TAXES & REIMBURSEMENTS		5,000	5,012	5,000	5,456	5,000	5,000	5,000	5,568	5,800

## DEPR. &amp; REPLACEMENT

53-5-4292-45304	REPLACEMENT EQUIPMENT	0	0	50,595	0	26,704	26,704	26,704	0	0
TOTAL DEPR. & REPLACEMENT		0	0	50,595	0	26,704	26,704	26,704	0	0



PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

53 -WATER FUND

WATER

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

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

## TRANSFERS

53-5-4299-798 TRANSFER TO RESERVES-CC

50,500

0

50,500

0

50,500

50,500

0

50,500

53-5-4299-799 DUE TO GF-BILLING AND CO

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

## TOTAL WATER

1,227,655

1,017,472

1,421,460

1,087,680

1,428,704

1,428,704

1,204,395

1,179,069

PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

53 -WATER FUND

LAKE

DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)

BUDGET ACTUAL BUDGET ACTUAL BUDGET AMENDED BUDGET ACTUAL REQUESTED PROPOSED

## INSURANCE

53-5-4320-267 LIABILITY INSURANCE

TOTAL INSURANCE

100	16	100	79	100	100	100	16	100
100	16	100	79	100	100	100	16	100

## MAINTENANCE

53-5-4328-242 EQUIPMENT REPAIR/MAINT

53-5-4328-243 BUILDING REPAIR/MAINT

TOTAL MAINTENANCE

10,600	5,800	16,000	7,303	10,000	10,000	10,000	33	45,000
250	44	250	0	250	250	250	398	250
10,850	5,845	16,250	7,303	10,250	10,250	10,250	431	45,250

5-4328-242 EQUIPMENT REPAIR/MAINT

CURRENT YEAR NOTES:  
\$15,000.00 REBUILD PUMP 1, BUY REPLACEMENT MOTOR  
\$20,000.00 REPLACE 2 DEEP WELL PUMPS

## SERVICES

53-5-4330-218 PROFESSIONAL SERVICES

TOTAL SERVICES

26,000	5,467	10,000	420	10,000	10,000	10,000	9,476	12,000
26,000	5,467	10,000	420	10,000	10,000	10,000	9,476	12,000

## SUPPLIES

53-5-4350-351 SUPPLIES

53-5-4350-35101 GRAVEL

53-5-4350-453 EQUIPMENT

TOTAL SUPPLIES

500	362	500	778	500	500	500	410	500
1,200	642	1,200	68	1,200	1,200	1,200	352	1,200
0	0	0	0	0	0	0	0	20,000
1,700	1,004	1,700	847	1,700	1,700	1,700	762	21,700

5-4350-453 EQUIPMENT

CURRENT YEAR NOTES:  
\$20,000.00 NEW VFD FOR PUMP 1

## UTILITIES

53-5-4370-233 ELECTRICITY

53-5-4370-23301 ELECTRICITY -WELLS

TOTAL UTILITIES

1,000	1,149	1,000	962	1,000	1,000	1,000	719	1,000
5,000	3,429	5,000	7,614	8,000	8,000	8,000	5,906	8,000
6,000	4,579	6,000	8,577	9,000	9,000	9,000	6,626	9,000

## DEPRECIATION

53-5-4392-500 DEPRECIATION EXPENSE

TOTAL DEPRECIATION

0	305,362	0	333,174	0	0	0	0	0
0	305,362	0	333,174	0	0	0	0	0

TOTAL LAKE

44,650	322,272	34,050	350,399	31,050	31,050	31,050	17,311	88,050
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PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

53 -WATER FUND  
2003C SERIES BONDS  
DEPARTMENTAL EXPENDITURES

ACCT # ACCOUNT NAME

(----- FY 2016-2017 -----) (----- FY 2017-2018 -----) (----- FY 2018-2019 -----) (----- FY 2019-2020 -----)  
BUDGET ACTUAL BUDGET ACTUAL BUDGET ACTUAL REQUESTED PROPOSED  
BUDGET

SERIES 2003C-DW BOND

53-5-5150-57503 2003C-DW BOND - PRINCIPAL	265,000	0	0	0	0	0	0	0	0
53-5-5150-57504 2003C-DW BOND-INTEREST	7,500	9,938	0	0	0	0	0	0	0
53-5-5150-57505 PAYING AGENT FEES	2,650	2,105	0	0	0	0	0	0	0
53-5-5150-57506 USDA LOAN - PRINCIPAL	66,500	0	68,800	0	71,100	71,100	71,249	73,800	0
53-5-5150-57507 USDA LOAN - INTEREST	115,525	115,314	113,180	112,964	110,880	110,880	110,731	108,250	0
53-5-5150-57509 TRANSFER OUT	0	0	121,500	0	62,308	62,308	0	0	0
53-5-5150-57510 SLUDGE TRUCK DOWN PAYMENT	0	0	26,000	0	0	0	0	0	0
53-5-5150-57511 SLUDGE TRUCK PAYMENTS	0	0	33,000	5,662	29,000	29,000	28,898	29,000	0
53-5-5150-57512 LOAN PYMT/COM BK/CLAYTON HLD	0	0	0	0	46,558	46,558	46,558	47,300	0
53-5-5150-57513 INT PYMT/COM BK/CLAYTON HLDG	0	0	0	0	15,750	15,750	15,750	14,285	0
53-5-5150-57514 LOAN REPAYMENT	0	0	0	0	0	0	0	0	0
53-5-5150-57515 INTEREST REPAYMENT	0	0	0	0	0	0	0	0	0
TOTAL SERIES 2003C-DW BOND	457,175	127,356	362,480	118,626	335,596	335,596	273,186	272,635	0

TOTAL 2003C SERIES BONDS

457,175	127,356	362,480	118,626	335,596	335,596	273,186	272,635		
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PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2019

53 -WATER FUND  
INTEREST EXPENSE  
DEPARTMENTAL EXPENDITURES

ACCT# ACCOUNT NAME

		FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020	
		BUDGET		BUDGET		BUDGET		BUDGET	
		ACTUAL		ACTUAL		ACTUAL		ACTUAL	
		BUDGET		BUDGET		BUDGET		BUDGET	
TOTAL INTEREST EXPENSE		0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		1,982,768	1,714,876	2,094,378	1,840,428	2,105,138	2,105,138	1,761,545	2,241,350

\*\*\* END OF REPORT \*\*\*



*TOURISM*

*FUND*

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

**2019-20 Fiscal Year Budget**

	2019-20 Fiscal Year Budget					Actual Year Ended						
	Quarter				2020	Budget						
	Sep-18	Dec-18	Mar-19	Jun-19	Total	2018-19	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	
<b>Receipts</b>												
Tourism Tax												
Super 8	17,000	16,500	16,500	14,000	64,000	60,000	55,421	60,492	54,344	51,340	49,453	
Vintage Inn	300	400	400	400	1,500	2,700	2,195	2,952	3,477	4,111	3,066	62
Concert												
Interest	100	100	100	100	400	200	3%	270	124			
Rent	50			50	100	100	75					
Total Income	17,450	17,000	17,000	14,550	66,000	63,000	58,014	63,789	57,945	55,451	52,581	
<b>Expenses</b>												
Concert					0						552	
Fishing Derby					0				90	75	84	
Heritage Festival & Park Day	2,500				2,500	2,500	2,500	2,500	2,500	2,500	2,500	
Highway Sign												
Electricity	50	50	50	50	200	200	160	185	175	387	438	
Mowing					0	0		275	700	640	675	
Repairs					0					2,053		
Sign Fee					0	100	100		100		100	
Total Highway Sign	50	50	50	50	200	300	260	460	975	3,080	1,213	
Insurance			5,000		5,000	2,000	2,121	1,996	1,848	1,751	1,754	
Miscellaneous					0		21		21		21	
Professional Services	1,000				1,000	1,000	86	915	820	550	550	
Property Expenses												
Interest Expense		2,500	2,500		5,000					82	1,562	
Land Upkeep					0	150		25	2,620		1,652	
Loan Costs					0					27		
Mowing	1,650	1,675		1,100	4,425	4,975	4,430	3,876	4,984	4,430	4,108	
Total Property Expenses	1,650	1,675	2,500	3,600	9,425	5,125	4,430	3,901	7,604	4,539	7,322	



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

**2019-20 Fiscal Year Budget**

2019-20 Fiscal Year Budget											
Quarter				2020	Budget	Actual Year Ended					
Sep-18	Dec-18	Mar-19	Jun-19	Total	2018-19	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	
Visitor's Center											
Cleaning		150	150	300							
Office Supplies & Postage		300	300	600							
Payroll & Taxes		2,250	2,250	4,500							
Utilities											
Electricity	50	50	600	600	1,300	150	148	148	134	59	
Natural Gas			150	150	300					38	
Telephone & Internet			225	225	450						
Trash Service	225	225	300	300	1,050	900	879	870	772	762	
Water			300	300	600					682	
Total Visitor's Center	275	275	4,275	4,275	9,100	1,050	1,027	1,018	906	821	
										720	
Website											
Total Expenses	5,475	2,000	12,000	7,925	27,400	12,000	11,302	10,817	15,046	13,351	
			175		175	25	70	26	284	35	
										341	
Excess Receipts (Expenses)	11,975	15,000	5,000	6,625	38,600	51,000	46,712	52,972	42,898	42,100	
										37,524	
(Capital Expenditures) Loan Proceeds											
Visitor Center Building		(235,000)			(235,000)	(200,000)	(12,574)				
Visitor Center Furnishings		(60,000)			(60,000)					(7,265)	
Construction Contingencies		(10,000)			(10,000)						
Lions Club Building					0				(7,487)		
Fence Improvement		(5,000)			(5,000)	(5,000)			(838)		
Flagpole					0				(4,834)		
Picnic Tables					0						
Loan Costs					0		(638)				
CSB Bank Loan Proceeds		199,900			199,900	125,000	100		(14,153)	(27,357)	
Excess Receipts (Expenditures)	11,975	(95,100)	5,000	6,625	(71,500)	(29,000)	33,601	52,972	29,739	27,947	
										2,902	