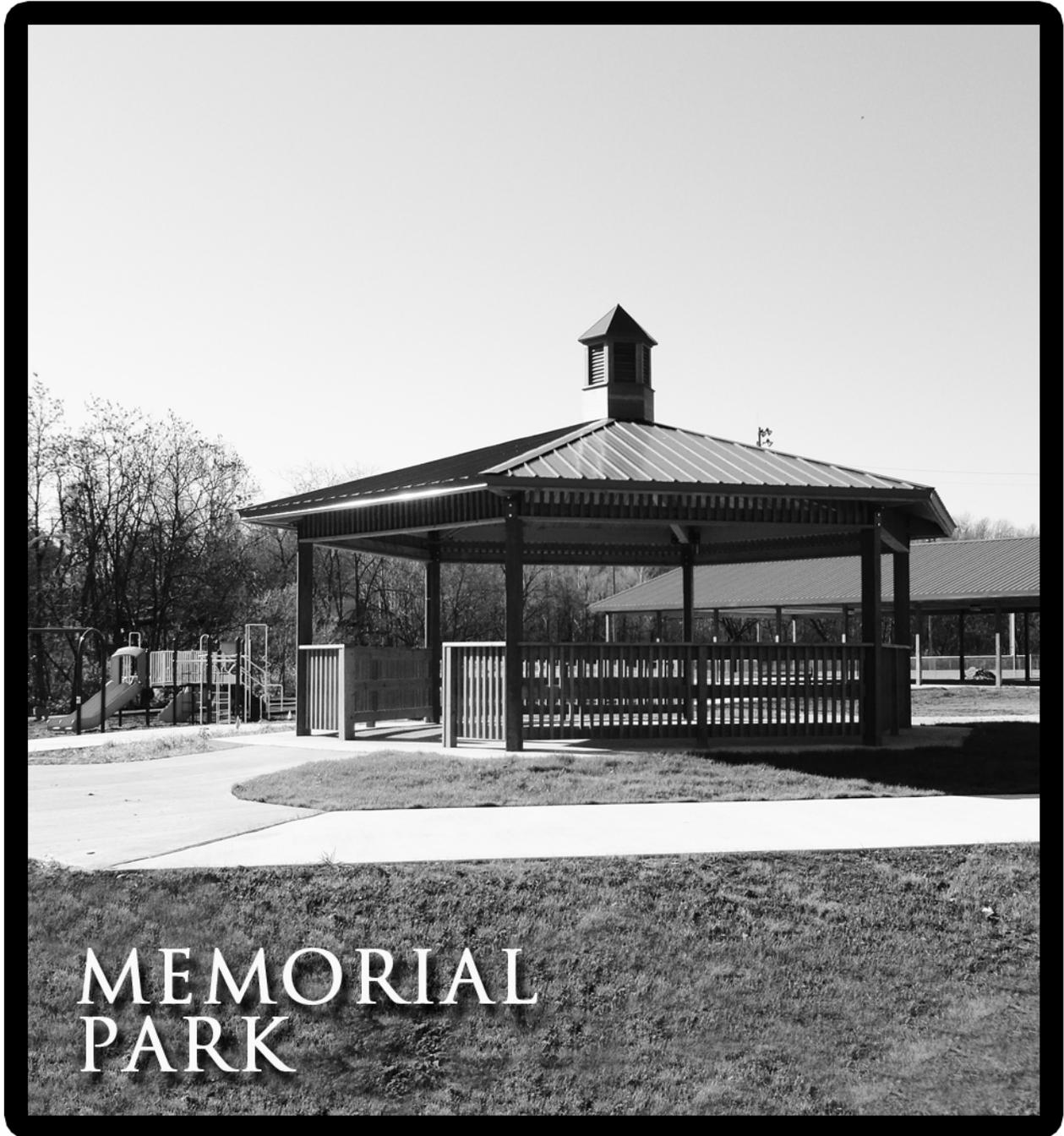




2013



MEMORIAL
PARK

CITY BUDGET

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CITY OF FULTON, MISSOURI

LEROY BENTON
Mayor

18 EAST 4TH STREET, P.O.
BOX 130, FULTON, MISSOURI 65251-0130
Telephone: (573) 592-3111 Fax: (573) 592-3119

To the Mayor, City Council and the citizens of Fulton;

The annual operating budget and capital improvement budget of the City of Fulton for 2013 as adopted by the City Council of Fulton is detailed in this document. The budget is a comprehensive financial document that covers all of the activities of the City of Fulton. Unlike an audit or financial statement, the budget focuses on future activities. The budget is a plan of revenues and expenditures for the upcoming year. Since it is impossible to predict all of the opportunities and challenges that will occur during the upcoming year, it should only be seen as a guide. The City administration, under the direction of the City Council, will use the budget throughout the year to track the activities of the City by costs incurred and taxes, fees, interest, utility payments and other revenues received.

The budget process requires the active participation of all of the Department Heads, the Mayor and the City Council. This year required even more effort from everyone because the budget is so much tighter than in previous years. Despite a small gain in sales tax, the increased cost of purchasing electric energy and the subsequent reduced transfer to the General Fund caused each department head to take a closer look than ever before at all revenues and all expenditures. We believe that this budget assures that all needs are met and that sufficient resources are made available. By keeping everyone involved in the budget process, we were able to trim any excess spending but at the same time target expenditures toward items of the greatest importance. The overall financial condition of the City is strong, but over the next two years we will need evaluate our activities and either cut costs or increase revenues, especially in the General Fund activities.

In 2012 the City accomplished several notable projects. We renovated the old Callaway Electric Cooperative building into a safer and better police station; we built a new downtown recreation area at Memorial Park; we installed the new electric generation unit that utilizes landfill gas as fuel, and put the new centrifuge in operation at the wastewater treatment facility to increase our efficiency and eliminate spills when delivering sludge to farm fields.

Throughout the budget process, an attempt was made to be conservative when estimating revenue but more liberal when projecting expenditures. This strategy allowed us to develop a budget that is balanced, as required by the City Charter, without relying on best-case scenarios. This budget is workable and charts a course for the City to follow throughout the year. The 2013 Budget includes projected revenues of \$ 41,586,153 and total expenditures and adjustment of \$ 41,086,965 . With this budget, we project a net positive impact of \$ 499,189 over the fiscal year.

The capital improvement projects for the coming year are modest, especially in the General Fund. Capital Improvement expenditures in this budget total \$ 4,095,500 , however only \$ 386,000 is budgeted for the General Fund. The amount of funds budgeted in the

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General Fund is not enough to maintain the City operations on an ongoing basis. Some of the capital improvement items for 2013 include:

- The purchase of smart-grid meters for water and natural gas,
- Engineering of necessary upgrades at the wastewater treatment facility,
- Demolition of the “Old Shoe Factory” and rehabilitation of the site,
- Continuing to make capital expenditures to reduce inflow and infiltration of storm water into the sanitary sewer system as demanded by State regulators,
- Purchase of a new trash truck,
- Upgrades and improvements to the power plant.

The preceding capital improvement projects represent needs in the community that the City of Fulton is attempting to satisfy. The City has also been planning for renewal of utilities infrastructure by budgeting replacement costs on a yearly basis.

The City has spent or will spend millions of dollars to meet state and federal requirements for environmental protection projects at the landfill, in the sewer system, and at the power plant. These costs are borne almost exclusively by the rate paying customers of the city. In addition the increased costs for purchased power are largely due to implementation of more stringent federally mandated air quality standards. The increased cost of Power at the two long-term base load power plants in our portfolio is the principal reason that this year’s budget is so tight.

For several years the City has made a transfer of funds from the electric fund and occasionally from the gas fund to enhance the support services from the General Fund. The cost of power to the City is increasing by 66% of the actual amount spent in 2010. By reducing the transfer to the General Fund and cutting other costs, the City is only proposing to raise electric rates by only 6%. The General Fund continues to struggle as sales, property and other tax revenues have been stagnant for several years, and only recently has a slight upturn been seen in sales tax revenues.

As we close out 2012 we can look back at an incredibly busy and successful year. The 2013 budget will allow the City of Fulton to maintain our high quality of service to the citizens and maintain Fulton’s excellence as a vibrant place to live and work. If you have any questions about this planning tool, please feel free to contact the administration.

Respectfully submitted,

William R. Johnson
Director of Administration

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City of Fulton
Principal Officials

Elected Officials

Office	Name (Ward Served)	Term Expires
Mayor	LeRoy Benton	April 2015
City Council	Wayne Chailland (Ward 1)	April 2013
	Mike West (Ward 1)	April 2014
	Lowell Cannell (Ward 2)	April 2013
	Mary Rehklaue (Ward 2)	April 2014
	Richard Vaughn (Ward 3)	April 2013
	Lindsey Pace (Ward 3)	April 2014
	Rick Shiverdecker (Ward 4)	April 2013
	Steve Moore (Ward 4)	April 2014

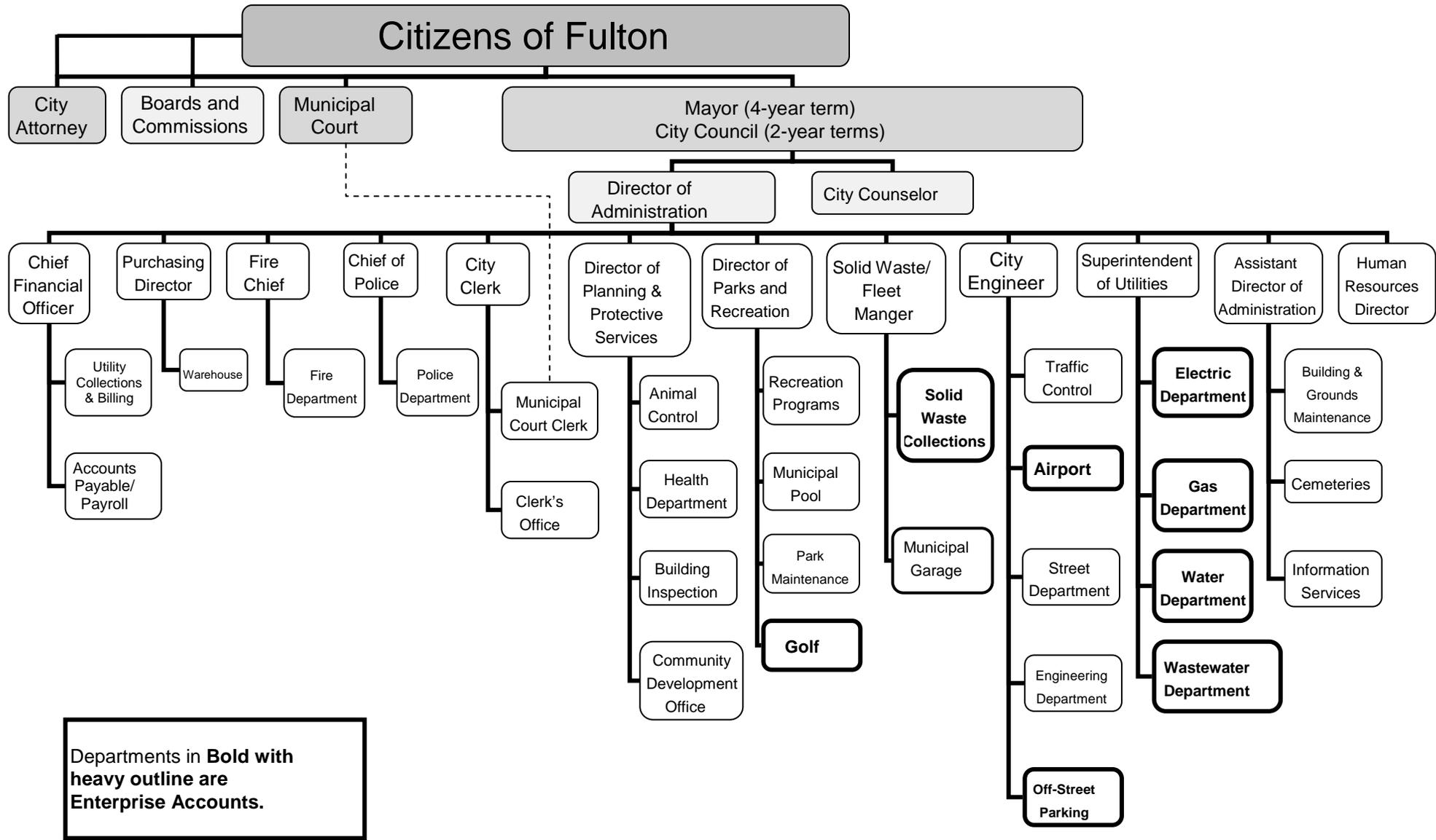
Appointed Officials

Position	Name	Date Appointed
Director of Administration	William R. Johnson	September 1996
City Clerk	Carolyn Laswell	February 1993
Solid Waste Manager	John C. Miller	March 2000
Planning & Protective Services Dir.	Les Hudson	January 2001
Police Chief	Steven F. Myers	July 2002
City Engineer	Greg Hayes	March 2004
Parks & Recreation Director	Clay Caswell	April 2005
Superintendent of Utilities	Darrell Dunlap	October 2005
Fire Chief	Dean Buffington	July 2006
Chief Financial Officer	Kathy Holschlag	January 2007
Assistant Director of Administration	Matthew Harline	March 2007
Human Resources Director	Michelle Frazee	August 2011
Purchasing Agent	Samantha Bedsworth	December 2011

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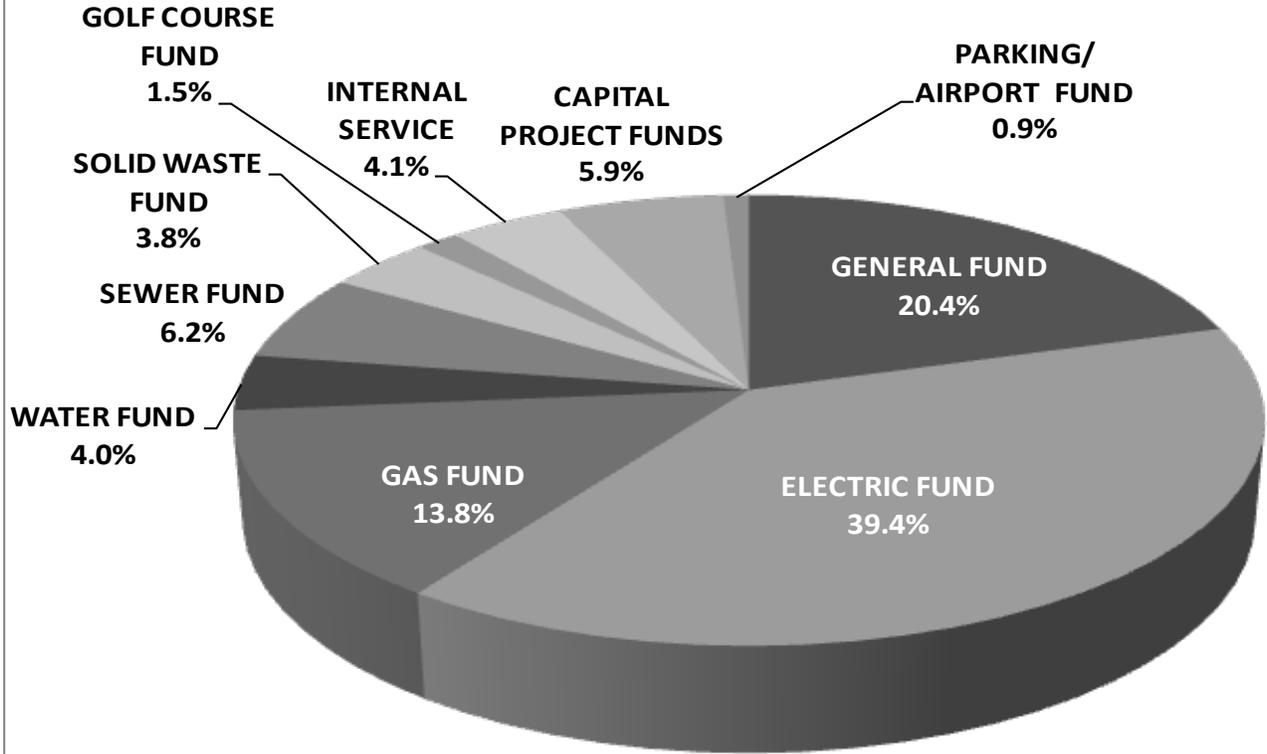
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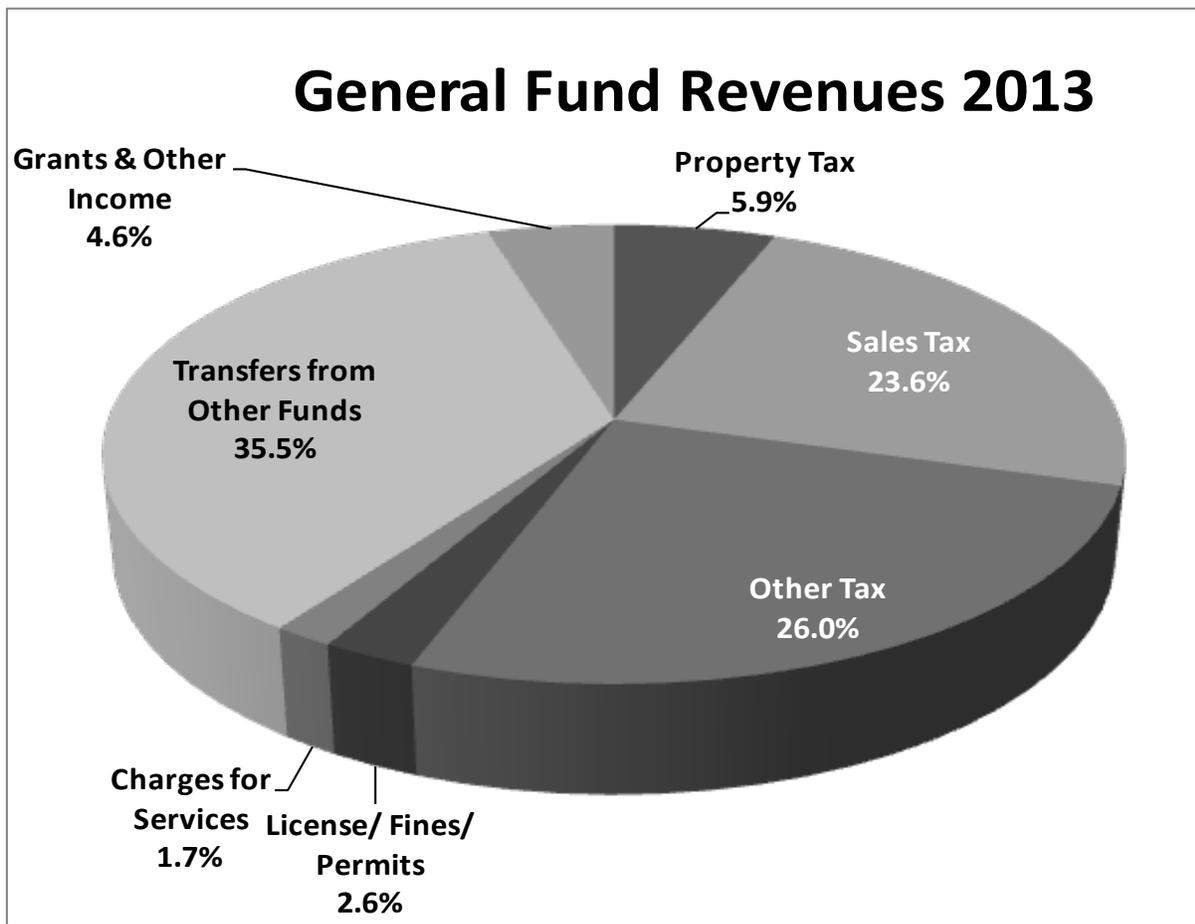
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REVENUES BY FUND FOR 2013



	REVENUES BY FUND	PERCENTAGE OF REVENUES
GENERAL FUND	\$ 8,479,813	20.4%
ELECTRIC FUND	16,381,470	39.4%
GAS FUND	5,728,800	13.8%
WATER FUND	1,652,763	4.0%
SEWER FUND	2,565,500	6.2%
SOLID WASTE FUND	1,586,700	3.8%
GOLF COURSE FUND	640,700	1.5%
INTERNAL SERVICE	1,707,498	4.1%
CAPITAL PROJECT FUNDS	2,463,625	5.9%
PARKING/ AIRPORT FUND	379,285	0.9%
TOTAL REVENUES	\$ 41,586,153	100.0%

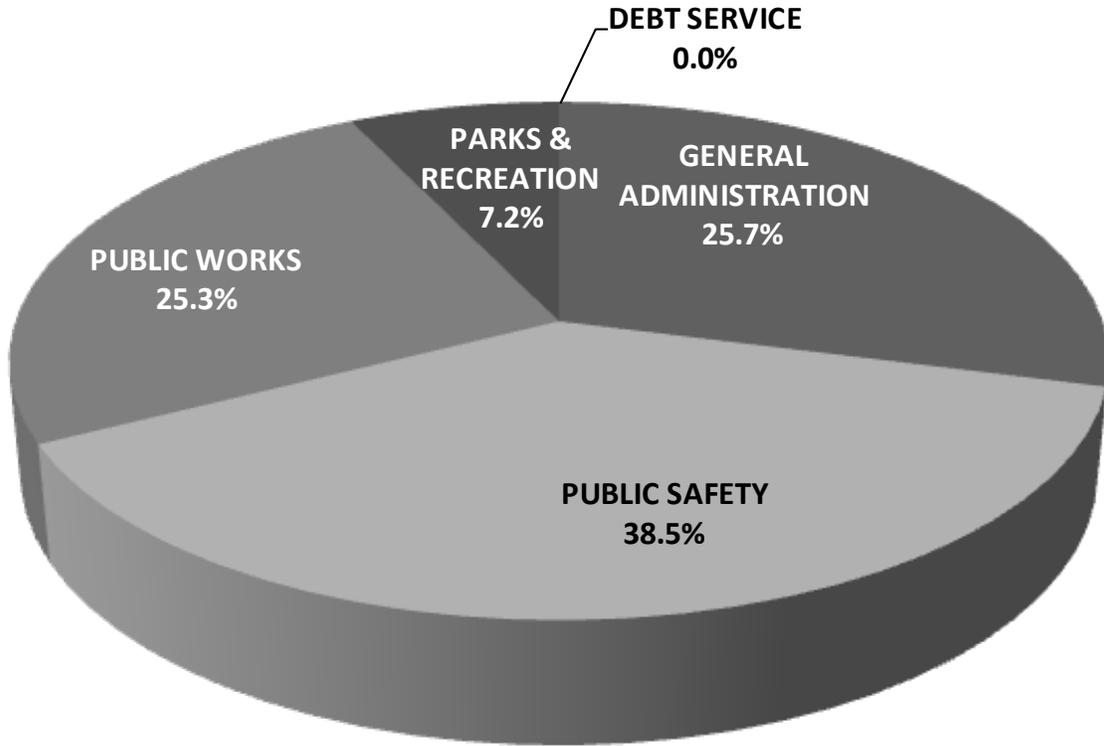
2013 ANNUAL BUDGET



	GENERAL FUND REVENUES	PERCENTAGE OF REVENUES
Property Tax	\$ 500,000	5.9%
Sales Tax	2,002,500	23.6%
Other Tax	2,203,263	26.0%
License/ Fines/ Permits	220,000	2.6%
Charges for Services	141,250	1.7%
Transfers from Other Funds	3,022,000	35.6%
Grants & Other Income	390,800	4.6%
TOTAL GENERAL FUND	\$ 8,479,813	100.0%

2013 ANNUAL BUDGET

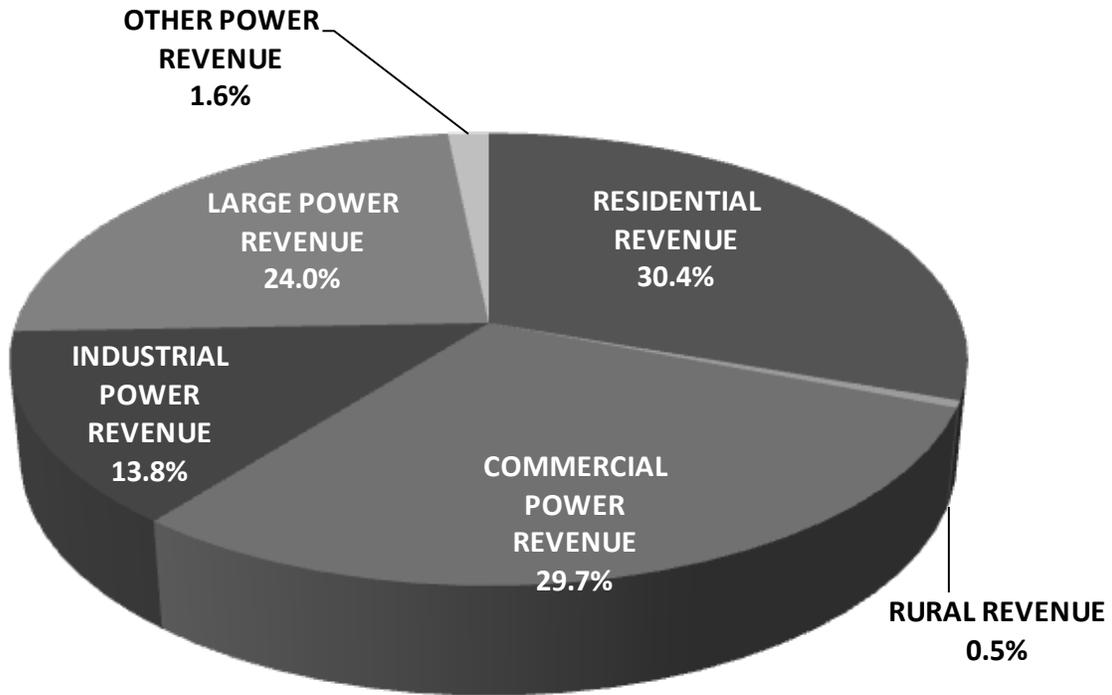
**General Fund Expenditures for 2013
by Category**



	EXPENDITURES BY DEPARTMENT	PERCENTAGE OF EXPENDITURES
GENERAL ADMINISTRATION	\$ 2,455,118	29.0%
PUBLIC SAFETY	3,260,080	38.5%
PUBLIC WORKS	2,141,897	25.3%
PARKS & RECREATION	607,415	7.2%
DEBT SERVICE	0	0.0%
TOTAL GENERAL FUND	\$ 8,464,511	100.0%

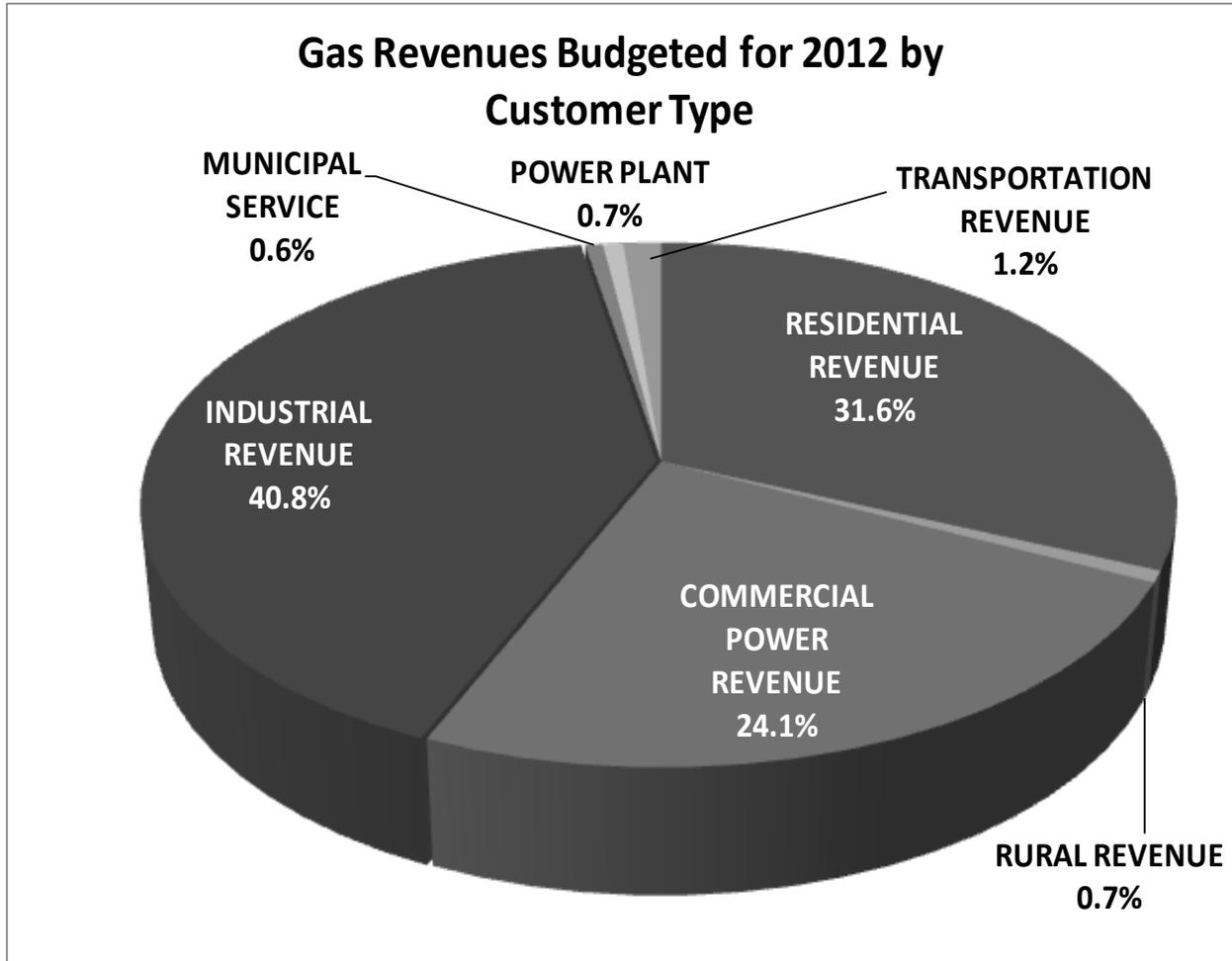
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**Electric Operating Revenue by Customer Type
2012 Budget**



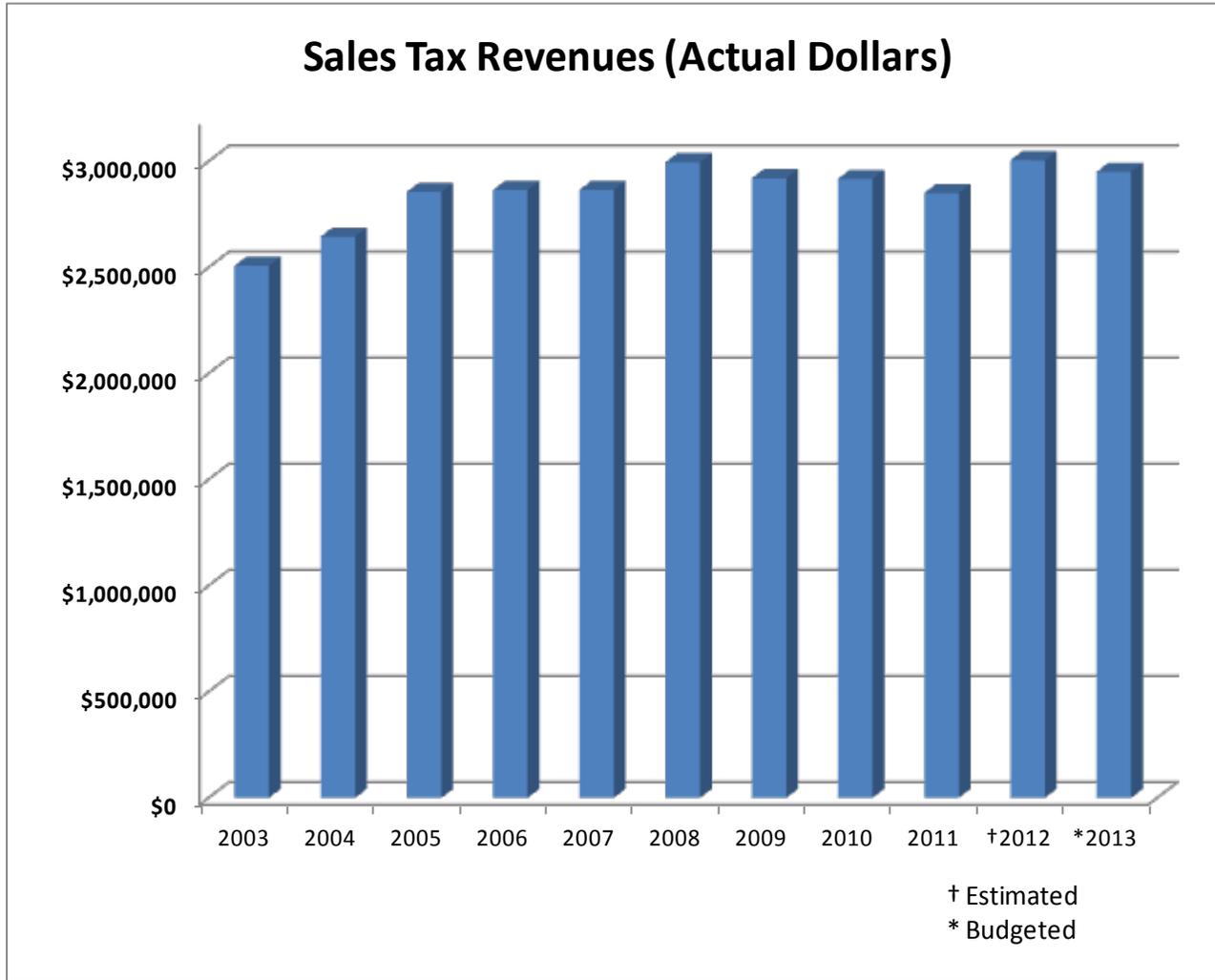
	REVENUE BY CUSTOMER TYPE	PERCENTAGE OF REVENUES	NUMBER OF CUSTOMERS
RESIDENTIAL REVENUE	\$ 4,664,000	30.4%	4,398
RURAL REVENUE	74,200	0.5%	62
COMMERCIAL POWER REVENUE	4,558,000	29.7%	925
INDUSTRIAL POWER REVENUE	2,114,700	13.8%	20
LARGE POWER REVENUE	3,678,200	24.0%	9
OTHER POWER REVENUE	245,920	1.6%	130
TOTAL CUSTOMER SERVICE	\$ 15,335,020	100.0%	5,544

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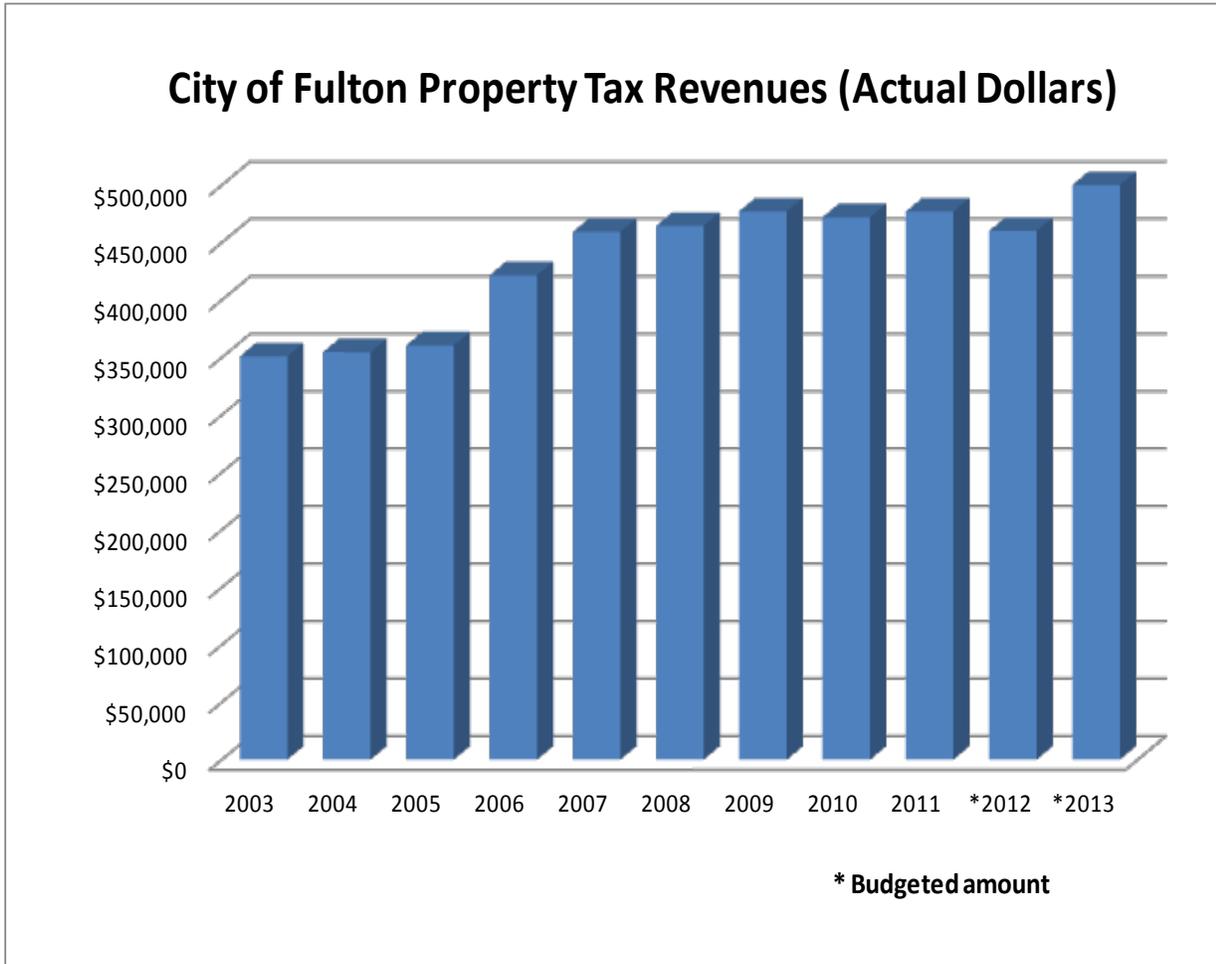


	REVENUE BY	PERCENTAGE	NUMBER OF
	CUSTOMER TYPE	OF REVENUES	CUSTOMERS
RESIDENTIAL REVENUE	\$ 1,700,000	31.6%	3329
RURAL REVENUE	38,000	0.7%	48
COMMERCIAL POWER REVENUE	1,300,000	24.1%	566
INDUSTRIAL REVENUE	2,200,000	40.8%	14
MUNICIPAL SERVICE	35,000	0.6%	21
POWER PLANT	40,000	0.7%	4
TRANSPORTATION REVENUE	75,000	1.4%	1
TOTAL CUSTOMER SERVICE	\$ 5,388,000	100.0%	3,983

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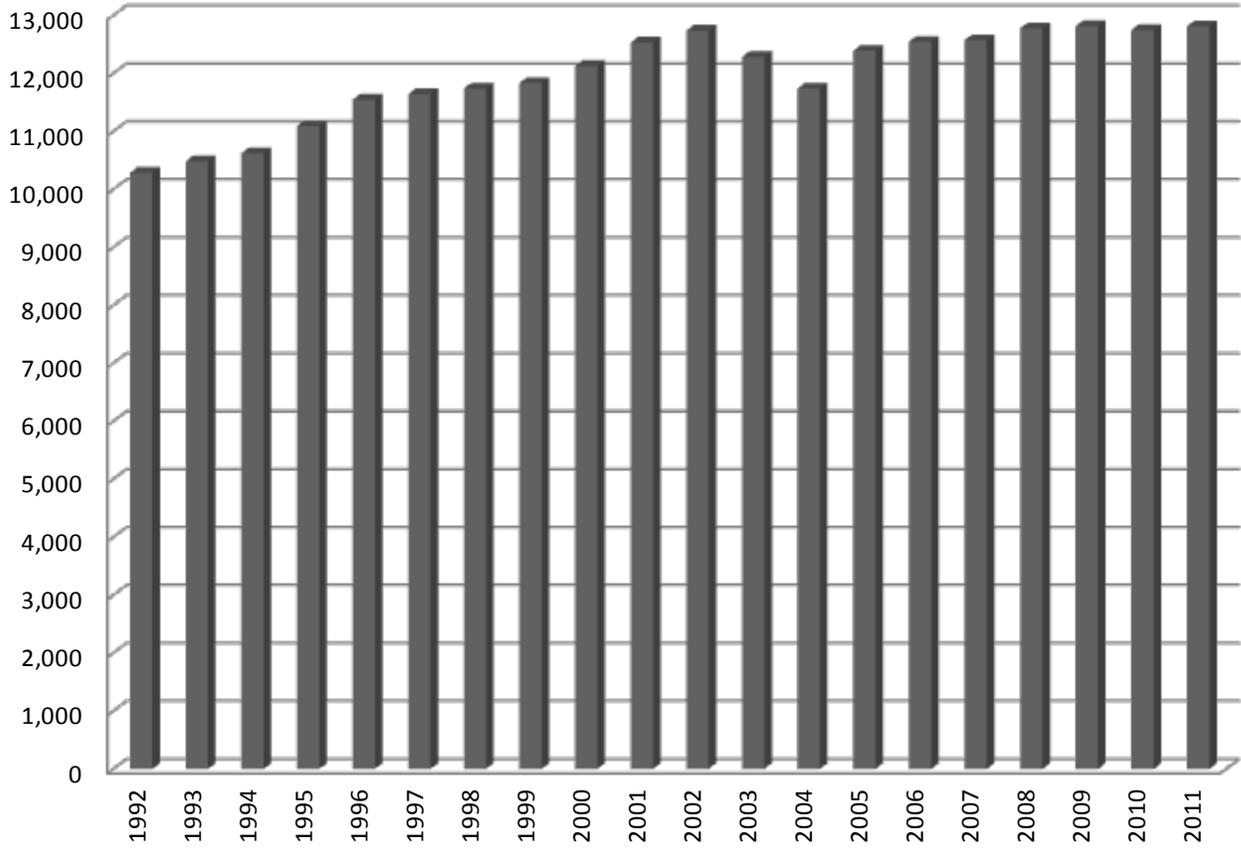


2013 ANNUAL BUDGET



2013 ANNUAL BUDGET

City of Fulton Population



Source: U. S. Census Bureau

2013 ANNUAL BUDGET

	TOTAL	TOTAL	REVENUES OVER/ (UNDER)	TOTAL	INCREASE / (DECREASE) IN WORKING
	REVENUES	EXPENDITURES	EXPENSES	NET ADJUSTMENTS	CAPITAL/CASH
GENERAL FUND	\$ 8,479,813	\$ 8,464,511	\$ 15,302	\$ -	15,302
ENTERPRISE FUNDS					
ELECTRIC FUND	16,381,470	16,242,968	138,502	44,800	183,302
GAS FUND	5,728,800	5,225,451	503,349	(250,000)	253,349
WATER FUND	1,652,763	1,543,614	109,149	(75,000)	34,149
WASTEWATER FUND	2,565,500	2,070,589	494,911	(392,100)	102,811
SOLID WASTE FUND	1,586,700	1,500,592	86,108	(35,000)	51,108
GOLF COURSE FUND	640,700	676,199	(35,499)	(222,700)	(258,199)
OFF STREET PARKING FUND	30,500	20,950	9,550	14,800	24,350
AIRPORT FUND	348,785	333,975	14,810	(13,000)	1,810
ENTERPRISE TOTALS	\$ 28,935,218	\$ 27,614,338	\$ 1,320,879	\$ (928,200)	\$ 392,679
TOTAL GENERAL & ENTERPRISE FUNDS	\$ 37,415,030	\$ 36,078,849	\$ 1,336,181	\$ (928,200)	\$ 407,981
*** Total Net Adjustments include depreciation, capital outlays, bond payments, transfers from reserve funds.					

2013 ANNUAL BUDGET

	TOTAL REVENUES	TOTAL CASH REQUIREMENTS	REVENUES OVER (UNDER) EXPENSES	TOTAL NET ADJUSTMENTS	INCREASE / (DECREASE) IN WORKING CAPITAL/CASH
DEBT SERVICE FUNDS					
WATER IMP. D/S FUND	279,000	279,000	0	0	-
SEWER IMP. FUND	482,000	452,900	29,100	0	29,100
CAPITAL PROJECT FUND	700,075	697,200	2,875	0	2,875
SPECIAL REVENUE FUNDS					
ATKINSON ROAD TIF	576,500	576,500	0	0	0
PUBLIC IMPROVEMENT TIF	425,000	425,000	0	0	0
POLICE FORFEITURES	1,050	1,000	50	0	50
INTERNAL SERVICE FUNDS					
MUNICIPAL GARAGE FUND	388,250	397,616	(9,366)	9,500	134
HEALTH INSURANCE	1,319,248	1,260,200	59,048	0	59,048
TOTAL OTHER FUNDS	\$ 4,171,123	\$ 4,089,416	\$ 81,707	\$ 9,500	\$ 91,207
BUDGETED GRAND TOTAL	\$ 41,586,153	\$ 40,168,265	\$ 1,417,889	\$ (918,700)	\$ 499,189

2013 ANNUAL BUDGET

GENERAL FUND
Revenue Summary

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	TAXES				
01-401-1050	Real Estate & Pers Prop Taxes	\$ 471,986	\$ 476,836	\$ 460,000	\$ 500,000
01-401-1059	Personal Prop Taxes - Transfer	-	-	-	-
01-401-1100	Railroad & Utility Taxes	23,244	22,794	25,000	23,000
01-401-1150	Sur Tax	7,521	8,255	7,500	7,500
01-401-1200	Delinquent Taxes	-	-	-	-
01-401-1250	Sales Tax - 1.0% General	1,458,627	1,424,964	1,450,000	1,475,000
01-401-1255	Transfer to TIF-1% Sales Tax	(144,681)	(142,394)	(140,000)	(140,000)
01-401-1259	Sales Tax - 1.0% Transfer	-	-	-	-
01-401-1300	Sales Tax - 0.5% Transportation	729,313	712,482	725,000	737,500
01-401-1355	Transfer to TIF-.5% Sales Tax	(72,339)	(71,196)	(70,000)	(70,000)
01-401-1399	Sales Tax 0.5% - Transfer	-	-	-	-
01-401-1450	Cable TV Franchise Tax	72,296	71,533	72,000	72,000
01-401-1455	Cable PEG Fee	541	-	-	-
01-401-1500	REC Franchise Tax	2,018	2,185	2,000	2,000
01-401-1550	Housing Authority Tax	-	-	-	-
01-401-1600	Telephone Franchise Tax	470,861	429,578	450,000	450,000
01-401-1650	Cigarette Tax	59,056	56,770	55,000	55,000
01-401-1700	Financial Institutions Tax	821	2,502	500	-
01-404-1050	Motor Vehicle Fee Increase	52,924	52,837	54,500	53,000
01-404-1100	Motor Vehicle Sales Tax	68,610	72,862	65,000	68,000
01-404-1150	Gasoline Tax	342,670	332,916	330,000	330,000
01-404-1220	County Road & Bridge Tax	58,926	61,074	55,000	60,000
01-406-1050	Utility Franchise Fees	962,756	1,021,527	1,112,413	1,082,763
	Total Tax Revenues	\$ 4,565,153	\$ 4,535,526	\$ 4,653,913	\$ 4,705,763
	LICENSES, FINES & PERMITS				
01-403-1200	Business Licenses	54,990	55,926	55,000	55,000
01-403-1250	Liquor Licenses	14,528	17,202	15,000	15,000
01-403-1300	Building Permits	10,976	9,061	12,000	12,000
01-403-1350	Zoning Fees	-	-	-	-
01-403-1400	Vehicle Licenses	38,112	37,878	38,500	38,500
01-403-1450	Animal Control Fees	6,129	6,157	7,000	7,000
01-405-1300	Abatement & Demolition Revenue	1,408	10,103	7,000	7,000
01-407-1050	Overtime Parking Fines	12,957	12,736	10,500	10,500
01-407-1100	Court Fines	61,359	58,870	60,000	65,000
01-407-1150	Court Fines - Education	1,776	1,758	2,000	2,000
01-407-1200	Restitution Revenue - Police	8,188	6,251	8,000	8,000
	Total License/Fines/Permits	\$ 210,422	\$ 215,942	\$ 215,000	\$ 220,000

2013 ANNUAL BUDGET

GENERAL FUND
Revenue Summary

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	STREETS & CEMETERIES				
01-403-1050	Burial Permits	\$ 3,870	\$ 3,561	\$ 5,500	\$ 3,000
01-403-1175	Reserve for Cemeteries	95	379	50	50
01-405-1050	Traffic Control Services	-	-	200	200
01-405-1100	Street Services	1,476	11,136	2,000	2,000
01-405-1150	Maps/Prints Sold	2,021	2,403	2,500	2,500
	Total Streets/Cemeteries	\$ 7,462	\$ 17,480	\$ 10,250	\$ 7,750
	INTERFUND TRANSFERS				
01-405-2050	Administrative Services	1,066,266	1,158,184	1,208,746	\$ 1,111,902
01-405-2100	Building Inspector Services	379,950	204,675	204,675	413,977
01-405-2150	Engineering Services	404,392	368,441	368,441	355,043
01-405-2170	Buildings & Grounds Services	91,881	91,078	91,078	91,079
01-414-1050	Transfers In from Utilities	2,100,000	1,700,000	1,700,000	1,050,000
01-414-1055	Transfer for City Hall Fund	-	229,467		-
01-414-1100	Reimbursements From TIF Func	-	-	-	-
		\$ 4,042,489	\$ 3,751,845	\$ 3,572,940	\$ 3,022,000
	USER FEES				
01-408-1050	Youth Recreation Fees	47,234	47,472	45,000	55,000
01-408-1100	Adult Recreation Fees	8,862	11,590	15,000	17,000
01-408-1150	Municipal Pool Fees	16,383	21,710	18,000	23,000
01-408-1250	Concessions - Pools	11,597	12,919	14,000	16,500
01-408-1300	Park Shelter Fees	6,519	4,946	8,000	14,000
01-408-1950	Miscellaneous P & R Revenue	13,609	5,590	8,000	8,000
	Total User Fees	\$ 104,203	\$ 104,227	\$ 108,000	\$ 133,500

2013 ANNUAL BUDGET

GENERAL FUND
Revenue Summary

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	OTHER INCOME				
01-404-1200	SAFER Fire Grant	\$ 24,746	\$ -	\$ -	\$ -
01-404-1235	FEMA Grant	-	36,035	-	-
01-404-1240	MoDOT Grants	-	-	-	-
01-404-1250	Walking Trail Grant	-	40,000	-	-
01-404-1255	ARRA Grants	1,200	1,265,487	21,500	-
01-404-1265	Miscellaneous Grants		5,540		-
01-404-1285	CDBG Grant	22,083	275,364	-	250,000
01-404-1290	Police Grants (Equipment only)	31,829	10,926	7,000	8,000
01-404-1300	Police Grants (Operating & Equi	94,367	65,094	67,000	34,500
01-404-1350	Parks & Recreation Grants	-	-	-	-
01-405-1200	Community Policing/HUD	28,800	28,800	28,800	30,000
01-405-1250	Police - Miscellaneous Revenue	3,076	1,283	1,500	1,500
01-409-1050	City Owned Buildings	16,785	23,715	3,000	20,000
01-409-1060	Cell Tower Land Lease-Cingular	11,940	12,836	12,000	12,000
01-410-1050	Investment Interest	291	1,393	4,000	19,800
01-410-1100	Interest On FIT/Sales Tax	-	-	-	-
01-410-1150	Interest On Delinquent Taxes	5,506	6,902	3,500	3,500
01-411-1050	Miscellaneous Revenue	19,787	33,939	11,000	11,000
01-411-1120	Gain/Loss On Equipment Dispos	4,835	4,717	-	-
01-411-1160	Contributions - Animal Shelter	2,713	891	3,000	500
	Total Other Revenues	\$ 267,958	\$ 1,812,921	\$ 162,300	\$ 390,800
	Total All General Fund Revenues	\$ 9,197,688	\$ 10,437,941	\$ 8,722,403	\$ 8,479,813

2013 ANNUAL BUDGET

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2013 ANNUAL BUDGET

GENERAL FUND
Summary of Revenues and Expenditures

		ACTUAL AUDITED 2010	ACTUAL AUDITED 2011	ADOPTED BUDGET 2012	ADOPTED BUDGET 2013
TOTAL REVENUES		\$ 9,197,688	\$ 10,437,941	\$ 8,722,403	\$ 8,479,813
TOTAL EXPENDITURES BY DEPARTMENT					
Administration		\$ 1,089,177	\$ 2,191,360	\$ 1,237,303	\$ 1,003,373
Finance		487,388	476,945	522,801	513,452
Purchasing		157,369	233,435	183,950	169,057
Police		2,051,826	2,001,706	2,027,668	1,952,162
Municipal Court		41,342	41,981	47,134	46,574
Fire		1,687,473	2,878,437	1,358,795	1,307,919
Planning & Protective Services		679,450	334,857	389,235	722,662
Engineering		646,882	619,783	615,174	634,544
Street Maintenance		1,067,976	1,102,288	1,010,971	975,298
Traffic Control		157,799	134,581	137,480	126,822
Building & Grounds Maintenance		367,525	335,257	354,433	315,750
Cemetery		96,236	88,398	98,700	89,482
Parks & Recreation		660,503	641,544	644,143	607,415
Debt Service		316,500	229,467	0	0
TOTAL EXPENDITURES		\$ 9,507,445	\$ 11,310,038	\$ 8,627,786	\$ 8,464,511
ADDITIONS TO (USE OF) RESERVES		\$ (309,758)	\$ (872,097)	\$ 94,617	\$ 15,302

2013 ANNUAL BUDGET

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2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Administration

DESCRIPTION OF GENERAL LINE ITEMS

The following paragraphs are brief descriptions of the line items that appear throughout the budget. These line items appear in nearly every division of every department. There are additional descriptions of line items that are unique to certain departments in the department narratives.

Personnel

Salaries - Wages paid to full-time employees for hours worked, for personal time off or for sick-leave. It includes wages for hourly workers and salaried workers.

Part-time/Summer - Wages paid to part-time or temporary employees for hours worked only.

Overtime - Wages paid after a standard work week is completed. For most employees forty hours are worked in a one-week period, but some exceptions apply.

Employee Retirement - This is a payment to the Local Governmental Employee Retirement System (LAGERS) for each eligible employee. This budget reflects an increase in 2013 over the previous year's assessment from LAGERS to keep the fund healthy. This is a fully-funded, defined-benefit plan.

Matching Deferred Compensation - Employees have at their discretion a savings program where the City will match the employees contribution up to a specified amount. Employees have the option of investing the money in different options. Employees can take advantage of this program after one continuous year of service.

Health Insurance - This is the amount paid into the Health Fund by the City to cover the cost of providing health care benefits to the employee and for the portion of the family coverage paid for by the City. The City has a self-insured plan with excess loss coverage. The 2013 budget reflects a slight decrease in the rate charged to the employees and the City departments, in order to keep the General Fund budget balanced.

Life Insurance - The City provides a small life-insurance benefit to the beneficiaries of employees.

Miscellaneous Personnel Costs - This includes payments for unemployment payments, and other small payments for periodic personnel costs.

Consumables

Office Supplies - Copy paper, computer paper, post-it-notes, binders, binder indexes, pens, markers, shipping labels, adding machine tape & ribbon, folders, hanging folders, envelopes #10, inventory tags, data CDs, Franklin Planner refills, printer cartridges, disks, ink cartridges, staples, binder clips, etc.

Advertising - Expenses associated with advertising for programs, public notices, bids and other projects.

Minor Tools/Equipment/Furniture – Expenses associated with small dollar tools, equipment and furniture as needed. Anything over \$5,000 must be a capital purchase.

Computer Equipment/Software – Expenses associated with replacement of computers and new or upgraded software as needed.

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Administration

Subscriptions/Publications – Expenses associated with trade publications and newspapers.

Clothing/Cleaning - Expenses associated with contracts to clean uniforms and entry mats and to purchase summer help tee-shirts, city caps, leather gloves, jersey gloves, and raincoats.

Fuel/Lubricants - Expenses associated with purchase of gasoline and lubricants such as motor oil for the operation of City vehicles.

Diesel Fuel - Diesel fuel is typically purchased internally from the Power Plant, and is used to fuel trucks, large pumps and heavy equipment. It is charged out to departments according to their use.

Contractual Services

Legal – fees associated with paying City Attorney, lawsuits, etc.

Insurance (MIRMA) – The City purchases automobile, property, worker's compensation and liability insurance through the Missouri Intergovernmental Risk Management Association. This is charged to the departments based on payroll and loss history. The City's assessment for July 2010 - June 2011 dropped from \$9.48 to \$9.01 per \$100 of payroll and has held steady since then.

Contract Labor - Expenses associated with contracted services for computer support, equipment maintenance, or other non-legal professional services. Additional descriptions may be provided for individual departments. Administration contract labor includes IT contact.

Telephone - Expenses associated with cellular phones and monthly long distance charges. In 2013 there will be no payment for local phone service as we have a new contract with Socket to provide phone service for pole attachments.

Printing/Binding - Expenses associated with printing documents and large copy orders that are done by vendors.

Maintenance Contracts - Expenses associated with repair contracts on items such as photocopiers, computer systems, pesticide treatments, specialty equipment, etc.

Vehicle Repair – Costs associated with repair of City vehicles. Typically these expenses are run through the Municipal Garage.

Equipment Rental Lease – Periodically departments will rent equipment that is not needed frequently enough to warrant an outright purchase.

Equipment Repairs – Expenses associated with repairs to heavy equipment such as backhoes, pumps, attachments and small engine items.

Safety Programs – Expenses associated with safety shoes, hard hats, chaps, safety glasses, training materials etc. The budget allows for a boot allowance of \$50 per person per year if special shoes (e.g. steel-toed boots) are required for the job.

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Administration

Account	Description	2010	2011	2012	2013
		Audited	Audited	Budgeted	Adopted
01-522-1000	Salaries	\$ 383,621	\$ 415,335	\$ 466,900	\$ 479,800
01-522-1050	Part-Time/Summer	11,457	12,451	12,000	4,000
01-522-1060	Overtime	750	642	500	500
01-522-1100	FICA/Medicare Tax	29,298	30,761	36,674	37,057
01-522-1200	Employees Retirement	30,511	34,960	48,878	55,022
01-522-1250	Matching Deferred Comp	11,463	11,628	14,000	14,250
01-522-1300	Health Insurance	47,363	45,277	59,786	53,636
01-522-1350	Life Insurance Expense	962	1,223	1,100	1,100
01-522-1400	Misc Personnel Costs	2,126	2,442	2,000	2,000
01-522-1500	Liability Insurances	-	-	-	-
01-522-1600	Tuition Reimbursement	-	-	-	-
	Total Personnel	\$ 517,551	\$ 554,717	\$ 641,838	\$ 647,365
01-522-2050	Office Supplies	5,868	6,268	6,000	6,000
01-522-2100	Advertising/Election	20,834	13,950	14,000	10,000
01-522-2150	Minor Tools/Equip/Furniture	1,721	706	1,500	1,500
01-522-2180	Computer Equipment/Software	6,661	2,708	5,000	5,000
01-522-2200	Subscriptions/Publications	1,441	832	1,500	1,500
01-522-2600	Employee Recognition	5,273	6,095	5,000	5,000
01-522-2950	Miscellaneous	3,603	6,686	5,000	5,000
	Total Consumables	\$ 45,402	\$ 37,246	\$ 38,000	\$ 34,000

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Administration (cont.)

		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
01-522-3050	Legal Fees	17,079	\$ (2,892)	\$ 30,000	\$ 30,000
01-522-3080	Insurance	34,805	34,527	30,000	32,000
01-522-3100	Contract Labor	34,687	44,848	15,000	10,000
01-522-3150	Telephone	4,682	3,946	4,000	2,000
01-522-3250	Postage	2,169	2,301	3,100	3,500
01-522-3300	Printing/Binding	1,331	697	2,400	2,400
01-522-3350	Maintenance Contracts	1,020	4,991	2,000	2,000
01-522-3400	Equipment Repair	874	1,336	1,000	1,000
01-522-3430	Safety Programs/Equip	605	4,017	1,000	1,000
01-522-3450	Dues/Memberships	7,147	7,557	7,000	7,000
01-522-3480	Power Plant Grant Expenditures	183	-	-	-
01-522-3500	Travel/Training/Seminars	25,340	21,455	25,000	15,000
01-522-3540	Branding Project	4,227	-	-	-
01-522-3550	Special Projects	15,587	976,642	50,000	-
01-522-3560	Biodiesel Plant	22,083	-		
01-522-3570	DREAM Initiative	16,428	16,383	20,000	10,000
01-522-3580	Newsletter Expenses	8,866	3,223	6,000	2,500
01-522-3700	Fulton Area Econ Develop Corp	45,000	45,000	45,000	-
01-522-3710	Chamber Of Commerce	30,000	31,500	35,000	-
01-522-3721	LG&D	14,677	18,498	20,000	20,000
01-522-3730	Emergency Operations	232,168	243,776	255,965	181,608
01-522-3770	Reassessment	2,765	12,769	2,000	2,000
01-522-5700	Transfer To TIF D/S Fund	-	-	-	-
	Total Contractual Services	\$ 521,724	\$1,470,574	\$ 554,465	\$ 322,008
	Total Capital	\$ 4,500	\$ 128,822	\$ 3,000	\$ -
	Total Administration	\$ 1,089,177	\$2,191,360	\$1,237,303	\$1,003,373

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Administration

Position	Number of Employees (FTE)		Budgeted	Adopted		
	2012	2013	2012	2013		
Director of Administration	1	1				
City Clerk	1	1				
Assistant Director of Admin.	1	1				
Human Resources Director	1	1				
IT Manager	0	1				
Public Information Officer	1	1				
Deputy City Clerk	1	1				
Permit/License Clerk	0.25	0				
Administrative Assistant (HR)	0.25	0.25				
Mayor, Council, City Prosecutor (not counted toward FTEs)	10	10				
Totals	6.50	7.25			\$ 466,900	\$ 479,800

2013 Budget Highlights

Due to budget constraints the Permits/License Clerk position has been eliminated which is reflected by a 0.25 FTE reduction in Administration and Planning and Protective Services. The Special Projects line item is not funded for 2013. There was an increase in the City Prosecutor's salary as of April 2013. The City newsletter expenses have been reduced to \$2,500 as we will try and print it in house in 2013.

Personnel

Salary – No raises are proposed. The 2012 budget amount was not enough to cover last year's wages after raises and new hires.

Consumables

Advertising/Elections - Expenses associated with advertising for bids and other projects as well as advertising required by law for elections and public notices for meetings and for the costs charged by the County to the City to run municipal elections.

Employee Recognition Expense- Includes money for the annual employee picnic and the awards presented at the event.

Contractual Services

Legal – Fees associated with paying City Attorney, lawsuits, etc.

2013 ANNUAL BUDGET

Printing/Binding - Printing the budget, ordinances books, pamphlets, etc.

GENERAL FUND EXPENDITURES

Administration

Newsletter expenses - Expenses associated with printing and mailing the bi-monthly City Newsletter. In 2013 we will try and print it in house to cut costs further. The budget for 2011 was \$11,000.

Dues/Memberships - MML, MCMA, ICMA, City Clerks Association, MOCCFOA, IIMC, Society for Human Resource Management.

Travel/Training/Seminar - Includes all professional travel for department including reimbursement for the use of personal vehicles and professional training conferences and seminars for Administrative Staff and City Council and City Attorney.

Special Projects - Contingency fund for unexpected projects or expenses that may arise throughout the year at the discretion of the City Council. At the request of the City Council this amount has been eliminated in 2013.

Emergency Operations Expense - Contracted costs associated with dispatching emergency vehicles. The County does the dispatching for Police, Fire and EMS and charges the City on a formula that is based on the volume of calls made per jurisdiction. In late 2009 City agreed to the County's funding formula to avoid having the citizens of Fulton put at risk. The amount budgeted for 2013 reflects a reduction in the amount requested by the County as they have overcharged in the past. This is the amount authorized by the Council to continue the contract or seek additional ways to provide 911 service on our own.

Chamber of Commerce Expense - Yearly payment to the Callaway Chamber of Commerce for contracted services. This is being paid out of Membership and dues in the various utilities in 2013.

FADC Expense - Yearly payment to the Fulton Area Development Corporation for contracted services. This is being paid out of Membership and dues in the various utilities in 2013.

Reassessment - Money to reconcile changes in personal property tax assessments.

Capital Projects:

None

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Finance Department

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
01-523-1000	Salaries	\$ 270,384	\$ 271,695	\$ 285,200	\$ 293,900
01-523-1050	Part-Time/Summer	-	-	1,200	1,200
01-523-1060	Overtime	259	1,664	1,000	1,000
01-523-1100	FICA/Medicare Tax	19,104	19,368	21,986	22,652
01-523-1200	Employees Retirement	21,944	23,441	29,765	33,619
01-523-1250	Matching Deferred Comp	6,792	6,725	6,500	9,200
01-523-1300	Health Insurance	70,338	69,660	71,000	69,032
01-523-1350	Life Insurance Expense	1,167	1,080	1,200	1,200
01-523-1400	Misc Personnel Costs	307	352	2,000	1,000
	Total Personnel	\$ 390,295	\$ 393,986	\$ 419,851	\$ 432,802
01-523-2050	Office Supplies	11,330	12,141	11,000	11,000
01-523-2100	Advertising	762	146	250	250
01-523-2150	Minor Tools/Equip/Furniture	450	32	2,000	1,000
01-523-2180	Computer Equipment/Software	2,683	934	4,000	4,000
01-523-2200	Subscriptions/Publications	730	915	1,000	1,000
01-523-2950	Miscellaneous	315	1,438	500	500
	Total Consumables	\$ 16,270	\$ 15,607	\$ 18,750	\$ 17,750
01-523-3050	Audit Expense	13,340	12,894	15,400	-
01-523-3080	Insurance	17,823	16,630	17,000	17,500
01-523-3100	Contract Labor	-	-	1,000	1,000
01-523-3150	Telephone	3,654	3,626	3,500	100
01-523-3250	Postage	565	746	900	900
01-523-3300	Printing/Binding	6,547	6,079	8,000	6,000
01-523-3350	Maintenance Contracts	20,739	19,672	26,000	26,000
01-523-3400	Equipment Repair	238	527	300	300
01-523-3450	Dues/Memberships	440	490	600	600
01-523-3500	Travel/Training/Seminars	75	398	2,000	2,000
01-523-3570	Collection Agent Fees	1,787	300	2,500	2,500
01-523-3670	Bank Service Charges	6,370	5,990	7,000	6,000
	Total Contractual Services	\$ 71,578	\$ 67,353	\$ 84,200	\$ 62,900
	Total Capital	\$ 9,245	\$ -	\$ -	\$ -
	Total Finance	\$ 487,388	\$ 476,945	\$ 522,801	\$ 513,452

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES
Finance Department

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Chief Finance Officer	1	1		
Accounting Supervisor	1	1		
A/P & Payroll Coordinator	1	1		
Accounting Clerk	1	1		
Collections Clerk	1	1		
Payroll / Accts. Payable Clerk	1	1		
Customer Service Rep	2	2		
Receptionist	1	1		
Totals	9	9		

2013 Budget Highlights

The annual audit is being fully funded by Enterprise Funds in 2013.

Personnel

Salary – No raises are proposed. The 2012 budget amount was not enough to cover last year’s wages after raises and new hires.

Contractual Services

Audit - This line reflects General Fund’s portion of expenses related to annual audit of city operations. This amount is the projected cost of auditing the 2012 Fiscal Year which will take place in the spring of 2013. The audit expense has been divided among the five utilities this year.

Maintenance Contracts - The maintenance contract for the accounting software is paid from this line item.

Printing/Binding – Cost of printing blank check stock, level billing contracts, cut off notices, utility bills and other miscellaneous print jobs.

Dues/Memberships – GFOA, AICPA and other professional organizations.

Collection Agency – Fees charged by collection agency for their collection of delinquent utility accounts.

Capital Projects:

None

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES
Purchasing Department

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
01-524-1000	Salaries	\$ 100,809	\$ 126,167	\$ 107,000	\$ 99,000
01-524-1050	Part-Time/Summer	1,553	1,770	1,800	1,800
01-524-1060	Overtime	139	1,198	500	500
01-524-1100	FICA/Medicare Tax	7,588	9,617	8,361	7,749
01-524-1200	Employees Retirement	8,499	11,789	11,588	11,751
01-524-1250	Matching Deferred Comp	3,499	3,894	4,300	1,475
01-524-1300	Health Insurance	17,496	11,420	12,000	16,032
01-524-1350	Life Insurance Expense	403	413	500	500
01-524-1400	Misc Personnel Costs	82	4,857	300	300
01-524-1500	Liability Insurances	-	-	-	-
01-524-1600	Tuition Reimbursement	160	-	-	-
	Total Personnel	\$ 140,229	\$ 171,125	\$ 146,350	\$ 139,107
01-524-2050	Office Supplies	1,512	1,940	1,400	1,400
01-524-2100	Advertising	1,861	2,460	2,100	2,100
01-524-2150	Minor Tools/Equip/Furniture	2,101	1,714	2,000	2,000
01-524-2180	Computer Equipment/Software	589	697	1,000	1,000
01-524-2200	Subscriptions/Publications	26	-	100	100
01-524-2250	Repair Materials/Supplies	165	115	300	300
01-524-2300	Clothing/Cleaning	765	818	1,500	1,000
01-524-2350	Janitor/Housekeeping	479	331	500	500
01-524-2400	Fuel/Lubricants	1,833	2,282	1,800	1,800
01-524-2950	Miscellaneous	1,397	1,366	1,250	1,250
01-524-3000	Ice Storm Materials	-	233	-	-
	Total Consumables	\$ 10,729	\$ 11,955	\$ 11,950	\$ 11,450
01-524-3080	Insurance	6,620	6,265	6,500	9,100
01-524-3150	Telephone	1,501	1,547	1,500	750
01-524-3250	Postage	1,327	1,053	1,250	1,250
01-524-3300	Printing/Binding	198	281	250	250
01-524-3330	Bldg/Grounds Maintenance	1,057	712	1,500	1,500
01-524-3350	Maintenance Contracts	1,286	1,328	1,500	1,500
01-524-3370	Vehicle Repair	318	663	1,000	1,000
01-524-3400	Equipment Repair	721	252	1,000	1,000
01-524-3430	Safety Programs/Equip	88	105	250	250
01-524-3450	Dues/Memberships	405	501	400	400
01-524-3500	Travel/Training/Seminars	75	230	1,500	1,500
	Total Contractual Services	\$ 13,595	\$ 12,937	\$ 16,650	\$ 18,500
	Capital Purchases	-	-	9,000	-
01-524-5900	Inventory Adjustment	(7,183)	37,418	-	-
01-524-5910	Purchasing Adjustments	-	-	-	-
	Total Capital/Adjustments	\$ (7,183)	\$ 37,418	\$ 9,000	\$ -
	Total Purchasing	\$ 157,369	\$ 233,435	\$ 183,950	\$ 169,057

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES Purchasing Department

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Purchasing Agent	1	1		
Buyer/Inventory Control	1	1		
Warehouse Worker	1	1		
Totals	3	3	\$ 107,000	\$ 99,000

Budget Highlights

The Purchasing Department 2013 budget is 28% below the actual expenditures in 2011. Some of this is due to lower capital costs and some due to trying to be even more efficient.

Personnel

Salaries – The reduced amount for salary reflects that new staff has been hired and replaced more senior staff that was closer to the top of the pay scale.

Consumables

Advertising - Expenses associated with advertising for bids and City surplus sales.

Repair Material and Supplies – Lumber, nails, and concrete mix (for repairs in warehouse).

Contractual Services

Postage - Postage for bids being mailed out as well as other mail.

Printing/Binding - Sale bills for surplus sale, forms for bids, surplus merchandise surrender forms.

Building/Ground Maintenance - Floor sealer, sewer pump maintenance, light bulbs, light fixtures, ice melt, and sweeping compound.

Equipment Repairs – Expenses associated with repair work on the forklift.

Inventory Adjustment - Adjustments made to reconcile general ledger inventory accounts to physical count at the end of the year.

Capital Projects:

None.

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Police Department

Police		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
01-527-1000	Salaries	\$ 1,184,372	\$ 1,184,751	\$ 1,230,000	\$ 1,200,000
01-527-1050	Part-Time/Summer	8,561	8,695	9,000	19,000
01-527-1060	Overtime	54,889	28,243	30,000	20,000
01-527-1100	FICA/Medicare Tax	93,283	91,241	97,078	94,784
01-527-1200	Employees Retirement	48,301	63,026	68,040	78,080
01-527-1250	Matching Deferred Comp	24,949	25,197	25,500	27,200
01-527-1300	Health Insurance	217,407	221,244	223,000	204,048
01-527-1350	Life Insurance Expense	4,981	4,559	4,800	4,800
01-527-1400	Misc Personnel Costs	4,067	3,974	5,000	5,000
01-527-1600	Tuition Reimbursement	1,635	1,755	-	-
	Total Personnel	\$ 1,642,445	\$ 1,632,686	\$ 1,692,418	\$ 1,652,912
01-527-2050	Office Supplies	4,409	4,115	4,500	4,500
01-527-2100	Advertising	-	-	250	250
01-527-2150	Minor Tools/Equip/Furniture	10,908	29,493	15,000	15,000
01-527-2180	Computer Equipment/Software	2,362	10,156	5,000	5,000
01-527-2200	Subscriptions/Publications	598	441	500	500
01-527-2300	Clothing/Cleaning	11,780	10,407	16,000	16,000
01-527-2350	Janitor/Housekeeping	1,822	1,958	2,500	2,500
01-527-2400	Fuel/Lubricants	43,157	59,882	45,000	50,000
01-527-2650	Photo Supplies	135	499	1,000	1,000
01-527-2700	Evidence Technician	2,068	1,360	2,000	2,000
01-527-2750	Community Relations	1,041	2,001	2,000	2,000
01-527-2950	Miscellaneous	907	1,043	2,000	1,500
	Total Consumables	\$ 79,188	\$ 121,356	\$ 95,750	\$ 100,250

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Police Department

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
01-527-3080	Insurance	96,959	94,088	99,000	102,000
01-527-3150	Telephone	7,994	8,152	8,000	4,000
01-527-3250	Postage	615	528	500	500
01-527-3300	Printing/Binding	1,110	1,305	1,500	1,500
01-527-3330	Bldg/Grounds Maintenance	1,453	4,914	3,500	4,000
01-527-3350	Maintenance Contracts	16,183	13,860	17,000	17,000
01-527-3360	Leased Vehicles/Equipment	13,240	15,036	19,000	7,000
01-527-3370	Vehicle Repair	25,236	26,435	22,000	22,000
01-527-3400	Equipment Repair	3,274	3,697	3,000	3,000
01-527-3430	Safety Programs/Equip	6,975	904	1,000	1,000
01-527-3450	Dues/Memberships	885	480	1,000	1,000
01-527-3500	Travel/Training/Seminars	13,645	10,629	15,000	14,000
01-527-3550	Special Projects	5,231	6,477	7,000	5,000
01-527-3680	Incarceration Costs	-	-	1,000	1,000
01-527-5100	Uncollectable Accounts	-	6,177		
	Total Contractual Services	\$ 192,800	\$ 192,683	\$ 198,500	\$ 183,000
	Total Capital	\$ 137,394	\$ 54,981	\$ 41,000	\$ 16,000
	Total Police	\$ 2,051,826	\$ 2,001,706	\$ 2,027,668	\$ 1,952,162

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES
Police Department

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Chief of Police	1	1		
Deputy Chief of Police	1	1		
Police Lieutenant	2	2		
Chief Investigator/Detective	1	1		
Special Investigator	2	2		
Detective	1	1		
Police Sergeant	8	8		
Police Officer	12.0	11.0		
Meter Enforcement Officer	1	1		
Records Clerk	1	1		
Receptionist	5	5		
Part-Time Maintenance Worker	0.50	1.00		
Totals	35.50	35.00		

Budget Highlights

No money is budgeted to replace patrol cars. One MUSTANG (drug task force) position will continue to be funded in 2013. This position is partially funded by grant money, but the City's percentage of match has increased substantially over the last three years. Funds are available to buy new bullet-proof vests and grant funds are budgeted to offset 50% of the costs.

Personnel

Salaries – The amount for salary reflects that one MUSTANG officer has been budgeted.

Part-time/Summer - The budgeted amount is sufficient for to add 0.50 FTE to the maintenance crew for the new building.

Consumables

Photo Supplies - Photography expenses for booking, evidence, and crime scene investigations.

Evidence Tech Cost - Field-tests for narcotics, packaging materials to comply with laboratory standards, specialized tools and equipment for evidence collection.

Community Relations – Jr. Police badges/stickers, Halloween safety equipment, Officer Friendly supplies (baseball/football trading cards), public relations brochures, fees for outside presentations (i.e. school violence).

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Police Department

Contractual Services

Maintenance Contracts - There have been increases in the costs to maintain the MULES (Missouri Uniform Law Enforcement System) software, the Lotus Notes system and others.

Equipment Repairs – Cost of repairing radios, generator, light-bars, garage door, video equipment, weapons, and equipment other than vehicles.

Safety Programs – Protective vest, rubber and leather gloves, biohazard clothing and protective equipment.

Dues/Memberships – Police Chiefs Association, Firearms Instructors Association, Defensive Tactics and Tactical Officers Association, and Police Bike Officers Association.

Travel/Training/Seminar - Includes all professional travel for department including reimbursement for the use of personal vehicles and professional training conferences and seminars for the Department e.g. Law Enforcement Television Network and Police Law Institute.

Special Projects – Narcotics investigation and matching funds.

Incarceration Costs - Cost of housing prisoners and medical treatment for prisoners in the custody of Fulton Officers.

Capital Projects:

Ballistic Vest - 50/50 match	\$	16,000
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2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES
Municipal Court

		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
01-528-1000	Salaries	\$ 26,998	\$ 27,435	\$ 28,500	\$ 28,500
01-528-1050	Part-Time/Summer	-	-	-	-
01-528-1060	Overtime	-	-	500	500
01-528-1100	FICA/Medicare Tax	2,065	2,099	2,218	2,219
01-528-1200	Employees Retirement	2,273	2,584	3,016	3,306
01-528-1250	Matching Deferred Comp	603	600	1,000	1,400
01-528-1300	Health Insurance	5,832	5,832	6,000	5,400
01-528-1350	Life Insurance Expense	132	112	350	350
01-528-1400	Misc Personnel Costs	-	-	100	100
01-528-1500	Liability Insurances	-	0	-	-
	Total Personnel	\$ 37,904	\$ 38,662	\$ 41,684	\$ 41,774
01-528-2050	Office Supplies	\$ 228	\$ 471	\$ 600	\$ 600
01-528-2150	Minor Tools/Equip/Furniture	-	22	500	500
01-528-2180	Computer Equipment/Software	-	24	-	-
01-528-2950	Miscellaneous	-	-	100	100
	Total Consumables	\$ 228	\$ 517	\$ 1,200	\$ 1,200
01-528-3050	Legal Fees	\$ -	\$ -	\$ 200	\$ 200
01-528-3080	Insurance	1,787	1,681	1,800	1,800
01-528-3150	Telephone	19	21	650	-
01-528-3250	Postage	166	253	300	300
01-528-3300	Printing/Binding	-	-	300	300
01-528-3350	Maintenance Contracts	-	-	100	100
01-528-3450	Dues/Memberships	-	135	200	200
01-528-3500	Travel/Training/Seminars	1,238	711	700	700
	Total Contractual Services	\$ 3,210	\$ 2,801	\$ 4,250	\$ 3,600
	Total Capital	\$ -	\$ -	\$ -	\$ -
	Total Municipal Court	\$ 41,342	\$ 41,981	\$ 47,134	\$ 46,574

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Municipal Court

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Municipal Court Clerk	1	1		
Totals	1	1	\$ 28,500	\$ 28,500

Budget Highlights

Fines for illegal and overtime parking were raised in 2012 and other fines may be raised in late 2012 or early 2013.

Consumables

Minor Tools/Equipment/Furniture – Various items as necessary including staplers, chairs, etc.

Contractual Services

Legal – Defense attorney fees for those prisoners who cannot afford their own attorney.

Postage – Mailing of record of conviction, lieu of bail notices and license suspension notices to Department of Revenue; Show of Cause Orders, Warrant notices, payment due notices, waiver of right letters, bond forfeiture hearing notices, bond release notices to defendants; and judgment summary notices to attorneys for the defendants that they represent.

Dues/Memberships – Missouri Association of Court Administrators and Missouri Municipal and Associate Circuit Judges' Association.

Travel/Training/Seminar - Includes all professional travel for department including reimbursement for the use of personal vehicles and professional training conferences and seminars for the Department.

Capital Projects:

None

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Fire Department

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
01-531-1000	Salaries	\$ 783,666	\$ 787,193	\$ 806,000	\$ 806,600
01-531-1050	Part-Time/Summer	-	-	-	-
01-531-1060	Overtime	42,242	34,396	32,000	20,000
01-531-1100	FICA/Medicare Tax	60,704	61,322	64,107	63,235
01-531-1200	Employees Retirement	56,076	66,235	76,258	83,487
01-531-1250	Matching Deferred Comp	23,003	25,170	26,000	26,500
01-531-1300	Health Insurance	162,744	151,758	156,030	135,198
01-531-1350	Life Insurance Expense	3,355	3,026	3,300	3,300
01-531-1400	Misc Personnel Costs	1,135	1,105	3,000	3,000
01-531-1500	Liability Insurances	-	-	-	-
01-531-1600	Tuition Reimbursement	-	-	2,000	-
	Total Personnel	\$1,132,925	\$1,173,431	\$1,168,695	\$1,141,319
01-531-2050	Office Supplies	\$ 1,131	\$ 3,343	\$ 2,000	\$ 2,000
01-531-2100	Advertising	475	194	200	200
01-531-2150	Minor Tools/Equip/Furniture	14,333	13,301	15,000	15,000
01-531-2180	Computer Equipment/Software	1,380	1,521	1,500	1,500
01-531-2200	Subscriptions/Publications	945	933	1,200	1,200
01-531-2300	Clothing/Cleaning	9,427	6,007	8,500	8,500
01-531-2350	Janitor/Housekeeping	2,746	4,061	3,000	3,000
01-531-2400	Fuel/Lubricants	8,850	12,501	10,000	12,000
01-531-2600	Volunteer Costs	6,943	4,759	10,000	4,000
01-531-2750	Public Education	639	1,097	1,000	1,000
01-531-2950	Miscellaneous	12	378	500	500
	Total Consumables	\$ 46,881	\$ 48,095	\$ 52,900	\$ 48,900
01-531-3050	Legal & Labor Negotiations	\$ -	\$ -	\$ 15,000	\$ 5,000
01-531-3080	Insurance	64,869	58,065	60,000	59,500
01-531-3150	Telephone	1,506	1,493	5,000	1,600
01-531-3250	Postage	66	242	100	100
01-531-3300	Printing/Binding	139	202	100	100
01-531-3330	Bldg/Grounds Maintenance	8,354	4,391	5,000	5,000
01-531-3350	Maintenance Contracts	4,194	-	1,000	1,000
01-531-3370	Vehicle Repair	32,052	52,648	18,000	18,000
01-531-3400	Equipment Repair	7,134	8,152	8,000	8,000
01-531-3430	Safety Programs/Equip	2,191	2,147	1,500	1,500
01-531-3450	Dues/Memberships	779	989	900	900
01-531-3500	Travel/Training/Seminars	7,831	7,204	7,000	7,000
	Total Contractual Services	\$ 129,116	\$ 123,800	\$ 121,600	\$ 107,700
	Total Capital	\$ 378,551	\$1,533,112	\$ 15,600	\$ 10,000
	Total Fire	\$1,687,473	\$2,878,437	\$1,358,795	\$1,307,919

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Fire Department

Position	Number of Employees		Budgeted Amounts	
	2012	2013	2012	2013
Fire Chief	1	1		
Assistant Fire Chief	1	1		
Fire Captain	3	3		
Engineer	9	9		
Firefighter	10	10		
Totals	24	24	\$ 806,000	\$ 806,600

2013 Budget Highlights

This year's budget contains a small amount of money for replacement of fire hose and bunker gear.

Personnel

Overtime – Overtime is reduced due to budget constraints.

Health Insurance - The reduction in costs is due to the fact that fewer fireman have elected to have their family members covered by the City's health insurance reducing the City's cost as well.

Consumables

Minor Tools/Equipment/Furniture – Typical costs include: 30 gallons of foam, hand lights, PBI hoods, Gas Sentry (CGI, CO, 02 Detector), nozzles, Class E air check kit, rescue ropes, pump panel gauges, air chisel set, rescue equipment, precon valves, hand held radio, portable pump.

Clothing/Cleaning – Uniforms consisting of (shirts, pants, jackets, shoe or boots, bunker gear, bunker boots, fire gloves, flag/patches, Nomex hoods,) and any clothing repair.

Volunteer Costs - Costs associated with training and equipping volunteer personnel.

Contractual Services

Equipment Repairs – Pump-test all trucks, valve repair, pager and radio repair as needed, air pack test as needed, air quality test for SCBA'S.

Dues/Memberships – Fire Chiefs Association, (National and State) and NFPA.

Capital Items:

Bunker Gear	5,000
Fire Hose Replacement	5,000

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES
Planning & Protective Services

		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
01-541-1000	Salaries	\$ 183,480	\$ 197,274	\$ 210,000	\$ 210,800
01-541-1050	Part-Time/Summer	17,270	16,162	13,000	-
01-541-1060	Overtime	3,789	5,320	3,800	1,000
01-541-1100	FICA/Medicare Tax	15,525	16,646	17,350	16,203
01-541-1200	Employees Retirement	15,382	17,100	22,235	24,145
01-541-1250	Matching Deferred Comp	3,768	3,752	4,600	7,200
01-541-1300	Health Insurance	24,624	28,044	23,600	31,664
01-541-1350	Life Insurance Expense	709	784	900	900
01-541-1400	Misc Personnel Costs	3,313	489	300	300
01-541-1500	Liability Insurances	-	-	-	-
	Total Personnel	\$ 267,860	\$ 265,575	\$ 295,785	\$ 292,212
01-541-2050	Office Supplies	\$ 2,791	\$ 2,255	\$ 1,500	\$ 1,500
01-541-2100	Advertising	521	288	1,000	1,000
01-541-2150	Minor Tools/Equip/Furniture	103	399	800	800
01-541-2180	Computer Equipment/Software	531	-	1,000	1,000
01-541-2200	Subscriptions/Publications	1,753	1,193	1,500	1,500
01-541-2250	Repair Materials/Supplies	218	99	500	500
01-541-2300	Clothing/Cleaning	1,388	1,514	1,500	1,500
01-541-2400	Fuel/Lubricants	2,421	3,843	2,500	3,000
01-541-2650	Photo Supplies	64	-	250	250
01-541-2700	Animal Control Expenses	3,998	6,392	7,000	7,000
01-541-2800	Veterinarian Services	6,709	11,229	10,000	10,000
01-541-2950	Miscellaneous	154	223	250	250
	Total Consumables	\$ 20,649	\$ 27,800	\$ 27,800	\$ 28,300

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Planning & Protective Services

Account	Description	2010	2011	2012	2012
		Audited	Audited	Budgeted	Adopted
01-541-3050	Legal Fees	\$ -	\$ -	\$ -	\$ -
01-541-3080	Insurance	17,002	16,280	18,000	15,000
01-541-3100	Contract Labor	-	-	200	200
01-541-3150	Telephone	3,072	2,938	3,000	3,000
01-541-3250	Postage	2,070	1,313	3,000	3,000
01-541-3300	Printing/Binding	522	8	1,000	1,000
01-541-3330	Bldg/Grounds Maintenance	240	177	500	500
01-541-3350	Maintenance Contracts	-	-	500	500
01-541-3370	Vehicle Repair	2,539	2,037	2,000	2,000
01-541-3380	Equipment Rental/Lease	-	-	200	200
01-541-3400	Equipment Repair	-	-	300	300
01-541-3430	Safety Programs/Equip	4	-	100	100
01-541-3450	Dues/Memberships	857	977	850	850
01-541-3500	Travel/Training/Seminars	979	2,101	2,000	1,500
01-541-3650	Weed/Trash/Debris Abatement	1,929	7,707	2,000	2,000
01-541-3660	Demolition	225,745	7,944	12,000	12,000
01-541-5100	Uncollectible Accounts	-	-	-	-
	Total Contractual Services	\$ 254,958	\$ 41,482	\$ 45,650	\$ 42,150
	Total Capital	\$ -	\$ -	\$ 20,000	\$ 360,000
	Total Planning & Protective Services	\$ 679,450	\$ 334,857	\$ 389,235	\$ 722,662

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES Planning & Protective Services

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Planning Director	1.0	1.0		
Community Development Off.	1.0	1.0		
Health Inspector	1.0	1.0		
Animal Control Supervisor	1.0	1.0		
Animal Control Officer	2.0	2.0		
License/Permits Clerk	0.25	0.00		
Totals	7.25	7.00		

2013 Budget Highlights

The demolition of the “Old Shoe Factory” on State Street is budgeted in 2013 with a \$250,000 CDBG offset. The City’s net cost is estimated at \$110,000. The Permit Clerk part-time position is being cut.

Personnel

Salaries - Due to budget constraints the Permits/License Clerk position has been eliminated which is reflected by a 0.25 FTE reduction in Administration and Planning and Protective Services.

Overtime – Overtime is reduced due to budget constraints.

Consumables

Photo Supplies- Documentation of code violations.

Animal Control Expenses - Costs related to veterinary fees and other costs associated with handling animals. Private businesses have helped to subsidize these expenses.

Contractual Services

Postage – Legal notices and letters along with regular mailings.

Safety Programs – Funds will be used for promoting National Safety Building Week, as well as buying safety supplies, shoes, gloves, animal snares, etc.

Dues/Memberships – Building Code Organization, National Planning Organization, State organization, Building, Health, and Animal Rescue, and the Mid Mo. Regional Planning Commission.

Weed/Trash/Debris Abatement - Costs associated with abatement of properties declared to be a nuisance in an administrative hearing.

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Planning & Protective Services (continued)

Demolition - Monies appropriated for removal of dilapidated properties in Fulton. The demolition of the "Old Shoe Factory" is budgeted as a separate capital expense.

Capital Projects:

"Old Shoe Factory" Demolition	\$ 360,000
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2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Engineering Department

Account	Description	2010	2011	2012	2013
		Audited	Audited	Budgeted	Adopted
01-551-1000	Salaries	\$ 383,918	\$ 388,795	\$ 396,600	\$ 407,000
01-551-1050	Part-Time/Summer	4,136	4,051	4,000	-
01-551-1060	Overtime	1,564	1,355	2,000	1,000
01-551-1100	FICA/Medicare Tax	28,910	29,839	30,799	31,212
01-551-1200	Employees Retirement	31,595	37,117	41,454	46,512
01-551-1250	Matching Deferred Comp	15,382	16,797	10,000	18,300
01-551-1300	Health Insurance	66,474	59,159	52,320	52,320
01-551-1350	Life Insurance Expense	1,400	1,464	1,500	1,500
01-551-1400	Misc Personnel Costs	279	86	300	300
01-551-1500	Liability Insurances	-	-	-	-
	Total Personnel	\$ 533,658	\$ 538,664	\$ 538,974	\$ 558,144
01-551-2050	Office Supplies	\$ 2,684	\$ 2,355	\$ 2,200	\$ 2,200
01-551-2100	Advertising	937	2,077	1,000	1,000
01-551-2150	Minor Tools/Equip/Furniture	1,643	1,418	2,500	2,500
01-551-2180	Computer Equipment/Software	2,839	2,935	7,000	7,000
01-551-2200	Subscriptions/Publications	210	-	400	400
01-551-2250	Repair Materials/Supplies	190	107	500	500
01-551-2300	Clothing/Cleaning	1,742	1,835	2,500	2,500
01-551-2400	Fuel/Lubricants	2,268	2,916	3,000	3,000
01-551-2580	Recording Fees	283	335	600	600
01-551-2650	Photo Supplies	-	-	-	-
01-551-2950	Miscellaneous	139	22	500	500
	Total Consumables	\$ 12,934	\$ 14,000	\$ 20,200	\$ 20,200
01-551-3080	Insurance	\$ 33,154	\$ 35,528	\$ 37,000	\$ 39,000
01-551-3150	Telephone	3,409	3,258	3,000	1,500
01-551-3250	Postage	648	566	1,000	1,000
01-551-3300	Printing/Binding	764	200	2,000	2,000
01-551-3350	Maintenance Contracts	3,445	4,132	4,000	4,000
01-551-3370	Vehicle Repair	4,775	3,011	3,000	3,000
01-551-3380	Equipment Rental/Lease	46	-	700	400
01-551-3400	Equipment Repair	450	-	300	300
01-551-3430	Safety Programs/Equip	380	505	500	500
01-551-3450	Dues/Memberships	317	354	500	500
01-551-3500	Travel/Training/Seminars	6,526	6,115	4,000	4,000
	Total Contractual Services	\$ 53,914	\$ 53,669	\$ 56,000	\$ 56,200
	Total Capital	\$ 46,376	\$ 13,451	\$ -	\$ -
	Total Engineering	\$ 646,882	\$ 619,783	\$ 615,174	\$ 634,544

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES
Engineering Department

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
City Engineer	1	1		
Assistant City Engineer	1	1		
Project Manager	0	0		
Engineering Technician II	4	4		
Engineering Technician I	1	1		
Construction Inspector	1	1		
Administrative Assistant	1	1		
Totals	9	9		

2013 Budget Highlights

The Engineering Department will not have funds to hire an intern this summer due to budget constraints.

Personnel

Salary – No raises are proposed. The 2012 budget amount was not enough to cover last year’s wages after raises and new hires.

Consumables

Recording Fees – Fees paid to County Recorder for recording property easements, etc.

Repair Materials/Supplies – Stakes, surveying supplies, etc.

Clothing/Cleaning – Uniforms for field employees.

Contractual Services

Maintenance Contracts- Fees for repair contracts on items such as large page copier and scanner and computer systems.

Capital:

None.

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES
Street Maintenance Department

Account	Description	2010	2011	2012	2013
		Audited	Audited	Budgeted	Adopted
01-552-1000	Salaries	\$ 320,772	\$ 328,819	\$ 331,600	\$ 308,400
01-552-1050	Part-Time/Summer	10,933	11,952	12,000	6,000
01-552-1060	Overtime	7,432	11,518	12,000	10,000
01-552-1100	FICA/Medicare Tax	25,418	26,545	27,203	24,817
01-552-1200	Employees Retirement	27,355	31,114	35,734	36,298
01-552-1250	Matching Deferred Comp	8,233	8,567	9,000	7,900
01-552-1300	Health Insurance	71,310	71,862	62,784	62,784
01-552-1350	Life Insurance Expense	1,508	1,272	1,500	1,500
01-552-1400	Misc Personnel Costs	748	2,200	1,000	1,000
01-552-1500	Liability Insurances	-	-	-	-
	Total Personnel	\$ 473,708	\$ 493,848	\$ 492,821	\$ 458,698
01-552-2050	Office Supplies	\$ 484	\$ 718	\$ 300	\$ 500
01-552-2100	Advertising	13	253	200	200
01-552-2150	Minor Tools/Equip/Furniture	4,225	6,215	4,000	4,000
01-552-2180	Computer Equipment/Software	-	-	100	100
01-552-2250	Repair Materials/Supplies	7,707	7,240	5,000	5,000
01-552-2300	Clothing/Cleaning	4,565	5,695	7,000	6,000
01-552-2350	Janitor/Housekeeping	654	493	600	600
01-552-2400	Fuel/Lubricants	35,477	34,778	35,000	35,000
01-552-2450	Sign Materials	931	1,062	2,000	1,000
01-552-2480	Agricultural Supplies	708	1,181	800	800
01-552-2600	Asphalt Repair Material	25,187	40,020	20,000	20,000
01-552-2610	Concrete/Aggregate Material	12,406	13,466	8,000	10,000
01-552-2620	Chip Seal Program	13,241	34,374	30,000	30,000
01-552-2630	Concrete Street Repair	16,495	4,933	12,000	12,000
01-552-2640	Sidewalks - 50%	5,777	11,977	6,000	6,000
01-552-2660	Brick Street Repair	444	-	2,000	2,000
01-552-2700	Storm Drainage Material	10,499	2,225	10,000	10,000
01-552-2750	Snow Removal Materials	23,755	34,820	25,000	25,000
01-552-2950	Miscellaneous	105	476	500	500
	Total Consumables	\$ 162,674	\$ 199,926	\$ 168,500	\$ 168,700

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES
Street Maintenance Department

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
01-552-3080	Insurance	\$ 24,174	\$ 25,782	\$ 30,000	\$ 30,500
01-552-3100	Contract Labor	5,100	5,100	5,100	5,100
01-552-3150	Telephone	938	1,041	2,000	750
01-552-3200	Utilities	-	10,772	-	-
01-552-3250	Postage	28	15	50	50
01-552-3330	Bldg/Grounds Maintenance	43	1,107	100	100
01-552-3350	Maintenance Contracts	-	-	200	200
01-552-3370	Vehicle Repair	58,542	49,441	35,000	35,000
01-552-3380	Equipment Rental/Lease	132	1,969	2,500	2,000
01-552-3400	Equipment Repair	14,775	28,002	21,200	21,200
01-552-3430	Safety Programs/Equip	2,300	1,385	2,000	2,000
01-552-3500	Travel/Training/Seminars	751	411	1,500	1,000
01-552-3690	Hot Mix Contracts	303,661	283,488	250,000	250,000
	Total Contractual Service	\$ 410,444	\$ 408,514	\$ 349,650	\$ 347,900
	Total Capital	\$ 21,150	\$ -	\$ -	\$ -
	Total Street	\$ 1,067,976	\$ 1,102,288	\$ 1,010,971	\$ 975,298

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES Street Maintenance Department

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Street Supervisor	1	1		
Assistant Supervisor	1	1		
Heavy Equipment Operator	2	2		
Maintenance Worker III	1	1		
Maintenance Worker II	4	4		
Maintenance Worker I	3	3		
Totals	12	12	\$ 331,600	\$ 308,400

Budget Highlights:

We are continuing to supplement the annual \$250,000 worth of asphalt overlay with \$100,000 each from the Water and Wastewater Departments. The City Council approves the street overlay repair projects based on priority projects identified by the Mayor and City staff.

Personnel

Salaries – The amount for salary reflects new personnel being hired in at a lower wage than retiring veteran workers. There is no reduction in force for full-time employees.

Part-time/Summer - Funds for part-time/summer help have been cut in half due to budget constraints.

Consumables

Asphalt Repair Materials – Asphalt for street repairs.

Concrete/Aggregate Materials - Base rock, clean rock, shot rock, riprap.

Chip Seal Program - Maintenance for chip seal streets, typically streets with less traffic.

Concrete Street Repair – Concrete, rebar, etc.

50/50 Sidewalk Program - The City will pay for all materials used to bring a damaged sidewalk up to City standards, if the property owner pays for labor. These projects must be approved by the Engineering Department.

Brick Street Repair – Sand, concrete, etc.

Storm Drainage Material - Materials such as culvert pipe, concrete, bicycle grates, etc.

Snow Removal Materials - Salt and other materials used to clear snow from city streets.

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Street Maintenance Department

Contractual Services

Contract Labor – Minor street repair work.

Maintenance Contracts - Fees for repair contracts on items such as copier and computer systems.

Safety Programs – Boots, safety signs and training.

Hot-mix Contract/Slurry Seal – Allotment for the annual street overlay program. As noted above this money has been maintained at \$250,000, at least in part due to a dedicated sales tax for transportation.

Capital Outlay:

None.

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Traffic Control Department

		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
01-553-1000	Salaries	\$ 53,731	\$ 56,863	\$ 62,000	\$ 60,800
01-553-1050	Part-Time/Summer	1,914	2,150	3,000	-
01-553-1060	Overtime	2,671	1,727	3,000	3,000
01-553-1100	FICA/Medicare Tax	4,437	4,633	5,202	4,881
01-553-1200	Employees Retirement	4,645	4,667	6,760	7,273
01-553-1250	Matching Deferred Comp	2,094	1,935	2,000	500
01-553-1300	Health Insurance	17,442	17,059	10,468	10,468
01-553-1350	Life Insurance Expense	257	231	250	250
01-553-1400	Misc Personnel Costs	1,598	222	1,600	1,600
	Total Personnel	\$ 88,788	\$ 89,486	\$ 94,280	\$ 88,772
01-553-2050	Office Supplies	\$ 117	\$ 101	\$ 150	\$ 150
01-553-2150	Minor Tools/Equip/Furniture	1,986	2,015	2,000	1,000
01-553-2180	Computer Equipment/Software	300	223	500	500
01-553-2250	Repair Materials/Supplies	3,255	2,551	2,600	2,000
01-553-2300	Clothing/Cleaning	964	1,509	2,000	1,500
01-553-2350	Janitor/Housekeeping	40	139	100	100
01-553-2400	Fuel/Lubricants	2,662	4,379	3,500	4,000
01-553-2450	Sign Materials	7,869	7,975	8,000	8,000
01-553-2590	Signal Repair	3,235	3,748	1,500	1,500
01-553-2610	Concrete/Aggregate Materials	392	724	400	400
01-553-2660	Street Paint	7,760	9,380	8,500	6,000
01-553-2950	Miscellaneous	120	75	100	100
	Total Consumables	\$ 28,699	\$ 32,818	\$ 29,350	\$ 25,250

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Traffic Control Department

		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
01-553-3080	Insurance	\$ 5,352	\$ 4,328	\$ 4,500	\$ 4,500
01-553-3100	Contract Labor	-	-	-	-
01-553-3150	Telephone	608	475	1,000	300
01-553-3250	Postage	9	-	100	100
01-553-3330	Bldg/Grounds Maintenance	924	237	500	500
01-553-3350	Maintenance Contracts	-	-	150	150
01-553-3370	Vehicle Repair	1,836	3,992	3,000	3,000
01-553-3380	Equipment Rental/Lease	47	-	500	500
01-553-3400	Equipment Repair	1,832	2,062	2,500	2,500
01-553-3430	Safety Programs/Equip	674	989	1,100	1,000
01-553-3500	Travel/Training/Seminars	772	194	500	250
	Total Contractual Services	\$ 12,054	\$ 12,276	\$ 13,850	\$ 12,800
01-553-4000	Total Capital	\$ 28,257	\$ -	\$ -	\$ -
	Total Traffic Control	\$ 157,799	\$ 134,581	\$ 137,480	\$ 126,822

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES Traffic Control Department

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Traffic Control Supervisor	1	1		
Maintenance Worker II	1	1		
Totals	2	2	\$ 62,000	\$ 60,800

Budget Highlights:

The Traffic Control Department has no capital funds budgeted for 2013 for the third consecutive year. Part-time/summer help has been eliminated for 2013.

Personnel

Salaries – The amount for salary reflects new personnel being hired in at a lower wage than retiring veteran workers. There is no reduction in force for full-time employees.

Part-time/Summer - Funds for part-time/summer help have been eliminated due to budget constraints.

Consumables

Signal Repair - Costs relating to the maintenance of city owned traffic signals, traffic visors, red visors, lenses, pedestrian traffic signs and signals, brackets, breakers, etc.

Concrete/Aggregate Materials - Materials such as concrete, asphalt, gravel.

Street Paint – Paint for marking centerlines, fog lines, curbing and intersection dividers.

Contractual Services

Safety Programs – Traffic cones, safety vest, safety boots, safety glasses, etc.

Capital Items:

None.

2013 ANNUAL BUDGET

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2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES
Buildings and Ground Maintenance

Account	Description	2010	2011	2012	2013
		Audited	Audited	Budgeted	Adopted
01-571-1000	Salaries	\$ 138,999	\$ 133,136	\$ 143,600	\$ 137,840
01-571-1050	Part-Time/Summer	29,295	31,117	40,000	25,000
01-571-1060	Overtime	2,231	2,675	5,000	3,000
01-571-1100	FICA/Medicare Tax	12,768	12,628	14,428	12,687
01-571-1200	Employees Retirement	11,888	12,123	15,454	16,056
01-571-1250	Matching Deferred Comp	3,075	3,347	3,700	5,000
01-571-1300	Health Insurance	31,244	27,222	35,000	26,168
01-571-1350	Life Insurance Expense	655	524	650	650
01-571-1400	Misc Personnel Costs	1,378	5,960	3,000	3,000
	Total Personnel	\$ 231,533	\$ 228,733	\$ 260,833	\$ 229,400
01-571-2050	Office Supplies	\$ 60	\$ 129	\$ 500	\$ 200
01-571-2150	Minor Tools/Equip/Furniture	1,888	1,063	2,500	2,500
01-571-2180	Computer Equipment/Software	-	-	-	-
01-571-2250	Repair Materials/Supplies	1,237	314	2,000	2,000
01-571-2300	Clothing/Cleaning	3,412	4,837	4,000	4,000
01-571-2350	Janitor/Housekeeping	2,299	2,036	2,500	2,500
01-571-2400	Fuel/Lubricants	13,382	20,195	15,000	15,000
01-571-2480	Agricultural Supplies	688	723	2,000	2,000
01-571-2610	Concrete/Aggregate Materials	-	27	600	600
01-571-2950	Miscellaneous	-	132	600	600
	Total Consumables	\$ 22,965	\$ 29,457	\$ 29,700	\$ 29,400
01-571-3080	Insurance	\$ 12,315	\$ 11,404	\$ 11,500	\$ 11,500
01-571-3150	Telephone	345	231	400	200
01-571-3250	Postage	-	-	-	-
01-571-3330	Bldg/Grounds Maintenance	13,278	22,317	23,000	20,000
01-571-3350	Maintenance Contracts	28	-	500	500
01-571-3370	Vehicle Repair	4,784	8,709	7,000	7,000
01-571-3380	Equipment Rental/Lease	11	31	500	500
01-571-3400	Equipment Repair	13,268	14,690	20,000	16,000
01-571-3430	Safety Programs/Equip	1,029	759	750	1,000
01-571-3500	Travel/Training/Seminars	-	67	250	250
	Total Contractual Services	\$ 45,058	\$ 58,208	\$ 63,900	\$ 56,950
	Total Capital	\$ 12,510	\$ 18,860	\$ -	\$ -
	Total Bldg & Grnds Maintenance	\$ 367,525	\$ 335,257	\$ 354,433	\$ 315,750

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES Buildings and Ground Maintenance

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Maintenance Supervisor	1	1		
Maintenance Worker III	1	1		
Maintenance Worker II	2	2		
Maintenance Worker I	1	1		
Totals	5	5	\$ 143,600	\$ 137,840

2013 Budget Highlights:

The 2013 Budget has less money budgeted for part-time/summer help. This may mean that some city facilities such as the sewer plant and water towers do not get mowed as frequently.

Personnel

Salaries - One of the MWII positions works in City Hall. There reduced amount for salaries reflects that some new hires have replaced veteran workers. There is no reduction in full-time positions.

Consumables

Repair Materials/Supplies – Mower blades, electrical, plumbing, woodwork, etc.

Agricultural Supplies - Liquid weed killer, granular weed killer, grass seeds, fertilizer, etc.

Concrete/Aggregate Materials - Concrete, steel, sand, etc.

Contractual Services

Buildings/Grounds Maintenance – These funds pay for a variety items including the Best/Stanley locks, and cores and the use of area vendors to do maintenance of city facilities including City Hall.

Maintenance Contracts - Pest control and codes for new keys.

Capital Items:

None.

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES
Cemeteries Department

Account	Description	2010	2011	2012	2013
		Audited	Audited	Budgeted	Adopted
01-572-1000	Salaries	\$ 33,868	\$ 34,516	\$ 35,850	\$ 35,930
01-572-1050	Part-Time/Summer	17,603	18,594	18,000	12,000
01-572-1060	Overtime	590	983	2,500	1,000
01-572-1100	FICA/Medicare Tax	3,495	3,652	4,311	3,743
01-572-1200	Employees Retirement	2,902	3,342	3,988	4,210
01-572-1250	Matching Deferred Comp	-	15	500	1,800
01-572-1300	Health Insurance	11,713	11,664	11,700	10,500
01-572-1350	Life Insurance Expense	161	139	200	200
01-572-1400	Misc Personnel Costs	1,883	1,604	2,000	2,000
	Total Personnel	\$ 72,215	\$ 74,509	\$ 79,050	\$ 71,382
01-572-2050	Office Supplies	\$ 73	\$ 12	\$ 500	\$ 200
01-572-2150	Minor Tools/Equip/Furniture	759	482	1,500	1,000
01-572-2250	Repair Materials/Supplies	186	312	500	500
01-572-2300	Clothing/Cleaning	709	1,175	1,100	1,100
01-572-2350	Janitor/Housekeeping	90	27	250	100
01-572-2400	Fuel/Lubricants	2,701	3,148	3,000	3,000
01-572-2480	Agricultural Supplies	460	442	800	800
01-572-2610	Concrete/Aggregate Materials	380	126	500	500
01-572-2660	Repair/Replace Damaged Stones	-	-	500	500
01-572-2950	Miscellaneous	-	30	200	200
	Total Consumables	\$ 5,359	\$ 5,755	\$ 8,850	\$ 7,900
01-572-3080	Insurance	\$ 3,719	\$ 2,973	\$ 3,500	\$ 3,900
01-572-3150	Telephone	817	896	800	800
01-572-3330	Bldg/Grounds Maintenance	1,750	477	2,000	1,000
01-572-3370	Vehicle Repair	1,050	1,726	1,500	1,500
01-572-3380	Equipment Rental/Lease	-	-	200	200
01-572-3400	Equipment Repair	2,675	1,834	2,500	2,500
01-572-3430	Safety Programs/Equip	75	229	300	300
	Total Contractual Services	\$ 10,086	\$ 8,135	\$ 10,800	\$ 10,200
	Total Capital	\$ -	\$ -	\$ -	\$ -
	Total Cemeteries	\$ 96,236	\$ 88,398	\$ 98,700	\$ 89,482

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES
Cemeteries Department

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Cemetery Sexton	1	1		
Totals	1	1	\$ 35,850	\$ 35,930

Budget Highlights

There is a reduction in part-time labor for Cemeteries due to budget constraints.

Contractual Services

Building/Grounds Maintenance – Upkeep on fencing and other safety barriers.

Concrete aggregate – Materials used for resetting stones.

Replaced Damaged Stones – Funds used to replace head stones that have been damaged or destroyed.

Equipment Repairs – Repairs to mowers and other small equipment.

Capital Items

None.

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Parks & Recreation Administration

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	PERSONNEL SERVICES				
01-581-1000	Salaries	\$ 223,373	\$ 233,713	\$ 239,000	\$ 239,000
01-581-1050	Part-Time Maintenance	18,417	21,501	18,400	10,000
01-581-1055	Program Staff	2,216	2,932	-	-
01-581-1060	Overtime	9,396	8,037	11,000	7,000
01-581-1070	Umpires/Referees	15,371	16,026	15,000	15,000
01-581-1100	FICA/Medicare Tax	20,653	21,612	20,533	19,584
01-581-1200	Employees Retirement	19,132	22,204	26,005	28,049
01-581-1250	Matching Deferred Comp	3,430	3,832	3,500	6,100
01-581-1300	Health Insurance	43,348	44,579	45,198	45,780
01-581-1350	Life Insurance Expense	951	927	1,100	1,100
01-581-1400	Misc Personnel Costs	5,171	6,025	3,000	3,000
01-581-1500	Liability Insurances	-	-	-	-
	Total Personnel	\$ 361,458	\$ 381,387	\$ 382,736	\$ 374,613
	CONSUMABLES				
01-581-2000	Concessions	\$ 270	\$ 31	\$ 500	\$ 500
01-581-2050	Office Supplies	4,657	4,292	3,000	3,000
01-581-2100	Advertising	5,034	5,861	7,500	6,000
01-581-2150	Minor Tools/Equip/Furniture	6,238	6,227	5,000	5,000
01-581-2180	Computer Equipment/Software	262	389	500	500
01-581-2200	Subscriptions/Publications	65	425	200	200
01-581-2250	Repair Materials/Supplies	7,733	9,131	10,000	8,000
01-581-2300	Clothing/Cleaning	2,757	3,007	3,500	3,500
01-581-2350	Janitor/Housekeeping	1,804	1,499	1,500	1,500
01-581-2400	Fuel/Lubricants	9,470	11,377	8,000	8,000
01-581-2480	Agricultural Supplies	7,787	9,521	12,000	10,000
01-581-2610	Concrete/Aggregate Materials	5,388	3,597	4,000	4,000
01-581-2660	Recreation Supplies	30,264	33,604	30,000	28,000
01-581-2680	Pride Day Supplies	3,757	5,057	4,000	2,500
01-581-2950	Miscellaneous	14,886	3,391	1,500	1,500
	Total Consumables	\$ 100,372	\$ 97,407	\$ 91,200	\$ 82,200

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
	CONTRACTUAL SERVICES				
01-581-3080	Insurance	\$ 22,110	\$ 20,048	\$ 20,000	\$ 20,200
01-581-3100	Contract Labor	11,127	10,288	10,000	7,500
01-581-3150	Telephone	2,875	3,032	3,000	1,700
01-581-3200	Utilities	-	-	7,000	-
01-581-3250	Postage	910	430	1,000	1,000
01-581-3300	Printing/Binding	6,160	5,523	7,000	7,000
01-581-3330	Bldg/Grounds Maintenance	22,202	25,616	18,000	18,000
01-581-3350	Maintenance Contracts	160	326	500	500
01-581-3360	Rent - Soccer Park	880	880	880	880
01-581-3370	Vehicle Repair	14,776	13,409	10,000	10,000
01-581-3380	Equipment Rental/Lease	1,390	728	500	500
01-581-3400	Equipment Repair	5,912	4,203	6,000	5,000
01-581-3430	Safety Programs/Equip	989	534	400	400
01-581-3450	Dues/Memberships	382	-	700	700
01-581-3500	Travel/Training/Seminars	3,687	3,836	4,000	4,000
	Total Contractual Services	\$ 93,560	\$ 88,852	\$ 88,980	\$ 77,380
01-581-4000	Total Capital	\$ 33,500	\$ 3,151	\$ -	\$ -
	Total Parks & Rec. Administration	\$ 588,890	\$ 570,797	\$ 562,916	\$ 534,193

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES Parks & Recreation Administration

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Director of Parks & Rec.	1	1		
Parks Supervisor	1	1		
Recreation Programmer	1	1		
Maintenance Worker II	3	3		
Maintenance Worker I	1	1		
Administrative Assistant	0.75	0.75		
Totals	7.75	7.75	\$ 239,000	\$ 239,000

Budget Highlights

There are no capital funds in the 2013 budget for park improvements. Fees for most activities will increase in 2013 and some events with low participation may be eliminated. The reduced part-time staff will make cleaning the parks and bathrooms on a timely basis more difficult.

Personnel

Part-time Maintenance – There is substantially less money budgeted for part-time help to maintain the parks in 2013 due to budget constraints.

Umpires/Referees - Pays wages for contracted labor for officials for games. It may be necessary to cut the per-game amount paid due to budget constraints.

Consumables

Subscriptions/Publications – MPRA and NRPA publication, text books, references, etc.

Agricultural Supplies - Seed, fertilizer, and chemicals for ball fields, soccer fields, etc.

Recreation Program Supplies – Baseballs, soccer balls and other sporting goods; team sports uniform, trophies, ribbons and supplies for other recreation activities.

Concrete/Aggregate Materials - Materials such as concrete, asphalt, gravel, etc. for parking lots, entrances and other projects.

Contractual Services

Contract Labor – Instructors Wages (Instructors, Dance Classes, Golf, Art, Computers, etc)

Utilities – Allowance for lights at ball fields, basketball courts, pavilions, etc.

Postage – Mailing bi-annual activities guides, invoices and other program information.

Printing/Binding – Printing biannual activities guides, and other program information.

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES Parks & Recreation Administration

Dues/Membership - Membership in MPRA and NPRA.

Travel/Training/Seminar - Includes all professional travel for department including reimbursement for the use of personal vehicles and professional training conferences and seminars for the Department. MPRA annual conference, MVTA conference.

Capital Outlay:

None.

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Parks & Recreation - Pool

Parks and Recreation - Pool		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
PERSONNEL SERVICES					
01-583-1000	Salaries	\$ -	\$ -	\$ -	\$ -
01-583-1050	Part-Time/Summer	35,657	35,141	35,000	31,000
01-583-1100	FICA/Medicare Tax	2,711	2,688	2,678	2,372
01-583-1400	Misc Personnel Costs	70	11	350	350
01-583-1500	Liability Insurances	-	-	-	-
	Total Personnel	\$ 38,438	\$ 37,841	\$ 38,028	\$ 33,722
CONSUMABLES					
01-583-2000	Concessions	\$ 8,528	\$ 7,482	\$ 6,900	\$ 6,900
01-583-2050	Office Supplies	126	117	300	300
01-583-2100	Advertising	113	59	500	500
01-583-2150	Minor Tools/Equip/Furniture	3,179	2,369	1,000	1,000
01-583-2250	Repair Materials/Supplies	692	1,906	2,000	2,000
01-583-2300	Clothing/Cleaning	1,287	175	1,000	1,000
01-583-2350	Janitor/Housekeeping	421	390	600	600
01-583-2660	Recreation Supplies	3,635	2,644	1,000	1,000
01-583-2670	Pool Chemicals	5,468	4,310	9,000	7,500
01-583-2950	Miscellaneous	556	2,283	-	-
	Total Consumables	\$ 24,003	\$ 21,734	\$ 22,300	\$ 20,800
CONTRACTUAL SERVICES					
01-583-3080	Insurance	\$ 4,582	\$ 3,522	\$ 4,500	\$ 2,800
01-583-3150	Telephone	633	691	600	600
01-583-3330	Bldg/Grounds Maintenance	1,468	1,757	2,500	2,500
01-583-3400	Equipment Repair	-	1,683	1,000	1,000
01-583-3430	Safety Programs/Equip	328	292	800	800
01-583-3500	Travel/Training/Seminars	788	614	1,500	1,000
	Total Contractual Services	\$ 7,799	\$ 8,559	\$ 10,900	\$ 8,700
	Total Capital	\$ 1,373	\$ 2,613	\$ 10,000	\$ 10,000
	Total Parks & Rec. - Pool	\$ 71,613	\$ 70,747	\$ 81,228	\$ 73,222

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Parks & Recreation - Pool

Budget Highlights

There are no capital funds in the 2013 budget for pool improvements. The rates for swimming passes and the prices at the concession stand will increase in 2013.

Personnel

Salaries - There are no FTE's at the Pool.

Part Time/Summer - Staffing typically consists of a Pool Manager, an Assistant Pool Manager and approximately 11 life guards and 4 concession workers. The staff will be reduced in 2013 due to budget constraints.

Consumables

Minor Tools/Equipment/Furniture – Deck chairs, small tools, and various pool cleaning tools.

Repair Materials/Supplies – Plumbing, electrical and concrete supplies, new pumps or rehab old pumps.

Clothing/Cleaning – Guard suits and shirts.

Concessions – Pool concession supplies.

Recreation Supplies – Water toys, dive blocks, lane lines, etc.

Pool Chemicals – Chlorine and acid to maintain a safe pool.

Contractual Services

Equipment Repairs – Repairs to pool vacuum and ice machines.

Safety Programs – Red Cross safety audits, lifeguard challenge and in session training.

Capital Outlay:

None.

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Debt Service Payments

1999 Capital Project Bonds (Dollar General Development)

In late 2010 the City successfully obtained refinancing thereby eliminating the City's liability for this project. Debt service payments on the 2010 Refunding Bonds are now entirely financed by the TIF district and are no longer a General Fund obligation.

City Hall Project

These are no more payments on the 10-year lease entered into with a consortium of local banks to finance construction of the new City Hall. The lease began in December 2001 and the new City Hall was dedicated to the public on October 19, 2002. The final \$229,500 was paid in 2011 (including interest) with the final payment in September 2011.

2013 ANNUAL BUDGET

GENERAL FUND EXPENDITURES

Debt Service Payments

		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
	CITY HALL PROJECT				
01-591-5350	City Hall Project - Principal	\$ 300,000	\$ 225,000	\$ -	\$ -
01-591-5360	City Hall Project - Interest	16,500	4,467	-	-
01-591-5370	City Hall Project - Fees	-	-	-	-
		\$ 316,500	\$ 229,467	\$ -	\$ -
	Total	\$ 316,500	\$ 229,467	\$ -	\$ -

2013 ANNUAL BUDGET

ENTERPRISE FUND
Off Street Parking Fund

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
REVENUES					
20-412-1550	Parking Meters	\$ 19,844	\$ 15,693	\$ 20,000	\$ 11,500
20-412-1600	Parking Lot Lease Payments	8,945	7,690	10,000	19,500
20-413-2300	Interest Income	116	-	500	500
20-413-2400	Unrealized Gain/Loss On Investment	-	-	-	-
	Total Revenues	\$ 28,906	\$ 23,383	\$ 30,500	\$ 31,500
EXPENSES					
CONTRACTUAL SERVICES					
20-516-2570	Meter Repairs	\$ 324	\$ 400	\$ 400	\$ 400
20-516-2950	Miscellaneous	-	-	-	-
20-516-3200	Utilities	108	300	300	300
20-516-3080	Insurance	70	150	150	150
20-516-3100	Contract Labor	4,800	4,800	4,800	4,800
20-516-3330	Bldg/Grounds Maintenance	-	500	500	500
20-599-5500	Depreciation	15,085	14,800	14,800	14,800
	Total Contractual Services	\$ 20,387	\$ 20,950	\$ 20,950	\$ 20,950
	Total Expenses	\$ 20,387	\$ 20,950	\$ 20,950	\$ 20,950

ENTERPRISE FUND
Off Street Parking Fund - Analysis of Working Capital

	2010 Audited	2011 Audited	2012 Adopted	2013 Adopted
TOTAL REVENUES	28,906	23,383	30,500	24,050
TOTAL EXPENSES	20,387	20,950	20,950	20,950
Net Income/(Loss)	\$ 8,518	\$ 2,433	\$ 9,550	\$ 10,550
ADJUSTMENTS				
Total Capital	\$ -	\$ -	\$ -	\$ -
Depreciation	15,085	14,800	14,800	14,800
Net Adjustments	\$ 15,085	\$ 14,800	\$ 14,800	\$ 14,800
Excess /(Deficiency) in Working Capital	\$ 23,603	\$ 17,233	\$ 24,350	\$ 25,350

2013 ANNUAL BUDGET

ENTERPRISE FUND Off Street Parking Fund

2013 Budget Highlights:

The changes in the revenues that are anticipated in 2013 reflect the policy changes made for Downtown parking.

Revenues:

Parking Meters – Income from the use of parking meters on the downtown lots.

Parking Lot Lease Payments – Rent from parking spots. Monthly rent for parking spaces varies (\$10, \$15, \$20) depending on parking lot location.

Interest Income – Interest earned on invested funds.

Unrealized Gain/Loss on Investments - Audit adjustment to reflect market value of investments at year end.

Expenses:

Meter Repair - Repairs to meter mechanisms.

Contract Labor - \$400 a month paid to Kingdom Projects to pick up trash in city owned parking lots.

Building and Ground Maintenance - Asphalt and paint for parking lots.

Depreciation - Annual depreciation expense on parking.

Capital Items:

None.

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Electric Fund

REVENUES

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
21-412-1050	Residential Service	\$ 4,382,160	\$ 4,519,360	\$ 4,300,000	4,664,000
21-412-1100	Rural Service	70,890	72,241	70,000	74,200
21-412-1150	Commercial Service	4,178,476	4,265,169	4,300,000	4,558,000
21-412-1200	Industrial Service	1,790,172	1,661,761	1,800,000	1,908,000
21-412-1225	Industrial Demand	202,935	194,151	195,000	206,700
21-412-1250	Large Power Service	2,933,895	2,965,245	3,000,000	3,180,000
21-412-1275	Large Power Demand	508,778	468,365	470,000	498,200
21-412-1500	Municipal Service	167,831	158,359	170,000	180,200
21-412-1550	Street Lighting	53,977	75,182	55,000	58,300
21-412-1600	Electric Revenue	-	-	1,000	1,060
21-412-1650	Surge Protector Rent Revenue	6,288	6,466	6,000	6,360
	Operating Revenue	14,295,401	14,386,298	14,367,000	\$ 15,335,020
21-413-2000	ARRA Grant	\$ 9,883	\$ 512,282	\$ -	\$ -
21-413-2050	Penalty Revenue	103,330	105,954	100,000	105,000
21-413-2100	Customer Service	74,952	57,880	65,000	65,000
21-413-2150	Material Sales	(1,455)	(507)	4,000	4,000
21-413-2400	Interest Income	38,355	20,486	50,000	34,000
21-413-2450	Unrealized Gain/Loss On Investment	-	-	-	-
21-413-2500	Third Party Reimbursements	5,951	3,349	25,000	10,000
21-413-2600	Miscellaneous Revenue	15,343	29,828	15,000	15,000
21-413-2650	Cash Long/Short	58	(463)	-	-
21-413-2700	Grant Revenue	-	-	-	-
21-413-3750	Charges In Lieu Of Taxes - PILOT	725,827	728,673	731,450	731,450
21-413-3775	Transfer in from Water			100,000	82,000
21-413-3800	Gain/Loss On Equipment Disposal	460	-	-	-
	Non-Operating Revenue	\$ 972,706	\$ 1,457,481	\$ 1,090,450	\$ 1,046,450
	Total Revenues	\$ 15,268,107	\$ 15,843,779	\$ 15,457,450	\$ 16,381,470

EXPENSES

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
PURCHASED POWER EXPENSES					
21-515-2000	Purchased Power Other	\$ 6,786,422	\$ 6,882,894	\$ 1,100,000	\$ 1,100,000
21-515-2002	Sikeston Purchased Power	-	-	4,367,000	4,320,000
21-515-2004	SWPA Purchased Power	-	-	250,000	250,000
21-515-2010	MISO Power and Charges	42,035	77,557	100,000	100,000
21-515-2020	TEA Charges	149,714	(248,648)	150,000	150,000
21-515-2030	Prairie States Charges	-	-	2,965,000	5,200,000
21-515-2035	AmerenUE Charges	309,809	25,490	-	100,000
	Total Purchased Power	\$ 7,287,980	\$ 6,737,293	\$ 8,932,000	\$ 11,220,000

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Electric Fund - Expenses

		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
	POWER PLANT EXPENSES				
21-516-1000	Salaries	\$ 215,519	\$ 195,525	\$ 263,500	\$ 242,000
21-516-1060	Overtime	9,939	12,048	10,000	10,000
21-516-1100	FICA/Medicare Tax	16,886	15,452	20,923	19,278
21-516-1200	Employees Retirement	18,312	14,489	28,444	28,728
21-516-1250	Matching Deferred Comp	4,605	4,189	4,000	3,300
21-516-1300	Health Insurance	41,406	39,798	53,600	40,352
21-516-1350	Life Insurance Expense	1,072	818	1,100	1,100
21-516-1400	Misc Personnel Costs	1,778	878	1,500	1,500
21-516-1500	Liability Insurances	-	-	-	-
21-516-1800	Compensated Absences	-	-	-	-
	Total Personnel	\$ 309,518	\$ 283,197	\$ 383,067	\$ 346,258
21-516-2050	Office Supplies	\$ 633	\$ 618	\$ 1,000	\$ 1,000
21-516-2150	Minor Tools/Equip/Furniture	4,697	13,158	4,000	4,000
21-516-2180	Computer Equipment/Software	245	1,600	2,000	2,000
21-516-2250	Repair Materials/Supplies	5,359	6,750	15,000	7,000
21-516-2270	Supplies-Biodiesel Plant	-	-	-	-
21-516-2300	Clothing/Cleaning	5,827	6,438	6,500	6,500
21-516-2350	Janitor/Housekeeping	1,410	1,060	500	500
21-516-2400	Fuel/Lubricants	1,783	4,044	2,500	2,500
21-516-2550	Diesel Fuel	1,691	1,309	10,000	10,000
21-516-2560	Turbine Fuel	3,617	2,834	10,000	10,000
21-516-2700	Engine Maintenance	22,317	16,191	30,000	30,000
21-516-2710	Generator Maintenance	790	-	1,000	1,000
21-516-2720	Switchyard Maintenance	-	-	2,500	2,500
21-516-2750	Turbine Maintenance	9,098	-	7,500	7,500
21-516-2950	Miscellaneous	92	1,070	1,000	1,000
	Total Consumables	\$ 57,559	\$ 55,072	\$ 93,500	\$ 85,500
21-516-3080	Insurance	\$ 36,293	\$ 25,650	\$ 25,000	\$ 16,000
21-516-3100	Contract Labor	-	-	3,000	3,000
21-516-3150	Telephone	2,694	2,729	3,000	1,500
21-516-3200	Utilities	40,343	41,836	42,000	42,000
21-516-3210	Water	266	325	500	500
21-516-3250	Postage	-	-	500	500
21-516-3330	Bldg/Grounds Maintenance	1,021	1,421	1,500	1,500
21-516-3350	Maintenance Contracts	226	-	31,000	31,000
21-516-3370	Vehicle Repair	4,957	1,544	2,000	2,000
21-516-3380	Equipment Rental/Lease	-	-	1,000	1,000
21-516-3400	Equipment Repair	45	4,715	10,000	10,000
21-516-3430	Safety Programs/Equip	4,462	(1,426)	1,000	1,000
21-516-3440	Equipment Safety Inspections	-	-	-	-
21-516-3500	Travel/Training/Seminars	-	485	2,000	2,000
21-516-3610	Licenses/Fees/Permits/Fines	40	80	1,500	1,500
	Total Contractual Services	\$ 90,347	\$ 77,357	\$ 124,000	\$ 113,500
	Total Power Plant Expenses	\$ 457,424	\$ 415,626	\$ 600,567	\$ 545,258

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Electric Fund – Expenses (cont.)

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	DISTRIBUTION EXPENSES				
21-520-1000	Salaries	\$ 484,534	\$ 501,451	\$ 509,500	\$ 500,000
21-520-1050	Part-Time/Summer	4,328	7,716	6,000	6,000
21-520-1060	Overtime	13,227	23,931	15,000	15,000
21-520-1100	FICA/Medicare Tax	36,885	38,972	40,583	39,856
21-520-1200	Employees Retirement	41,611	48,694	54,548	58,710
21-520-1250	Matching Deferred Comp	21,379	22,909	19,300	19,500
21-520-1300	Health Insurance	76,576	78,134	84,500	69,584
21-520-1350	Life Insurance Expense	1,754	1,960	1,620	1,620
21-520-1400	Misc Personnel Costs	930	870	1,200	1,200
21-520-1800	Compensated Absences	-	-	1,850	1,850
	Total Personnel	\$ 681,225	\$ 724,635	\$ 734,101	\$ 713,320
21-520-2050	Office Supplies	\$ 1,497	\$ 575	\$ 1,000	\$ 1,000
21-520-2150	Minor Tools/Equip/Furniture	6,239	7,316	8,000	8,000
21-520-2180	Computer Equipment/Software	1,023	-	-	-
21-520-2250	Repair Materials/Supplies	4,263	7,875	6,000	6,000
21-520-2300	Clothing/Cleaning	9,798	12,038	12,000	12,000
21-520-2350	Janitor/Housekeeping	851	787	1,500	1,500
21-520-2400	Fuel/Lubricants	21,638	25,188	22,000	22,000
21-520-2570	Services Maintenance	22,030	11,972	15,000	15,000
21-520-2580	Meter Maintenance Material	6,705	9,192	8,000	5,000
21-520-2660	Street Light Repair	15,477	11,946	16,000	10,000
21-520-2700	Lines Maintenance	24,115	28,590	30,000	30,000
21-520-2750	Transformer Maintenance	8,180	3,655	10,000	5,000
21-520-2760	Substation Maintenance	7,816	98	6,000	6,000
21-520-2800	Third Party Damage Repair	726	119	4,000	2,000
21-520-2850	Surge Protectors	104	521	400	400
21-520-2950	Miscellaneous	174	239	1,000	1,000
	Total Consumables	\$ 130,634	\$ 120,111	\$ 140,900	\$ 124,900
21-520-3080	Insurance	\$ 39,996	\$ 38,370	\$ 38,000	\$ 40,000
21-520-3100	Contract Labor	-	300	5,000	5,000
21-520-3200	Utilities	1,008	2,749	1,500	1,500
21-520-3250	Postage	40	145	300	300
21-520-3350	Maintenance Contracts	486	493	1,000	1,000
21-520-3370	Vehicle Repair	22,073	22,890	14,000	14,000
21-520-3380	Equipment Rental/Lease	-	-	1,000	1,000
21-520-3400	Equipment Repair	17,769	25,098	18,000	18,000
21-520-3430	Safety Programs/Equip	1,850	3,508	3,000	3,000
21-520-3440	Equipment Safety Inspections	180	-	3,000	3,000
21-520-3500	Travel/Training/Seminars	14,457	16,070	10,000	10,000
	Total Contractual Services	\$ 97,858	\$ 109,622	\$ 94,800	\$ 96,800
	Total Distribution Expenses	909,716	954,368	969,801	935,020

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Electric Fund – Expenses (cont.)

		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
	ADMINISTRATION EXPENSES				
21-522-1000	Salaries	\$ 41,361	\$ 43,329	\$ 46,750	\$ 47,000
21-522-1050	Part-Time/Summer	-	-	-	-
21-522-1060	Overtime	9	-	-	-
21-522-1100	FICA/Medicare Tax	3,199	3,303	3,576	3,595
21-522-1200	Employees Retirement	3,687	4,250	4,862	5,358
21-522-1250	Matching Deferred Comp	1,314	2,055	2,100	1,900
21-522-1300	Health Insurance	5,709	5,821	6,000	5,406
21-522-1350	Life Insurance Expense	97	123	750	750
21-522-1400	Misc Personnel Costs	17	45	150	150
21-522-1500	Liability Insurances	-	-	-	-
21-522-1600	Tuition Reimbursement	-	-	-	-
21-522-1800	Compensated Absences	-	-	300	300
	Total Personnel	\$ 55,391	\$ 58,927	\$ 64,488	\$ 64,459
21-522-2050	Office Supplies	\$ 109	\$ 121	\$ 250	\$ 250
21-522-2100	Advertising	-	2,220	250	250
21-522-2150	Minor Tools/Equip/Furniture	-	434	200	200
21-522-2180	Computer Equipment/Software	60	27	-	-
21-522-2200	Subscriptions/Publications	-	-	-	-
21-522-2350	Janitor/Housekeeping	-	-	500	500
21-522-2600	Employee Recognition	-	-	-	-
21-522-2950	Miscellaneous	18	40	500	500
	Total Consumables	\$ 187	\$ 2,841	\$ 1,700	\$ 1,700
21-522-3050	Legal Fees	\$ 2,380	\$ -	\$ 5,000	\$ 5,000
21-522-3080	Insurance	2,878	2,824	3,000	3,200
21-522-3100	Contract Labor	-	-	-	-
21-522-3150	Telephone	2,431	2,172	2,500	1,250
21-522-3200	Utilities	3,384	4,380	3,400	3,400
21-522-3250	Postage	19,180	18,365	22,000	22,000
21-522-3300	Printing/Binding	-	0	500	500
21-522-3330	Bldg/Grounds Maintenance	-	0	100	100
21-522-3350	Maintenance Contracts	-	9,750	-	-
21-522-3400	Equipment Repair	1,400	1,400	500	500
21-522-3430	Safety Programs/Equip	-	-	-	-
21-522-3450	Dues/Memberships	4,335	16,153	4,800	22,800
21-522-3500	Travel/Training/Seminars	4,872	3,607	4,000	4,000
	Total Contractual Services	\$ 40,860	\$ 58,651	\$ 45,800	\$ 62,750
	Total Administration Expenses	\$ 96,438	\$ 120,419	\$ 111,988	\$ 128,909

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Electric Fund – Expenses (cont.)

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
NON-OPERATING EXPENSES					
21-599-3050	Administrative Services	\$ 639,760	\$ 694,910	\$ 725,248	\$ 667,141
21-599-3100	Building Inspector Services	246,968	133,039	133,039	261,459
21-599-3160	Engineering Services	242,635	221,265	239,486	224,238
21-599-3170	Buildings & Grounds Services	32,383	32,086	59,201	50,892
21-599-3180	Audit Expense	9,528	9,210	26,400	17,600
21-599-4480	SCADA System	439	603	10,000	10,000
21-599-5100	Uncollectible Accounts	39,194	44,967	25,000	25,000
21-599-5200	Municipal Services	222,605	200,657	220,000	220,000
21-599-5300	Interest Expense	-	-	-	-
21-599-5400	Other Expenses	-	-	6,000	6,000
21-599-5500	Depreciation	605,696	349,995	900,000	500,000
21-599-5600	Contrib To Gen Fund - PILOT	725,827	728,673	731,450	731,450
21-599-5700	Transfer To General Fund	1,700,000	1,700,000	1,500,000	700,000
21-599-5710	Transfer To Water Fund	-	-	-	-
21-599-5720	Transfer To City Hall Fund	-	229,467	-	-
21-599-5850	Loss On Sale Of Assets	249	-	-	-
Total Non-Operating Expenses		\$ 4,465,284	\$ 4,344,873	\$ 4,575,825	\$ 3,413,781
Total Expenses		\$ 13,216,843	\$ 12,572,579	\$ 15,190,181	\$ 16,242,968
Revenues Over/(Under) Expenses		\$ 2,908,389	\$ 3,271,200	\$ 267,269	\$ 138,502

ENTERPRISE FUNDS
Electric Fund – Analysis of Working Capital

Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
TOTAL REVENUES	\$ 15,268,107	\$ 15,843,779	\$ 15,457,450	\$ 16,381,470
TOTAL EXPENSES	\$ 13,216,843	\$ 12,572,579	\$ 15,190,181	\$ 16,242,968
NET INCOME / (LOSS)	\$ 2,051,264	\$ 3,271,200	\$ 267,269	\$ 138,502
ADJUSTMENTS				
Total Capital	\$ (572,530)	\$ (1,873,900)	\$ (395,000)	\$ (496,200)
Loan Payment from/(to) Water		(455,000)	-	41,000
Depreciation	605,696	349,995	900,000	500,000
Net Adjustments	\$ 33,166	\$ (1,978,905)	\$ 505,000	\$ 44,800
Excess/(Deficiency) in Working Capital	\$ 2,084,430	\$ 1,292,295	\$ 772,269	\$ 183,302

2013 ANNUAL BUDGET

ENTERPRISE FUNDS Electric Fund

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Utilities Superintendent	.33	.33		
Electric Supervisor	0	1		
Electric Distribution Supervisor	1	0		
Power Plant Supervisor	1	0		
Asst. Power Plant Supervisor	0	1		
Assistant Elec. Dist. Supervisor	1	1		
Crew Leader	2	2		
Power Plant Operator	3	0		
Lineman	5	5		
Apprentice Lineman	1	1		
Apprentice Plant Operator	4	6		
Meter Readers	1	1		
Administrative Assistant	.33	.33		
Totals	19.66	18.66	\$ 819,750	\$ 789,000

Budget Highlights

Due to significant increases in the cost of purchasing power, the 2013 Budget anticipates a 6% increase in electric rates. In 2013 the second unit of the Prairie States power plant will go online and we have purchased 5MW in each of the two units. In addition to the increased rates, the transfer to the General Fund will be cut from \$1.7 million in 2011 to \$750,000 in 2013.

Revenues

Residential Service - Revenue from power sold to residential customers residing within the city limits of Fulton. The revenues are projected to decrease due to the fact that last year's proposed rate increase was never implemented.

Rural Service - Revenue from a few customers receiving municipal electric service outside of Fulton's corporate city limits.

Commercial Service - Revenue from power sold to commercial businesses within Fulton. An additional amount is charged to those customers that purchase additional electric energy capacity but do not use enough power to require demand meters.

Industrial Service - Revenue from power sold to our industrial customers that used over 200 KW per month of demand, as measured by demand meters. These budget estimates are based on the previous revenues.

2013 ANNUAL BUDGET

ENTERPRISE FUNDS

Electric Fund

Industrial Demand - Revenues from meter readings that determine the peak demands put on the system by high-volume industrial users of electric power.

Large Power Service – Revenues from power sold to high volume (over 500 KW of demand per month) customers.

Large Power Demand - Revenue from meter readings that determine the peak demands put on the system by high-volume users of electric power.

Municipal Service Revenue - Booked revenue from power used by governmental functions of the City of Fulton. Example: power consumption at the fire department.

Electric Revenue - Revenues from electricity or capacity sold to other communities or companies.

Surge Protector Revenue – Revenues from lease of surge protection devices to residential customers as well as a small number of commercial users.

Penalty Revenue - Revenues from penalties added to delinquent payment of utility bills.

Customer Service - Revenue from connection fees and special service fees.

Investment Interest Revenue - Interest earned from investing cash reserves of the electric fund.

Material Sales - Money generated from selling stock equipment to contractors.

Third Party Reimbursement - Reimbursement from either public or private entities for work performed on behalf of the City of Fulton.

Charges in Lieu of Taxes - 5% of electric revenues are collected and transferred to the General Fund per ordinance, Sec. 114-76. This balances line item #21-599-5600. No revenue is actually recorded because the funds are transferred directly to the General Fund.

Expenses:

Purchased Power - Wholesale energy purchased mainly from Sikeston and Prairie State power plants in which the City has purchased dedicated power. Other sources are used based on competitive pricing and availability. Power purchased on interruptible contracts is usually less costly than running Fulton's own generation equipment.

Generation Expense

Personnel

Salaries – By consolidating the role of the Electric Distribution Supervisor and the Power Plant Supervisor, the City was able to reduce the overall personnel costs for the electric department.

Consumables

Diesel Fuel – The Power Plant purchases fuel for the generators. To keep the fuel fresh, the fuel is sold to other departments at cost for use in diesel engines in pumps and equipment.

Turbine Fuel - Natural gas purchased for the turbine engine.

2013 ANNUAL BUDGET

ENTERPRISE FUNDS

Electric Fund

Water – Water for the plant, some to be resold to the public.

Turbine Maintenance – Turbine parts and general maintenance for its upkeep.

Generator Maintenance – Generator parts for maintenance and upkeep of equipment.

Contract Labor – Labor for work on the generator, crane and control room.

Utilities – Power needed to operate the Power Plant.

Licenses/Fees/Fines – DNR, EPA permits and charges for total emissions for the year.

Distribution Expense

Service Maintenance – Service performed on transformers, lines, leads, splices, and service poles.

Meter Maintenance Material – Repair parts, testing equipment, PT transformers, CT transformers, marking flags, and numbers for numbering meters.

Street Light Operation – Replacing equipment (bulbs, shades, fixtures, light poles, overhead and underground feeders).

Line Maintenance – Maintenance and replacement of equipment (poles, Cross E-Arms, switches, transformers, arresters).

Transformer Maintenance – Repair parts, parts and other specialized services.

Contract Labor – This includes payments to a vendor to conduct tree trimming on the 69 KV line.

Third Party Damage – Reimbursement for City property damaged by a third party (non-city affiliate).

Administrative Expense

Personnel

Salary - The salary of the Utilities Superintendent and the Administrative Assistant are divided among the four utilities they serve; Electric, Gas, Water and Wastewater.

Consumables

Utilities – Landfill charges for the Electric Department.

Printing/Binding – Pamphlet, information, etc.

Dues/Membership – Expenses associated with maintaining active membership in MO. Public Utilities Association, SWAPA, APPA.

Travel/Training Seminars - Includes all professional travel for Board Meetings for MPUA and training.

Non-Operating

Administrative Services - Reimbursement to the General Fund for expenses for administration, purchasing, utility billing and bookkeeping.

2013 ANNUAL BUDGET

ENTERPRISE FUNDS

Electric Fund

Inspector Services - Reimbursement to the General Fund for expenses for inspection services provided by building official and construction inspection.

Engineering Services - Reimbursement to the General Fund for expenses associated with engineering, connection, location, and performance auditing for municipal utility performed by general fund departments.

Building and Grounds Services - Reimbursement to the General Fund for expenses associated with maintenance of easements and electric buildings.

Audit - A portion of the annual audit cost is allocated to the different funds.

Municipal Service – Power provided to governmental functions of the city.

Depreciation - The depreciation expense on buildings, equipment, and electrical service.

Payment in Lieu of Taxes (PILOT) - Water gas and electric utilities transfer an amount of money equal to 5% of revenues collected for the year to the general fund of the City equal to what a private utility would have to pay in franchise taxes.

Capital Items:

Power Plant Upgrades	200,000
Line Extensions	50,000
Street Lighting	20,000
Transformers	50,000
Emergency Fund	25,000
New Services	25,000
Engine Maintenance	50,000
Knock Out Set	3,200
Capacitor Controls	45,000
Tap Changer Controls	8,000
SCADA	20,000

2013 ANNUAL BUDGET

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2013 ANNUAL BUDGET

ENTERPRISE FUNDS

Gas Fund

REVENUES

		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
22-412-1050	Residential Service	\$ 1,932,260	\$ 1,955,002	\$ 2,000,000	\$ 1,700,000
22-412-1100	Rural Service	36,975	40,353	39,000	38,000
22-412-1150	Commercial Service	1,408,773	1,403,349	1,500,000	1,300,000
22-412-1200	Industrial Service	1,901,728	2,537,405	2,350,000	2,200,000
22-412-1500	Municipal Service	35,573	28,132	50,000	35,000
22-412-1600	Power Plant	33,388	35,219	40,000	40,000
22-412-1700	Gas Transportation	96,106	114,885	75,000	75,000
	Operating Revenue	\$ 5,444,802	\$ 6,114,345	\$ 6,054,000	\$ 5,388,000
22-413-2050	Penalty Revenue	\$ 38,985	\$ 39,660	\$ 55,000	\$ 45,000
22-413-2100	Customer Service	6,200	2,700	8,000	5,000
22-413-2150	Material Sales	959	609	-	-
22-413-2400	Interest Income	24,570	23,293	25,000	14,000
22-413-2500	Third Party Reimbursements	7,403	1,499	2,000	2,000
22-413-2600	Miscellaneous Revenue	3,131	2,051	2,000	2,000
22-413-3750	Charges In Lieu Of Taxes - PILOT	276,303	309,208	329,650	272,800
22-413-3800	Gain/Loss On Equipment Disposal	-	-	-	-
	Non-Operating Revenue	\$ 357,551	\$ 379,020	\$ 421,650	\$ 340,800

EXPENSES

		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
	PURCHASED ENERGY				
22-515-2000	Purchased Gas	\$ 4,083,331	\$ 3,684,546	\$ 3,500,000	\$ 2,500,000
22-515-2010	Purchased Gas Transportation	609,213	433,298	610,000	430,000
	Total Purchased Energy	\$ 4,692,544	\$ 4,117,844	\$ 4,110,000	\$ 2,930,000

2013 ANNUAL BUDGET

ENTERPRISE FUNDS

Gas Fund

		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
	DISTRIBUTION EXPENSES				
22-520-1000	Salaries	\$ 480,682	\$ 458,686	\$ 504,300	\$ 420,000
22-520-1050	Part-Time/Summer	8,607	9,186	9,000	2,000
22-520-1060	Overtime	21,432	17,073	20,000	20,000
22-520-1100	FICA/Medicare Tax	38,103	35,673	40,797	33,813
22-520-1200	Employees Retirement	41,288	45,054	54,527	50,160
22-520-1250	Matching Deferred Comp	18,837	20,779	19,200	16,550
22-520-1300	Health Insurance	77,196	87,489	93,312	58,016
22-520-1350	Life Insurance Expense	1,896	1,822	2,000	2,000
22-520-1400	Misc Personnel Costs	877	1,190	3,000	3,000
	Total Personnel	\$ 688,918	\$ 676,952	\$ 746,136	\$ 605,539
22-520-2050	Office Supplies	\$ 1,876	\$ 1,452	\$ 1,500	\$ 1,500
22-520-2150	Minor Tools/Equip/Furniture	7,540	6,229	12,000	6,000
22-520-2180	Computer Equipment/Software	484	31	1,500	1,500
22-520-2250	Repair Materials/Supplies	4,325	5,723	5,000	5,000
22-520-2270	Supplies-Biodiesel Plant	-	-	-	-
22-520-2300	Clothing/Cleaning	8,382	10,305	10,000	10,000
22-520-2350	Janitor/Housekeeping	1,152	1,203	500	500
22-520-2400	Fuel/Lubricants	23,013	26,173	24,000	24,000
22-520-2480	Agricultural Supplies	777	942	1,000	1,000
22-520-2570	Services Maintenance	24,568	16,808	10,000	15,000
22-520-2580	Meter Maintenance Materials	6,896	14,823	18,000	18,000
22-520-2650	Bare Steel Replacement	-	-	-	-
22-520-2700	Main Maintenance	9,182	11,995	15,000	10,000
22-520-2800	Third Party Damage Repair	-	55	2,000	2,000
22-520-2950	Miscellaneous	27	20	-	-
	Total Consumables	\$ 88,222	\$ 95,760	\$ 100,500	\$ 94,500
22-520-3080	Insurance	\$ 35,007	33,104	34,000	33,500
22-520-3100	Contract Labor	1,000	-	2,000	2,000
22-520-3250	Postage	602	358	500	500
22-520-3330	Bldg/Grounds Maintenance	5,634	131	1,000	1,000
22-520-3350	Maintenance Contracts	441	448	31,000	31,000
22-520-3370	Vehicle Repair	12,982	13,941	14,000	14,000
22-520-3380	Equipment Rental/Lease	9	-	2,500	2,500
22-520-3400	Equipment Repair	13,101	15,046	15,000	15,000
22-520-3410	Heavy Equipment Repair	-	-	2,000	2,000
22-520-3430	Safety Programs/Equip	4,025	5,626	5,000	5,000
22-520-3500	Travel/Training/Seminars	1,404	1,603	4,000	4,000
	Total Contractual Services	\$ 74,204	\$ 70,256	\$ 111,000	\$ 110,500
	Total Distribution Expense	851,344	842,969	957,636	810,539

2013 ANNUAL BUDGET

ENTERPRISE FUNDS

Gas Fund

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	ADMINISTRATION EXPENSES				
22-522-1000	Salaries	\$ 42,503	\$ 43,936	\$ 46,750	\$ 47,000
22-522-1060	Overtime	9	-	-	-
22-522-1100	FICA/Medicare Tax	3,199	3,303	3,576	3,595
22-522-1200	Employees Retirement	3,687	4,250	4,862	5,358
22-522-1250	Matching Deferred Comp	1,314	2,055	2,200	1,900
22-522-1300	Health Insurance	5,821	5,821	6,000	5,406
22-522-1350	Life Insurance Expense	97	123	450	450
22-522-1400	Misc Personnel Costs	17	-	150	150
22-522-1600	Tuition Reimbursement	-	-	-	-
22-522-1800	Compensated Absences	-	-	-	-
	Total Personnel	\$ 56,647	\$ 59,488	\$ 63,988	\$ 63,859
22-522-2050	Office Supplies	\$ 21	\$ 248	\$ 250	\$ 250
22-522-2100	Advertising	386	173	500	500
22-522-2150	Minor Tools/Equip/Furniture	-	-	250	250
22-522-2180	Computer Equipment/Software	-	27	-	-
22-522-2950	Miscellaneous	12	10	500	500
	Total Consumables	\$ 419	\$ 458	\$ 1,500	\$ 1,500
22-522-3050	Legal Fees	\$ -	\$ 2,575	\$ -	
22-522-3080	Insurance	2,899	2,669	3,000	\$ 2,800
22-522-3100	Contract Labor	-	-	-	
22-522-3150	Telephone	6,633	6,304	6,000	3,000
22-522-3200	Utilities	2,424	2,195	2,000	2,000
22-522-3250	Postage	5,826	5,581	6,000	6,000
22-522-3300	Printing/Binding	-	19	500	500
22-522-3330	Bldg/Grounds Maintenance	-	7	-	-
22-522-3350	Maintenance Contracts	-	-	500	500
22-522-3400	Equipment Repair	-	-	-	-
22-522-3450	Dues/Memberships	-	-	2,000	20,000
22-522-3500	Travel/Training/Seminars	2,958	1,188	2,000	2,000
	Total Contractual Services	\$ 20,740	\$ 17,965	\$ 22,000	\$ 36,800
	Total Administration Expenses	\$ 77,805	\$ 77,911	\$ 87,488	\$ 102,159

2013 ANNUAL BUDGET

ENTERPRISE FUNDS

Gas Fund- Expenses

Account	Description	2010	2011	2012	2013
		Audited	Audited	Budgeted	Adopted
	NON-OPERATING EXPENSES				
22-599-3050	Administrative Services	\$ 266,567	\$ 289,546	\$ 302,187	\$ 277,975
22-599-3100	Building Inspector Services	94,988	51,169	51,169	108,941
22-599-3160	Engineering Services	80,878	73,688	92,110	93,432
22-599-3170	Buildings & Grounds Services	32,159	31,877	22,770	21,205
22-599-3180	Audit Expense	9,528	9,210	11,000	15,400
22-599-5100	Uncollectible Accounts	4,015	34,214	10,000	10,000
22-599-5200	Municipal Services	35,573	28,115	53,000	53,000
22-599-5500	Depreciation	246,978	195,987	180,000	180,000
22-599-5600	Contrib To Gen Fund - PILOT	276,303	309,208	329,650	272,800
22-599-5700	Transfers Out	400,000	-	200,000	350,000
	Total Non-Operating Expense	\$ 1,446,987	\$ 1,023,014	\$ 1,229,536	\$ 1,382,754
	Total Expenses	\$ 7,068,681	\$ 6,061,737	\$ 6,384,659	\$ 5,225,451
	Revenues Over/(Under) Expenses	\$(1,266,328)	\$ 431,628	\$ 90,991	\$ 503,349

ENTERPRISE FUNDS

Gas Fund – Analysis of Working Capital

Description	2010	2011	2012	2013
	Audited	Audited	Budgeted	Adopted
TOTAL REVENUES	\$ 5,802,353	\$ 6,493,365	\$ 6,475,650	\$ 5,728,800
TOTAL EXPENSES	\$ 7,068,681	\$ 6,061,738	\$ 6,384,659	\$ 5,225,451
NET INCOME / (LOSS)	\$(1,266,328)	\$ 431,628	\$ 90,991	\$ 503,349
Total Capital Expense	(71,948)	(360,000)	(175,000)	(472,000)
Loan Payment from/(to) Water	-	(455,000)	-	42,000
Depreciation	246,978	195,987	180,000	180,000
Net Adjustments	175,030	(619,013)	5,000	(250,000)
Excess/(Deficiency in Working Capital)	\$(1,091,298)	\$ (187,385)	\$ 95,991	\$ 253,349

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Gas Fund

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Utilities Superintendent	.33	.33		
Gas Supervisor	1	1		
Assistant Gas Supervisor	1	1		
Crew Leader	0	1		
Lead Pipefitter	1	0		
Pipefitter	6	4		
Apprentice Pipefitter	1	0		
Utility Technician	3	2		
Meter Readers	1	1		
Administrative Assistant	.33	.33		
Totals	14.66	10.66	\$ 551,050	\$ 467,000

Budget Highlights

The Gas Fund was doing well enough and the costs of natural gas on the open market have gone down enough that it was possible to reduce rates in 2009. Since energy costs continue to drop slightly most of the wholesale gas purchases for 2013 have already been made in order to ensure stable retail rates.

Revenues

Residential Services – Revenue from gas sold to residential customers residing within the city limits of Fulton.

Rural Service - Revenues from customers receiving municipal gas that reside outside of Fulton's corporate limits.

Commercial Service - Revenue from gas sold to commercial businesses within Fulton.

Industrial Service – Revenue from gas sold to our industrial customers. Estimate based on historical revenues.

Municipal Services - Booked revenue from gas usage by governmental functions of the City of Fulton. Example: Gas used to heat the Police Station.

Customer Service Revenue - Revenue associated with connection fees and special service fees.

2013 ANNUAL BUDGET

ENTERPRISE FUNDS

Gas Fund

Interest Income - Interest revenue earned from investing cash reserves of the gas fund. Interest revenues are down drastically over the last two years.

Material Sales - Inventory sold to contractors completing work in the City of Fulton.

Unrealized Gain/Loss on Investments - Audit adjustment to reflect market value of investments at year end.

Third Party Reimbursements - Reimbursements from public or private entities for services provide by this department other than sale of natural gas.

Payment in Lieu of Taxes (PILOT) - 5% of Gas revenues are collected transferred to the General Fund per ordinance, Sec. 114-76. This balances line item #22-599-5600. No revenue is actually recorded because the funds are transferred directly to the General Fund.

Expenses

Purchased Gas - Cost for wholesale purchase of natural gas from supplier. Costs are still trending way down from before the economic slowdown.

Purchased Gas Transportation - Fee for transportation of gas to Fulton's station at Hatton by Panhandle Eastern Pipeline Company.

Distribution Expenses

Personnel

Salaries - The lower amount for 2013 does not reflect lower salaries. Over the past several years positions have been left unfilled and

Consumables

Meter Maintenance Material – Seals, gaskets, oil, dials, and outside repairs to meters and instruments.

Bare Steel Replacement - Pipes, valves, risers, also cost related to repair work, grass seed, water service repairs, sidewalks, etc.

Administrative Expense

Postage - In addition to typical office needs for postage, the Gas Department is required to send a notice out to all customers about natural gas safety.

Dues/Membership – Missouri Municipal Utility Alliance and Interstate Municipal Gas Agency dues.

Travel/Training Seminars - Includes all professional travel for department including reimbursement for the use of personal vehicles and professional training conferences and seminars.

Non-Operating

Administrative Services – Reimbursement to the General Fund for expenses for administration, purchasing, utility billing and bookkeeping.

Inspector Services - Reimbursement to the General Fund for expenses for inspection services provided by building official and construction inspections.

2013 ANNUAL BUDGET

ENTERPRISE FUNDS

Gas Fund

Building and Grounds - Reimbursement to the General Fund for expenses of upkeep on utility easements and around city buildings.

Engineering Expense - Reimbursement to the General Fund for expenses associated with engineering, connection, location, and performance auditing for municipal utility performed by general fund departments.

Audit – Portions of the annual audit cost is allocated to the different funds.

Municipal Service – Gas provided to governmental functions of the city (see municipal service revenue).

Payment in Lieu of Taxes (PILOT) - 5% of electric revenues are collected and transferred to the General Fund per ordinance, Sec. 114-76. This balances line item #22-599-5600. No revenue is actually recorded because the funds are transferred directly to the General Fund.

Capital Items:

Meter Replacement (AMI)	\$ 332,000
Main Replacement	10,000
Main Extensions	10,000
New Services	10,000
Emergency Fund	25,000
Gas Leak Detection and Locator Equi	10,000
Welding Equipment	5,000
SCADA--- Install Additional Sites	20,000
Hatton Line Improvements	20,000
SCADA	20,000
Regulator Stations Update "Hospital Drive"	10,000

2013 ANNUAL BUDGET

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2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Water Fund - Revenues

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	OPERATING REVENUE				
23-412-1050	Residential Service	\$ 646,735	\$ 789,632	\$ 770,000	\$ 800,000
23-412-1100	Rural Service	13,987	15,738	15,000	17,000
23-412-1150	Commercial Service	319,669	371,471	320,000	360,000
23-412-1200	Industrial Service	279,246	309,715	325,000	350,000
23-412-1500	Municipal Service	10,343	12,656	12,000	12,000
23-412-1600	Water Station Revenue	970	1,131	1,250	1,250
	Total Operating Revenue	\$ 1,270,950	\$ 1,500,343	1,443,250	1,540,250
	NON-OPERATING REVENUE				
23-413-2050	Penalty Revenue	15,190	18,098	15,000	15,000
23-413-2100	Customer Service	20,872	6,350	15,000	15,000
23-413-2150	Material Sales	-	-	-	-
23-413-2160	Third Party Reimbursements	-	-	-	-
23-413-2200	Weather Cam WaterTower Leas	600	600	600	500
23-413-2400	Interest Income	762	377	1,500	1,500
23-413-2600	Miscellaneous Revenue	1,512	5,424	2,000	2,000
23-413-3750	Charges In Lieu Of Taxes - PILOT	65,351	76,240	73,663	78,513
	Total Non-Operating Revenue	\$ 105,257	\$ 107,089	\$ 107,763	\$ 112,513
	Total Revenues	\$ 1,376,207	\$ 1,607,432	\$ 1,551,013	\$ 1,652,763

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Water Fund - Expenses

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	PRODUCTION EXPENSES				
23-516-1000	Salaries	\$ 122,562	\$ 117,351	\$ 114,200	\$ 118,290
23-516-1060	Overtime	12,577	10,454	12,000	10,000
23-516-1100	FICA/Medicare Tax	9,638	9,134	9,654	9,814
23-516-1200	Retirement	10,638	11,679	13,125	14,625
23-516-1250	Matching Deferred Comp	432	615	1,000	2,126
23-516-1300	Health Insurance	30,839	29,016	29,160	26,160
23-516-1350	Life Insurance Expense	537	455	800	800
23-516-1400	Misc Personnel Costs	892	347	-	-
	Total Personnel	\$ 188,115	\$ 179,051	\$ 179,939	\$ 181,815
23-516-2050	Office Supplies	\$ -	\$ 49	\$ 500	\$ 500
23-516-2100	Advertising	-	-	500	500
23-516-2150	Minor Tools/Equipment/Furn.	4,492	6,260	4,500	4,500
23-516-2250	Materials/Supplies	3,181	4,335	8,000	5,000
23-516-2270	Supplies-Biodiesel Plant	-	-	-	-
23-516-2300	Clothing/Cleaning	-	-	3,000	3,000
23-516-2350	Chlorine	3,840	-	6,000	4,500
23-516-2550	Diesel Fuel	6,843	8,096	7,000	8,000
	Total Consumables	\$ 18,357	\$ 18,739	\$ 29,500	\$ 26,000
23-516-3080	Insurance	\$ 9,785	\$ 9,501	\$ 10,000	\$ 11,600
23-516-3200	Utilities	190,789	186,481	180,000	170,000
23-516-3560	Purchased Water	-	-	400	400
23-516-3740	Tank Maintenance	453	-	-	-
23-516-3750	Pump Maintenance	-	2,070	5,000	5,000
23-516-3760	Well Maintenance	6,825	-	8,000	8,000
23-516-3770	Well Meter Replacement	-	-	-	-
	Total Contractual Services	\$ 207,852	\$ 198,052	\$ 203,400	\$ 195,000
	Total Production Expenses	\$ 414,323	\$ 395,842	\$ 412,839	\$ 402,815

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Water Fund - Expenses (cont.)

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	DISTRIBUTION EXPENSES				
23-520-1000	Salaries	\$ 158,790	\$ 154,778	\$ 155,000	\$ 154,640
23-520-1060	Overtime	9,710	9,665	12,000	10,000
23-520-1100	FICA/Medicare Tax	11,817	11,946	12,775	12,595
23-520-1200	Employees Retirement	13,659	15,476	17,368	18,769
23-520-1250	Matching Deferred Comp	4,016	4,351	5,500	2,866
23-520-1300	Health Insurance	45,504	38,826	37,908	39,240
23-520-1350	Life Insurance	633	612	1,200	1,200
23-520-1400	Misc Personnel Costs	1,743	463	250	250
	Total Personnel	\$ 245,871	\$ 236,117	\$ 242,001	\$ 239,559
23-520-2050	Office Supplies	1,273	352	500	500
23-520-2100	Advertising	86	-	500	500
23-520-2150	Minor Tools/Equip/Furniture	6,030	10,446	8,000	8,000
23-520-2250	Repair Material/Supplies	3,185	9,846	8,000	10,000
23-520-2300	Clothing/Cleaning	3,139	2,938	4,000	4,000
23-520-2350	Janitor/Housekeeping	939	796	-	500
23-520-2400	Fuel/Lubricants	11,069	14,291	13,000	14,000
23-520-2480	Agricultural Supplies	560	91	300	300
23-520-2550	Diesel Fuel	-	-	1,000	1,000
23-520-2570	Well Maintenance	803	950	-	5,000
23-520-2580	Well Meter Replacement	-	-	-	-
23-520-2700	Main Maintenance	8,007	1,476	10,000	8,000
	Total Consumables	\$ 35,091	\$ 41,185	\$ 45,300	\$ 51,800
23-520-3080	Insurance	\$ 19,968	\$ 16,793	\$ 18,000	\$ 13,000
23-520-3100	Contract Labor	1,438	-	-	-
23-520-3200	Utilities	-	-	-	-
23-520-3350	Maintenance Contract (SG)	-	-	15,000	15,000
23-520-3360	Street Repair	-	-	100,000	100,000
23-520-3370	Vehicle Repair	15,047	11,969	11,000	11,000
23-520-3400	Equipment Repair	8,005	13,303	8,000	8,000
23-520-3430	Safety Programs/Equipment	2,077	1,965	600	600
23-520-3600	Licenses/Fees/Fines	574	1,511	2,000	2,000
	Total Contractual Services	\$ 27,140	\$ 45,541	\$ 154,600	\$ 149,600
	Total Distribution Expenses	\$ 308,101	\$ 322,843	\$ 441,901	\$ 440,959

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Water Fund - Expenses (cont.)

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	ADMINISTRATION EXPENSES				
23-522-1000	Salaries	\$ 21,895	\$ 22,634	\$ 23,230	\$ 23,440
23-522-1060	Overtime	5	-	500	500
23-522-1100	FICA/Medicare Tax	1,648	1,702	1,815	1,831
23-522-1200	Employees Retirement	1,900	2,190	2,468	2,729
23-522-1250	Deferred Compensation	677	1,058	1,100	1,100
23-522-1300	Health Insurance	2,999	2,999	3,100	2,794
23-522-1350	Life Insurance	50	63	500	500
23-522-1400	Misc Personnel Costs	8	-	200	200
	Total Personnel	\$ 29,181	\$ 30,645	\$ 32,914	\$ 33,095
23-522-2100	Advertising	\$ -	\$ -	\$ 500	\$ 500
23-522-2150	Minor Tools/Equip/Furniture	6	836	500	500
23-522-2950	Miscellaneous	671	30	100	100
	Total Consumables	\$ 677	\$ 866	\$ 1,100	\$ 1,100
23-522-3080	Insurance	1,410	1,340	1,500	1,600
23-522-3150	Telephone	4,438	4,261	4,500	2,500
23-522-3200	Utilities	374	374	400	400
23-522-3250	Postage	2,383	2,250	2,000	2,000
23-522-3300	Printing/Binding	-	0	500	500
23-522-3330	Bldg/Grounds Maintenance	1,085	509	-	-
23-522-3350	Maintenance Contracts	-	-	500	500
23-522-3450	Dues/Memberships				18,000
23-522-3500	Travel, Training & Seminars	612	612	1,000	1,000
	Total Contractual Services	\$ 10,302	\$ 9,345	\$ 10,400	\$ 26,500
	Total Administration	\$ 40,160	\$ 40,857	\$ 44,414	\$ 60,695

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Water Fund - Expenses (cont.)

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	NON-OPERATING EXPENSES				
23-599-3050	Administrative Services	\$ 53,313	\$ 57,909	\$ 60,437	\$ 55,595
23-599-3100	Building Inspector Services	18,997	10,234	10,234	21,788
23-599-3160	Engineering Services	40,440	36,844	18,422	18,686
23-599-3170	Buildings & Grounds Services	13,782	13,662	4,554	6,361
23-599-3180	Audit Expense	1,906	1,842	-	4,400
23-599-5100	Uncollectible Accounts	4,886	9,502	-	-
23-599-5200	Municipal Services	10,606	12,659	-	-
23-599-5300	Interest Expense	-	-	-	23,800
23-599-5400	Other Expenses	-	-	-	-
23-599-5500	Depreciation	437,693	432,128	400,000	430,000
23-599-5600	Contrib To Gen Fund - PILOT	65,351	76,240	73,663	78,513
23-599-5800	Unrealized Gain/Loss On Invest	-	-	-	-
23-599-5810	Realized Gain/Loss On Invest	-	-	-	-
	Total Non-Operating	\$ 646,973	\$ 651,019	\$ 567,310	\$ 639,144
	TOTAL EXPENSES	\$ 1,409,558	\$ 1,410,561	\$ 1,466,463	\$ 1,543,614
	REVENUES OVER/(UNDER) EXPENSES	\$ (33,353)	\$ 196,872	\$ 84,549	\$ 109,149

ENTERPRISE FUNDS
Water Fund - Analysis of Working Capital

Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
TOTAL REVENUES	\$ 1,376,207	\$ 1,607,432	\$ 1,551,013	\$ 1,652,763
TOTAL EXPENSES	\$ 1,409,558	\$ 1,410,561	\$ 1,466,463	\$ 1,543,614
NET INCOME / (LOSS)	\$ (33,353)	\$ 196,872	\$ 84,549	\$ 109,149
Total Capital	\$ (337,198)	\$ (1,331,425)	\$ (282,200)	\$ (723,000)
Transfer in from Water Reserves	-	-	-	300,000
Transfer in as Loan from Electric/Gas	-	910,000	-	-
Payment on Loan from Electric/Gas	-	-	(100,000)	(82,000)
Depreciation	437,693	432,128	400,000	430,000
Net Adjustments	100,495	10,703	17,800	(75,000)
Excess/(Deficiency in Working Capital)	\$ 67,142	\$ 207,575	\$ 102,349	\$ 34,149

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Water Fund

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Utilities Superintendent	.17	.17		
Chief Water Operator	1	1		
Hvy Equip Oper/ Crew Ldr.	2	2		
Utility Worker I	5	5		
Meter Readers	.5	.5		
Administrative Assistant	.17	.17		
Totals	8.84	8.84	\$ 292,430	\$ 296,370

Budget Highlights:

In 2011 we budgeted for a \$500,000 loan from the Electric and Gas Fund. At the time this is being written, that loan has not been needed. A \$100,000 payment on that loan is budgeted, but that number will be adjusted based on the amount actually transferred from the Electric Fund.

Revenues:

Residential Service - Revenues from residential customers residing within the city limits of Fulton water usage.

Rural Service - Revenues from the few customers, receiving water service, who reside outside of Fulton's corporate city limits.

Commercial Service – Revenues from water usage of commercial businesses within Fulton. Estimates based on current usage.

Industrial Service – Revenue from water usage of industrial customers.

Water Station Revenue - Revenues for bulk water sales.

Payment in Lieu of Taxes (PILOT) - 5% of Water revenues are collected and then transferred to the General Fund per ordinance, Sec. 114-76. This balances line item #23-599-5600. No revenue is actually recorded in the Water Fund because the funds are transferred directly to the General Fund.

2013 ANNUAL BUDGET

ENTERPRISE FUNDS

Water Fund

Expenses:

Production

Utilities – Energy required to run the water plant, and different wells.

Purchased Water - Water purchased from the rural water district.

Chlorine – Chlorine is purchased under contract and added to the water to maintain safe drinking water.

Pump Maintenance – Booster and main pump maintenance.

Tank Maintenance – Cathodic protection maintenance.

Distribution Expense

Utilities – Energy required to run the water plant, and different wells.

Administrative Expense:

Salaries - The Utility Superintendent and the Administrative Assistant have their wages split among the four utilities under their control.

Postage - The annual water safety reports is mailed to all the households in the City.

Non-Operating Expense

Administrative Services – Reimbursement to the General Fund for expenses for administration, purchasing, utility billing and bookkeeping.

Inspector Services - Reimbursement to the General Fund for expenses for inspection services provided by building official and construction inspections.

Engineering Services - Reimbursement to the General Fund for expenses associated with engineering, connection, location, and performance auditing for municipal utility performed by general fund departments.

Building and Grounds Services - Reimbursement to the General Fund for expenses of upkeep on utility easements and around city buildings.

Audit – Portions of the annual audit cost is allocated to the different funds.

Depreciation - Annual depreciation expense on buildings, equipment, and water system.

Payment in Lieu of Taxes (PILOT) - 5% franchise expense utilities pay to the General Fund of the City. No revenue is actually recorded because the funds are transferred directly to the General Fund but we reflect the amount in the budget to show the contribution by each fund.

2013 ANNUAL BUDGET

ENTERPRISE FUNDS Water Fund

Capital Items:

Main Replacement	\$ 175,000
Fire Hydrants	5,000
New Services	12,000
Emergency Fund	25,000
Well Maintenance/Tank Maintenance	15,000
Well Meter Replacement	7,500
Welding Equipment	5,000
Meter Replacements (AMI)	270,000
Main Extensions	12,000
South 54 Water Bore	86,500
Backhoe	80,000
1/2 ton truck	20,000
SCADA	10,000

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Wastewater Fund - Revenue

REVENUES

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	OPERATING REVENUE				
24-412-1050	Residential Service	\$ 810,854	\$ 1,045,886	\$ 1,220,000	\$ 1,250,000
24-412-1150	Commercial Service	573,140	707,315	810,000	810,000
24-412-1200	Industrial Service	266,601	331,684	380,000	420,000
24-412-1500	Municipal Service	10,459	11,468	16,000	16,000
	Total Operating Revenue	\$ 1,661,054	\$ 2,096,354	\$ 2,426,000	\$ 2,496,000
	NON-OPERATING REVENUE				
24-413-2050	Penalty Revenue	\$ 17,805	\$ 23,782	\$ 17,000	\$ 20,000
24-413-2100	Customer Service	1,750	600	2,500	2,500
24-413-2400	Interest Income	1,585	1,393	3,000	2,000
24-413-2425	Grants	-	-		
24-413-2600	Miscellaneous Revenue	50,766	57,645	2,000	45,000
24-413-3800	Gain/Loss On Equipment Dispos	-	160	-	-
	Total Non-Operating Revenue	\$ 71,906	\$ 83,580	\$ 24,500	\$ 69,500
	Total Revenues	\$ 1,732,959	\$ 2,179,934	\$ 2,450,500	\$ 2,565,500

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Wastewater Fund – Expenses

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	TREATMENT EXPENSES				
24-516-1000	Salaries	\$ 139,939	\$ 142,599	\$ 156,250	\$ 155,850
24-516-1060	Overtime Pay	8,355	9,169	10,000	10,000
24-516-1100	FICA/Medicare Tax	10,545	10,865	12,718	12,687
24-516-1200	Employee Retirement	12,137	14,025	17,290	18,907
24-516-1250	Deferred Compensation	1,963	1,863	16,000	16,000
24-516-1300	Health Insurance	31,116	25,965	37,908	39,240
24-516-1350	Life Insurance	357	348	350	350
24-516-1400	Miscellaneous Personnel Cost	164	152	2,000	2,000
24-516-1500	Worker's Compensation	-	-	-	-
	Total Personnel	\$ 204,576	\$ 204,986	\$ 252,516	\$ 255,034
24-516-2050	Office Supplies	\$ 604	\$ 811	\$ 1,000	\$ 1,000
24-516-2150	Minor Tools/Equip/Furniture	2,219	6,085	2,800	2,800
24-516-2250	Materials/Supplies	11,673	10,784	15,000	15,000
24-516-2300	Clothing/Cleaning	2,457	2,472	3,800	3,800
24-516-2350	Janitor/Housekeeping	4,100	10,195	300	2,000
24-516-2400	Fuel/Lubricants	2,344	3,352	2,000	3,000
24-516-2550	Diesel Fuel	11,924	12,609	14,000	14,000
24-516-2700	Lines Maintenance	1,614	24,452	20,000	40,000
24-516-2725	Pump & Blower Maintenance	24,084	59,098	40,000	20,000
24-516-2750	Plant Maintenance	52,534	23,282	20,000	20,000
	Total Consumables	\$ 113,552	\$ 153,140	\$ 118,900	\$ 121,600
24-516-3080	Insurance	\$ 17,950	\$ 18,139	\$ 20,000	\$ 21,000
24-516-3100	Contract Labor	1,890	750	-	-
24-516-3200	Utilities	306,714	317,554	275,000	275,000
24-516-3370	Vehicle Repair	19,061	4,682	15,000	15,000
24-516-3380	Equipment Rental/Lease	1,082	-	1,200	1,200
24-516-3400	Equipment Repair	15,632	15,108	15,000	15,000
24-516-3430	Safety Programs/Equipment	954	2,127	1,500	1,500
24-516-3500	Travel/Training Seminars	416	525	2,000	2,000
24-516-3600	Permits	23,752	1,511	1,000	1,000
24-516-3700	Monitoring	-	2	1,000	1,000
24-516-3800	Chemical Lab	16,005	6,563	7,000	7,000
24-516-3850	Contract Lab	9,624	12,150	11,000	11,000
24-516-3900	Chemicals	8,235	26,603	12,000	12,000
	Total Contractual Services	\$ 421,315	\$ 405,714	\$ 361,700	\$ 362,700
	Total Treatment Expense	\$ 739,443	\$ 763,839	\$ 733,116	\$ 739,334

2013 ANNUAL BUDGET

ENTERPRISE FUNDS

Wastewater Fund - Expenses (Cont.)

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	COLLECTION EXPENSES				
24-520-1000	Salaries	\$ 114,344	\$ 141,845	\$ 158,500	\$ 162,240
24-520-1050	Part-Time/Summer	-	-	-	-
24-520-1060	Overtime	18,608	17,847	15,000	15,000
24-520-1100	FICA/Medicare Tax	9,479	11,470	13,273	13,559
24-520-1200	Employee Retirement	10,925	12,605	18,044	20,205
24-520-1250	Deferred Compensation	17	796	1,000	-
24-520-1300	Health Insurance	29,160	34,407	31,992	35,400
24-520-1350	Life Insurance	499	535	200	200
24-520-1400	Miscellaneous Personnel Cost	312	383	2,000	2,000
	Total Personnel	\$ 183,343	\$ 219,889	\$ 240,008	\$ 248,605
24-520-2150	Minor Tools/Equipment/Furnitur	2,934	6,179	\$ 4,500	\$ 4,500
24-520-2250	Materials/Supplies	6,054	8,525	6,000	10,000
24-520-2300	Clothing/Cleaning	1,490	1,485	3,000	3,000
24-520-2400	Diesel Fuel	8,034	9,036	10,000	10,000
24-520-2700	Lines Maintenance	20,238	9,048	20,000	20,000
	Total Consumables	\$ 38,750	\$ 34,272	\$ 43,500	\$ 47,500
24-520-3080	Insurance	40,834	46,105	\$ 55,000	\$ 65,000
24-520-3350	Maintenance Contract (SG)	-	-	15,000	15,000
24-520-3360	Street Repair	-	-	100,000	100,000
24-520-3370	Vehicle Repair	1,657	4,022	3,000	3,000
24-520-3380	Equipment Rental	2,101	-	1,200	1,200
24-520-3400	Equipment Repair	2,594	7,541	10,000	10,000
24-520-3430	Safety Programs/Equipment	-	4,211	500	500
	Total Contractual Services	\$ 47,185	\$ 61,879	\$ 184,700	\$ 194,700
	Total Collection Expense	\$ 269,278	\$ 316,040	\$ 468,208	\$ 490,805

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Wastewater Fund - Expenses (Cont.)

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	ADMINISTRATION EXPENSES				
24-522-1000	Salaries	\$ 21,895	\$ 22,634	\$ 23,230	\$ 23,440
24-522-1050	Part-Time/Summer	-	-	-	-
24-522-1060	Overtime	5	-	100	100
24-522-1100	FICA/Medicare Tax	1,648	1,702	1,785	1,801
24-522-1200	Employees Retirement	1,900	2,190	2,426	2,684
24-522-1250	Deferred Compensation	677	1,058	1,000	1,100
24-522-1300	Health Insurance	2,999	2,999	3,100	2,794
24-522-1350	Life Insurance Payable	50	63	100	100
24-522-1400	Misc Personnel Costs	8	-	200	200
	Total Personnel	\$ 29,181	\$ 30,645	\$ 31,941	\$ 32,219
24-522-2050	Office Supplies	\$ -	\$ -	\$ 500	\$ 500
24-522-2100	Advertising	241	149	200	200
24-522-2150	Minor Tools/Equip./Furniture	-	-	500	500
24-522-2180	Computer Equipment/Software	-	27	500	500
24-522-2200	Subscription/Publication	-	-	-	-
24-522-2950	Miscellaneous	137	444	5,000	5,000
	Total Consumables	\$ 378	\$ 620	\$ 6,700	\$ 6,700
24-522-3080	Insurance	\$ 1,410	\$ 1,340	\$ 1,500	\$ 1,600
24-522-3100	Contract Labor	-	-	2,000	2,000
24-522-3150	Telephone	5,619	6,320	5,000	3,500
24-522-3200	Utilities	-	-	-	-
24-522-3250	Postage	1,304	1,317	1,400	1,400
24-522-3300	Printing/Binding	40	1	200	200
24-522-3330	Building/Grounds Maintenance	100	70	1,000	1,000
24-522-3350	Maintenance Contracts	-	-	-	-
24-522-3430	Safety Programs/Equipment	-	-	1,000	1,000
24-522-3450	Dues/Memberships	-	-	1,000	19,000
24-522-3500	Travel/Training Seminars	1,152	612	2,000	2,000
24-522-3670	Right Of Way Lease	-	-	1,000	1,000
	Total Contractual Services	\$ 9,626	\$ 9,660	\$ 16,100	\$ 32,700
	Total Administration	\$ 39,185	\$ 40,925	\$ 54,741	\$ 71,619

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Wastewater Fund - Expenses (Cont.)

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	NON-OPERATING EXPENSES				
24-599-3050	Administrative Services	\$ 53,313	\$ 57,909	\$ 60,437	\$ 55,595
24-599-3100	Building Inspector Services	18,997	10,234	10,234	21,788
24-599-3160	Engineering Services	40,440	36,845	18,422	18,686
24-599-3170	Buildings & Grounds Services	13,915	13,760	4,554	6,361
24-599-3180	Audit Expense	1,906	1,842	2,200	4,400
24-599-5100	Uncollectible Accounts	6,465	15,057	2,000	2,000
24-599-5200	Municipal Services	10,459	11,460	10,000	10,000
24-599-5300	Interest Expense	-	-	-	-
24-599-5400	Other Expenses	-	-	-	-
24-599-5500	Depreciation	605,462	627,788	650,000	650,000
24-599-5800	Unrealized Gain/Loss On Invest	-	-	-	-
24-599-5810	Realized Gain/Loss On Invest	-	-	-	-
24-599-5850	Loss on Sale of Asset	-	-	-	-
	Total Non-Operating	\$ 750,956	\$ 774,896	\$ 757,847	\$ 768,831
	TOTAL EXPENSES	\$ 1,798,862	\$ 1,895,700	\$ 2,013,912	\$ 2,070,589
	REVENUES OVER/(UNDER) EXPENSES	\$ (65,902)	\$ 284,234	\$ 436,588	\$ 494,911

ENTERPRISE FUNDS
Wastewater Fund - Analysis of Working Capital

	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
TOTAL REVENUES	\$ 1,732,959	\$ 2,179,934	\$ 2,450,500	\$ 2,565,500
TOTAL EXPENSES	\$ 1,798,862	\$ 1,895,700	\$ 2,013,912	\$ 2,070,589
NET INCOME / (LOSS)	\$ (65,902)	\$ 284,234	\$ 436,588	\$ 494,911
Total Capital	(920,186)	(542,474)	(1,335,000)	(1,542,100)
Transfer in from Reserves	200,000	-	250,000	500,000
Depreciation	605,462	627,788	650,000	650,000
Net Adjustments	(114,724)	85,315	(435,000)	(392,100)
Excess/(Deficiency in Working Capital)	\$ (180,626)	\$ 369,548	\$ 1,588	\$ 102,811

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Wastewater Fund

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Utilities Superintendent	.17	.17		
Chief Wastewater Operator	1	1		
Wastewater Plant Operator	1	1		
Wastewater Collection Operator	2	2		
Wastewater Treatment Tech.	6	6		
Meter Readers	.5	.5		
Administrative Assistant	.17	.17		
Totals	10.84	10.84	\$ 337,980	\$ 341,530

2013 Budget Highlights:

The 2013 Budget does not reflect a rate increase, however, it may be necessary to draw on reserves to fund the Federally mandated improvements administered by the Missouri Department of Natural Resources (MDNR), especially if we purchase all the water and gas AMI (SmartGrid) meters. It is anticipated that a rate increase may be necessary in late 2013 or by 2014 at the latest.

Revenue:

These line items are essentially identical to the Water Utility.

Expenses:

Line Maintenance – Maintenance, repair and replacement of main sewer collection lines.

Plant Maintenance – Maintenance and upkeep of the city’s wastewater treatment facility.

Utilities - Energy required for operation of wastewater treatment plant and lift stations.

Collection Expenses

Personnel

Salaries -

Administrative Expense

Right of Way Lease – Payment to Gateway Western Railroad for the use of the right of way.

Non-Operating Expense

These lines items are essentially identical to the Water Utility.

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Wastewater Fund

Capital Items:

Inflow & Infiltration Remediation	\$ 275,000
Sewer line replacement	275,000
Engineering For Plant Upgrades	500,000
Lift Station Rehab	60,000
Sewer line Extensions	10,000
Emergency Fund	25,000
Plant Maintenance	20,000
Lab Equipment	5,000
Line Maintenance	15,000
Manholes Raised	6,500
Replacement Jetter Hose	7,600
Water Meter AMI	270,000
Plant Maintenance	20,000
Rotor Assembly/Bearings	25,000
Plant Pumps	20,000
Digester Blower	8,000

2013 ANNUAL BUDGET

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2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Solid Waste Fund - Revenues

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	OPERATING REVENUE				
25-412-1050	Residential Service	\$ 608,118	\$ 614,675	\$ 630,000	\$ 700,000
25-412-1100	Rural Service	1,665	1,620	1,700	1,700
25-412-1150	Commercial Service	574,774	577,532	625,000	600,000
25-412-1200	Industrial Service	71,141	95,346	80,000	130,000
25-412-1225	Electric Generation Revenue	-	-	50,000	25,000
25-412-1250	Extra Pick-Ups	14,488	5,920	16,000	16,000
25-412-1300	Landfill	375,678	127,050	-	-
25-412-1350	Demolition Revenue	95,382	87,040	125,000	95,000
25-412-1400	Composting Revenue	2,163	2,170	3,000	3,000
25-412-1500	Municipal Revenue	-	-	-	8,000
	Total Operating Revenue	\$ 1,743,409	\$ 1,511,353	\$ 1,530,700	\$ 1,578,700
	NON-OPERATING REVENUE				
25-413-2050	Penalty Revenue	\$ 4,172	\$ 714	\$ 3,000	\$ 3,000
25-413-2400	Interest Income	2,184	1,293	4,000	4,000
25-413-2600	Miscellaneous Revenue	1,726	8,446	1,000	1,000
25-413-2700	Grant Revenue - MMSWMD	16,638	40,201	30,000	-
25-413-2750	Other Grant Revenue		415,142		
	Total Non-Operating Revenue	\$ 24,720	\$ 465,796	\$ 38,000	\$ 8,000
	Total Revenues	\$ 1,768,129	\$ 1,977,149	\$ 1,568,700	\$ 1,586,700

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Solid Waste Fund - Expenses

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
CUSTOMER SERVICE EXPENSES					
25-517-1000	Salaries	\$ 217,681	\$ 213,206	\$ 265,000	\$ 248,335
25-517-1050	Part-Time/Summer	7,260	9,709	2,000	12,000
25-517-1060	Overtime	21,714	18,133	10,000	10,000
25-517-1100	FICA/Medicare Tax	18,431	18,216	21,191	20,681
25-517-1200	Employees Retirement	18,571	21,334	28,600	29,450
25-517-1250	Matching Deferred Comp	4,245	4,552	4,300	6,800
25-517-1300	Health Insurance	47,307	47,997	63,600	51,768
25-517-1350	Life Insurance Expense	1,076	863	1,300	1,300
25-517-1400	Misc Personnel Costs	1,658	1,274	2,000	2,000
25-517-1500	Liability Insurances	-	-	-	-
25-517-1800	Compensated Absences	-	700	700	700
	Total Personnel	\$ 337,944	\$ 386,861	\$ 398,691	\$ 383,034
25-517-2150	Minor Tools/Equip/Furniture	21	1,669	400	1,000
25-517-2250	Repair Materials/Supplies	2,483	2,947	4,000	6,000
25-517-2300	Clothing/Cleaning	3,903	3,938	4,000	4,300
25-517-2450	Residential Carts				9,000
25-517-2550	Diesel Fuel	44,973	59,159	125,000	115,000
25-517-2570	Dumpster Maintenance	18,467	13,856	7,000	7,000
25-517-2660	Roll Off Maintenance	945	6,298	4,000	4,000
	Total Consumables	\$ 70,791	\$ 87,866	\$ 144,400	\$ 146,300
25-517-3080	Insurance	\$ 36,216	\$ 36,418	\$ 45,000	\$ 48,000
25-517-3370	Vehicle Repair	73,042	83,331	68,000	68,000
25-517-3380	Equipment Rental/Lease	-	-	-	-
25-517-3400	Equipment Repair	19,271	9,848	11,000	11,000
25-517-3430	Safety Programs/Equip	247	730	1,000	1,500
25-517-3640	Recycling Contract (KPI)	30,272	30,388	31,000	31,000
25-517-3645	Household HazWaste	-	-	-	7,500
	Total Contractual Services	\$ 159,048	\$ 160,715	\$ 156,000	\$ 167,000
	Total Customer Service Expense	\$ 567,782	\$ 635,442	\$ 699,091	\$ 696,334

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Solid Waste Fund - Expenses

		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
	LANDFILL EXPENSES				
25-519-1000	Salaries	\$ 112,146	\$ 100,808	\$ -	\$ -
25-519-1050	Part-Time/Summer	7,826	9,709	-	-
25-519-1060	Overtime	13,940	11,073	-	-
25-519-1100	FICA/Medicare Tax	10,609	9,087	-	-
25-519-1200	Employees Retirement	9,835	8,368	-	-
25-519-1250	Matching Deferred Comp	2,262	1,415	-	-
25-519-1300	Health Insurance	19,901	18,366	-	-
25-519-1350	Life Insurance Expense	443	321	-	-
25-519-1400	Misc Personnel Costs	717	125	-	-
25-519-1500	Liability Insurances	-	-	-	-
25-519-1800	Compensated Absences	-	-	-	-
	Total Personnel	\$ 177,680	\$ 119,778	\$ -	\$ -
25-519-2150	Minor Tools/Equip/Furniture	\$ 462	\$ 1,610	\$ 500	\$ -
25-519-2250	Repair Materials/Supplies	45,105	20,794	5,000	2,000
25-519-2300	Clothing/Cleaning	2,474	2,394	225	-
25-519-2400	Fuel/Lubricants	9,210	6,188	1,000	1,000
25-519-2550	Diesel Fuel	67,460	88,739	2,000	2,000
25-519-2560	Propane Fuel	3,987	3,826	2,000	2,000
25-519-2660	Scale/Scale House Expenses	6,011	2,458	-	-
25-519-2700	Composting Costs	6,150	-	7,500	7,500
	Total Consumables	\$ 140,860	\$ 61,300	\$ 18,225	\$ 14,500
25-519-3080	Insurance	\$ 16,086	\$ 13,726	\$ 7,000	\$ 7,000
25-519-3100	Contract Labor	-	97	3,500	3,500
25-519-3200	Utilities	6,766	7,603	1,000	1,000
25-519-3275	Tipping Fees	-	218,820	310,000	285,000
25-519-3370	Vehicle Repair	1,912	2,544	500	500
25-519-3380	Equipment Rental/Lease	49,097	46,118	-	-
25-519-3400	Equipment Repair	68,196	23,352	3,000	3,000
25-519-3430	Safety Programs/Equip	624	526	500	-
25-519-3500	Travel/Training/Seminars	-	-	-	-
25-519-3610	Licenses/Fees/Permits/Fines	18,283	80	2,000	2,000
25-519-3620	Testing/Monitoring	35,373	30,052	30,000	30,000
25-519-3630	State Surcharge	37,841	9,802	-	-
25-519-3760	Landfill Maint/Terraces	681	38	5,000	5,000
	Total Contractual Services	\$ 234,860	\$ 311,400	\$ 362,500	\$ 337,000
	Total Landfill Expense	\$ 553,399	\$ 492,478	\$ 380,725	\$ 351,500

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Solid Waste Fund - Expenses (cont.)

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
ADMINISTRATION EXPENSES					
25-522-1000	Salaries	\$ 58,693	\$ 59,665	\$ 74,500	\$ 75,100
25-522-1100	FICA/Medicare Tax	4,159	4,741	5,699	5,745
25-522-1200	Employees Retirement	5,169	5,989	7,748	8,561
25-522-1250	Matching Deferred Comp	2,894	3,002	3,200	3,800
25-522-1300	Health Insurance	11,664	7,776	8,748	9,156
25-522-1350	Life Insurance Expense	166	241	-	-
25-522-1400	Misc Personnel Costs	55	-	700	700
25-522-1500	Liability Insurances	-	-	-	-
25-522-1600	Tuition Reimbursement	-	-	500	500
25-522-1800	Compensated Absences	-	-	-	-
	Total Personnel	\$ 82,800	\$ 81,414	\$ 101,095	\$ 103,563
25-522-2050	Office Supplies	\$ 125	\$ 746	\$ 500	\$ 500
25-522-2100	Advertising	1,502	803	3,000	3,000
25-522-2150	Minor Tools/Equip/Furniture	69	-	500	500
25-522-2180	Computer Equipment/Software	671	212	1,000	1,000
25-522-2200	Subscriptions/Publications	-	-	50	50
25-522-2950	Miscellaneous	2,986	809	500	500
	Total Consumables	\$ 5,354	\$ 2,570	\$ 5,550	\$ 5,550
25-522-3080	Insurance	\$ 3,775	\$ 3,567	\$ 5,900	\$ 4,200
25-522-3100	Contract Labor	4,643	6,467	5,000	5,000
25-522-3150	Telephone	2,522	2,597	2,500	2,500
25-522-3250	Postage	1,257	1,229	1,800	1,800
25-522-3300	Printing/Binding	-	1	500	500
25-522-3330	Bldg/Grounds Maintenance	563	536	1,000	1,000
25-522-3350	Maintenance Contracts	301	518	2,000	2,000
25-522-3430	Safety Programs/Equip	293	(46)	100	100
25-522-3450	Dues/Memberships	-	-	260	18,250
25-522-3500	Travel/Training/Seminars	4,927	4,655	3,000	3,000
	Total Contractual Services	\$ 18,280	\$ 19,524	\$ 22,060	\$ 38,350
	Total Administration Expense	\$ 106,434	\$ 103,508	\$ 128,705	\$ 147,463

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Solid Waste Fund - Expenses (cont.)

Account	Description	2010	2011	2012	2013
		Audited	Audited	Budgeted	Adopted
	NON-OPERATING EXPENSES				
25-599-3050	Administrative Services	\$ 53,313	\$ 57,909	\$ 60,437	\$ 55,595
25-599-3180	Audit Expense	1,906	1,842	\$ 2,200	\$ 2,200
25-599-3860	Closure/Post-Closure Costs	334,585	(399,955)	10,000	10,000
25-599-5100	Uncollectible Accounts	4,895	6,206	2,500	2,500
25-599-5200	Municipal Services	1,000	1,080	-	-
25-599-5300	Interest Expense	-	-	-	-
25-599-5500	Depreciation	263,747	258,750	235,000	235,000
25-599-5850	Loss on Sale of Asset	-	-	-	-
	Total Non-Operating Expense	\$ 659,446	\$ (74,168)	\$ 310,137	\$ 305,295
	Total Expenses	\$ 1,887,062	\$ 1,157,259	\$ 1,518,658	\$ 1,500,592
	Revenues Over/(Under) Expenses	\$ (118,933)	\$ 819,890	\$ 50,042	\$ 86,108

ENTERPRISE FUNDS
Solid Waste Fund - Analysis of Working Capital

	2010	2011	2012	2013
	Audited	Audited	Budgeted	Adopted
Total Revenues	\$ 1,768,129	\$ 1,977,149	\$ 1,568,700	\$ 1,586,700
Total Expenses	\$ 1,887,062	\$ 1,157,259	\$ 1,518,658	\$ 1,500,592
Net Income/(Loss)	\$ (118,933)	\$ 819,890	\$ 50,042	\$ 86,108
Depreciation	\$ 263,747	\$ 258,750	\$ 235,000	\$ 235,000
Transfer in from Solid Waste Reserves		-		
Transfer in as Loan from Reserves		-	-	-
Total Capital	(151,908)	(866,262)	(245,000)	(270,000)
Net Adjustments	\$ 111,839	\$ (607,512)	\$ (10,000)	\$ (35,000)
Excess/(Deficiency in Working Capital)				
	\$ (7,095)	\$ 212,378	\$ 40,042	\$ 51,108

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Solid Waste Fund

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Fleet/Solid Waste Manager	.75	.75		
Landfill Foreman	0	0		
Heavy Equipment Operator	0	0		
Truck Driver	7	7		
Refuse Collector	2	2		
Maintenance Worker I	1	0		
Administrative Assistant	1	1		
Totals	11.75	10.75		

2013 Budget Highlights:

The Solid Waste Department has cut staff from 16.0 full time equivalents (FTE) in 2010 to 10.75 in the 2013 budget. The closing of the landfill and more efficient methods of collecting refuse have allowed the Department to maintain or improve the level of service provided. This is despite the loss in revenue from customers outside the City using the landfill and the added cost of hauling refuse to Jefferson City.

Revenues:

Residential Service – Revenues generated from monthly bills for the three weekly collection services (refuse, recycling, and yard waste).

Rural Service - Revenue from customers residing outside of Fulton's corporate limits.

Commercial Service - Commercial business revenue within Fulton.

Industrial Service – Revenues from collecting trash pickup from industrial customers.

Extra Pickups – Additional pickups requested by customers.

Demolition/Miscellaneous Revenue – Revenue from roll-off and demolition dumpsters rental and pickups, primarily for construction.

Gain on Equipment Disposals - Record of the difference between net proceeds of assets sold and their book value.

2013 ANNUAL BUDGET

ENTERPRISE FUNDS Solid Waste Fund

Expenses:

Customer Service Expense

Safety Equipment – Seminars, training videos, fire extinguishers, safety kits, back belts, glasses, shields, safety shoes, boot and CDL subsidies, wasp insecticides, etc.

Recycling Costs - Payments to Kingdom Projects, Inc. for processing of curbside recycling collection materials.

Landfill Expenses

Personnel – Although the City does have some monitoring duties at the landfill, there are no longer any FTE assigned to the landfill as their primary responsibility.

Repair Materials/Supplies - Rock, culverts, seed, steel, welding supplies, fence, post and clips, storage containers, bolts, nuts, washers, signs, alternate daily cover, outside materials.

Propane Fuel – Used to heat the office.

Composting Cost – Expenses associated with maintaining the yard waste collection area and for contracting with an outside vendor to grind yard waste material.

Utilities – Payments to Callaway Electric and Water District #2 for services at the landfill.

Tipping Fees – Fees the City will have to pay to the City of Columbia or to Allied/Republic Waste Services in Jefferson City to dispose of waste.

Equipment Repair – Anything having to do with repair or preventive maintenance of mechanized landfill equipment.

Permits – Storm-water runoff permit.

Test/Monitoring - Expenses related to groundwater monitoring wells at landfill.

Administrative Expense

Contract Labor – Temporary office personnel, some engineering.

Printing/Binding – Pamphlet, information, etc.

Building/Ground Maintenance – General repairs and upkeep.

Maintenance Contract – Copier, telephone system, and computer system.

Dues/Membership – SWANA, Missouri Waste Control Coalition.

Travel/Training Seminars - Includes all professional travel for department including reimbursement for the use of personal vehicles and professional training conferences and seminars.

2013 ANNUAL BUDGET

ENTERPRISE FUNDS

Solid Waste Fund

Non-Operating

Administrative Services - Reimbursement to the General Fund for expenses for administration, purchasing, utility billing and bookkeeping.

Inspector Services - Reimbursement to the General Fund for expenses for inspection services provided by building official.

Closure/Post Closure Costs – Funds allocated for expenses related to the on-going monitoring and maintenance of the landfill after closure. This amount is reduced to only post-closure costs for 2011 and future years. Closure costs are budgeted as a capital item this year.

Unrealized Gain/Loss on Investments - Audit adjustment to reflect market value of investments at year's end.

Realized Gain/Loss on Investments - Record of actual gain/loss on investments.

Capital Items:

Automated Residential Trash Truck	\$ 240,000
Carry Can	20,000
Dumpsters / Containers	10,000

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Revenues

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	Operating Revenue				
26-412-1050	Greens Fees	\$ 207,383	\$ 198,533	\$ 210,000	\$ 250,000
26-412-1100	Season Passes	45,900	46,300	45,000	45,000
26-412-1150	Tournament Fees	59,165	55,727	85,000	85,000
26-412-1200	Cart Rental	106,497	117,298	110,000	120,000
26-412-1250	Pro Shop Sales/Services	25,145	27,252	25,000	30,000
26-412-1260	Tee Marker Rental	4,100	1,050	5,000	5,000
26-412-1300	Concessions (non-liquor)	56,216	51,768	60,000	60,000
26-412-1305	Liquor Sales	38,417	36,947	40,000	42,000
26-412-1350	Other Fees/Rentals	213	37	1,000	1,000
	Total Operating Revenue	\$ 543,035	\$ 534,912	\$ 581,000	\$ 638,000
	Non-Operating Revenue				
26-413-2400	Interest Income	\$ -	\$ -	\$ 200	\$ 200
26-413-2600	Miscellaneous Revenue	103	1,000	500	500
26-413-2650	Cash Long/Short	115	447	-	-
26-413-2800	Special Assessments	2,000	2,000	2,000	2,000
	Total Non-Operating Revenue	\$ 2,218	\$ 3,447	\$ 2,700	\$ 2,700
	Total Revenues	\$ 545,254	\$ 538,359	\$ 583,700	\$ 640,700

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Expenses

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	Personnel				
26-516-1000	Salaries	\$ 143,741	\$ 133,247	\$ 149,465	\$ 149,465
26-516-1050	Part-Time/Summer	79,062	57,238	45,000	45,000
26-516-1055	Part-Time/Summer-Maintenance	34,805	35,214	28,000	28,000
26-516-1060	Overtime	4,800	5,209	2,000	3,000
26-516-1100	FICA/Medicare Tax	19,657	17,212	17,172	17,248
26-516-1200	Employees Retirement	11,225	12,776	15,752	17,381
26-516-1250	Matching Deferred Comp	4,232	4,480	3,000	5,200
26-516-1300	Health Insurance	17,370	17,496	23,400	27,000
26-516-1350	Life Insurance Expense	604	532	600	600
26-516-1400	Misc Personnel Costs	946	6,468	500	500
26-516-1500	Liability Insurances	-	-	-	-
26-516-1600	Tuition Reimbursement	-	-	-	-
26-516-1800	Compensated Absences	-	-	-	-
26-516-1700	Tool Allowance	-	-	-	-
	Total Personnel Expense	\$ 316,444	\$ 289,872	\$ 284,889	\$ 293,394

2013 ANNUAL BUDGET

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Expenses

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	Clubhouse Operations				
26-516-2050	Office Supplies	\$ 786	\$ 1,701	\$ 800	\$ 800
26-516-2100	Advertising	7,987	32,925	10,000	10,000
26-516-2150	Minor Tools/Equip/Furniture	4,369	648	2,000	2,000
26-516-2180	Computer Equipment/Software	4,919	990	2,500	2,500
26-516-2250	Repair Materials/Supplies	942	1,701	1,400	1,400
26-516-2300	Clothing/Cleaning	596	98	700	700
26-516-2350	Janitor/Housekeeping	2,483	1,321	2,200	1,500
26-516-2400	Fuel/Lubricants	15,239	24,268	15,000	24,000
26-516-2480	Agricultural Supplies	95,563	66,760	77,000	70,000
26-516-2500	Cost of Pro Shop Sales	12,666	23,220	10,000	15,000
26-516-2510	Cost of Food Sales	28,710	31,499	19,000	25,000
26-516-2520	Cost of Liquor Sales	12,843	13,539	15,000	15,000
26-516-2800	Third Party Damage Repair	-	-	-	-
26-516-2950	Miscellaneous	14,046	6,364	5,000	5,000
	Total Clubhouse Expense	\$ 201,147	\$ 205,035	\$ 160,600	\$ 172,900
	Maintenance Operations				
26-516-3050	Legal Fees	\$ 256	\$ -	\$ -	\$ -
26-516-3080	Insurance	27,846	20,914	18,000	18,000
26-516-3100	Contract Labor	1,500	-	-	-
26-516-3150	Telephone	3,473	3,632	3,200	3,200
26-516-3200	Utilities	27,571	31,819	21,000	21,000
26-516-3250	Postage	569	86	400	400
26-516-3300	Printing/Binding	2,695	295	1,500	1,500
26-516-3330	Bldg/Grounds Maintenance	11,096	3,382	4,000	5,000
26-516-3340	Credit Card Fees	7,044	7,291	6,000	6,000
26-516-3350	Maintenance Contracts	1,200	4,639	1,500	1,500
26-516-3360	Tee Markers	600	-	500	500
26-516-3370	Vehicle Repair	1,929	2,446	1,000	1,000
26-516-3380	Equipment Rental/Lease	2,503	3,392	1,000	1,000
26-516-3400	Equipment Repair	27,820	29,585	20,000	20,000
26-516-3430	Safety Programs/Equip	193	328	400	400
26-516-3450	Dues/Memberships	770	3,627	250	250
26-516-3500	Travel/Training/Seminars	43	181	600	600
	Maintenance Expense	\$ 117,108	\$ 111,616	\$ 79,350	\$ 80,350
	TOTAL GOLF OPERATIONS EXPENSE	\$ 634,698	\$ 606,523	\$ 524,839	\$ 546,644

2013 ANNUAL BUDGET

ENTERPRISE FUNDS

Tanglewood Public Golf Course - Expenses (cont.)

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	Non-Operating Expenses				
26-599-5100	Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -
26-599-5300	Interest Expense	58,813	51,429	45,900	39,280
26-599-5380	Escrow/Paying Agent Fees	287	-	275	275
26-599-5381	Costs of Issuance	27,293	27,291	27,000	27,000
26-599-5400	Other Expenses	131	-	-	-
26-599-5500	Depreciation	70,509	68,888	63,000	63,000
26-599-5600	Prior Period Adjustment		11,290		
26-599-5800	Unrealized Gain/Loss On Invest	-	-	-	-
26-599-5810	Realized Gain/Loss On Invest	-	-	-	-
26-599-5850	Gain/Loss on Sale of Asset	-	-	-	-
	Total Non-Operating Expense	157,033	158,898	136,175	129,555
	TOTAL EXPENSES	\$ 791,731	\$ 765,421	\$ 661,014	\$ 676,199

ENTERPRISE FUNDS

Tanglewood Public Golf Course - Analysis of Working Capital

	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
Total Revenues	\$ 545,254	\$ 538,359	\$ 583,700	\$ 640,700
Total Expenses	\$ 791,731	\$ 765,421	\$ 661,014	\$ 676,199
Net Income/(Loss)	\$ (246,478)	\$ (227,062)	\$ (77,314)	\$ (35,499)
ADJUSTEMENTS				
Depreciation	\$ 70,509	\$ 68,888	\$ 63,000	\$ 63,000
Total Capital Purchases	(59,595)	(3,200)	-	(30,700)
Bond Principle Requirements	(230,000)	(235,000)	(245,000)	(255,000)
Capital Lease Payments	-	-	-	-
Net Adjustments	\$ (219,086)	\$ (169,312)	\$ (182,000)	\$ (222,700)
Excess/(Deficiency in Working Capital)	\$ (465,564)	\$ (396,374)	\$ (259,314)	\$ (258,199)

2013 ANNUAL BUDGET

ENTERPRISE FUNDS Tanglewood Public Golf Course

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Clubhouse Manager	1	1		
Golf Superintendent	1	1		
Assistant Golf Supt.	1	1		
Mechanic/Maint. Wkr. II	1	1		
Totals	4	4	\$ 149,465	\$ 149,465

2013 Budget Highlights:

The City Council acting on the recommendation of the Tanglewood Advisory Committee and agreed to raise greens fees in December. In part due to fee increases and in part due to steady growth of rounds played over the last three years, the 2013 budget anticipates increased revenues, equal the estimated revenues for 2012.

Revenues:

Greens Fees - Revenue collected for all rounds played that are not part of tournaments or season passes.

Cart Fees – Fees collected for renting golf carts separate from tournaments or season passes.

Tee Marker Rental - Businesses have the opportunity to sponsor a hole and have logo plate placed at the tee box for an annual fee.

Expenses:

Advertising - Advertisements in area newspapers and other media.

Fuel/Lubricants – Costs associated with the purchase of fuel for golf carts and equipment around the course.

Agricultural Supplies - These supplies are in the form of liquid and pellet fertilizers, mold and fungus prevention, and other supplies needed to keep the different grasses growing during the four seasons.

Equipment Maintenance - These funds are to pay for the repair and maintenance of equipment by the Municipal Garage or outside vendors.

Dues/Memberships - Membership to the Golf Course Superintendents Association and the Missouri Golf Association.

Capital Items:

Compact Utility Tractor w/loader	\$ 19,000
Sod Cutter	4,700
Ball Picker for Driving Range	3,800
New Patio Furniture	3,200

2013 ANNUAL BUDGET

ENTERPRISE FUND

Elton Hensley Municipal Airport Fund - Revenues

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
27-412-1550	Hangar Rent	\$ 85,816	\$ 80,288	\$ 84,000	\$ 84,000
27-412-1600	Aviation Fuel Sales	80,496	99,520	80,000	90,000
27-413-2050	Penalty Revenue	475	300	-	300
27-413-2550	Farmland Rent	10,758	10,758	25,000	25,000
27-413-2560	Rent - Soccer Park	880	880	880	880
27-413-2660	Tower Lease Revenue	315	-	105	105
27-413-2700	Grant Revenue	9,342	150,342	-	148,500
27-413-2950	Miscellaneous	-	9,056	-	-
	Total Revenue	\$ 188,082	\$ 351,144	\$ 189,985	\$ 348,785

Elton Hensley Municipal Airport Fund - Expenses

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
27-515-2550	Purchased Fuel/Oil	\$ 57,936	\$ 81,610	\$ 60,000	\$ 75,000
27-516-2150	Minor Tools/Equip/Furniture	414	183	800	800
27-516-2180	Computer Equipment/Software	637	70	1,000	500
27-516-2250	Repair Materials/Supplies	1,743	716	1,400	1,400
27-516-2350	Janitor/Housekeeping	109	145	500	500
27-516-2400	Fuel/Lubricants	966	1,563	2,000	2,000
27-516-2950	Miscellaneous	2,099	1,276	250	250
	Total Consumables	\$ 63,904	\$ 85,563	\$ 65,950	\$ 80,450
27-516-3080	Insurance	\$ 2,000	\$ 2,444	\$ 3,000	\$ 3,500
27-516-3100	Contract Labor	63,195	62,511	65,000	66,000
27-516-3150	Telephone	1,775	2,238	1,800	1,800
27-516-3200	Utilities	12,086	11,501	14,000	12,000
27-516-3250	Postage	-	-	25	25
27-516-3330	Bldg/Grounds Maintenance	6,047	2,010	3,000	3,000
27-516-3340	Credit Card Fees	3,133	1,501	3,500	2,000
27-516-3350	Maintenance Contracts	2,556	1,590	2,500	1,500
27-516-3370	Vehicle Repair	3,896	545	200	200
27-516-3400	Equipment Repair	3,394	14,130	3,000	3,000
27-516-3550	Special Projects	746	1,632	500	500
	Total Contractual Services	\$ 98,828	\$ 100,101	\$ 96,525	\$ 93,525

2013 ANNUAL BUDGET

ENTERPRISE FUND

Elton Hensley Municipal Airport Fund - Expenses & Revenues

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	NON-OPERATING EXPENSES				
27-599-5300	Interest Expense	\$ 715	\$ -	\$ -	\$ -
27-599-5500	Depreciation	140,379	137,273	160,000	160,000
	Total Other Expenses	\$ 141,094	\$ 137,273	\$ 160,000	\$ 160,000
	Total Expenses	\$ 303,826	\$ 322,938	\$ 322,475	\$ 333,975
	REVENUES OVER/(UNDER) EXPENSES	\$ (115,744)	\$ 28,206	\$ (132,490)	\$ 14,810

ENTERPRISE FUND

Elton Hensley Municipal Airport Fund - Analysis of Working Capital

	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
Total Revenues	\$ 188,082	\$ 351,144	\$ 189,985	\$ 348,785
Total Expenses	\$ 303,826	\$ 322,938	\$ 322,475	\$ 333,975
Net Income/(Loss)	\$ (115,744)	\$ 28,206	\$ (132,490)	\$ 14,810
ADJUSTMENTS				
Total Capital	\$ (23,316)	\$ (182,853)	\$ -	\$ (173,000)
Depreciation	140,379	137,273	160,000	160,000
Loan Payment	(35,610)	-	-	-
Net Adjustments	\$ 81,453	\$ (45,580)	\$ 160,000	\$ (13,000)
Excess/(Deficiency) in Working Capital	\$ (34,290)	\$ (17,374)	\$ 27,510	\$ 1,810

2013 ANNUAL BUDGET

ENTERPRISE FUND
Elton Hensley Municipal Airport

2013 Budget Highlights:

The 2013 Budget includes funds to conduct apron and taxiway improvements that would allow for the addition of additional hangars.

Revenues:

Rent Hangers – Rent paid to the city for hanger use.

Aviation Gas Sales- Fuel that is sold to pilots for the operation of airplanes.

Rent: Farmland – Rental income from lease of farmland surrounding the airport.

Expenses:

Consumables

Purchased Fuel - Fuel purchased for resale to pilots (see Aviation Gas Sales).

Minor Tools/Equipment/Furniture – Office supplies and furniture for the airport office.

Repair Materials/Supplies – Needed to maintain office, hangers, fencing, etc.

Fuel/Lubricants - Cost related to the operation of department equipment.

Contractual Services

Insurance - MIRMA payment for liability insurance.

Contract Labor - The City of Fulton contracts the operation and management of the airport facilities.

Utilities – Water at the airport.

Postage – Any airport related mailings.

Building/Grounds Maintenance – Mowing and snow removal at the airport.

Maintenance Contract – Bird control expense.

Equipment Repair – Repair cost on tractor and other city owned equipment.

Depreciation - Annual depreciation expense on buildings, equipment, at the Fulton Airport.

Capital Outlay:

Front Deck Mower	\$	8,000
Apron & Taxiway (90/10)		165,000

2013 ANNUAL BUDGET

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2013 ANNUAL BUDGET

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources for, and payment of principal, interest and other related costs of the City's debt. These debts are issued in bonds.

COMMUNITY DEVELOPMENT FUND

The Community Development Fund is a debt service fund that accumulates revenue for the retirement of the Neighborhood Improvements District general obligation bonds for the financing of Tanglewood Public Golf Course. In 2005 the bonds were refinanced with a more favorable interest rate on an outstanding balance of \$1,785,000. Payment is recorded in the Golf Fund budget.

CAPITAL IMPROVEMENTS SALES TAX SPECIAL REVENUE FUND

This Fund is designed to split money between the water and sewer capital projects that were approved in 2004 and 1996 respectively.

SEWER CAPITAL IMPROVEMENTS DEBT SERVICE FUND

In April of 1996, the citizens of Fulton approved a capital improvements sales tax to improve and extend Fulton's sewer system. The City was able to participate in the Missouri State Revolving Loan Fund Program and issued special obligation bonds, (\$6,000,000.00) to finance those improvements. Revenue from the one-half cent sales tax is used for the debt service on the bonds issued for that purpose.

WATER IMPROVEMENTS DEBT SERVICE FUND

In April of 2004, voters overwhelmingly approved proposed improvements to the water system. This extended the existing sales tax for sewer to pay off the debt on items such as water pumps, water lines, and two new water towers. All capital projects are completed and only the bonds remain to be paid off. This project takes advantage of the Department of Natural Resource's State Revolving Loan Program (SRF).

TIF DEBT SERVICE FUNDS

In 2010 the original Series 1999 Capital Project Bonds were refinanced. The old debt was paid off and new debt was issued. This accomplished two things; it reduced the interest payment, thereby making it possible that the note will ultimately be paid off in less time, and the new debt was issued in a way that relieved the City of Fulton from any liability in the remote chance that the project did not stay solvent. In the budget this is reflected by replacing the old Fund 82 with Fund 85.

2013 ANNUAL BUDGET

NEIGHBORHOOD IMPROVEMENT DISTRICT LOAN FOR GOLF COURSE						
Date of Issue: June 2005						
Total Issue: \$2,640,000						
Annual Interest Rate increases from 2.95% to 3.80%						
Maturity Date: July 1, 2016						
YEAR OF MATURITY	BONDS OUTSTANDING	PRINCIPAL REQUIRED	INTEREST REQUIRED	TOTAL REQUIRED		
2013	1,075,000	255,000	39,280	294,280		
2014	820,000	265,000	30,355	295,355		
2015	555,000	275,000	20,815	295,815		
2016	280,000	280,000	10,640	290,640		

2013 ANNUAL BUDGET

**SPECIAL REVENUE FUND
CAPITAL IMPROVEMENTS SALES TAX**
Revenues & Expenses

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
	REVENUES				
40-401-1250	Sales Tax - 0.5% Sewer Improvement	\$ 729,314	\$ 712,482	\$ 725,000	\$ 737,500
40-401-1255	Transfer to TIF-.5% Cap Imp Tax	(40,601)	(71,196)	(41,000)	(70,000)
40-401-1259	Sales Tax 0.5% - Transfer	-	-	-	-
40-410-1050	Interest Revenue	10,193	7,837	9,000	9,000
	Total Revenues	\$ 698,905	\$ 649,124	\$ 693,000	\$ 676,500
	EXPENSES				
40-599-5380	Escrow/Paying Agent Fees	\$ -	\$ -	\$ -	\$ -
40-599-5830	Transfer to CIST DS Fund 83	-	1,960	-	-
40-599-5840	Transfer to Sewer D/S Fund	388,705	386,706	390,000	390,000
40-599-5850	Transfer - Water D/S Fund	148,519	155,600	156,000	229,000
	Total Expenses	\$ 537,224	\$ 544,266	\$ 546,000	\$ 619,000
	REVENUES OVER/(UNDER) EXPENSES	\$ 161,681	\$ 104,858	\$ 147,000	\$ 57,500

**SPECIAL REVENUE FUND
CAPITAL IMPROVEMENTS SALES TAX**
Analysis of Working Capital

	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
Total Revenues	\$ 698,905	\$ 649,124	\$ 693,000	\$ 676,500
Total Expenses	\$ 537,224	\$ 544,266	\$ 546,000	\$ 619,000
Net Income/(Loss)	\$ 161,681	\$ 104,858	\$ 147,000	\$ 57,500
ADJUSTMENTS				
Net Adjustments	\$ -	\$ -	\$ -	\$ -
Excess/(Deficiency in Working Capital	\$ 161,681	\$ 104,858	\$ 147,000	\$ 57,500

2013 ANNUAL BUDGET

DEBT SERVICE FUNDS
CAPITAL PROJECT REFUNDING BOND
 Revenues & Expenses

REVENUES					
		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
85-410-1050	Interest Revenue		\$ 65	\$ 75	\$ 75
85-410-1075	TDD Revenue				
85-411-1010	Other Financing Sources				
85-414-1050	Transfers from TIF Spec Rev		656,749	625,000	700,000
	Total Revenues	\$ -	\$ 656,749	\$ 625,075	\$ 700,075
EXPENSES					
85-599-3720	Administrative Fees		\$ 1,772	\$ 2,200	\$ 2,200
85-599-5300	D/S Payment - Interest		74,653	101,800	135,000
85-599-5310	D/S Payment - Principal		530,000	520,000	560,000
85-599-5350	City's Reimbursable Cost			-	-
85-599-5380	Trustee Fees		1,986		
85-599-5700	Cost of Issuance		3,740	-	-
85-599-5730	Developer's Reimbursable Costs			-	-
85-599-5740	Other Financing Uses			-	-
	Total Expenses	\$ -	\$ 612,151	\$ 624,000	\$ 697,200
	NET INCOME/(LOSS)	\$ -	\$ 44,599	\$ 1,075	\$ 2,875

Fund 85 replaced Fund 82 when the original debt was refinanced and the original bonds defeased (paid off). The City is not required to pay the full amount budgeted for principal payment in 2013. The amount is an estimate of how much we will be able to pay and thereby pay the debt off sooner.

2013 ANNUAL BUDGET

DEBT SERVICE FUNDS
SEWER CAPITAL IMPROVEMENTS
 Revenues & Expenses

REVENUES					
		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
83-410-1050	Interest Revenue	\$ 102,879	\$ 92,112	\$ 86,500	\$ 92,000
83-410-1100	Transfer - Cap Imp Spec Rev	388,705	386,706	390,000	390,000
	Total Revenues	\$ 491,585	\$ 478,818	\$ 476,500	\$ 482,000
EXPENSES					
83-599-5300	Interest Espense	\$ 142,492	\$ 110,245	\$ 107,838	\$ 88,900
83-599-5310	Principal Payments	325,000	335,000	340,000	350,000
83-599-5320	SRF Loan Payments	-	-	-	-
83-599-5380	Escrow/Paying Agent Fees	1,354	911	1,500	1,500
83-599-5390	DNR Administrative Fee	12,495	11,159	12,500	12,500
83-599-5400	Other Expenses	2	-	-	-
	Total Expenses	\$ 481,343	\$ 457,315	\$ 461,838	\$ 452,900
	NET INCOME/(LOSS)	\$ 10,242	\$ 21,503	\$ 14,662	\$ 29,100

WATER DEBT SERVICE FUND
 Revenues & Expenses

REVENUES					
		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
84-410-1050	Interest Revenue	\$ 99,973	\$ 48,899	\$ 100,000	\$ 50,000
84-410-1055	SRF Loan Interest Revenue	-	-	-	-
84-410-1100	Transfer - Cap Imp Spec Rev	148,519	155,600	156,000	229,000
84-411-1050	Grant Revenue	-	-	-	-
84-411-1100	Other Financing Sources	-	-	-	-
	Total Revenues	\$ 248,492	\$ 204,499	\$ 256,000	\$ 279,000
EXPENSES					
84-599-5300	Interest	\$ 163,738	\$ 161,138	\$ 158,212	\$ 154,500
84-599-5310	Principal Payments	80,000	90,000	95,000	105,000
84-599-5400	Escrow/Paying Agent Fees	524	1,685	1,000	1,000
84-599-5500	DNR Administrative Fee	18,465	18,062	18,500	18,500
84-599-5600	Other Fees	187	187	-	-
84-599-5700	Costs of Issuance	-	-	-	-
	Total Expenses	\$ 262,913	\$ 271,072	\$ 272,712	\$ 279,000
	REVENUES OVER/(UNDER) EXPENSES	\$ (14,422)	\$ (66,573)	\$ (16,712)	\$ -

2013 ANNUAL BUDGET

WATER & SEWER DEBT SERVICE FUND

1997 Sewer Bond Payment Schedule				
Year	Principal	Interest	Total	Outstanding Debt
1998	\$ -	\$ 340,756	\$ 340,756	\$ 6,000,000
1999	\$ 265,000	\$ 308,846	\$ 573,846	\$ 6,000,000
2000	\$ 270,000	\$ 297,074	\$ 567,074	\$ 5,735,000
2001	\$ 270,000	\$ 284,721	\$ 554,721	\$ 5,465,000
2002	\$ 275,000	\$ 271,912	\$ 546,912	\$ 5,195,000
2003	\$ 280,000	\$ 258,661	\$ 538,661	\$ 4,920,000
2004	\$ 285,000	\$ 245,030	\$ 530,030	\$ 4,640,000
2005	\$ 290,000	\$ 229,419	\$ 519,419	\$ 4,355,000
2006	\$ 300,000	\$ 211,719	\$ 511,719	\$ 4,065,000
2007	\$ 305,000	\$ 193,569	\$ 498,569	\$ 3,765,000
2008	\$ 315,000	\$ 176,544	\$ 491,544	\$ 3,460,000
2009	\$ 320,000	\$ 160,469	\$ 480,469	\$ 3,145,000
2010	\$ 325,000	\$ 143,941	\$ 468,941	\$ 2,825,000
2011	\$ 335,000	\$ 126,400	\$ 461,400	\$ 2,500,000
2012	\$ 340,000	\$ 107,838	\$ 447,838	\$ 2,165,000
2013	\$ 350,000	\$ 88,863	\$ 438,863	\$ 1,825,000
2014	\$ 355,000	\$ 69,475	\$ 424,475	\$ 1,475,000
2015	\$ 365,000	\$ 49,675	\$ 414,675	\$ 1,120,000
2016	\$ 375,000	\$ 29,794	\$ 404,794	\$ 755,000
2017	\$ 380,000	\$ 9,975	\$ 389,975	\$ 380,000
	<u>\$ 6,000,000</u>	<u>\$ 3,604,681</u>	<u>\$ 9,604,681</u>	

2005 Water Bond Payment Schedule				
Year	Principal	Interest	Total	Outstanding Debt
2006	\$ 450,000	\$ 217,736	\$ 667,736	\$ 4,500,000
2007	\$ 415,000	\$ 181,488	\$ 596,488	\$ 4,050,000
2008	\$ 70,000	\$ 169,037	\$ 239,037	\$ 3,635,000
2009	\$ 80,000	\$ 166,938	\$ 246,938	\$ 3,565,000
2010	\$ 80,000	\$ 163,738	\$ 243,738	\$ 3,485,000
2011	\$ 90,000	\$ 161,138	\$ 251,138	\$ 3,405,000
2012	\$ 95,000	\$ 158,213	\$ 253,213	\$ 3,315,000
2013	\$ 105,000	\$ 154,413	\$ 259,413	\$ 3,220,000
2014	\$ 110,000	\$ 150,213	\$ 260,213	\$ 3,115,000
2015	\$ 115,000	\$ 145,537	\$ 260,537	\$ 3,005,000
2016	\$ 120,000	\$ 140,650	\$ 260,650	\$ 2,890,000
2017	\$ 125,000	\$ 134,650	\$ 259,650	\$ 2,770,000
2018	\$ 130,000	\$ 128,400	\$ 258,400	\$ 2,645,000
2019	\$ 135,000	\$ 121,900	\$ 256,900	\$ 2,515,000
2020	\$ 370,000	\$ 115,150	\$ 485,150	\$ 2,380,000
2021	\$ 385,000	\$ 96,650	\$ 481,650	\$ 2,010,000
2022	\$ 390,000	\$ 81,250	\$ 471,250	\$ 1,625,000
2023	\$ 400,000	\$ 61,750	\$ 461,750	\$ 1,235,000
2024	\$ 410,000	\$ 41,750	\$ 451,750	\$ 835,000
2025	\$ 425,000	\$ 21,250	\$ 446,250	\$ 425,000
	<u>\$ 4,500,000</u>	<u>\$ 2,611,851</u>	<u>\$ 7,111,851</u>	

2013 ANNUAL BUDGET

SPECIAL REVENUE FUND NARRATIVE

Special Revenue Funds are used to account for revenue derived from specific sources which are designated to finance particular functions or activities of the City.

ATKINSON ROAD TIF

This Tax Increment Financing District is essentially the Dollar General site. Incremental tax revenues in this district are distributed by the City of Fulton and used to pay off the debt as outlined in the TIF Plan. This special revenue fund has been established to collect funds dedicated to paying of the bonds for this project and the Public Improvement TIF. If more funds than necessary are collected in the Public Improvements TIF, under the rules governing the TIF reserve fund, those funds can be used to pay developer costs and bond payments on the Atkinson Road TIF.

PUBLIC IMPROVEMENT TIF

This Tax Increment Financing District is comprised of the Tanglewood Golf Course, the Tanglewood housing area, and the industrial park. Revenues from this TIF and the ATKINSON ROAD TIF can be used to pay off the 2010 refunding bonds.

FULTON COMMONS TIF

This Tax Increment Financing District is comprised of the various properties around the Fulton Commons Shopping Center. The district was created to upgrade the blighted area that included the former WalMart building after they built a new facility. The bonds are paid entirely from the sales and property tax increment that results from the added economic activity on the property. The City General Fund has no obligation to pay off the bonds.

POLICE FORFEITURES

The Fulton Police Department occasionally receives forfeitures and distributions that may only be used for extraordinary or designated purposes. This fund segregates those monies so that they may be used for their intended purposes.

2013 ANNUAL BUDGET

SPECIAL REVENUE FUNDS
FULTON PUBLIC IMPROVEMENTS TIF
 Revenues & Expenses

REVENUES		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
41-401-1060	PILOTS - Pmts In Lieu Of Taxes	\$ 353,673	\$ 348,172	\$ 349,875	\$ 349,800
41-401-1260	EATS - Economic Activity Taxes	78,416	70,025	75,000	75,000
41-410-1050	Investment Interest	3,672	76	125	100
41-410-1150	Interest On Delinquent Taxes	197	502	-	100
	TOTAL REVENUES	\$ 435,958	\$ 418,776	\$ 425,000	\$ 425,000
EXPENSES					
41-599-5400	Other Expenses	\$ -	\$ -	\$ -	\$ -
41-599-5700	Transfer to Debt Service (Fund 85)	1,350,000	371,379	420,000	420,000
41-599-5790	Tax Collection Fees	3,503	11,525	5,000	5,000
	TOTAL EXPENSES	\$1,353,503	\$ 382,903	\$ 425,000	\$ 425,000
	REVENUES OVER/(UNDER)				
	EXPENSES	\$ (917,545)	\$ 35,872	\$ -	\$ -

The Fulton Public Improvements TIF District was created in order to accumulate the tax increment created by development and use them to pay part of the costs for construction of the overpass at the intersection of Route HH and U.S. Highway 54. The payment to the Debt Service account will be made from Fund 41 and Fund 42 in 2012.

2013 ANNUAL BUDGET

SPECIAL REVENUE FUNDS
ATKINSON ROAD TIF
 Revenues & Expenses

REVENUES		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
42-401-1060	PILOTS - Pmts In Lieu Of Taxes	\$ 570,167	\$ 571,733	\$ 569,725	\$ 569,725
42-401-1260	EATS - Economic Activity Taxes	6,218	6,908	6,000	6,500
42-410-1050	Investment Interest	1,727	358	275	275
42-410-1150	Interest On Delinquent Taxes	-	-	-	-
	Transfer in from Cash Reserves	-	-		
		\$ 578,112	\$ 578,999	\$ 576,000	\$ 576,500
EXPENSES					
42-599-5700	D/S Reimb To General Fund	\$ -	\$ 23,502	\$ -	\$ -
42-599-5720	Transfer to Debt Service (Fund 85)	665,216	285,370	279,500	280,000
42-599-5730	Maximum Annual Developer Dist	277,892	279,152	285,000	285,000
42-599-5790	Tax Collection Fees	11,862	11,852	11,500	11,500
	Total Expenses	\$ 954,969	\$ 576,375	\$ 576,000	\$ 576,500
	REVENUES OVER/(UNDER)				
	EXPENSES	\$ (376,857)	\$ 2,624	\$ -	\$ -

The Atkinson Road TIF (Tax Incremental Financing) District was created to accumulate the tax increment created by development and use these funds to finance improvements necessary for the Dollar General project and for the construction of a new overpass at the intersection of Route HH and U.S. Highway 54.

2013 ANNUAL BUDGET

**SPECIAL REVENUE FUNDS
SOUTH BUSINESS 54 TIF**

Special Revenue Fund Revenues & Expenses

REVENUES		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
46-401-1060	PILOTS	\$ 77,531	\$ 103,171	\$ 172,000	\$ 172,000
46-401-1260	EATS	102,445	100,784	100,000	100,000
46-401-1360	Sales Tax Revenue	-	-	-	-
46-410-1050	Interest Revenue	97	58	100	100
46-410-1150	Interest on Delinquent Taxes	1,495	6,343	300	300
46-410-1100	Transfer In	296,958	242,918	239,600	239,600
	Total Revenues	\$ 478,525	\$ 453,275	\$ 512,000	\$ 512,000
EXPENSES					
46-599-5700	Transfer to Debt Service	\$ 528,152	\$ 449,905	\$ 510,000	\$ 510,000
46-599-5790	Reassessment Fees	1,825	3,028	2,000	2,000
46-599-5800	Transfer to General Fund	-	-	-	-
	Total Expenses	\$ 529,978	\$ 452,934	\$ 512,000	\$ 512,000
	REVENUES OVER/(UNDER) EXPENSES	\$ (51,453)	341	-	-

The South Business 54 TIF District was created to apply the incremental tax realized from development to encourage development of the Fulton Commons Shopping Center. This shopping district was built in a previously blighted area.

**DEBT SERVICE FUNDS
SOUTH BUSINESS 54 TIF**

Debt Service Fund Revenues & Expenses

		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
REVENUES					
86-410-1050	Interest Revenue	\$ -	\$ -	\$ 25	\$ 25
86-410-1075	TDD Revenue	40,911	37,440	40,000	40,000
86-411-1100	Other Financing Sources	19,124	-	90,225	-
86-414-1050	Transfers from TIF Spec Rev	528,152	432,305	500,000	510,000
86-414-1100	Transfer from General Fund	-	17,601	-	-
86-414-1150	Transfers from Capital Impr.	-	-	-	-
	Total Revenues	\$ 588,187	\$ 487,345	\$ 630,250	\$ 550,025
EXPENSES					
86-599-3720	Administrative Fees	\$ 7,750	\$ 7,760	\$ 11,250	\$ 4,000
86-599-5350	City's Reimbursable Cost	-	-	-	-
86-599-5600	Transfer to TDD Reserve Fund	-	878	-	-
86-599-5300	Interest Expense	410,783	402,579	394,000	382,795
86-599-5310	Principal Expense	175,000	205,000	225,000	240,000
	Total Expenses	\$ 593,533	\$ 616,217	\$ 630,250	\$ 626,795
	REVENUES OVER/(UNDER) EXPENSES	\$ (5,345)	\$ (128,872)	\$ -	\$ (76,770)

2013 ANNUAL BUDGET

SPECIAL REVENUE FUNDS
POLICE FORFEITURES
 Revenues & Expenses

REVENUES		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
47-404-1600	Forfeiture Revenues	\$ -	\$ -	\$ -	\$ -
47-404-1700	Post Commission Fund Revenues	852	822	1,000	1,000
47-410-1050	Interest Revenue	53	40	50	50
	Total Revenues	\$ 905	\$ 862	\$ 1,050	\$ 1,050
EXPENSES					
47-527-3420	Approved Forfeit Expenditures	\$ -	\$ -	\$ 200	\$ 200
47-527-3460	Post Approved Training	300	-	800	800
	Total Expenses	\$ 300	\$ -	\$ 1,000	\$ 1,000
	REVENUES OVER/(UNDER) EXPENSES	\$ 605	\$ 862	\$ 50	\$ 50

The POST fee is charged as a court cost and is dedicated to this fund.

2013 ANNUAL BUDGET

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2013 ANNUAL BUDGET

INTERNAL SERVICE FUNDS

The Internal Service Funds account represents financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

HEALTH INSURANCE

The City of Fulton provides health insurance coverage to employees through a partial self-insurance plan utilizing third party administrators. The City pays for the employee and shares the cost of coverage for spouses and dependent children. This fund is designed to accumulate calculated contributions from other funds and will pay covered claims, reinsurance premiums and administrative costs. In recent years expenses have exceeded revenues to the point where the fund had net assets of -\$1,059,775 as of December 31, 2009.

We have tried to address the negative fund balance through policy changes. In 2010 the City Council reversed the policy of offering continued coverage under the plan to employees upon retirement until age 65 when they would become eligible for Medicare. The action was taken in response to a rapid rise in cost of claims including those from retirees. In addition substantial increases in the amount the City charges itself for employees and the amount charged to the City and the employees for coverage of family members were enacted in 2010. These adjustments have reversed the trend and we will see modest improvement in the fund balance.

MUNICIPAL GARAGE

The Municipal Garage provides repair and maintenance services on City owned vehicles and equipment for all departments. The fund is supported by fees charged for services performed. The fees are charged back to individual departments for whom the work is being completed. The goal is to cover costs.

2013 ANNUAL BUDGET

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2013 ANNUAL BUDGET

INTERNAL SERVICE FUNDS
Health Insurance Fund Revenues and Expenses

REVENUES		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
10-410-1050	Interest Revenue	\$ 237	\$ 257	\$ 300	\$ 300
10-410-1100	Miscellaneous Revenue	-	13,788		
10-466-1000	Contributions From Other Funds	1,254,356	1,224,479	1,283,036	1,140,572
10-466-1100	Employee Contributions	194,849	166,464	192,336	163,376
10-466-1200	Retiree Contributions	27,562	18,679	15,000	15,000
10-466-1300	Re-Insurance Reimbursement	-	-		
		\$ 1,477,003	\$ 1,423,667	\$ 1,490,672	\$ 1,319,248
EXPENSES					
10-566-3600	Claims Paid	1,003,565	824,334	\$ 1,000,000	\$ 1,000,000
10-566-3780	Administrative Costs	58,524	60,156	60,000	60,000
10-566-3800	Re-Insurance Premiums	195,119	214,040	200,000	200,000
10-566-3950	Miscellaneous	77	345	200	200
10-599-5100	Uncollectible Accounts	-	-	-	-
		\$ 1,257,285	\$ 1,098,875	\$ 1,260,200	\$ 1,260,200
	Revenues Over/(Under)				
	Expenses	\$ 219,719	\$ 324,792	\$ 230,472	\$ 59,048

The Health Insurance Fund was established to accumulate employer and employee contributions which are disbursed as benefit claims are processed. The fund is used only for health, vision and dental insurance benefits and administration charges. The City of Fulton maintains a self-funded insurance program with claims processed by Benefit Administration Services (BAS).

All City departments pay into the Health Insurance Fund based on the number of employees in that department. The total amount charged to the various departments is based on the estimated amount from prior and current claims that will be required to cover the City's share of claims in the budget year. In addition there are charges for administration of the claims and for coverage for large claims.

This budget does not include any changes to the amount paid by the City or paid by the employee for health insurance. No changes in coverage or deductibles are anticipated either. Changes instituted in 2008 and 2009 have largely eliminated losses and allowed us to pay down some of the fund's accumulated deficit.

2013 ANNUAL BUDGET

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2013 ANNUAL BUDGET

INTERNAL SERVICE FUNDS
Municipal Garage Fund - Revenues & Expenses

REVENUES		2010	2011	2012	2013
Account	Description	Audited	Audited	Budgeted	Adopted
17-412-1550	Material Sales	\$ 146,053	\$ 100,821	\$ 165,000	\$ 173,250
17-412-1600	Labor Revenue	150,739	153,690	175,000	175,000
17-412-1650	Outside Services Revenue	29,550	53,683	20,000	40,000
17-413-2600	Miscellaneous Revenue	-	-	-	-
	Total Revenues	\$ 326,342	\$ 308,194	\$ 360,000	\$ 388,250
EXPENSES					
COST OF SALES					
17-515-2550	Parts/Tires/Lubricants	\$ 150,061	\$ 95,104	\$ 165,000	\$ 165,000
17-515-2600	Outside Services	42,513	40,030	20,000	40,000
	Total Cost of Sales	\$ 192,573	\$ 135,135	\$ 185,000	\$ 205,000
PERSONNEL SERVICES					
17-516-1000	Salaries	\$ 90,318	\$ 88,662	\$ 107,790	\$ 107,200
17-516-1050	Part-Time/Summer	-	-	-	-
17-516-1060	Overtime	3,012	2,034	1,900	1,000
17-516-1100	FICA/Medicare Tax	7,386	7,140	8,391	8,277
17-516-1200	Employees Retirement	8,137	7,447	11,408	12,335
17-516-1250	Matching Deferred Comp	1,128	1,136	2,000	2,000
17-516-1300	Health Insurance	17,528	16,459	22,412	19,004
17-516-1350	Life Insurance Expense	416	346	400	400
17-516-1400	Misc Personnel Costs	288	459	200	200
17-516-1500	Liability Insurances	-	-	-	-
17-516-1600	Tuition Reimbursement	-	-	-	-
17-516-1700	Tool Allowance	3,615	3,425	3,600	3,600
17-516-1800	Compensated Absences	-	500	500	-
	Total Personnel Services	\$ 131,827	\$ 127,606	\$ 158,602	\$ 154,016
CONSUMABLES					
17-516-2050	Office Supplies	\$ 104	\$ 251	\$ 300	\$ 300
17-516-2150	Minor Tools/Equip/Furniture	703	1,227	2,500	2,500
17-516-2180	Computer Equipment/Software	-	-	-	-
17-516-2250	Repair Materials/Supplies	3,547	4,756	4,000	4,000
17-516-2300	Clothing/Cleaning	3,669	4,476	4,000	4,000
17-516-2350	Janitor/Housekeeping	796	613	750	750
17-516-2400	Fuel/Lubricants	3,851	3,419	4,000	4,000
17-516-2950	Miscellaneous	195	492	500	500
	Total Consumables	\$ 12,866	\$ 15,234	\$ 16,050	\$ 16,050

2013 ANNUAL BUDGET

INTERNAL SERVICE FUNDS
Municipal Garage Fund - Expenses

Account	Description	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
CONTRACTUAL SERVICES & NON OPERATING					
17-516-3080	Insurance	\$ 6,570	\$ 6,116	\$ 6,000	\$ 6,000
17-516-3150	Telephone	609	501	600	800
17-516-3300	Printing/Binding	301	1,033	900	100
17-516-3330	Bldg/Grounds Maintenance	576	307	1,000	500
17-516-3350	Maintenance Contracts	-	-	-	-
17-516-3370	Vehicle Repair	2,902	798	1,200	1,200
17-516-3380	Equipment Rental/Lease	-	-	250	250
17-516-3400	Equipment Repair	433	1,154	1,000	1,000
17-516-3430	Safety Programs/Equip	227	285	500	500
17-516-3500	Travel/Training/Seminars	-	-	400	200
17-599-5500	Depreciation	10,662	10,300	12,000	12,000
17-599-5850	Gain/Loss on Sale of Assets				
Total Contractual/Non-Operating		\$ 22,280	\$ 20,495	\$ 23,850	\$ 22,550
Total Expenses		\$ 359,547	\$ 298,470	\$ 383,502	\$ 397,616
Revenues Over/(Under) Expenses		\$ (33,204)	\$ 9,725	\$ (23,502)	\$ (9,366)

INTERNAL SERVICE FUNDS
Municipal Garage Fund - Analysis of Working Capital

	2010 Audited	2011 Audited	2012 Budgeted	2013 Adopted
TOTAL REVENUES	\$ 326,342	\$ 308,194	\$ 360,000	\$ 388,250
TOTAL EXPENSES	\$ 359,547	\$ 298,470	\$ 383,502	\$ 397,616
NET INCOME/(LOSS)	\$ (33,204)	\$ 9,725	\$ (23,502)	\$ (9,366)
Depreciation	\$ 10,662	\$ 10,300	\$ 12,000	12,000
Total Capital	-	(4,875)	-	\$ (2,500)
Net Adjustments	\$ 10,662	\$ 5,425	\$ 12,000	\$ 9,500
Excess/(Deficiency) in Working Capital	\$ (22,543)	\$ 15,149	\$ (11,502)	\$ 134

2013 ANNUAL BUDGET

INTERNAL SERVICE FUNDS Municipal Garage Fund

Position	Number of Employees		Budgeted	Adopted
	2012	2013	2012	2013
Fleet /Solid Waste Manager	.25	.25		
Lead Mechanic	1	1		
Mechanic	2	2		
Totals	3.25	3.25	\$ 107,790	\$ 107,200

2013 Budget Highlights:

The 2012 Budget included a major change in management structure for the Municipal Garage. With the closing of the landfill, some of Solid Waste Manager's time has been assigned to the Garage to increase the actually hands-on billable hours by adding additional staff. Construction of the new Garage and Maintenance Facility has been pushed back at least a year.

Revenues:

Material Sales – This is the amount charged out to the City departments for parts, tires, lubricants and other automotive products (see Expense Parts/Tires/Lubricants).

Service/Labor – This revenue is generated by charging out to the different departments to cover overhead cost.

Outside Service Revenue – This is the amount charged out to the City departments for repairs contracted to outside mechanics (see Outside Services under Expenses).

Expenses:

Personnel

Salaries – The Fleet/Solid Waste Manager's salary is split between The Municipal Garage and the Solid Waste Department.

Cost of Sales

Parts/Tires/Lubricants – The cost for parts purchased from outside vendors and used to repair city owned vehicles. Charges are billed out to respective departments (in revenue Material Sales).

Outside Services – This amount is the cost for labor provided by vendors on city owned vehicles and equipment for repairs for which the shop is not set up to provide. Charges are billed out to respective departments (in revenue Outside Service).

Consumables

Repair Materials/Supplies – Welding rods, brazing rods, cut-off wheels, grinding wheels, miscellaneous wire, oxygen, acetylene.

Fuel/Lubricants - The cost of gasoline and lubricants charged to this department's vehicles.

2013 ANNUAL BUDGET

INTERNAL SERVICE FUNDS Municipal Garage Fund

Tool Allowance - This is reimbursed to employees working in the municipal garage (\$100/month) for tools they own but are used in the City shop.

Capital Items:

Tool Box for City Owned Tools	2,500
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2013 ANNUAL BUDGET

CAPITAL PROJECTS

The Capital Projects are segregated in the budget document because they are typically one-time expenditures for the acquisition and/or construction of major capital facilities. In addition, recurring expenses that require purchases of large quantities on bid, or items that will be added to capital inventory and depreciated are placed in this section of the budget.

2013 ANNUAL BUDGET

General Fund	2012 Budgeted	2013 Adopted	2014	2015	2016	2017
Administration	\$ 3,000	\$ -	\$ 10,000	\$ 20,000	\$ 32,000	\$ 39,000
Finance	-	-	10,000	-	-	-
Purchasing	9,000	-	14,000	400,000	-	-
Police	41,000	16,000	132,000	72,000	74,000	74,000
Municipal Court	-	-	-	-	-	-
Fire	15,600	10,000	1,111,500	1,282,500	52,000	95,500
Planning & Protect. Services	20,000	360,000	300,000	10,000	-	15,000
Engineering	-	-	38,750	15,000	8,000	-
Street Maintenance	-	-	432,500	75,000	720,000	88,000
Traffic Control	-	-	82,000	220,000	33,000	35,000
Bldg. & Grounds Maint.	-	-	9,500	-	6,500	-
Cemeteries	-	-	25,000	37,000	16,500	-
Parks and Rec. Admin.	-	-	1,127,600	610,000	130,000	375,000
Parks and Recreation Pools	10,000	-	2,531,600	-	-	3,600
Total General Fund	\$ 98,600	\$ 386,000	\$ 5,824,450	\$ 2,741,500	\$ 1,072,000	\$ 725,100
Enterprise Funds	2012 Budgeted	2013 Adopted	2014	2015	2016	2017
Municipal Garage	\$ -	\$ 2,500	\$ 8,525	\$ 300,000	\$ 94,000	\$ 30,000
Off Street Parking	-	-	6,600	2,700	-	2,700
Electric Fund	395,000	496,200	508,000	1,085,000	545,000	480,000
Gas Fund	175,000	472,000	370,000	840,000	210,000	160,000
Water Fund	282,200	723,000	499,500	879,500	454,500	404,500
Sewer Fund	1,335,000	1,542,100	7,923,600	930,600	965,600	822,600
Solid Waste Fund	245,000	270,000	410,000	1,138,000	520,000	260,000
Golf Course Fund	-	30,700	273,000	233,700	256,000	47,000
Municipal Airport	-	173,000	443,000	650,000	2,125,000	3,700,000
Total Enterprise Fund	\$ 2,432,200	\$ 3,709,500	\$ 10,442,225	\$ 6,059,500	\$ 5,170,100	\$ 5,906,800
TOTAL ALL FUNDS	\$ 2,530,800	\$ 4,095,500	\$ 16,266,675	\$ 8,801,000	\$ 6,242,100	\$ 6,631,900

2013 ANNUAL BUDGET

CAPITAL OUTLAYS
General Fund

	2013 ADOPTED	2014	2015
ADMINISTRATION			
Network Server Redundancy		6,000	
Council Chamber Cameras		4,000	
Cybersecurity Monitoring Box			20,000
TOTALS	\$ -	\$ 10,000	\$ 20,000

Items for 2016 and beyond (Estimated Cost)
Digital Video and Sound mixer for City Hall \$20,000
HVAC Upgrade for City Hall \$50,000

	2013 ADOPTED	2014	2015
FINANCE			
Network Printer		10,000	
TOTALS	\$ -	\$ 10,000	\$ -

Items for 2016 and beyond (Estimated Cost)
None.

	2013 ADOPTED	2014	2015
PURCHASING			
Forklift		\$ 14,000	
New Warehouse Facility			400,000
TOTALS	\$ -	\$ 14,000	\$ 400,000

Items for 2016 and beyond (Estimated Cost)
None.

2013 ANNUAL BUDGET

CAPITAL OUTLAYS
General Fund

	2013 ADOPTED	2014	2015
POLICE			
Ballistic Vest - 50/50 match	\$ 16,000	\$ 16,000	\$ 16,000
Patrol Car(s)		56,000	56,000
In Car Radar Units		26,000	
BAC Datamaster		9,000	
Crime Scene Vehicle / Equipment		15,000	
SRU Equipment		10,000	
TOTALS	\$ 16,000	\$ 132,000	\$ 72,000

Ballistic Vest

Estimated Cost: \$16,000

This is a 50/50-match program for vests for officers that we have taken advantage of for about 5 years. Offsetting revenues would be \$8,000 and are budgeted in line 01-404-1290.

Items for 2016 and beyond (Estimated Cost)

The only request was for a new police station and this has been purchased.

MUNICIPAL COURT

No Capital Requests

2013 ANNUAL BUDGET

CAPITAL OUTLAYS
General Fund

	2013 ADOPTED	2014	2015
FIRE			
Bunker Gear	5,000	12,000	12,000
Fire Hose Replacement	5,000	5,000	5,000
Replace Truck 10		450,000	
Used 4x4 Pickup		10,000	
Tanker/ ARFF Vehicle		350,000	
Station Back-up Generator		45,000	
Hydraulic Rescue Tools		50,000	
SCBA Replacement		34,000	36,000
Replace Bay Doors (North Sta.)		15,000	
Replace Car#7 (SUV)		34,000	
CAF System		45,000	
Light Bar Replacement		4,000	
Gator/Trail & PR		10,000	
SCUBA Gear		12,000	
Fitness Equipment		5,000	
Lawn Mower with snow blade		4,000	
Gas Monitors		2,000	
Pager Replacement		3,500	
Exhaust Fans		2,500	
Nozzle Replacement		5,000	6,000
Radio Upgrades		5,000	15,000
AED (CPR Auto Defibrillator)		7,000	
AFFF Firefighting Foam		1,500	1,500
Replace Engine #3			450,000
Training Facility & Tower			450,000
Remodel Westminster Station			50,000
Repair/Refurbish Sparky			4,000
Generators			3,000
Refurbish Ladder Truck # 8			250,000
TOTALS	\$ 10,000	\$ 1,111,500	\$ 1,282,500

Bunker Gear

Estimated Cost: \$5,000

This is funding for the annual bunker gear replacement (coats, boot, helmets, etc.). At the current rate of replacement we are able to replace protective clothing for each member of the fire department about every seven to eight years. This amount would purchase two units. There are 24 full-time fire-fighters plus volunteers.

Fire hose replacement

Estimated Cost: \$5,000

This would fund the replacement of older damaged hose or hose that will not pass annual pressure test.

2013 ANNUAL BUDGET

CAPITAL OUTLAYS
General Fund

(Fire Capital Requests Continued)

Items for 2016 and beyond (Estimated Cost)

Replace Engine #1 \$500,000

Replace Truck #6 \$20,000

Replace Engine #2 \$500,000

	2013 ADOPTED	2014	2015
PLANNING & PROTECTIVE SERVICES			
"Old Shoe Factory" Demolition	\$ 360,000		
New Animal Shelter (Total Cost)		300,000	
New Small Car Health Dept.			10,000
TOTALS	\$ 360,000	\$ 300,000	\$ 10,000

“Old Shoe Factory” Demolition

Estimated Cost: \$20,000

The City received a CDBG Grant to cover \$250,000 of the total cost to demolish the building on State Street that has recently been vacated by Production Products. The City’s net cost or cash match is estimated at \$110,000 so the amount budgeted here is the total out of pocket expenses. The grant revenue appears in line item 01-404-1285. The building’s roof leaks severely and would cost an estimated \$50,000 or more to repair and there are other significant defects that would be costly to repair.

Items for 2016 and beyond (Estimated Cost)

Truck for Animal Control \$15,000

	2013 ADOPTED	2014	2015
ENGINEERING			
Color Plotter Paper Carriage		4,500	
Used Pickup Truck		8,000	
Interactive City Mapping Screen		25,000	
Construction Inspection Equipment		1,250	
New Color Plotter			15,000
TOTALS	\$ -	\$ 38,750	\$ 15,000

Items for 2016 and beyond (Estimated Cost)

ATV and Trailer \$8,000

2013 ANNUAL BUDGET

CAPITAL OUTLAYS
General Fund

	2013 ADOPTED	2014	2015
STREET			
2 Ton Dump Truck w/ Salt		90,000	
Box Broom for Skid Steer		8,000	
1 Ton 4X4 Flatbed Truck		65,000	
Plow Mount for Tandem Truck		17,500	
Warehouse Design		20,000	
Small Bucket Truck (4 way)		32,000	
Curb & Gutter Machine		150,000	
Concrete Forms		10,000	
Skid Steer		40,000	
Crack Sealing Machine			50,000
11th & Ewing Street Roadway			25,000
TOTALS	\$ -	\$ 432,500	\$ 75,000

Items for 2016 and beyond (Estimated Cost)

11th & Ewing Street Roadway – Phase II \$550,000

Street Sweeper \$170,000

Replacement Salt Spreaders \$88,000

	2013 ADOPTED	2014	2015
TRAFFIC CONTROL			
Small Bucket Truck (4 way)		32,000	
Label Making Machine		10,000	
New Public Works Facility		20,000	
Traffic Counters		20,000	150,000
ATV Paint Striper			70,000
TOTALS	\$ -	\$ 82,000	\$ 220,000

Items for 2016 and beyond (Estimated Cost)

Parking Meter Mechanisms \$33,000

New Pickup Truck \$35,000

2013 ANNUAL BUDGET

CAPITAL OUTLAYS
General Fund

	2013 ADOPTED	2014	2015
BUILDING & GROUND MAINT			
Tractor for Boom Mower (25%)		25,000	
Finish Mower		10,000	
3/4 Ton Pickup (Used)		9,500	
TOTALS	\$ -	\$ 9,500	\$ -

Items for 2016 and beyond (Estimated Cost)

Brush-hog (8' PTO) \$8,000

Mid-mount mower \$10,000

	2013 ADOPTED	2014	2015
CEMETERIES			
Front-mount Diesel Mower		12,500	
Utility Vehicle with dump bed		12,500	
Repair wall at Pioneer			37,000
	\$ -	\$ 25,000	\$ 37,000

Items for 2016 and beyond (Estimated Cost)

Small tractor with front loader \$16,500

Front-mount Diesel Mower \$12,500

2013 ANNUAL BUDGET

CAPITAL OUTLAYS
General Fund

	2013 ADOPTED	2014	2015
PARKS & REC. - OPERATIONS			
Dugouts & concrete bleacher area		9,000	
Fountain at Memorial Park		15,000	
Splash Pad at Memorial Park		178,000	
Recreation Building		340,000	
Portable Pitching Mound		3,600	
Utility Box Trailer		5,000	
Slit Seeder		10,000	
Finish fencing for Backer East Field		17,000	
Playground at Seaman Park		65,000	
Tennyson Park-Roads, Small			
Parking lots, Infrastructure		95,000	
Tennyson Park-4-Field Baseball		390,000	
Replace Scout Cabin Windows			9,000
Outdoor LED sign for City Hall			10,000
Asphalt Repair to Phase 1 of			20,000
Lighting for Anderson Field			40,000
Restrooms for walking trail (2)			52,000
2 Baseball/Softball Fields at Morgan			59,000
Replace Hensley Field Lights			85,000
Tennyson Park Phase 4 - Walking Trail			95,000
Tennyson Park Phase 3- Large Playground & Shelter			115,000
Stinson Creek Walking Trail Phase 6			125,000
TOTALS	\$ -	\$ 1,127,600	\$ 610,000

Items for 2016 and beyond (Estimated Cost):

Tennyson Road Park Improvements Phases 6 - 8 \$350,000

Small Utility Vehicle \$9,000

Morgan Parking Lot and Driveway Improvements \$19,000

Replace Truman Ingle Shelter \$22,000

Asphalt Walking Trail at Morgan Soccer Complex \$105,000

2013 ANNUAL BUDGET

	2013 ADOPTED	2014	2015
PARKS & REC. - POOL			
Repair/Replacement of Slide			
Roof Repair		28,000	
Pool Paint		3,600	
Construction of New Aquatic Center		2,500,000	
TOTALS	\$ -	\$ 2,531,600	\$ -

**Items for 2016 and beyond (Estimated Cost):
None.**

2013 ANNUAL BUDGET

CAPITAL OUTLAYS

Internal Service Funds - Municipal Garage

	2013 ADOPTED	2014	2015
MUNICIPAL GARAGE			
Tool Box for City Owned Tools	2,500		
A/C Recovery Machine		4,000	
Diagnostic / Manual Software		1,525	
Plasma Cutter		3,000	
New City Garage			300,000
TOTALS	\$ 2,500	\$ 8,525	\$ 300,000

City Tool Box

Estimated Cost: \$2,500

The City is constantly acquiring shop tools for everyone to use if they need to make minor repairs. Therefore the City needs to purchase a tool box to hold these tools. Many of these tools are just laid on the work bench in the tool cage. This would provide organization and to help better track the tools we have.

Items for 2016 and beyond (Estimated Cost)

Large Truck Tire Machine \$12,000

Small Lifts (2) \$13,000

Portable Truck Lift \$69,000

Large Lifts (2) \$30,000

CAPITAL OUTLAYS

Enterprise Funds - Off-Street Parking

	2013 ADOPTED	2014	2015
OFF STREET PARKING			
Parking Meter Reprogramming	-		2,700
Security Upgrade		6,600	
TOTALS	\$ -	\$ 6,600	\$ 2,700

Items for 2016 and beyond (Estimated Cost)

None

2013 ANNUAL BUDGET

CAPITAL OUTLAYS
Enterprise Funds - Electric

	2013 ADOPTED	2014	2015
ELECTRIC FUND			
Power Plant Upgrades	200,000		
Line Extensions	50,000	50,000	50,000
Street Lighting	20,000	20,000	20,000
Transformers	50,000	50,000	50,000
Emergency Fund	25,000	25,000	25,000
New Services	25,000	25,000	25,000
Engine Maintenance	50,000	50,000	50,000
Knock Out Set	3,200		
Capacitor Controls	45,000		
Tap Changer Controls	8,000		
SCADA	20,000	20,000	20,000
Underground Utilities		100,000	100,000
Used Back Yard Bucket/Digger		20,000	
Tractor for Boom Mower (75%)		75,000	
New Warehouse Facility Design		25,000	
Cyber Security		28,000	
Pickup		20,000	
New Warehouse Facility			500,000
Digger Derrick Truck			200,000
Wire Tensioner Trailer			45,000
Trailer Vac			
Bucket Truck			
TOTALS	\$ 496,200	\$ 508,000	\$ 1,085,000

Power Plant Upgrades **Estimated Cost: \$200,000**

In order to comply with new Clean Air Act emissions rules that specifically address Reciprocating Internal Combustion Engines (RICE), the City will need to make upgrades to the three dual fuel Nordberg engines. The jet turbine is not subject to the RICE Rule.

Line Extensions **Estimated Cost: \$50,000**

This money will be used to build and/or extend 3-phase and single phase overhead lines for new and existing customers.

Street Lighting **Estimated Cost: \$20,000**

This money will be used for any new decorative lighting projects, up-grading lighting on streets and for installing new street lights in developing subdivisions.

Transformers **Estimated Cost: \$50,000**

This is to purchase large 3-phase pad-mount transformers and overhead transformers as needed.

Emergency Fund **Estimated Cost: \$25,000**

This is for any unexpected purchases as needed.

2013 ANNUAL BUDGET

CAPITAL OUTLAYS

Enterprise Funds - Electric (cont.)

New Services

Estimated Cost: \$25,000

This money will be used to pay for materials for new overhead and underground services.

Engine Maintenance

Estimated Cost: \$50,000

These funds would pay for any major repairs or maintenance conducted on the Jet Turbine or the three generators at the Power Plant.

Knock out Set

Estimated Cost: \$3,200

These funds will replace the large knock out set which is used to bring wire through a wall into a room. The previous set was lost or stolen.

Capacitor Controls

Estimated Cost: \$45,000

Currently, the voltage at some of the substations is going too high and tap changers are rolling to -12 position. Several Capacitors need to be changed from fixed to VAR controlled.

Tap Changer Control

Estimated Cost: \$8,000

These funds would allow us to purchase new controls for Route F and Route O Substations. We have recently brought this into the SCADA system giving us much better control of voltage reduction that we need to do to utilize the energy saving features of the Smart-Grid system.

SCADA

Estimated Cost: \$20,000

These funds will be used to install SCADA controls on underground switch feeds on BUS 54 and upgrade SCADA at Substations.

Items for 2016 and beyond (Estimated Cost)

Trailer Vac \$45,000

Bucket Truck \$140,000

Other annual capital purchases

2013 ANNUAL BUDGET

CAPITAL OUTLAYS
Enterprise Funds - Gas

	2013 ADOPTED	2014	2015
GAS FUND			
Meter Replacement (AMI)	\$ 332,000		
Main Replacement	10,000	10,000	30,000
Main Extensions	10,000	10,000	10,000
New Services	10,000	10,000	10,000
Emergency Fund	25,000	25,000	25,000
Gas Leak Detection and Locator Equi	10,000	10,000	10,000
Welding Equipment	5,000	5,000	5,000
SCADA--- Install Additional Sites	20,000	25,000	25,000
Hatton Line Improvements	20,000	25,000	25,000
SCADA	20,000	20,000	20,000
Regulator Stations Update "Hospital Drive"	10,000		
Backhoe		80,000	
South 54 Gas Bore Casing		60,000	
1 ton Service Truck		45,000	
New Warehouse Facility Design		25,000	
Regulator Station Update "Old Town"		20,000	
New Warehouse Faciltiy			500,000
Boom Mower			75,000
Backhoe			85,000
Hatton Line Right-of-Way Clearing			20,000
TOTALS	\$ 472,000	\$ 370,000	\$ 840,000

Meter Replacement (AMI) **Estimated Cost \$332,000**
These funds are requested to replace all of the current gas meters with Smart-Grid meters. This was budgeted and not spent in the 2010 budget.

Main Replacement **Estimated Cost \$10,000**
These funds are requested to continue with the replacement of old metal gas mains until we have a totally plastic system.

Main Extensions **Estimated Cost \$10,000**
These funds are requested to provide service to new subdivisions.

New Services **Estimated Cost \$10,000**
These funds are requested to provide natural gasservice to new customers.

Emergency Fund **Estimated Cost \$25,000**
Last year we started budgeting an amount of money to serve as an Emergency fund to be used for major service interruptions or gas leaks caused by an unforeseen event such as storms or an excavation error. This is an increase over the amount budgeted last year.

Gas Leak Detection and Locator Equipment **Estimated Cost \$10,000**
This will be used as needed to replace and upgrade gas leak equipment and our pipe locators. We need to continue to keep this equipment updated.

2013 ANNUAL BUDGET

CAPITAL OUTLAYS Enterprise Funds - Gas (cont.)

Welding Equipment

Estimated Cost \$5,000

This would be used to replace any of our pipe fusion equipment such as irons, or butt welding equipment that we would need to replace.

SCADA Installation

Estimated Cost \$20,000

These funds would allow for the installation of SCADA (Supervisory Control and Data Acquisition) equipment and software at additional sites, most likely a regulator station. SCADA allows for continuous remote monitoring and control of utility equipment.

Hatton Line Improvements

Estimated Cost: \$20,000

These funds would pay for improvements to the Right of Way Work on the Hatton natural gas line including some concrete on creek crossings where erosion is starting.

SCADA

Estimated Cost: \$20,000

These funds would pay for improvements and maintenance to the existing gas SCADA system.

Regulator Station (Hospital Drive)

Estimated Cost: \$10,000

These funds would be used to update Hospital Drive regulator equipment..

Items for 2016 and beyond (Estimated Cost)

Only requests for annual capital items.

2013 ANNUAL BUDGET

CAPITAL OUTLAYS
Enterprise Funds - Water

	2013 ADOPTED	2014	2015
WATER FUND			
Main Replacement	\$ 175,000	\$ 200,000	\$ 200,000
Fire Hydrants	5,000	5,000	5,000
New Services	12,000	12,000	12,000
Emergency Fund	25,000	25,000	25,000
Well Maintenance/Tank Maintenance	15,000	15,000	15,000
Well Meter Replacement	7,500	7,500	7,500
Welding Equipment	5,000	5,000	5,000
Meter Replacements (AMI)	270,000	28,000	28,000
Main Extensions	12,000	12,000	12,000
South 54 Water Bore	86,500		
Backhoe	80,000		
1/2 ton truck	20,000		25,000
SCADA	10,000	10,000	10,000
Tank Inspection		60,000	
Water Tank Protection		20,000	
Well Rehab		100,000	
1 Ton Truck			35,000
New Warehouse Facility			500,000
TOTALS	\$ 723,000	\$ 499,500	\$ 879,500

Main Replacement/Extensions

Estimated Cost \$175,000

These funds are requested to upgrade our aging infrastructure to reduce water leaks or to extend service to new customers. Based on recent experience these funds would allow for somewhere near four linear miles of new line, depending on soil conditions, the number of street cuts, etc. We currently have about 95 miles of water main lines.

Fire Hydrants

Estimated Cost \$5,000

These funds are requested to replace old fire hydrants or damaged fire hydrants or install new ones.

New Services

Estimated Cost \$12,000

These funds are requested to provide water service hookups to new customers.

Emergency Fund

Estimated Cost \$25,000

These funds are requested in the event that we have a major problem with our wells or a major service interruption or leak.

Well and Tank Maintenance

Estimated Cost \$15,000

These funds are needed for repairs and replacement parts for the City water wells and tanks.

Well Meter Replacement

Estimated Cost \$7,500

These funds are requested to keep good working meters in our wells to keep track of our water usage. New meters may be needed for the Smart-Grid project.

2013 ANNUAL BUDGET

CAPITAL OUTLAYS

Enterprise Funds - Water (Continued)

Welding Equipment

Estimated Cost \$5,000

This is used on the new HDPE pipe to do fusion welds, butt welds, and installing valves.

Meter Replacements (AMI)

Estimated Cost \$270,000

This amount would cover half the costs needed to replace all of the current water meters with Smart-Grid meters. This was budgeted and not spent in the 2010 budget. The other half of the cost is budgeted in the Wastewater Department budget because the sewer bill is based on water usage.

Main Extensions

Estimated Cost \$12,000

These would provide funds to extend water mains to new customers.

Highway 54 Gas South Bore

Estimated Cost: \$86,500

These funds will be used to bore under US HWY 54, south of the Callaway Electric Property to complete a loop of the main water line. This improves delivery, quality and pressure of the water.

Backhoe

Estimated Cost \$80,000

The Water Department needs to replace W842, a 1997 JCB 214 backhoe that had over 14,000 hours when the meter broke. The old unit would probably be sent to surplus.

Half-ton Ton Truck

Estimated Cost \$20,000

The Water Department needs to replace W841, a 1999 Ford F-150.

SCADA

Estimated Cost: \$10,000

This will pay for improvements and maintenance to the water monitoring equipment in the SCADA system.

Items for 2016 and beyond (Estimated Cost)

Generator for Well/Booster at Pump 5 \$50,000

Other annual capital purchases

2013 ANNUAL BUDGET

CAPITAL OUTLAYS
Enterprise Funds - Wastewater

	2013 ADOPTED	2014	2015
WASTEWATER FUND			
Inflow & Infiltration Remediation	\$ 275,000	\$ 275,000	\$ 275,000
Sewer line replacement	275,000	275,000	275,000
Engineering For Plant Upgrades	500,000		
Lift Station Rehab	60,000	60,000	60,000
Sewer line Extensions	10,000	10,000	10,000
Emergency Fund	25,000	25,000	25,000
Plant Maintenance	20,000	20,000	
Lab Equipment	5,000	10,000	10,000
Line Maintenance	15,000	15,000	15,000
Manholes Raised	6,500	15,000	15,000
Replacement Jetter Hose	7,600	7,600	7,600
Water Meter AMI	270,000		
Plant Maintenance	20,000	20,000	20,000
Rotor Assembly/Bearings	25,000	25,000	25,000
Plant Pumps	20,000	20,000	20,000
Digester Blower	8,000	8,000	8,000
Back Easement Flusher		61,000	
SCADA		10,000	10,000
Plant Upgrades		7,000,000	
1/2 Ton Truck		20,000	
Screw Pump Bearing Assy		17,000	
Service Line Repair (2/Street overlay)		30,000	30,000
Dump Truck			80,000
1 ton Truck			45,000
TOTALS	\$ 1,542,100	\$ 7,923,600	\$ 930,600

Inflow and Infiltration Remediation **Estimated Cost: \$275,000**

In order meet the new standards issued by Missouri Department of Natural Resources the City must reduce the amount of storm water that routinely infiltrates and flows into our sanitary sewer system during rain events. These funds will be used to buy equipment and supplies to address the specific sources of entry by storm water like manholes, storm gutters tied into the sanitary sewer system, etc.

Sewer Line Replacement **Estimated Cost: \$275,000**

Each year problem spots are identified and replaced as we continue to maintain and upgrade the system. These funds would be enough to replace over a mile of sewer line.

Engineering for Plant Upgrades **Estimated Cost: \$500,000**

These funds will be used for contracted engineering work to design improvements to the Wastewater Treatment Facility in response to new standards issued by Missouri Department of Natural Resources.

2013 ANNUAL BUDGET

CAPITAL OUTLAYS

Enterprise Funds - Wastewater (Continued)

Lift Station Rehab **Estimated Cost: \$60,000**

Due to added flow from new subdivisions, some of the lift stations need additional capacity. These funds are requested to pay to replace motor controls and pumps and to upgrade discharge pumps.

Sewer Line Extensions **Estimated Cost: \$10,000**

These funds are requested to provide sewer service to new subdivisions.

Emergency Fund **Estimated Cost: \$25,000**

These funds are requested in the event that we have a major problem with our plant, a lift station or a major flooding event.

Plant Maintenance **Estimated Cost: \$20,000**

This is the annual line item for purchase of capital items needed for the maintenance of the Waste Water Treatment Facility.

Lab Equipment **Estimated Cost: \$5,000**

The WWTF is responsible for running a battery of tests on the effluent and they must replace lab equipment each year. These funds are for the major capital costs.

Line Maintenance **Estimated Cost: \$15,000**

This will pay for spot repairs necessary to sewer mains.

Manholes Raised **Estimated Cost: \$10,000**

This is done in conjunction with street overlay. With an increase in the amount of funds going to street overlay, this amount was subsequently raised.

Replacement Jeter Hose **Estimated Cost: \$6,500**

These funds will pay for hose for flusher truck to clean sewer lines. We will purchase the length that we anticipate will be required and inventory it until needed. Last year we did not budget anything for this.

Water Meter Replacement (AMI) **Estimated Cost \$270,000**

This amount would cover half the costs needed to replace all of the current water meters with Smart-Grid meters. This was budgeted and not spent in the 2010 budget. The other half of the cost is budgeted in the Water Department budget because the sewer bill is based on water usage.

Plant Maintenance **Estimated Cost: \$20,000**

This is the annual line item for purchase of capital items needed for the maintenance of the Waste Water Treatment Facility.

Rotor Assembly/Bearings **Estimated Cost: \$25,000**

These funds would be used to purchase a back up bearing assembly, with upper and lower shaft, and inventory until needed.

Plant Pumps **Estimated Cost: \$20,000**

These funds would be used to replace worn or non-operable pumps at plant.

Digester Blower **Estimated Cost: \$8,000**

This is an item that we will need to buy if the current one in inventory needs to be installed

2013 ANNUAL BUDGET

CAPITAL OUTLAYS

Enterprise Funds - Wastewater (Continued)

Items for 2016 and beyond (Estimated Cost)

Replacement Sludge Truck \$120,000

Other annual capital purchases

2013 ANNUAL BUDGET

CAPITAL OUTLAYS
Enterprise Funds - Solid Waste

	2013 ADOPTED	2014	2015
SOLID WASTE FUND			
Automated Residential Trash Truck	\$ 240,000		
Carry Can	20,000		
Dumpsters / Containers	10,000	10,000	10,000
Roll-Off Truck		190,000	
25-Yard Rear Loading Truck		210,000	
Transfer Station			1,000,000
New Gas Meter			8,000
New Air Compressor			20,000
New Maintenance Facility			100,000
Split Hopper Truck			
Front Loader			
TOTALS	\$ 270,000	\$ 410,000	\$ 1,138,000

Auto Residential Trash Truck

Estimated Cost: \$240,000

This truck will replace the 2005 Side Loader that we currently have. We may purchase a front-loading machine and add the Carry Can attachment.

Carry Can

Estimated Cost: \$20,000

These funds will be used to purchase this attachment for Front Loader Truck that allows the vehicle to be used on residential routes, as a backup.

Dumpsters/Containers

Estimated Cost: \$10,000

These funds will be used to purchase front loading dumpsters that will only work on front loader for every business that will be on this route. The cost should be recovered in efficiency.

Items for 2016 and beyond (Estimated Cost):

Split-hopper Truck \$260,000

Front-Loader \$250,000

2013 ANNUAL BUDGET

CAPITAL OUTLAYS
Tanglewood Golf Course

	2013 ADOPTED	2014	2015
GOLF COURSE FUND			
Compact Utility Tractor w/loader	\$ 19,000		
Sod Cutter	4,700		
Ball Picker for Driving Range	3,800		
New Patio Furniture	3,200		
Fairway Mower		50,000	
New Golf Carts (10-12)		40,000	39,000
Restroom on Back Nine		16,000	
Sand Bunker Improvements 9, 16, 18		3,300	
Walk behind Collar Mower		7,000	
Driving Range Ball Dispenser		8,000	
Sand Pro Bunker Rake (3WD)		14,000	
Walking Aerator		17,000	
Rough Mower		20,000	
Outfront Mower		27,000	
Greens Mower		28,000	
Replace large tractor (5200)		34,000	
Sand Bunker Improvements 2, 3, 6, & 7		4,800	
Drainage Improvements to Fairways #4, 2, & 14		3,900	
Drainage Improvements to Fairways #3, 1, 17 & 11			4,600
Slit Seeder			10,000
Cushman			24,000
Water Hazzard for #18 Green			30,000
Deck			30,000
Cart Path Overlay			85,000
Drainage improvements to Fairways #13, 7 & 6			3,800
Drinking Water Fountains			7,300
TOTALS	\$ 30,700	\$ 273,000	\$ 233,700

Compact Utility Tractor

Estimated Cost: \$19,000

The golf course currently does not have a small tractor with a loader. This would be useful in hauling sand, dirt, sod, etc. This tractor would be used almost on a daily basis and would save man hours when doing a variety of daily tasks and major projects. These funds will be used to purchase small tractor that would cause less wear and tear on the grass.

Sod Cutter

Estimated Cost: \$4,700

These funds will be used to purchase a sod cutter which will be needed to harvest the Zoysia farm in 2013.

2013 ANNUAL BUDGET

CAPITAL OUTLAYS Tanglewood Golf Course

Ball Picker for Driving Range

Estimated Cost: \$3,800

The current picker is in bad condition and has been repaired multiple times. Size has been reduced as pieces break and cannot be replaced. The picker is essential to making sure range balls are picked on a regular basis. These funds will be used to purchase a new range picker.

New Patio Furniture

Estimated Cost: \$3,200

These funds will be used to purchase new furniture as the existing patio furniture is getting old and weathered.

Items for 2016 and beyond (Estimated Cost):

Fairway Mower \$50,000

Outfront Mower \$27,000

Practice Chipping Green \$10,000

Greens Mower \$28,000

Large Tractor to replace JD 5200 \$35,000

Walking Green Mower \$7,000

Spray Rig \$29,000

Cushman Diesel Utility Cart \$28,000

Maintenance Shed Expansion \$30,000

Deck off of the Clubhouse \$17,000

2013 ANNUAL BUDGET

CAPITAL OUTLAYS
Enterprise Funds - Municipal Airport

	2013 ADOPTED	2014	2015
MUNICIPAL AIRPORT			
Front Deck Mower	\$ 8,000		
Apron & Taxiway (90/10)	165,000		
Finish Mower Deck		14,000	
Bank of Hangars (\$385,000)		385,000	
Security Upgrades		44,000	
Terminal/Maintenance Building			500,000
Shade Hangars			150,000
TOTALS	\$ 173,000	\$ 443,000	\$ 650,000

Front Deck Mower (Diesel)

Estimated Cost: \$8,000

The City Airport needs a new front deck mower as well. This mower is also over ten years old. At least once every year and maybe twice a year the City's Service Garage is required to weld the deck on the mower. Over the last two years it has also had a significant increase in the amount of repairs needed to the engine and drive train. The thick runway grass pulls hard on the engine. Therefore a diesel engine machine is needed to cut through the vegetation.

Taxiway (90/10)

Estimated Cost: \$165,000

If the Hangar Project is agreed upon, we will need to program Federal funds and construct the taxiway around the new bank of hangars. Offsetting revenues are budgeted in line 27-413-2700.

Items for 2016 and beyond (Estimated Cost):

Widen Runway 6-24 (95/5) \$2,125,000

Paralleling Taxiway \$3,700,000