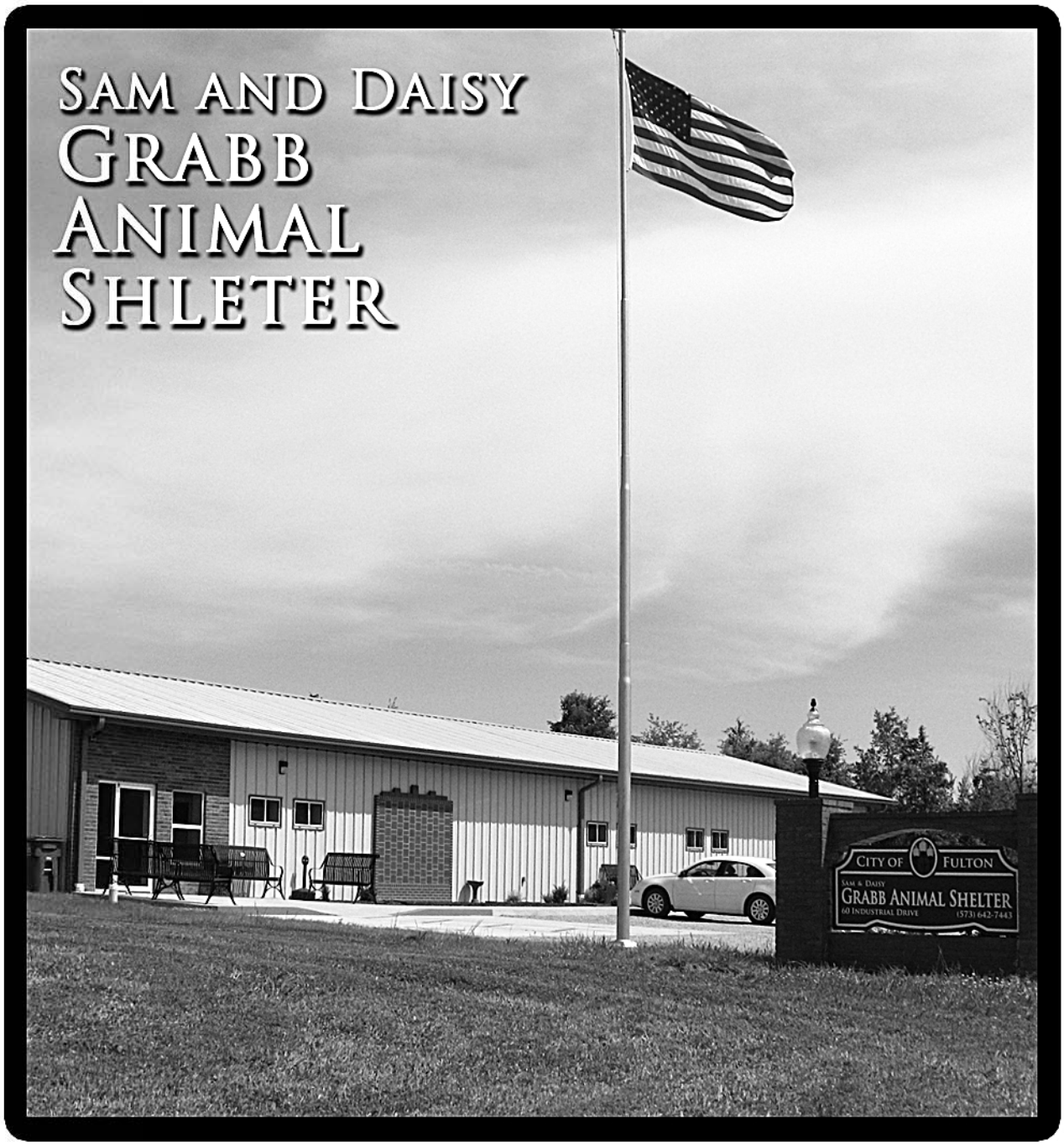
City of FULTON
PROUDLY SERVING YOU

2016



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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 2016 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, therefore, a plan of revenues and expenditures for the upcoming year and that means it sets out what we intend to do, and may change as opportunities and challenges 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 we were able to budget needed capital improvement projects. The overall financial condition of the City is strong; however, we must continue to be strategic in the timing of our capital expenditures. The amount of funds budgeted in the General Fund is at a level that meets the immediate needs of the City.

In 2015 the City was able to complete and make significant progress on some noteworthy projects. The City completed the construction of the new Animal Shelter, and construction of the new City warehouse facility is anticipated to be completed by the end of 2015.

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 2016 Budget includes projected revenues of $44,326,699 and total expenditures and adjustments of $43,997,712. This amounts to an overall budget surplus of $328,987.

Capital Improvement expenditures in this budget total $12,526,200: $680,800 in the General Fund and $11,845,400 within the Enterprise and Internal Services Funds. Capital improvement items for 2016 include:

- Wastewater treatment facility improvements. This is an $11 million, multi-year project. $7 million is budgeted for 2016;

- Reconstruction of the Airport's 06-24 Runway (currently asphalt). This expenditure is estimated at $2.325 million and will be offset by a 90% State grant. This project was included in the 2015 budget; however, construction has been delayed until 2016;

- $300,000 for a fire truck;

- $33,000 for one Police patrol unit and the equipment necessary to outfit that vehicle;

- New vehicles within the Purchasing, Engineering, Street, Building and Grounds, Electric, Gas, and Wastewater Departments. These vehicles would replace existing vehicles in the City's aging vehicle fleet; and

- Additional capital expenditures to reduce inflow and infiltration of storm water into the sanitary sewer system to reduce sewer backups and demand on the wastewater treatment facility.

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 Golf Course will be paid off in 2016; however, the City will take on additional debt with the construction of upgrades to the wastewater treatment facility. 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 collection system, the drinking water treatment system and the wastewater treatment facility. These costs are borne almost exclusively by the rate paying customers of the city. Funding these and other Federal mandates is one of the City's greatest challenges.

The 2016 budget includes increases to electric rates. Revenues reflect an increase of approximately 8% for residential rates, an increase of approximately 6% in industrial rates, and an increase of approximately 7% in large power rates. The budget does not include changes to commercial electric rates. The 2016 budget also includes a 7.5% increase of sewer rates; which has already been approved by voters. Sales tax revenue is expected to be slightly less than what was budgeted in 2015. As of October 2015 sales tax revenues are down approximately 2% from the same period in 2014. This budget proposes direct transfers of $1.2 million from the Electric Fund to the General Fund, $300,000 from the Gas Fund to the General Fund, and $200,000 from the Wastewater Fund to the General Fund. This total direct transfer of $1.7 million is up from $1.3 million in 2015 but down from $1.9 million in 2014.

As we close out 2015 we can look back at a successful year. The 2016 budget will allow the City of Fulton to take on several important projects while keeping our high quality of service to the citizens so that we can maintain Fulton's excellence as a vibrant place to live and work. If you have any questions about the 2016 budget, please feel free to contact the administration.

Respectfully submitted,

William R. Johnson
Director of Administration

City of Fulton
Principal Officials

Elected Officials

Office	**Name (Ward Served)**	**Term Expires**
Mayor	LeRoy Benton	April 2019
City Council	Wayne Chailland (Ward 1)	April 2017
	Mike West (Ward 1)	April 2016
	Lowe Cannell (Ward 2)	April 2017
	Mary Rehklau (Ward 2)	April 2016
	Richard Vaughn (Ward 3)	April 2017
	Lindsey Pace-Snook (Ward 3)	April 2016
	Rick Shiverdecker (Ward 4)	April 2017
	Steve Moore (Ward 4)	April 2016

Appointed Officials

Position	**Name**	**Date Appointed**
Director of Administration	William R. Johnson	September 1996
Solid Waste Manager	John C. Miller	March 2000
Planning & Protective Services Dir.	Les Hudson	January 2001
Police Chief	Steven F. Myers	July 2002
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
Human Resources Director	Michelle Frazee	August 2011
Purchasing Agent	Samantha Bedsworth	December 2011
Assistant Director of Administration	Jerry Sorte	August 2014
Interim City Engineer	Kyle Bruemmer	June 2015
City Clerk	Courtney Crowson	September 2015

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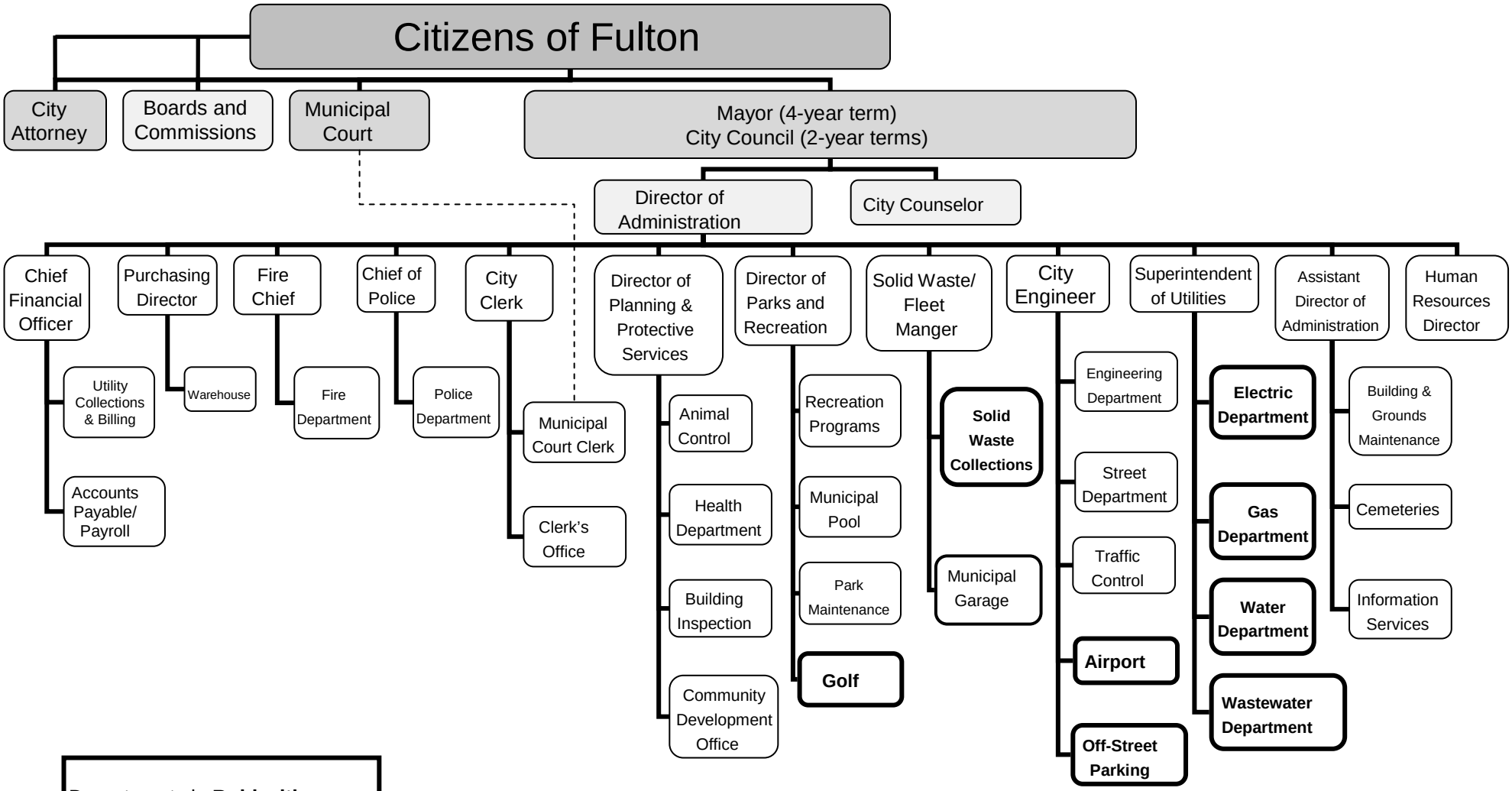
Citizens of Fulton
City Attorney
Boards and Commissions
Municipal Court
Mayor (4-year term)
City Council (2-year terms)
Director of Administration
City Counselor
Chief Financial Officer
Utility Collections & Billing
Accounts Payable/ Payroll
Purchasing Director
Warehouse
Fire Chief
Fire Department
Chief of Police
Police Department
City Clerk
Municipal Court Clerk
Clerk's Office
Director of Planning & Protective Services
Animal Control
Health Department
Building Inspection
Community Development Office
Director of Parks and Recreation
Recreation Programs
Municipal Pool
Park Maintenance
Golf
Solid Waste/ Fleet Manger
Solid Waste Collections
Municipal Garage
City Engineer
Engineering Department
Street Department
Traffic Control
Airport
Off-Street Parking
Superintendent of Utilities
Electric Department
Gas Department
Water Department
Wastewater Department
Assistant Director of Administration
Building & Grounds Maintenance
Cemeteries
Information Services
Human Resources Director
Departments in Bold with heavy outline are Enterprise Accounts.

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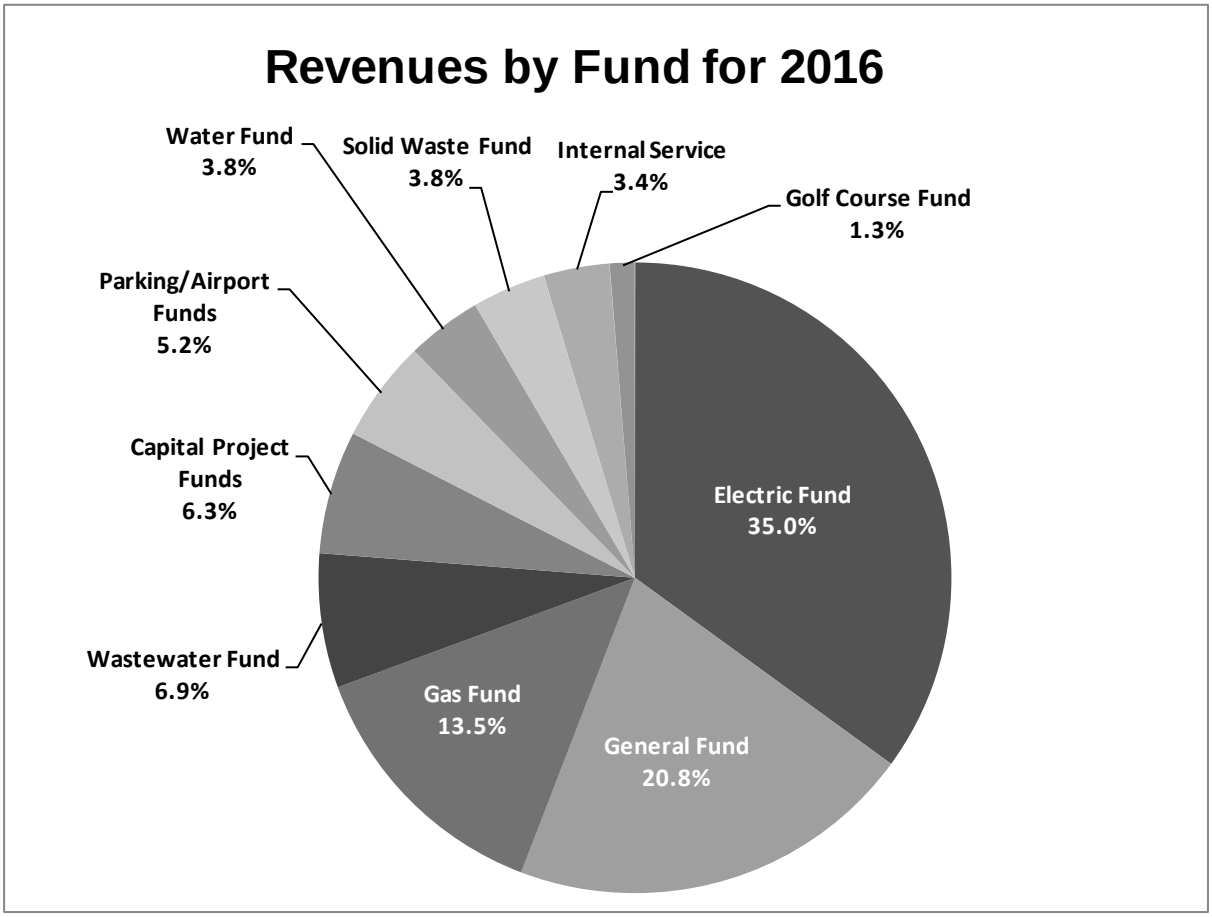
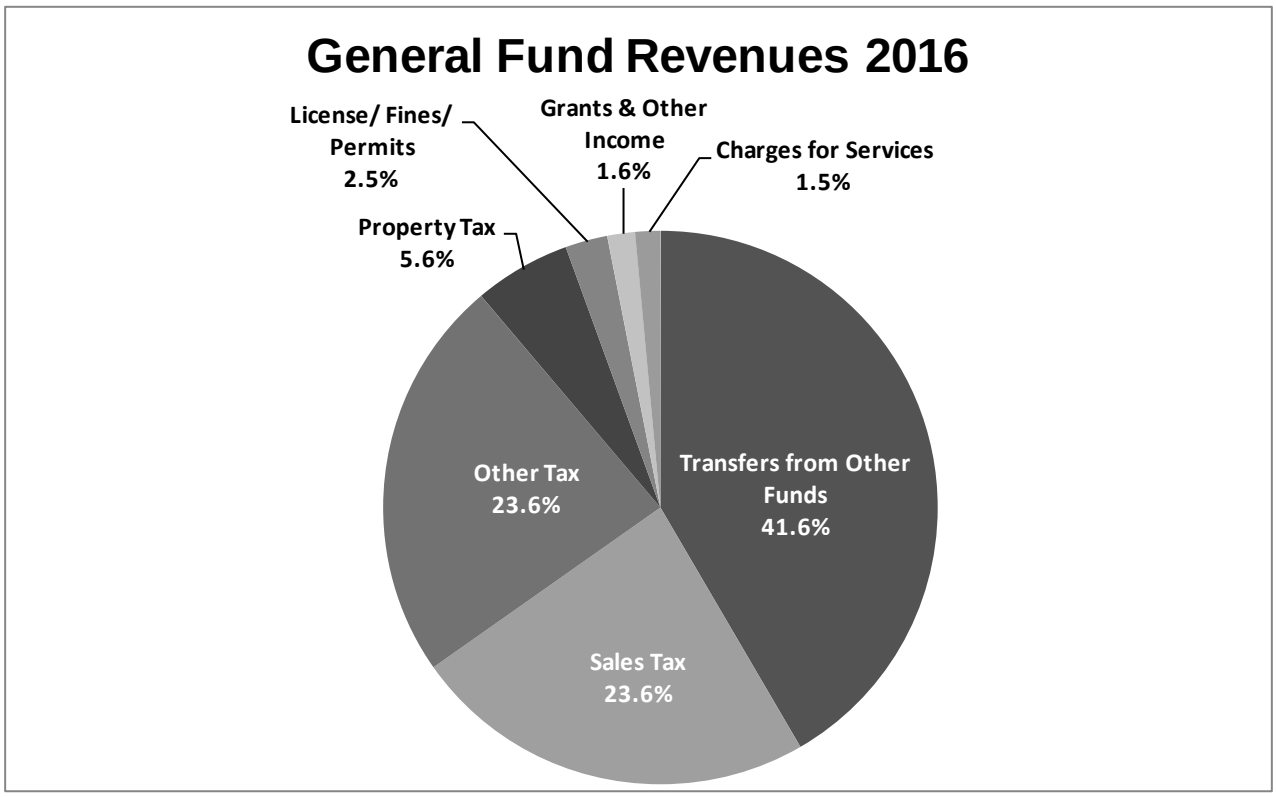
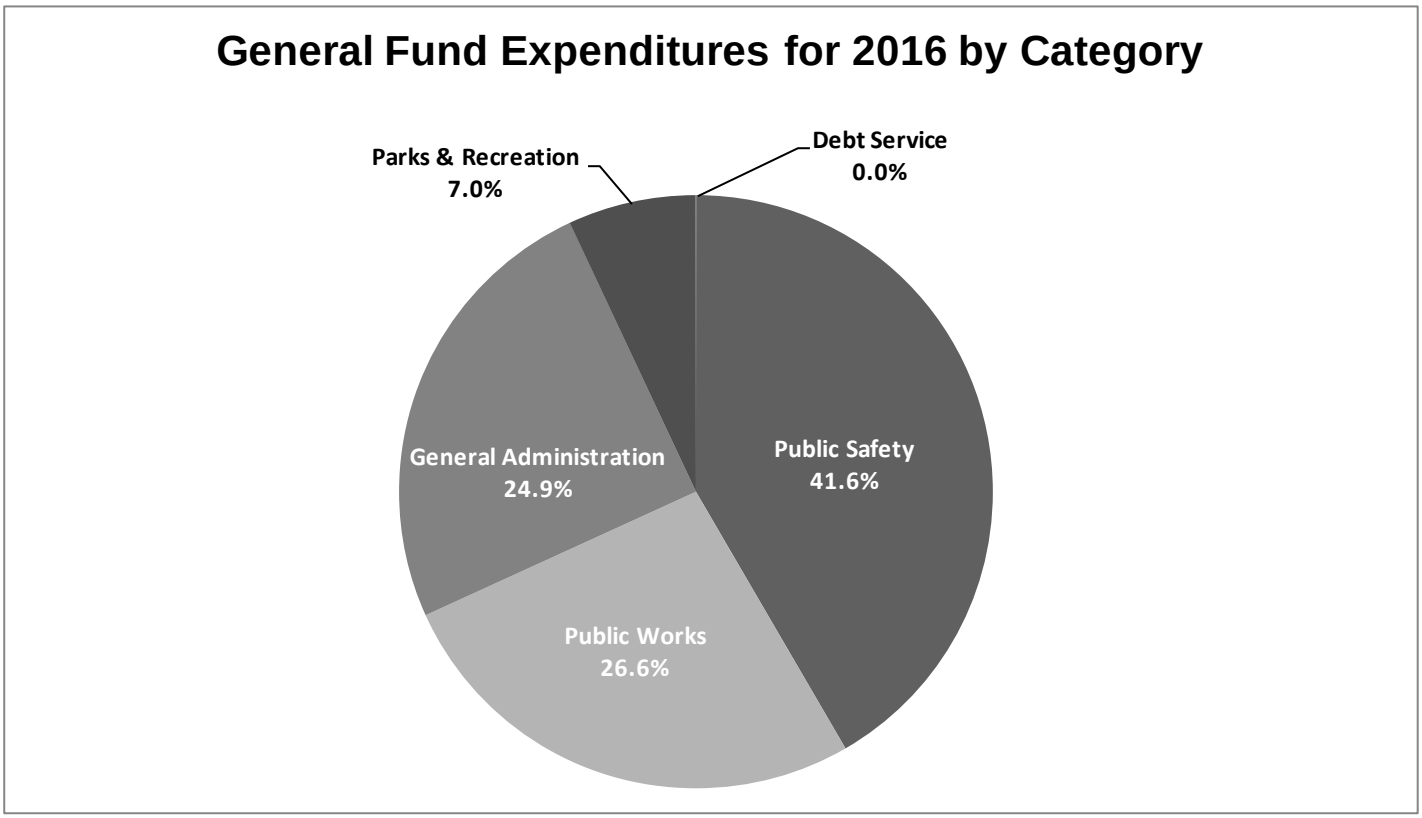


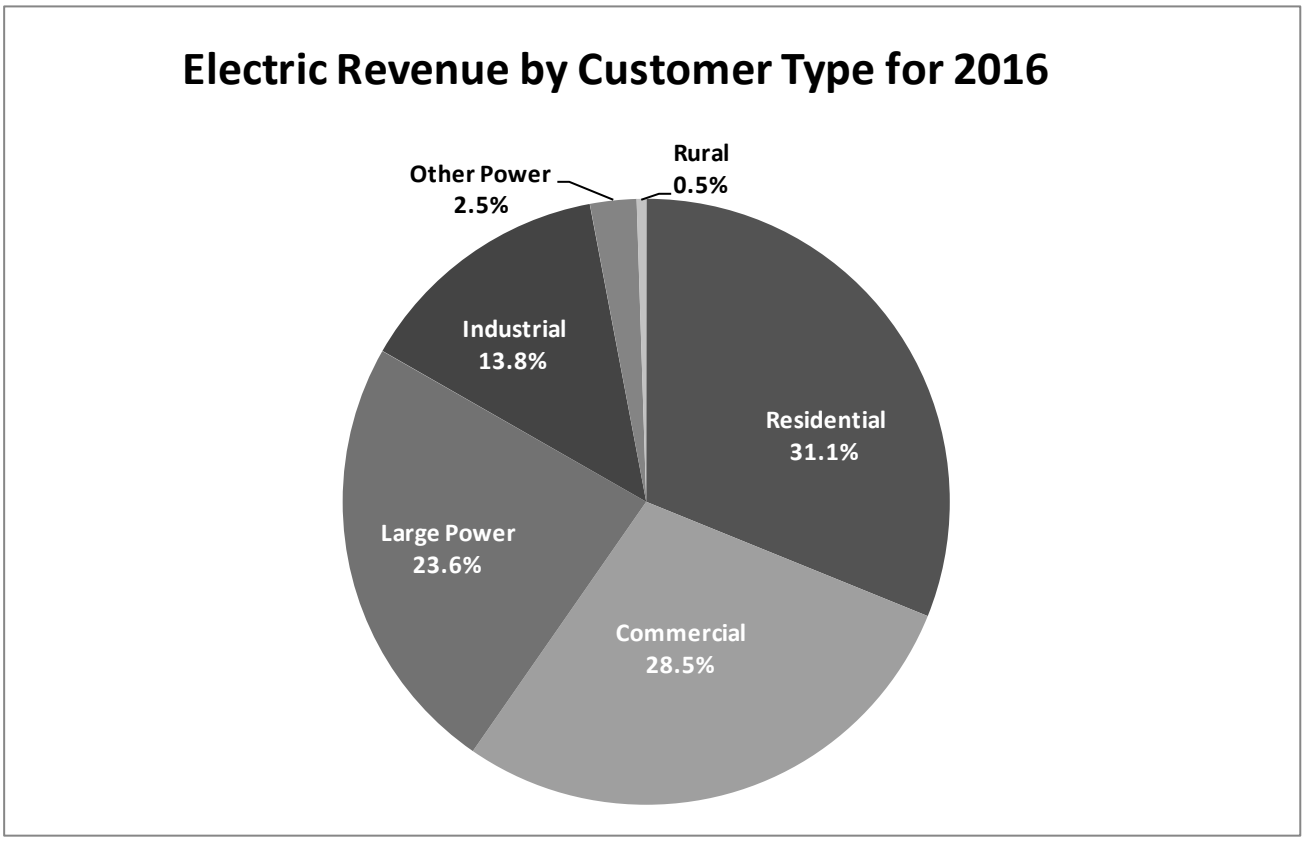
	REVENUES BY FUND	PERCENTAGE OF REVENUES
Electric Fund	$ 15,525,668	35.0%
General Fund	9,231,582	20.8%
Gas Fund	5,993,000	13.5%
Wastewater Fund	3,049,000	6.9%
Capital Project Funds	2,793,200	6.3%
Parking/Airport Funds	2,298,785	5.2%
Water Fund	1,705,100	3.8%
Solid Waste Fund	1,665,200	3.8%
Internal Service	1,494,964	3.4%
Golf Course Fund	570,200	1.3%
Total Revenues	$ 44,326,699	100.0%



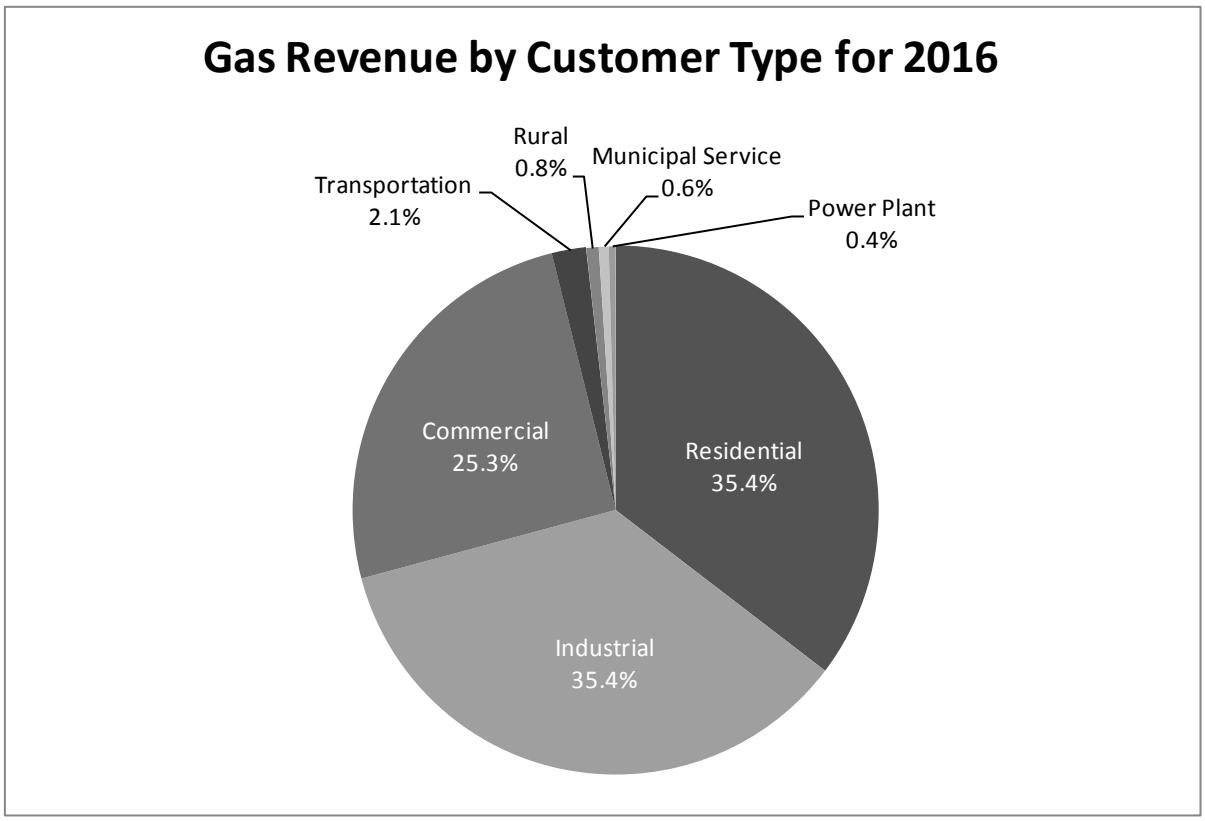
	GENERAL FUND	PERCENTAGE OF REVENUES
Transfers from Other Funds	$ 3,838,482	41.6%
Sales Tax	2,182,500	23.6%
Other Tax	2,179,500	23.6%
Property Tax	520,000	5.6%
License/ Fines/ Permits	227,000	2.5%
Grants & Other Income	150,100	1.6%
Charges for Services	134,000	1.5%
TOTAL GENERAL FUND	$ 9,231,582	100.0%



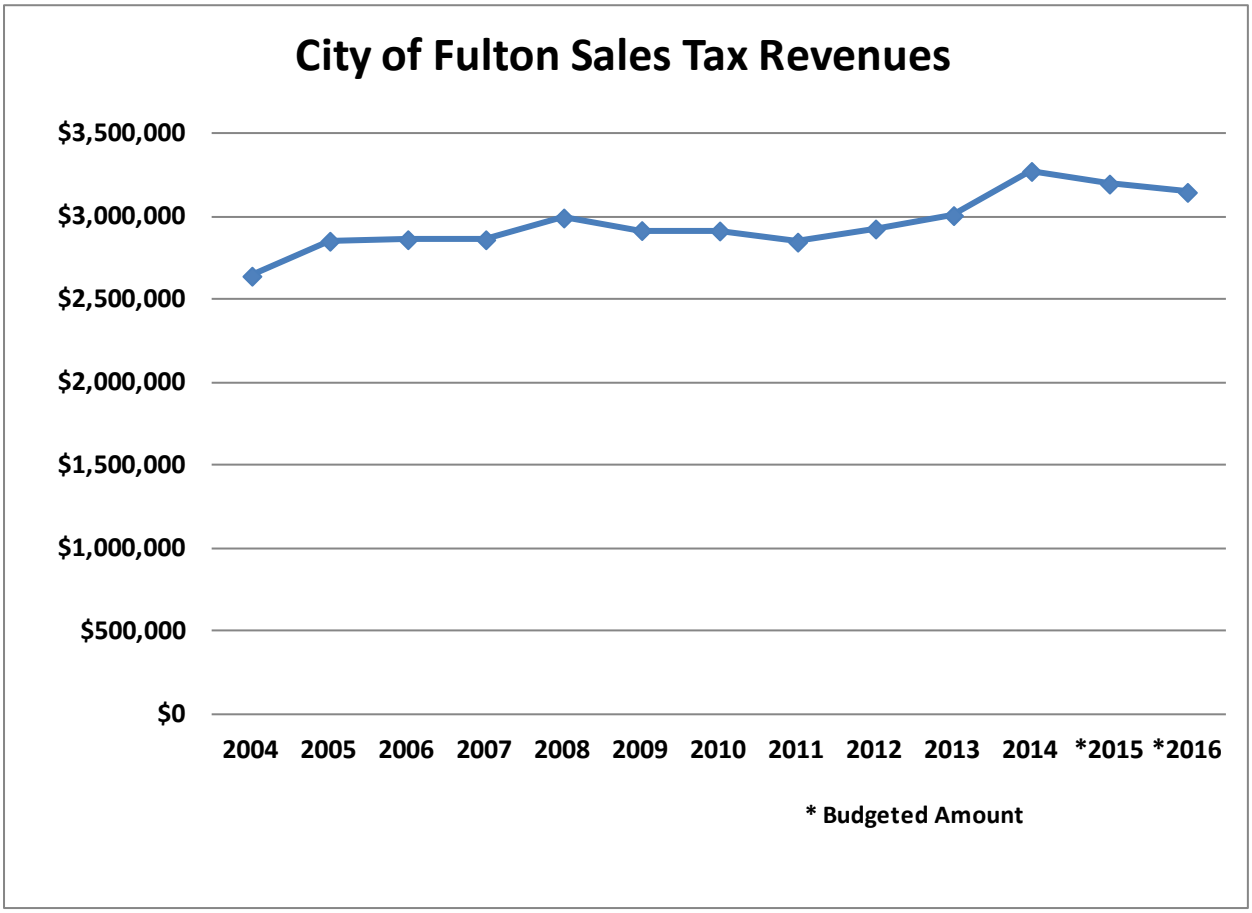
	EXPENDITURES BY ACTIVITY	PERCENTAGE OF EXPENDITURES
Public Safety	$ 3,812,061	41.6%
Public Works	2,433,456	26.6%
General Administration	2,278,111	24.9%
Parks & Recreation	638,853	7.0%
Debt Service	-	0.0%
Total General Fund	$ 9,162,481	100.0%

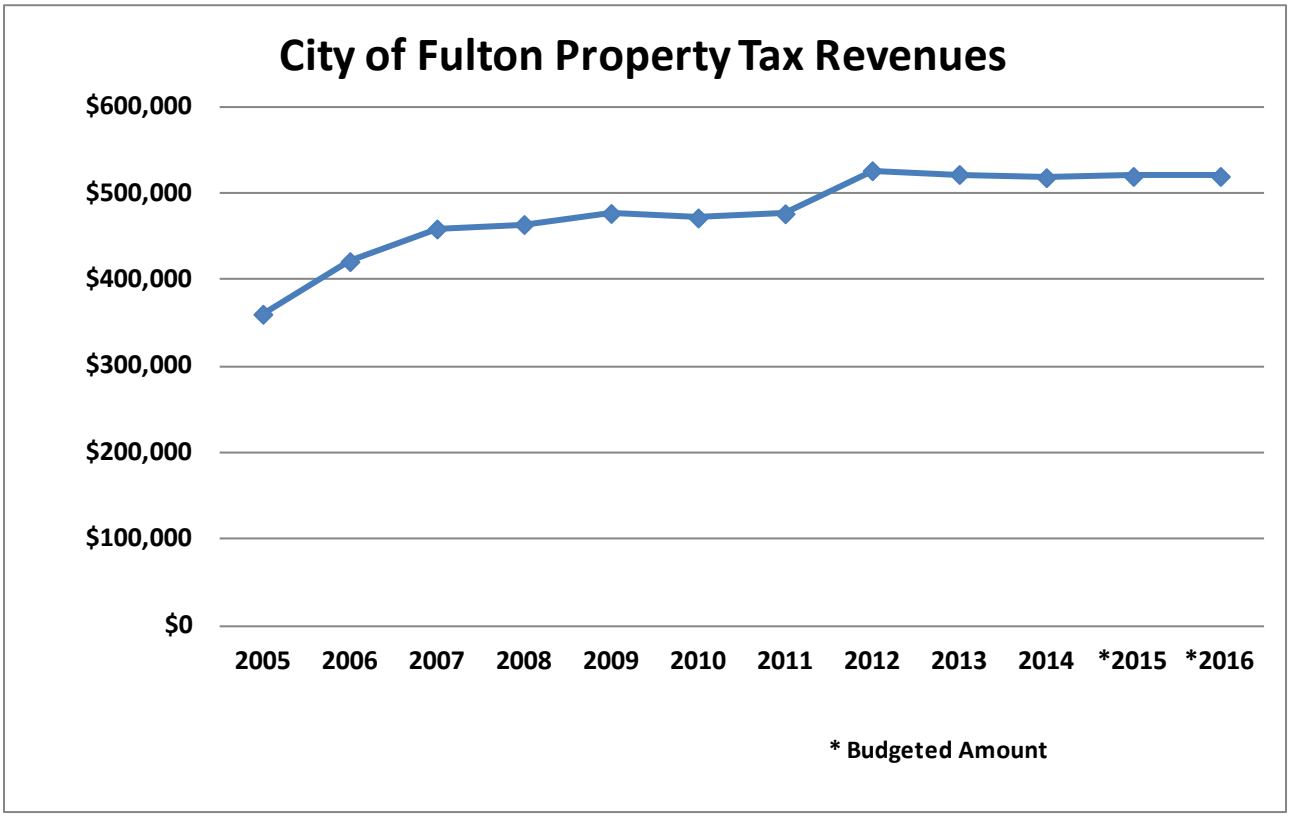


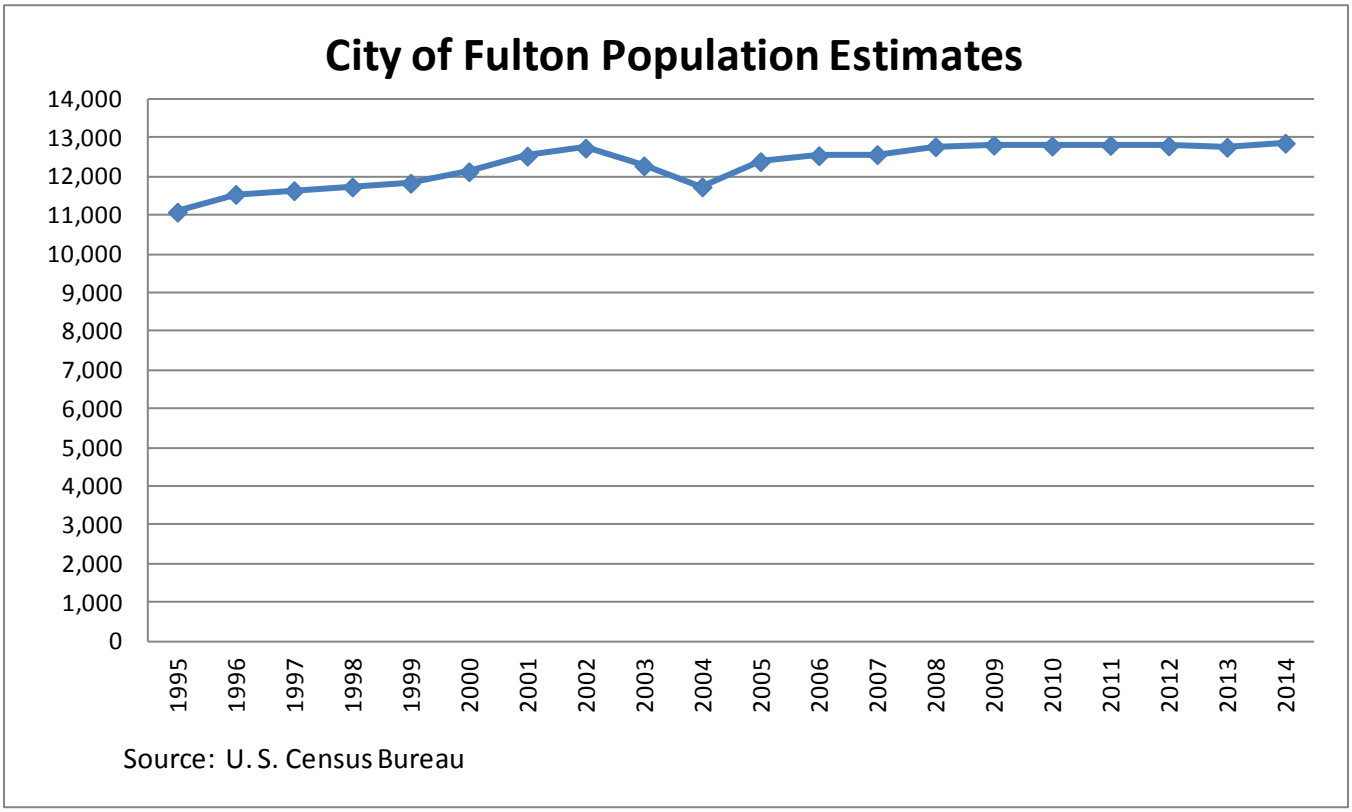
	REVENUE BY CUSTOMER TYPE	PERCENTAGE OF REVENUES	NUMBER OF CUSTOMERS
Residential	$ 4,752,000	31.1%	4,450
Commercial	4,350,000	28.5%	897
Large Power	3,603,000	23.6%	8
Industrial	2,098,750	13.8%	18
Other Power	375,500	2.5%	158
Rural	77,760	0.5%	62
TOTAL CUSTOMER SERVICE	$ 15,257,010	100.0%	5,593



	REVENUE BY CUSTOMER TYPE	PERCENTAGE OF REVENUES	NUMBER OF CUSTOMERS
Residential	$ 2,100,000	35.4%	3300
Industrial	2,100,000	35.4%	15
Commercial	1,500,000	25.3%	569
Transportation	125,000	2.1%	1
Rural	45,000	0.8%	48
Municipal Service	36,000	0.6%	22
Power Plant	25,000	0.4%	2
Total Customer Service	$ 5,931,000	100.0%	3,957


City of Fulton Sales Tax Revenues
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
*2015
*2016
* Budgeted Amount


City of Fulton Property Tax Revenues
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$0
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
*2015
*2016
* Budgeted Amount


City of Fulton Population Estimates
14,000
13,000
12,000
11,000
10,000
9,000
8,000
7,000
6,000
5,000
4,000
3,000
2,000
1,000
0
1995
1996
1997
1998
1999
2000
2001
2002
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
Source: U. S. Census Bureau

2016 BUDGET – CITY OF FULTON

Summary of the 2016 Budget

	TOTAL REVENUES	TOTAL EXPENDITURES	REVENUES OVER/ (UNDER) EXPENSES	TOTAL NET ADJUSTMENTS	INCREASE / (DECREASE) IN WORKING CAPITAL/CASH
GENERAL FUND	$ 9,231,582	$ 9,162,481	$ 69,101	$ -	69,101
ENTERPRISE FUNDS					
ELECTRIC FUND	15,525,668	15,174,585	351,083	(209,342)	141,741
GAS FUND	5,993,000	5,453,707	539,293	(202,342)	336,951
WATER FUND	1,705,100	1,707,952	(2,852)	43,864	41,012
WASTEWATER FUND	3,049,000	2,476,835	572,165	(492,600)	79,565
SOLID WASTE FUND	1,665,200	1,597,049	68,151	(27,000)	41,151
GOLF COURSE FUND	570,200	647,128	(76,928)	(237,800)	(314,728)
OFF STREET PARKING FUND	25,500	14,850	10,650	11,700	22,350
AIRPORT FUND	2,273,285	265,127	2,008,158	(2,165,000)	(156,842)
ENTERPRISE TOTALS	$ 30,806,953	$ 27,337,235	$ 3,469,718	$ (3,278,520)	$ 191,198
TOTAL GENERAL & ENTERPRISE FUNDS	$ 40,038,535	$ 36,499,716	$ 3,538,819	$ (3,278,520)	$ 260,299

***** Total Net Adjustments include depreciation, capital outlays, bond payments, transfers from reserve funds.**

2016 BUDGET – CITY OF FULTON

	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	278,550	450	-	450
SEWER IMP. FUND	472,000	413,494	58,506	-	58,506
CAPITAL PROJECT FUND	-	-	-	-	-
SOUTH BUS. 54 TIF	665,200	654,250	10,950	-	10,950
SPECIAL REVENUE FUNDS					
ATKINSON ROAD TIF	449,350	437,000	12,350	-	12,350
PUBLIC IMPROVEMENT TIF	444,300	426,000	18,300	-	18,300
POLICE FORFEITURES	850	850	-	-	-
SOUTH BUS. 54 TIF	482,500	482,500	-	-	-
INTERNAL SERVICE FUNDS					
MUNICIPAL GARAGE FUND	350,000	360,932	(10,932)	(24,700)	(35,632)
HEALTH INSURANCE	1,144,964	1,141,200	3,764	-	3,764
TOTAL OTHER FUNDS	$ 4,288,164	$ 4,194,776	$ 93,388	$ (24,700)	$ 68,688
BUDGETED GRAND TOTAL	$ 44,326,699	$ 40,694,492	$ 3,632,207	$ (3,303,220)	$ 328,987

GENERAL FUND
Revenue Summary

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	TAXES				
01-401-1050	Real Estate & Pers Prop Taxes	$ 522,251	$ 518,577	$ 520,000	$ 520,000
01-401-1059	Personal Prop Taxes - Transfer	-	-	-	-
01-401-1100	Railroad & Utility Taxes	22,875	27,123	23,000	25,000
01-401-1150	Sur Tax	8,876	8,189	9,000	8,000
01-401-1200	Delinquent Taxes	-	-	-	-
01-401-1250	Sales Tax - 1.0% General	1,505,019	1,638,159	1,600,000	1,575,000
01-401-1255	Transfer to TIF-1% Sales Tax	(117,424)	(121,534)	(120,000)	(120,000)
01-401-1259	Sales Tax - 1.0% Transfer	-	-	-	-
01-401-1300	Sales Tax - 0.5% Transportation	752,510	819,080	800,000	787,500
01-401-1355	Transfer to TIF-.5% Sales Tax	(58,726)	(60,766)	(60,000)	(60,000)
01-401-1399	Sales Tax 0.5% - Transfer	-	-	-	-
01-401-1450	Cable TV Franchise Tax	76,686	86,759	77,000	85,000
01-401-1455	Cable PEG Fee	-	-	-	-
01-401-1500	REC Franchise Tax	2,607	1,449	3,000	1,500
01-401-1550	Housing Authority Tax	-	-	-	-
01-401-1600	Telephone Franchise Tax	411,637	463,559	450,000	460,000
01-401-1650	Cigarette Tax	63,311	62,027	65,000	60,000
01-401-1700	Financial Institutions Tax	4,208	1,970	-	-
01-404-1050	Motor Vehicle Fee Increase	53,137	53,910	55,000	55,000
01-404-1100	Motor Vehicle Sales Tax	86,465	99,423	85,000	90,000
01-404-1150	Gasoline Tax	324,396	331,132	325,000	330,000
01-404-1220	County Road & Bridge Tax	63,699	63,875	65,000	65,000
01-406-1050	Utility Franchise Fees	956,869	994,854	1,095,750	1,000,000
	Total Tax Revenues	**$ 4,678,396**	**$ 4,987,787**	**$ 4,992,750**	**$ 4,882,000**
	LICENSES, FINES & PERMITS				
01-403-1200	Business Licenses	$ 58,046	$ 61,941	$ 57,000	$ 60,000
01-403-1250	Liquor Licenses	16,997	16,116	17,000	16,000
01-403-1300	Building Permits	8,041	13,314	8,000	12,000
01-403-1350	Zoning Fees	-	-	-	-
01-403-1375	Food Permits	-	-	-	-
01-403-1400	Vehicle Licenses	38,748	37,974	39,000	38,000
01-403-1450	Animal Control Fees	12,976	11,052	11,500	10,500
01-405-1300	Abatement & Demolition Revenue	460	1,541	5,000	2,000
01-407-1050	Overtime Parking Fines	13,828	12,747	1,000	-
01-407-1100	Court Fines	120,763	80,139	100,000	80,000
01-407-1150	Court Fines - Education	1,882	1,174	2,000	1,000
01-407-1200	Restitution Revenue - Police	8,519	8,960	7,500	7,500
	Total License/Fines/Permits	**$ 280,260**	**$ 244,958**	**$ 248,000**	**$ 227,000**

GENERAL FUND
Revenue Summary

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	STREETS & CEMETERIES				
01-403-1050	Burial Permits	$ 4,754	$ 6,678	$ 3,000	$ 5,000
01-403-1175	Reserve for Cemeteries	512	742	300	500
01-405-1050	Traffic Control Services	-	1,111	-	-
01-405-1100	Street Services	3,781	7,181	2,500	7,000
01-405-1150	Maps/Prints Sold	1,665	1,602	2,000	1,500
	Total Streets/Cemeteries	**$ 10,711**	**$ 17,314**	**$ 7,800**	**$ 14,000**
	INTERFUND TRANSFERS				
01-405-2050	Administrative Services	$ 1,111,902	$ 1,156,878	$ 1,217,372	$ 1,330,120
01-405-2100	Building Inspector Services	413,977	311,056	267,513	222,237
01-405-2150	Engineering Services	355,043	393,144	375,830	401,552
01-405-2170	Buildings & Grounds Services	91,078	88,795	79,506	96,573
01-414-1040	Sale of Assets to Utilities	-	-	-	-
01-414-1050	Transfers In from Utilities	1,050,000	1,922,314	1,300,000	1,700,000
01-414-1055	Transfer in for FADC/Chamber	-	-	88,000	88,000
01-414-1100	Reimbursements From TIF Funds	-	20,575	-	-
		$ 3,022,000	**$ 3,892,763**	**$ 3,328,221**	**$ 3,838,482**
	USER FEES				
01-408-1050	Youth Recreation Fees	57,288	48,854	57,000	48,000
01-408-1100	Adult Recreation Fees	5,850	7,920	7,500	8,000
01-408-1150	Municipal Pool Fees	26,294	39,360	26,000	38,000
01-408-1250	Concessions - Pools	13,192	14,038	13,250	14,000
01-408-1300	Park Shelter Fees	7,527	9,500	7,500	9,000
01-408-1950	Miscellaneous P & R Revenue	8,400	3,123	8,000	3,000
	Total User Fees	**$ 118,550**	**$ 122,794**	**$ 119,250**	**$ 120,000**

GENERAL FUND
Revenue Summary

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	OTHER INCOME				
01-404-1235	FEMA Grant	-	-	-	-
01-404-1240	MoDOT Grants	-	-	-	-
01-404-1262	7th Street Bridge Grant	66,115	303,840		
01-404-1265	Miscellaneous Grants	-	270	-	-
01-404-1285	CDBG Grant	174,895	-	-	-
01-404-1290	Police Grants (Equipment only)	9,419	8,301	10,000	10,000
01-404-1300	Police Grants (Operating & Equipm	21,044	9,810	18,000	18,000
01-405-1200	Community Policing/HUD	30,000	30,000	30,000	30,000
01-405-1250	Police - Miscellaneous Revenue	1,425	1,477	1,500	1,500
01-409-1050	City Owned Buildings	26,821	39,901	28,000	28,000
01-409-1060	Cell Tower Land Lease-Cingular	12,836	12,836	12,000	12,000
01-410-1050	Investment Interest	16,218	14,462	15,000	15,000
01-410-1100	Interest On FIT/Sales Tax	-	-	-	-
01-410-1150	Interest On Delinquent Taxes	11,257	7,423	5,500	5,500
01-411-1050	Miscellaneous Revenue	28,083	8,831	30,000	30,000
01-411-1100	Unrealized Gain/Loss On Invest	-		-	-
01-411-1110	Realized Gain/Loss On Invest	-		-	-
01-411-1120	Gain/Loss On Equipment Disposal	5,400	2,648	-	-
01-411-1160	Contributions - Animal Shelter	64	105	100	100
01-411-1175	Contributions - New Animal Shelter		137,160		
	Total Other Revenues	**$ 403,885**	**$ 577,064**	**$ 150,100**	**$ 150,100**
	Total All General Fund Revenues	**$ 8,513,803**	**$ 9,842,680**	**$ 8,846,121**	**$ 9,231,582**

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GENERAL FUND
Summary of Revenues and Expenditures

	ACTUAL AUDITED 2013	ACTUAL AUDITED 2014	ADOPTED BUDGET 2015	ADOPTED BUDGET 2016
TOTAL REVENUES	$ 8,513,803	$ 9,842,680	$ 8,846,121	$ 9,231,582
TOTAL EXPENDITURES BY DEPARTMENT				
Administration	$ 1,019,455	$ 1,040,723	$ 1,146,265	$ 1,165,753
Finance	504,693	527,092	555,903	558,090
Purchasing	167,628	146,951	177,754	183,872
Police	1,927,759	2,067,432	1,965,913	2,020,469
Municipal Court	43,346	48,102	48,456	48,892
Fire	1,286,570	1,437,636	1,413,304	1,742,700
Planning & Protective Services	527,422	542,483	445,854	370,396
Engineering	696,002	645,422	626,383	669,254
Street Maintenance	933,301	1,588,117	1,139,865	1,134,152
Traffic Control	116,637	140,091	131,385	154,868
Building & Grounds Maintenance	288,440	326,991	318,023	386,290
Cemetery	84,463	96,312	98,387	88,892
Parks & Recreation	595,686	966,512	655,191	638,853
Debt Service	-	-	-	-
TOTAL EXPENDITURES	**$ 8,191,402**	**$ 9,573,867**	**$ 8,722,684**	**$ 9,162,481**
ADDITIONS TO (USE OF) RESERVES	**$ 322,401**	**$ 268,812**	**$ 123,437**	**$ 69,101**

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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. In 2014, the City moved to the L-6 plan which increases the benefit to a retiring employee. Under the L-6 plan, employees now contribute 4% of their pay check. This is a fully-funded, defined-benefit plan.

Matching Deferred Compensation - Employees have at their discretion a savings program where the City matches the employee's contribution up to a specified amount. Employees are provided with various investment options. Employees may take advantage of this benefit 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.

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

Miscellaneous Personnel Costs - This includes payments for unemployment payments, advertising for job openings 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.

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 by their use.

Contractual Services

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

Insurance (MIRMA) – The City is a member of the Missouri Intergovernmental Risk Management Association and our annual assessment pays for coverage for automobile, property, worker's compensation, liability and other types of insurance by participating in this risk management pool with other cities. The departments are charged their portion of this cost based on payroll and loss history.

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 and payments to the County for collection of City property taxes.

Telephone - Expenses associated with land lines, cellular phones and monthly long distance charges.

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 – Expenses 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 $75 per person per year if special shoes (e.g. steel-toed boots) are required for the job.

GENERAL FUND EXPENDITURES
Administration

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-522-1000	Salaries	$ 486,274	$ 498,554	525,532	$ 515,040
01-522-1050	Part-Time/Summer	5,780	1,316	4,000	4,000
01-522-1060	Overtime	751	642	500	500
01-522-1100	FICA/Medicare Tax	35,541	35,774	40,547	39,745
01-522-1200	Employees Retirement	47,730	55,161	51,593	56,139
01-522-1250	Matching Deferred Comp	10,977	8,206	9,959	12,364
01-522-1300	Health Insurance	52,274	48,639	47,952	49,896
01-522-1350	Life Insurance Expense	1,360	1,333	1,500	1,500
01-522-1400	Misc Personnel Costs	1,383	1,529	2,000	2,000
01-522-1600	Tuition Reimbursement	-	925	-	-
	Total Personnel	**$ 642,069**	**$ 652,079**	**$ 683,583**	**$ 681,185**
01-522-2050	Office Supplies	7,716	8,108	6,000	6,000
01-522-2100	Advertising/Election	7,853	20,248	10,000	14,000
01-522-2150	Minor Tools/Equip/Furniture	595	582	1,500	1,500
01-522-2180	Computer Equipment/Software	3,539	6,139	5,000	5,000
01-522-2200	Subscriptions/Publications	579	1,786	1,500	1,500
01-522-2400	Fuel/Lubricants	-	-	-	
01-522-2600	Employee Recognition	5,128	5,471	5,000	5,000
01-522-2950	Miscellaneous	16,657	8,042	6,000	6,000
	Total Consumables	**$ 42,067**	**$ 50,375**	**$ 35,000**	**$ 39,000**

GENERAL FUND EXPENDITURES
Administration (cont.)

		2013	2014	2015	2016
Account	**Description**	**Audited**	**Audited**	**Budgeted**	**Adopted**
01-522-3050	Legal Fees	$ 6,748	$ 20,236	10,000	$ 10,000
01-522-3080	Insurance	36,421	35,996	36,724	34,111
01-522-3100	Contract Labor	12,143	20,327	13,000	13,000
01-522-3150	Telephone	2,284	3,174	2,000	2,000
01-522-3250	Postage	1,829	2,022	3,000	3,000
01-522-3300	Printing/Binding	1,956	250	1,500	1,500
01-522-3350	Maintenance Contracts	4,803	7,064	2,000	2,000
01-522-3370	Vehicle Repair	718	1,657	-	-
01-522-3400	Equipment Repair	400	135	1,000	1,000
01-522-3430	Safety Programs/Equip	154	54	1,000	1,000
01-522-3450	Dues/Memberships	6,935	6,970	7,000	7,000
01-522-3500	Travel/Training/Seminars	21,429	21,467	22,000	22,000
01-522-3550	Special Projects	24,039	17,331	50,000	25,000
01-522-3555	Independence Day Fireworks	-	-	-	1,500
01-522-3570	DREAM Initiative	29	-	-	-
01-522-3580	Newsletter Expenses	2,140	1,653	2,500	2,500
01-522-3700	FADC	-	-	53,000	53,000
01-522-3710	Chamber Of Commerce	-	-	35,000	35,000
01-522-3715	Retail Recruitment	-	-	-	30,000
01-522-3730	Emergency Operations	181,608	181,608	180,458	180,458
01-522-3770	Reassessment	13,086	12,327	7,500	7,500
	Total Contractual Services	**$ 332,415**	**$ 332,272**	**427,682**	**$ 431,569**
	Total Capital	**$ 2,903**	**$ 5,998**	-	**$ 14,000**
	Total Administration	**$ 1,019,455**	**$ 1,040,723**	**$ 1,146,265**	**$ 1,165,753**

GENERAL FUND EXPENDITURES
Administration

Position	Number of Employees (FTE)		Budgeted	Adopted
	2015	2016	2015	2016
Director of Administration	1	1		
City Clerk	1	1		
Assistant Director of Admin.	1	1		
Human Resources Director	1	1		
IT Manager	1	1		
Public Information Officer	1	1		
Deputy City Clerk	1	1		
Mayor, Council, City Prosecutor (not counted toward FTEs)	10	10		
Totals	7.00	7.00	$525,532	$515,040

2016 Budget Notes

The Special Projects line item is funded at $25,000.

Personnel

Salaries include raised for 2016.

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.

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

Newsletter expenses - Expenses associated with printing and mailing the bi-monthly City Newsletter.

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, 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.

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.

Chamber of Commerce Expense - Yearly payment to the Callaway Chamber of Commerce for contracted services.

FADC Expense - Yearly payment to the Fulton Area Development Corporation for contracted services.

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

Capital Projects:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

GENERAL FUND EXPENDITURES
Finance Department

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-523-1000	Salaries	$ 294,609	$ 305,478	321,394	$ 331,900
01-523-1050	Part-Time/Summer	-	609	1,200	1,200
01-523-1060	Overtime	502	364	1,000	1,000
01-523-1100	FICA/Medicare Tax	20,807	21,731	24,755	25,559
01-523-1200	Employees Retirement	32,628	35,178	35,032	36,177
01-523-1250	Matching Deferred Comp	7,295	6,491	8,820	8,357
01-523-1300	Health Insurance	68,248	62,998	68,448	54,972
01-523-1350	Life Insurance Expense	1,190	1,197	1,200	1,200
01-523-1400	Misc Personnel Costs	275	522	2,000	2,000
01-523-1600	Tuition Reimbursement	-	-	-	-
	Total Personnel	**$ 425,555**	**$ 434,569**	**$ 463,849**	**$ 462,365**
01-523-2050	Office Supplies	13,516	10,842	12,000	12,000
01-523-2100	Advertising	-	539	250	250
01-523-2150	Minor Tools/Equip/Furniture	516	286	2,000	2,000
01-523-2180	Computer Equipment/Software	1,143	14,596	4,000	4,000
01-523-2200	Subscriptions/Publications	745	890	1,000	1,000
01-523-2950	Miscellaneous	1,157	1,174	1,000	1,000
	Total Consumables	**$ 17,077**	**$ 28,326**	**20,250**	**$ 20,250**
01-523-3050	Audit Expense	-	1,974	2,200	2,200
01-523-3080	Insurance	17,752	19,340	20,504	18,675
01-523-3100	Contract Labor	-	-	-	-
01-523-3150	Telephone	839	773	800	800
01-523-3250	Postage	660	385	900	900
01-523-3300	Printing/Binding	6,193	3,941	6,000	6,000
01-523-3350	Maintenance Contracts	28,279	26,857	30,000	30,000
01-523-3400	Equipment Repair	-	346	300	300
01-523-3450	Dues/Memberships	980	300	600	600
01-523-3500	Travel/Training/Seminars	126	1,353	2,000	2,000
01-523-3570	Collection Agent Fees	824	890	2,500	2,500
01-523-3660	Credit Card Surcharge	-	2,348	-	5,500
01-523-3670	Bank Service Charges	6,408	5,691	6,000	6,000
	Total Contractual Services	**$ 62,061**	**$ 64,197**	**$ 71,804**	**$ 75,475**
	Total Capital	**$ -**	**$ -**	$ -	**$ -**
	Total Finance	**$ 504,693**	**$ 527,092**	**$ 555,903**	**$ 558,090**

GENERAL FUND EXPENDITURES
Finance Department

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Chief Financial Officer	1	1		
Accounting Supervisor	1	1		
A/P & Payroll Supervisor	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	$ 321,394	$331,900

2016 Budget Notes

The annual audit is being funded primarily by Enterprise Funds.

Personnel

Salary – The line reflects raises for 2016.

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 2015 Fiscal Year which will take place in the spring of 2016. Most of 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. It increased with the new version.

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

GENERAL FUND EXPENDITURES
Purchasing Department

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-524-1000	Salaries	$ 85,465	$ 89,235	$ 94,233	$ 102,727
01-524-1050	Part-Time/Summer	1,583	285	1,800	1,800
01-524-1060	Overtime	486	322	500	500
01-524-1100	FICA/Medicare Tax	5,738	6,395	7,385	8,035
01-524-1200	Employees Retirement	8,711	11,290	10,271	11,197
01-524-1250	Matching Deferred Comp	881	780	1,315	830
01-524-1300	Health Insurance	15,584	14,680	15,552	14,652
01-524-1350	Life Insurance Expense	352	366	500	500
01-524-1400	Misc Personnel Costs	4,646	145	300	300
01-524-1600	Tuition Reimbursement	-	-	-	-
	Total Personnel	**$ 123,447**	**$ 123,497**	**$ 131,856**	**$ 140,541**
01-524-2050	Office Supplies	1,141	672	1,400	1,400
01-524-2100	Advertising	2,565	987	2,100	2,100
01-524-2150	Minor Tools/Equip/Furniture	1,643	2,006	2,000	2,000
01-524-2180	Computer Equipment/Software	180	174	1,000	500
01-524-2200	Subscriptions/Publications	76	50	100	100
01-524-2250	Repair Materials/Supplies	270	450	300	300
01-524-2300	Clothing/Cleaning	1,164	1,226	1,000	1,000
01-524-2350	Janitor/Housekeeping	305	269	400	300
01-524-2400	Fuel/Lubricants	1,864	2,046	2,000	2,000
01-524-2950	Miscellaneous	1,023	1,889	1,250	1,250
01-524-3000	Ice Storm Materials	484	-	-	-
	Total Consumables	**$ 10,716**	**$ 9,770**	**$ 11,550**	**$ 10,950**
01-524-3080	Insurance	7,434	5,944	6,048	6,081
01-524-3100	Contract Labor	-	1,268	1,800	1,800
01-524-3150	Telephone	161	103	400	400
01-524-3250	Postage	685	573	1,250	1,250
01-524-3300	Printing/Binding	-	-	200	200
01-524-3330	Bldg/Grounds Maintenance	141	1,627	1,500	1,500
01-524-3350	Maintenance Contracts	2,573	1,698	1,500	1,500
01-524-3370	Vehicle Repair	1,721	476	1,000	1,000
01-524-3400	Equipment Repair	1,918	1,135	1,000	1,000
01-524-3430	Safety Programs/Equip	291	175	250	250
01-524-3450	Dues/Memberships	45	45	400	400
01-524-3500	Travel/Training/Seminars	-	-	1,000	1,000
	Total Contractual Services	**$ 14,970**	**$ 13,043**	**$ 16,348**	**$ 16,381**
	Capital Purchases	-	-	18,000	16,000
01-524-5900	Inventory Adjustment	18,495	641	-	-
01-524-5910	Purchasing Adjustments	-	-	-	-
	Total Capital/Adjustments	**$ 18,495**	**$ 641**	**$ 18,000**	**$ 16,000**
	Total Purchasing	**$ 167,628**	**$ 146,951**	**$ 177,754**	**$ 183,872**

GENERAL FUND EXPENDITURES
Purchasing Department

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Purchasing Agent	1	1		
Buyer/Inventory Control	1	1		
Warehouse Worker	1	1		
Totals	3	3	$ 94,233	$102,727

2016 Budget Notes

Personnel

Salaries –Raises are included in the 2016 budgeted amount.

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

Contract Labor –Contracted inmate labor.

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:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

GENERAL FUND EXPENDITURES
Police Department

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-527-1000	Salaries	$ 1,186,119	$ 1,222,769	$ 1,189,382	$ 1,242,742
01-527-1050	Part-Time/Summer	11,610	17,687	19,000	19,000
01-527-1060	Overtime	25,833	44,127	30,000	35,000
01-527-1100	FICA/Medicare Tax	91,032	95,843	94,736	99,201
01-527-1200	Employees Retirement	84,179	95,612	79,566	78,645
01-527-1250	Matching Deferred Comp	23,162	13,708	18,840	17,598
01-527-1300	Health Insurance	206,396	197,964	196,320	196,236
01-527-1350	Life Insurance Expense	4,555	4,618	4,800	4,800
01-527-1400	Misc Personnel Costs	3,156	6,794	5,000	5,000
01-527-1600	Tuition Reimbursement	990	2,250	-	-
	Total Personnel	**$ 1,637,032**	**$ 1,701,372**	**$ 1,637,643**	**$ 1,698,222**
01-527-2050	Office Supplies	4,471	4,916	4,500	4,500
01-527-2100	Advertising	186	156	250	250
01-527-2150	Minor Tools/Equip/Furniture	19,030	19,001	15,000	18,000
01-527-2180	Computer Equipment/Software	2,921	8,986	6,000	6,000
01-527-2200	Subscriptions/Publications	567	282	500	500
01-527-2300	Clothing/Cleaning	8,646	9,458	10,000	10,000
01-527-2350	Janitor/Housekeeping	3,353	2,705	3,000	3,000
01-527-2400	Fuel/Lubricants	57,056	54,081	55,000	40,000
01-527-2650	Photo Supplies	24	-	-	-
01-527-2700	Evidence Technician	829	1,658	1,000	1,000
01-527-2750	Community Relations	1,348	166	1,500	1,000
01-527-2950	Miscellaneous	741	585	1,000	1,000
	Total Consumables	**$ 99,171**	**$ 101,994**	**$ 97,750**	**$ 85,250**

GENERAL FUND EXPENDITURES
Police Department

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-527-3080	Insurance	96,286	93,791	95,520	105,197
01-527-3150	Telephone	5,309	5,218	6,000	6,000
01-527-3250	Postage	480	389	500	500
01-527-3300	Printing/Binding	1,214	948	1,500	1,500
01-527-3330	Bldg/Grounds Maintenance	6,875	1,255	4,000	2,000
01-527-3350	Maintenance Contracts	12,175	11,822	12,000	12,000
01-527-3360	Leased Vehicles/Equipment	6,641	5,153	7,000	7,000
01-527-3370	Vehicle Repair	38,250	26,863	25,000	25,000
01-527-3380	Equipment Rental/Lease	-	-	-	-
01-527-3400	Equipment Repair	3,691	4,182	3,000	3,000
01-527-3430	Safety Programs/Equip	1,224	1,893	2,000	2,000
01-527-3450	Dues/Memberships	250	650	500	500
01-527-3500	Travel/Training/Seminars	11,185	10,937	12,000	12,000
01-527-3550	Special Projects	6,587	4,494	4,000	4,000
01-527-3680	Incarceration Costs	150	-	1,000	1,000
01-527-5100	Uncollectable Accounts	-	-	-	-
	Total Contractual Services	**$ 190,616**	**$ 167,594**	**$ 174,020**	**$ 181,697**
	Total Capital	**$ 940**	**$ 96,472**	**$ 56,500**	**$ 55,300**
	Total Police	**$ 1,927,759**	**$ 2,067,432**	**$ 1,965,913**	**$ 2,020,469**

GENERAL FUND EXPENDITURES
Police Department

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Chief of Police	1	1		
Deputy Chief of Police	1	1		
Chief Investigator/Detective	1	1		
Police Lieutenant	2	2		
Special Investigator	1	1		
Detective	1	1		
Police Sergeant	6	7		
Police Officer	14	13		
Records Clerk	1	1		
Receptionist	5	5		
Part-Time Maintenance Worker	1	1		
Totals	34	34	$1,189,382	$1,242,742

2016 Budget Notes

Funds are budgeted to replace one patrol cars. Funds are also budgeted to buy new ballistic vests, which will be 50% offset by grant funding. Funds in the capital budget have also been budgeted to replace several in car cameras.

Personnel

Salaries – The amount for salary reflects raises for 2016. The City's MUSTANG Officer has an expense to the City of approximately $45,500; including benefits. Of that, $20,000 is reimbursed by the State.

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).

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:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

GENERAL FUND EXPENDITURES
Municipal Court

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-528-1000	Salaries	$ 28,089	$ 31,898	$ 30,576	$ 30,379
01-528-1050	Part-Time/Summer	-	-	-	-
01-528-1060	Overtime	-	57	500	500
01-528-1100	FICA/Medicare Tax	2,148	2,429	2,377	2,362
01-528-1200	Employees Retirement	3,103	3,576	3,333	3,311
01-528-1250	Matching Deferred Comp	585	808	917	929
01-528-1300	Health Insurance	5,232	5,031	5,232	4,932
01-528-1350	Life Insurance Expense	115	103	120	120
01-528-1400	Misc Personnel Costs	-	219	100	100
	Total Personnel	**$ 39,272**	**$ 44,121**	**$ 43,155**	**$ 42,634**
01-528-2050	Office Supplies	$ 566	$ 499	$ 600	$ 600
01-528-2150	Minor Tools/Equip/Furniture	266	-	500	500
01-528-2180	Computer Equipment/Software	73	65	-	-
01-528-2950	Miscellaneous	-	-	100	100
	Total Consumables	**$ 904**	**$ 564**	**$ 1,200**	**$ 1,200**
01-528-3050	Legal Fees	$ -	$ -	$ 200	$ 200
01-528-3080	Insurance	1,760	1,864	1,951	3,158
01-528-3150	Telephone	46	89	350	200
01-528-3250	Postage	224	441	300	300
01-528-3300	Printing/Binding	-	-	300	300
01-528-3350	Maintenance Contracts	-	-	100	100
01-528-3450	Dues/Memberships	70	70	200	100
01-528-3500	Travel/Training/Seminars	1,072	954	700	700
	Total Contractual Services	**$ 3,171**	**$ 3,418**	**$ 4,101**	**$ 5,058**
	Total Capital	**$ -**	**$ -**	**$ -**	**$ -**
	Total Municipal Court	**$ 43,347**	**$ 48,102**	**$ 48,456**	**$ 48,892**

GENERAL FUND EXPENDITURES
Municipal Court

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Municipal Court Clerk	1	1		
Totals	1	1	$30,576	$30,379

2016 Budget Notes

Personnel

Salaries – Includes raises for 2016.

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

GENERAL FUND EXPENDITURES
Fire Department

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-531-1000	Salaries	$ 767,866	$ 820,230	$ 820,378	$ 857,111
01-531-1050	Part-Time/Summer	-	-	-	-
01-531-1060	Overtime	33,218	32,033	25,000	32,000
01-531-1100	FICA/Medicare Tax	59,992	63,367	64,671	68,017
01-531-1200	Employees Retirement	77,794	111,307	91,882	95,996
01-531-1250	Matching Deferred Comp	23,575	20,653	21,986	22,278
01-531-1300	Health Insurance	138,344	149,400	146,784	139,824
01-531-1350	Life Insurance Expense	2,998	3,191	3,300	3,300
01-531-1400	Misc Personnel Costs	1,324	1,648	3,000	3,000
01-531-1600	Tuition Reimbursement	-	875	-	-
	Total Personnel	**$ 1,105,110**	**$ 1,202,704**	**$ 1,177,002**	**$ 1,221,527**
01-531-2050	Office Supplies	$ 1,634	$ 2,268	$ 2,000	$ 2,000
01-531-2100	Advertising	375	33	200	200
01-531-2150	Minor Tools/Equip/Furniture	14,900	14,649	15,000	16,000
01-531-2180	Computer Equipment/Software	1,781	592	1,500	1,500
01-531-2200	Subscriptions/Publications	1,550	1,260	1,200	1,200
01-531-2300	Clothing/Cleaning	6,441	8,511	7,000	8,000
01-531-2350	Janitor/Housekeeping	3,606	2,658	3,000	3,000
01-531-2400	Fuel/Lubricants	17,887	16,598	15,000	12,000
01-531-2600	Volunteer Costs	3,347	6,785	4,000	5,000
01-531-2750	Public Education	440	-	500	500
01-531-2950	Miscellaneous	495	2,007	500	500
	Total Consumables	**$ 52,456**	**$ 55,359**	**$ 49,900**	**$ 49,900**
01-531-3050	Legal & Labor Negotiations	$ -	$ 325	$ 1,000	$ 1,000
01-531-3080	Insurance	55,544	59,282	65,202	60,573
01-531-3150	Telephone	2,319	2,218	1,600	1,600
01-531-3250	Postage	60	90	100	100
01-531-3300	Printing/Binding	50	-	100	100
01-531-3330	Bldg/Grounds Maintenance	5,874	6,536	6,000	6,000
01-531-3350	Maintenance Contracts	-	6,810	-	-
01-531-3370	Vehicle Repair	42,724	32,740	15,000	30,000
01-531-3400	Equipment Repair	11,290	11,041	8,000	10,000
01-531-3430	Safety Programs/Equip	2,526	2,739	1,500	2,000
01-531-3450	Dues/Memberships	794	1,129	900	900
01-531-3500	Travel/Training/Seminars	4,558	6,639	8,000	9,000
	Total Contractual Services	**$ 125,740**	**$ 129,548**	**$ 107,402**	**$ 121,273**
	Total Capital	**3,264**	**$ 50,025**	**$ 79,000**	**$ 350,000**
	Total Fire	**$ 1,286,570**	**$ 1,437,636**	**$ 1,413,304**	**$ 1,742,700**

GENERAL FUND EXPENDITURES
Fire Department

Position	Number of Employees		Budgeted Amounts	
	2015	2016	2015	2016
Fire Chief	1	1		
Assistant Fire Chief	1	1		
Fire Captain	3	3		
Engineer	5	11		
Firefighter	14	8		
Totals	24	24	$820,378	$857,111

2016 Budget Notes

Personnel

Salaries – Includes raises for 2016.

Consumables

Minor Tools/Equipment/Furniture – Typical costs include: 30 gallons of foam, hand lights, PBI hoods, Gas Sentry (CGI, CO, O_2 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:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

GENERAL FUND EXPENDITURES
Planning & Protective Services

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-541-1000	Salaries	$ 193,408	$ 201,565	$ 215,925	$ 223,950
01-541-1050	Part-Time/Summer	327	-	-	-
01-541-1060	Overtime	1,135	1,979	1,000	1,000
01-541-1100	FICA/Medicare Tax	14,360	15,107	16,595	17,209
01-541-1200	Employees Retirement	19,059	22,622	23,536	24,411
01-541-1250	Matching Deferred Comp	3,199	2,831	4,958	3,624
01-541-1300	Health Insurance	37,820	35,497	42,288	39,888
01-541-1350	Life Insurance Expense	804	812	900	900
01-541-1400	Misc Personnel Costs	6,749	559	300	300
	Total Personnel	**$ 276,861**	**$ 280,971**	**$ 305,501**	**$ 311,281**
01-541-2050	Office Supplies	$ 1,638	$ 1,720	$ 1,500	$ 1,500
01-541-2100	Advertising	841	909	500	500
01-541-2150	Minor Tools/Equip/Furniture	162	1,760	400	400
01-541-2180	Computer Equipment/Software	778	828	1,000	1,000
01-541-2200	Subscriptions/Publications	701	40	800	800
01-541-2250	Repair Materials/Supplies	170	424	500	500
01-541-2300	Clothing/Cleaning	1,972	1,859	1,500	1,500
01-541-2400	Fuel/Lubricants	4,424	3,958	4,000	4,000
01-541-2650	Photo Supplies	99	260	250	200
01-541-2700	Animal Control Expenses	6,155	5,392	7,000	6,000
01-541-2800	Veterinarian Services	20,550	18,777	12,000	13,000
01-541-2950	Miscellaneous	101	1,203	250	250
	Total Consumables	**$ 37,590**	**$ 37,130**	**$ 29,700**	**$ 29,650**

GENERAL FUND EXPENDITURES
Planning & Protective Services

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-541-3050	Legal Fees	$ -	$ -	$ -	$ -
01-541-3080	Insurance	14,479	13,753	12,953	13,765
01-541-3100	Contract Labor	-	-	-	-
01-541-3150	Telephone	2,542	3,315	2,500	2,500
01-541-3250	Postage	483	336	1,000	500
01-541-3300	Printing/Binding	263	487	500	500
01-541-3330	Bldg/Grounds Maintenance	363	348	300	300
01-541-3350	Maintenance Contracts	-	-	500	500
01-541-3370	Vehicle Repair	3,923	989	2,000	1,500
01-541-3380	Equipment Rental/Lease	-	-	-	-
01-541-3400	Equipment Repair	1,027	52	300	300
01-541-3430	Safety Programs/Equip	-	(43)	100	100
01-541-3450	Dues/Memberships	175	3,671	4,000	4,000
01-541-3500	Travel/Training/Seminars	1,677	1,460	1,500	1,500
01-541-3650	Weed/Trash/Debris Abatement	162	-	2,000	-
01-541-3660	Demolition	114	2,216	8,000	4,000
01-541-3665	Production Products Demolitior	187,264	597	-	-
01-541-5100	Uncollectible Accounts	500	-	-	-
	Total Contractual Services	**$ 212,971**	**$ 27,180**	**$ 35,653**	**$ 29,465**
	Total Capital	**$ -**	**$ 197,202**	**$ 75,000**	**$ -**
Total Planning & Protective Services		**$ 527,422**	**$ 542,483**	**$ 445,854**	**$ 370,396**

GENERAL FUND EXPENDITURES
Planning & Protective Services

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Planning Director	1	1		
Community Development Off.	1	1		
Health Inspector	1	1		
Animal Control Supervisor	1	1		
Animal Control Officer	2	2		
Totals	6	6	$215,925	$223,950

2016 Budget Notes

Personnel

Salaries – Includes raises for 2016.

Consumables

Photo Supplies- Documentation of code violations.

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

Veterinarian Services - Costs associated with spaying, neutering and other services provided by a licensed veterinarian for the Animal Shelter.

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.

Demolition - Monies appropriated for removal of dilapidated properties in Fulton.

Capital Projects:

None

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GENERAL FUND EXPENDITURES
Engineering Department

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-551-1000	Salaries	$ 408,157	$ 404,770	$ 401,819	$ 413,847
01-551-1050	Part-Time/Summer	-	3,085	4,000	4,000
01-551-1060	Overtime	1,520	1,697	1,500	1,500
01-551-1100	FICA/Medicare Tax	30,699	30,117	31,160	32,080
01-551-1200	Employees Retirement	41,902	49,860	43,798	45,109
01-551-1250	Matching Deferred Comp	15,596	7,408	8,381	8,687
01-551-1300	Health Insurance	61,592	56,240	57,984	54,684
01-551-1350	Life Insurance Expense	1,438	1,447	1,500	1,500
01-551-1400	Misc Personnel Costs	990	754	300	300
	Total Personnel	**$ 561,895**	**$ 555,379**	**$ 550,442**	**$ 561,708**
01-551-2050	Office Supplies	$ 1,944	$ 3,153	$ 2,200	$ 2,200
01-551-2100	Advertising	1,044	206	1,000	1,000
01-551-2150	Minor Tools/Equip/Furniture	515	1,103	1,000	1,000
01-551-2180	Computer Equipment/Software	2,171	10,852	7,000	7,000
01-551-2200	Subscriptions/Publications	65	94	200	200
01-551-2250	Repair Materials/Supplies	100	143	100	100
01-551-2300	Clothing/Cleaning	3,034	2,932	2,500	2,500
01-551-2400	Fuel/Lubricants	3,110	4,159	3,000	3,000
01-551-2580	Recording Fees	398	500	600	600
01-551-2950	Miscellaneous	496	1,027	500	500
	Total Consumables	**$ 12,876**	**$ 24,167**	**$ 18,100**	**$ 18,100**
01-551-3080	Insurance	$ 36,686	$ 36,305	$ 37,591	$ 28,146
01-551-3150	Telephone	1,597	1,789	1,500	1,500
01-551-3250	Postage	816	452	1,000	1,000
01-551-3300	Printing/Binding	2,099	2,051	2,000	2,000
01-551-3350	Maintenance Contracts	2,164	3,282	3,000	3,000
01-551-3370	Vehicle Repair	2,080	2,744	3,000	3,000
01-551-3380	Equipment Rental/Lease	-	-	-	-
01-551-3400	Equipment Repair	681	27	300	300
01-551-3430	Safety Programs/Equip	411	161	500	500
01-551-3450	Dues/Memberships	629	770	500	500
01-551-3500	Travel/Training/Seminars	6,719	7,796	5,000	5,000
	Total Contractual Services	**$ 53,881**	**$ 55,376**	**$ 54,391**	**$ 44,946**
	Total Capital	**$ 67,350**	**$ 10,500**	**$ 3,450**	**$ 44,500**
	Total Engineering	**$ 696,002**	**$ 645,422**	**$ 626,383**	**$ 669,254**

GENERAL FUND EXPENDITURES
Engineering Department

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
City Engineer	1	1		
Assistant City Engineer	1	1		
Engineering Technician II	3	3		
Engineering Technician I	2	2		
Construction Inspector	1	1		
Administrative Assistant	1	1		
Totals	9	9	$401,819	$413,847

2016 Budget Notes

Personnel

Salaries – The amount for salaries reflects raises for 2016.

Consumables

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

Repair Materials/Supplies – Supplies such as takes, surveying supplies, etc. are funded by this line item.

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.

GENERAL FUND EXPENDITURES
Street Maintenance Department

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-552-1000	Salaries	$ 290,428	$ 301,560	$ 341,799	$ 353,050
01-552-1050	Part-Time/Summer	6,273	20,265	6,000	6,000
01-552-1060	Overtime	8,780	17,012	10,000	10,000
01-552-1100	FICA/Medicare Tax	22,923	25,568	27,372	28,232
01-552-1200	Employees Retirement	31,139	37,339	37,256	38,482
01-552-1250	Matching Deferred Comp	6,212	3,794	4,468	4,691
01-552-1300	Health Insurance	58,943	57,143	63,936	57,870
01-552-1350	Life Insurance Expense	1,178	1,234	1,200	1,200
01-552-1400	Misc Personnel Costs	598	1,133	1,000	1,000
	Total Personnel	**$ 426,474**	**$ 465,048**	**$ 493,031**	**$ 500,526**
01-552-2050	Office Supplies	$ 125	$ 376	$ 500	$ 500
01-552-2100	Advertising	1,094	641	500	500
01-552-2150	Minor Tools/Equip/Furniture	4,263	4,782	4,000	4,000
01-552-2180	Computer Equipment/Softwa	2,029	-	100	100
01-552-2250	Repair Materials/Supplies	6,226	6,322	6,000	6,300
01-552-2300	Clothing/Cleaning	7,654	6,534	6,000	6,300
01-552-2350	Janitor/Housekeeping	751	621	600	600
01-552-2400	Fuel/Lubricants	26,952	11,755	28,000	15,000
01-552-2450	Sign Materials	864	-	1,000	1,000
01-552-2480	Agricultural Supplies	1,363	889	1,000	1,000
01-552-2600	Asphalt Repair Material	83,942	27,042	20,000	20,000
01-552-2610	Concrete/Aggregate Material	7,180	11,072	12,000	12,000
01-552-2620	Chip Seal Program	32,339	2,400	30,000	30,000
01-552-2630	Concrete Street Repair	1,369	311	12,000	10,000
01-552-2640	Sidewalks - 50%	5,527	25,111	6,000	8,000
01-552-2660	Brick Street Repair	4,317	216	2,000	2,000
01-552-2700	Storm Drainage Material	7,369	11,599	5,000	5,000
01-552-2750	Snow Removal Materials	19,273	28,110	20,000	20,000
01-552-2950	Miscellaneous	1,608	478	500	500
	Total Consumables	**$ 214,247**	**$ 138,258**	**$ 155,200**	**$ 142,800**

GENERAL FUND EXPENDITURES
Street Maintenance Department

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-552-3080	Insurance	$ 28,083	$ 27,706	$ 29,184	$ 32,876
01-552-3100	Contract Labor	5,100	5,100	5,100	5,100
01-552-3150	Telephone	1,343	1,468	1,500	1,500
01-552-3200	Utilities	1,468	-	-	-
01-552-3250	Postage	9	-	50	50
01-552-3330	Bldg/Grounds Maintenance	159	263	100	100
01-552-3350	Maintenance Contracts	-	17	200	200
01-552-3370	Vehicle Repair	22,965	29,195	35,000	30,000
01-552-3380	Equipment Rental/Lease	406	351	2,000	1,000
01-552-3400	Equipment Repair	24,026	40,551	30,000	31,500
01-552-3430	Safety Programs/Equip	2,713	1,776	2,000	2,000
01-552-3500	Travel/Training/Seminars	399	147	1,500	1,500
01-552-3690	Hot Mix Contracts	203,699	258,968	250,000	250,000
	Total Contractual Service	**$ 290,369**	**$ 365,541**	**$ 356,634**	**$ 355,826**
	Total Capital	**$ 2,210**	**$ 619,270**	**$ 135,000**	**$ 135,000**
	Total Street	**$ 933,301**	**$ 1,588,117**	**$ 1,139,865**	**$ 1,134,152**

GENERAL FUND EXPENDITURES
Street Maintenance Department

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Street Supervisor	1	1		
Assistant Supervisor	1	1		
Heavy Equipment Operator	2	2		
Maintenance Worker III	1	1		
Maintenance Worker II	4	3		
Maint. Worker II/Airport	0	0.5		
Maintenance Worker I	3	3		
Totals	12	11.5	$341,799	$353,050

2016 Budget Notes:

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 – One Maintenance Worker II now splits duties between the Airport and the Street Department. Last year, that employee split duties between the Traffic Department and the Airport. The amount for salaries reflects raises for 2016.

Part-time/Summer - Funds for part-time/summer help remains at a reduced level.

Consumables

Asphalt Repair Materials – Asphalt for street repairs.

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

Chip Seal Program - Expenditures associated with the purchase of chip rock and oil used to chip seal roadways that demand less maintenance and usually have lower volumes of traffic. Funding is also used to lease crack sealing machine and purchase oil to seal cracks in our concrete streets.

Concrete Street Repair – Supplies for concrete street repair includes concrete, rebar, etc.

Sidewalk Program - Upon entering an agreement with the City, the city reimburses the property owner for the actual material costs associated with the repair or replace of public infrastructure sidewalks, curbs or related infrastructure. These projects must be approved by the Engineering Department.

Brick Street Repair – These funds pay for expenditures for materials associated with the repair or replacement of the brick streets and brick parkways in the downtown area.

Storm Drainage Material – These funds cover expenditures associated with the repair or replacement of storm water structures including culvert pipes, Pipe end sections, concrete for inlets, and drainage grates.

Snow Removal Materials – These funds pay for salt and other materials used to clear snow from city streets.

Contractual Services

Contract Labor – These funds pay for a contract with Kingdom Projects, Inc. to pick up trash in the downtown area.

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:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

GENERAL FUND EXPENDITURES
Traffic Control Department

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-553-1000	Salaries	$ 56,443	$ 60,619	$ 53,770	$ 67,502
01-553-1050	Part-Time/Summer	-	-	12,500	3,000
01-553-1060	Overtime	3,022	1,553	2,000	2,000
01-553-1100	FICA/Medicare Tax	4,545	4,757	5,223	5,546
01-553-1200	Employees Retirement	6,493	7,867	5,861	7,358
01-553-1250	Matching Deferred Comp	538	1,267	1,286	1,350
01-553-1300	Health Insurance	7,226	10,464	7,848	9,864
01-553-1350	Life Insurance Expense	232	246	250	250
01-553-1400	Misc Personnel Costs	143	117	1,600	1,600
	Total Personnel	**$ 78,643**	**$ 86,892**	**$ 90,337**	**$ 98,470**
01-553-2050	Office Supplies	$ 23	$ 59	$ 150	$ 150
01-553-2150	Minor Tools/Equip/Furniture	1,211	2,113	2,000	2,000
01-553-2180	Computer Equipment/Software	518	-	500	500
01-553-2250	Repair Materials/Supplies	1,939	685	2,000	2,000
01-553-2300	Clothing/Cleaning	1,185	1,071	1,500	1,500
01-553-2350	Janitor/Housekeeping	108	49	200	200
01-553-2400	Fuel/Lubricants	3,759	4,362	4,500	3,100
01-553-2450	Sign Materials	9,132	17,171	10,000	10,000
01-553-2590	Signal Repair	1,170	9,072	1,500	1,500
01-553-2610	Concrete/Aggregate Materials	257	326	400	400
01-553-2660	Street Paint	7,589	9,727	7,000	7,350
01-553-2950	Miscellaneous	145	32	100	100
	Total Consumables	**$ 27,035**	**$ 44,666**	**$ 29,850**	**$ 28,800**

GENERAL FUND EXPENDITURES
Traffic Control Department

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-553-3080	Insurance	$ 4,649	$ 5,013	$ 4,623	$ 5,023
01-553-3150	Telephone	186	205	300	300
01-553-3250	Postage	-	-	25	25
01-553-3330	Bldg/Grounds Maintenance	126	427	250	250
01-553-3350	Maintenance Contracts	-	-	-	-
01-553-3370	Vehicle Repair	2,498	935	2,500	2,500
01-553-3380	Equipment Rental/Lease	-	-	250	250
01-553-3400	Equipment Repair	1,537	1,845	2,000	2,000
01-553-3430	Safety Programs/Equip	930	108	1,000	1,000
01-553-3500	Travel/Training/Seminars	1,031	-	250	250
	Total Contractual Services	**$ 10,959**	**$ 8,534**	**$ 11,198**	**$ 11,598**
01-553-4000	**Total Capital**	**$ -**	**$ -**	**$ -**	**$ 16,000**
	Total Traffic Control	**$ 116,637**	**$ 140,091**	**$ 131,385**	**$ 154,868**

GENERAL FUND EXPENDITURES
Traffic Control Department

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Traffic Control Supervisor	1	1		
Maintenance Worker II	0.5	1		
Totals	1.5	2	$53,770	$67,502

2016 Budget Notes:

Personnel

Salaries – The Maintenance Worker II that in 2015 split duties between the Traffic Control Department and the Airport has been restored to a full FTE. That employee now splits duties between the Street Department and the Airport. Raises are included for 2016.

Part-time/Summer - Within the Traffic Control Department, the above reassignment will be at least partially offset by an increase in Part-Time/Summer help.

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:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

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GENERAL FUND EXPENDITURES
Buildings and Ground Maintenance

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-571-1000	Salaries	$ 138,182	$ 141,496	$ 140,022	$ 170,949
01-571-1050	Part-Time/Summer	22,049	21,864	25,000	25,000
01-571-1060	Overtime	1,406	1,197	3,000	3,000
01-571-1100	FICA/Medicare Tax	12,226	12,491	12,854	15,220
01-571-1200	Employees Retirement	15,421	14,907	15,262	18,633
01-571-1250	Matching Deferred Comp	3,079	1,026	1,741	1,173
01-571-1300	Health Insurance	26,633	26,512	31,392	30,312
01-571-1350	Life Insurance Expense	560	489	650	650
01-571-1400	Misc Personnel Costs	3,359	801	3,000	3,000
	Total Personnel	**$ 222,914**	**$ 220,783**	**$ 232,921**	**$ 267,937**
01-571-2050	Office Supplies	$ 95	$ 363	$ 200	$ 200
01-571-2150	Minor Tools/Equip/Furniture	2,296	1,022	2,500	2,500
01-571-2180	Computer Equipment/Software	9	-	-	-
01-571-2250	Repair Materials/Supplies	1,011	323	1,000	1,000
01-571-2300	Clothing/Cleaning	3,230	3,115	3,500	3,500
01-571-2350	Janitor/Housekeeping	2,396	1,865	2,500	2,500
01-571-2400	Fuel/Lubricants	16,988	17,912	17,000	13,000
01-571-2480	Agricultural Supplies	972	233	1,000	1,000
01-571-2610	Concrete/Aggregate Materials	22	-	500	500
01-571-2950	Miscellaneous	118	738	600	600
	Total Consumables	**$ 27,136**	**$ 25,570**	**$ 28,800**	**$ 24,800**
01-571-3080	Insurance	$ 10,772	$ 11,123	$ 11,852	$ 11,453
01-571-3100	Contract Labor	-	-	-	9,600
01-571-3150	Telephone	165	91	200	250
01-571-3250	Postage	-	-	-	-
01-571-3330	Bldg/Grounds Maintenance	10,762	35,918	15,000	15,000
01-571-3350	Maintenance Contracts	1,523	1,180	500	500
01-571-3370	Vehicle Repair	3,297	6,398	6,000	6,000
01-571-3380	Equipment Rental/Lease	416	(67)	500	500
01-571-3400	Equipment Repair	10,749	6,854	12,000	12,000
01-571-3430	Safety Programs/Equip	708	524	1,000	1,000
01-571-3500	Travel/Training/Seminars	-	39	250	250
	Total Contractual Services	**$ 38,390**	**$ 62,061**	**$ 47,302**	**$ 56,553**
	Total Capital	**$ -**	**$ 18,576**	**$ 9,000**	**$ 37,000**
	Total Bldg & Grnds Maintenance	**$ 288,440**	**$ 326,991**	**$ 318,023**	**$ 386,290**

GENERAL FUND EXPENDITURES
Buildings and Ground Maintenance

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Maintenance Supervisor	1	1		
Maintenance Worker III – Crew Coordinator	0	1		
Maintenance Worker III	1	1		
Maintenance Worker II	2	1		
Maintenance Worker I	1	2		
Totals	5	6	$140,022	$170,949

2016 Budget Notes:

Personnel

Salaries - One of the MWII positions works in City Hall. Funds are included for raises in 2016.

The additional FTE reflects the hiring of a Maintenance Worker III – Crew Coordinator in April 2015. The individual in that position leads an inmate work crew that works on a variety of projects within the cities. During 2015, those projects included the construction of brick signs located at City parks and other facilities.

Consumables

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

Agricultural Supplies - Liquid weed killer, granular weed killer, grass seed, 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 – Among the items funded out of this account are contracts for pest control and codes for new keys.

Capital Items:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

GENERAL FUND EXPENDITURES
Cemeteries Department

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
01-572-1000	Salaries	$ 35,369	$ 37,101	$ 38,810	$ 39,974
01-572-1050	Part-Time/Summer	12,068	11,793	12,000	12,000
01-572-1060	Overtime	1,510	912	1,000	1,000
01-572-1100	FICA/Medicare Tax	3,343	3,386	3,963	4,053
01-572-1200	Employees Retirement	4,075	4,807	4,230	4,357
01-572-1250	Matching Deferred Comp	684	725	1,164	1,259
01-572-1300	Health Insurance	10,427	10,435	10,464	9,864
01-572-1350	Life Insurance Expense	144	152	200	200
01-572-1400	Misc Personnel Costs	3,096	4,156	2,000	2,000
	Total Personnel	**$ 70,716**	**$ 73,467**	**$ 73,832**	**$ 74,707**
01-572-2050	Office Supplies	$ 125	$ 25	$ 200	$ 200
01-572-2150	Minor Tools/Equip/Furniture	198	896	1,000	1,000
01-572-2250	Repair Materials/Supplies	153	201	500	500
01-572-2300	Clothing/Cleaning	551	830	1,100	1,100
01-572-2350	Janitor/Housekeeping	15	53	100	100
01-572-2400	Fuel/Lubricants	2,414	2,882	2,500	2,000
01-572-2480	Agricultural Supplies	477	560	500	500
01-572-2610	Concrete/Aggregate Materials	368	75	500	500
01-572-2660	Repair/Replace Damaged Stone	532	-	500	500
01-572-2950	Miscellaneous	78	-	200	200
	Total Consumables	**$ 4,911**	**$ 5,522**	**$ 7,100**	**$ 6,600**
01-572-3080	Insurance	$ 3,407	$ 3,856	$ 4,405	$ 3,535
01-572-3150	Telephone	1,186	310	250	250
01-572-3330	Bldg/Grounds Maintenance	255	2,324	500	500
01-572-3370	Vehicle Repair	1,714	776	1,000	1,000
01-572-3380	Equipment Rental/Lease	-	229	-	-
01-572-3400	Equipment Repair	2,126	1,700	2,000	2,000
01-572-3430	Safety Programs/Equip	149	77	300	300
	Total Contractual Services	**$ 8,836**	**$ 9,274**	**$ 8,455**	**$ 7,585**
	Total Capital	**$ -**	**$ 8,049**	**$ 9,000**	**$ -**
	Total Cemeteries	**$ 84,463**	**$ 96,312**	**$ 98,387**	**$ 88,892**

GENERAL FUND EXPENDITURES
Cemeteries Department

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Cemetery Sexton	1	1		
Totals	1	1	$38,810	$39,974

2016 Budget Notes

Personnel

Salaries - Funds are included for raises in 2016.

Part-Time/Summer - The part-time labor line for Cemeteries remains at the reduced rate set in 2013. This allows for only two part-time assistants instead of the three that were employed in past years.

Contractual Services

Building/Grounds Maintenance – Upkeep on fencing, the Sexton building and other structures.

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.

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	PERSONNEL SERVICES				
01-581-1000	Salaries	226,299	224,209	249,059	259,378
01-581-1050	Part-Time Maintenance	7,939	18,280	12,500	12,500
01-581-1055	Program Staff	-	-	2,000	2,000
01-581-1060	Overtime	5,530	6,852	6,000	8,000
01-581-1070	Umpires/Referees	14,515	12,651	15,000	15,000
01-581-1100	FICA/Medicare Tax	19,530	19,865	21,769	22,711
01-581-1200	Employees Retirement	22,439	24,851	27,147	28,272
01-581-1250	Matching Deferred Comp	4,224	2,019	3,778	2,731
01-581-1300	Health Insurance	37,235	40,647	52,752	44,820
01-581-1350	Life Insurance Expense	899	888	1,100	1,100
01-581-1400	Misc Personnel Costs	1,348	802	3,000	3,000
	Total Personnel	**$ 339,958**	**$ 351,066**	**$ 394,105**	**$ 399,512**
	CONSUMABLES				
01-581-2000	Concessions	$ -	$ 233	$ 500	$ 500
01-581-2050	Office Supplies	5,160	5,164	3,800	3,800
01-581-2100	Advertising	5,757	6,967	6,000	6,000
01-581-2150	Minor Tools/Equip/Furniture	12,968	9,411	5,000	5,000
01-581-2180	Computer Equipment/Software	410	46	500	500
01-581-2200	Subscriptions/Publications	-	-	200	200
01-581-2250	Repair Materials/Supplies	10,125	13,543	9,000	9,000
01-581-2300	Clothing/Cleaning	3,304	2,899	3,500	3,500
01-581-2350	Janitor/Housekeeping	2,226	1,590	1,500	1,500
01-581-2400	Fuel/Lubricants	11,798	11,275	12,000	8,000
01-581-2480	Agricultural Supplies	6,092	14,813	8,000	8,000
01-581-2610	Concrete/Aggregate Materials	998	273	2,000	2,000
01-581-2660	Recreation Supplies	31,095	41,111	32,000	32,000
01-581-2680	Clean Sweep Day Supplies	2,434	526	3,000	3,000
01-581-2950	Miscellaneous	1,783	721	1,500	1,500
	Total Consumables	**$ 94,150**	**$ 108,572**	**$ 88,500**	**$ 84,500**

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	CONTRACTUAL SERVICES				
01-581-3080	Insurance	$ 19,641	$ 23,213	$ 26,636	$ 18,727
01-581-3100	Contract Labor	8,005	8,990	7,500	7,500
01-581-3150	Telephone	1,209	815	1,000	1,000
01-581-3250	Postage	474	650	500	500
01-581-3300	Printing/Binding	5,137	5,737	6,000	6,000
01-581-3330	Bldg/Grounds Maintenance	19,838	45,917	17,000	17,000
01-581-3340	P&R Credit Card Charges	-	-		
01-581-3350	Maintenance Contracts	1	-	-	-
01-581-3360	Rent - Soccer Park	880	880	880	880
01-581-3370	Vehicle Repair	9,636	6,786	8,000	8,000
01-581-3380	Equipment Rental/Lease	686	680	500	500
01-581-3400	Equipment Repair	9,036	8,338	5,000	5,000
01-581-3430	Safety Programs/Equip	1,736	501	400	400
01-581-3450	Dues/Memberships	795	1,694	500	500
01-581-3500	Travel/Training/Seminars	3,600	4,542	4,000	4,000
01-581-3600	Program Expenses	-	1,044	-	-
01-581-3700	Credit Card Charges	-	-	-	-
01-581-5100	Uncollectable Accounts		-	-	-
	Total Contractual Services	**$ 80,675**	**$ 109,787**	**$ 77,916**	**$ 70,007**
01-581-4000	**Total Capital**	**$ 1,332**	**$ 322,025**	**$ 20,000**	**$ 13,000**
	Total Parks & Rec. Administration	**$ 516,114**	**$ 891,450**	**$ 580,521**	**$ 567,019**

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Director of Parks & Rec.	1	1		
Parks Supervisor	1	1		
Recreation Programmer	1	1		
Maintenance Worker III	1	1		
Maintenance Worker II	1	2		
Maintenance Worker I	2	1		
Administrative Assistant	1	1		
Totals	8	8	$249,059	$259,378

2016 Budget Notes

Personnel

Salary – The budget allows for raises in 2016.

Umpires/Referees - Pays wages for contracted labor for officials for games.

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.

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 Items:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

GENERAL FUND EXPENDITURES
Parks & Recreation - Pool

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	PERSONNEL SERVICES				
01-583-1000	Salaries	$ -	$ -	$ -	$ -
01-583-1050	Part-Time/Summer	34,120	37,109	31,000	32,000
01-583-1100	FICA/Medicare Tax	2,610	2,839	2,372	2,448
01-583-1400	Misc Personnel Costs	-	-	350	350
	Total Personnel	**$ 36,730**	**$ 39,948**	**$ 33,722**	**$ 34,798**
	CONSUMABLES				
01-583-2000	Concessions	$ 7,763	$ 8,271	$ 7,900	$ 8,000
01-583-2050	Office Supplies	597	984	300	300
01-583-2100	Advertising	217	439	200	200
01-583-2150	Minor Tools/Equip/Furniture	1,760	1,036	1,000	1,000
01-583-2250	Repair Materials/Supplies	1,006	3,508	3,000	3,000
01-583-2300	Clothing/Cleaning	1,218	635	1,000	1,000
01-583-2350	Janitor/Housekeeping	495	460	600	600
01-583-2660	Recreation Supplies	4,531	1,603	2,000	2,000
01-583-2670	Pool Chemicals	10,432	3,349	10,000	10,000
01-583-2950	Miscellaneous	317	(412)	-	-
	Total Consumables	**$ 28,334**	**$ 19,874**	**$ 26,000**	**$ 26,100**
	CONTRACTUAL SERVICES				
01-583-3080	Insurance	$ 2,343	$ 2,752	$ 2,948	$ 2,536
01-581-3100	Contract Labor	-	-	2,500	2,500
01-583-3150	Telephone	881	961	100	100
01-583-3330	Bldg/Grounds Maintenance	6,763	7,166	3,500	3,500
01-583-3400	Equipment Repair	560	2,948	1,000	1,000
01-583-3430	Safety Programs/Equip	855	514	800	800
01-583-3500	Travel/Training/Seminars	27	900	500	500
	Total Contractual Services	**$ 11,430**	**$ 15,241**	**$ 11,348**	**$ 10,936**
	Total Capital	**$ 3,078**	**$ -**	**$ 3,600**	**$ -**
	Total Parks & Rec. - Pool	**$ 79,572**	**$ 75,062**	**$ 74,670**	**$ 71,834**

2016 Budget Notes

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.

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 Items:

None.

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.

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ENTERPRISE FUND
Off Street Parking Fund

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
REVENUES					
20-412-1550	Parking Meters	$ 2,651	$ 2,453	$ 2,800	$ 1,000
20-412-1600	Parking Lot Lease Payments	23,584	25,565	24,000	24,000
20-413-2300	Interest Income	211	215	500	500
20-413-2400	Unrealized Gain/Loss On Investn	-	-	-	-
	Total Revenues	**$ 26,446**	**$ 28,233**	**$ 27,300**	**$ 25,500**
EXPENSES					
	CONTRACTUAL SERVICES				
20-516-2570	Meter Repairs	$ -	$ -	$ 400	$ 100
20-516-2950	Miscellaneous	(1)	-	-	-
20-516-3200	Utilities	200	271	300	300
20-516-3080	Insurance	-	-	150	150
20-516-3100	Contract Labor	4,800	4,800	4,800	4,800
20-516-3330	Bldg/Grounds Maintenance	-	-	500	500
20-599-5500	Depreciation	11,449	11,449	9,000	9,000
	Total Contractual Services	**$ 16,448**	**$ 16,520**	**$ 15,150**	**$ 14,850**
	Total Expenses	**$ 16,448**	**$ 16,520**	**$ 15,150**	**$ 14,850**

ENTERPRISE FUND
Off Street Parking Fund - Analysis of Working Capital

		2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	TOTAL REVENUES	26,446	28,233	27,300	25,500
	TOTAL EXPENSES	16,448	16,520	15,150	14,850
	Net Income/(Loss)	**$ 9,998**	**$ 11,714**	**$ 12,150**	**$ 10,650**
	ADJUSTMENTS				
	Total Capital	$ -	$ -	$ (26,500)	$ (3,300)
	Transfer from Parking Reserves	$ -	$ -	$ 6,000	$ 6,000
	Depreciation	11,449	11,449	9,000	9,000
	Net Adjustments	**$ 11,449**	**$ 11,449**	**$ (11,500)**	**$ 11,700**
	Excess /(Deficiency) in Working Capital	**$ 21,447**	**$ 23,163**	**$ 650**	**$ 22,350**

ENTERPRISE FUND
Off Street Parking Fund

2016 Budget Notes:

Revenues:

Parking Meters – Income from the use of parking in metered spaces on the City-owned downtown lots.

Parking Lot Lease Payments – Rent from parking spots. There are 141 spaces at $20/month, but not all spaces are leased.

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:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

ENTERPRISE FUNDS
Electric Fund

REVENUES

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
21-412-1050	Residential Service	$ 4,348,243	$ 4,457,504	$ 4,700,000	$ 4,752,000
21-412-1100	Rural Service	71,203	71,467	75,000	77,760
21-412-1150	Commercial Service	4,109,158	4,277,734	4,400,000	4,350,000
21-412-1200	Industrial Service	1,657,778	1,738,190	1,800,000	1,855,000
21-412-1225	Industrial Demand	188,908	195,262	185,000	243,750
21-412-1250	Large Power Service	2,872,079	2,720,632	3,000,000	3,103,000
21-412-1275	Large Power Demand	418,137	382,183	450,000	500,000
21-412-1500	Municipal Service	174,940	183,402	190,000	190,000
21-412-1550	Street Lighting	178,683	178,866	180,000	180,000
21-412-1600	Electric Revenue	-	-	1,000	1,000
21-412-1650	Surge Protector Rent Revenue	5,690	4,167	4,000	4,500
	Operating Revenue	14,024,818	14,209,405	14,985,000	15,257,010
21-413-2000	ARRA Grant	$ 130,467	$ 333,503	$ -	$ -
21-413-2050	Penalty Revenue	105,861	104,787	105,000	105,000
21-413-2100	Customer Service	70,457	72,305	65,000	65,000
21-413-2150	Material Sales	(867)	14	4,000	4,000
21-413-2400	Interest Income	37,182	25,615	20,000	20,000
21-413-2450	Unrealized Gain/Loss On Inves	-	-	-	-
21-413-2500	Third Party Reimbursements	43,028	46,827	10,000	10,000
21-413-2600	Miscellaneous Revenue	20,744	46,792	20,000	20,000
21-413-2650	Cash Long/Short	(206)	12	-	-
21-413-2700	Grant Revenue	-	-	-	-
21-413-3750	Charges In Lieu Of Taxes - PIL	-	-	730,500	-
21-413-3775	Transfer in from Water	-	-	41,000	44,658
21-413-3800	Gain/Loss On Equipment Disp	-	-	-	-
	Non-Operating Revenue	$ 406,666	$ 629,855	$ 995,500	$ 268,658
	Total Revenues	**$ 14,431,484**	**$ 14,839,261**	**$ 15,980,500**	**$ 15,525,668**

EXPENSES

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	PURCHASED POWER EXPENSES				
21-515-2000	Purchased Power Other	$ 2,966,387	$ 3,220,318	$ 418,807	$ 419,000
21-515-2002	Sikeston Purchased Power	3,284,980	3,949,790	4,033,140	4,350,000
21-515-2004	SWPA Purchased Power	246,854	232,430	225,691	250,200
21-515-2010	MISO Power and Charges	(17,303)	588	1,050,000	2,450,000
21-515-2020	TEA Charges	254,560	230,110	205,858	200,000
21-515-2030	Prairie States Charges	3,075,361	2,535,248	4,602,930	3,100,000
21-515-2035	AmerenUE Charges	-	-	-	-
	Total Purchased Power	$ 9,810,839	$ 10,168,484	$ 10,536,426	$ 10,769,200

ENTERPRISE FUNDS
Electric Fund - Expenses

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	POWER PLANT EXPENSES				
21-516-1000	Salaries	$ 193,213	$ 206,023	$ 250,920	$ 244,138
21-516-1060	Overtime	14,356	12,638	10,000	10,000
21-516-1100	FICA/Medicare Tax	16,316	15,996	19,960	19,442
21-516-1200	Employees Retirement	26,691	27,697	27,350	26,611
21-516-1250	Matching Deferred Comp	4,852	3,739	3,990	4,633
21-516-1300	Health Insurance	39,059	39,595	44,976	42,426
21-516-1350	Life Insurance Expense	744	802	1,100	1,100
21-516-1400	Misc Personnel Costs	436	136	1,500	1,500
	Total Personnel	$ 295,666	$ 306,627	$ 359,796	$ 349,850
21-516-2050	Office Supplies	$ 1,202	$ 304	$ 500	$ 500
21-516-2150	Minor Tools/Equip/Furniture	2,903	2,088	3,000	3,000
21-516-2180	Computer Equipment/Software	2,651	1,204	2,000	2,000
21-516-2250	Repair Materials/Supplies	4,977	10,008	8,000	8,000
21-516-2300	Clothing/Cleaning	5,197	5,633	5,500	5,500
21-516-2350	Janitor/Housekeeping	1,269	2,090	1,000	1,000
21-516-2400	Fuel/Lubricants	2,921	3,064	2,500	2,500
21-516-2550	Diesel Fuel	2,956	3,735	10,000	5,000
21-516-2560	Turbine Fuel	18,111	4,954	20,000	10,000
21-516-2570	Power Plant Lightning Strike	-	-	-	-
21-516-2700	Engine Maintenance	13,018	41,240	25,000	25,000
21-516-2710	Generator Maintenance	450	2,649	1,000	1,000
21-516-2720	Switchyard Maintenance	2,159	4,868	20,500	20,000
21-516-2750	Turbine Maintenance	24,673	1,598	15,000	15,000
21-516-2950	Miscellaneous	140	624	1,000	1,000
	Total Consumables	$ 82,627	$ 84,058	$ 115,000	$ 99,500
21-516-3080	Insurance	$ 15,630	$ 18,014	$ 19,407	$ 14,507
21-516-3100	Contract Labor	-	4,250	-	-
21-516-3150	Telephone	3,529	3,518	3,000	3,000
21-516-3200	Utilities	36,842	34,353	42,000	42,000
21-516-3210	Water	291	227	500	500
21-516-3250	Postage	9	74	500	500
21-516-3330	Bldg/Grounds Maintenance	953	2,048	1,500	1,500
21-516-3350	Maintenance Contracts	335	876	1,000	1,000
21-516-3370	Vehicle Repair	2,579	(1,440)	3,500	2,000
21-516-3380	Equipment Rental/Lease	-	-	-	-
21-516-3400	Equipment Repair	377	779	5,000	5,000
21-516-3430	Safety Programs/Equip	1,299	2,028	1,000	1,000
21-516-3500	Travel/Training/Seminars	-	3,664	2,000	2,000
21-516-3610	Licenses/Fees/Permits/Fines	720	658	1,000	1,000
	Total Contractual Services	$ 62,563	$ 69,049	$ 80,407	$ 74,007
	Total Power Plant Expenses	$ 440,856	$ 459,733	$ 555,202	$ 523,357

ENTERPRISE FUNDS
Electric Fund – Expenses (cont.)

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	DISTRIBUTION EXPENSES				
21-520-1000	Salaries	$ 443,285	$ 417,326	$ 459,099	$ 497,027
21-520-1050	Part-Time/Summer	-	-	6,000	6,000
21-520-1060	Overtime	19,394	18,714	15,000	15,000
21-520-1100	FICA/Medicare Tax	34,143	32,200	36,728	39,629
21-520-1200	Employees Retirement	66,308	52,793	50,042	54,176
21-520-1250	Matching Deferred Comp	17,949	9,707	10,759	11,995
21-520-1300	Health Insurance	62,496	62,474	66,912	72,162
21-520-1350	Life Insurance Expense	1,681	1,621	1,620	1,620
21-520-1400	Misc Personnel Costs	986	1,226	1,200	1,200
21-520-1800	Compensated Absences	-	-	-	-
	Total Personnel	$ 646,241	$ 596,061	$ 647,359	$ 698,808
21-520-2050	Office Supplies	$ 675	$ 1,233	$ 1,000	$ 1,000
21-520-2150	Minor Tools/Equip/Furniture	9,802	5,683	8,000	8,000
21-520-2180	Computer Equipment/Software	109	1,224	1,500	1,500
21-520-2250	Repair Materials/Supplies	6,730	6,632	6,000	6,000
21-520-2300	Clothing/Cleaning	13,455	15,598	13,000	13,000
21-520-2350	Janitor/Housekeeping	802	597	1,000	1,000
21-520-2400	Fuel/Lubricants	23,503	20,301	25,000	18,000
21-520-2570	Services Maintenance	9,027	2,525	10,000	10,000
21-520-2580	Meter Maintenance Material	3,491	5,748	8,000	8,000
21-520-2660	Street Light Repair	9,362	25,703	10,000	10,000
21-520-2700	Lines Maintenance	37,016	41,715	30,000	55,000
21-520-2750	Transformer Maintenance	6,254	10,078	8,000	8,000
21-520-2760	Substation Maintenance	4,979	8,695	6,000	6,000
21-520-2800	Third Party Damage Repair	6,708	1,649	2,000	2,000
21-520-2850	Surge Protectors	12,182	287	400	400
21-520-2950	Miscellaneous	3,533	1,047	1,000	1,000
	Total Consumables	$ 147,629	$ 148,715	$ 130,900	$ 148,900
21-520-3080	Insurance	$ 40,686	$ 45,442	$ 46,837	$ 56,886
21-520-3100	Contract Labor	818	-	-	-
21-520-3200	Utilities	6,424	3,713	8,000	8,000
21-520-3250	Postage	68	65	300	300
21-520-3350	Maintenance Contracts	362	1,670	1,000	1,000
21-520-3370	Vehicle Repair	23,137	16,577	14,000	14,000
21-520-3380	Equipment Rental/Lease	9	-	1,000	1,000
21-520-3400	Equipment Repair	14,164	13,446	20,000	20,000
21-520-3430	Safety Programs/Equip	3,686	10,345	6,000	6,000
21-520-3440	Equipment Safety Inspections	2,011	2,871	2,000	2,000
21-520-3500	Travel/Training/Seminars	388	15,724	15,000	15,000
	Total Contractual Services	$ 91,753	$ 109,853	$ 114,137	$ 124,186
	Total Distribution Expenses	885,623	854,629	892,396	971,894

ENTERPRISE FUNDS
Electric Fund – Expenses (cont.)

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	ADMINISTRATION EXPENSES				
21-522-1000	Salaries	$ 46,445	$ 59,326	$ 62,702	$ 63,723
21-522-1050	Part-Time/Summer	-	-	-	-
21-522-1060	Overtime	39	-	-	-
21-522-1100	FICA/Medicare Tax	3,342	4,520	4,797	4,875
21-522-1200	Employees Retirement	6,362	5,927	6,835	6,946
21-522-1250	Matching Deferred Comp	1,738	1,189	1,465	1,666
21-522-1300	Health Insurance	4,780	7,085	8,633	6,510
21-522-1350	Life Insurance Expense	119	176	300	300
21-522-1400	Misc Personnel Costs	124	339	150	150
21-522-1600	Tuition Reimbursement	-	-	-	-
21-522-1800	Compensated Absences	-	-	300	300
	Total Personnel	$ 62,949	$ 78,562	$ 85,181	$ 84,470
21-522-2050	Office Supplies	$ 98	$ 143	$ 250	$ 250
21-522-2100	Advertising	684	1,036	250	250
21-522-2150	Minor Tools/Equip/Furniture	-	-	200	200
21-522-2180	Computer Equipment/Software	-	1,040	-	-
21-522-2200	Subscriptions/Publications	-	-	-	-
21-522-2350	Janitor/Housekeeping	-	-	500	500
21-522-2600	Employee Recognition	-	-	-	-
21-522-2950	Miscellaneous	36	75	500	500
	Total Consumables	$ 818	$ 2,295	$ 1,700	$ 1,700
21-522-3050	Legal Fees	$ -	$ -	$ 1,000	$ 1,000
21-522-3080	Insurance	2,969	3,055	3,201	3,119
21-522-3100	Contract Labor	-	-	-	-
21-522-3150	Telephone	2,436	1,991	1,250	1,250
21-522-3200	Utilities	2,509	2,509	3,400	3,400
21-522-3250	Postage	19,679	20,930	22,000	22,000
21-522-3300	Printing/Binding	-	-	500	500
21-522-3330	Bldg/Grounds Maintenance	426	63	100	100
21-522-3350	Maintenance Contracts	10,602	989	-	-
21-522-3400	Equipment Repair	-	102	500	500
21-522-3430	Safety Programs/Equip	329	540	-	-
21-522-3450	Dues/Memberships	29,941	30,401	12,400	12,400
21-522-3500	Travel/Training/Seminars	4,415	3,142	4,000	4,000
	Total ContractualServices	$ 73,307	$ 63,721	$ 48,351	$ 48,269
	Total Administration Expenses	$ 137,073	$ 144,577	$ 135,233	$ 134,439

ENTERPRISE FUNDS
Electric Fund – Expenses (cont.)

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	NON-OPERATING EXPENSES				
21-599-3050	Administrative Services	$ 667,141	$ 694,120	$ 730,423	$ 465,542
21-599-3100	Building Inspector Services	269,085	202,186	173,883	100,007
21-599-3160	Engineering Services	213,026	255,544	244,289	140,543
21-599-3170	Buildings & Grounds Services	31,877	57,716	51,679	24,143
21-599-3180	Audit Expense	15,790	26,106	25,080	25,080
21-599-4480	SCADA System	12,642	54,529	20,000	20,000
21-599-5100	Uncollectible Accounts	(12,865)	46,269	25,000	25,000
21-599-5200	Municipal Services	355,308	362,309	300,000	300,000
21-599-5300	Interest Expense		-	26,400	76,780
21-599-5400	Other Expenses		-	6,000	6,000
21-599-5500	Depreciation	358,739	323,113	375,000	375,000
21-599-5600	Contrib To Gen Fund - PILOT		-	730,500	-
21-599-5700	Transfer To General Fund	1,050,000	1,500,000	1,100,000	1,200,000
21-599-5720	Transfer To FADC/Chamber		-	17,600	17,600
21-599-5800	Unrealized Gain/Loss On Invest		-	-	-
21-599-5810	Realized Gain/Loss On Invest		-	-	-
21-599-5850	Loss On Sale Of Assets	-	-	-	-
21-599-5860	Inventory Obsolescence	164	-	-	-
	Total Non-Operating Expenses	$ 2,960,908	$ 3,521,890	$ 3,825,854	$ 2,775,695
	Total Expenses	**$ 14,235,299**	**$ 15,149,313**	**$ 15,945,112**	**$ 15,174,585**
	Revenues Over/(Under) Expenses	**$ 196,185**	**$ (310,053)**	**$ 35,388**	**$ 351,083**

ENTERPRISE FUNDS
Electric Fund – Analysis of Working Capital

Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
TOTAL REVENUES	**$ 14,431,484**	**$ 14,839,261**	**$ 15,980,500**	**$ 15,525,668**
TOTAL EXPENSES	**$ 14,235,299**	**$ 15,149,313**	**$ 15,945,112**	**$ 15,174,585**
NET INCOME / (LOSS)	**$ 196,185**	**$ (310,053)**	**$ 35,388**	**$ 351,083**
Total Capital	$ (278,478)	$ (1,081,424)	$ (3,796,000)	$ (489,000)
Loan Payment from/(to) Water	-	-	43,300	44,658
Transfer in from Reserves	-	-	1,584,000	-
Loan Proceeds (Warehouse)	-	-	1,760,000	-
Warehouse Facility Loan Princ	-	-	-	(140,000)
Depreciation	358,739	323,113	375,000	375,000
Net Adjustments	**$ 80,261**	**$ (758,311)**	**$ (33,700)**	**$ (209,342)**
Excess/(Deficiency in Working Capital	**$ 276,445**	**$ (1,068,364)**	**$ 1,688**	**$ 141,741**

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Utilities Superintendent	.33	.33		
Electric Supervisor	1	1		
Asst. Power Plant Supervisor	1	1		
Assistant Elec. Dist. Supervisor	1	1		
Crew Leader	3	3		
Lineman	2	2		
Apprentice Lineman	3	4		
App. Lineman/Meter Reader	1	1		
Power Plant Operator	0	3		
Apprentice Plant Operator	6	3		
Administrative Assistant	.33	.33		
Utility IT Coordinator	.33	.33		
Totals	18.99	19.99	$772,720	$804,888

2016 Budget Notes

Revenues

The 2016 budget includes an increase in Electric revenue that is dependent on an Electric rate increase. Revenues reflect an increase of approximately 8% for residential rates, an increase of approximately 6% in industrial rates, an increase of approximately 7% in large power rates, and a 25% increase in demand rates. No changes are included for commercial electric rates.

Residential Service - Revenue from power sold to residential customers residing within the city limits of Fulton.

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.

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 customers; those using over 500 KW of demand per month).

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 such as power consumption at the pumps at the wastewater treatment facility.

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 – An amount equal to 5% of electric revenues are collected and transferred to the General Fund per ordinance Sec. 114-76. This balances line item #21-599-5600.

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 – Funds are included for raises in 2016.

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.

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 specialized maintenance on items like 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, Administrative Assistant, and the IT Technician are divided among the four utilities they serve; Electric, Gas, Water and Wastewater. The line reflects raises for 2016.

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, and APPA.

Travel/Training Seminars - Includes all professional travel for association meetings and training.

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 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:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

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ENTERPRISE FUNDS
Gas Fund

REVENUES

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
22-412-1050	Residential Service	$ 2,019,816	$ 2,159,466	$ 2,100,000	$ 2,100,000
22-412-1100	Rural Service	45,107	50,307	45,000	45,000
22-412-1150	Commercial Service	1,458,913	1,540,312	1,500,000	1,500,000
22-412-1200	Industrial Service	1,959,883	2,236,367	2,000,000	2,100,000
22-412-1500	Municipal Service	32,967	36,299	36,000	36,000
22-412-1600	Power Plant	46,004	27,005	25,000	25,000
22-412-1700	Gas Transportation	120,263	121,153	125,000	125,000
	Operating Revenue	**$ 5,682,954**	**$ 6,170,909**	**$ 5,831,000**	**$ 5,931,000**
22-413-2050	Penalty Revenue	$ 39,123	$ 42,271	$ 42,000	$ 42,000
22-413-2100	Customer Service	3,900	4,500	4,000	4,000
22-413-2150	Material Sales	842	520	-	-
22-413-2400	Interest Income	12,547	11,988	14,000	12,000
22-413-2500	Third Party Reimbursements	4,571	3,066	2,000	2,000
22-413-2600	Miscellaneous Revenue	4,071	3,195	2,000	2,000
22-413-3750	Charges In Lieu Of Taxes - PILC	-	-	282,250	-
22-413-3800	Gain/Loss On Equipment Dispo	700	-	-	-
	Non-Operating Revenue	**$ 65,754**	**$ 65,541**	**$ 346,250**	**$ 62,000**
22-414-1050	Transfer From Electric Fund	-	-	-	-
	Total Revenues	**$ 5,748,708**	**$ 6,236,450**	**$ 6,177,250**	**$ 5,993,000**

EXPENSES

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	PURCHASED ENERGY				
22-515-2000	Purchased Gas	$ 3,080,093	$ 3,886,974	$ 3,018,699	$ 2,800,000
22-515-2010	Purchased Gas Transportation	385,143	368,804	500,085	400,000
	Total Purchased Energy	**$ 3,465,236**	**$ 4,255,778**	**$ 3,518,784**	**$ 3,200,000**

ENTERPRISE FUNDS
Gas Fund

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	DISTRIBUTION EXPENSES				
22-520-1000	Salaries	$ 358,051	$ 374,569	$ 386,721	$ 405,821
22-520-1050	Part-Time/Summer	-	-	9,000	9,000
22-520-1060	Overtime	10,274	14,071	20,000	20,000
22-520-1100	FICA/Medicare Tax	26,555	28,264	31,803	33,264
22-520-1200	Employees Retirement	53,100	49,655	42,153	44,234
22-520-1250	Matching Deferred Comp	16,096	9,913	11,602	12,144
22-520-1300	Health Insurance	63,413	63,963	63,936	60,336
22-520-1350	Life Insurance Expense	1,427	1,503	2,000	2,000
22-520-1400	Misc Personnel Costs	284	129	3,000	3,000
	Total Personnel	**$ 529,200**	**$ 542,068**	**$ 570,214**	**$ 589,799**
22-520-2050	Office Supplies	$ 1,281	$ 1,711	$ 1,500	$ 1,500
22-520-2150	Minor Tools/Equip/Furniture	2,058	8,471	6,000	6,000
22-520-2180	Computer Equipment/Software	116	268	1,000	1,000
22-520-2250	Repair Materials/Supplies	11,240	5,744	5,000	5,000
22-520-2300	Clothing/Cleaning	7,978	8,176	10,000	10,000
22-520-2350	Janitor/Housekeeping	1,284	1,192	1,000	1,000
22-520-2400	Fuel/Lubricants	20,485	22,732	24,000	18,000
22-520-2480	Agricultural Supplies	454	541	1,000	1,000
22-520-2570	Services Maintenance	16,926	13,643	15,000	15,000
22-520-2580	Meter Maintenance Materials	20,076	14,981	18,000	18,000
22-520-2700	Main Maintenance	19,542	37,839	10,000	10,000
22-520-2800	Third Party Damage Repair	-	-	2,000	2,000
22-520-2950	Miscellaneous	60	-	-	-
	Total Consumables	**$ 101,500**	**$ 115,296**	**$ 94,500**	**$ 88,500**
22-520-3080	Insurance	29,058	27,241	29,117	29,161
22-520-3100	Contract Labor	-	-	2,000	2,000
22-520-3250	Postage	419	91	500	500
22-520-3330	Bldg/Grounds Maintenance	1,109	1,173	1,000	1,000
22-520-3350	Maintenance Contracts	-	-	16,000	5,000
22-520-3370	Vehicle Repair	20,461	16,324	15,000	15,000
22-520-3380	Equipment Rental/Lease	-	-	2,500	1,000
22-520-3400	Equipment Repair	10,995	8,492	15,000	15,000
22-520-3410	Heavy Equipment Repair	23	559	2,000	2,000
22-520-3430	Safety Programs/Equip	3,931	3,789	5,000	5,000
22-520-3500	Travel/Training/Seminars	620	2,478	2,000	2,000
	Total Contractual Services	**$ 66,615**	**$ 60,148**	**$ 90,117**	**$ 77,661**
	Total Distribution Expense	**697,316**	**717,512**	**754,830**	**755,960**

ENTERPRISE FUNDS
Gas Fund

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	ADMINISTRATION EXPENSES				
22-522-1000	Salaries	$ 43,986	$ 39,111	$ 62,702	$ 63,723
22-522-1060	Overtime	39	-	-	-
22-522-1100	FICA/Medicare Tax	3,342	2,959	4,797	4,875
22-522-1200	Employees Retirement	6,463	5,144	6,835	6,946
22-522-1250	Matching Deferred Comp	1,738	1,189	1,465	1,271
22-522-1300	Health Insurance	5,180	3,597	8,633	6,510
22-522-1350	Life Insurance Expense	119	89	300	300
22-522-1400	Misc Personnel Costs	75	-	150	150
22-522-1600	Tuition Reimbursement	-	-	-	-
	Total Personnel	**$ 60,941**	**$ 52,088**	**$ 84,881**	**$ 83,775**
22-522-2050	Office Supplies	$ 131	$ 437	$ 250	$ 250
22-522-2100	Advertising	186	-	500	500
22-522-2150	Minor Tools/Equip/Furniture	-	79	250	250
22-522-2180	Computer Equipment/Software	-	16	-	-
22-522-2950	Miscellaneous	11	15	500	500
	Total Consumables	**$ 328**	**$ 547**	**$ 1,500**	**$ 1,500**
22-522-3050	Legal Fees	$ -	-	-	-
22-522-3080	Insurance	2,773	2,906	3,058	3,119
22-522-3100	Contract Labor	-	-	-	-
22-522-3150	Telephone	9,236	9,379	9,000	9,000
22-522-3200	Utilities	2,479	2,292	2,000	2,000
22-522-3250	Postage	6,258	6,544	6,000	6,000
22-522-3300	Printing/Binding	-	169	500	500
22-522-3330	Bldg/Grounds Maintenance	476	-	-	-
22-522-3350	Maintenance Contracts	-	63	500	500
22-522-3400	Equipment Repair	13	270	-	-
22-522-3450	Dues/Memberships	18,999	18,998	2,400	2,400
22-522-3500	Travel/Training/Seminars	1,188	2,560	2,000	2,000
	Total Contractual Services	**$ 41,422**	**$ 43,181**	**$ 25,458**	**$ 25,519**
	Total Administration Expenses	**$ 102,691**	**$ 95,816**	**$ 111,839**	**$ 110,794**

ENTERPRISE FUNDS
Gas Fund- Expenses

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	NON-OPERATING EXPENSES				
22-599-3050	Administrative Services	$ 277,976	$ 289,223	$ 304,343	$ 465,542
22-599-3100	Building Inspector Services	103,494	77,764	66,878	88,895
22-599-3160	Engineering Services	71,009	98,287	93,957	140,543
22-599-3170	Buildings & Grounds Services	33,485	22,199	19,876	24,143
22-599-3180	Audit Expense	13,816	9,474	10,450	10,450
22-599-5100	Uncollectible Accounts	16,460	34,441	10,000	10,000
22-599-5200	Municipal Services	32,967	36,035	53,000	53,000
22-599-5300	Interest Expense	-	-	26,400	76,780
22-599-5400	Other Expenses	-	0	-	-
22-599-5500	Depreciation	197,265	173,989	200,000	200,000
22-599-5600	Contrib To Gen Fund - PILOT	-	0	282,250	-
22-599-5700	Transfers Out to General Fund	-	400,000	200,000	300,000
22-599-5720	Transfer to FADC/Chamber		-	17,600	17,600
22-599-5800	Unrealized Gain/Loss On Invest	-	-	-	-
22-599-5810	Realized Gain/Loss On Invest	-	-	-	-
22-599-5850	Loss on Sale of Assets	36,126	-	-	-
22-599-5860	Inventory Obsolescence	2,027		-	-
	Total Non-Operating Expense	**$ 784,625**	**$ 1,141,413**	**$ 1,284,755**	**$ 1,386,953**
	Total Expenses	**$ 5,049,868**	**$ 6,210,519**	**$ 5,670,208**	**$ 5,453,707**
	Revenues Over/(Under) Expenses	**$ 698,840**	**$ 25,931**	**$ 507,042**	**$ 539,293**

ENTERPRISE FUNDS
Gas Fund – Analysis of Working Capital

Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
TOTAL REVENUES	**$ 5,748,708**	**$ 6,236,450**	**$ 6,177,250**	**$ 5,993,000**
TOTAL EXPENSES	**$ 5,049,868**	**$ 6,210,519**	**$ 5,670,208**	**$ 5,453,707**
NET INCOME / (LOSS)	**$ 698,840**	**$ 25,931**	**$ 507,042**	**$ 539,293**
Total Capital Expense	(84,934)	(600,938)	(3,830,000)	(307,000)
Loan payment from/(to) Water	-	41,000	43,300	44,658
Transfer in from Reserves	-	-	1,584,000	-
Loan Proceeds (Warehouse)	-	-	1,760,000	-
Warehouse Facility Loan Princi	-	-	-	(140,000)
Depreciation	197,265	400,000	200,000	200,000
Net Adjustments	**112,331**	**(159,938)**	**(242,700)**	**(202,342)**
Excess/(Deficiency in Working Capital	**$ 811,171**	**$ (134,007)**	**$ 264,342**	**$ 336,951**

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Utilities Superintendent	.33	.33		
Gas Supervisor	1	1		
Crew Leader	1	1		
Lead Pipefitter	1	1		
Pipefitter	4	4		
Utility Locator	0	1		
Apprentice Utility Locator	0	1		
Utility Technician	2	0		
Administrative Assistant	.33	.33		
Utility IT Coordinator	.33	.33		
Totals	9.99	9.99	$449,423	$469,544

2016 Budget Notes

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.

Power Plant – Revenue from natural gas sold to the City Power Plant for generating electricity.

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

Interest Income - Interest revenue earned from investing cash reserves of the gas fund.

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) - An amount equal to 5% of Gas revenues are collected transferred to the General Fund per ordinance, Sec. 114-76. This balances line item #22-599-5600.

Expenses

Purchased Gas - Cost for wholesale purchase of natural gas from supplier. Costs are still low 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 – Funds are included for raises in 2016.

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

Salaries - The salary of the Utilities Superintendent, Administrative Assistant, and the IT Technician are divided among the four utilities they serve; Electric, Gas, Water and Wastewater. Raises are included in the 2016 budget.

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 – This funds dues for the Missouri Municipal Utility Alliance and the Interstate Municipal Gas Agency.

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.

Building and Grounds - Reimbursement to the General Fund for expenses of upkeep on utility easements, repairs and maintenance to 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) – An amount equal to 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:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

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ENTERPRISE FUNDS
Water Fund - Revenues

REVENUES

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	OPERATING REVENUE				
23-412-1050	Residential Service	$ 856,956	$ 827,025	$ 850,000	$ 840,000
23-412-1100	Rural Service	19,690	24,543	25,000	20,000
23-412-1150	Commercial Service	435,492	431,913	425,000	440,000
23-412-1200	Industrial Service	367,753	346,035	360,000	360,000
23-412-1500	Municipal Service	11,622	11,566	10,000	11,000
23-412-1600	Water Station Revenue	1,860	1,023	2,000	2,000
	Total Operating Revenue	**1,693,371**	**1,642,104**	**1,672,000**	**1,673,000**
	NON-OPERATING REVENUE				
23-413-2050	Penalty Revenue	20,624	19,642	17,000	20,000
23-413-2100	Customer Service	15,829	5,988	15,000	8,000
23-413-2150	Material Sales	-	-	-	-
23-413-2160	Third Party Reimbursements	-	-	-	-
23-413-2200	Weather Cam WaterTower Lease	600	450	600	600
23-413-2400	Interest Income	1,786	1,698	1,500	1,500
23-413-2600	Miscellaneous Revenue	1,300	999	2,000	2,000
23-413-3750	Charges In Lieu Of Taxes - PILOT	-	-	83,000	-
23-413-3800	Gain/Loss On Equipment Disposal	1,750	-	-	-
	Total Non-Operating Revenue	**$ 41,890**	**$ 28,778**	**$ 119,100**	**$ 32,100**
	Total Revenues	**$ 1,735,261**	**$ 1,670,882**	**$ 1,791,100**	**$ 1,705,100**

ENTERPRISE FUNDS
Water Fund - Expenses

EXPENSES

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	PRODUCTION EXPENSES				
23-516-1000	Salaries	$ 109,800	$ 129,643	$ 104,854	$ 110,322
23-516-1060	Overtime	9,720	11,760	10,000	10,000
23-516-1100	FICA/Medicare Tax	8,120	9,751	8,786	9,205
23-516-1200	Retirement	17,198	17,845	11,429	12,025
23-516-1250	Matching Deferred Comp	2,073	853	843	885
23-516-1300	Health Insurance	27,690	31,032	26,016	24,516
23-516-1350	Life Insurance Expense	420	509	800	800
23-516-1400	Misc Personnel Costs	210	162	-	-
	Total Personnel	**$ 175,230**	**$ 201,555**	**$ 162,728**	**$ 167,752**
23-516-2050	Office Supplies	$ 480	$ 825	$ 500	$ 500
23-516-2100	Advertising	-	-	500	500
23-516-2150	Minor Tools/Equipment/Furn.	4,790	1,986	4,500	4,500
23-516-2250	Materials/Supplies	13,067	638	5,000	5,000
23-516-2300	Clothing/Cleaning	1,501	897	1,500	1,500
23-516-2350	Chlorine	6,259	6,815	5,500	7,000
23-516-2550	Diesel Fuel	8,386	8,746	8,500	7,000
	Total Consumables	**$ 34,483**	**$ 19,914**	**$ 26,000**	**$ 26,000**
23-516-3080	Insurance	$ 10,500	$ 10,291	$ 10,793	$ 15,153
23-516-3200	Utilities	192,611	176,489	210,000	200,000
23-516-3560	Purchased Water	-	484	400	400
23-516-3740	Tank Maintenance	2,339	-	-	-
23-516-3750	Pump Maintenance	7,563	1,263	5,000	5,000
23-516-3760	Well Maintenance	3,076	9,061	8,000	10,000
23-516-3770	Well Meter Replacement	-	-	-	-
	Total Contractual Services	**$ 216,089**	**$ 197,588**	**$ 234,193**	**$ 230,553**
	Total Production Expenses	**$ 425,802**	**$ 419,057**	**$ 422,921**	**$ 424,306**

ENTERPRISE FUNDS
Water Fund - Expenses (cont.)

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	DISTRIBUTION EXPENSES				
23-520-1000	Salaries	$ 158,383	$ 155,545	$ 188,370	$ 195,923
23-520-1060	Overtime	5,430	5,366	8,000	8,000
23-520-1100	FICA/Medicare Tax	12,041	12,062	15,022	15,600
23-520-1200	Employees Retirement	19,722	19,367	20,532	21,356
23-520-1250	Matching Deferred Comp	4,995	3,542	3,159	3,514
23-520-1300	Health Insurance	29,025	25,243	29,208	27,558
23-520-1350	Life Insurance	633	636	800	800
23-520-1400	Misc Personnel Costs	747	390	250	250
	Total Personnel	**$ 230,977**	**$ 222,152**	**$ 265,342**	**$ 273,001**
23-520-2050	Office Supplies	865	470	500	500
23-520-2100	Advertising	-	215	500	500
23-520-2150	Minor Tools/Eqiuip/Furniture	5,558	4,368	6,000	6,000
23-520-2250	Repair Material/Supplies	14,083	2,178	10,000	10,000
23-520-2300	Clothing/Cleaning	1,951	2,753	3,000	3,000
23-520-2350	Janitor/Housekeeping	897	787	500	500
23-520-2400	Fuel/Lubricants	15,614	14,890	16,000	11,000
23-520-2480	Agricultural Supplies	255	1,602	300	300
23-520-2550	Diesel Fuel	-	84	1,000	1,000
23-520-2570	Well Maintenance	1,473	1,191	3,000	3,000
23-520-2580	Well Meter Replacement	-	-	-	-
23-520-2700	Main Maintenance	15,902	40,933	10,000	10,000
	Total Consumables	**$ 56,598**	**$ 69,469**	**$ 50,800**	**$ 45,800**
23-520-3080	Insurance	$ 11,776	$ 14,579	$ 17,426	$ 16,326
23-520-3100	Contract Labor	520	54	-	-
23-520-3350	Maintenance Contract (SG)	61	518	15,000	15,000
23-520-3360	Street Repair	117,053	142,140	100,000	100,000
23-520-3370	Vehicle Repair	11,673	8,556	10,000	10,000
23-520-3400	Equipment Repair	8,238	8,967	10,000	10,000
23-520-3430	Safety Programs/Equipment	1,657	1,977	1,500	1,500
23-520-3600	Licenses/Fees/Fines	1,065		1,200	1,200
	Total Contractual Services	**$ 152,044**	**$ 177,335**	**$ 155,126**	**$ 154,026**
	Total Distribution Expenses	**$ 439,618**	**$ 468,957**	**$ 471,268**	**$ 472,827**

ENTERPRISE FUNDS
Water Fund - Expenses (cont.)

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	ADMINISTRATION EXPENSES				
23-522-1000	Salaries	$ 22,659	$ 20,148	$ 32,301	$ 32,827
23-522-1060	Overtime	20	-	500	500
23-522-1100	FICA/Medicare Tax	1,722	1,524	2,509	2,550
23-522-1200	Employees Retirement	3,336	2,649	3,521	3,578
23-522-1250	Deferred Compensation	895	612	755	655
23-522-1300	Health Insurance	2,668	1,853	4,447	3,354
23-522-1350	Life Insurance	61	46	200	200
23-522-1400	Misc Personnel Costs	50	-	200	200
23-522-1800	Compensated Absences		-	-	-
	Total Personnel	**$ 31,412**	**$ 26,832**	**$ 44,433**	**$ 43,863**
23-522-2100	Advertising	$ 213	$ 176	$ 500	$ 500
23-522-2150	Minor Tools/Equip/Furniture	150	146	500	500
23-522-2950	Miscellaneous	60	36,148	100	100
	Total Consumables	**$ 422**	**$ 36,471**	**$ 1,100**	**$ 1,100**
23-522-3080	Insurance	1,428	1,497	1,575	1,607
23-522-3150	Telephone	5,667	5,723	6,500	3,000
23-522-3200	Utilities	374	374	400	400
23-522-3250	Postage	1,143	1,251	2,500	2,500
23-522-3300	Printing/Binding	-	308	500	500
23-522-3330	Bldg/Grounds Maintenance	2,299	1,225	500	500
23-522-3450	Dues/Memberships	1,207	1,034	1,000	1,000
23-522-3500	Travel, Training & Seminars	1,822	1,349	1,000	1,000
	Total Contractual Services	**$ 32,859**	**$ 31,764**	**$ 13,975**	**$ 10,507**
	Total Administration	**$ 64,694**	**$ 95,066**	**$ 59,509**	**$ 55,470**

ENTERPRISE FUNDS
Water Fund - Expenses (cont.)

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	NON-OPERATING EXPENSES				
23-599-3050	Administrative Services	$ 55,595	$ 57,845	$ 60,869	$ 133,012
23-599-3100	Building Inspector Services	20,699	15,553	13,376	11,112
23-599-3160	Engineering Services	35,504	19,657	18,791	60,233
23-599-3170	Buildings & Grounds Services	13,823	10,169	3,975	24,143
23-599-3180	Audit Expense	3,948	1,974	2,090	2,090
23-599-5100	Uncollectible Accounts	(3,907)	4,618	-	-
23-599-5200	Municipal Services	11,622	11,752	-	-
23-599-5300	Interest Expense	23,908	21,341	18,000	27,160
23-599-5400	Other Expenses	-	-	-	-
23-599-5500	Depreciation	482,450	412,489	480,000	480,000
23-599-5600	Contrib To Gen Fund - PILOT	-	-	83,000	-
23-599-5700	Transfer to General Fund	-	-	-	-
23-599-5720	Transfer to FADC/Chamber	-	-	17,600	17,600
	Total Non-Operating	**$ 643,642**	**$ 555,398**	**$ 697,701**	**$ 755,350**
	TOTAL EXPENSES	**$ 1,573,756**	**$ 1,538,478**	**$ 1,651,399**	**$ 1,707,952**
	REVENUES OVER/(UNDER) EXPENSES	**$ 161,505**	**$ 132,404**	**$ 139,701**	**$ (2,852)**

ENTERPRISE FUNDS
Water Fund - Analysis of Working Capital

	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	TOTAL REVENUES	**$ 1,735,261**	**$ 1,670,882**	**$ 1,791,100**	**$ 1,705,100**
	TOTAL EXPENSES	**$ 1,573,756**	**$ 1,538,478**	**$ 1,651,399**	**$ 1,707,952**
	NET INCOME / (LOSS)	**$ 161,505**	**$ 132,404**	**$ 139,701**	**$ (2,852)**
	Total Capital	$ (417,697)	$ (552,471)	$ (1,097,500)	$ (283,000)
	Transfer in from Water Reserves	-	100,000	288,000	-
	Loan Proceeds (Warehouse)	-	-	320,000	-
	Payment on Loan from Elec.&Gas	-	(82,000)	(86,600)	(89,136)
	Warehouse Facility Loan Principle	-	-	-	(64,000)
	Depreciation	482,450	412,489	480,000	480,000
	Net Adjustments	**64,753**	**(121,982)**	**(96,100)**	**43,864**
	Excess/(Deficiency in Working Capital	**$ 226,258**	**$ 10,422**	**$ 43,601**	**$ 41,012**

ENTERPRISE FUNDS
Water Fund

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
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		
Utility IT Coordinator	.17	.17		
Totals	9.01	9.01	$325,525	$339,072

2016 Budget Notes

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) – An amount equal to 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.

Expenses:

Production

Utilities – Energy required to run the water plant, and different water pumps, towers and 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 salary of the Utilities Superintendent, Administrative Assistant, and the IT Technician are divided among the four utilities they serve; Electric, Gas, Water and Wastewater. Raises are included in the 2016 budget.

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, repairs and maintenance to 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) – An amount equal to 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.

Net Adjustments

Payment on Loan from Electric and Gas – This loan payment to the Electric and Gas Fund is reimbursement of funds that were borrowed to raise the south end water tower.

Capital Items:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

ENTERPRISE FUNDS
Wastewater Fund - Revenue

REVENUES

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	OPERATING REVENUE				
24-412-1050	Residential Service	$ 1,199,188	$ 1,180,348	$ 1,320,000	$ 1,360,000
24-412-1150	Commercial Service	883,850	902,253	962,500	1,100,000
24-412-1200	Industrial Service	435,358	427,780	462,000	500,000
24-412-1500	Municipal Service	12,210	12,476	14,300	16,000
	Total Operating Revenue	**$ 2,530,606**	**$ 2,522,857**	**$ 2,758,800**	**$ 2,976,000**
	NON-OPERATING REVENUE				
24-413-2050	Penalty Revenue	$ 26,903	$ 25,733	$ 24,000	$ 24,000
24-413-2100	Customer Service	950	500	2,000	2,000
24-413-2400	Interest Income	3,432	3,144	2,000	2,000
24-413-2425	Grants	-	-	460,800	-
24-413-2600	Miscellaneous Revenue	54,259	49,724	45,000	45,000
24-413-3800	Gain/Loss On Equipment Dispos	-	-	-	-
	Total Non-Operating Revenue	**$ 85,544**	**$ 79,101**	**$ 533,800**	**$ 73,000**
	Total Revenues	**$ 2,616,149**	**$ 2,601,958**	**$ 3,292,600**	**$ 3,049,000**

ENTERPRISE FUNDS
Wastewater Fund – Expenses

EXPENSES

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	TREATMENT EXPENSES				
24-516-1000	Salaries	$ 102,373	$ 139,707	$ 145,919	$ 149,587
24-516-1050	Part-Time/Summer	-	-	-	-
24-516-1060	Overtime Pay	3,568	15,699	8,000	8,000
24-516-1100	FICA/Medicare Tax	7,962	11,620	11,775	12,055
24-516-1200	Employee Retirement	13,166	14,988	15,905	16,305
24-516-1250	Deferred Compensation	2,951	1,368	2,883	943
24-516-1300	Health Insurance	13,712	20,492	20,928	17,262
24-516-1350	Life Insurance	153	558	550	550
24-516-1400	Miscellaneous Personnel Cost	528	747	2,000	2,000
	Total Personnel	**$ 144,414**	**$ 205,178**	**$ 207,959**	**$ 206,703**
24-516-2050	Office Supplies	$ 927	$ 975	$ 1,000	$ 1,000
24-516-2150	Minor Tools/Equip/Furniture	3,667	2,293	2,800	2,800
24-516-2250	Materials/Supplies	4,518	5,148	15,000	12,000
24-516-2300	Clothing/Cleaning	2,981	2,361	3,800	3,800
24-516-2350	Janitor/Housekeeping	1,305	2,380	2,000	2,000
24-516-2400	Fuel/Lubricants	2,471	6,457	3,000	3,000
24-516-2550	Diesel Fuel	10,542	6,861	14,000	11,000
24-516-2700	Lines Maintenance	18,584	9,566	20,000	20,000
24-516-2725	Pump & Blower Maintenance	10,462	22,062	20,000	20,000
24-516-2750	Plant Maintenance	24,216	54,808	25,000	43,000
	Total Consumables	**$ 79,672**	**$ 112,913**	**$ 106,600**	**$ 118,600**
24-516-3080	Insurance	$ 17,922	$ 14,022	$ 12,923	$ 16,248
24-516-3100	Contract Labor	-	3,331	6,000	6,000
24-516-3200	Utilities	330,526	334,779	350,000	360,000
24-516-3370	Vehicle Repair	4,589	7,530	15,000	15,000
24-516-3380	Equipment Rental/Lease	-	3,464	-	-
24-516-3400	Equipment Repair	18,347	14,642	15,000	15,000
24-516-3430	Safety Programs/Equipment	2,608	1,409	1,500	1,500
24-516-3500	Travel/Training Seminars	3,585	100	2,000	2,000
24-516-3600	Permits	250	55	1,000	1,000
24-516-3700	Monitoring	-	-	1,000	1,000
24-516-3800	Chemical Lab	5,158	5,359	7,000	7,000
24-516-3850	Contract Lab	9,642	9,886	11,000	11,000
24-516-3900	Chemicals	39,172	24,675	12,000	16,000
	Total Contractual Services	**$ 431,800**	**$ 419,252**	**$ 434,423**	**$ 451,748**
	Total Treatment Expense	**$ 655,886**	**$ 737,343**	**$ 748,982**	**$ 777,051**

ENTERPRISE FUNDS
Wastewater Fund - Expenses (Cont.)

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	COLLECTION EXPENSES				
24-520-1000	Salaries	$ 143,874	$ 79,864	$ 124,947	$ 139,430
24-520-1050	Part-Time/Summer	-	-	-	-
24-520-1060	Overtime	19,040	12,154	18,000	18,000
24-520-1100	FICA/Medicare Tax	12,367	6,615	10,935	12,043
24-520-1200	Employee Retirement	23,461	9,271	13,619	15,198
24-520-1250	Deferred Compensation	521	-	688	-
24-520-1300	Health Insurance	33,580	17,156	31,392	29,592
24-520-1350	Life Insurance	555	316	500	500
24-520-1400	Miscellaneous Personnel Cost	511	2,843	2,000	2,000
24-520-1800	Compensated Absences	-	-	-	-
	Total Personnel	**$ 233,910**	**$ 128,219**	**$ 202,081**	**$ 216,763**
24-520-2150	Minor Tools/Equipment/Furnitur	$ 2,505	$ 8,324	$ 4,500	$ 4,500
24-520-2250	Materials/Supplies	2,023	2,371	8,000	8,000
24-520-2300	Clothing/Cleaning	1,963	1,700	2,000	2,000
24-520-2400	Diesel Fuel	10,008	5,313	12,000	9,000
24-520-2700	Lines Maintenance	14,856	27,335	20,000	20,000
24-520-2750	Sewer Backup Deductible	-	-	20,000	20,000
	Total Consumables	**$ 31,356**	**$ 45,042**	**$ 66,500**	**$ 63,500**
24-520-3080	Insurance	$ 47,730	$ 42,660	$ 18,950	$ 12,020
24-520-3350	Maintenance Contract (SG)	61	418	15,000	15,000
24-520-3360	Street Repair	102,691	114,222	100,000	100,000
24-520-3370	Vehicle Repair	3,409	29,242	3,000	3,000
24-520-3380	Equipment Rental	-	3,967	1,200	1,200
24-520-3400	Equipment Repair	12,873	6,648	10,000	10,000
24-520-3430	Safety Programs/Equipment	484	751	500	500
	Total Contractual Services	**$ 167,247**	**$ 197,908**	**$ 148,650**	**$ 141,720**
	Total Collection Expense	**$ 432,513**	**$ 371,169**	**$ 417,231**	**$ 421,983**

ENTERPRISE FUNDS
Wastewater Fund - Expenses (Cont.)

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	ADMINISTRATION EXPENSES				
24-522-1000	Salaries	$ 22,659	$ 20,148	$ 32,301	$ 35,500
24-522-1050	Part-Time/Summer	-	-	-	-
24-522-1060	Overtime	20	-	100	100
24-522-1100	FICA/Medicare Tax	1,722	1,524	2,479	2,723
24-522-1200	Employees Retirement	3,336	2,471	3,521	3,869
24-522-1250	Deferred Compensation	895	612	755	858
24-522-1300	Health Insurance	2,668	1,853	4,447	3,354
24-522-1350	Life Insurance Payable	61	46	100	100
24-522-1400	Misc Personnel Costs	-	-	200	200
	Total Personnel	**$ 31,362**	**$ 26,655**	**$ 43,903**	**$ 46,704**
24-522-2050	Office Supplies	$ 286	$ 435	$ 500	$ 500
24-522-2100	Advertising	2,957	632	200	200
24-522-2150	Minor Tools/Equip./Furniture	-	186	500	500
24-522-2180	Computer Equipment/Software	424	677	500	500
24-522-2200	Subscription/Publication	-	-	-	-
24-522-2950	Miscellaneous	119	60,674	5,000	5,000
	Total Consumables	**$ 3,786**	**$ 62,604**	**$ 6,700**	**$ 6,700**
24-522-3080	Insurance	$ 1,428	$ 1,497	$ 1,575	$ 1,607
24-522-3100	Contract Labor	-	615	2,000	2,000
24-522-3150	Telephone	10,656	13,465	3,500	8,000
24-522-3200	Utilities	-	-	-	-
24-522-3250	Postage	1,379	1,398	1,400	1,400
24-522-3300	Printing/Binding	-	-	200	200
24-522-3330	Building/Grounds Maintenance	686	682	1,000	1,000
24-522-3350	Maintenance Contracts	830	158	-	-
24-522-3430	Safety Programs/Equipment	25	-	1,000	1,000
24-522-3450	Dues/Memberships	18,810	17,600	1,400	1,400
24-522-3500	Travel/Training Seminars	1,565	700	2,000	2,000
24-522-3670	Right Of Way Lease	-	-	1,000	1,000
	Total Contractual Services	**$ 35,379**	**$ 36,116**	**$ 15,075**	**$ 19,607**
	Total Administration	**$ 70,527**	**$ 125,375**	**$ 65,678**	**$ 73,011**

ENTERPRISE FUNDS
Wastewater Fund - Expenses (Cont.)

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	NON-OPERATING EXPENSES				
24-599-3050	Administrative Services	$ 55,595	$ 57,845	$ 60,869	$ 133,012
24-599-3100	Building Inspector Services	20,699	15,553	13,376	11,112
24-599-3160	Engineering Services	35,504	19,657	18,791	60,233
24-599-3170	Buildings & Grounds Services	13,662	4,665	3,975	24,143
24-599-3180	Audit Expense	3,948	1,974	2,090	2,090
24-599-5100	Uncollectible Accounts	(3,582)	8,305	2,000	2,000
24-599-5200	Municipal Services	12,210	13,052	10,000	10,000
24-599-5300	Interest Expense	-	-	64,600	64,600
24-599-5400	Other Expenses	-	-	-	-
24-599-5500	Depreciation	581,552	496,010	680,000	680,000
24-599-5700	Transfer to General Fund	-	-	-	200,000
24-599-5720	Transfer to FADC/Chamber	-	-	17,600	17,600
	Total Non-Operating	**$ 719,588**	**$ 617,060**	**$ 873,301**	**$ 1,204,790**
	TOTAL EXPENSES	$ 1,878,513	$ 1,850,947	$ 2,105,192	$ 2,476,835
REVENUES OVER/(UNDER) EXPENSES		**$ 737,636**	**$ 751,011**	**$ 1,187,408**	**$ 572,165**

ENTERPRISE FUNDS
Wastewater Fund - Analysis of Working Capital

		2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	TOTAL REVENUES	**$ 2,616,149**	**$ 2,601,958**	**$ 3,292,600**	**$ 3,049,000**
	TOTAL EXPENSES	**$ 1,878,513**	**$ 1,850,947**	**$ 2,105,192**	**$ 2,476,835**
	NET INCOME / (LOSS)	**$ 737,636**	**$ 751,011**	**$ 1,187,408**	**$ 572,165**
	Total Capital	(1,346,063)	(1,108,384)	(9,390,190)	$ (8,152,600)
	Transfer in from Reserves	-	550,000	-	-
	Transfer in from Capital Imp. ST	-	-	3,000,000	2,000,000
	Draw on SRF	-	-	5,000,000	5,000,000
	Warehouse Facility Loan Princip	-	-	-	(20,000)
	Depreciation	581,552	496,010	680,000	680,000
	Net Adjustments	**(764,510)**	**(62,374)**	**(710,190)**	**(492,600)**
	Excess/(Deficiency in Working Capital	**$ (26,874)**	**$ 688,638**	**$ 477,218**	**$ 79,565**

ENTERPRISE FUNDS
Wastewater Fund

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Utilities Superintendent	.17	.17		
Chief Wastewater Operator	1	1		
Crew Foreman	1	1		
Wastewater Technicians	6	6		
Meter Readers	.5	.5		
Administrative Assistant	.17	.17		
Utility IT Coordinator	.17	.17		
Totals	9.01	9.01	$303,166	$324,517

2016 Budget Notes:

The capital budget for the Wastewater Department plans for significant improvements to sewage treatment facility. As estimated $7 Million will be spent during 2016 as a part of the full $11 Million project.

Revenue:

The 2016 Budget includes a 7.5% sewer rate increase that will take effect at the beginning of 2016. Projected revenue has been increase accordingly.

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 – Raises are included in this budget.

Contractual Services

Insurance - In addition to the collection divisions portion of the MIRMA bill being charged to this line item, the estimated amount of sewer deductible payments is budgeted here.

Maintenance Contract (SG) - Smart Grid technology and SCADA controls are being incorporated into the management of the wastewater system as well, particularly to regulate the centrifuge at the plant.

Street Repair - Funds are allocated in the budget to repair the streets that were excavated for sewer line repairs.

Administrative Expense

Salaries - The salary of the Utilities Superintendent, Administrative Assistant, and the IT Technician are divided among the four utilities they serve; Electric, Gas, Water and Wastewater. Raises are included in the 2016 budget.

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

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, repairs and maintenance to 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) – An amount equal to 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.

Capital Items:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

ENTERPRISE FUNDS
Solid Waste Fund - Revenues

REVENUES

Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
OPERATING REVENUE				
Residential Service	$ 729,575	$ 777,172	$ 790,000	$ 790,000
Rural Service	2,227	2,124	2,100	2,100
Commercial Service	599,471	582,148	590,000	590,000
Industrial Service	158,348	116,588	160,000	160,000
Electric Generation Revenue	11,359	19,386	12,000	12,000
Extra Pick-Ups	5,710	5,780	6,000	9,000
Landfill	19,471	1,012	-	-
Demolition Revenue	114,669	184,432	100,000	100,000
Composting Revenue	601	-	100	100
Municipal Revenue	-	-	-	-
Total Operating Revenue	**$ 1,641,429**	**$ 1,688,643**	**$ 1,660,200**	**$ 1,663,200**
NON-OPERATING REVENUE				
Penalty Revenue	$ -	$ (48)	$ -	$ -
Interest Income	1,180	1,101	1,000	1,000
Miscellaneous Revenue	73	4,864	1,000	1,000
Grant Revenue - MMSWMD	-	26,057	-	-
Other Grant Revenue	-	-		
Gain/Loss On Equipment Disposal	-	-	-	-
Total Non-Operating Revenue	**$ 1,253**	**$ 31,975**	**$ 2,000**	**$ 2,000**
Total Revenues	**$ 1,642,682**	**$ 1,720,618**	**$ 1,662,200**	**$ 1,665,200**

ENTERPRISE FUNDS
Solid Waste Fund - Expenses

EXPENSES

Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
CUSTOMER SERVICE EXPENSES				
Salaries	$ 227,155	$ 221,336	$ 225,799	$ 242,435
Part-Time/Summer	1,176	-	2,000	2,000
Overtime	24,594	24,047	15,000	15,000
FICA/Medicare Tax	19,709	18,465	18,574	19,847
Employees Retirement	32,596	27,437	24,612	26,425
Matching Deferred Comp	3,773	1,540	2,537	1,984
Health Insurance	43,689	42,720	47,952	39,888
Life Insurance Expense	932	883	1,300	1,300
Misc Personnel Costs	868	3,496	2,000	2,000
Compensated Absences	-	-	700	700
Total Personnel	**$ 354,493**	**$ 339,924**	**$ 340,474**	**$ 351,579**
Minor Tools/Equip/Furniture	175	455	1,000	1,000
Repair Materials/Supplies	3,045	966	3,000	3,000
Clothing/Cleaning	4,272	6,299	4,515	4,515
Residential Carts	-	5,283	6,000	6,000
Diesel Fuel	135,224	125,385	130,000	100,000
Dumpster Maintenance	-	1,633	7,000	5,000
Roll Off Maintenance	3,416	2,107	4,000	4,000
Total Consumables	**$ 146,133**	**$ 142,129**	**$ 155,515**	**$ 123,515**
Insurance	$ 59,113	$ 70,580	$ 66,194	$ 68,635
Vehicle Repair	95,247	97,360	68,000	70,000
Equipment Rental/Lease	-	-	-	-
Equipment Repair	12,571	15,593	16,000	16,000
Safety Programs/Equip	774	734	1,500	1,500
Recycling Contract (KPI)	30,610	32,011	30,000	30,000
Household HazWaste	1,803	15,495	6,000	6,000
Total Contractual Services	**$ 200,119**	**$ 231,772**	**$ 187,694**	**$ 192,135**
Total Customer Service Expense	**$ 700,745**	**$ 713,825**	**$ 683,683**	**$ 667,229**

ENTERPRISE FUNDS
Solid Waste Fund - Expenses

Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
LANDFILL EXPENSES				
Salaries	$ 5,664	$ 1,679	$ -	$ -
Part-Time/Summer	-	-	-	-
Overtime	405	202	-	-
FICA/Medicare Tax	464	144	-	-
Employees Retirement	20	21	-	-
Matching Deferred Comp	3	4	-	-
Health Insurance	16	38	-	-
Life Insurance Expense	1	2	-	-
Misc Personnel Costs	(695)	-	-	-
Compensated Absences	-	-	-	-
Total Personnel	**$ 5,878**	**$ 2,091**	**$ -**	**$ -**
Minor Tools/Equip/Furniture	$ 458	$ 33	.	.
Repair Materials/Supplies	3,036	3,146	2,000	4,000
Clothing/Cleaning	1,809	193	-	-
Fuel/Lubricants	2,489	2,116	1,000	2,000
Diesel Fuel	15,019	14,180	2,000	6,000
Propane Fuel	2,205	-	2,000	1,000
Scale/Scale House Expenses	1,829	-	-	-
Composting Costs	-	6,000	6,000	6,000
Total Consumables	**$ 26,845**	**$ 25,668**	**$ 13,000**	**$ 19,000**
Insurance	$ 6,216	$ 357	$ 198	$ -
Contract Labor	-	-	-	-
Utilities	5,227	4,620	4,000	4,000
Tipping Fees	290,520	298,570	285,000	285,000
Vehicle Repair	795	496	500	500
Equipment Rental/Lease	-	-	-	-
Equipment Repair	18,531	2,671	3,000	3,000
Safety Programs/Equip	279	47	-	-
Travel/Training/Seminars	-	-	-	-
Licenses/Fees/Permits/Fines	2,350	27,443	2,000	2,000
Testing/Monitoring	26,633	30,172	30,000	30,000
Landfill Maint/Terraces	6	31	5,000	5,000
Total Contractual Services	**$ 350,557**	**$ 364,407**	**$ 329,698**	**$ 329,500**
Total Landfill Expense	**$ 383,280**	**$ 392,166**	**$ 342,698**	**$ 348,500**

ENTERPRISE FUNDS
Solid Waste Fund - Expenses (cont.)

Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
ADMINISTRATION EXPENSES				
Salaries	$ 75,125	$ 80,358	$ 85,416	$ 89,427
Part-Time/Summer	-	-	-	-
Overtime	101	-	-	-
FICA/Medicare Tax	5,944	6,246	6,534	6,841
Employees Retirement	11,239	10,450	9,310	9,748
Matching Deferred Comp	3,579	2,451	2,562	2,697
Health Insurance	9,882	9,878	10,080	9,540
Life Insurance Expense	305	323	-	300
Misc Personnel Costs	-	25	700	700
Tuition Reimbursement	-	-	500	500
Compensated Absences	-	-	-	-
Total Personnel	**$ 106,174**	**$ 109,732**	**$ 115,103**	**$ 119,753**
Office Supplies	$ 519	$ 316	$ 500	$ 500
Advertising	587	2,493	1,000	1,000
Minor Tools/Equip/Furniture	235	-	500	500
Computer Equipment/Software	104	161	1,000	1,000
Subscriptions/Publications	-	150	50	50
Miscellaneous	744	678	500	500
Total Consumables	**$ 2,190**	**$ 3,798**	**$ 3,550**	**$ 3,550**
Insurance	$ 4,234	$ 4,922	$ 5,198	$ 5,573
Contract Labor	5,258	5,423	5,000	5,000
Telephone	3,364	2,536	2,500	3,700
Postage	1,192	1,249	1,200	1,200
Printing/Binding	356	-	500	500
Bldg/Grounds Maintenance	743	24	1,000	1,000
Maintenance Contracts	1,918	1,207	2,000	2,000
Safety Programs/Equip	-	-	100	100
Dues/Memberships	17,600	17,600	650	650
Travel/Training/Seminars	4,124	4,405	3,000	3,000
Total Contractual Services	**$ 38,788**	**$ 37,366**	**$ 21,148**	**$ 22,723**
Total Administration Expense	**$ 147,152**	**$ 150,896**	**$ 139,802**	**$ 146,027**

ENTERPRISE FUNDS
Solid Waste Fund - Expenses (cont.)

Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
NON-OPERATING EXPENSES				
Administrative Services	$ 55,595	$ 57,845	$ 60,869	$ 133,012
Building Inspector Services	-	-	-	11,112
Engineering Services	-	-	-	-
Buildings & Grounds Services	-	-	-	-
Audit Expense	1,974	1,974	2,090	2,090
Closure/Post-Closure Costs	-	-	10,000	10,000
Uncollectible Accounts	897	4,820	2,500	2,500
Municipal Services	2,050	2,233	2,000	2,000
Interest Expense	-	-	2,400	6,980
Other Expenses	-	-	-	-
Depreciation	240,895	221,602	250,000	250,000
Unrealized Gain/Loss On Invest	-	-	-	-
Realized Gain/Loss On Invest	-	-	-	-
Loss on Sale of Asset	-	-	-	-
Transfer to General Fund	-	-	-	-
Transfer to FADC/Chamber	-	-	17,600	17,600
Total Non-Operating Expense	**$ 301,411**	**$ 288,474**	**$ 347,459**	**$ 435,294**
Total Expenses	**$ 1,532,588**	**$ 1,545,360**	**$ 1,513,641**	**$ 1,597,049**
Revenues Over/(Under) Expenses	**$ 110,094**	**$ 175,258**	**$ 148,559**	**$ 68,151**

ENTERPRISE FUNDS
Solid Waste Fund - Analysis of Working Capital

	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
Total Revenues	**$ 1,642,682**	**$ 1,720,618**	**$ 1,662,200**	**$ 1,665,200**
Total Expenses	**$ 1,532,588**	**$ 1,545,360**	**$ 1,513,641**	**$ 1,597,049**
Net Income/(Loss)	**$ 110,094**	**$ 175,258**	**$ 148,559**	**$ 68,151**
Depreciation	$ 240,895	$ 221,602	$ 250,000	$ 250,000
Transfer in from Solid Waste Reserves	-	-	144,000	-
Transfer in as Loan from Reserves	-	-	-	-
Loan Proceeds (Warehouse)	-	-	160,000	-
Warehouse Facility Loan Principle	-	-	-	(32,000)
Total Capital	(366,708)	(437,257)	(566,000)	(245,000)
Net Adjustments	**$ (125,813)**	**$ (215,655)**	**$ (12,000)**	**$ (27,000)**
Excess/(Deficiency in Working Capital				
	$ (15,719)	**$ (40,397)**	**$ 136,559**	**$ 41,151**

ENTERPRISE FUNDS
Solid Waste Fund

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Fleet/Solid Waste Manager	0.8	0.8		
Truck Driver	4	4		
Landfill Foreman/Truck Driver	1	1		
Hvy. Equip. Oper/ Truck Driver	2	2		
Refuse Collector	1	1		
Administrative Assistant	1	1		
Totals	9.8	9.8	$311,215	$331,862

2016 Budget Notes

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.

Electric Generation Revenue - Revenue from selling electricity back to Central Electric Cooperative from the landfill gas powered generator at the landfill.

Extra Pickups – Additional pickups requested by customers.

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

Expenses:

Customer Service Expense

Safety Equipment – Seminars, training videos, fire extinguishers, safety kits, back belts, glasses, shields, safety shoes, boot and CDL subsidies, 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 pays 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 – Payments to the State for labor from FRDC.

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.

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 as soon as the landfill is declared closed by MDNR.

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:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Revenues

REVENUES

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	Operating Revenue				
26-412-1050	Greens Fees	$ 206,330	$ 207,257	$ 225,000	$ 215,000
26-412-1100	Season Passes	39,105	37,960	45,000	45,000
26-412-1150	Tournament Fees	75,357	81,946	85,000	85,000
26-412-1200	Cart Rental	113,150	89,681	120,000	110,000
26-412-1250	Pro Shop Sales/Services	30,147	23,929	30,000	30,000
26-412-1260	Tee Marker Rental	1,400	1,400	1,500	1,500
26-412-1300	Concessions (non-liquor)	41,428	34,154	45,000	45,000
26-412-1305	Liquor Sales	36,250	29,058	40,000	35,000
26-412-1350	Other Fees/Rentals	1,921	1,380	1,000	1,000
	Total Operating Revenue	**$ 545,086**	**$ 506,766**	**$ 592,500**	**$ 567,500**
	Non-Operating Revenue				
26-413-2400	Interest Income	$ -	$ -	$ 200	$ 200
26-413-2600	Miscellaneous Revenue	1,079	809	500	500
26-413-2650	Cash Long/Short	182	69	-	-
26-413-2800	Special Assessments	-	-	2,000	2,000
26-413-3800	Gain/Loss On Equipment Dispos	-	-	-	-
	Total Non-Operating Revenue	**$ 1,261**	**$ 879**	**$ 2,700**	**$ 2,700**
	Total Revenues	**$ 546,348**	**$ 507,644**	**$ 595,200**	**$ 570,200**

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Expenses

EXPENSES

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	Personnel				
26-516-1000	Salaries	$ 150,285	$ 154,102	$ 160,175	$ 163,262
26-516-1050	Part-Time/Summer	46,201	45,382	47,000	45,000
26-516-1055	Part-Time/Summer-Maintenance	26,121	39,567	28,000	28,000
26-516-1060	Overtime	3,317	3,493	5,000	5,000
26-516-1100	FICA/Medicare Tax	17,038	18,193	18,373	18,457
26-516-1200	Employees Retirement	18,389	18,384	17,459	17,796
26-516-1250	Matching Deferred Comp	4,511	3,056	3,590	2,975
26-516-1300	Health Insurance	21,386	19,655	15,696	19,728
26-516-1350	Life Insurance Expense	594	617	650	650
26-516-1400	Misc Personnel Costs	5,056	555	500	500
26-516-1600	Tuition Reimbursement	-	-	-	-
	Total Personnel Expense	**$ 292,898**	**$ 303,003**	**$ 296,443**	**$ 301,367**

ENTERPRISE FUNDS
Tanglewood Public Golf Course – Expenses

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	Clubhouse Operations				
26-516-2050	Office Supplies	$ 342	$ 1,065	$ 800	$ 500
26-516-2100	Advertising	12,187	11,277	10,000	8,000
26-516-2150	Minor Tools/Equip/Furniture	4,272	1,557	2,000	2,000
26-516-2180	Computer Equipment/Software	2,035	852	2,500	1,500
26-516-2250	Repair Materials/Supplies	1,787	5,685	1,400	1,400
26-516-2300	Clothing/Cleaning	1,030	1,336	700	700
26-516-2350	Janitor/Housekeeping	1,363	1,263	1,500	1,500
26-516-2400	Fuel/Lubricants	21,119	18,700	24,000	14,000
26-516-2480	Agricultural Supplies	71,908	80,693	75,000	70,000
26-516-2500	Cost of Pro Shop Sales	22,641	21,502	15,000	15,000
26-516-2510	Cost of Food Sales	28,997	20,668	25,000	25,000
26-516-2520	Cost of Liquor Sales	12,276	10,374	15,000	15,000
26-516-2950	Miscellaneous	4,119	1,672	5,000	3,000
	Total Clubhouse Expense	**$ 184,075**	**$ 176,644**	**$ 177,900**	**$ 157,600**
		2013 Audited	**2014 Audited**	**2015 Budgeted**	**2016 Adopted**
	Maintenance Operations				
26-516-3050	Legal Fees	$ -	$ -	$ -	$ -
26-516-3080	Insurance	14,174	15,292	16,328	18,046
26-516-3100	Contract Labor	1,451	-	-	-
26-516-3150	Telephone	4,899	5,768	3,900	3,900
26-516-3200	Utilities	24,406	21,809	25,000	25,000
26-516-3250	Postage	173	244	200	200
26-516-3300	Printing/Binding	3,346	-	-	-
26-516-3330	Bldg/Grounds Maintenance	17,423	9,236	5,000	5,000
26-516-3340	Credit Card Fees	7,046	6,748	8,000	6,000
26-516-3350	Maintenance Contracts	3,544	1,069	3,500	3,500
26-516-3360	Tee Markers	854	-	500	500
26-516-3370	Vehicle Repair	2,290	2,383	1,000	1,000
26-516-3380	Equipment Rental/Lease	2,707	1,808	16,600	-
26-516-3400	Equipment Repair	22,921	14,853	30,000	25,000
26-516-3430	Safety Programs/Equip	232	74	400	400
26-516-3450	Dues/Memberships	2,033	5,447	250	2,500
26-516-3500	Travel/Training/Seminars	-	-	600	600
	Maintenance Expense	**$ 107,499**	**$ 84,731**	**$ 111,278**	**$ 91,646**
	TOTAL GOLF OPERATIONS EXPENSE	**$ 584,472**	**$ 564,379**	**$ 585,620**	**$ 550,613**

ENTERPRISE FUNDS

Tanglewood Public Golf Course - Expenses (cont.)

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	Non-Operating Expenses				
26-599-5100	Uncollectible Accounts	$ -	$ -	$ -	$ -
26-599-5300	Interest Expense	34,818	25,585	20,815	10,640
26-599-5380	Escrow/Paying Agent Fees	292	292	275	275
26-599-5381	Costs of Issuance	18,493	18,493	27,000	19,000
26-599-5400	Other Expenses	-	-	-	-
26-599-5450	Cart Lease Payment	-	15,591		16,600
26-599-5500	Depreciation	35,315	36,720	50,000	50,000
26-599-5600	Prior Period Adjustment	-	-	-	-
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 Expenses	**88,916**	**96,680**	**98,090**	**96,515**
	TOTAL EXPENSES	**$ 673,388**	**$ 661,059**	**$ 683,710**	**$ 647,128**

ENTERPRISE FUNDS

Tanglewood Public Golf Course - Analysis of Working Capital

		2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	Total Revenues	**$ 546,348**	**$ 507,644**	**$ 595,200**	**$ 570,200**
	Total Expenses	**$ 673,388**	**$ 661,059**	**$ 683,710**	**$ 647,128**
	Net Income/(Loss)	**$ (127,040)**	**$ (153,414)**	**$ (88,510)**	**$ (76,928)**
	ADJUSTEMENTS				
	Depreciation	$ 35,315	$ 36,720	$ 50,000	$ 50,000
	Total Capital Purchases	(46,695)	(19,811)	(40,000)	(7,800)
	Bond Principle Requirements	(255,000)	(265,000)	(275,000)	(280,000)
	Capital Lease Payments	-	-	-	-
	Net Adjustments	**$ (266,380)**	**$ (248,091)**	**$ (265,000)**	**$ (237,800)**
	Excess/(Deficiency in Working Capital	**$ (393,421)**	**$ (401,505)**	**$ (353,510)**	**$ (314,728)**

ENTERPRISE FUNDS
Tanglewood Public Golf Course

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Clubhouse Manager	1	1		
Golf Superintendent	1	1		
Assistant Golf Supt.	1	1		
Mechanic/Maint. Wkr. II	1	1		
Totals	4	4	$160,175	$163,262

2016 Budget Notes

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:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

ENTERPRISE FUND
Elton Hensley Municipal Airport Fund - Revenues

REVENUES

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
27-412-1550	Hangar Rent	$ 86,115	$ 82,468	$ 84,000	$ 84,000
27-412-1600	Aviation Fuel Sales	88,934	79,360	87,000	70,000
27-413-2050	Penalty Revenue	150	25	300	300
27-413-2550	Farmland Rent	24,822	25,625	25,000	25,000
27-413-2560	Rent - Soccer Park	880	880	880	880
27-413-2660	Tower Lease Revenue	-	-	105	105
27-413-2700	Grant Revenue	1,851	132,664	2,092,500	2,092,500
27-413-2950	Miscellaneous	485	135	500	500
	Total Revenue	**$ 203,237**	**$ 321,157**	**$ 2,290,285**	**$ 2,273,285**

ENTERPRISE FUND
Elton Hensley Municipal Airport Fund – Expenses

EXPENSES

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
27-516-1000	Salaries	$ -	$ 320	$ 10,920	$ 11,684
27-516-1050	Part-Time/Summer	-	-	6,250	-
27-516-1060	Overtime	-	-	1,000	1,000
27-516-1100	FICA/Medicare Tax	-	24	1,390	970
27-516-1200	Employees Retirement	-	35	1,190	1,274
27-516-1250	Matching Deferred Comp	-	-	-	-
27-516-1300	Health Insurance	-	-	2,616	2,466
27-516-1350	Life Insurance Expense	-	3	86	86
27-516-1400	Misc Personnel Costs	-	-	-	-
	Total Personnel	**$ -**	**$ 382**	**$ 23,453**	**$ 17,481**
27-515-2550	Purchased Fuel/Oil	$ 69,199	$ 70,320	$ 75,000	$ 60,000
27-516-2150	Minor Tools/Equip/Furniture	94	885	800	800
27-516-2180	Computer Equipment/Software	225	452	500	500
27-516-2250	Repair Materials/Supplies	1,527	1,350	1,400	1,400
27-516-2350	Janitor/Housekeeping	176	157	500	500
27-516-2400	Fuel/Lubricants	1,173	1,094	2,000	2,000
27-516-2950	Miscellaneous	384	592	250	250
	Total Consumables	**$ 72,778**	**$ 74,850**	**$ 80,450**	**$ 65,450**

ENTERPRISE FUND

Elton Hensley Municipal Airport Fund – Expenses

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
27-516-3080	Insurance	$ 3,057	$ 2,195	$ 2,771	$ 2,771
27-516-3100	Contract Labor	63,364	36,650	-	-
27-516-3150	Telephone	2,860	1,168	700	700
27-516-3200	Utilities	9,011	9,446	10,000	10,000
27-516-3250	Postage	-	-	25	25
27-516-3330	Bldg/Grounds Maintenance	4,865	6,324	4,000	4,000
27-516-3340	Credit Card Fees	2,406	2,178	3,000	2,000
27-516-3350	Maintenance Contracts	1,581	958	1,500	1,500
27-516-3370	Vehicle Repair	129	-	200	200
27-516-3400	Equipment Repair	4,170	3,231	1,000	500
27-516-3550	Special Projects	248	-	500	500
	Total Contractual Services	**$ 91,691**	**$ 62,149**	**$ 23,696**	**$ 22,196**
	NON-OPERATING EXPENSES				
27-599-5300	Interest Expense	$ -	$ -	$ -	$ -
27-599-5500	Depreciation	150,941	157,689	160,000	160,000
	Total Other Expenses	**$ 150,941**	**$ 157,689**	**$ 160,000**	**$ 160,000**
	Total Expenses	**$ 315,410**	**$ 294,688**	**$ 287,599**	**$ 265,127**
	REVENUES OVER/(UNDER) EXPENSES	**$ (112,173)**	**$ 26,468**	**$ 2,002,686**	**$ 2,008,158**

ENTERPRISE FUND

Elton Hensley Municipal Airport Fund - Analysis of Working Capital

		2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	Total Revenues	**$ 203,237**	**$ 321,157**	**$ 2,290,285**	**$ 2,273,285**
	Total Expenses	**$ 315,410**	**$ 294,688**	**$ 287,599**	**$ 265,127**
	Net Income/(Loss)	**$ (112,173)**	**$ 26,468**	**$ 2,002,686**	**$ 2,008,158**
	ADJUSTMENTS				
	Total Capital	**$ -**	**$ (139,647)**	**$ (2,325,000)**	**$ (2,325,000)**
	Depreciation	150,941	157,689	160,000	160,000
	Net Adjustments	**$ 150,941**	**$ 18,042**	**$ (2,165,000)**	**$ (2,165,000)**
	Excess/(Deficiency) in Working Capital	**$ 38,768**	**$ 44,511**	**$ (162,314)**	**$ (156,842)**

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Maintenance Wkr II - Airport	0.5	0.5		
Totals	0.5	0.5	$10,920	$11,684

2016 Budget Notes:

The 2016 Budget includes funds to widen Runway 06-24. MODOT will supply 90% of the funding and the City is required to match with the remaining 10%. The 10% cost to the City is included in the 2016 Budget for the amount of $235,000.

Revenues:

Hangar Rent – 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 –

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

Contractual Services

Insurance - MIRMA payment for liability insurance. A special policy is purchased for aviation liability.

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 – These funds are used to pay for maintenance of the office, hangars, fencing, etc.

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:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

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. The remaining balance will be paid off 2016.

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

The 2010 Capital Project Bonds were retired on September 1, 2014; five years earlier than expected.

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
2015	555,000	275,000	20,815	295,815
2016	280,000	280,000	10,640	290,640

The final payment on the golf course will be made on or before July 1, 2016. At that time the City of Fulton will own Tanglewood Public Golf Course free and clear of any debt.

SPECIAL REVENUE FUND
CAPITAL IMPROVEMENTS SALES TAX
Revenues & Expenses

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	REVENEUS				
40-401-1250	Sales Tax - 0.5% Sewer Improvemen	$ 752,510	$ 819,080	$ 800,000	$ 787,500
40-401-1255	Transfer to TIF-.5% Cap Imp Tax	33,432	(35,070)	(60,000)	(60,000)
40-401-1259	Sales Tax 0.5% - Transfer	-	-	-	-
40-410-1050	Interest Revenue	9,000	8,085	9,000	8,000
40-411-5050	Grant Revenue				
40-411-5100	Unrealized Gain/Loss On Invest	-	-	-	-
	Total Revenues	**$ 794,942**	**$ 792,095**	**$ 749,000**	**$ 735,500**
	EXPENSES				
40-599-5380	Escrow/Paying Agent Fees	$ -	$ -	$ -	$ -
40-599-5830	Transfer to CIST DS Fund 83	-	-	-	-
40-599-5835	Transfer to S Bus 54 TIF	-	-	-	-
40-599-5840	Transfer to Sewer D/S Fund	395,230	412,603	365,000	412,000
40-599-5850	Transfer - Water D/S Fund	186,198	172,656	175,000	175,000
	Total Expenses	**$ 581,428**	**$ 585,259**	**$ 540,000**	**$ 587,000**
	REVENUES OVER/(UNDER) EXPENSES	**$ 213,514**	**$ 206,836**	**$ 209,000**	**$ 148,500**

SPECIAL REVENUE FUND
CAPITAL IMPROVEMENTS SALES TAX
Analysis of Working Capital

		2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	Total Revenues	**$ 794,942**	**$ 792,095**	**$ 749,000**	**$ 735,500**
	Total Expenses	**$ 581,428**	**$ 585,259**	**$ 540,000**	**$ 587,000**
	Net Income/(Loss)	**$ 213,514**	**$ 206,836**	**$ 209,000**	**$ 148,500**
	ADJUSTMENTS				
	Net Adjustments	$ -	$ -	$ -	$ -
	Excess/(Deficiency in Working Capital	**$ 213,514**	**$ 206,836**	**$ 209,000**	**$ 148,500**

DEBT SERVICE FUNDS
CAPITAL PROJECT REFUNDING BOND
Revenues & Expenses

REVENUES					
		2013	**2014**	**2015**	**2016**
Account	**Description**	**Audited**	**Budgeted**	**Budgeted**	**Adopted**
85-410-1050	Interest Revenue	$ 58	$ 44	$ -	$ -
85-410-1075	TDD Revenue	-		-	-
85-411-1010	Other Financing Sources	-		-	-
85-414-1050	Transfers from TIF Spec Rev	618,940	681,644	-	-
	Total Revenues	**$ 618,998**	**$ 681,688**	**$ -**	**$ -**
EXPENSES					
85-599-3700	Transfer to TIF Fund	$ -	$ 34,296	$ -	$ -
85-599-3720	Administrative Fees	2,014	-	-	-
85-599-5300	D/S Payment - Interest	58,400	35,600	-	-
85-599-5310	D/S Payment - Principal	570,000	890,000	-	-
85-599-5350	City's Reimbursable Cost	-	-	-	-
85-599-5380	Trustee Fees	-	1,617		
85-599-5700	Cost of Issuance	-	-	-	-
85-599-5730	Developer's Reimbursable Costs	-	-	-	-
85-599-5740	Other Financing Uses		-	-	-
	Total Expenses	**$ 630,414**	**$ 961,513**	**$ -**	**$ -**
	NET INCOME/(LOSS)	**$ (11,416)**	**$ (279,825)**	**$ -**	**$ -**

Fund 85 replaced Fund 82 when the original debt was refinanced and the original bonds defeased (paid off).

DEBT SERVICE FUNDS
SEWER CAPITAL IMPROVEMENTS
Revenues & Expenses

REVENUES					
		2013	2014	2015	2016
Account	**Description**	**Audited**	**Audited**	**Budgeted**	**Adopted**
83-410-1050	Interest Revenue	$ 30,988	$ 89,817	$ 60,000	$ 60,000
83-410-1100	Transfer - Cap Imp Spec Rev	395,230	412,603	365,000	412,000
83-410-1150	Transfer from CIST SR Fund 40	-	-	-	-
83-411-5050	Grant Revenue	-	-	-	-
	Total Revenues	**$ 426,218**	**$ 502,420**	**$ 425,000**	**$ 472,000**
EXPENSES					
83-599-5300	Interest Espense	$ 85,292	$ 62,115	$ 49,675	$ 29,794
83-599-5310	Principal Payments	350,000	355,000	365,000	375,000
83-599-5320	SRF Loan Payments	729	-	-	-
83-599-5380	Escrow/Paying Agent Fees	-	978	1,200	1,200
83-599-5390	DNR Administrative Fee	-	7,372	9,000	7,500
83-599-5400	Other Expenses		-	-	-
	Total Expenses	**$ 436,021**	**$ 425,466**	**$ 424,875**	**$ 413,494**
	NET INCOME/(LOSS)	**$ (9,803)**	**$ 76,954**	**$ 125**	**$ 58,506**

WATER DEBT SERVICE FUND

Revenues & Expenses

REVENUES					
		2013	2014	2015	2016
Account	**Description**	**Audited**	**Audited**	**Budgeted**	**Adopted**
84-410-1050	Interest Revenue	$ 92,689	$ 89,749	$ 92,000	$ 90,000
84-410-1055	SRF Loan Interest Revenue	-	-	-	-
84-410-1100	Transfer - Cap Imp Spec Rev	186,198	172,656	174,000	174,000
84-411-1050	Grant Revenue	-	-	-	-
84-411-1100	Other Financing Sources	-	-	15,000	15,000
	Total Revenues	**$ 278,886**	**$ 262,406**	**$ 281,000**	**$ 279,000**
EXPENSES					
84-599-5300	Interest	$ 154,413	$ 150,213	$ 145,537	$ 140,650
84-599-5310	Principal Payments	105,000	110,000	115,000	120,000
84-599-5400	Escrow/Paying Agent Fees	484	936	1,800	900
84-599-5500	DNR Administrative Fee	17,119	16,576	18,000	17,000
84-599-5600	Other Fees	187	-	-	-
84-599-5700	Costs of Issuance	-	-	-	-
	Total Expenses	**$ 277,203**	**$ 277,725**	**$ 280,337**	**$ 278,550**
	REVENUES OVER/(UNDER) EXPENSES	**$ 1,684**	**$ (15,320)**	**$ 663**	**$ 450**

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
	$ 6,000,000	$ 3,604,681	$ 9,604,681	

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
	$ 4,500,000	$ 2,611,851	$ 7,111,851	

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 Wal-Mart 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.

SPECIAL REVENUE FUNDS
FULTON PUBLIC IMPROVEMENTS TIF
Revenues & Expenses

REVENUES					
		2013	**2014**	**2015**	**2016**
Account	**Description**	**Audited**	**Audited**	**Budgeted**	**Adopted**
41-401-1060	PILOTS - Pmts In Lieu Of Taxes	$ 354,051	$ 354,475	$ 350,000	$ 354,000
41-401-1260	EATS - Economic Activity Taxes	82,526	91,380	75,000	90,000
41-410-1050	Investment Interest	265	341	200	300
41-410-1150	Interest On Delinquent Taxes	25	-	-	-
	TOTAL REVENUES	**$ 436,866**	**$ 446,195**	**$ 425,200**	**$ 444,300**
EXPENSES					
41-599-5400	Other Expenses	$ -	$ -	$ -	$ -
41-599-5700	Transfer to Debt Service (Fund 85)	338,159	565,749	419,200	420,000
41-599-5760	Taxing District Capital Costs	-	-	-	-
41-599-5790	Tax Collection Fees	9,183	7,226	6,000	6,000
	TOTAL EXPENSES	**$ 347,342**	**$ 572,975**	**$ 425,200**	**$ 426,000**
	REVENUES OVER/(UNDER) EXPENSES	**$ 89,525**	**$ (126,779)**	**$ -**	**$ 18,300**

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.

2010 Capital Project Refunding Bonds were retired September 1, 2014. Revenues from the Fulton Public Improvements TIF and the Atkinson Road TIF (Dollar General) were used to pay off these bonds five years early. Although the debt is now retired, the TIF will remain in existence until the developer distribution is satisfied. The City hopes to satisfy the annual developer distribution in late 2015 or early 2016.

SPECIAL REVENUE FUNDS
ATKINSON ROAD TIF
Revenues & Expenses

REVENUES					
		2013	2014	2015	2016
Account	Description	Audited	Audited	Budgeted	Adopted
42-401-1060	PILOTS - Pmts In Lieu Of Taxes	$ 588,616	$ 583,493	$ 580,000	$ 440,000
42-401-1260	EATS - Economic Activity Taxes	9,079	9,329	8,000	9,000
42-410-1050	Investment Interest	406	441	350	350
42-410-1150	Transfer in from Debt Service	-	34,296	-	-
		$ 598,101	**$ 627,560**	**$ 588,350**	**$ 449,350**
EXPENSES					
42-599-5700	D/S Reimb To General Fund	$ -	$ 217,549	$ -	$ -
42-599-5720	Transfer to Debt Service (Fund 85)	280,782	297,354	-	-
42-599-5730	Maximum Annual Developer Dist	280,782	288,275	573,350	425,000
42-599-5740	Overpass City Reimb Payment	-	-	-	-
42-599-5750	Dist To Taxing Districts	-	-	-	-
42-599-5760	Taxing District Capital Costs	-	-	-	-
42-599-5790	Tax Collection Fees	12,066	11,876	15,000	12,000
	Total Expenses	**$ 573,629**	**$ 815,054**	**$ 588,350**	**$ 437,000**
	REVENUES OVER/(UNDER) EXPENSES	**$ 24,472**	**$ (187,494)**	**$ -**	**$ 12,350**

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.

2010 Capital Project Refunding Bonds were retired September 1, 2014. Revenues from the Fulton Public Improvements TIF and the Atkinson Road TIF (Dollar General) were used to pay off these bonds five years early. Although the debt is now retired, the TIF will remain in existence until the developer distribution is satisfied. The City hopes to satisfy the annual developer distribution in late 2015 or early 2016.

SPECIAL REVENUE FUNDS
SOUTH BUSINESS 54 TIF
Special Revenue Fund Revenues & Expenses

REVENUES					
		2013	**2014**	**2015**	**2016**
Account	**Description**	**Audited**	**Audited**	**Budgeted**	**Adopted**
46-401-1060	PILOTS	$ 183,109	$ 172,561	$ 170,000	$ 172,000
46-401-1260	EATS	84,472	84,419	85,000	85,000
46-401-1360	Sales Tax Revenue	-	-	-	-
46-410-1050	Interest Revenue	177	163	200	200
46-410-1100	Transfer In	202,348	228,023	200,000	225,000
46-410-1150	Interest on Delinquent Taxes	-	-	300	300
	Total Revenues	**$ 470,105**	**$ 485,165**	**$ 455,500**	**$ 482,500**
EXPENSES					
46-599-5700	Transfer to Debt Service	$ 506,536	$ 487,847	$ 638,960	$ 479,000
46-599-5790	Reassessment Fees	4,970	3,555	5,000	3,500
46-599-5800	Transfer to General Fund	-	22,314		
	Total Expenses	**$ 511,506**	**$ 513,716**	**$ 643,960**	**$ 482,500**
	REVENUES OVER/(UNDER) EXPENSES	**(41,401)**	**(28,552)**	**(188,460)**	**-**

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

Account	Description	2013 Audited	2014 Audited	2015 Budgeted	2016 Adopted
	REVENUES				
86-410-1050	Interest Revenue	$ 2,228	$ -	$ 2,200	$ 2,200
86-410-1075	TDD Revenue	33,755	80,130	28,000	75,000
86-411-1100	Other Financing Sources	-			
86-414-1050	Transfers from TIF Spec Rev	506,536	487,847	638,960	588,000
86-414-1100	Transfer from General Fund	-	-	-	-
86-414-1150	Transfers from Capital Impr.	-	-	-	-
	Total Revenues	**$ 542,520**	**$ 567,976**	**$ 669,160**	**$ 665,200**
	EXPENSES				
86-599-3720	Administrative Fees	$ 3,750	$ 3,750	$ 3,750	$ 3,750
86-599-5300	Interest Expense	382,795	371,415	358,960	345,500
86-599-5310	Principal Expense	240,000	260,000	280,000	305,000
86-599-5600	Transfer to TDD Reserve Fund	-	-	-	-
86-599-5730	Developer's Reimbursable Costs	-		-	-
	Total Expenses	**$ 626,545**	**$ 635,165**	**$ 642,710**	**$ 654,250**
	REVENUES OVER/(UNDER) EXPENSES	**$ (84,025)**	**$ (67,189)**	**$ 26,450**	**$ 10,950**

SPECIAL REVENUE FUNDS
POLICE FORFITURES
Revenues & Expenses

REVENUES					
Account	**Description**	**2013 Audited**	**2014 Audited**	**2015 Budgeted**	**2016 Adopted**
47-404-1600	Forfeiture Revenues	$ -	$ -	$ -	$ -
47-404-1700	Post Commission Fund Revenues	755	771	800	800
47-410-1050	Interest Revenue	61	55	50	50
	Total Revenues	**$ 817**	**$ 826**	**$ 850**	**$ 850**
EXPENSES					
47-527-3420	Approved Forfeit Expenditures	$ -	$ -	$ 100	$ 100
47-527-3460	Post Approved Training	-	-	750	750
	Total Expenses	**$ -**	**$ -**	**$ 850**	**$ 850**
	REVENUES OVER/(UNDER) EXPENSES	**$ 817**	**$ 826**	**$ -**	**$ -**

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

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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.

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.

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INTERNAL SERVICE FUNDS
Health Insurance Fund Revenues and Expenses

REVENUES					
		2013	**2014**	**2015**	**2016**
Account	**Description**	**Audited**	**Audited**	**Budgeted**	**Adopted**
10-410-1050	Interest Revenue	$ 342	$ 476	$ 300	$ 400
10-410-1100	Miscellaneous Revenue	3,206	-	-	-
10-466-1000	Contributions From Other Funds	1,107,640	1,084,883	1,106,000	973,280
10-466-1100	Employee Contributions	187,268	207,738	191,800	168,784
10-466-1200	Retiree Contributions	16,426	5,308	2,500	2,500
10-466-1300	Re-Insurance Reimbursement	45,414	474	-	-
		$ 1,360,295	**$ 1,298,879**	**$ 1,300,600**	**$ 1,144,964**
EXPENSES					
10-566-3600	Claims Paid	$ 755,508	$ 833,831	$ 896,000	$ 876,000
10-566-3780	Administrative Costs	61,128	58,748	61,275	60,000
10-566-3800	Re-Insurance Premiums	205,293	202,468	206,000	205,000
10-566-3950	Miscellaneous	467	14,662	200	200
10-599-5100	Uncollectible Accounts	501	-	-	-
		$ 1,022,898	**$ 1,109,708**	**$ 1,163,475**	**$ 1,141,200**
	Revenues Over/(Under)				
	Expenses	**$ 337,397**	**$ 189,171**	**$ 137,125**	**$ 3,764**

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.

In 2015, the Health Insurance Fund charged as an expense to each Department $400 per month for each employee that elected to receive employee-only coverage and $800 per month for employees that elected family coverage. The 2016 budget reduces that amount to $375 per month for employee only coverage and $750 per month for family coverage. This reduction would reduce healthcare costs in all funds that employ full-time employees.

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INTERNAL SERVICE FUNDS
Municipal Garage Fund - Revenues & Expenses

REVENUES

Account	Description	2013 Audited	2014 Audited	2015 Adopted	2016 Adopted
17-412-1550	Material Sales	$ 149,177	$ 111,632	$ 160,000	$ 150,000
17-412-1600	Labor Revenue	124,225	149,616	175,000	180,000
17-412-1650	Outside Services Revenue	-	-	20,000	20,000
17-413-2600	Miscellaneous Revenue	837	5,000	-	-
17-413-2700	Grant Revenue	-	-	-	-
	Total Revenues	**$ 274,238**	**$ 266,248**	**$ 355,000**	**$ 350,000**

EXPENSES

	COST OF SALES				
17-515-2550	Parts/Tires/Lubricants	$ 135,405	$ 133,652	$ 140,000	$ 140,000
17-515-2600	Outside Services	32,261	20,714	20,000	20,000
	Total Cost of Sales	**$ 167,666**	**$ 154,366**	**$ 160,000**	**$ 160,000**
	PERSONNEL SERVICES				
17-516-1000	Salaries	$ 107,776	$ 111,002	$ 110,686	$ 113,172
17-516-1060	Overtime	1,502	462	1,000	1,000
17-516-1100	FICA/Medicare Tax	8,536	8,496	8,544	8,734
17-516-1200	Employees Retirement	15,475	14,743	12,610	12,336
17-516-1250	Matching Deferred Comp	2,605	1,741	1,698	1,218
17-516-1300	Health Insurance	16,984	19,051	22,032	16,272
17-516-1350	Life Insurance Expense	447	459	500	500
17-516-1400	Misc Personnel Costs	624	305	200	200
17-516-1600	Tuition Reimbursement	-	-	-	-
17-516-1700	Tool Allowance	3,615	3,575	3,600	3,600
17-516-1800	Compensated Absences	-	-	-	-
	Total Personnel Services	**$ 157,565**	**$ 159,834**	**$ 160,871**	**$ 157,032**
	CONSUMABLES				
17-516-2050	Office Supplies	$ 283	$ 1,621	$ 300	$ 300
17-516-2150	Minor Tools/Equip/Furniture	248	448	1,000	1,000
17-516-2180	Computer Equipment/Software	-	114	-	-
17-516-2250	Repair Materials/Supplies	2,791	2,244	2,000	2,000
17-516-2300	Clothing/Cleaning	2,838	3,865	3,000	3,500
17-516-2350	Janitor/Housekeeping	712	605	750	750
17-516-2400	Fuel/Lubricants	2,465	2,671	3,000	2,500
17-516-2950	Miscellaneous	163	-	500	500
	Total Consumables	**$ 9,500**	**$ 11,569**	**$ 10,550**	**$ 10,550**

INTERNAL SERVICE FUNDS
Municipal Garage Fund - Expenses

Account	Description	2013 Audited	2014 Audited	2015 Adopted	2016 Adopted
	CONTRACTUAL SERVICES & NON OPERATING				
17-516-3080	Insurance	$ 11,017	$ 16,276	$ 16,269	$ 22,200
17-516-3150	Telephone	583	575	600	600
17-516-3300	Printing/Binding	-	-	100	100
17-516-3330	Bldg/Grounds Maintenance	164	232	500	500
17-516-3350	Maintenance Contracts	-	-	-	-
17-516-3370	Vehicle Repair	1,774	3,713	500	500
17-516-3380	Equipment Rental/Lease	-	-	250	250
17-516-3400	Equipment Repair	1,131	288	500	500
17-516-3430	Safety Programs/Equip	313	94	300	300
17-516-3500	Travel/Training/Seminars	-	-	400	400
17-599-5500	Depreciation	6,484	6,606	8,000	8,000
17-599-5850	Gain/Loss on Sale of Assets	938	5,854	-	-
Total	**Contractual/Non-Operating**	**$ 22,404**	**$ 33,637**	**$ 27,419**	**$ 33,350**
	Total Expenses	**$ 357,135**	**$ 359,406**	**$ 358,840**	**$ 360,932**
	Revenues Over/(Under) Expenses	**$ (82,897)**	**$ (93,159)**	**$ (3,840)**	**$ (10,932)**

INTERNAL SERVICE FUNDS
Municipal Garage Fund - Analysis of Working Capital

		2013 Audited	2014 Audited	2015 Adopted	2016 Adopted
	TOTAL REVENUES	$ 274,238	$ 266,248	$ 355,000	$ 350,000
	TOTAL EXPENSES	$ 357,135	$ 359,406	$ 358,840	$ 360,932
	NET INCOME/(LOSS)	$ (82,897)	$ (93,159)	$ (3,840)	$ (10,932)
	Depreciation	$ 6,484	$ 6,606	$ 8,000	$ 8,000
	Total Capital	(2,195)	(13,750)	(3,000)	(32,700)
	Net Adjustments	$ 4,289	$ (7,144)	$ 5,000	$ (24,700)
	Excess/(Deficiency in Working Capital	**$ (78,608)**	**$ (100,303)**	**$ 1,160**	**$ (35,632)**

Position	Number of Employees		Budgeted	Adopted
	2015	2016	2015	2016
Fleet /Solid Waste Manager	0.2	0.2		
Lead Mechanic	1	1		
Mechanic	2	2		
Totals	3.2	3.2	$110,686	$113,172

2016 Budget Notes

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. The line reflects raises for 2016.

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.

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:

A description of the capital outlays included in the 2016 budget is provided starting on page 142 of this budget document.

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.

Capital Outlay Summary

General Fund	2016 Adopted	2017	2018
Administration	$ 14,000	$ 47,500	$ 26,500
Finance	-	-	-
Purchasing	16,000	14,000	-
Police	55,300	96,000	71,000
Municipal Court	-	-	-
Fire	350,000	975,000	843,000
Planning & Protect. Services	-	15,000	-
Engineering	44,500	-	70,000
Street Maintenance	135,000	50,000	170,000
Traffic Control	16,000	120,000	20,000
Bldg. & Grounds Maint.	37,000	18,000	11,000
Cemeteries	-	42,000	13,000
Parks and Rec. Admin.	13,000	230,000	488,000
Parks and Recreation Pools	-	2,000	2,539,000
Total General Fund	$ 680,800	$ 1,609,500	$ 4,251,500
Enterprise & Internal Services Funds	2016 Adopted	2017	2018
Municipal Garage	$ 32,700	$ 26,500	$ 3,000
Off Street Parking	3,300	31,700	1,200,000
Electric Fund	489,000	585,500	440,500
Gas Fund	307,000	135,500	155,500
Water Fund	283,000	334,500	334,500
Wastewater Fund	8,152,600	4,766,100	766,100
Solid Waste Fund	245,000	1,490,000	250,000
Golf Course Fund	7,800	164,500	134,600
Municipal Airport	2,325,000	959,000	3,700,000
Total Enterprise & Internal Servic Funds	$11,845,400	$ 8,493,300	$ 6,984,200
TOTAL ALL FUNDS	$12,526,200	$10,102,800	$11,235,700

2016 Capital Outlay Highlight

Wastewater Treatment Facility Improvements

This is an $11 million, multi-year project that will consist of improvements to the City's wastewater treatment facility. The $7 million expenditure that is budgeted for this project in 2016 is listed as a capital expenditure in the Wastewater Fund.

In 2016, this budget proposes that the City partially fund this project by paying $2 million from the reserves of the Capital Improvement Sales Tax fund. This line item is listed as a "Transfer in from Capital Imp. ST" under the Net Adjustment section of the Wastewater Fund budget. The remaining $5 million balance budgeted for 2016 will be funded through the State Revolving Loan Fund (SRF). This budget anticipates SRF construction draws totaling $5 million in 2016. That $5 million is listed as a "Draw on SRF" under the Net Adjustment section of the Wastewater Fund budget.

The City will not need to begin servicing the SRF debt until after construction is completed. As a result, principle and interest payments for this project are not included in the 2016 budget.

CAPITAL OUTLAYS
General Fund

ADMINISTRATION	2016 REQUESTED	2017	2018
VOIP Phones		$ 1,500	$ 1,500
Virtual Servers		4,000	
Network Attached Storage	4,000		
City Email	10,000		
City Hall Window Replacement		4,000	
IT Staff Vehicle		13,000	
New Firewall		25,000	
Digital Video/Sound mixer (City Hall)			25,000
HVAC Upgrade for City Hall			
TOTALS	$ 14,000	$ 47,500	$ 26,500

Network Attached Storage **Estimated Cost: $4,000**
This would add 36 TB of networked storage. We currently use 5 TB of storage which requires a weekly clean up. After two weeks without maintenance, the City is out of storage space.

City Email Equipment **Estimated Cost: $10,000**
This amount includes the cost for hardware, software, technical support, and licensing necessary to move the City to hosting email in-house. This would allow the City to better ensure that email is archived and managed according to the City's needs.

FINANCE	2016 REQUESTED	2017	2018
TOTALS	$ -	$ -	$ -

There are no Finance Department capital outlays included in the 2016 Budget.

PURCHASING	2016 REQUESTED	2017	2018
Van Full Size State Surplus	16,000		
Newer Used Forklift		$ 14,000	
TOTALS	$ 16,000	$ 14,000	$ -

Full Size Van **Estimated Cost: $16,000**
These funds will be used to replace an existing van within the Purchasing Department that is no longer cost effective to maintain. The plan will be to purchase this van from State Surplus, and it will be used for transporting goods by the Purchasing Department.

CAPITAL OUTLAYS
General Fund

POLICE	2016 REQUESTED	2017	2018
Patrol Unit Equipment	6,000		
Ballistic Vest (50/50 Grant)	16,000	16,000	16,000
Patrol Units	27,000	55,000	55,000
Body Cameras (7)	6,300		
SRU Equipment		10,000	
Crime Scene Vehicle/Equipment		$ 15,000	
TOTALS	$ 55,300	$ 96,000	$ 71,000

Patrol Unit Equipment **Estimated Cost: $6,000**
These funds will be used to convert the Ford Explorer patrol vehicle included in the capital budget to a police vehicle. This includes installing cages in the back seats, interior electronic equipment, and light bars.

Ballistic Vest **Estimated Cost: $16,000**
These funds will be used to purchase ballistic vests. The City has a 50/50 matching grant.

One 2016 Ford Explorer Patrol Vehicle **Estimated Cost: $27,000**
The police fleet consists of seven patrol vehicles. This Explorer would replace a Ford Crown Victoria that has high mileage.

Body Cameras **Estimated Cost: $6,300**
These funds will be used to purchase seven body cameras.

MUNICIPAL COURT	2016 REQUESTED	2017	2018
TOTALS	$ -	$ -	$ -

There are no Municipal Court capital outlays included in the 2016 Budget.

CAPITAL OUTLAYS
General Fund

FIRE	2016 REQUESTED	2017	2018
Training DVD Materials		6,000	6,000
Pager Replacement	7,000		7,000
Gas Detectors			8,000
Radio Equipment	10,000		10,000
Bunker Gear	8,000	15,000	17,000
SCBA Replacement	15,000	30,000	30,000
Remodel Westminster Station	10,000		
Fire Truck	300,000		
AFFF Firefighting Foam		2,000	
Exhaust Fans		3,000	
Light Bar Replacement		4,000	
Generators		5,000	
Fire hose replacement		5,000	
Haz-Mat Suits		5,000	
Gator/Trail & PR		10,000	
Station Back-up Generator		45,000	
CAF System		45,000	
Tanker/ ARFF Vehicle		350,000	
Replace Truck#10		450,000	
Nozzle Replacement			5,000
Radio Upgrades			10,000
Refurish Ladder #8			250,000
Replace Engine #2			500,000
TOTALS	$ 350,000	$ 975,000	$ 843,000

Pager Replacement **Estimated Cost: $7,000**
Our pagers and portable radios go through very rough conditions on a daily basis and we have several that need to be replaced.

Portable Radio Replacement **Estimated Cost: $10,000**
Replace some damaged and worn out portable radios. (Safety Concerns)

Bunker Gear **Estimated Cost: $8,000**
Annual bunker gear replacement. (Protective Apparel) at current rate of replacement we upgrade protective clothing for each member of the fire department about every seven or eight years. This does not include a spare set to have when gear needs to be cleaned or decontaminated.

SCBA Replacement **Estimated Cost: $15,000**
Continue a program to replace self-contained breathing apparatus and upgrade to new standards. These are an expensive piece of safety equipment that now cost about $6,800.00 each unit. These SCBA Bottles have a life span of 15 years and we are approaching 14 years, per DOT these bottles will have to be taken out of service at 16 years.

CAPITAL OUTLAYS
General Fund

Remodel Westminster Fire Station (Station #2) **Estimated Cost: $10,000**
Station #2 is in need of some maintenance and upkeep. A lot of this can be accomplished with FRDC labor to help keep the cost down. City Engineering is working up the particulars and costs for a planned renovation of this facility. Other than recent new bay doors, no significant work has been done at this station since it was new in 1983.

Fire Truck **Estimated Cost: $300,000**
These funds will be used to purchase a new fire truck.

PLANNING & PROTECTIVE SERVICES	2016 REQUESTED	2017	2018
Small Truck/Jeep		15,000	
TOTALS	$ -	$ 15,000	$ -

There are no Planning and Protective Services capital outlays included in the 2016 Budget.

ENGINEERING	2016 REQUESTED	2017	2018
GPS Equipment	1,500		70,000
Inspector's Truck (4x4 Utility)	22,000		
GIS Computer and Monitor	2,000		
Technician Vehicle	19,000		
TOTALS	$ 44,500	$ -	$ 70,000

GPS Equipment **Estimated Cost: $1,500**
Our current GPS equipment was purchased in 2010. We have had to send one in for repairs due to connectors wearing out. We are anticipating further repairs and maintenance.

Construction Inspector's Truck **Estimated Cost: $22,000**
Current vehicle has had multiple issues over the years. These funds will be used to purchase a new, 4x4 utility vehicle.

GIS Computer and Monitor **Estimated Cost: $2,000**
The engineering department has developed the GIS system to the point that it is now a great research and mapping tool that can be used to quickly help customers and other departments solve problems. We would like to get this tool to be more at our finger tips. A wall mounted touch screen monitor located where the current aerial photo map is in engineering would help by us interact, teach, and solve problems internally and externally.

CAPITAL OUTLAYS
General Fund

STREET	2016 REQUESTED	2017	2018
Skid Steer	35,000		
One Ton Flatbed Truck with Dump	45,000		
Snow Equipment for Two Ton Dump T.	55,000		
Crack Sealing Machine		50,000	
Street Sweeper			170,000
TOTALS	$ 135,000	$ 50,000	$ 170,000

Skid Steer **Estimated Cost: $35,000**
The current skid steer is 20 years old and breaks down often.

One Ton Flatbed Truck with Dump **Estimated Cost: $60,000**
We lost one five years ago in snow storm and has never been replaced. It will be used for pushing snow, hauling brush, and every day activities.

Snow Equipment for Two Ton Dump Truck **Estimated Cost: $55,000**
These funds will be used to outfit a dump truck included in the 2015 budget with snow equipment.

TRAFFIC CONTROL	2016 REQUESTED	2017	2018
Paint Striper	16,000		
New Pickup Truck W/Utility Bed & Boom		55,000	
Traffic Signal Controller 4/5th & Mkt		65,000	
Traffic Counters			20,000
TOTALS	$ 16,000	$ 120,000	$ 20,000

Pressure Washer **Estimated Cost: $5,000**
This will be used to better remove old paint from curbs before new paint is applied.

Paint Striper **Estimated Cost: $23,000**
The current paint striper is approximately 10 years old and in need of replacement.

Small Bucket Truck (1/4 cost) **Estimated Cost: $32,000**
This will be used primarily for working on traffic signals and trimming trees.

BUILDING & GROUNDS	2016 REQUESTED	2017	2018
Zero-turn mower(s)	$ 10,000	$ 10,000	$ 11,000
3/4 Ton Pickup (4x4 Crew)	$ 27,000		
Quick detach loader for tractor		$ 8,000	
TOTALS	$ 37,000	$ 18,000	$ 11,000

Zero turn mower **Estimated Cost: $10,000**
These are funds to replace of on zero turn mower. The department currently uses ten zero-turn mowers, and these funds would

¾ Ton Pickup **Estimated Cost: $12,000**
This vehicle would replace one of the vehicles in our aging fleet.

CEMETERIES	2016 REQUESTED	2017	2018
Replace wall at Pioneer			13,000
Sexton Shed plumbing/improvements		12,000	
Front-mount Diesel Mower		13,000	
Small tractor with front loader		17,000	
	$ -	$ 42,000	$ 13,000

There are no capital outlays included for the Cemetery Department in the 2016 Budget.

PARKS & REC. - OPERATIONS	2016 REQUESTED	2017	2018
Portable Pitching Mounds (2)	4,000		
Picnic Tables		5,000	
Exercise stations on Memorial Park fitness trail		6,000	$ 6,000
Dugouts & bleachers Anderson Field		9,000	
Slit Seeder		10,000	
Finish fencing for Backer East Field		17,000	
Completion of Craighead Room-City Hall		$ 20,000	
Asphalt Repair to Phase 1 of Stinson Creek Trail		20,000	
Dock at Morningside Lake		23,000	
Veteran's Memorial Wall in Veteran's Park		25,000	
New Large Tractor		30,000	
Playground at Seaman Park		65,000	
Utility Box Trailer			5,000
Replace Scout Cabin Windows	9,000		
Outdoor LED sign for City Hall			10,000
Emergency Phones in Parks			15,000
Replace Truman Ingle Shelter			22,000
Lighting for Anderson Field			40,000
Replace Hensley Field Lights			85,000
Stinson Creek Walking Trail Phase 6			125,000
Splash Pad at Carver Park			180,000
TOTALS	$ 13,000	$ 230,000	$ 488,000

CAPITAL OUTLAYS
General Fund (Parks cont.)

Portable Pitching Mounds **Estimated Cost: $4,000**
These will be used to allow older baseball players to learn how to pitch from a mound during practices and games.

Replace Scout Cabin Windows **Estimated Cost: $9,000**
These funds will be used to purchase and install more energy efficient windows at the Scout Cabin located at Veterans' Park

PARKS & REC. - POOL	2016 REQUESTED	2017	2018
Pool Paint			$ 4,000
New deck furniture		2,000	
New shade structures			35,000
Construction of New Aquatic Center			2,500,000
TOTALS	$ -	$ 2,000	$ 2,539,000

There are no capital outlays included for the City swimming pool in the 2016 Budget.

CAPITAL OUTLAYS
Internal Service Funds - Municipal Garage

MUNICIPAL GARAGE	2016 REQUESTED	2017	2018
Ball Joint Tool	$ 1,200		
A/C Recovery Machine	5,000		
Diagnostic/Manual Software	7,000	3,000	3,000
Garage Management Program	2,500		
Alignment Computer	17,000		
10,000lb Floor Jack		1,500	
Plasma Cutter		3,000	
Mig Tig combination welder		7,000	
Air Compressor		12,000	
TOTALS	$ 32,700	$ 26,500	$ 3,000

Ball Joint Tool **Estimated Cost: $1,200**
Description: Have a tool to change ball joints in equipment that will not damage parts when installing them

A/C Recovery Machine **Estimated Cost: $5,000**
To comply with Federal & State laws

Diagnostic/Tester Software **Estimated Cost: $7,000**
New diagnostic tester for all heavy duty trucks.

Garage Management Software **Estimated Cost: $2,500**
Garage program for tracking parts and maintenance.

CAPITAL OUTLAYS
Enterprise Funds - Off-Street Parking

Alignment Computer **Estimated Cost: $17,000**
This computer will be used to operate the City's alignment machine.

OFF STREET PARKING	2016 REQUESTED	2017	2018
Jefferson 500 Parking Lot Overlay		31,700	
Meter Mechanisms	3,300		
Downtown Parking Garage			1,200,000
TOTALS	$ 3,300	$ 31,700	$ 1,200,000

Meter Mechanisms **Estimated Cost: $3,300**
Some of the City's meter mechanisms are worn out and need to be replaced.

CAPITAL OUTLAYS
Enterprise Funds - Electric

ELECTRIC FUND	2016 REQUESTED	2017	2018
Safety Training Library (1/4)	$ 1,000	$ 500	$ 500
Innerduct Trailer	5,000		
Street Lighting	10,000	20,000	20,000
New Services	15,000	25,000	25,000
SCADA/Cyber Security	10,000	20,000	20,000
1/2 Ton 4x4 Pickup	30,000		
3/4 Ton 2wd Pickup Truck (Power Plant)	25,000		
Vegetation Control	10,000		
Line Extensions	25,000	50,000	50,000
Transformers	25,000	50,000	50,000
Engine Maintenance	50,000	50,000	50,000
Small Trencher	58,000		
Emergency Fund	25,000	50,000	50,000
Underground Utilities	-	100,000	100,000
Bucket Truck	200,000	200,000	
Used Back Yard Bucket/Digger		20,000	
Chipper Truck			75,000
TOTALS	$ 489,000	$ 585,500	$ 440,500

Safety Training Library **Estimated Cost: $1,000**
The development of in-house Safety Training materials including instructional videos, workbooks, demonstrations, etc.

Innerduct Trailer **Estimated Cost: $5,000**
We need a trailer suitable for dispensing innerduct for fiber and also residential services especially when bored in next to a house foundation.

Street Lighting **Estimated Cost: $10,000**
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.

New Services **Estimated Cost: $15,000**
To build and/or extend 3-phase single phase overhead lines.

SCADA/Cyber Security **Estimated Cost: $10,000**
This item would cover the costs for replacing equipment for the high-availability, firewall that protects SCADA and the so-called DMZ and other SCADA equipment used to monitor the City's electric grid such as installing SCADA controls on underground switch feeds on Business 54 and upgrade SCADA at substations.

½ Ton 4x4 Pickup **Estimated Cost: $30,000**
This truck would replace a 1999 ½ 4x4 currently in service. The 4x4 feature helps off road and in winter conditions. The old unit came from State Surplus.

¾ Ton 2wd Pickup Truck (Power Plant) **Estimated Cost: $25,000**
The Power Plant would replace a 1999 model 1/2ton 4x4 pickup that was purchased from State Surplus. This unit is used primarily for fuel delivery to the warehouse but also provides transportation and hauling requirements.

Vegetation Control **Estimated Cost: $10,000**
In order to begin a new vegetation control policy for our entire power system we need to start with the 28 mile Columbia line which is the main artery that feeds Fulton. This line is of most importance and is beginning to become an issue in Fence Rows as well as the City loop line where it is nearly impossible to get trucks into some locations not to mention substations.

Line Extensions **Estimated Cost: $25,000**
To build and/or extend 3-phase single phase overhead line for new and existing customers.

Transformers **Estimated Cost: $25,000**
To purchase large 3-phase pad mount transformers and overhead transformers as needed.

Engine Maintenance **Estimated Cost: $50,000**
Any major repairs or maintenance conducted on the Jet Turbine or the 3 generators at the Power Plant.

Small Trencher **Estimated Cost: $58,000**
We would be replacing a 1994 model 3610 Ditch Witch that has seen a great deal of use. It was originally bought when the City upgraded to 13,800volt system. A small to medium size trencher is routinely needed for hard to reach areas such as backyards, fenced areas, etc.

Emergency Fund **Estimated Cost: $25,000**
Any unexpected purchases as needed, particularly from moderate storm damage – used for both the Power Plant and Distribution.

CAPITAL OUTLAYS
Enterprise Funds - Gas

Bucket Truck **Estimated Cost: $200,000**
A direct replacement for the 1992 model year currently in service. The new unit would match the 55' height requirement needed for the Columbia line. The new unit would also feature air brakes and diesel engine that the current unit does not have.

GAS FUND	2016 REQUESTED	2017	2018
Safety Training Library (1/4)	$ 1,000	$ 500	$ 500
Backhoe Tires	4,000		
Welding Equipment	5,000	5,000	5,000
Main Extensions	10,000	10,000	10,000
New Services	10,000	10,000	10,000
Gas Leak Detection and Locator Equip.	10,000	10,000	10,000
Regulator Stations (West 7th)	15,000		
SCADA	20,000		
Directional Bore Machine	20,000		
Hatton Line Improvements	25,000	20,000	20,000
Hatton Line Right-of-Way Clearing	25,000		20,000
Main Replacement	30,000	30,000	30,000
Locator Vehicle	22,000		
Vegetation Control	35,000		
1 Ton Service Truck	50,000		
Emergency Fund	25,000	50,000	50,000
TOTALS	$ 307,000	$ 135,500	$ 155,500

Safety Training Library **Estimated Cost: $1,000**
The development of in-house Safety Training materials including instructional videos, workbooks, demonstrations, etc.

Backhoe Tires **Estimated Cost: $4,000**
Tires are worn and need replacements.

Welding Equipment **Estimated Cost: $5,000**
This will be used to replace any of our Pipe Fusion equipment such as Irons, or Butt welding equipment that we would need to replace.

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 service to new customers.

CAPITAL OUTLAYS
Enterprise Funds – Gas (Continued)

Gas Leak Detection & 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.

Regulator Station **Estimated Cost: $15,000**
Update W. 7th regulator equipment.

SCADA **Estimated Cost: $20,000**
Improvements and maintenance to the existing gas SCADA system.

Directional Bore Machine **Estimated Cost: $20,000**

Hatton Line Improvements **Estimated Cost: $25,000**
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.

Hatton Right-of-Way Clearing **Estimated Cost: $25,000**
Needed to keep line clear so nothing is on top of the main.

Main Replacement **Estimated Cost: $30,000**
These funds are requested to continue with the replacement of old gas mains until we have a total plastic system.

Locator Vehicle **Estimated Cost: $22,000**
Replace old Locator Van and to keep fleet updated.

Vegetation Control **Estimated Cost: $35,000**
In order to begin a new vegetation control policy for our entire power system we need to start with the 28 mile Columbia line which is the main artery that feeds Fulton. This line is of most importance and is beginning to become an issue in Fence Rows as well as the City loop line where it is nearly impossible to get trucks into some locations not to mention substations.

One Ton Service Truck **Estimated Cost: $50,000**
A new service truck to either replace an existing truck or add one to the fleet.

Emergency Fund **Estimated Cost: $25,000**
To be used for major service interruptions or gas leaks caused by an unforeseen event such as storms or an excavation error.

CAPITAL OUTLAYS
Enterprise Funds - Water

WATER FUND	2016 REQUESTED	2017	2018
Safety Training Library (1/4)	$ 1,000	$ 500	$ 500
Tracks for Mini Excavator	3,000		
Fire Hydrants	5,000	5,000	5,000
SCADA	10,000	10,000	10,000
New Services	12,000	12,000	12,000
Main Extensions	12,000	12,000	12,000
Pump Maintenance	10,000	15,000	15,000
Well Meter Replacement	10,000	15,000	15,000
Well Maintenance/Tank Maintenance	15,000	15,000	15,000
Water Tank Inspection	25,000		
Emergency Fund	25,000	50,000	50,000
Main Replacement	125,000	200,000	200,000
¾ Ton Truck (4x4 Crew)	30,000		
TOTALS	$ 283,000	$ 334,500	$ 334,500

Safety Training Library (1/4) **Estimated Cost: $1,000**
The development of in-house Safety Training materials including instructional videos, workbooks, demonstrations, etc.

Tracks for Mini Excavator **Estimated Cost: $3,000**
Replacement tracks

Fire Hydrants **Estimated Cost: $5,000**
To replace old or damaged hydrants or install new ones.

SCADA **Estimated Cost: $10,000**
To replace install equipment to put monitoring at Route O lift station and the main treatment plant.

New Services **Estimated Cost: $12,000**
To provide water service hookups to new customers.

Main Extensions **Estimated Cost: $12,000**
Description: To extend water mains to new customers.

Pump Maintenance **Estimated Cost: $10,000**
Repairs and replacement parts for City pumps.

Well Meter Replacement **Estimated Cost: $10,000**
To keep good working meters in wells to keep track of our water usage. New meters may be needed for Smart Grid project.

Well Maintenance/Tank Maintenance **Estimated Cost: $15,000**
For repairs and replacement parts for City water wells and tanks.

CAPITAL OUTLAYS
Enterprise Funds - Water (Continued)

Water Tank Inspection **Estimated Cost: $25,000**

Emergency Fund **Estimated Cost: $25,000**
In the event that we have a major problem with our wells or a major service interruption or leak.

Main Replacements **Estimated Cost: $125,000**
To upgrade our aging infrastructure to reduce water leaks or to extend service to new customer. Based on recent experience these funds would allow for somewhere near four linear miles of new line, depending on soul conditions, the number of street cuts, etc.

¾ Ton Truck (4x4 Crew) **Estimated Cost: $30,000**
This vehicle would replace an existing vehicle in the Water Department.

CAPITAL OUTLAYS
Enterprise Funds – Wastewater

WASTEWATER FUND	2016 REQUESTED	2017	2018
Safety Training Library	$ 1,000	$ 500	$ 500
Replacement Jetter Hose	7,600	7,600	7,600
Digester Blower	8,000	8,000	8,000
SCADA	10,000	10,000	10,000
Sewer line Extensions	10,000	10,000	10,000
Lab Equipment & Supplies	12,000		
ATV	-		
Manholes Raised	15,000	15,000	15,000
Line Maintenance	15,000	15,000	15,000
Lifting Crane for Pickup	16,000		
Plant Maintenance	20,000	20,000	20,000
Plant Pumps	20,000	20,000	20,000
Rotor Assembly/Bearings	25,000	25,000	25,000
One Ton Dually Flatbed 4x4 Pickup	40,000		
Eight Inch Portable Pump	40,000		
Emergency Fund	25,000	25,000	25,000
Lift Station Rehab	60,000	60,000	60,000
Skid Loader	38,000		
Backhoe	90,000		
Inflow & Infiltration Remediation	400,000	275,000	275,000
Sewer line replacement	300,000	275,000	275,000
Wastewater SRF Improvements	7,000,000	4,000,000	
TOTALS	$ 8,152,600	$ 4,766,100	$ 766,100

Safety Training Library (1/4) **Estimated Cost: $1,000**
The development of in-house Safety Training materials including instructional videos, workbooks, demonstrations, etc.

Replacement Jetter Hose **Estimated Cost: $7,600**
These funds will pay for flusher truck to clean sewer lines.

Digester Blower **Estimated Cost: $8,000**
For a hose for flusher truck to clean sewer lines.

SCADA **Estimated Cost: $10,000**
To replace install equipment to put monitoring at Route O lift station and the main treatment plant.

Sewer Line Extensions **Estimated Cost: $10,000**
These funds are requested to provide service to new subdivisions.

Lab Equipment & Supplies **Estimated Cost $12,000**
To be used for smoking operations and to collect samples for repairs in our INI locations.

Manhole Raised **Estimated Cost: $15,000**
Done in conjunction with street overlay to insure the manholes match the new street levels

Line Maintenance **Estimated Cost: $15,000**
This will pay for spot repairs necessary to sewer mains.

Lifting crane **Estimated Cost: $16,000**
Goes with above listed one ton Dually.

Plant Maintenance **Estimated Cost: $20,000**
Needed supplies for the Treatment Facility

Plant Pumps **Estimated Cost: $20,000**
To replace worn or non-operable pumps at plant

Rotor Assembly/Bearings **Estimated Cost: $25,000**
To purchase a backup bearing assembly with upper and lower shaft.

One-Ton Dually **Estimated Cost: $40,000**
This is will replace a ¾-T pickup with a crane – current crane is too light to lift current loads.

8” Portable Pump **Estimated Cost: $40,000**
To be used at lift stations or plant in the event of flooding.

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. Due to the increased amount of construction, an increase is requested over the last year for emergency capital purchases.

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.

Skid Loader **Estimated Cost: $38,000**
Will be used for cleanup work on jobsites to clear right-of-way of INI inspection of manholes and lines.

Backhoe **Estimated Cost: $90,000**
To replace current backhoe

Inflow & Infiltration Remediation **Estimated Cost: $400,000**
To buy equipment and supplies to address the specific sources of entry by storm water like manholes, storm gutters tied into sanitary sewer systems, etc.

Sewer Line Replacement **Estimated Cost: $300,000**
Problems spots are identified and replaced as we continue to maintain and upgrade the system. These funds should be enough to replace over a mile of sewer line.

2016 Wastewater SRF Improvements **Estimated Cost: $7,000,000**
These funds will be used to construct improvements to the City's wastewater treatment facility.

CAPITAL OUTLAYS
Enterprise Funds - Solid Waste

SOLID WASTE FUND	2016 REQUESTED	2017	2018
Roll-off Containers	$ 10,000	$ 20,000	
Dumpsters / Containers	10,000		
40 cu.yd. Compactor	25,000		
Split Hopper Truck	200,000		250,000
ATV		20,000	
Front Loader		250,000	
Transfer Station		1,200,000	
TOTALS	$ 245,000	$ 1,490,000	$ 250,000

Roll-Off Container **Estimated Cost: $10,000**
We have run low on roll-off containers and need to order new ones.

Dumpsters/Containers **Estimated Cost: $10,000**
Replacement for older container and rear loading dumpster

40 cu.yd. Compactor **Estimated Cost: $25,000**
Used for businesses on roll-off trucks.

Split Hopper Truck **Estimated Cost: $200,000**
This will replace the 2009 Freightliners we have and will allow for a backup for yard waste/recycling.

CAPITAL OUTLAYS
Tanglewood Golf Course

GOLF COURSE FUND	2016 REQUESTED	2017	2018
Water Fountains to replace orange water jugs on course	$ 7,800		
Sand Bunker Improvements on hole 16		3,000	
New trashcans around clubhouse/parking lot (8)		3,800	
Drainage improvements to Fairways #4, 2, & 14		3,900	
Drainage improvements to Fairways #13, 7 & 6		4,000	
Driving Range Ball Dispenser		8,000	
Privacy Fence surrounding maintenance shed		9,800	
3-wheel drive Sand Pro Bunker Rake		14,000	
Walking Aerator		28,000	
Maintenance Shed expansion		40,000	
Fairway Mower		50,000	
Drainage improvements to Fairways #3, 1, 17 & 11			4,600
Slit Seeder			10,000
Outfront Mower with Articulating Deck			30,000
Dev. of small lake/water hazard around #18 Green			30,000
Clubhouse renovation-Conference/Meeting Room			60,000
TOTALS	$ 7,800	$ 164,500	$ 134,600

Water Fountains **Estimated Cost: $7,800**
The existing water jug stations are aged and in disrepair. They need to be replaced. Rather than spending money on constructing/buying new stations and jugs, we would like to replace the stations with water fountains. This is also a more sanitary alternative to water jugs.

CAPITAL OUTLAYS
Enterprise Funds - Municipal Airport

MUNICIPAL AIRPORT	2016 REQUESTED	2017	2018
Widen Runway 6-24 (90/10)	$ 2,325,000		
Security Upgrades		44,000	
Bank of Hangars		415,000	
Terminal/Maintenance Building		500,000	
Paralleling Taxiway			3,700,000
TOTALS	$ 2,325,000	$ 959,000	$ 3,700,000

AWOS Weather Station **Estimated Cost: $175,000**
Automated sensor suites designed to serve aviation and meteorological observing needs for safe and efficient aviation operations. Our current station needs to be replaced.