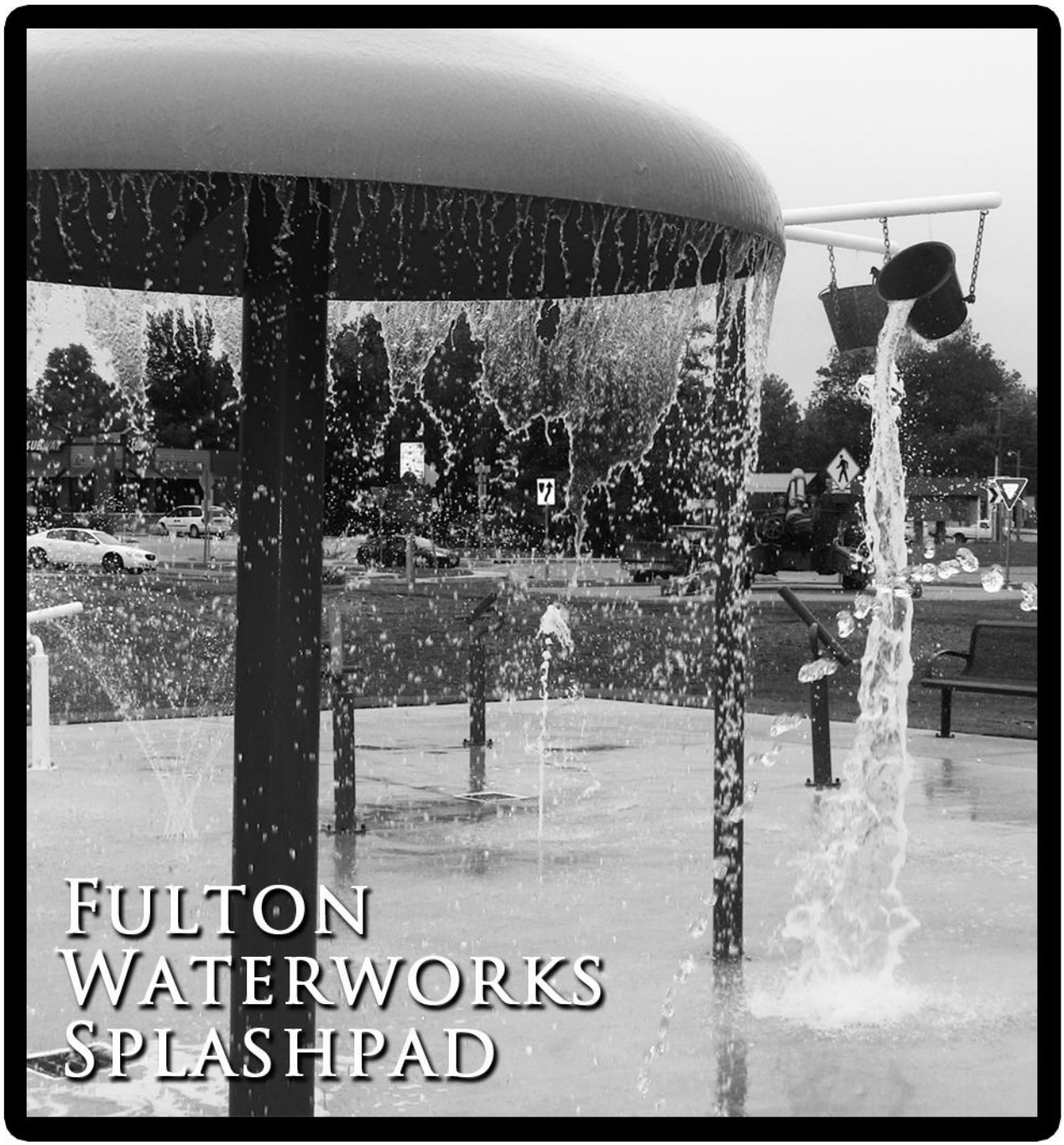
City of FULTON
PROUDLY SERVING YOU

2015



CITY BUDGET

TABLE OF CONTENTS

Table of Contents 1

Transmittal Letter from Director of Administration 3

Principal Officials 5

Organizational Chart 7

Graphs 9

Summary of 2015 Budget 17

General Fund

Revenue Summary 19

Expenditure Summary by Department 23

General Fund Departments (description of general line items) 25
- Administration 27
- Finance 31
- Purchasing 33
- Police Department 35
- Municipal Court 39
- Fire Department 41
- Planning and Protective Services 43
- Engineering 47
- Street Maintenance 49
- Traffic Control 53
- Building and Grounds Maintenance 57
- Cemeteries 59
- Parks and Recreation Administration 61
- Parks and Recreation Pools 65
- Debt Service Payments 67

Enterprise Funds

- Off Street Parking Fund 69
- Electric Fund 71
- Gas Fund 81
- Water Fund 89
- Wastewater Fund 97
- Solid Waste Fund 105
- Tanglewood Golf Course Fund 113
- Municipal Airport Fund 117

TABLE OF CONTENTS

Debt Service and Special Funds

Debt Service Fund Narrative 121
Neighborhood Improvement District Bond Amortization 122
Capital Improvement Sales Tax Special Revenue Fund 123
Capital Project Refunding Bond Debt Service Fund 124
Sewer Improvement Fund 125
Water Improvements Debt Service Fund 125
Water & Sewer Debt Service Fund Amortization Schedule 126
Special Revenue Fund Narrative 127
Fulton Public Improvement TIF 128
Atkinson Road TIF 129
South Business 54 TIF 130
Police Forfeitures 131

Internal Service Funds

Internal Service Fund Narrative 133
Health Insurance Fund 135
Municipal Garage Fund 137

Capital Outlay Program

Summary of 2015 Capital Outlays 142
2015 Capital Outlay Highlights 143

General Fund

Administration 145
Finance 145
Purchasing Department 145
Police Department 146
Municipal Court 146
Fire Department 147
Planning and Protective Services 148
Engineering Department 149
Street Maintenance 149
Traffic Control 150
Building and Grounds Maintenance 150
Cemetery Department 151
Parks and Recreation Administration 152
Parks and Recreation Pools 153

Enterprise and Internal Service Funds

Municipal Garage Fund 154
Off Street Parking 154
Electric Fund 155
Gas Fund 157
Water Fund 159
Wastewater Fund 161
Solid Waste Fund 163
Tanglewood Golf Course Fund 164
Municipal Airport Fund 165

CITY OF FULTON
PROUDLY SERVING YOU

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 2015 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 will 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 2014 the City was able to complete and make significant progress on some noteworthy projects. We built and opened a Splashpad at Memorial Park, reconstructed the West 7th Street Bridge over Stinson Creek, and have made significant progress toward the completion of a new Animal Shelter.

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 2015 Budget includes projected revenues of $44,038,555 and total expenditures and adjustments of $43,367,812.

Capital Improvement expenditures in this budget total $21,482,740: $408,550 in the General fund and $21,074,190 within the Enterprise funds. Some of the capital improvement items for 2015 include:

- Construction of a new warehouse facility that will house the Electric, Gas, Water, Solid Waste, Parks Maintenance, Traffic Control, Street, Cemetery, Building and Grounds Maintenance, Municipal Garage, and Purchasing Departments. This project was bid at $7.1 million and is budgeted at $7.85 million. Construction is anticipated to be completed in late 2015;

- Wastewater treatment facility improvements. This is a $13 million, two-year project. $8 million is budgeted for 2015;

- Reconstruction of the Airport's 06-24 Runway (currently asphalt). This expenditure is estimated at $2.325 million and would be offset by a 90% State grant;
- Completion of the new Animal Shelter;
- $25,000 for Police patrol units;
- A used replacement brush truck and general purpose vehicle in the Fire Department;
- A new two-ton dump truck for the Street Department;
- An overlay of the Market 500 parking lot;
- A new roll-off truck in the Solid Waste Department; 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 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.

In 2014, the City retired the Atkinson Road TIF, and the Golf Course will be paid off in 2016. The City will; however, take on additional debt in 2015 with the construction of the new warehouse facility and improvements to the wastewater treatment facility. In 2015 the City will also partially fund the new warehouse facility and wastewater treatment facility improvements by drawing from City reserves. The City will draw $3.6 million from reserves for the new warehouse facility and $3 million for the wastewater treatment facility improvements.

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.

This budget is bolstered due to a healthy outlook for the gas and electric utilities. In addition, as of September 2014 sales tax revenues are up 7.25% from the same period in 2013. We project that sales tax revenues will be higher than budgeted in 2014, which provides additional revenue into the General Fund. This budget proposes a direct transfer of $1.1 million from the Electric Fund to the General Fund and $200,000 from the Gas Fund to the General Fund. This total direct transfer of $1.3 million is down from $1.9 million in 2014.

As we close out 2014 we can look back at a successful year. The 2015 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 the 2015 budget, please feel free to contact the administration.

Respectfully submitted,

William R. Johnson
Director of Administration

City of Fulton
Principal Officials

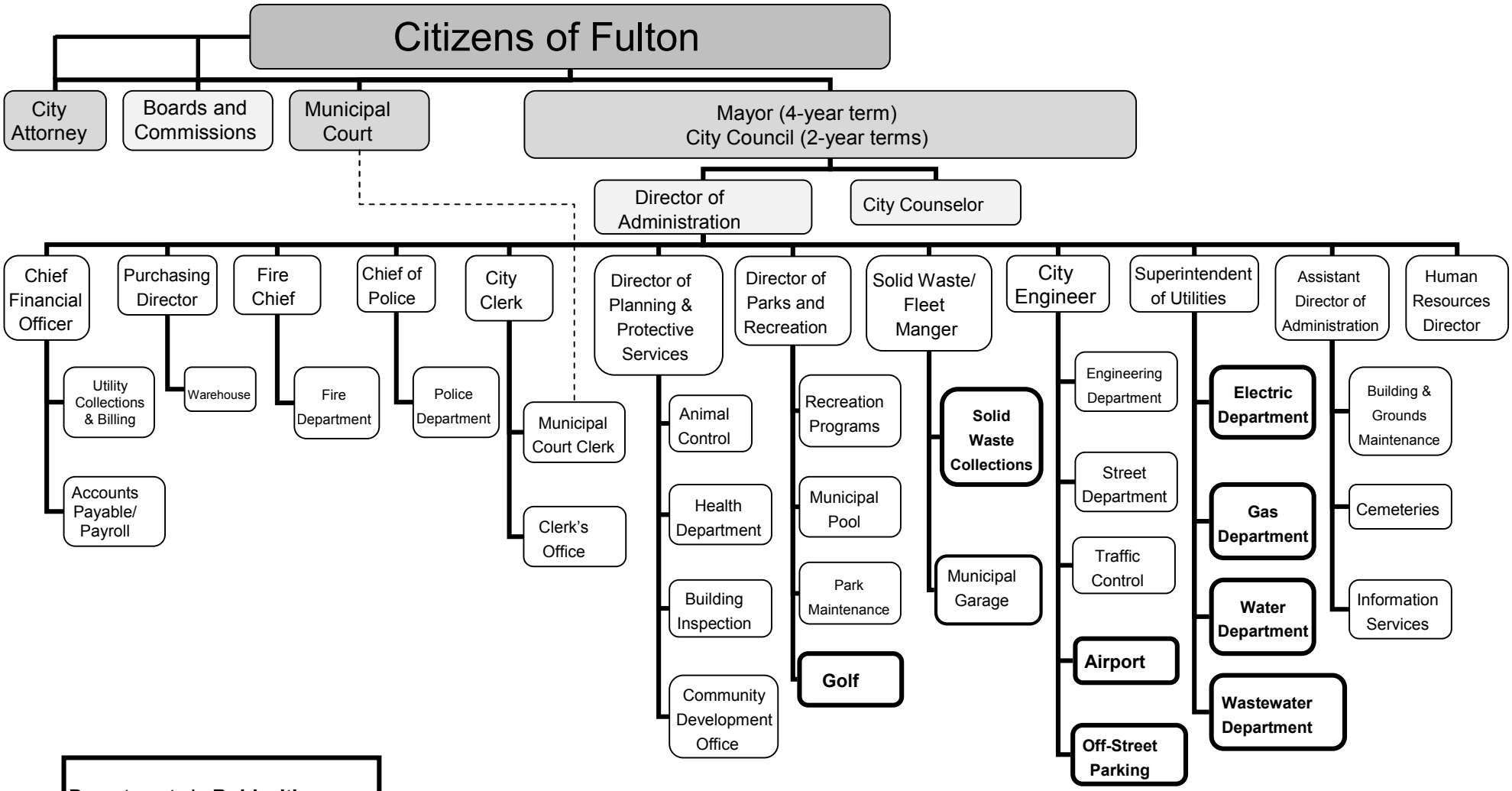
Elected Officials

Office	**Name (Ward Served)**	**Term Expires**
Mayor	LeRoy Benton	April 2015
City Council	Wayne Chailland (Ward 1)	April 2015
	Mike West (Ward 1)	April 2016
	Lowe Cannell (Ward 2)	April 2015
	Mary Rehklau (Ward 2)	April 2016
	Richard Vaughn (Ward 3)	April 2015
	Lindsey Pace-Snook (Ward 3)	April 2016
	Rick Shiverdecker (Ward 4)	April 2015
	Steve Moore (Ward 4)	April 2016

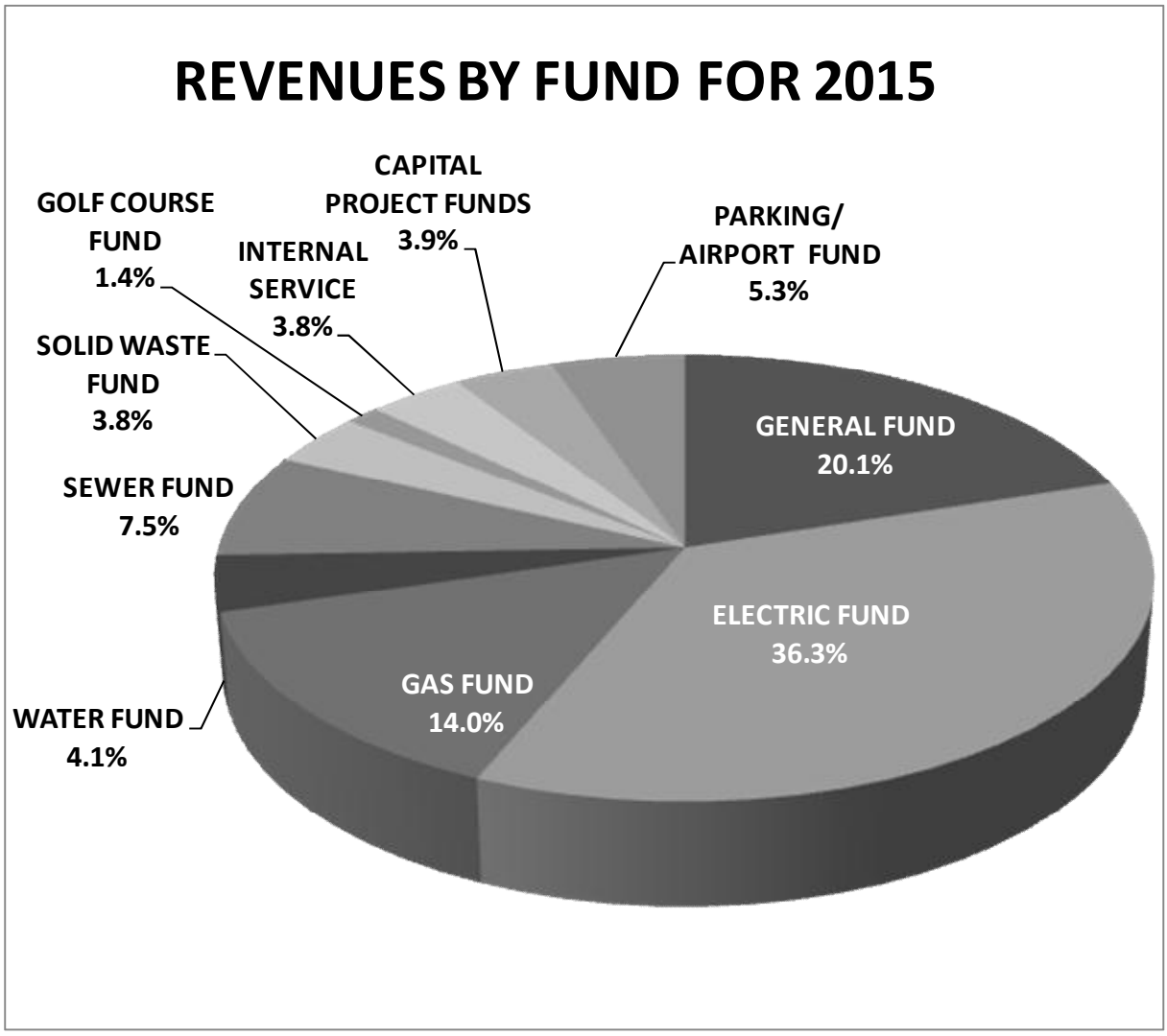
Appointed Officials

Position	**Name**	**Date Appointed**
Director of Administration	William R. Johnson	September 1996
City Clerk	Carolyn Laswell	February 1993
Solid Waste Manager	John C. Miller	March 2000
Planning & Protective Services Dir.	Les Hudson	January 2001
Police Chief	Steven F. Myers	July 2002
City Engineer	Greg Hayes	March 2004
Parks & Recreation Director	Clay Caswell	April 2005
Superintendent of Utilities	Darrell Dunlap	October 2005
Fire Chief	Dean Buffington	July 2006
Chief Financial Officer	Kathy Holschlag	January 2007
Human Resources Director	Michelle Frazee	August 2011
Purchasing Agent	Samantha Bedsworth	December 2011
Assistant Director of Administration	Jerry Sorte	August 2014

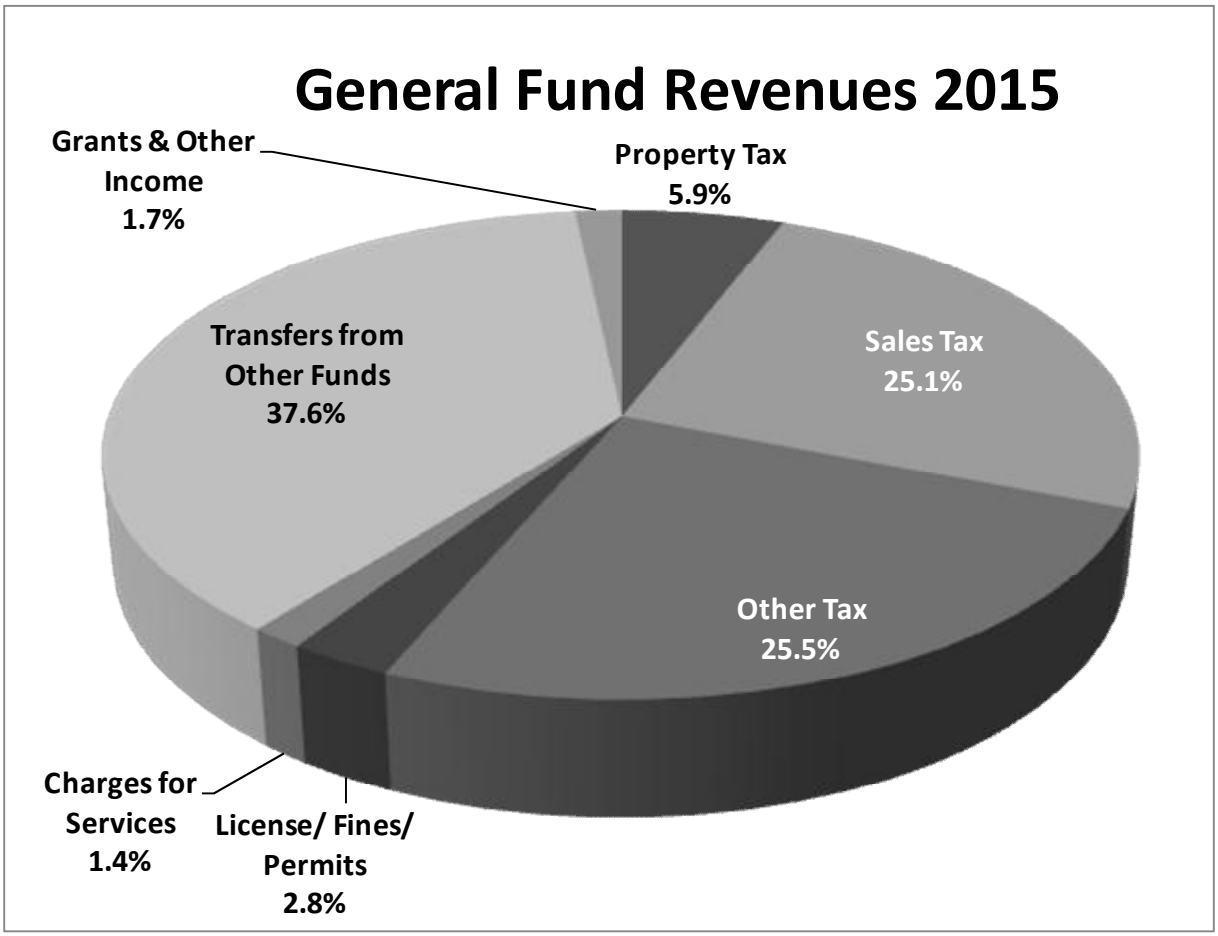
This page left blank intentionally


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.

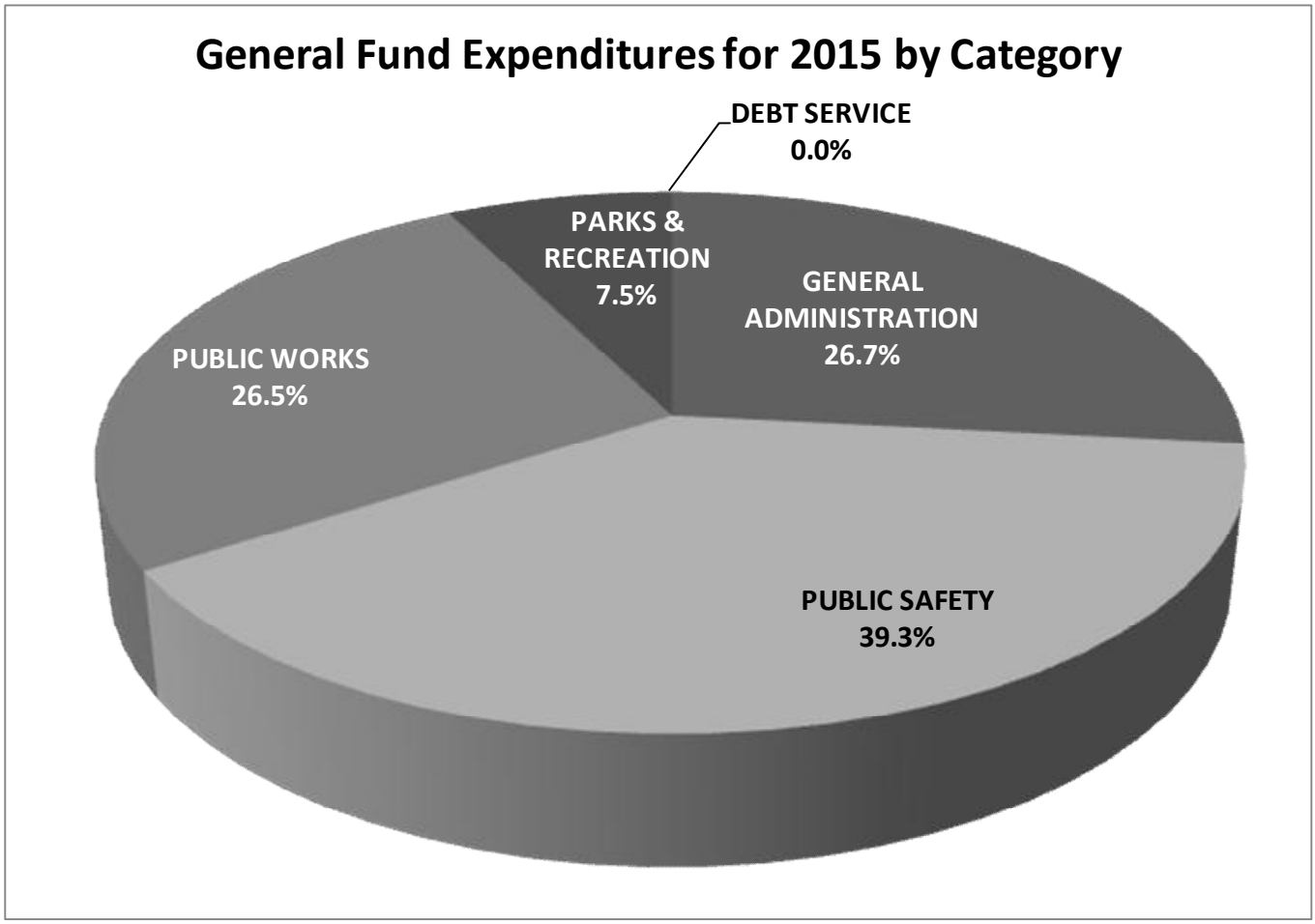
This page left blank intentionally



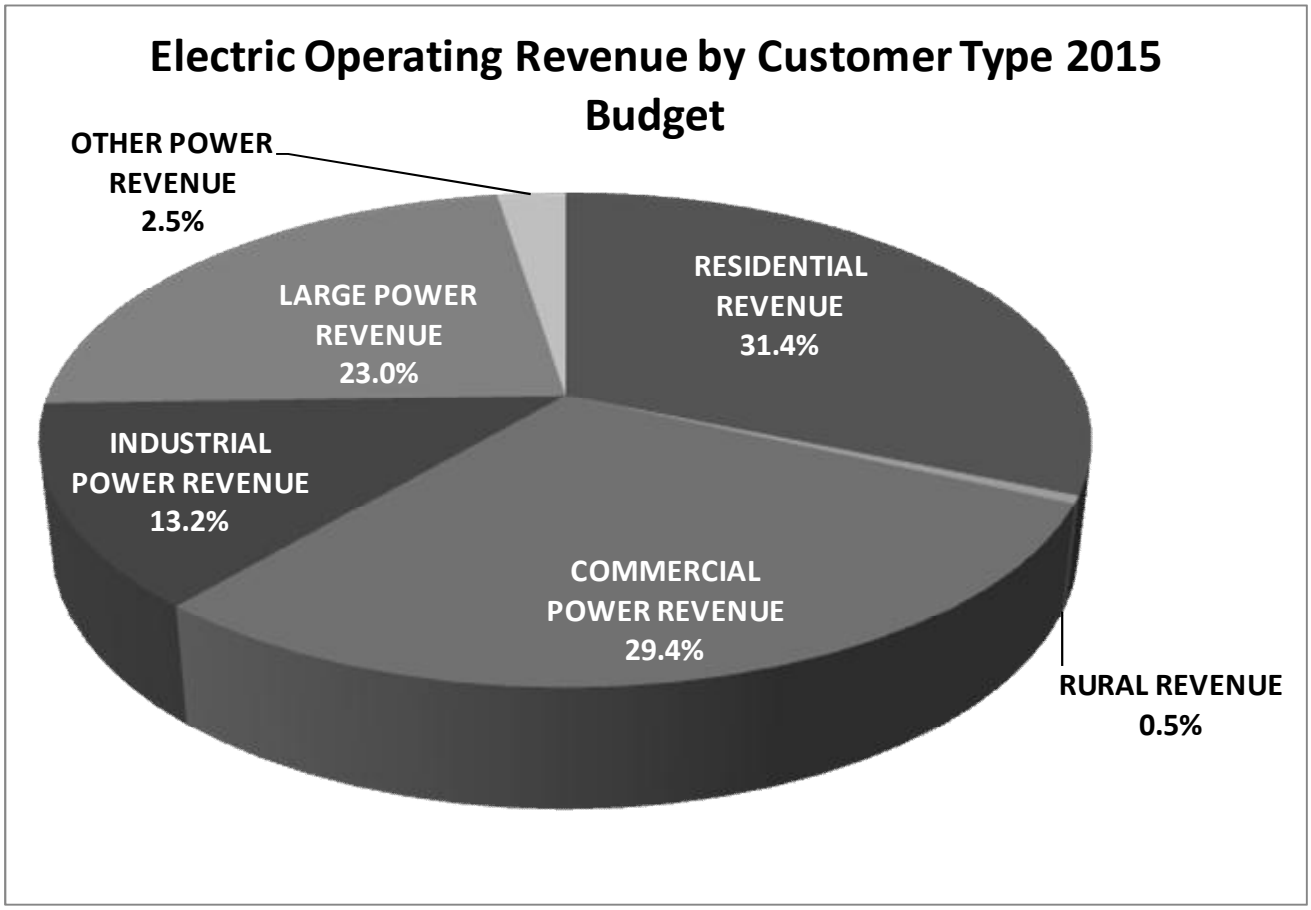
	REVENUES BY FUND	PERCENTAGE OF REVENUES
GENERAL FUND	$ 8,846,120	20.1%
ELECTRIC FUND	15,980,500	36.3%
GAS FUND	6,177,250	14.0%
WATER FUND	1,791,100	4.1%
SEWER FUND	3,292,600	7.5%
SOLID WASTE FUND	1,662,200	3.8%
GOLF COURSE FUND	595,200	1.4%
INTERNAL SERVICE	1,655,600	3.8%
CAPITAL PROJECT FUNDS	1,720,400	3.9%
PARKING/AIRPORT FUND	2,317,585	5.3%
TOTAL REVENUES	$ 44,038,555	100.0%



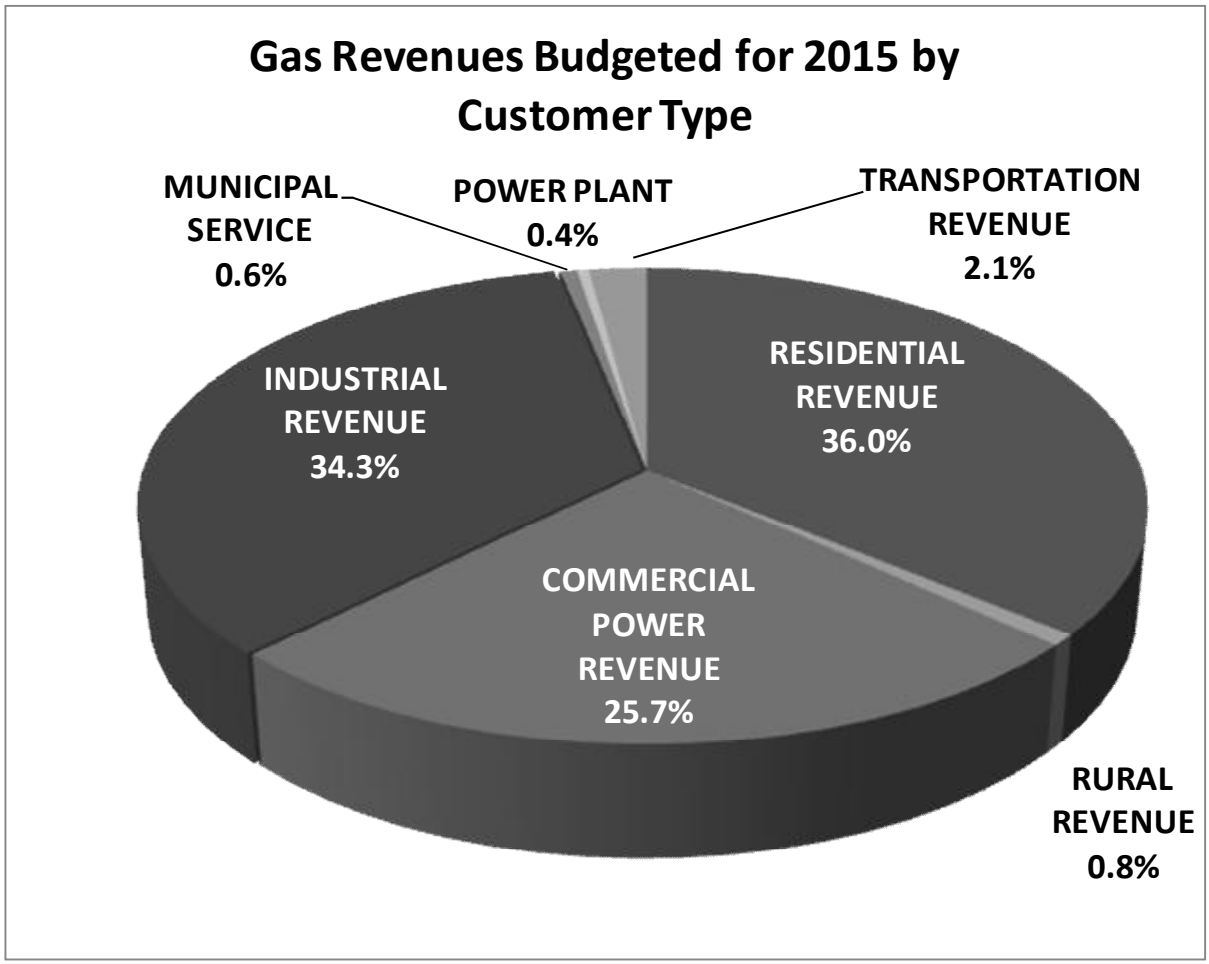
	GENERAL FUND REVENUES	PERCENTAGE OF REVENUES
Property Tax	$ 520,000	5.9%
Sales Tax	2,220,000	25.1%
Other Tax	2,252,750	25.5%
License/ Fines/ Permits	248,000	2.8%
Charges for Services	127,050	1.4%
Transfers from Other Funds	3,328,220	37.6%
Grants & Other Income	150,100	1.7%
TOTAL GENERAL FUND	$ 8,846,120	100.0%



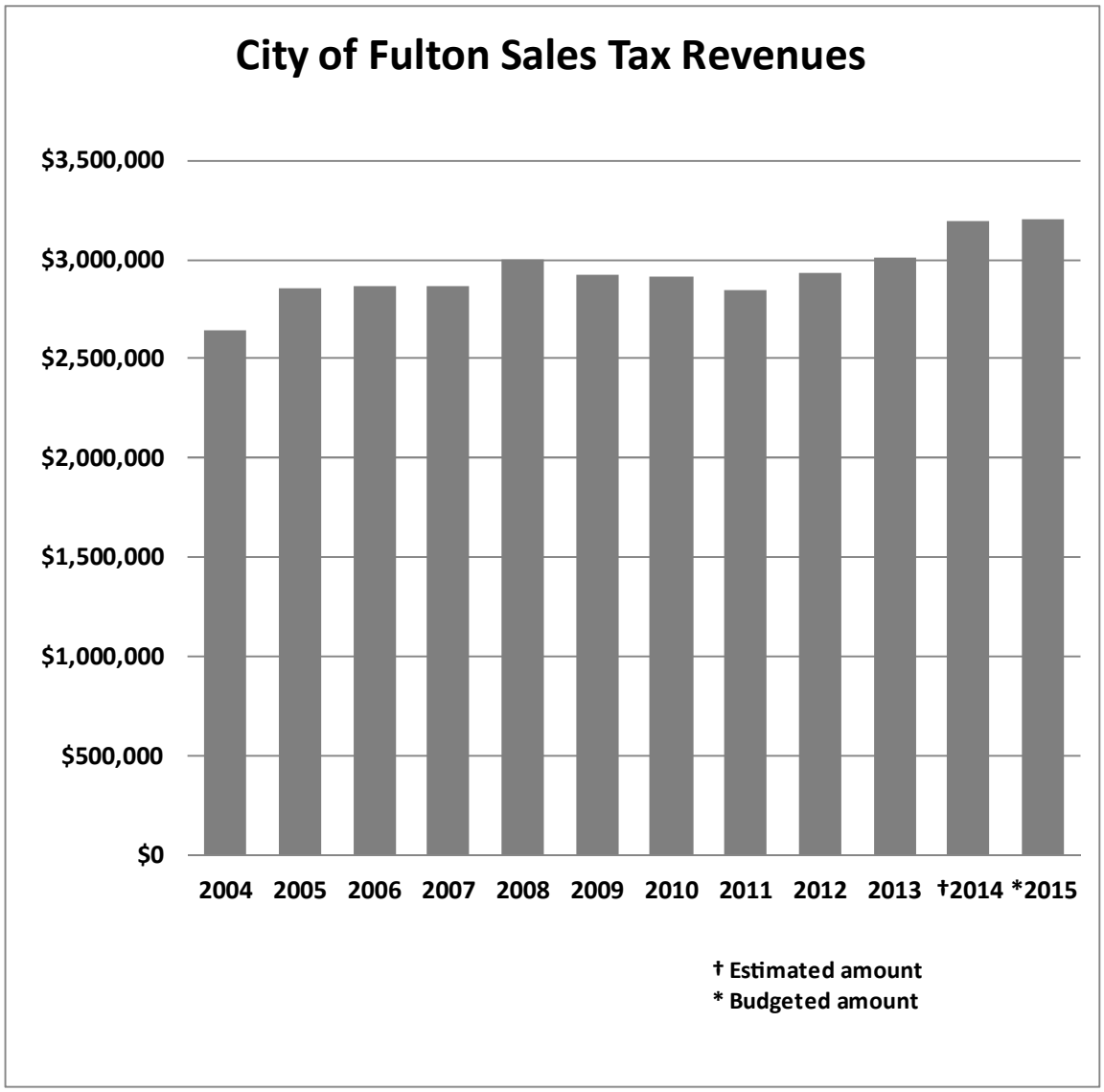
	EXPENDITURES BY ACTIVITY	PERCENTAGE OF EXPENDITURES
GENERAL ADMINISTRATION	$ 2,325,777	26.7%
PUBLIC SAFETY	3,427,673	39.3%
PUBLIC WORKS	2,314,043	26.5%
PARKS & RECREATION	655,191	7.5%
DEBT SERVICE	0	0.0%
TOTAL GENERAL FUND	$ 8,722,684	100.0%

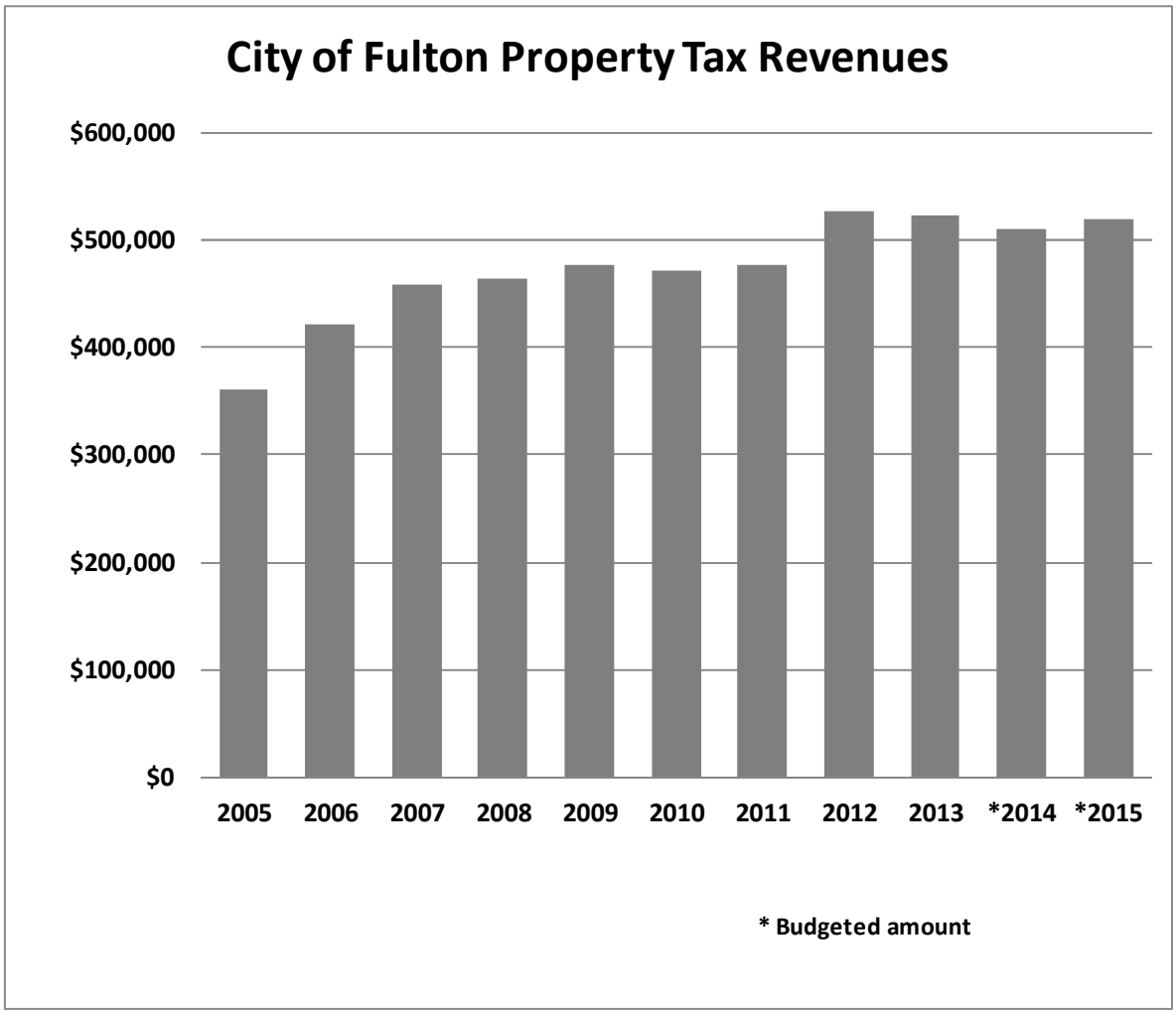


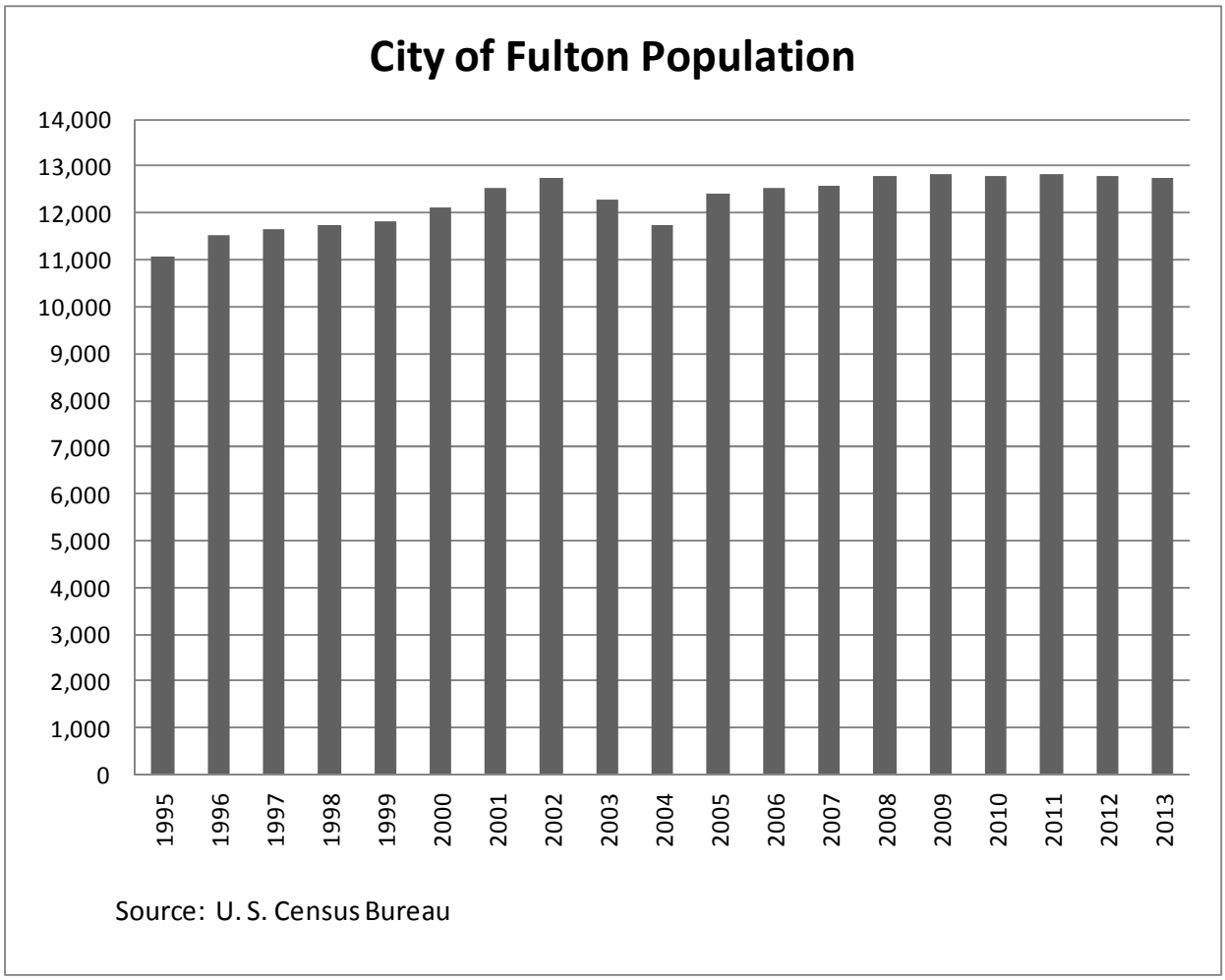
	REVENUE BY CUSTOMER TYPE	PERCENTAGE OF REVENUES	NUMBER OF CUSTOMERS
RESIDENTIAL REVENUE	$ 4,700,000	31.4%	4,452
RURAL REVENUE	75,000	0.5%	62
COMMERCIAL POWER REVENUE	4,400,000	29.4%	895
INDUSTRIAL POWER REVENUE	1,985,000	13.2%	17
LARGE POWER REVENUE	3,450,000	23.0%	9
OTHER POWER REVENUE	375,000	2.5%	136
TOTAL CUSTOMER SERVICE	$ 14,985,000	100.0%	5,571



	REVENUE BY CUSTOMER TYPE	PERCENTAGE OF REVENUES	NUMBER OF CUSTOMERS
RESIDENTIAL REVENUE	$ 2,100,000	36.0%	3299
RURAL REVENUE	45,000	0.8%	48
COMMERCIAL POWER REVENUE	1,500,000	25.7%	570
INDUSTRIAL REVENUE	2,000,000	34.3%	14
MUNICIPAL SERVICE	36,000	0.6%	22
POWER PLANT	25,000	0.4%	2
TRANSPORTATION REVENUE	125,000	2.1%	1
TOTAL CUSTOMER SERVICE	$ 5,831,000	100.0%	3,956


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
† Estimated amount
* 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
* Budgeted amount


City of Fulton Population
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
Source: U. S. Census Bureau

2015 BUDGET – CITY OF FULTON

	TOTAL REVENUES	TOTAL EXPENDITURES	REVENUES OVER/ (UNDER) EXPENSES	TOTAL NET ADJUSTMENTS	INCREASE / (DECREASE) IN WORKING CAPITAL/CASH
GENERAL FUND	$ 8,846,120	$ 8,722,684	$ 123,436	$ -	123,436
ENTERPRISE FUNDS					
ELECTRIC FUND	15,980,500	15,945,112	35,388	(33,700)	1,688
GAS FUND	6,177,250	5,670,208	507,042	(242,700)	264,342
WATER FUND	1,791,100	1,651,398	139,702	(96,100)	43,602
WASTEWATER FUND	3,292,600	2,105,192	1,187,408	(710,190)	477,218
SOLID WASTE FUND	1,662,200	1,513,641	148,559	(12,000)	136,559
GOLF COURSE FUND	595,200	683,710	(88,510)	(265,000)	(353,510)
OFF STREET PARKING FUND	27,300	15,150	12,150	(11,500)	650
AIRPORT FUND	2,290,285	287,599	2,002,686	(2,165,000)	(162,314)
ENTERPRISE TOTALS	$ 31,816,435	$ 27,872,011	$ 3,944,424	$ (3,536,190)	$ 408,234
TOTAL GENERAL & ENTERPRISE FUNDS	$ 40,662,555	$ 36,594,695	$ 4,067,860	$ (3,536,190)	$ 531,670

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

2015 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	281,000	280,337	663	-	663
SEWER IMP. FUND	425,000	424,875	125	-	125
CAPITAL PROJECT FUND	-	-	-	-	-
SPECIAL REVENUE FUNDS					
ATKINSON ROAD TIF	588,350	588,350	-	-	-
PUBLIC IMPROVEMENT TIF	425,200	425,200	-	-	-
POLICE FORFEITURES	850	850	-	-	-
INTERNAL SERVICE FUNDS					
MUNICIPAL GARAGE FUND	355,000	358,840	(3,840)	5,000	1,160
HEALTH INSURANCE	1,300,600	1,163,475	137,125	-	137,125
TOTAL OTHER FUNDS	$ 3,376,000	$ 3,241,927	$ 134,073	$ 5,000	$ 139,073
BUDGETED GRAND TOTAL	$ 44,038,555	$ 39,836,622	$ 4,201,933	$ (3,531,190)	$ 670,743

GENERAL FUND
Revenue Summary

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	TAXES				
01-401-1050	Real Estate & Pers Prop Taxes	$ 526,598	$ 522,251	$ 510,000	$ 520,000
01-401-1059	Personal Prop Taxes - Transfer	-	-	-	-
01-401-1100	Railroad & Utility Taxes	22,530	22,875	23,000	23,000
01-401-1150	Sur Tax	7,696	8,876	7,500	9,000
01-401-1200	Delinquent Taxes	-	-	-	-
01-401-1250	Sales Tax - 1.0% General	1,464,635	1,505,019	1,500,000	1,600,000
01-401-1255	Transfer to TIF-1% Sales Tax	(112,448)	(117,424)	(140,000)	(120,000)
01-401-1259	Sales Tax - 1.0% Transfer	-	-	-	-
01-401-1300	Sales Tax - 0.5% Transportation	732,318	752,510	750,000	800,000
01-401-1355	Transfer to TIF-.5% Sales Tax	(62,703)	(58,726)	(70,000)	(60,000)
01-401-1399	Sales Tax 0.5% - Transfer	-	-	-	-
01-401-1450	Cable TV Franchise Tax	70,803	76,686	72,000	77,000
01-401-1455	Cable PEG Fee	-	-	-	-
01-401-1500	REC Franchise Tax	5,111	2,607	2,000	3,000
01-401-1550	Housing Authority Tax	-	-	-	-
01-401-1600	Telephone Franchise Tax	474,043	411,637	450,000	450,000
01-401-1650	Cigarette Tax	73,708	63,311	60,000	65,000
01-401-1700	Financial Institutions Tax	2,312	4,208	-	-
01-404-1050	Motor Vehicle Fee Increase	55,233	53,137	53,000	55,000
01-404-1100	Motor Vehicle Sales Tax	79,673	86,465	70,000	85,000
01-404-1150	Gasoline Tax	325,491	324,396	320,000	325,000
01-404-1220	County Road & Bridge Tax	60,383	63,699	60,000	65,000
01-406-1050	Utility Franchise Fees	945,297	956,869	1,112,910	1,095,750
	Total Tax Revenues	**$ 4,670,682**	**$ 4,678,396**	**$ 4,780,410**	**$ 4,992,750**
	LICENSES, FINES & PERMITS				
01-403-1200	Business Licenses	55,075	58,046	55,000	57,000
01-403-1250	Liquor Licenses	18,229	16,997	15,000	17,000
01-403-1300	Building Permits	6,730	8,041	8,000	8,000
01-403-1350	Zoning Fees	175	-	-	-
01-403-1400	Vehicle Licenses	39,480	38,748	38,500	39,000
01-403-1450	Animal Control Fees	11,838	12,976	9,000	11,500
01-405-1300	Abatement & Demolition Revenue	2,690	460	7,000	5,000
01-407-1050	Overtime Parking Fines	10,245	13,828	12,000	1,000
01-407-1100	Court Fines	44,488	120,763	65,000	100,000
01-407-1150	Court Fines - Education	1,326	1,882	2,000	2,000
01-407-1200	Restitution Revenue - Police	6,835	8,519	8,000	7,500
	Total License/Fines/Permits	**$ 197,111**	**$ 280,260**	**$ 219,500**	**$ 248,000**

GENERAL FUND
Revenue Summary

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	STREETS & CEMETERIES				
01-403-1050	Burial Permits	$ 2,478	$ 4,754	$ 3,000	$ 3,000
01-403-1175	Reserve for Cemeteries	298	512	50	300
01-405-1050	Traffic Control Services	21	-	200	-
01-405-1100	Street Services	857	3,781	2,000	2,500
01-405-1150	Maps/Prints Sold	922	1,665	2,500	2,000
	Total Streets/Cemeteries	**$ 4,575**	**$ 10,711**	**$ 7,750**	**$ 7,800**
	INTERFUND TRANSFERS				
01-405-2050	Administrative Services	1,158,184	1,111,902	1,156,828	1,217,372
01-405-2100	Building Inspector Services	204,675	413,977	311,053	267,513
01-405-2150	Engineering Services	368,441	355,043	393,134	375,830
01-405-2170	Buildings & Grounds Services	91,078	91,078	89,459	79,506
01-414-1040	Sale of Assets to Utilities		-	-	-
01-414-1050	Transfers In from Utilities	1,700,000	1,050,000	1,900,000	1,300,000
01-414-1055	Transfer in for FADC/Chamber	-	-		88,000
		$ 3,522,378	**$ 3,022,000**	**$ 3,850,474**	**$ 3,328,220**
	USER FEES				
01-408-1050	Youth Recreation Fees	61,871	57,288	55,000	57,000
01-408-1100	Adult Recreation Fees	11,463	5,850	10,000	7,500
01-408-1150	Municipal Pool Fees	25,742	26,294	28,000	26,000
01-408-1250	Concessions - Pools	14,580	13,192	15,000	13,250
01-408-1300	Park Shelter Fees	5,914	7,527	10,000	7,500
01-408-1950	Miscellaneous P & R Revenue	5,661	8,400	7,000	8,000
	Total User Fees	**$ 125,231**	**$ 118,550**	**$ 125,000**	**$ 119,250**

GENERAL FUND
Revenue Summary

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	OTHER INCOME				
01-404-1235	FEMA Grant	3,670	-	-	-
01-404-1240	MoDOT Grants	-	-	379,000	-
01-404-1262	7th Street Bridge Grant		66,115		
01-404-1265	Miscellaneous Grants	-	-	44,000	-
01-404-1285	CDBG Grant	-	174,895	-	-
01-404-1290	Police Grants (Equipment only)	5,265	9,419	29,300	10,000
01-404-1300	Police Grants (Operating & Equipm	53,683	21,044	26,500	18,000
01-405-1200	Community Policing/HUD	29,700	30,000	27,500	30,000
01-405-1250	Police - Miscellaneous Revenue	8,096	1,425	1,500	1,500
01-409-1050	City Owned Buildings	21,001	26,821	3,000	28,000
01-409-1060	Cell Tower Land Lease-Cingular	12,836	12,836	12,000	12,000
01-410-1050	Investment Interest	17,735	16,218	15,000	15,000
01-410-1100	Interest On FIT/Sales Tax	-	-	-	-
01-410-1150	Interest On Delinquent Taxes	7,461	11,257	3,500	5,500
01-411-1050	Miscellaneous Revenue	41,755	28,083	15,000	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	800	5,400	-	-
01-411-1160	Contributions - Animal Shelter	311	64	100	100
	Total Other Revenues	**$ 212,313**	**$ 403,885**	**$ 556,400**	**$ 150,100**
	Total All General Fund Revenues	**$ 8,732,289**	**$ 8,513,803**	**$ 9,539,534**	**$ 8,846,120**

This page left blank intentionally

GENERAL FUND
Summary of Revenues and Expenditures

	ACTUAL AUDITED 2012	ACTUAL AUDITED 2013	ADOPTED BUDGET 2014	ADOPTED BUDGET 2015
TOTAL REVENUES	$ 8,732,289	$ 8,513,803	$ 9,539,534	$ 8,846,120
TOTAL EXPENDITURES BY DEPARTMENT				
Administration	$ 1,199,361	$ 1,019,455	$ 1,039,464	$ 1,146,265
Finance	561,377	504,693	552,581	555,903
Purchasing	145,200	167,628	178,823	177,754
Police	1,984,045	1,927,759	2,106,342	1,965,913
Municipal Court	43,235	43,346	47,230	48,456
Fire	1,462,784	1,286,570	1,367,331	1,413,304
Planning & Protective Services	349,240	527,422	518,421	445,854
Engineering	650,700	696,002	655,224	626,383
Street Maintenance	902,958	933,301	1,627,985	1,139,865
Traffic Control	155,439	116,637	127,483	131,385
Building & Grounds Maintenance	319,131	288,440	348,377	318,023
Cemetery	83,225	84,463	97,188	98,387
Parks & Recreation	802,659	595,686	857,460	655,191
Debt Service	-	-	-	-
TOTAL EXPENDITURES	**$ 8,659,354**	**$ 8,191,402**	**$ 9,523,909**	**$ 8,722,684**
ADDITIONS TO (USE OF) RESERVES	**$ 72,934**	**$ 322,401**	**$ 15,625**	**$ 123,436**

This page left blank intentionally

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. Based on the City's experience during the previous year, the 2015 budget reflects only modest changes to the budgeted amount from City departments for health insurance expenses.

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. The City's assessment is $9.01 per $100 of payroll plus credits and minus debits.

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 $50 per person per year if special shoes (e.g. steel-toed boots) are required for the job.

GENERAL FUND EXPENDITURES
Administration

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
01-522-1000	Salaries	$ 481,475	$ 486,274	$ 501,860	$ 525,532
01-522-1050	Part-Time/Summer	13,488	5,780	4,000	4,000
01-522-1060	Overtime	649	751	500	500
01-522-1100	FICA/Medicare Tax	35,812	35,541	38,737	40,547
01-522-1200	Employees Retirement	42,773	47,730	64,159	51,593
01-522-1250	Matching Deferred Comp	11,180	10,977	-	9,959
01-522-1300	Health Insurance	57,186	52,274	54,000	47,952
01-522-1350	Life Insurance Expense	1,322	1,360	1,100	1,500
01-522-1400	Misc Personnel Costs	2,524	1,383	2,000	2,000
01-522-1600	Tuition Reimbursement	-	-	-	-
	Total Personnel	**$ 646,409**	**$ 642,069**	**$ 666,356**	**$ 683,583**
01-522-2050	Office Supplies	7,461	7,716	6,000	6,000
01-522-2100	Advertising/Election	16,875	7,853	10,000	10,000
01-522-2150	Minor Tools/Equip/Furniture	1,780	595	1,500	1,500
01-522-2180	Computer Equipment/Software	5,347	3,539	5,000	5,000
01-522-2200	Subscriptions/Publications	1,265	579	1,500	1,500
01-522-2600	Employee Recognition	4,762	5,128	5,000	5,000
01-522-2950	Miscellaneous	7,811	16,657	6,000	6,000
	Total Consumables	**$ 45,301**	**$ 42,067**	**$ 35,000**	**$ 35,000**

GENERAL FUND EXPENDITURES
Administration (cont.)

		2012	2013	2014	2015
Account	**Description**	**Audited**	**Audited**	**Budgeted**	**Adopted**
01-522-3050	Legal Fees	$ 11,625	$ 6,748	$ 20,000	$ 10,000
01-522-3080	Insurance	32,289	36,421	36,000	36,724
01-522-3100	Contract Labor	42,161	12,143	18,000	13,000
01-522-3150	Telephone	4,946	2,284	2,000	2,000
01-522-3250	Postage	2,748	1,829	3,000	3,000
01-522-3300	Printing/Binding	51	1,956	1,500	1,500
01-522-3350	Maintenance Contracts	415	4,803	2,000	2,000
01-522-3370	Vehicle Repair	314	718	-	-
01-522-3400	Equipment Repair	198	400	1,000	1,000
01-522-3430	Safety Programs/Equip	51	154	1,000	1,000
01-522-3450	Dues/Memberships	6,215	6,935	7,000	7,000
01-522-3500	Travel/Training/Seminars	21,662	21,429	22,000	22,000
01-522-3550	Special Projects	8,714	24,039	25,000	50,000
01-522-3570	DREAM Initiative	-	29	5,000	-
01-522-3580	Newsletter Expenses	3,117	2,140	2,500	2,500
01-522-3700	FADC	45,000	-	-	53,000
01-522-3710	Chamber Of Commerce	35,000	-	-	35,000
01-522-3730	Emergency Operations	255,385	181,608	181,608	180,458
01-522-3770	Reassessment	13,528	13,086	7,500	7,500
	Total Contractual Services	**$ 504,055**	**$ 332,415**	**$ 335,108**	**$ 427,682**
	Total Capital	**$ 3,596**	**$ 2,903**	**$ 3,000**	**$ -**
	Total Administration	**$1,199,361**	**$1,019,455**	**$1,039,464**	**$1,146,265**

GENERAL FUND EXPENDITURES
Administration

Position	Number of Employees (FTE)		Budgeted	Adopted
	2014	2015	2014	2015
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	$ 501,860	$ 525,532

2015 Budget Highlights

The Special Projects line item is funded at $50,000.

Personnel

Salary – The line reflects raises for 2015.

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:

None

GENERAL FUND EXPENDITURES
Finance Department

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
01-523-1000	Salaries	$ 286,335	$ 294,609	$ 317,300	$ 321,394
01-523-1050	Part-Time/Summer	-	-	1,200	1,200
01-523-1060	Overtime	1,798	502	1,000	1,000
01-523-1100	FICA/Medicare Tax	20,488	20,807	24,442	24,755
01-523-1200	Employees Retirement	26,186	32,628	40,689	35,032
01-523-1250	Matching Deferred Comp	7,513	7,295	-	8,820
01-523-1300	Health Insurance	75,276	68,248	70,200	68,448
01-523-1350	Life Insurance Expense	1,148	1,190	1,200	1,200
01-523-1400	Misc Personnel Costs	284	275	2,000	2,000
01-523-1600	Tuition Reimbursement	-	-	-	-
	Total Personnel	**$ 419,028**	**$ 425,555**	**$ 458,031**	**$ 463,849**
01-523-2050	Office Supplies	12,943	13,516	12,000	12,000
01-523-2100	Advertising	647	-	250	250
01-523-2150	Minor Tools/Equip/Furniture	-	516	2,000	2,000
01-523-2180	Computer Equipment/Software	1,051	1,143	4,000	4,000
01-523-2200	Subscriptions/Publications	1,037	745	1,000	1,000
01-523-2950	Miscellaneous	279	1,157	500	1,000
	Total Consumables	**$ 15,957**	**$ 17,077**	**$ 19,750**	**$ 20,250**
01-523-3050	Audit Expense	15,076	-	2,200	2,200
01-523-3080	Insurance	16,825	17,752	18,500	20,504
01-523-3100	Contract Labor	-	-	-	-
01-523-3150	Telephone	2,835	839	800	800
01-523-3250	Postage	1,011	660	900	900
01-523-3300	Printing/Binding	6,310	6,193	6,000	6,000
01-523-3350	Maintenance Contracts	33,094	28,279	35,000	30,000
01-523-3400	Equipment Repair	300	-	300	300
01-523-3450	Dues/Memberships	890	980	600	600
01-523-3500	Travel/Training/Seminars	579	126	2,000	2,000
01-523-3570	Collection Agent Fees	-	824	2,500	2,500
01-523-3660	Credit Card Surcharge	-	-	-	-
01-523-3670	Bank Service Charges	6,053	6,408	6,000	6,000
	Total Contractual Services	**$ 82,972**	**$ 62,061**	**$ 74,800**	**$ 71,804**
	Total Capital	**$ 43,420**	**$ -**	**$ -**	**$ -**
	Total Finance	**$ 561,377**	**$ 504,693**	**$ 552,581**	**$ 555,903**

GENERAL FUND EXPENDITURES
Finance Department

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Chief Finance Officer	1	1		
Accounting Supervisor	1	1		
A/P & Payroll Coordinator	1	1		
Accounting Clerk	1	1		
Collections Clerk	1	1		
Payroll / Accts. Payable Clerk	1	1		
Customer Service Rep	2	2		
Receptionist	1	1		
Totals	9	9	$ 317,300	$ 321,394

2015 Budget Highlights

The annual audit is being funded primarily by Enterprise Funds.

Personnel

Salary – The line reflects raises for 2015.

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 2014 Fiscal Year which will take place in the spring of 2015. 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	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
01-524-1000	Salaries	$ 91,970	$ 85,465	$ 96,000	$ 94,233
01-524-1050	Part-Time/Summer	908	1,583	1,800	1,800
01-524-1060	Overtime	328	486	500	500
01-524-1100	FICA/Medicare Tax	6,955	5,738	7,520	7,385
01-524-1200	Employees Retirement	4,862	8,711	12,253	10,271
01-524-1250	Matching Deferred Comp	684	881	-	1,315
01-524-1300	Health Insurance	18,072	15,584	16,200	15,552
01-524-1350	Life Insurance Expense	374	352	500	500
01-524-1400	Misc Personnel Costs	1,806	4,646	300	300
01-524-1600	Tuition Reimbursement		-	-	-
	Total Personnel	**$ 125,958**	**$ 123,447**	**$ 135,073**	**$ 131,856**
01-524-2050	Office Supplies	1,165	1,141	1,400	1,400
01-524-2100	Advertising	952	2,565	2,100	2,100
01-524-2150	Minor Tools/Equip/Furniture	922	1,643	2,000	2,000
01-524-2180	Computer Equipment/Software	1,355	180	1,000	1,000
01-524-2200	Subscriptions/Publications	26	76	100	100
01-524-2250	Repair Materials/Supplies	188	270	300	300
01-524-2300	Clothing/Cleaning	787	1,164	1,000	1,000
01-524-2350	Janitor/Housekeeping	282	305	500	400
01-524-2400	Fuel/Lubricants	1,316	1,864	2,200	2,000
01-524-2950	Miscellaneous	1,733	1,023	1,250	1,250
01-524-3000	Ice Storm Materials	829	484	-	-
	Total Consumables	**$ 9,556**	**$ 10,716**	**$ 11,850**	**$ 11,550**
01-524-3080	Insurance	7,561	7,434	6,000	6,048
01-524-3100	Contract Labor	-	-	-	1,800
01-524-3150	Telephone	1,081	161	750	400
01-524-3250	Postage	905	685	1,250	1,250
01-524-3300	Printing/Binding	10	-	250	200
01-524-3330	Bldg/Grounds Maintenance	637	141	1,500	1,500
01-524-3350	Maintenance Contracts	1,282	2,573	1,500	1,500
01-524-3370	Vehicle Repair	914	1,721	1,000	1,000
01-524-3400	Equipment Repair	242	1,918	1,000	1,000
01-524-3430	Safety Programs/Equip	39	291	250	250
01-524-3450	Dues/Memberships	100	45	400	400
01-524-3500	Travel/Training/Seminars	-	-	1,000	1,000
	Total Contractual Services	**$ 12,772**	**$ 14,970**	**$ 14,900**	**$ 16,348**
	Capital Purchases	-	-	17,000	18,000
01-524-5900	Inventory Adjustment	(3,087)	18,495	-	-
01-524-5910	Purchasing Adjustments	-	-	-	-
	Total Capital/Adjustments	**$ (3,087)**	**$ 18,495**	**$ 17,000**	**$ 18,000**
	Total Purchasing	**$ 145,200**	**$ 167,628**	**$ 178,823**	**$ 177,754**

GENERAL FUND EXPENDITURES
Purchasing Department

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Purchasing Agent	1	1		
Buyer/Inventory Control	1	1		
Warehouse Worker	1	1		
Totals	3	3	$ 96,000	$ 94,233

2015 Budget Highlights

Personnel

Salaries –Raises are included in the 2015 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:

Van	8,000
Warehouse Surveilance, Data, Phone	10,000

GENERAL FUND EXPENDITURES
Police Department

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
01-527-1000	Salaries	$ 1,196,266	$ 1,186,119	$ 1,248,140	$ 1,189,382
01-527-1050	Part-Time/Summer	9,183	11,610	19,000	19,000
01-527-1060	Overtime	27,672	25,833	20,000	30,000
01-527-1100	FICA/Medicare Tax	92,115	91,032	98,466	94,736
01-527-1200	Employees Retirement	70,289	84,179	91,586	79,566
01-527-1250	Matching Deferred Comp	24,737	23,162	-	18,840
01-527-1300	Health Insurance	224,109	206,396	210,600	196,320
01-527-1350	Life Insurance Expense	4,594	4,555	4,800	4,800
01-527-1400	Misc Personnel Costs	913	3,156	5,000	5,000
01-527-1600	Tuition Reimbursement	2,340	990	-	-
	Total Personnel	**$ 1,652,217**	**$ 1,637,032**	**$ 1,697,592**	**$ 1,637,643**
01-527-2050	Office Supplies	4,550	4,471	4,500	4,500
01-527-2100	Advertising	271	186	250	250
01-527-2150	Minor Tools/Equip/Furniture	5,655	19,030	15,000	15,000
01-527-2180	Computer Equipment/Software	5,908	2,921	5,000	6,000
01-527-2200	Subscriptions/Publications	368	567	500	500
01-527-2300	Clothing/Cleaning	13,284	8,646	15,000	10,000
01-527-2350	Janitor/Housekeeping	1,998	3,353	2,500	3,000
01-527-2400	Fuel/Lubricants	58,809	57,056	55,000	55,000
01-527-2650	Photo Supplies	-	24	-	-
01-527-2700	Evidence Technician	1,950	829	2,000	1,000
01-527-2750	Community Relations	579	1,348	3,000	1,500
01-527-2950	Miscellaneous	1,832	741	2,000	1,000
	Total Consumables	**$ 95,205**	**$ 99,171**	**$ 104,750**	**$ 97,750**

GENERAL FUND EXPENDITURES
Police Department

Account	Description	2012 Audited	2013 Audited	2014 Adopted	2015 Adopted
01-527-3080	Insurance	98,516	96,286	94,000	95,520
01-527-3150	Telephone	9,448	5,309	6,000	6,000
01-527-3250	Postage	464	480	500	500
01-527-3300	Printing/Binding	918	1,214	1,500	1,500
01-527-3330	Bldg/Grounds Maintenance	1,599	6,875	4,000	4,000
01-527-3350	Maintenance Contracts	14,211	12,175	15,000	12,000
01-527-3360	Leased Vehicles/Equipment	11,769	6,641	7,000	7,000
01-527-3370	Vehicle Repair	28,484	38,250	25,000	25,000
01-527-3380	Equipment Rental/Lease	-	-	-	-
01-527-3400	Equipment Repair	1,379	3,691	3,000	3,000
01-527-3430	Safety Programs/Equip	840	1,224	2,000	2,000
01-527-3450	Dues/Memberships	705	250	1,000	500
01-527-3500	Travel/Training/Seminars	7,319	11,185	14,000	12,000
01-527-3550	Special Projects	5,991	6,587	5,000	4,000
01-527-3680	Incarceration Costs	-	150	1,000	1,000
01-527-5100	Uncollectable Accounts	-	-	-	-
	Total Contractual Services	**$ 181,641**	**$ 190,616**	**$ 179,000**	**$ 174,020**
	Total Capital	**$ 54,981**	**$ 940**	**$ 125,000**	**$ 56,500**
	Total Police	**$ 1,984,045**	**$ 1,927,759**	**$ 2,106,342**	**$ 1,965,913**

GENERAL FUND EXPENDITURES
Police Department

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Chief of Police	1	1		
Deputy Chief of Police	1	1		
Chief Investigator/Detective	1	1		
Police Lieutenant	2	2		
Special Investigator	2	1		
Detective	1	1		
Police Sergeant	8	6		
Police Officer	11	14		
Records Clerk	1	1		
Meter Enforcement Officer	1	0		
Receptionist	5	5		
Part-Time Maintenance Worker	1	1		
Totals	35	34	$ 1,248,140	$ 1,189,382

2015 Budget Highlights

Funds are budgeted to replace two 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 2015. Total FTE has been reduced by 1.0 due to the elimination of the Meter Enforcement Officer position. The line reflects raises for 2015.

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:

Patrol Units	$ 25,000
Ballistic Vest (50/50 Grant)	10,000
In Car Cameras	15,000
UHF Transceiver	6,500

GENERAL FUND EXPENDITURES
Municipal Court

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
01-528-1000	Salaries	$ 28,078	$ 28,089	$ 29,560	$ 30,576
01-528-1050	Part-Time/Summer	-	-	-	-
01-528-1060	Overtime	61	-	500	500
01-528-1100	FICA/Medicare Tax	2,153	2,148	2,300	2,377
01-528-1200	Employees Retirement	2,820	3,103	3,870	3,333
01-528-1250	Matching Deferred Comp	603	585	-	917
01-528-1300	Health Insurance	5,832	5,232	5,400	5,232
01-528-1350	Life Insurance Expense	114	115	350	120
01-528-1400	Misc Personnel Costs	-	-	100	100
	Total Personnel	**$ 39,660**	**$ 39,272**	**$ 42,080**	**$ 43,155**
01-528-2050	Office Supplies	$ 337	$ 566	$ 600	$ 600
01-528-2150	Minor Tools/Equip/Furniture	50	266	500	500
01-528-2180	Computer Equipment/Software	-	73	-	-
01-528-2950	Miscellaneous	-	-	100	100
	Total Consumables	**$ 387**	**$ 904**	**$ 1,200**	**$ 1,200**
01-528-3050	Legal Fees	$ -	$ -	$ 200	$ 200
01-528-3080	Insurance	1,684	1,760	1,800	1,951
01-528-3150	Telephone	26	46	350	350
01-528-3250	Postage	251	224	300	300
01-528-3300	Printing/Binding	-	-	300	300
01-528-3350	Maintenance Contracts	-	-	100	100
01-528-3450	Dues/Memberships	20	70	200	200
01-528-3500	Travel/Training/Seminars	1,207	1,072	700	700
	Total Contractual Services	**$ 3,188**	**$ 3,171**	**$ 3,950**	**$ 4,101**
	Total Capital	**$ -**	**$ -**	**$ -**	**$ -**
	Total Municipal Court	**$ 43,235**	**$ 43,347**	**$ 47,230**	**$ 48,456**

GENERAL FUND EXPENDITURES
Municipal Court

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Municipal Court Clerk	1	1		
Totals	1	1	$ 29,560	$ 30,576

2015 Budget Highlights

Personnel

Salaries – Includes raises for 2015.

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	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
01-531-1000	Salaries	$ 788,568	$ 767,866	$ 839,400	$ 820,378
01-531-1050	Part-Time/Summer	-	-	-	-
01-531-1060	Overtime	37,949	33,218	25,000	25,000
01-531-1100	FICA/Medicare Tax	62,292	59,992	66,127	64,671
01-531-1200	Employees Retirement	70,007	77,794	87,304	91,882
01-531-1250	Matching Deferred Comp	24,027	23,575	-	21,986
01-531-1300	Health Insurance	148,992	138,344	145,800	146,784
01-531-1350	Life Insurance Expense	3,066	2,998	3,300	3,300
01-531-1400	Misc Personnel Costs	1,377	1,324	3,000	3,000
01-531-1600	Tuition Reimbursement	-	-	-	-
	Total Personnel	**$1,136,279**	**$1,105,110**	**$1,169,931**	**$1,177,002**
01-531-2050	Office Supplies	$ 2,628	$ 1,634	$ 2,000	$ 2,000
01-531-2100	Advertising	19	375	200	200
01-531-2150	Minor Tools/Equip/Furniture	13,869	14,900	15,000	15,000
01-531-2180	Computer Equipment/Software	1,300	1,781	1,500	1,500
01-531-2200	Subscriptions/Publications	1,046	1,550	1,200	1,200
01-531-2300	Clothing/Cleaning	9,201	6,441	7,500	7,000
01-531-2350	Janitor/Housekeeping	3,105	3,606	3,000	3,000
01-531-2400	Fuel/Lubricants	15,126	17,887	12,000	15,000
01-531-2600	Volunteer Costs	9,144	3,347	4,000	4,000
01-531-2750	Public Education	218	440	1,000	500
01-531-2950	Miscellaneous	636	495	500	500
	Total Consumables	**$ 56,289**	**$ 52,456**	**$ 47,900**	**$ 49,900**
01-531-3050	Legal & Labor Negotiations	$ -	$ -	$ 1,000	$ 1,000
01-531-3080	Insurance	55,885	55,544	54,000	65,202
01-531-3150	Telephone	2,977	2,319	1,600	1,600
01-531-3250	Postage	178	60	100	100
01-531-3300	Printing/Binding	0	50	100	100
01-531-3330	Bldg/Grounds Maintenance	6,255	5,874	6,000	6,000
01-531-3350	Maintenance Contracts	-	-	6,000	-
01-531-3370	Vehicle Repair	22,372	42,724	15,000	15,000
01-531-3400	Equipment Repair	16,880	11,290	8,000	8,000
01-531-3430	Safety Programs/Equip	2,432	2,526	1,500	1,500
01-531-3450	Dues/Memberships	794	794	900	900
01-531-3500	Travel/Training/Seminars	3,650	4,558	8,000	8,000
	Total Contractual Services	**$ 111,424**	**$ 125,740**	**$ 102,200**	**$ 107,402**
	Total Capital	**$ 158,792**	**3,264**	**$ 47,300**	**$ 79,000**
	Total Fire	**$1,462,784**	**$1,286,570**	**$1,367,331**	**$1,413,304**

GENERAL FUND EXPENDITURES
Fire Department

Position	Number of Employees		Budgeted Amounts	
	2014	2015	2014	2015
Fire Chief	1	1		
Assistant Fire Chief	1	1		
Fire Captain	3	3		
Engineer	9	5		
Firefighter	10	14		
Totals	24	24	$ 839,400	$ 820,378

2015 Budget Highlights

Personnel

Salaries – Includes raises for 2015.

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:

SCBA Replacement	15,000
Bunker Gear	8,000
Pager Replacement	5,000
Replace Bay Doors Station#2	18,000
AED (CPR Auto Defibrillator)	3,000
Replace Car#7 (SUV)	15,000
Replace Truck #6 (Brush Truck)	15,000

GENERAL FUND EXPENDITURES
Planning & Protective Services

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
01-541-1000	Salaries	$ 211,952	$ 193,408	$ 209,580	$ 215,925
01-541-1050	Part-Time/Summer	9,036	327	-	-
01-541-1060	Overtime	2,180	1,135	1,000	1,000
01-541-1100	FICA/Medicare Tax	16,561	14,360	16,109	16,595
01-541-1200	Employees Retirement	21,542	19,059	27,082	23,536
01-541-1250	Matching Deferred Comp	3,768	3,199	-	4,958
01-541-1300	Health Insurance	40,576	37,820	43,200	42,288
01-541-1350	Life Insurance Expense	865	804	900	900
01-541-1400	Misc Personnel Costs	447	6,749	300	300
	Total Personnel	**$ 265,575**	**$ 276,861**	**$ 298,171**	**$ 305,501**
01-541-2050	Office Supplies	$ 1,472	$ 1,638	$ 1,500	$ 1,500
01-541-2100	Advertising	126	841	500	500
01-541-2150	Minor Tools/Equip/Furniture	234	162	800	400
01-541-2180	Computer Equipment/Software	54	778	1,000	1,000
01-541-2200	Subscriptions/Publications	1,760	701	1,500	800
01-541-2250	Repair Materials/Supplies	25	170	500	500
01-541-2300	Clothing/Cleaning	1,422	1,972	1,500	1,500
01-541-2400	Fuel/Lubricants	3,934	4,424	4,000	4,000
01-541-2650	Photo Supplies	-	99	250	250
01-541-2700	Animal Control Expenses	8,688	6,155	7,000	7,000
01-541-2800	Veterinarian Services	11,374	20,550	10,000	12,000
01-541-2950	Miscellaneous	452	101	250	250
	Total Consumables	**$ 27,800**	**$ 37,590**	**$ 28,800**	**$ 29,700**

GENERAL FUND EXPENDITURES
Planning & Protective Services

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
01-541-3050	Legal Fees	$ -	$ -	$ -	$ -
01-541-3080	Insurance	13,518	14,479	14,500	12,953
01-541-3100	Contract Labor	1,000	-	200	-
01-541-3150	Telephone	2,685	2,542	3,000	2,500
01-541-3250	Postage	2,262	483	3,000	1,000
01-541-3300	Printing/Binding	307	263	1,000	500
01-541-3330	Bldg/Grounds Maintenance	119	363	500	300
01-541-3350	Maintenance Contracts	-	-	500	500
01-541-3370	Vehicle Repair	3,856	3,923	2,000	2,000
01-541-3380	Equipment Rental/Lease	-	-	-	-
01-541-3400	Equipment Repair	-	1,027	300	300
01-541-3430	Safety Programs/Equip	-	-	100	100
01-541-3450	Dues/Memberships	696	175	850	4,000
01-541-3500	Travel/Training/Seminars	1,159	1,677	1,500	1,500
01-541-3650	Weed/Trash/Debris Abatement	1,016	162	2,000	2,000
01-541-3660	Demolition	11,309	114	12,000	8,000
01-541-3665	Production Products Demolitior	-	187,264	-	-
01-541-5100	Uncollectible Accounts	-	500	-	-
	Total Contractual Services	**$ 37,926**	**$ 212,971**	**$ 41,450**	**$ 35,653**
	Total Capital	**$ 17,940**	**$ -**	**$ 150,000**	**$ 75,000**
Total Planning & Protective Services		**$ 349,240**	**$ 527,422**	**$ 518,421**	**$ 445,854**

GENERAL FUND EXPENDITURES
Planning & Protective Services

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Planning Director	1	1		
Community Development Off.	1	1		
Health Inspector	1	1		
Animal Control Supervisor	1	1		
Animal Control Officer	2	2		
Totals	7	7	$ 209,580	$ 215,925

2015 Budget Highlights

Personnel

Salaries – Includes raises for 2015.

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:

Animal Shelter	$ 75,000

This page left blank intentionally

GENERAL FUND EXPENDITURES
Engineering Department

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
01-551-1000	Salaries	$ 414,824	$ 408,157	$ 413,600	$ 401,819
01-551-1050	Part-Time/Summer	4,104	-	4,000	4,000
01-551-1060	Overtime	1,432	1,520	1,500	1,500
01-551-1100	FICA/Medicare Tax	31,849	30,699	32,061	31,160
01-551-1200	Employees Retirement	40,661	41,902	52,963	43,798
01-551-1250	Matching Deferred Comp	17,293	15,596	-	8,381
01-551-1300	Health Insurance	61,169	61,592	64,800	57,984
01-551-1350	Life Insurance Expense	1,550	1,438	1,500	1,500
01-551-1400	Misc Personnel Costs	197	990	300	300
	Total Personnel	**$ 573,079**	**$ 561,895**	**$ 570,724**	**$ 550,442**
01-551-2050	Office Supplies	$ 3,805	$ 1,944	$ 2,200	$ 2,200
01-551-2100	Advertising	324	1,044	1,000	1,000
01-551-2150	Minor Tools/Equip/Furniture	348	515	1,500	1,000
01-551-2180	Computer Equipment/Software	7,234	2,171	7,000	7,000
01-551-2200	Subscriptions/Publications	460	65	400	200
01-551-2250	Repair Materials/Supplies	59	100	500	100
01-551-2300	Clothing/Cleaning	2,587	3,034	2,500	2,500
01-551-2400	Fuel/Lubricants	3,168	3,110	3,000	3,000
01-551-2580	Recording Fees	28	398	600	600
01-551-2950	Miscellaneous	429	496	500	500
	Total Consumables	**$ 18,443**	**$ 12,876**	**$ 19,200**	**$ 18,100**
01-551-3080	Insurance	$ 36,350	$ 36,686	$ 36,000	$ 37,591
01-551-3150	Telephone	3,086	1,597	1,500	1,500
01-551-3250	Postage	645	816	1,000	1,000
01-551-3300	Printing/Binding	1,753	2,099	2,000	2,000
01-551-3350	Maintenance Contracts	1,657	2,164	4,000	3,000
01-551-3370	Vehicle Repair	3,537	2,080	3,000	3,000
01-551-3380	Equipment Rental/Lease	-	-	-	-
01-551-3400	Equipment Repair	-	681	300	300
01-551-3430	Safety Programs/Equip	604	411	500	500
01-551-3450	Dues/Memberships	403	629	500	500
01-551-3500	Travel/Training/Seminars	7,123	6,719	5,000	5,000
	Total Contractual Services	**$ 55,158**	**$ 53,881**	**$ 53,800**	**$ 54,391**
	Total Capital	**$ 4,021**	**$ 67,350**	**$ 11,500**	**$ 3,450**
	Total Engineering	**$ 650,700**	**$ 696,002**	**$ 655,224**	**$ 626,383**

GENERAL FUND EXPENDITURES
Engineering Department

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
City Engineer	1	1		
Assistant City Engineer	1	1		
Engineering Technician II	4	3		
Engineering Technician I	1	2		
Construction Inspector	1	1		
Administrative Assistant	1	1		
Totals	9	9	$ 413,600	$ 401,819

2015 Budget Highlights

Personnel

Salaries – The amount for salaries reflects raises for 2015.

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:

Computer Upgrade (3)	$ 2,000
Camera	200
Construction Inspection Equipment	1,250

GENERAL FUND EXPENDITURES
Street Maintenance Department

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
01-552-1000	Salaries	$ 306,714	$ 290,428	$ 322,700	$ 341,799
01-552-1050	Part-Time/Summer	5,916	6,273	6,000	6,000
01-552-1060	Overtime	1,665	8,780	10,000	10,000
01-552-1100	FICA/Medicare Tax	23,564	22,923	25,911	27,372
01-552-1200	Employees Retirement	27,428	31,139	42,724	37,256
01-552-1250	Matching Deferred Comp	6,298	6,212	-	4,468
01-552-1300	Health Insurance	65,790	58,943	70,200	63,936
01-552-1350	Life Insurance Expense	1,190	1,178	1,500	1,200
01-552-1400	Misc Personnel Costs	1,078	598	1,000	1,000
	Total Personnel	**$ 439,641**	**$ 426,474**	**$ 480,035**	**$ 493,031**
01-552-2050	Office Supplies	$ 172	$ 125	$ 500	$ 500
01-552-2100	Advertising	440	1,094	500	500
01-552-2150	Minor Tools/Equip/Furniture	2,890	4,263	4,000	4,000
01-552-2180	Computer Equipment/Softwa	-	2,029	100	100
01-552-2250	Repair Materials/Supplies	6,690	6,226	6,000	6,000
01-552-2300	Clothing/Cleaning	6,023	7,654	6,000	6,000
01-552-2350	Janitor/Housekeeping	441	751	600	600
01-552-2400	Fuel/Lubricants	21,597	26,952	28,000	28,000
01-552-2450	Sign Materials	37	864	1,000	1,000
01-552-2480	Agricultural Supplies	740	1,363	800	1,000
01-552-2600	Asphalt Repair Material	12,583	83,942	20,000	20,000
01-552-2610	Concrete/Aggregate Material	20,013	7,180	12,000	12,000
01-552-2620	Chip Seal Program	43,044	32,339	30,000	30,000
01-552-2630	Concrete Street Repair	13,359	1,369	12,000	12,000
01-552-2640	Sidewalks - 50%	3,531	5,527	6,000	6,000
01-552-2660	Brick Street Repair	779	4,317	2,000	2,000
01-552-2700	Storm Drainage Material	2,785	7,369	5,000	5,000
01-552-2750	Snow Removal Materials	9,057	19,273	25,000	20,000
01-552-2950	Miscellaneous	188	1,608	500	500
	Total Consumables	**$ 144,371**	**$ 214,247**	**$ 160,000**	**$ 155,200**

GENERAL FUND EXPENDITURES
Street Maintenance Department

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
01-552-3080	Insurance	$ 29,390	$ 28,083	$ 26,500	$ 29,184
01-552-3100	Contract Labor	5,100	5,100	5,100	5,100
01-552-3150	Telephone	1,614	1,343	1,500	1,500
01-552-3200	Utilities	7,128	1,468	-	-
01-552-3250	Postage	-	9	50	50
01-552-3330	Bldg/Grounds Maintenance	76	159	100	100
01-552-3350	Maintenance Contracts	-	-	200	200
01-552-3370	Vehicle Repair	47,735	22,965	45,000	35,000
01-552-3380	Equipment Rental/Lease	3,443	406	3,000	2,000
01-552-3400	Equipment Repair	40,364	24,026	30,000	30,000
01-552-3430	Safety Programs/Equip	1,801	2,713	2,000	2,000
01-552-3500	Travel/Training/Seminars	551	399	1,500	1,500
01-552-3690	Hot Mix Contracts	181,744	203,699	250,000	250,000
	Total Contractual Service	**$ 318,946**	**$ 290,369**	**$ 364,950**	**$ 356,634**
	Total Capital	**$ -**	**$ 2,210**	**$ 623,000**	**$ 135,000**
	Total Street	**$ 902,958**	**$ 933,301**	**$ 1,627,985**	**$ 1,139,865**

GENERAL FUND EXPENDITURES
Street Maintenance Department

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Street Supervisor	1	1		
Assistant Supervisor	1	1		
Heavy Equipment Operator	2	2		
Maintenance Worker III	1	1		
Maintenance Worker II	4	4		
Maintenance Worker I	3	3		
Totals	12	12	$ 322,700	$ 341,799

2015 Budget Highlights:

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

Personnel

Salaries – The amount for salaries reflects raises for 2015.

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:

2 Ton Dump Truck	$ 125,000
Concrete Forms	10,000

GENERAL FUND EXPENDITURES
Traffic Control Department

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
01-553-1000	Salaries	$ 73,753	$ 56,443	$ 61,630	$ 53,770
01-553-1050	Part-Time/Summer	2,929	-	-	12,500
01-553-1060	Overtime	1,611	3,022	2,000	2,000
01-553-1100	FICA/Medicare Tax	5,990	4,545	4,868	5,223
01-553-1200	Employees Retirement	2,971	6,493	8,081	5,861
01-553-1250	Matching Deferred Comp	873	538	-	1,286
01-553-1300	Health Insurance	13,122	7,226	5,404	7,848
01-553-1350	Life Insurance Expense	231	232	250	250
01-553-1400	Misc Personnel Costs	546	143	1,600	1,600
	Total Personnel	**$ 102,026**	**$ 78,643**	**$ 83,833**	**$ 90,337**
01-553-2050	Office Supplies	$ 445	$ 23	$ 150	$ 150
01-553-2150	Minor Tools/Equip/Furniture	2,765	1,211	2,000	2,000
01-553-2180	Computer Equipment/Software	360	518	500	500
01-553-2250	Repair Materials/Supplies	3,525	1,939	2,000	2,000
01-553-2300	Clothing/Cleaning	1,587	1,185	1,500	1,500
01-553-2350	Janitor/Housekeeping	279	108	200	200
01-553-2400	Fuel/Lubricants	5,446	3,759	4,500	4,500
01-553-2450	Sign Materials	14,635	9,132	10,000	10,000
01-553-2590	Signal Repair	377	1,170	1,500	1,500
01-553-2610	Concrete/Aggregate Materials	398	257	400	400
01-553-2660	Street Paint	7,174	7,589	7,000	7,000
01-553-2950	Miscellaneous	184	145	100	100
	Total Consumables	**$ 37,176**	**$ 27,035**	**$ 29,850**	**$ 29,850**

GENERAL FUND EXPENDITURES
Traffic Control Department

		2011	2013	2014	2015
Account	**Description**	**Audited**	**Audited**	**Budgeted**	**Adopted**
01-553-3080	Insurance	$ 8,246	$ 4,649	$ 5,500	$ 4,623
01-553-3150	Telephone	377	186	300	300
01-553-3250	Postage	13	-	100	25
01-553-3330	Bldg/Grounds Maintenance	166	126	500	250
01-553-3350	Maintenance Contracts	-	-	150	-
01-553-3370	Vehicle Repair	1,666	2,498	3,000	2,500
01-553-3380	Equipment Rental/Lease	-	-	500	250
01-553-3400	Equipment Repair	3,064	1,537	2,500	2,000
01-553-3430	Safety Programs/Equip	553	930	1,000	1,000
01-553-3500	Travel/Training/Seminars	480	1,031	250	250
	Total Contractual Services	**$ 14,564**	**$ 10,959**	**$ 13,800**	**$ 11,198**
01-553-4000	**Total Capital**	**$ 1,673**	**$ -**	**$ -**	**$ -**
	Total Traffic Control	**$ 155,439**	**$ 116,637**	**$ 127,483**	**$ 131,385**

GENERAL FUND EXPENDITURES
Traffic Control Department

Position	Number of Employees		Budgeted	Adopted
	2015	2015	2014	2015
Traffic Control Supervisor	1	1		
Maintenance Worker II	1	0.5		
Totals	2	1.5	$ 61,630	$ 53,770

2015 Budget Highlights:

Personnel

Salaries – The Maintenance Worker II position will now split duties between the Traffic Control Department and the Airport. This assignment will allow the City to forego hiring a full-time Airport Manager at this time. Raises are included for 2015.

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:

None.

This page left blank intentionally

GENERAL FUND EXPENDITURES
Buildings and Ground Maintenance

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
01-571-1000	Salaries	$ 134,094	$ 138,182	$ 145,800	$ 140,022
01-571-1050	Part-Time/Summer	31,445	22,049	25,000	25,000
01-571-1060	Overtime	2,844	1,406	3,000	3,000
01-571-1100	FICA/Medicare Tax	12,737	12,226	13,296	12,854
01-571-1200	Employees Retirement	13,558	15,421	19,081	15,262
01-571-1250	Matching Deferred Comp	3,181	3,079	-	1,741
01-571-1300	Health Insurance	28,534	26,633	27,000	31,392
01-571-1350	Life Insurance Expense	551	560	650	650
01-571-1400	Misc Personnel Costs	933	3,359	3,000	3,000
	Total Personnel	**$ 227,877**	**$ 222,914**	**$ 236,827**	**$ 232,921**
01-571-2050	Office Supplies	$ 162	$ 95	$ 200	$ 200
01-571-2150	Minor Tools/Equip/Furniture	2,377	2,296	2,500	2,500
01-571-2180	Computer Equipment/Software	-	9	-	-
01-571-2250	Repair Materials/Supplies	655	1,011	1,000	1,000
01-571-2300	Clothing/Cleaning	3,768	3,230	4,000	3,500
01-571-2350	Janitor/Housekeeping	2,037	2,396	2,500	2,500
01-571-2400	Fuel/Lubricants	15,896	16,988	17,000	17,000
01-571-2480	Agricultural Supplies	625	972	1,000	1,000
01-571-2610	Concrete/Aggregate Materials	-	22	600	500
01-571-2950	Miscellaneous	458	118	600	600
	Total Consumables	**$ 25,979**	**$ 27,136**	**$ 29,400**	**$ 28,800**
01-571-3080	Insurance	$ 11,000	$ 10,772	$ 10,500	$ 11,852
01-571-3150	Telephone	144	165	400	200
01-571-3250	Postage	0	-	-	-
01-571-3330	Bldg/Grounds Maintenance	17,160	10,762	20,000	15,000
01-571-3350	Maintenance Contracts	765	1,523	500	500
01-571-3370	Vehicle Repair	4,187	3,297	7,000	6,000
01-571-3380	Equipment Rental/Lease	30	416	500	500
01-571-3400	Equipment Repair	11,658	10,749	16,000	12,000
01-571-3430	Safety Programs/Equip	1,394	708	1,000	1,000
01-571-3500	Travel/Training/Seminars	78	-	250	250
	Total Contractual Services	**$ 46,415**	**$ 38,390**	**$ 56,150**	**$ 47,302**
	Total Capital	**$ 18,860**	**$ -**	**$ 26,000**	**$ 9,000**
	Total Bldg & Grnds Maintenance	**$ 319,131**	**$ 288,440**	**$ 348,377**	**$ 318,023**

GENERAL FUND EXPENDITURES
Buildings and Ground Maintenance

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Maintenance Supervisor	1	1		
Maintenance Worker III	1	1		
Maintenance Worker II	2	2		
Maintenance Worker I	1	1		
Totals	5	5	$ 145,800	$ 140,022

2015 Budget Highlights:

Personnel

Salaries - One of the MWII positions works in City Hall. Funds are included for raises in 2015.

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:

Zero-turn mower(s)	$ 9,000

GENERAL FUND EXPENDITURES
Cemeteries Department

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
01-572-1000	Salaries	$ 35,322	$ 35,369	$ 37,500	$ 38,810
01-572-1050	Part-Time/Summer	13,929	12,068	12,000	12,000
01-572-1060	Overtime	1,275	1,510	1,000	1,000
01-572-1100	FICA/Medicare Tax	3,380	3,343	3,863	3,963
01-572-1200	Employees Retirement	3,701	4,075	4,889	4,230
01-572-1250	Matching Deferred Comp	707	684	-	1,164
01-572-1300	Health Insurance	11,664	10,427	10,836	10,464
01-572-1350	Life Insurance Expense	144	144	200	200
01-572-1400	Misc Personnel Costs	20	3,096	2,000	2,000
	Total Personnel	**$ 70,142**	**$ 70,716**	**$ 72,288**	**$ 73,832**
01-572-2050	Office Supplies	$ 140	$ 125	$ 200	$ 200
01-572-2150	Minor Tools/Equip/Furniture	2,347	198	1,000	1,000
01-572-2250	Repair Materials/Supplies	190	153	500	500
01-572-2300	Clothing/Cleaning	943	551	1,100	1,100
01-572-2350	Janitor/Housekeeping	28	15	100	100
01-572-2400	Fuel/Lubricants	2,208	2,414	3,200	2,500
01-572-2480	Agricultural Supplies	535	477	500	500
01-572-2610	Concrete/Aggregate Materials	602	368	500	500
01-572-2660	Repair/Replace Damaged Stone	-	532	500	500
01-572-2950	Miscellaneous	114	78	200	200
	Total Consumables	**$ 7,106**	**$ 4,911**	**$ 7,800**	**$ 7,100**
01-572-3080	Insurance	$ 3,344	$ 3,407	$ 3,500	$ 4,405
01-572-3150	Telephone	1,017	1,186	800	250
01-572-3330	Bldg/Grounds Maintenance	607	255	1,000	500
01-572-3370	Vehicle Repair	274	1,714	1,500	1,000
01-572-3380	Equipment Rental/Lease	-	-	-	-
01-572-3400	Equipment Repair	651	2,126	2,000	2,000
01-572-3430	Safety Programs/Equip	84	149	300	300
	Total Contractual Services	**$ 5,977**	**$ 8,836**	**$ 9,100**	**$ 8,455**
	Total Capital	**$ -**	**$ -**	**$ 8,000**	**$ 9,000**
	Total Cemeteries	**$ 83,225**	**$ 84,463**	**$ 97,188**	**$ 98,387**

GENERAL FUND EXPENDITURES
Cemeteries Department

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Cemetery Sexton	1	1		
Totals	1	1	$ 37,500	$ 38,810

2015 Budget Highlights

Personnel

Salaries - Funds are included for raises in 2015.

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

Front-mount Diesel Mower	9,000

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	PERSONNEL SERVICES				
01-581-1000	Salaries	242,340	226,299	249,600	249,059
01-581-1050	Part-Time Maintenance	24,049	7,939	12,500	12,500
01-581-1055	Program Staff	1,105	-	2,000	2,000
01-581-1060	Overtime	9,014	5,530	7,000	6,000
01-581-1070	Umpires/Referees	14,754	14,515	13,000	15,000
01-581-1100	FICA/Medicare Tax	21,796	19,530	19,584	21,769
01-581-1200	Employees Retirement	25,570	22,439	32,724	27,147
01-581-1250	Matching Deferred Comp	4,124	4,224	-	3,778
01-581-1300	Health Insurance	50,855	37,235	43,200	52,752
01-581-1350	Life Insurance Expense	963	899	1,100	1,100
01-581-1400	Misc Personnel Costs	3,590	1,348	3,000	3,000
	Total Personnel	**$ 398,158**	**$ 339,958**	**$ 383,708**	**$ 394,105**
	CONSUMABLES				
01-581-2000	Concessions	$ 44	$ -	$ 500	$ 500
01-581-2050	Office Supplies	3,443	5,160	3,000	3,800
01-581-2100	Advertising	4,836	5,757	6,000	6,000
01-581-2150	Minor Tools/Equip/Furniture	7,262	12,968	5,000	5,000
01-581-2180	Computer Equipment/Software	496	410	500	500
01-581-2200	Subscriptions/Publications	65	-	200	200
01-581-2250	Repair Materials/Supplies	9,461	10,125	9,000	9,000
01-581-2300	Clothing/Cleaning	3,151	3,304	3,500	3,500
01-581-2350	Janitor/Housekeeping	1,371	2,226	1,500	1,500
01-581-2400	Fuel/Lubricants	12,318	11,798	12,000	12,000
01-581-2480	Agricultural Supplies	8,689	6,092	10,000	8,000
01-581-2610	Concrete/Aggregate Materials	8,380	998	4,000	2,000
01-581-2660	Recreation Supplies	33,954	31,095	33,000	32,000
01-581-2680	Clean Sweep Day Supplies	5,722	2,434	4,000	3,000
01-581-2950	Miscellaneous	6,137	1,783	1,500	1,500
	Total Consumables	**$ 105,329**	**$ 94,150**	**$ 93,700**	**$ 88,500**

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	CONTRACTUAL SERVICES				
01-581-3080	Insurance	$ 18,743	$ 19,641	$ 20,000	$ 26,636
01-581-3100	Contract Labor	9,610	8,005	7,500	7,500
01-581-3150	Telephone	2,625	1,209	1,700	1,000
01-581-3250	Postage	668	474	1,000	500
01-581-3300	Printing/Binding	5,573	5,137	6,000	6,000
01-581-3330	Bldg/Grounds Maintenance	26,069	19,838	20,000	17,000
01-581-3350	Maintenance Contracts	518	1	500	-
01-581-3360	Rent - Soccer Park	880	880	880	880
01-581-3370	Vehicle Repair	11,960	9,636	11,000	8,000
01-581-3380	Equipment Rental/Lease	383	686	500	500
01-581-3400	Equipment Repair	4,618	9,036	5,000	5,000
01-581-3430	Safety Programs/Equip	1,279	1,736	400	400
01-581-3450	Dues/Memberships	430	795	500	500
01-581-3500	Travel/Training/Seminars	3,600	3,600	4,000	4,000
	Total Contractual Services	**$ 86,955**	**$ 80,675**	**$ 78,980**	**$ 77,916**
01-581-4000	**Total Capital**	**$ 117,300**	**$ 1,332**	**$ 200,000**	**$ 20,000**
	Total Parks & Rec. Administration	**$ 707,742**	**$ 516,114**	**$ 756,388**	**$ 580,521**

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

Position	Number of Employees		Budgeted	Adopted
	2013	2015	2014	2015
Director of Parks & Rec.	1	1		
Parks Supervisor	1	1		
Recreation Programmer	1	1		
Maintenance Worker III	1	1		
Maintenance Worker II	2	1		
Maintenance Worker I	1	2		
Administrative Assistant	1	1		
Totals	8	8	249,600	249,059

2015 Budget Highlights

Personnel

Salary – The budget allows for raises in 2015.

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

Consumables

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

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

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

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

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

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

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

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

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:

1/2 Ton Pickup Truck	20,000

GENERAL FUND EXPENDITURES
Parks & Recreation - Pool

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	PERSONNEL SERVICES				
01-583-1000	Salaries	$ -	$ -	$ -	$ -
01-583-1050	Part-Time/Summer	42,142	34,120	31,000	31,000
01-583-1100	FICA/Medicare Tax	3,224	2,610	2,372	2,372
01-583-1400	Misc Personnel Costs	20	-	350	350
	Total Personnel	**$ 45,386**	**$ 36,730**	**$ 33,722**	**$ 33,722**
	CONSUMABLES				
01-583-2000	Concessions	$ 8,693	$ 7,763	$ 7,900	$ 7,900
01-583-2050	Office Supplies	232	597	300	300
01-583-2100	Advertising	169	217	200	200
01-583-2150	Minor Tools/Equip/Furniture	2,214	1,760	1,000	1,000
01-583-2250	Repair Materials/Supplies	2,406	1,006	3,000	3,000
01-583-2300	Clothing/Cleaning	-	1,218	1,000	1,000
01-583-2350	Janitor/Housekeeping	551	495	600	600
01-583-2660	Recreation Supplies	2,944	4,531	2,000	2,000
01-583-2670	Pool Chemicals	9,548	10,432	10,000	10,000
01-583-2950	Miscellaneous	5,142	317	-	-
	Total Consumables	**$ 31,898**	**$ 28,334**	**$ 26,000**	**$ 26,000**
	CONTRACTUAL SERVICES				
01-583-3080	Insurance	$ 2,668	$ 2,343	$ 2,800	$ 2,948
01-581-3100	Contract Labor	-	-	2,500	2,500
01-583-3150	Telephone	741	881	750	100
01-583-3330	Bldg/Grounds Maintenance	8,637	6,763	3,500	3,500
01-583-3400	Equipment Repair	356	560	1,000	1,000
01-583-3430	Safety Programs/Equip	1,391	855	800	800
01-583-3500	Travel/Training/Seminars	1,228	27	1,000	500
	Total Contractual Services	**$ 15,020**	**$ 11,430**	**$ 12,350**	**$ 11,348**
	Total Capital	**$ 2,613**	**$ 3,078**	**$ 29,000**	**$ 3,600**
	Total Parks & Rec. - Pool	**$ 94,917**	**$ 79,572**	**$ 101,072**	**$ 74,670**

2015 Budget Highlights

Personnel

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

Part Time/Summer - Staffing typically consists of a Pool Manager, an Assistant Pool Manager and approximately 11 life guards and 4 concession workers. The staff was reduced in 2013 due to budget constraints. The 2015 budget maintains that lower staffing level.

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:

Pool Paint	3,600

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.

This page left blank intentionally

ENTERPRISE FUND
Off Street Parking Fund

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
REVENUES					
20-412-1550	Parking Meters	$ 9,749	$ 2,651	$ 3,000	$ 2,800
20-412-1600	Parking Lot Lease Payments	18,474	23,584	19,000	24,000
20-413-2300	Interest Income	149	211	500	500
20-413-2400	Unrealized Gain/Loss On Investn	-	-	-	-
	Total Revenues	**$ 28,372**	**$ 26,446**	**$ 22,500**	**$ 27,300**
EXPENSES					
	CONTRACTUAL SERVICES				
20-516-2570	Meter Repairs	$ 480	$ -	$ 400	$ 400
20-516-2950	Miscellaneous	-	(1)	-	-
20-516-3200	Utilities	144	200	300	300
20-516-3080	Insurance	27	-	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	**$ 16,901**	**$ 16,448**	**$ 15,150**	**$ 15,150**
	Total Expenses	**$ 16,901**	**$ 16,448**	**$ 15,150**	**$ 15,150**

ENTERPRISE FUND
Off Street Parking Fund - Analysis of Working Capital

		2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	TOTAL REVENUES	28,372	26,446	22,500	27,300
	TOTAL EXPENSES	16,901	16,448	15,150	15,150
	Net Income/(Loss)	**$ 11,471**	**$ 9,998**	**$ 7,350**	**$ 12,150**
	ADJUSTMENTS				
	Total Capital	$ 1,870	$ -	$ (6,600)	$ (26,500)
	Transfer from Parking Reserves	$ -	$ -	$ -	$ 6,000
	Depreciation	11,449	11,449	9,000	9,000
	Net Adjustments	**$ 13,319**	**$ 11,449**	**$ 2,400**	**$ (11,500)**
	Excess /(Deficiency) in Working Capital	**$ 24,790**	**$ 21,447**	**$ 9,750**	**$ 650**

ENTERPRISE FUND
Off Street Parking Fund

2015 Budget Highlights:

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:

Market 500 Parking Lot Overlay	26,500

ENTERPRISE FUNDS
Electric Fund

REVENUES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
21-412-1050	Residential Service	$ 4,295,887	$ 4,348,243	$ 4,664,000	$ 4,700,000
21-412-1100	Rural Service	69,418	71,203	74,000	75,000
21-412-1150	Commercial Service	4,231,711	4,109,158	4,400,000	4,400,000
21-412-1200	Industrial Service	1,597,815	1,657,778	1,800,000	1,800,000
21-412-1225	Industrial Demand	165,941	188,908	175,000	185,000
21-412-1250	Large Power Service	2,924,524	2,872,079	3,000,000	3,000,000
21-412-1275	Large Power Demand	405,423	418,137	450,000	450,000
21-412-1500	Municipal Service	166,182	174,940	180,200	190,000
21-412-1550	Street Lighting	171,635	178,683	100,000	180,000
21-412-1600	Electric Revenue	-	-	1,000	1,000
21-412-1650	Surge Protector Rent Revenue	6,661	5,690	3,000	4,000
	Operating Revenue	14,035,197	14,024,818	14,847,200	14,985,000
21-413-2000	ARRA Grant	$ 203,988	$ 130,467	$ -	$ -
21-413-2050	Penalty Revenue	107,449	105,861	105,000	105,000
21-413-2100	Customer Service	57,220	70,457	65,000	65,000
21-413-2150	Material Sales	(400)	(867)	4,000	4,000
21-413-2400	Interest Income	16,093	37,182	20,000	20,000
21-413-2450	Unrealized Gain/Loss On Inves	-	-	-	-
21-413-2500	Third Party Reimbursements	23,726	43,028	10,000	10,000
21-413-2600	Miscellaneous Revenue	23,122	20,744	20,000	20,000
21-413-2650	Cash Long/Short	(242)	(206)	-	-
21-413-2700	Grant Revenue	-	-	-	-
21-413-3750	Charges In Lieu Of Taxes - PIL	-	-	731,450	730,500
21-413-3775	Transfer in from Water	-	-	41,000	41,000
21-413-3800	Gain/Loss On Equipment Disp	1,597	-	-	-
	Non-Operating Revenue	$ 432,551	$ 406,666	$ 996,450	$ 995,500
	Total Revenues	**$14,467,748**	**$14,431,484**	**$15,843,650**	**$15,980,500**

EXPENSES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	PURCHASED POWER EXPENSES				
21-515-2000	Purchased Power Other	$ 2,609,922	$ 2,966,387	$ 860,000	$ 418,807
21-515-2002	Sikeston Purchased Power	3,658,666	3,284,980	4,100,000	4,033,140
21-515-2004	SWPA Purchased Power	221,670	246,854	235,000	225,691
21-515-2010	MISO Power and Charges	68,711	(17,303)	70,000	1,050,000
21-515-2020	TEA Charges	165,004	254,560	200,000	205,858
21-515-2030	Prairie States Charges	1,695,191	3,075,361	4,400,000	4,602,930
21-515-2035	AmerenUE Charges	-	-	-	-
	Total Purchased Power	$ 8,419,164	$ 9,810,839	$ 9,865,000	$10,536,426

ENTERPRISE FUNDS
Electric Fund - Expenses

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	POWER PLANT EXPENSES				
21-516-1000	Salaries	$ 213,375	$ 193,213	$ 232,800	$ 250,920
21-516-1060	Overtime	15,973	14,356	10,000	10,000
21-516-1100	FICA/Medicare Tax	15,120	16,316	18,574	19,960
21-516-1200	Employees Retirement	19,960	26,691	31,721	27,350
21-516-1250	Matching Deferred Comp	3,173	4,852	-	3,990
21-516-1300	Health Insurance	43,107	39,059	46,328	44,976
21-516-1350	Life Insurance Expense	718	744	1,100	1,100
21-516-1400	Misc Personnel Costs	2,746	436	1,500	1,500
	Total Personnel	$ 314,172	$ 295,666	$ 342,023	$ 359,796
21-516-2050	Office Supplies	$ 1,017	$ 1,202	$ 1,000	$ 500
21-516-2150	Minor Tools/Equip/Furniture	5,425	2,903	5,000	3,000
21-516-2180	Computer Equipment/Software	69	2,651	2,000	2,000
21-516-2250	Repair Materials/Supplies	10,884	4,977	8,000	8,000
21-516-2300	Clothing/Cleaning	6,295	5,197	6,500	5,500
21-516-2350	Janitor/Housekeeping	873	1,269	900	1,000
21-516-2400	Fuel/Lubricants	1,640	2,921	2,500	2,500
21-516-2550	Diesel Fuel	19,967	2,956	10,000	10,000
21-516-2560	Turbine Fuel	2,348	18,111	20,000	20,000
21-516-2700	Engine Maintenance	26,626	13,018	25,000	25,000
21-516-2710	Generator Maintenance	1,096	450	1,000	1,000
21-516-2720	Switchyard Maintenance	16,367	2,159	20,500	20,500
21-516-2750	Turbine Maintenance	9,993	24,673	15,000	15,000
21-516-2950	Miscellaneous	235	140	1,000	1,000
	Total Consumables	$ 102,835	$ 82,627	$ 118,400	$ 115,000
21-516-3080	Insurance	$ 16,715	$ 15,630	$ 16,500	$ 19,407
21-516-3100	Contract Labor	-	-	-	-
21-516-3150	Telephone	2,852	3,529	3,000	3,000
21-516-3200	Utilities	35,458	36,842	42,000	42,000
21-516-3210	Water	441	291	500	500
21-516-3250	Postage	94	9	500	500
21-516-3330	Bldg/Grounds Maintenance	814	953	1,500	1,500
21-516-3350	Maintenance Contracts	-	335	31,000	1,000
21-516-3370	Vehicle Repair	3,604	2,579	3,500	3,500
21-516-3380	Equipment Rental/Lease	-	-	-	-
21-516-3400	Equipment Repair	10,134	377	5,000	5,000
21-516-3430	Safety Programs/Equip	894	1,299	1,000	1,000
21-516-3500	Travel/Training/Seminars	100	-	2,000	2,000
21-516-3610	Licenses/Fees/Permits/Fines	80	720	1,000	1,000
	Total Contractual Services	$ 71,185	$ 62,563	$ 107,500	$ 80,407
	Total Power Plant Expenses	$ 488,192	$ 440,856	$ 567,923	$ 555,202

ENTERPRISE FUNDS
Electric Fund – Expenses (cont.)

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	DISTRIBUTION EXPENSES				
21-520-1000	Salaries	$ 455,417	$ 443,285	$ 473,800	$ 459,099
21-520-1050	Part-Time/Summer	-	-	6,000	6,000
21-520-1060	Overtime	14,802	19,394	15,000	15,000
21-520-1100	FICA/Medicare Tax	35,827	34,143	37,852	36,728
21-520-1200	Employees Retirement	46,924	66,308	62,626	50,042
21-520-1250	Matching Deferred Comp	20,256	17,949	-	10,759
21-520-1300	Health Insurance	74,556	62,496	70,384	66,912
21-520-1350	Life Insurance Expense	1,872	1,681	1,620	1,620
21-520-1400	Misc Personnel Costs	1,870	986	1,200	1,200
21-520-1800	Compensated Absences	-	-	-	-
	Total Personnel	$ 652,453	$ 646,241	$ 668,482	$ 647,359
21-520-2050	Office Supplies	$ 2,422	$ 675	$ 1,000	$ 1,000
21-520-2150	Minor Tools/Equip/Furniture	6,888	9,802	8,000	8,000
21-520-2180	Computer Equipment/Software	-	109	1,500	1,500
21-520-2250	Repair Materials/Supplies	7,137	6,730	6,000	6,000
21-520-2300	Clothing/Cleaning	13,984	13,455	15,000	13,000
21-520-2350	Janitor/Housekeeping	714	802	1,000	1,000
21-520-2400	Fuel/Lubricants	24,484	23,503	25,000	25,000
21-520-2570	Services Maintenance	7,192	9,027	15,000	10,000
21-520-2580	Meter Maintenance Material	7,621	3,491	8,000	8,000
21-520-2660	Street Light Repair	8,344	9,362	10,000	10,000
21-520-2700	Lines Maintenance	28,201	37,016	30,000	30,000
21-520-2750	Transformer Maintenance	7,996	6,254	8,000	8,000
21-520-2760	Substation Maintenance	4,764	4,979	6,000	6,000
21-520-2800	Third Party Damage Repair	1,135	6,708	2,000	2,000
21-520-2850	Surge Protectors	-	12,182	400	400
21-520-2950	Miscellaneous	896	3,533	1,000	1,000
	Total Consumables	$ 121,780	$ 147,629	$ 137,900	$ 130,900
21-520-3080	Insurance	$ 36,585	$ 40,686	$ 44,100	$ 46,837
21-520-3100	Contract Labor	-	818	-	-
21-520-3200	Utilities	7,957	6,424	8,000	8,000
21-520-3250	Postage	58	68	300	300
21-520-3350	Maintenance Contracts	524	362	1,000	1,000
21-520-3370	Vehicle Repair	19,959	23,137	14,000	14,000
21-520-3380	Equipment Rental/Lease	-	9	1,000	1,000
21-520-3400	Equipment Repair	34,326	14,164	20,000	20,000
21-520-3430	Safety Programs/Equip	6,352	3,686	6,000	6,000
21-520-3440	Equipment Safety Inspections	1,664	2,011	2,000	2,000
21-520-3500	Travel/Training/Seminars	2,733	388	5,000	15,000
	Total Contractual Services	$ 110,158	$ 91,753	$ 101,400	$ 114,137
	Total Distribution Expenses	884,391	885,623	907,782	892,396

ENTERPRISE FUNDS
Electric Fund – Expenses (cont.)

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	ADMINISTRATION EXPENSES				
21-522-1000	Salaries	$ 45,848	$ 46,445	$ 47,260	$ 62,702
21-522-1050	Part-Time/Summer	-	-	-	-
21-522-1060	Overtime	-	39	-	-
21-522-1100	FICA/Medicare Tax	3,163	3,342	3,615	4,797
21-522-1200	Employees Retirement	4,220	6,362	6,002	6,835
21-522-1250	Matching Deferred Comp	1,929	1,738	-	1,465
21-522-1300	Health Insurance	5,076	4,780	5,625	8,633
21-522-1350	Life Insurance Expense	109	119	750	300
21-522-1400	Misc Personnel Costs	279	124	150	150
21-522-1600	Tuition Reimbursement	-	-	-	-
21-522-1800	Compensated Absences	-	-	300	300
	Total Personnel	$ 60,624	$ 62,949	$ 63,702	$ 85,181
21-522-2050	Office Supplies	$ 13	$ 98	$ 250	$ 250
21-522-2100	Advertising	173	684	250	250
21-522-2150	Minor Tools/Equip/Furniture	-	-	200	200
21-522-2180	Computer Equipment/Software	133	-	-	-
21-522-2200	Subscriptions/Publications	-	-	-	-
21-522-2350	Janitor/Housekeeping	7	-	500	500
21-522-2600	Employee Recognition	-	-	-	-
21-522-2950	Miscellaneous	220	36	500	500
	Total Consumables	$ 546	$ 818	$ 1,700	$ 1,700
21-522-3050	Legal Fees	$ 625	$ -	$ 2,000	$ 1,000
21-522-3080	Insurance	2,877	2,969	3,000	3,201
21-522-3100	Contract Labor	-	-	-	-
21-522-3150	Telephone	2,831	2,436	1,250	1,250
21-522-3200	Utilities	2,509	2,509	3,400	3,400
21-522-3250	Postage	18,252	19,679	22,000	22,000
21-522-3300	Printing/Binding	-	-	500	500
21-522-3330	Bldg/Grounds Maintenance	-	426	100	100
21-522-3350	Maintenance Contracts	-	10,602	-	-
21-522-3400	Equipment Repair	(1,352)	-	500	500
21-522-3430	Safety Programs/Equip	-	329	-	-
21-522-3450	Dues/Memberships	4,036	29,941	24,000	12,400
21-522-3500	Travel/Training/Seminars	2,627	4,415	4,000	4,000
	Total ContractualServices	$ 32,405	$ 73,307	$ 60,750	$ 48,351
	Total Administration Expenses	$ 93,575	$ 137,073	$ 126,152	$ 135,233

ENTERPRISE FUNDS
Electric Fund – Expenses (cont.)

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	NON-OPERATING EXPENSES				
21-599-3050	Administrative Services	$ 694,910	$ 667,141	$ 694,097	$ 730,423
21-599-3100	Building Inspector Services	133,039	269,085	202,184	173,883
21-599-3160	Engineering Services	221,064	213,026	255,537	244,289
21-599-3170	Buildings & Grounds Services	31,877	31,877	57,716	51,679
21-599-3180	Audit Expense	10,768	15,790	25,080	25,080
21-599-4480	SCADA System	-	12,642	10,000	20,000
21-599-5100	Uncollectible Accounts	53,796	(12,865)	25,000	25,000
21-599-5200	Municipal Services	129,451	355,308	220,000	300,000
21-599-5300	Interest Expense	-		-	26,400
21-599-5350	Warehouse Facility Loan Princ	-	-	-	
21-599-5400	Other Expenses	-		6,000	6,000
21-599-5500	Depreciation	372,126	358,739	375,000	375,000
21-599-5600	Contrib To Gen Fund - PILOT	-		752,560	730,500
21-599-5700	Transfer To General Fund	1,700,000	1,050,000	1,500,000	1,100,000
21-599-5720	Transfer To FADC/Chamber	-		-	17,600
21-599-5800	Unrealized Gain/Loss On Inves	-		-	-
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	$ 3,347,031	$ 2,960,908	$ 4,123,174	$ 3,825,854
	Total Expenses	**$13,232,354**	**$14,235,299**	**$15,590,031**	**$15,945,112**
	Revenues Over/(Under) Expenses	**$ 1,235,394**	**$ 196,185**	**$ 253,619**	**$ 35,388**

ENTERPRISE FUNDS
Electric Fund – Analysis of Working Capital

	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	TOTAL REVENUES	**$14,467,748**	**$14,431,484**	**$15,843,650**	**$15,980,500**
	TOTAL EXPENSES	**$13,232,354**	**$14,235,299**	**$15,590,031**	**$15,945,112**
	NET INCOME / (LOSS)	**$ 1,235,394**	**$ 196,185**	**$ 253,619**	**$ 35,388**
	Total Capital	$ (623,771)	$ (278,478)	$ (472,000)	$ (3,796,000)
	Loan Payment from/(to) Water	-	-	-	43,300
	Transfer in from Reserves	-	-	-	1,584,000
	Loan Proceeds (Warehouse)	-	-	-	1,760,000
	Depreciation	372,126	358,739	375,000	375,000
	Net Adjustments	**$ (251,645)**	**$ 80,261**	**$ (97,000)**	**$ (33,700)**
	Excess/(Deficiency in Working Capital	**$ 983,749**	**$ 276,445**	**$ 156,619**	**$ 1,688**

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Utilities Superintendent	.33	.33		
Electric Supervisor	1	1		
Asst. Power Plant Supervisor	1	1		
Assistant Elec. Dist. Supervisor	1	1		
Crew Leader	1	3		
Lineman	5	2		
Apprentice Lineman	2	3		
App. Lineman/Meter Reader	0	1		
Apprentice Plant Operator	6	6		
Meter Readers	1	0		
Administrative Assistant	.33	.33		
IT Technician	0	.33		
Totals	18.66	18.99	$ 753,860	$ 772,720

2015 Budget Highlights

The construction of the new warehouse will be the main highlight for the Electric Department.

Revenues

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 2015

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 addition of an IT Technician to work on utility related matters is new in the 2015 budget. This position would be partially offset by the elimination of a contracted IT employee. The line reflects raises for 2015.

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:

Line Extensions	$ 25,000
Street Lighting	10,000
Transformers	25,000
Emergency Fund	25,000
New Services	12,000
Engine Maintenance	25,000
SCADA/Cyber Security	10,000
Power Plant Turb Maint	30,000
Bucket Truck	195,000
Forklift (1/4)	10,000
Smart Grid	25,000
New Warehouse Facility	3,394,000
Warehouse Surveilance, Data, Phone	10,000

This page left blank intentionally

ENTERPRISE FUNDS
Gas Fund

REVENUES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
22-412-1050	Residential Service	$ 1,539,554	$ 2,019,816	$ 1,900,000	$ 2,100,000
22-412-1100	Rural Service	28,983	45,107	36,000	45,000
22-412-1150	Commercial Service	1,076,516	1,458,913	1,350,000	1,500,000
22-412-1200	Industrial Service	1,895,890	1,959,883	2,000,000	2,000,000
22-412-1500	Municipal Service	23,022	32,967	35,000	36,000
22-412-1600	Power Plant	29,050	46,004	40,000	25,000
22-412-1700	Gas Transportation	124,725	120,263	110,000	125,000
	Operating Revenue	**$ 4,717,739**	**$ 5,682,954**	**$ 5,471,000**	**$ 5,831,000**
22-413-2050	Penalty Revenue	$ 32,948	$ 39,123	$ 42,000	$ 42,000
22-413-2100	Customer Service	2,600	3,900	5,000	4,000
22-413-2150	Material Sales	5,259	842	-	-
22-413-2400	Interest Income	11,284	12,547	14,000	14,000
22-413-2500	Third Party Reimbursements	15,498	4,571	2,000	2,000
22-413-2600	Miscellaneous Revenue	3,849	4,071	2,000	2,000
22-413-3750	Charges In Lieu Of Taxes - PILC	239,459	-	276,800	282,250
22-413-3800	Gain/Loss On Equipment Dispo	1,400	700	-	-
	Non-Operating Revenue	**$ 312,298**	**$ 65,754**	**$ 341,800**	**$ 346,250**
22-414-1050	Transfer From Electric Fund	-	-	-	-
	Total Revenues	**$ 5,030,036**	**$ 5,748,708**	**$ 5,812,800**	**$ 6,177,250**

EXPENSES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	PURCHASED ENERGY				
22-515-2000	Purchased Gas	$ 2,313,354	$ 3,080,093	$ 2,700,000	$ 3,018,699
22-515-2010	Purchased Gas Transportation	293,130	385,143	430,000	500,085
	Total Purchased Energy	**$ 2,606,484**	**$ 3,465,236**	**$ 3,130,000**	**$ 3,518,784**

ENTERPRISE FUNDS
Gas Fund

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	DISTRIBUTION EXPENSES				
22-520-1000	Salaries	$ 383,054	$ 358,051	$ 375,200	$ 386,721
22-520-1050	Part-Time/Summer	1,309	-	9,000	9,000
22-520-1060	Overtime	17,081	10,274	20,000	20,000
22-520-1100	FICA/Medicare Tax	30,101	26,555	30,921	31,803
22-520-1200	Employees Retirement	38,744	53,100	50,295	42,153
22-520-1250	Matching Deferred Comp	17,212	16,096	-	11,602
22-520-1300	Health Insurance	74,010	63,413	70,200	63,936
22-520-1350	Life Insurance Expense	1,421	1,427	2,000	2,000
22-520-1400	Misc Personnel Costs	1,850	284	3,000	3,000
	Total Personnel	**$ 564,783**	**$ 529,200**	**$ 560,616**	**$ 570,214**
22-520-2050	Office Supplies	$ 3,570	$ 1,281	$ 1,500	$ 1,500
22-520-2150	Minor Tools/Equip/Furniture	6,278	2,058	6,000	6,000
22-520-2180	Computer Equipment/Software	122	116	1,000	1,000
22-520-2250	Repair Materials/Supplies	6,028	11,240	5,000	5,000
22-520-2300	Clothing/Cleaning	9,611	7,978	10,000	10,000
22-520-2350	Janitor/Housekeeping	1,238	1,284	500	1,000
22-520-2400	Fuel/Lubricants	23,649	20,485	24,000	24,000
22-520-2480	Agricultural Supplies	442	454	1,000	1,000
22-520-2570	Services Maintenance	11,796	16,926	15,000	15,000
22-520-2580	Meter Maintenance Materials	16,336	20,076	18,000	18,000
22-520-2700	Main Maintenance	11,682	19,542	10,000	10,000
22-520-2800	Third Party Damage Repair	-	-	2,000	2,000
22-520-2950	Miscellaneous	266	60	-	-
	Total Consumables	**$ 91,018**	**$ 101,500**	**$ 94,000**	**$ 94,500**
22-520-3080	Insurance	33,091	29,058	25,400	29,117
22-520-3100	Contract Labor	-	-	2,000	2,000
22-520-3250	Postage	18	419	500	500
22-520-3330	Bldg/Grounds Maintenance	614	1,109	1,000	1,000
22-520-3350	Maintenance Contracts	329	-	31,000	16,000
22-520-3370	Vehicle Repair	15,044	20,461	15,000	15,000
22-520-3380	Equipment Rental/Lease	-	-	2,500	2,500
22-520-3400	Equipment Repair	12,620	10,995	15,000	15,000
22-520-3410	Heavy Equipment Repair	-	23	2,000	2,000
22-520-3430	Safety Programs/Equip	4,233	3,931	5,000	5,000
22-520-3500	Travel/Training/Seminars	1,489	620	2,000	2,000
	Total Contractual Services	**$ 67,438**	**$ 66,615**	**$ 101,400**	**$ 90,117**
	Total Distribution Expense	**723,239**	**697,316**	**756,016**	**754,830**

ENTERPRISE FUNDS
Gas Fund

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	ADMINISTRATION EXPENSES				
22-522-1000	Salaries	$ 46,465	$ 43,986	$ 47,260	$ 62,702
22-522-1060	Overtime	-	39	-	-
22-522-1100	FICA/Medicare Tax	3,500	3,342	3,615	4,797
22-522-1200	Employees Retirement	4,315	6,463	6,160	6,835
22-522-1250	Matching Deferred Comp	1,929	1,738	-	1,465
22-522-1300	Health Insurance	6,291	5,180	5,626	8,633
22-522-1350	Life Insurance Expense	136	119	450	300
22-522-1400	Misc Personnel Costs	-	75	150	150
22-522-1600	Tuition Reimbursement	-	-	-	-
	Total Personnel	**$ 62,635**	**$ 60,941**	**$ 63,261**	**$ 84,881**
22-522-2050	Office Supplies	$ 382	$ 131	$ 250	$ 250
22-522-2100	Advertising	230	186	500	500
22-522-2150	Minor Tools/Equip/Furniture	84	-	250	250
22-522-2180	Computer Equipment/Software	154	-	-	-
22-522-2950	Miscellaneous	882	11	500	500
	Total Consumables	**$ 1,731**	**$ 328**	**$ 1,500**	**$ 1,500**
22-522-3050	Legal Fees	$ 1,075	$ -	-	-
22-522-3080	Insurance	2,676	2,773	2,800	3,058
22-522-3100	Contract Labor	-	-	-	-
22-522-3150	Telephone	9,345	9,236	9,000	9,000
22-522-3200	Utilities	2,131	2,479	2,000	2,000
22-522-3250	Postage	6,572	6,258	6,000	6,000
22-522-3300	Printing/Binding	-	-	500	500
22-522-3330	Bldg/Grounds Maintenance	-	476	-	-
22-522-3350	Maintenance Contracts	-	-	500	500
22-522-3400	Equipment Repair	487	13	-	-
22-522-3450	Dues/Memberships	-	18,999	20,000	2,400
22-522-3500	Travel/Training/Seminars	1,638	1,188	2,000	2,000
	Total Contractual Services	**$ 22,849**	**$ 41,422**	**$ 42,800**	**$ 25,458**
	Total Administration Expenses	**$ 87,216**	**$ 102,691**	**$ 107,561**	**$ 111,839**

ENTERPRISE FUNDS
Gas Fund- Expenses

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	NON-OPERATING EXPENSES				
22-599-3050	Administrative Services	$ 289,546	$ 277,976	$ 289,207	$ 304,343
22-599-3100	Building Inspector Services	51,169	103,494	77,763	66,878
22-599-3160	Engineering Services	73,688	71,009	98,284	93,957
22-599-3170	Buildings & Grounds Services	31,877	33,485	22,199	19,876
22-599-3180	Audit Expense	10,768	13,816	10,450	10,450
22-599-5100	Uncollectible Accounts	(44)	16,460	10,000	10,000
22-599-5200	Municipal Services	23,058	32,967	53,000	53,000
22-599-5300	Interest Expense	-	-	-	26,400
22-599-5350	Warehouse Facility Loan Princi	-	-	-	
22-599-5400	Other Expenses	-	-	-	-
22-599-5500	Depreciation	198,364	197,265	200,000	200,000
22-599-5600	Contrib To Gen Fund - PILOT	239,459	-	276,800	282,250
22-599-5700	Transfers Out to General Fund	-	-	400,000	200,000
22-599-5720	Transfer to FADC/Chamber				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	**$ 917,885**	**$ 784,625**	**$ 1,437,703**	**$ 1,284,755**
	Total Expenses	**$ 4,334,823**	**$ 5,049,868**	**$ 5,431,280**	**$ 5,670,208**
	Revenues Over/(Under) Expenses	**$ 695,213**	**$ 698,840**	**$ 381,520**	**$ 507,042**

ENTERPRISE FUNDS
Gas Fund – Analysis of Working Capital

	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	TOTAL REVENUES	**$ 5,030,036**	**$ 5,748,708**	**$ 5,812,800**	**$ 6,177,250**
	TOTAL EXPENSES	**$ 4,334,823**	**$ 5,049,868**	**$ 5,431,280**	**$ 5,670,208**
	NET INCOME / (LOSS)	**$ 695,213**	**$ 698,840**	**$ 381,520**	**$ 507,042**
	Total Capital Expense	(105,644)	(84,934)	(551,500)	(3,830,000)
	Loan payment from/(to) Water	-	-	41,000	43,300
	Transfer in from Reserves	-	-	-	1,584,000
	Loan Proceeds (Warehouse)	-	-	-	1,760,000
	Depreciation	198,364	197,265	200,000	200,000
	Net Adjustments	**92,719**	**112,331**	**(310,500)**	**(242,700)**
	Excess/(Deficiency in Working Capital	**$ 787,932**	**$ 811,171**	**$ 71,020**	**$ 264,342**

ENTERPRISE FUNDS
Gas Fund

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Utilities Superintendent	.33	.33		
Gas Supervisor	1	1		
Crew Leader	1	1		
Lead Pipefitter	1	1		
Pipefitter	4	4		
Utility Technician	2	2		
Administrative Assistant	.33	.33		
IT Technician	0	.33		
Totals	9.66	9.99	$ 422,460	$ 449,423

2015 Budget Highlights

The highlight of 2015 Budget in the Gas Department is the capital outlay to construct a new warehouse facility.

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 2015.

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. The addition of an IT Technician to work on utility related matters is new in the 2015 budget. This position would be partially offset by the elimination of a contracted IT employee.

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.

ENTERPRISE FUNDS
Gas Fund

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:

Meter Replacement (AMI)	$ 175,000
Main Replacement	10,000
Main Extensions	10,000
New Services	10,000
Emergency Fund	25,000
Gas Leak Detection and Locator Equip.	10,000
Welding Equipment	5,000
Hatton Line Improvements	20,000
SCADA	20,000
Regulator Station Update "Industrial"	20,000
Boom Mower	33,000
1 ton Service Truck	50,000
Locator Van	20,000
Forklift (1/4)	10,000
Computer System Upgrade	5,000
Tracks for Mini Excavator	3,000
New Warehouse Facility	3,394,000
Warehouse Surveilance, Data, Phone	10,000

This page left blank intentionally

ENTERPRISE FUNDS
Water Fund - Revenues

REVENUES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	OPERATING REVENUE				
23-412-1050	Residential Service	$ 907,576	$ 856,956	$ 850,000	$ 850,000
23-412-1100	Rural Service	21,621	19,690	17,000	25,000
23-412-1150	Commercial Service	432,289	435,492	410,000	425,000
23-412-1200	Industrial Service	389,353	367,753	350,000	360,000
23-412-1500	Municipal Service	17,554	11,622	10,000	10,000
23-412-1600	Water Station Revenue	2,907	1,860	2,000	2,000
	Total Operating Revenue	**1,771,301**	**1,693,371**	**1,639,000**	**1,672,000**
	NON-OPERATING REVENUE				
23-413-2050	Penalty Revenue	21,479	20,624	17,000	17,000
23-413-2100	Customer Service	5,556	15,829	15,000	15,000
23-413-2150	Material Sales	-	-	-	-
23-413-2160	Third Party Reimbursements	66,101	-	-	-
23-413-2200	Weather Cam WaterTower Lease	600	600	600	600
23-413-2400	Interest Income	2,900	1,786	1,500	1,500
23-413-2600	Miscellaneous Revenue	2,349	1,300	2,000	2,000
23-413-3750	Charges In Lieu Of Taxes - PILOT	89,917	-	83,550	83,000
23-413-3800	Gain/Loss On Equipment Disposal		1,750	-	-
	Total Non-Operating Revenue	**$ 188,902**	**$ 41,890**	**$ 119,650**	**$ 119,100**
	Total Revenues	**$ 1,960,203**	**$ 1,735,261**	**$ 1,758,650**	**$ 1,791,100**

ENTERPRISE FUNDS
Water Fund - Expenses

EXPENSES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	PRODUCTION EXPENSES				
23-516-1000	Salaries	$ 120,737	$ 109,800	$ 126,700	$ 104,854
23-516-1060	Overtime	10,381	9,720	10,000	10,000
23-516-1100	FICA/Medicare Tax	8,902	8,120	10,458	8,786
23-516-1200	Retirement	13,562	17,198	17,495	11,429
23-516-1250	Matching Deferred Comp	1,438	2,073	-	843
23-516-1300	Health Insurance	34,074	27,690	37,800	26,016
23-516-1350	Life Insurance Expense	454	420	800	800
23-516-1400	Misc Personnel Costs	184	210	-	-
	Total Personnel	**$ 220,822**	**$ 175,230**	**$ 203,253**	**$ 162,728**
23-516-2050	Office Supplies	$ 2,182	$ 480	$ 500	$ 500
23-516-2100	Advertising	1,430	-	500	500
23-516-2150	Minor Tools/Equipment/Furn.	2,596	4,790	4,500	4,500
23-516-2250	Materials/Supplies	4,074	13,067	5,000	5,000
23-516-2300	Clothing/Cleaning	346	1,501	3,000	1,500
23-516-2350	Chlorine	3,786	6,259	4,500	5,500
23-516-2550	Diesel Fuel	8,862	8,386	8,000	8,500
	Total Consumables	**$ 23,276**	**$ 34,483**	**$ 26,000**	**$ 26,000**
23-516-3080	Insurance	$ 10,215	$ 10,500	$ 9,900	$ 10,793
23-516-3200	Utilities	197,454	192,611	210,000	210,000
23-516-3560	Purchased Water	-	-	400	400
23-516-3740	Tank Maintenance	-	2,339	-	-
23-516-3750	Pump Maintenance	6,264	7,563	5,000	5,000
23-516-3760	Well Maintenance	8,073	3,076	8,000	8,000
23-516-3770	Well Meter Replacement	-	-	-	-
	Total Contractual Services	**$ 222,006**	**$ 216,089**	**$ 233,300**	**$ 234,193**
	Total Production Expenses	**$ 466,104**	**$ 425,802**	**$ 462,553**	**$ 422,921**

ENTERPRISE FUNDS
Water Fund - Expenses (cont.)

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	DISTRIBUTION EXPENSES				
23-520-1000	Salaries	$ 154,884	$ 158,383	$ 160,500	$ 188,370
23-520-1060	Overtime	7,315	5,430	8,000	8,000
23-520-1100	FICA/Medicare Tax	11,725	12,041	12,890	15,022
23-520-1200	Employees Retirement	16,505	19,722	21,572	20,532
23-520-1250	Matching Deferred Comp	4,127	4,995	-	3,159
23-520-1300	Health Insurance	32,373	29,025	29,788	29,208
23-520-1350	Life Insurance	608	633	1,200	800
23-520-1400	Misc Personnel Costs	321	747	250	250
	Total Personnel	**$ 227,858**	**$ 230,977**	**$ 234,200**	**$ 265,342**
23-520-2050	Office Supplies	695	865	500	500
23-520-2100	Advertising	2	-	500	500
23-520-2150	Minor Tools/Eqiuip/Furniture	6,115	5,558	8,000	6,000
23-520-2250	Repair Material/Supplies	11,304	14,083	10,000	10,000
23-520-2280	Fall 2008 Flood	-	-	-	-
23-520-2300	Clothing/Cleaning	2,746	1,951	3,000	3,000
23-520-2350	Janitor/Housekeeping	592	897	500	500
23-520-2400	Fuel/Lubricants	15,168	15,614	18,000	16,000
23-520-2480	Agricultural Supplies	330	255	300	300
23-520-2550	Diesel Fuel	-	-	1,000	1,000
23-520-2570	Well Maintenance	1,569	1,473	5,000	3,000
23-520-2580	Well Meter Replacement	-	-	-	-
23-520-2700	Main Maintenance	4,378	15,902	10,000	10,000
	Total Consumables	**$ 45,300**	**$ 56,598**	**$ 56,800**	**$ 50,800**
23-520-3080	Insurance	$ 13,637	$ 11,776	$ 11,800	$ 17,426
23-520-3100	Contract Labor	-	520	-	-
23-520-3350	Maintenance Contract (SG)	-	61	15,000	15,000
23-520-3360	Street Repair	19,021	117,053	100,000	100,000
23-520-3370	Vehicle Repair	8,327	11,673	11,000	10,000
23-520-3400	Equipment Repair	13,635	8,238	8,000	10,000
23-520-3430	Safety Programs/Equipment	1,636	1,657	1,500	1,500
23-520-3600	Licenses/Fees/Fines	(95)	1,065	2,000	1,200
	Total Contractual Services	**$ 56,162**	**$ 152,044**	**$ 149,300**	**$ 155,126**
	Total Distribution Expenses	**$ 329,320**	**$ 439,618**	**$ 440,300**	**$ 471,268**

ENTERPRISE FUNDS
Water Fund - Expenses (cont.)

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	ADMINISTRATION EXPENSES				
23-522-1000	Salaries	$ 21,670	$ 22,659	$ 23,630	$ 32,301
23-522-1060	Overtime	-	20	500	500
23-522-1100	FICA/Medicare Tax	1,629	1,722	1,846	2,509
23-522-1200	Employees Retirement	2,288	3,336	3,180	3,521
23-522-1250	Deferred Compensation	994	895	-	755
23-522-1300	Health Insurance	2,615	2,668	2,784	4,447
23-522-1350	Life Insurance	56	61	500	200
23-522-1400	Misc Personnel Costs	-	50	200	200
23-522-1800	Compensated Absences	-		-	-
	Total Personnel	**$ 29,252**	**$ 31,412**	**$ 32,640**	**$ 44,433**
23-522-2100	Advertising	$ -	$ 213	$ 500	$ 500
23-522-2150	Minor Tools/Equip/Furniture	-	150	500	500
23-522-2950	Miscellaneous	-	60	100	100
	Total Consumables	**$ -**	**$ 422**	**$ 1,100**	**$ 1,100**
23-522-3080	Insurance	1,378	1,428	1,500	1,575
23-522-3150	Telephone	5,006	5,667	6,500	6,500
23-522-3200	Utilities	374	374	400	400
23-522-3250	Postage	2,453	1,143	2,500	2,500
23-522-3300	Printing/Binding	150	-	500	500
23-522-3330	Bldg/Grounds Maintenance	593	2,299	500	500
23-522-3450	Dues/Memberships	11,137	1,207	18,000	1,000
23-522-3500	Travel, Training & Seminars	777	1,822	1,000	1,000
	Total Contractual Services	**$ 21,868**	**$ 32,859**	**$ 30,900**	**$ 13,975**
	Total Administration	**$ 51,120**	**$ 64,694**	**$ 64,640**	**$ 59,509**

ENTERPRISE FUNDS
Water Fund - Expenses (cont.)

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	NON-OPERATING EXPENSES				
23-599-3050	Administrative Services	$ 57,909	$ 55,595	$ 57,841	$ 60,869
23-599-3100	Building Inspector Services	10,234	20,699	15,553	13,376
23-599-3160	Engineering Services	36,844	35,504	19,657	18,791
23-599-3170	Buildings & Grounds Services	13,856	13,823	4,440	3,975
23-599-3180	Audit Expense	2,154	3,948	2,090	2,090
23-599-5100	Uncollectible Accounts	15,254	(3,907)	-	-
23-599-5200	Municipal Services	17,556	11,622	-	-
23-599-5300	Interest Expense	26,217	23,908	23,800	18,000
23-599-5350	Warehouse Facility Loan Principle	-	-	-	
23-599-5400	Other Expenses	-	-	-	-
23-599-5500	Depreciation	473,089	482,450	480,000	480,000
23-599-5600	Contrib To Gen Fund - PILOT	89,917	-	83,550	83,000
23-599-5700	Transfer to General Fund	-	-	-	
23-599-5720	Transfer to FADC/Chamber	-	-	-	17,600
	Total Non-Operating	**$ 743,029**	**$ 643,642**	**$ 686,931**	**$ 697,701**
	TOTAL EXPENSES	**$ 1,589,573**	**$ 1,573,756**	**$ 1,654,424**	**$ 1,651,398**
	REVENUES OVER/(UNDER) EXPENSES	**$ 370,630**	**$ 161,505**	**$ 104,226**	**$ 139,702**

ENTERPRISE FUNDS
Water Fund - Analysis of Working Capital

	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	TOTAL REVENUES	**$ 1,960,203**	**$ 1,735,261**	**$ 1,758,650**	**$ 1,791,100**
	TOTAL EXPENSES	**$ 1,589,573**	**$ 1,573,756**	**$ 1,654,424**	**$ 1,651,398**
	NET INCOME / (LOSS)	**$ 370,630**	**$ 161,505**	**$ 104,226**	**$ 139,702**
	Total Capital	$ (504,957)	$ (417,697)	$ (599,200)	$ (1,097,500)
	Transfer in from Water Reserves	-	-	100,000	288,000
	Loan Proceeds (Warehouse)	-	-	-	320,000
	Payment on Loan from Elec.&Gas	(100,000)	-	(82,000)	(86,600)
	Depreciation	473,089	482,450	480,000	480,000
	Net Adjustments	**(131,868)**	**64,753**	**(101,200)**	**(96,100)**
	Excess/(Deficiency in Working Capital	**$ 238,762**	**$ 226,258**	**$ 3,026**	**$ 43,602**

ENTERPRISE FUNDS
Water Fund

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
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		
IT Technician	0	.17		
Totals	8.84	9.01	$310,830	$325,525

2015 Budget Highlights

The highlight of 2015 Budget in the Water Department is the capital outlay to construct a new warehouse facility.

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. The addition of an IT Technician to work on utility related matters is new in the 2015 budget. This position would be partially offset by the elimination of a contracted IT employee.

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. The remaining balance on this loan at the beginning of 2015 is $665,116.

Capital Items:

Main Replacement	$ 125,000
Fire Hydrants	5,000
New Services	12,000
Emergency Fund	25,000
Well Maintenance/Tank Maintenance	25,000
Well Meter Replacement	7,500
Meter Replacements (AMI)	90,000
Main Extensions	50,000
SCADA	10,000
Pump Maintenance	5,000
¾ Ton Pick Up	25,000
HDPE Welding Equipment	5,000
Vac Trailer	35,000
Forklift (1/4)	10,000
New Warehouse Facility	658,000
Warehouse Surveilance, Data, Phone	10,000

ENTERPRISE FUNDS
Wastewater Fund - Revenue

REVENUES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	OPERATING REVENUE				
24-412-1050	Residential Service	$ 1,236,063	$ 1,199,188	$ 1,250,000	$ 1,320,000
24-412-1150	Commercial Service	834,401	883,850	825,000	962,500
24-412-1200	Industrial Service	462,854	435,358	420,000	462,000
24-412-1500	Municipal Service	20,247	12,210	16,000	14,300
	Total Operating Revenue	**$ 2,553,566**	**$ 2,530,606**	**$ 2,511,000**	**$ 2,758,800**
	NON-OPERATING REVENUE				
24-413-2050	Penalty Revenue	$ 27,463	$ 26,903	$ 24,000	$ 24,000
24-413-2100	Customer Service	1,134	950	2,000	2,000
24-413-2400	Interest Income	358	3,432	2,000	2,000
24-413-2425	Grants	5,600	-	-	460,800
24-413-2600	Miscellaneous Revenue	52,092	54,259	45,000	45,000
24-413-3800	Gain/Loss On Equipment Dispo	-	-	-	-
	Total Non-Operating Revenue	**$ 86,648**	**$ 85,544**	**$ 73,000**	**$ 533,800**
	Total Revenues	**$ 2,640,214**	**$ 2,616,149**	**$ 2,584,000**	**$ 3,292,600**

EXPENSES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	TREATMENT EXPENSES				
24-516-1000	Salaries	$ 133,283	$ 102,373	$ 135,462	$ 145,919
24-516-1050	Part-Time/Summer	-	-	-	-
24-516-1060	Overtime Pay	5,769	3,568	8,000	8,000
24-516-1100	FICA/Medicare Tax	10,386	7,962	10,975	11,775
24-516-1200	Employee Retirement	14,539	13,166	18,440	15,905
24-516-1250	Deferred Compensation	2,972	2,951	-	2,883
24-516-1300	Health Insurance	25,028	13,712	24,356	20,928
24-516-1350	Life Insurance	312	153	350	550
24-516-1400	Miscellaneous Personnel Cost	207	528	2,000	2,000
	Total Personnel	**$ 192,495**	**$ 144,414**	**$ 199,583**	**$ 207,959**
24-516-2050	Office Supplies	$ 2,001	$ 927	$ 1,000	$ 1,000
24-516-2150	Minor Tools/Equip/Furniture	2,428	3,667	2,800	2,800
24-516-2250	Materials/Supplies	19,487	4,518	15,000	15,000
24-516-2300	Clothing/Cleaning	2,663	2,981	3,800	3,800
24-516-2350	Janitor/Housekeeping	5,615	1,305	2,000	2,000
24-516-2400	Fuel/Lubricants	3,583	2,471	3,000	3,000
24-516-2550	Diesel Fuel	14,972	10,542	14,000	14,000
24-516-2700	Lines Maintenance	18,163	18,584	20,000	20,000
24-516-2725	Pump & Blower Maintenance	26,777	10,462	20,000	20,000
24-516-2750	Plant Maintenance	37,220	24,216	25,000	25,000
	Total Consumables	**$ 132,909**	**$ 79,672**	**$ 106,600**	**$ 106,600**
24-516-3080	Insurance	$ 20,316	$ 17,922	$ 15,300	$ 12,923
24-516-3100	Contract Labor	-	-	-	6,000
24-516-3200	Utilities	348,880	330,526	350,000	350,000
24-516-3370	Vehicle Repair	12,021	4,589	15,000	15,000
24-516-3380	Equipment Rental/Lease	-	-	-	-
24-516-3400	Equipment Repair	10,630	18,347	15,000	15,000
24-516-3430	Safety Programs/Equipment	2,613	2,608	1,500	1,500
24-516-3500	Travel/Training Seminars	1,179	3,585	2,000	2,000
24-516-3600	Permits	-	250	1,000	1,000
24-516-3700	Monitoring	2,506	-	1,000	1,000
24-516-3800	Chemical Lab	3,280	5,158	7,000	7,000
24-516-3850	Contract Lab	15,029	9,642	11,000	11,000
24-516-3900	Chemicals	11,099	39,172	12,000	12,000
	Total Contractual Services	**$ 427,553**	**$ 431,800**	**$ 430,800**	**$ 434,423**
	Total Treatment Expense	**$ 752,956**	**$ 655,886**	**$ 736,983**	**$ 748,982**

ENTERPRISE FUNDS
Wastewater Fund - Expenses (Cont.)

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	COLLECTION EXPENSES				
24-520-1000	Salaries	$ 168,027	$ 143,874	$ 124,953	$ 124,947
24-520-1050	Part-Time/Summer	-	-	-	-
24-520-1060	Overtime	20,399	19,040	18,000	18,000
24-520-1100	FICA/Medicare Tax	13,692	12,367	10,936	10,935
24-520-1200	Employee Retirement	19,071	23,461	18,321	13,619
24-520-1250	Deferred Compensation	815	521	-	688
24-520-1300	Health Insurance	40,654	33,580	27,140	31,392
24-520-1350	Life Insurance	599	555	200	500
24-520-1400	Miscellaneous Personnel Cost	643	511	2,000	2,000
24-520-1800	Compensated Absences	-	-	-	-
	Total Personnel	**$ 263,901**	**$ 233,910**	**$ 201,550**	**$ 202,081**
24-520-2150	Minor Tools/Equipment/Furnitur	$ 6,201	$ 2,505	$ 4,500	$ 4,500
24-520-2250	Materials/Supplies	8,235	2,023	8,000	8,000
24-520-2300	Clothing/Cleaning	1,731	1,963	2,000	2,000
24-520-2400	Diesel Fuel	12,295	10,008	12,000	12,000
24-520-2700	Lines Maintenance	13,915	14,856	20,000	20,000
24-520-2750	Sewer Backup Deductible	-	-	-	20,000
	Total Consumables	**$ 42,378**	**$ 31,356**	**$ 46,500**	**$ 66,500**
24-520-3080	Insurance	$ 39,252	$ 47,730	$ 61,000	$ 18,950
24-520-3350	Maintenance Contract (SG)	-	61	15,000	15,000
24-520-3360	Street Repair	-	102,691	100,000	100,000
24-520-3370	Vehicle Repair	4,538	3,409	3,000	3,000
24-520-3380	Equipment Rental	-	-	1,200	1,200
24-520-3400	Equipment Repair	11,552	12,873	10,000	10,000
24-520-3430	Safety Programs/Equipment	2,448	484	500	500
	Total Contractual Services	**$ 57,790**	**$ 167,247**	**$ 190,700**	**$ 148,650**
	Total Collection Expense	**$ 364,068**	**$ 432,513**	**$ 438,750**	**$ 417,231**

ENTERPRISE FUNDS
Wastewater Fund - Expenses (Cont.)

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	ADMINISTRATION EXPENSES				
24-522-1000	Salaries	$ 21,670	$ 22,659	$ 23,963	$ 32,301
24-522-1050	Part-Time/Summer	-	-	-	-
24-522-1060	Overtime	-	20	100	100
24-522-1100	FICA/Medicare Tax	1,630	1,722	1,841	2,479
24-522-1200	Employees Retirement	2,250	3,336	3,222	3,521
24-522-1250	Deferred Compensation	994	895	-	755
24-522-1300	Health Insurance	2,615	2,668	2,784	4,447
24-522-1350	Life Insurance Payable	56	61	100	100
24-522-1400	Misc Personnel Costs	-	-	200	200
	Total Personnel	**$ 29,214**	**$ 31,362**	**$ 32,210**	**$ 43,903**
24-522-2050	Office Supplies	$ 353	$ 286	$ 500	$ 500
24-522-2100	Advertising	346	2,957	200	200
24-522-2150	Minor Tools/Equip./Furniture	-	-	500	500
24-522-2180	Computer Equipment/Software	348	424	500	500
24-522-2200	Subscription/Publication	175	-	-	-
24-522-2950	Miscellaneous	520	119	5,000	5,000
	Total Consumables	**$ 1,742**	**$ 3,786**	**$ 6,700**	**$ 6,700**
24-522-3080	Insurance	$ 8,414	$ 1,428	$ 1,500	$ 1,575
24-522-3100	Contract Labor	-	-	2,000	2,000
24-522-3150	Telephone	8,142	10,656	3,500	3,500
24-522-3200	Utilities	-	-	-	-
24-522-3250	Postage	1,310	1,379	1,400	1,400
24-522-3300	Printing/Binding	-	-	200	200
24-522-3330	Building/Grounds Maintenance	355	686	1,000	1,000
24-522-3350	Maintenance Contracts	-	830	-	-
24-522-3430	Safety Programs/Equipment	-	25	1,000	1,000
24-522-3450	Dues/Memberships	-	18,810	19,000	1,400
24-522-3500	Travel/Training Seminars	856	1,565	2,000	2,000
24-522-3670	Right Of Way Lease	-	-	1,000	1,000
	Total Contractual Services	**$ 19,076**	**$ 35,379**	**$ 32,600**	**$ 15,075**
	Total Administration	**$ 50,032**	**$ 70,527**	**$ 71,510**	**$ 65,678**

ENTERPRISE FUNDS
Wastewater Fund - Expenses (Cont.)

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	NON-OPERATING EXPENSES				
24-599-3050	Administrative Services	$ 57,909	$ 55,595	$ 57,845	$ 60,869
24-599-3100	Building Inspector Services	10,234	20,699	15,553	13,376
24-599-3160	Engineering Services	44,090	35,504	19,657	18,791
24-599-3170	Buildings & Grounds Services	13,810	13,662	4,355	3,975
24-599-3180	Audit Expense	2,154	3,948	2,090	2,090
24-599-5100	Uncollectible Accounts	23,328	(3,582)	2,000	2,000
24-599-5200	Municipal Services	20,271	12,210	10,000	10,000
24-599-5300	Interest Expense	-	-	-	64,600
24-599-5400	Other Expenses	-	-	-	-
24-599-5500	Depreciation	640,403	581,552	680,000	680,000
24-599-5720	Transfer to FADC/Chamber	-	-	-	17,600
	Total Non-Operating	**$ 812,199**	**$ 719,588**	**$ 791,500**	**$ 873,301**
	TOTAL EXPENSES	$ 1,979,255	$ 1,878,513	$ 2,038,743	$ 2,105,192
	REVENUES OVER/(UNDER) EXPENSES	**$ 660,958**	**$ 737,636**	**$ 545,257**	**$ 1,187,408**

ENTERPRISE FUNDS
Wastewater Fund - Analysis of Working Capital

		2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	TOTAL REVENUES	**$ 2,640,214**	**$ 2,616,149**	**$ 2,584,000**	**$ 3,292,600**
	TOTAL EXPENSES	**$ 1,979,255**	**$ 1,878,513**	**$ 2,038,743**	**$ 2,105,192**
	NET INCOME / (LOSS)	**$ 660,958**	**$ 737,636**	**$ 545,257**	**$ 1,187,408**
	Total Capital	(710,198)	(1,346,063)	(1,619,600)	(9,390,190)
	Transfer in from Reserves	250,000	-	550,000	-
	Transfer in from Capital Imp. ST	-	-	-	3,000,000
	Draw on SRF	-	-	-	5,000,000
	Depreciation	640,403	581,552	680,000	680,000
	Net Adjustments	**180,205**	**(764,510)**	**(389,600)**	**(710,190)**
	Excess/(Deficiency in Working Capital	**$ 841,163**	**$ (26,874)**	**$ 155,657**	**$ 477,218**

ENTERPRISE FUNDS
Wastewater Fund

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Utilities Superintendent	.17	.17		
Chief Wastewater Operator	1	1		
Crew Leader	1	1		
Wastewater Treatment Tech.	6	6		
Meter Readers	.5	.5		
Administrative Assistant	.17	.17		
IT Technician	0	.17		
Totals	8.84	9.01	$ 284,378	$ 303,166

2015 Budget Highlights:

The capital budget for the Wastewater Department plans for significant improvements to sewage treatment facility. As estimated $8 Million will be spent during 2015 as a part of the full $15 Million project. The budget also includes funds for manhole lining. This project will be predominantly paid for from a Community Development Block Grant.

Revenue:

The 2015 Budget includes a 10% sewer rate increase that will take effect at the beginning of 2015. 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. The addition of an IT Technician to work on utility related matters is new in the 2015 budget. This position would be partially offset by the elimination of a contracted IT employee.

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:

Inflow & Infiltration Remediation	$ 300,000
Sewer line replacement	300,000
Lift Station Rehab	60,000
Sewer line Extensions	10,000
Emergency Fund	25,000
Lab Equipment	5,000
Line Maintenance	15,000
Manholes Raised	5,000
Replacement Jetter Hose	7,600
Water Meter AMI	90,000
Plant Maintenance	20,000
Rotor Assembly/Bearings	25,000
Plant Pumps	20,000
SCADA	5,000
Digester Blower	8,000
Forklift (1/4)	10,000
2015 Wastewater SRF Improvements	8,000,000
Manhole lining	484,590

ENTERPRISE FUNDS
Solid Waste Fund - Revenues

REVENUES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	OPERATING REVENUE				
25-412-1050	Residential Service	$ 655,386	$ 729,575	$ 790,000	$ 790,000
25-412-1100	Rural Service	1,725	2,227	1,700	2,100
25-412-1150	Commercial Service	572,769	599,471	600,000	590,000
25-412-1200	Industrial Service	147,345	158,348	140,000	160,000
25-412-1225	Electric Generation Revenue	9,460	11,359	12,000	12,000
25-412-1250	Extra Pick-Ups	5,998	5,710	8,000	6,000
25-412-1300	Landfill	53,236	19,471	-	-
25-412-1350	Demolition Revenue	86,489	114,669	75,000	100,000
25-412-1400	Composting Revenue	2,505	601	2,000	100
25-412-1500	Municipal Revenue		-	-	-
	Total Operating Revenue	**$ 1,534,912**	**$ 1,641,429**	**$ 1,628,700**	**$ 1,660,200**
	NON-OPERATING REVENUE				
25-413-2050	Penalty Revenue	$ -	$ -	$ 3,000	$ -
25-413-2400	Interest Income	831	1,180	2,000	1,000
25-413-2600	Miscellaneous Revenue	41,461	73	1,000	1,000
25-413-2700	Grant Revenue - MMSWMD	-	-	-	-
25-413-2750	Other Grant Revenue	67,948	-		
25-413-3800	Gain/Loss On Equipment Disposal	85,417	-	-	-
	Total Non-Operating Revenue	**$ 195,658**	**$ 1,253**	**$ 6,000**	**$ 2,000**
	Total Revenues	**$ 1,730,570**	**$ 1,642,682**	**$ 1,634,700**	**$ 1,662,200**

ENTERPRISE FUNDS
Solid Waste Fund - Expenses

EXPENSES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	CUSTOMER SERVICE EXPENSES				
25-517-1000	Salaries	$ 231,040	$ 227,155	$ 234,820	$ 225,799
25-517-1050	Part-Time/Summer	736	1,176	2,000	2,000
25-517-1060	Overtime	22,875	24,594	15,000	15,000
25-517-1100	FICA/Medicare Tax	18,833	19,709	19,264	18,574
25-517-1200	Employees Retirement	23,352	32,596	31,812	24,612
25-517-1250	Matching Deferred Comp	4,779	3,773	-	2,537
25-517-1300	Health Insurance	47,418	43,689	43,544	47,952
25-517-1350	Life Insurance Expense	901	932	1,300	1,300
25-517-1400	Misc Personnel Costs	917	868	2,000	2,000
25-517-1800	Compensated Absences	-	-	700	700
	Total Personnel	**$ 350,850**	**$ 354,493**	**$ 350,440**	**$ 340,474**
25-517-2150	Minor Tools/Equip/Furniture	300	175	1,000	1,000
25-517-2250	Repair Materials/Supplies	1,782	3,045	3,000	3,000
25-517-2300	Clothing/Cleaning	4,618	4,272	4,300	4,515
25-517-2450	Residential Carts	-	-	3,000	6,000
25-517-2550	Diesel Fuel	14,386	135,224	130,000	130,000
25-517-2570	Dumpster Maintenance	4,004	-	7,000	7,000
25-517-2660	Roll Off Maintenance	2,262	3,416	4,000	4,000
	Total Consumables	**$ 27,352**	**$ 146,133**	**$ 152,300**	**$ 155,515**
25-517-3080	Insurance	$ 41,595	$ 59,113	$ 74,000	$ 66,194
25-517-3370	Vehicle Repair	105,647	95,247	68,000	68,000
25-517-3380	Equipment Rental/Lease	-	-	-	-
25-517-3400	Equipment Repair	23,861	12,571	16,000	16,000
25-517-3430	Safety Programs/Equip	787	774	1,500	1,500
25-517-3640	Recycling Contract (KPI)	30,334	30,610	30,000	30,000
25-517-3645	Household HazWaste	0	1,803	4,000	6,000
	Total Contractual Services	**$ 202,224**	**$ 200,119**	**$ 193,500**	**$ 187,694**
	Total Customer Service Expense	**$ 580,426**	**$ 700,745**	**$ 696,240**	**$ 683,683**

ENTERPRISE FUNDS
Solid Waste Fund - Expenses

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	LANDFILL EXPENSES				
25-519-1000	Salaries	$ 46,016	$ 5,664	$ -	$ -
25-519-1050	Part-Time/Summer	1,104	-	-	-
25-519-1060	Overtime	2,499	405	-	-
25-519-1100	FICA/Medicare Tax	4,369	464	-	-
25-519-1200	Employees Retirement	4,794	20	-	-
25-519-1250	Matching Deferred Comp	726	3	-	-
25-519-1300	Health Insurance	11,291	16	-	-
25-519-1350	Life Insurance Expense	203	1	-	-
25-519-1400	Misc Personnel Costs	695	(695)	-	-
25-519-1800	Compensated Absences	-	-	-	-
	Total Personnel	**$ 71,698**	**$ 5,878**	**$ -**	**$ -**
25-519-2150	Minor Tools/Equip/Furniture	$ 134	$ 458	.	.
25-519-2250	Repair Materials/Supplies	8,712	3,036	2,000	2,000
25-519-2300	Clothing/Cleaning	1,842	1,809	-	-
25-519-2400	Fuel/Lubricants	3,200	2,489	1,000	1,000
25-519-2550	Diesel Fuel	129,421	15,019	2,000	2,000
25-519-2560	Propane Fuel	-	2,205	2,000	2,000
25-519-2660	Scale/Scale House Expenses	2,031	1,829	-	-
25-519-2700	Composting Costs	6,000	-	6,000	6,000
	Total Consumables	**$ 151,339**	**$ 26,845**	**$ 13,000**	**$ 13,000**
25-519-3080	Insurance	$ 12,043	$ 6,216	$ 550	$ 198
25-519-3100	Contract Labor	-	-	-	-
25-519-3200	Utilities	6,275	5,227	1,000	4,000
25-519-3275	Tipping Fees	275,651	290,520	285,000	285,000
25-519-3370	Vehicle Repair	1,127	795	500	500
25-519-3380	Equipment Rental/Lease	-	-	-	-
25-519-3400	Equipment Repair	2,186	18,531	3,000	3,000
25-519-3430	Safety Programs/Equip	407	279	-	-
25-519-3500	Travel/Training/Seminars	160	-	-	-
25-519-3610	Licenses/Fees/Permits/Fines	2,510	2,350	2,000	2,000
25-519-3620	Testing/Monitoring	22,101	26,633	30,000	30,000
25-519-3760	Landfill Maint/Terraces	-	6	5,000	5,000
	Total Contractual Services	**$ 322,461**	**$ 350,557**	**$ 327,050**	**$ 329,698**
	Total Landfill Expense	**$ 545,498**	**$ 383,280**	**$ 340,050**	**$ 342,698**

ENTERPRISE FUNDS
Solid Waste Fund - Expenses (cont.)

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	ADMINISTRATION EXPENSES				
25-522-1000	Salaries	$ 73,756	$ 75,125	$ 95,400	$ 85,416
25-522-1050	Part-Time/Summer	-	-	-	-
25-522-1060	Overtime	10	101	-	-
25-522-1100	FICA/Medicare Tax	5,670	5,944	7,298	6,534
25-522-1200	Employees Retirement	7,249	11,239	12,226	9,310
25-522-1250	Matching Deferred Comp	3,525	3,579	-	2,562
25-522-1300	Health Insurance	8,630	9,882	21,600	10,080
25-522-1350	Life Insurance Expense	287	305	-	-
25-522-1400	Misc Personnel Costs	110	-	700	700
25-522-1600	Tuition Reimbursement	-	-	500	500
25-522-1800	Compensated Absences	-	-	-	-
	Total Personnel	**$ 99,238**	**$ 106,174**	**$ 137,724**	**$ 115,103**
25-522-2050	Office Supplies	$ 526	$ 519	$ 500	$ 500
25-522-2100	Advertising	235	587	1,000	1,000
25-522-2150	Minor Tools/Equip/Furniture	130	235	500	500
25-522-2180	Computer Equipment/Software	480	104	1,000	1,000
25-522-2200	Subscriptions/Publications	-	-	50	50
25-522-2950	Miscellaneous	11,980	744	500	500
	Total Consumables	**$ 13,352**	**$ 2,190**	**$ 3,550**	**$ 3,550**
25-522-3080	Insurance	$ 3,651	$ 4,234	$ 4,700	$ 5,198
25-522-3100	Contract Labor	4,890	5,258	5,000	5,000
25-522-3150	Telephone	3,980	3,364	4,000	2,500
25-522-3250	Postage	1,131	1,192	1,800	1,200
25-522-3300	Printing/Binding	9	356	500	500
25-522-3330	Bldg/Grounds Maintenance	67	743	1,000	1,000
25-522-3350	Maintenance Contracts	667	1,918	2,000	2,000
25-522-3430	Safety Programs/Equip	-	-	100	100
25-522-3450	Dues/Memberships	-	17,600	18,250	650
25-522-3500	Travel/Training/Seminars	4,370	4,124	3,000	3,000
	Total Contractual Services	**$ 18,765**	**$ 38,788**	**$ 40,350**	**$ 21,148**
	Total Administration Expense	**$ 131,355**	**$ 147,152**	**$ 181,624**	**$ 139,802**

ENTERPRISE FUNDS
Solid Waste Fund - Expenses (cont.)

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	NON-OPERATING EXPENSES				
25-599-3050	Administrative Services	$ 57,909	$ 55,595	$ 57,841	$ 60,869
25-599-3180	Audit Expense	$ 2,154	$ 1,974	2,090	2,090
25-599-3860	Closure/Post-Closure Costs	100,000	-	10,000	10,000
25-599-5100	Uncollectible Accounts	9,718	897	2,500	2,500
25-599-5200	Municipal Services	1,178	2,050	-	2,000
25-599-5300	Interest Expense	-	-	-	2,400
25-599-5350	Warehouse Facility Loan Principle	-	-	-	
25-599-5400	Other Expenses	-	-	-	-
25-599-5500	Depreciation	220,017	240,895	250,000	250,000
25-599-5800	Unrealized Gain/Loss On Invest	-	-	-	-
25-599-5810	Realized Gain/Loss On Invest	-	-	-	-
25-599-5850	Loss on Sale of Asset	29,433	-	-	-
25-599-5700	Transfer to General Fund	-	-	-	-
25-599-5720	Transfer to FADC/Chamber	-	-	-	17,600
	Total Non-Operating Expense	**$ 420,409**	**$ 301,411**	**$ 322,431**	**$ 347,459**
	Total Expenses	**$ 1,677,688**	**$ 1,532,588**	**$ 1,540,345**	**$ 1,513,641**
	Revenues Over/(Under) Expenses	**$ 52,882**	**$ 110,094**	**$ 94,355**	**$ 148,559**

ENTERPRISE FUNDS
Solid Waste Fund - Analysis of Working Capital

		2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	Total Revenues	**$ 1,730,570**	**$ 1,642,682**	**$ 1,634,700**	**$ 1,662,200**
	Total Expenses	**$ 1,677,688**	**$ 1,532,588**	**$ 1,540,345**	**$ 1,513,641**
	Net Income/(Loss)	**$ 52,882**	**$ 110,094**	**$ 94,355**	**$ 148,559**
	Depreciation	$ 220,017	$ 240,895	$ 250,000	$ 250,000
	Transfer in from Solid Waste Reserves	457,966	-	-	144,000
	Transfer in as Loan from Reserves	-	-	-	-
	Loan Proceeds (Warehouse)	-	-	-	160,000
	Total Capital	(730,864)	(366,708)	(320,000)	(566,000)
	Net Adjustments	**$ (52,882)**	**$ (125,813)**	**$ (70,000)**	**$ (12,000)**
	Excess/(Deficiency in Working Capital				
		$ 0	**$ (15,719)**	**$ 24,355**	**$ 136,559**

ENTERPRISE FUNDS
Solid Waste Fund

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Fleet/Solid Waste Manager	1	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	10	9.8	$330,220	$311,215

2015 Budget Highlights

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:

Roll-Off Truck	$ 150,000
Roll-off Containers	10,000
ATV	9,000
New Methane Gas Meter	8,000
40 cu.yd. Compactor	25,000
New Warehouse Facility	354,000
Warehouse Surveilance, Data, Phone	10,000

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Revenues

REVENUES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	Operating Revenue				
26-412-1050	Greens Fees	$ 250,497	$ 206,330	$ 250,000	$ 225,000
26-412-1100	Season Passes	30,825	39,105	45,000	45,000
26-412-1150	Tournament Fees	86,421	75,357	85,000	85,000
26-412-1200	Cart Rental	140,960	113,150	120,000	120,000
26-412-1250	Pro Shop Sales/Services	31,775	30,147	30,000	30,000
26-412-1260	Tee Marker Rental	1,500	1,400	2,000	1,500
26-412-1300	Concessions (non-liquor)	50,943	41,428	55,000	45,000
26-412-1305	Liquor Sales	43,393	36,250	42,000	40,000
26-412-1350	Other Fees/Rentals	901	1,921	1,000	1,000
	Total Operating Revenue	**$ 637,215**	**$ 545,086**	**$ 630,000**	**$ 592,500**
	Non-Operating Revenue				
26-413-2400	Interest Income	$ 2	$ -	$ 200	$ 200
26-413-2600	Miscellaneous Revenue	1,136	1,079	500	500
26-413-2650	Cash Long/Short	180	182	-	-
26-413-2800	Special Assessments	1,000	-	2,000	2,000
26-413-3800	Gain/Loss On Equipment Dispos	-	-	-	-
	Total Non-Operating Revenue	**$ 2,318**	**$ 1,261**	**$ 2,700**	**$ 2,700**
	Total Revenues	**$ 639,533**	**$ 546,348**	**$ 632,700**	**$ 595,200**

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Expenses

EXPENSES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	Personnel				
26-516-1000	Salaries	$ 142,398	$ 150,285	$ 155,400	$ 160,175
26-516-1050	Part-Time/Summer	57,264	46,201	47,000	47,000
26-516-1055	Part-Time/Summer-Maintenance	22,084	26,121	28,000	28,000
26-516-1060	Overtime	6,047	3,317	5,000	5,000
26-516-1100	FICA/Medicare Tax	16,863	17,038	18,008	18,373
26-516-1200	Employees Retirement	11,673	18,389	20,371	17,459
26-516-1250	Matching Deferred Comp	4,646	4,511	-	3,590
26-516-1300	Health Insurance	26,730	21,386	21,672	15,696
26-516-1350	Life Insurance Expense	620	594	600	650
26-516-1400	Misc Personnel Costs	4,012	5,056	500	500
26-516-1600	Tuition Reimbursement	-	-	-	-
	Total Personnel Expense	**$ 292,336**	**$ 292,898**	**$ 296,551**	**$ 296,443**

ENTERPRISE FUNDS
Tanglewood Public Golf Course – Expenses

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	Clubhouse Operations				
26-516-2050	Office Supplies	$ 2,045	$ 342	$ 800	$ 800
26-516-2100	Advertising	14,163	12,187	10,000	10,000
26-516-2150	Minor Tools/Equip/Furniture	5,874	4,272	2,000	2,000
26-516-2180	Computer Equipment/Software	783	2,035	2,500	2,500
26-516-2250	Repair Materials/Supplies	2,057	1,787	1,400	1,400
26-516-2300	Clothing/Cleaning	55	1,030	700	700
26-516-2350	Janitor/Housekeeping	1,744	1,363	1,500	1,500
26-516-2400	Fuel/Lubricants	26,987	21,119	24,000	24,000
26-516-2480	Agricultural Supplies	75,377	71,908	70,000	75,000
26-516-2500	Cost of Pro Shop Sales	30,401	22,641	15,000	15,000
26-516-2510	Cost of Food Sales	35,186	28,997	25,000	25,000
26-516-2520	Cost of Liquor Sales	16,121	12,276	15,000	15,000
26-516-2950	Miscellaneous	18,982	4,119	5,000	5,000
	Total Clubhouse Expense	**$ 229,775**	**$ 184,075**	**$ 172,900**	**$ 177,900**
		2012 Audited	**2013 Audited**	**2014 Budgeted**	**2015 Adopted**
	Maintenance Operations				
26-516-3050	Legal Fees	$ -	$ -	$ -	$ -
26-516-3080	Insurance	14,653	14,174	14,500	16,328
26-516-3100	Contract Labor	2,950	1,451	-	-
26-516-3150	Telephone	3,927	4,899	3,900	3,900
26-516-3200	Utilities	29,569	24,406	25,000	25,000
26-516-3250	Postage	146	173	200	200
26-516-3300	Printing/Binding	1	3,346	-	-
26-516-3330	Bldg/Grounds Maintenance	15,548	17,423	5,000	5,000
26-516-3340	Credit Card Fees	8,720	7,046	8,000	8,000
26-516-3350	Maintenance Contracts	5,272	3,544	3,500	3,500
26-516-3360	Tee Markers	576	854	500	500
26-516-3370	Vehicle Repair	-	2,290	1,000	1,000
26-516-3380	Equipment Rental/Lease	917	2,707	1,000	16,600
26-516-3400	Equipment Repair	28,972	22,921	30,000	30,000
26-516-3430	Safety Programs/Equip	341	232	400	400
26-516-3450	Dues/Memberships	1,338	2,033	250	250
26-516-3500	Travel/Training/Seminars	85	-	600	600
	Maintenance Expense	**$ 113,014**	**$ 107,499**	**$ 93,850**	**$ 111,278**
	TOTAL GOLF OPERATIONS EXPENSE	**$ 635,125**	**$ 584,472**	**$ 563,301**	**$ 585,620**

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Expenses (cont.)

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	Non-Operating Expenses				
26-599-5100	Uncollectible Accounts	$ -	$ -	$ -	$ -
26-599-5300	Interest Expense	43,445	34,818	30,355	20,815
26-599-5380	Escrow/Paying Agent Fees	287	292	275	275
26-599-5381	Costs of Issuance	27,293	18,493	27,000	27,000
26-599-5400	Other Expenses	-	-	-	-
26-599-5500	Depreciation	58,912	35,315	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	**129,937**	**88,916**	**107,630**	**98,090**
	TOTAL EXPENSES	**$ 765,062**	**$ 673,388**	**$ 670,931**	**$ 683,710**

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Analysis of Working Capital

		2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	Total Revenues	**$ 639,533**	**$ 546,348**	**$ 632,700**	**$ 595,200**
	Total Expenses	**$ 765,062**	**$ 673,388**	**$ 670,931**	**$ 683,710**
	Net Income/(Loss)	**$ (125,530)**	**$ (127,040)**	**$ (38,231)**	**$ (88,510)**
	ADJUSTEMENTS				
	Depreciation	$ 58,912	$ 35,315	$ 50,000	$ 50,000
	Total Capital Purchases	-	(46,695)	(59,000)	(40,000)
	Bond Principle Requirements	(245,000)	(255,000)	(265,000)	(275,000)
	Capital Lease Payments	-	-	-	-
	Net Adjustments	**$ (186,088)**	**$ (266,380)**	**$ (274,000)**	**$ (265,000)**
	Excess/(Deficiency in Working Capital	**$ (311,617)**	**$ (393,421)**	**$ (312,231)**	**$ (353,510)**

ENTERPRISE FUNDS
Tanglewood Public Golf Course

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Clubhouse Manager	1	1		
Golf Superintendent	1	1		
Assistant Golf Supt.	1	1		
Mechanic/Maint. Wkr. II	1	1		
Totals	4	4	$ 155,400	$ 160,175

2015 Budget Highlights

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:

New Flooring in Clubhouse	10,000
Greens Mower	30,000

ENTERPRISE FUND
Elton Hensley Municipal Airport Fund - Revenues

REVENUES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
27-412-1550	Hangar Rent	$ 83,068	$ 86,115	$ 84,000	$ 84,000
27-412-1600	Aviation Fuel Sales	111,423	88,934	87,000	87,000
27-413-2050	Penalty Revenue	600	150	300	300
27-413-2550	Farmland Rent	24,285	24,822	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	374,790	1,851	148,500	2,092,500
27-413-2950	Miscellaneous	-	485	-	500
	Total Revenue	**$ 595,047**	**$ 203,237**	**$ 345,785**	**$ 2,290,285**

ENTERPRISE FUND
Elton Hensley Municipal Airport Fund – Expenses

EXPENSES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
27-516-1000	Salaries	$ -	$ -	$ -	$ 10,920
27-516-1050	Part-Time/Summer	-	-	-	6,250
27-516-1060	Overtime	-	-	-	1,000
27-516-1100	FICA/Medicare Tax	-	-	-	1,390
27-516-1200	Employees Retirement	-	-	-	1,190
27-516-1250	Matching Deferred Comp	-	-	-	-
27-516-1300	Health Insurance	-	-	-	2,616
27-516-1350	Life Insurance Expense	-	-	-	86
27-516-1400	Misc Personnel Costs	-	-	-	-
	Total Personnel	**$ -**	**$ -**	**$ -**	**$ 23,453**
27-515-2550	Purchased Fuel/Oil	$ 98,547	$ 69,199	$ 75,000	$ 75,000
27-516-2150	Minor Tools/Equip/Furniture	406	94	800	800
27-516-2180	Computer Equipment/Software	100	225	500	500
27-516-2250	Repair Materials/Supplies	1,038	1,527	1,400	1,400
27-516-2350	Janitor/Housekeeping	195	176	500	500
27-516-2400	Fuel/Lubricants	104	1,173	2,000	2,000
27-516-2950	Miscellaneous	263	384	250	250
	Total Consumables	**$ 100,653**	**$ 72,778**	**$ 80,450**	**$ 80,450**

ENTERPRISE FUND

Elton Hensley Municipal Airport Fund – Expenses

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
27-516-3080	Insurance	$ 3,082	$ 3,057	$ 2,900	$ 2,771
27-516-3100	Contract Labor	64,729	63,364	66,000	-
27-516-3150	Telephone	2,750	2,860	500	700
27-516-3200	Utilities	8,465	9,011	10,000	10,000
27-516-3250	Postage	-	-	25	25
27-516-3330	Bldg/Grounds Maintenance	3,773	4,865	4,000	4,000
27-516-3340	Credit Card Fees	3,409	2,406	3,000	3,000
27-516-3350	Maintenance Contracts	2,280	1,581	1,500	1,500
27-516-3370	Vehicle Repair	-	129	200	200
27-516-3400	Equipment Repair	2,902	4,170	4,000	1,000
27-516-3550	Special Projects	-	248	500	500
	Total Contractual Services	**$ 91,391**	**$ 91,691**	**$ 92,625**	**$ 23,696**
	NON-OPERATING EXPENSES				
27-599-5300	Interest Expense	$ -	$ -	$ -	$ -
27-599-5500	Depreciation	129,477	150,941	160,000	160,000
	Total Other Expenses	**$ 129,477**	**$ 150,941**	**$ 160,000**	**$ 160,000**
	Total Expenses	**$ 321,521**	**$ 315,410**	**$ 333,075**	**$ 287,599**
	REVENUES OVER/(UNDER) EXPENSES	**$ 273,525**	**$ (112,173)**	**$ 12,710**	**$ 2,002,686**

ENTERPRISE FUND

Elton Hensley Municipal Airport Fund - Analysis of Working Capital

		2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	Total Revenues	**$ 595,047**	**$ 203,237**	**$ 345,785**	**$ 2,290,285**
	Total Expenses	**$ 321,521**	**$ 315,410**	**$ 333,075**	**$ 287,599**
	Net Income/(Loss)	**$ 273,525**	**$ (112,173)**	**$ 12,710**	**$ 2,002,686**
	ADJUSTMENTS				
	Total Capital	**$ (364,607)**	**$ -**	**$ (165,000)**	**$ (2,325,000)**
	Depreciation	129,477	150,941	160,000	160,000
	Net Adjustments	**$ (235,130)**	**$ 150,941**	**$ (5,000)**	**$ (2,165,000)**
	Excess/(Deficiency) in Working Capital	**$ 38,395**	**$ 38,768**	**$ 7,710**	**$ (162,314)**

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Maintenance Wkr II - Airport	0	0.5		
Totals	0	0.5	-	$10,920

2015 Budget Highlights:

The 2015 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 2015 Budget for the amount of $235,000. The Budget also includes the addition of a 0.5 FTE that will be dedicated to airport management. This employee will split duties between the airport and the Traffic Department. This cost will be more than offset by the reduction in the amount budgeted for contract labor, which had previously funded a contracted airport manager.

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:

Widen Runway 6-24 (90/10)	$ 2,325,000

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	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	REVENEUS				
40-401-1250	Sales Tax - 0.5% Sewer Improvement	$ 732,318	$ 752,510	$ 750,000	$ 800,000
40-401-1255	Transfer to TIF-.5% Cap Imp Tax	(35,796)	33,432	$ (70,000)	$ (60,000)
40-401-1259	Sales Tax 0.5% - Transfer	-	-	-	-
40-410-1050	Interest Revenue	9,380	9,000	9,000	9,000
40-411-5050	Grant Revenue				
40-411-5100	Unrealized Gain/Loss On Invest	-	-	-	-
	Total Revenues	**$ 705,903**	**$ 794,942**	**$ 689,000**	**$ 749,000**
	EXPENSES				
40-599-5380	Escrow/Paying Agent Fees	$ (3,921)	$ -	$ -	$ -
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	407,137	395,230	355,000	365,000
40-599-5850	Transfer - Water D/S Fund	162,774	186,198	175,000	175,000
	Total Expenses	**$ 565,990**	**$ 581,428**	**$ 530,000**	**$ 540,000**
	REVENUES OVER/(UNDER) EXPENSES	**$ 139,913**	**$ 213,514**	**$ 159,000**	**$ 209,000**

SPECIAL REVENUE FUND
CAPITAL IMPROVEMENTS SALES TAX
Analysis of Working Capital

		2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	Total Revenues	**$ 705,903**	**$ 794,942**	**$ 689,000**	**$ 749,000**
	Total Expenses	**$ 565,990**	**$ 581,428**	**$ 530,000**	**$ 540,000**
	Net Income/(Loss)	**$ 139,913**	**$ 213,514**	**$ 159,000**	**$ 209,000**
	ADJUSTMENTS				
	Net Adjustments	$ -	$ -	$ -	$ -
	Excess/(Deficiency in Working Capital	**$ 139,913**	**$ 213,514**	**$ 159,000**	**$ 209,000**

DEBT SERVICE FUNDS
CAPITAL PROJECT REFUNDING BOND
Revenues & Expenses

REVENUES					
		2012	**2013**	**2014**	**2015**
Account	**Description**	**Audited**	**Audited**	**Budgeted**	**Adopted**
85-410-1050	Interest Revenue	$ 58	$ 58	$ 75	$ -
85-410-1075	TDD Revenue	-	-		$ -
85-411-1010	Other Financing Sources	-	-		-
85-414-1050	Transfers from TIF Spec Rev	623,459	618,940	704,600	-
	Total Revenues	**$ 623,517**	**$ 618,998**	**$ 704,675**	**$ -**
EXPENSES					
85-599-3720	Administrative Fees	$ 1,986	$ 2,014	$ 2,000	$ -
85-599-5300	D/S Payment - Interest	80,600	58,400	75,000	-
85-599-5310	D/S Payment - Principal	555,000	570,000	625,000	-
85-599-5350	City's Reimbursable Cost	-	-	-	-
85-599-5380	Trustee Fees		-		
85-599-5700	Cost of Issuance	-	-	-	-
85-599-5730	Developer's Reimbursable Costs	-	-	-	-
85-599-5740	Other Financing Uses	-		-	-
	Total Expenses	**$ 637,586**		**$ 702,000**	**$ -**
	NET INCOME/(LOSS)	**$ (14,068)**	**$ 618,998**	**$ 2,675**	**$ -**

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					
		2012	2013	2014	2015
Account	Description	Audited	Audited	Budgeted	Adopted
83-410-1050	Interest Revenue	$ 80,376	$ 30,988	$ 80,000	$ 60,000
83-410-1100	Transfer - Cap Imp Spec Rev	407,137	395,230	355,000	365,000
83-410-1150	Transfer from CIST SR Fund 40	-	-	-	-
83-411-5050	Grant Revenue	-	-	-	-
	Total Revenues	**$ 487,513**	**$ 426,218**	**$ 435,000**	**$ 425,000**
EXPENSES					
83-599-5300	Interest Espense	$ 92,895	$ 85,292	$ 69,000	$ 49,675
83-599-5310	Principal Payments	340,000	350,000	355,000	365,000
83-599-5320	SRF Loan Payments	-	729	-	-
83-599-5380	Escrow/Paying Agent Fees	1,143	-	1,200	1,200
83-599-5390	DNR Administrative Fee	9,121	-	9,800	9,000
83-599-5400	Other Expenses	-		-	-
	Total Expenses	**$ 443,160**	**$ 436,021**	**$ 435,000**	**$ 424,875**
	NET INCOME/(LOSS)	**$ 44,353**	**$ (9,803)**	**$ -**	**$ 125**

WATER DEBT SERVICE FUND

Revenues & Expenses

REVENUES					
		2012	2013	2014	2015
Account	Description	Audited	Audited	Budgeted	Adopted
84-410-1050	Interest Revenue	$ 95,358	$ 92,689	$ 90,000	$ 92,000
84-410-1055	SRF Loan Interest Revenue	-	-	-	-
84-410-1100	Transfer - Cap Imp Spec Rev	162,774	186,198	175,000	174,000
84-411-1050	Grant Revenue	-	-	-	-
84-411-1100	Other Financing Sources	-	-	15,000	15,000
	Total Revenues	**$ 258,132**	**$ 278,886**	**$ 280,000**	**$ 281,000**
EXPENSES					
84-599-5300	Interest	$ 158,213	$ 154,413	$ 150,200	$ 145,537
84-599-5310	Principal Payments	95,000	105,000	110,000	115,000
84-599-5400	Escrow/Paying Agent Fees	1,668	484	1,800	1,800
84-599-5500	DNR Administrative Fee	17,613	17,119	18,000	18,000
84-599-5600	Other Fees	-	187	-	-
84-599-5700	Costs of Issuance	-	-	-	-
	Total Expenses	**$ 272,493**	**$ 277,203**	**$ 280,000**	**$ 280,337**
	REVENUES OVER/(UNDER) EXPENSES	**$ (14,361)**	**$ 1,684**	**$ -**	**$ 663**

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 WalMart building after they built a new facility. The bonds are paid entirely from the sales and property tax increment that results from the added economic activity on the property. The City General Fund has no obligation to pay off the bonds.

POLICE FORFEITURES

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

SPECIAL REVENUE FUNDS
FULTON PUBLIC IMPROVEMENTS TIF
Revenues & Expenses

REVENUES					
		2012	2013	2014	2015
Account	Description	Audited	Audited	Budgeted	Adopted
41-401-1060	PILOTS - Pmts In Lieu Of Taxes	$ 352,434	$ 354,051	$ 350,000	$ 350,000
41-401-1260	EATS - Economic Activity Taxes	74,232	82,526	75,000	75,000
41-410-1050	Investment Interest	209	265	200	200
41-410-1150	Interest On Delinquent Taxes	512	25	400	-
	TOTAL REVENUES	**$ 427,388**	**$ 436,866**	**$ 425,600**	**$ 425,200**
EXPENSES					
41-599-5400	Other Expenses	$ 61,850	$ -	$ -	$ -
41-599-5700	Transfer to Debt Service (Fund 85)	343,519	338,159	419,600	419,200
41-599-5760	Taxing District Capital Costs	-	-	-	-
41-599-5790	Tax Collection Fees	7,350	9,183	6,000	6,000
	TOTAL EXPENSES	**$ 412,718**	**$ 347,342**	**$ 425,600**	**$ 425,200**
	REVENUES OVER/(UNDER) EXPENSES	**$ 14,670**	**$ 89,525**	**$ -**	**$ -**

The Fulton Public Improvements TIF District was created in order to accumulate the tax increment created by development and use them to pay part of the costs for construction of the overpass at the intersection of Route HH and U.S. Highway 54. The developer distribution payment will be made from Fund 41 and Fund 42 in 2015.

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. Per the TIF agreement this was $4,500,000 that Dollar General was to be reimbursed from TIF revenues. Currently $3,671,003 has been distributed. It is the City's plan that the remaining $828,996.63 will be paid in 2015.

SPECIAL REVENUE FUNDS
ATKINSON ROAD TIF
Revenues & Expenses

REVENUES					
		2012	2013	2014	2015
Account	Description	Audited	Audited	Budgeted	Adopted
42-401-1060	PILOTS - Pmts In Lieu Of Taxes	$ 579,811	$ 588,616	$ 580,000	$ 580,000
42-401-1260	EATS - Economic Activity Taxes	16,527	9,079	8,000	8,000
42-410-1050	Investment Interest	358	406	350	350
42-410-1150	Interest On Delinquent Taxes	-	-	-	-
	Transfer in from Cash Reserves				
		$ 597,054	**$ 598,101**	**$ 588,350**	**$ 588,350**
EXPENSES					
42-599-5700	D/S Reimb To General Fund	$ 3,921	$ -	$ -	$ -
42-599-5720	Transfer to Debt Service (Fund 85)	279,940	280,782	285,000	-
42-599-5730	Maximum Annual Developer Dist	279,940	280,782	285,000	573,350
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	15,002	12,066	15,000	15,000
	Total Expenses	**$ 574,883**	**$ 573,629**	**$ 585,000**	**$ 588,350**
	REVENUES OVER/(UNDER) EXPENSES	**$ 22,171**	**$ 24,472**	**$ 3,350**	**$ -**

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. Per the TIF agreement this was $4,500,000 that Dollar General was to be reimbursed from TIF revenues. Currently $3,671,003 has been distributed. It is the City's plan that the remaining $828,996.63 will be paid in 2015.

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

REVENUES					
		2012	2013	2014	2015
Account	Description	Audited	Audited	Budgeted	Adopted
46-401-1060	PILOTS	$ 142,587	$ 183,109	$ 176,000	$ 170,000
46-401-1260	EATS	264,127	84,472	90,000	85,000
46-401-1360	Sales Tax Revenue	-	-	-	-
46-410-1050	Interest Revenue	197	177	200	200
46-410-1100	Transfer In	200,752	202,348	200,000	200,000
46-410-1150	Interest on Delinquent Taxes	22,221	-	300	300
	Total Revenues	**$ 629,883**	**$ 470,105**	**$ 466,500**	**$ 455,500**
EXPENSES					
46-599-5700	Transfer to Debt Service	$ 475,017	$ 506,536	$ 631,500	$ 638,960
46-599-5790	Reassessment Fees	7,336	4,970	2,000	5,000
46-599-5800	Transfer to General Fund		-		
	Total Expenses	**$ 482,353**	**$ 511,506**	**$ 633,500**	**$ 643,960**
	REVENUES OVER/(UNDER) EXPENSES	**147,530**	**(41,401)**	**(167,000)**	**(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

		2012	2013	2014	2015
Account	Description	Audited	Audited	Budgeted	Adopted
	REVENUES				
86-410-1050	Interest Revenue	$ 5,320	$ 2,228	$ 25	$ 2,200
86-410-1075	TDD Revenue	20,854	33,755	22,000	28,000
86-411-1100	Other Financing Sources	-	-		
86-414-1050	Transfers from TIF Spec Rev	475,017	506,536	631,500	638,960
86-414-1100	Transfer from General Fund	-	-	-	-
86-414-1150	Transfers from Capital Impr.	-	-	-	-
	Total Revenues	**$ 501,190**	**$ 542,520**	**$ 653,525**	**$ 669,160**
	EXPENSES				
86-599-3720	Administrative Fees	$ 9,650	$ 3,750	$ 10,000	$ 3,750
86-599-5300	Interest Expense	393,145	382,795	371,500	358,960
86-599-5310	Principal Expense	225,000	240,000	260,000	280,000
86-599-5600	Transfer to TDD Reserve Fund	-	-	-	-
86-599-5730	Developer's Reimbursable Costs	-	-		-
	Total Expenses	**$ 627,795**	**$ 626,545**	**$ 641,500**	**$ 642,710**
	REVENUES OVER/(UNDER) EXPENSES	**$ (126,605)**	**$ (84,025)**	**$ 12,025**	**$ 26,450**

SPECIAL REVENUE FUNDS
POLICE FORFITURES
Revenues & Expenses

REVENUES					
		2012	**2013**	**2014**	**2015**
Account	**Description**	**Audited**	**Audited**	**Budgeted**	**Adopted**
47-404-1600	Forfeiture Revenues	$ -	$ -	$ -	$ -
47-404-1700	Post Commission Fund Revenues	692	755	800	800
47-410-1050	Interest Revenue	50	61	50	50
	Total Revenues	**$ 792**	**$ 817**	**$ 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	**$ 792**	**$ 817**	**$ -**	**$ -**

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

This page left blank intentionally

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.

This page left blank intentionally

INTERNAL SERVICE FUNDS
Health Insurance Fund Revenues and Expenses

REVENUES					
		2012	2013	2014	2015
Account	Description	Audited	Audited	Budgeted	Adopted
10-410-1050	Interest Revenue	$ 335	$ 342	$ 300	$ 300
10-410-1100	Miscellaneous Revenue	76	3,206		
10-466-1000	Contributions From Other Funds	1,260,049	1,107,640	1,266,272	1,106,000
10-466-1100	Employee Contributions	194,667	187,268	193,496	191,800
10-466-1200	Retiree Contributions	10,972	16,426	15,000	2,500
10-466-1300	Re-Insurance Reimbursement		45,414		-
		$ 1,466,098	**$ 1,360,295**	**$ 1,475,067**	**$ 1,300,600**
EXPENSES					
10-566-3600	Claims Paid	$ 740,111	$ 755,508	$ 1,000,000	$ 896,000
10-566-3780	Administrative Costs	62,656	61,128	60,000	61,275
10-566-3800	Re-Insurance Premiums	223,347	205,293	200,000	206,000
10-566-3950	Miscellaneous	4,120	467	200	200
10-599-5100	Uncollectible Accounts	-	501	-	-
		$ 1,030,233	**$ 1,022,898**	**$ 1,260,200**	**$ 1,163,475**
	Revenues Over/(Under)				
	Expenses	**$ 435,865**	**$ 337,397**	**$ 214,867**	**$ 137,125**

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

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

This budget does not include any changes to the amount paid by the employees or departments for health insurance compared to 2014. No changes in coverage or deductibles are anticipated.

This page left blank intentionally

INTERNAL SERVICE FUNDS
Municipal Garage Fund - Revenues & Expenses

REVENUES

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
17-412-1550	Material Sales	$ 174,662	$ 149,177	$ 168,000	$ 160,000
17-412-1600	Labor Revenue	149,963	124,225	175,000	175,000
17-412-1650	Outside Services Revenue	-	-	20,000	20,000
17-413-2600	Miscellaneous Revenue	38	837	-	-
17-413-2700	Grant Revenue	38	-	5,000	-
	Total Revenues	**$ 324,701**	**$ 274,238**	**$ 368,000**	**$ 355,000**

EXPENSES

EXPENSES					
	COST OF SALES				
17-515-2550	Parts/Tires/Lubricants	$ 145,859	$ 135,405	$ 160,000	$ 140,000
17-515-2600	Outside Services	41,069	32,261	20,000	20,000
	Total Cost of Sales	**$ 186,928**	**$ 167,666**	**$ 180,000**	**$ 160,000**
	PERSONNEL SERVICES				
17-516-1000	Salaries	$ 96,964	$ 107,776	$ 100,000	$ 110,686
17-516-1060	Overtime	791	1,502	1,000	1,000
17-516-1100	FICA/Medicare Tax	7,076	8,536	8,391	8,544
17-516-1200	Employees Retirement	9,420	15,475	12,900	12,610
17-516-1250	Matching Deferred Comp	1,426	2,605	-	1,698
17-516-1300	Health Insurance	22,717	16,984	16,200	22,032
17-516-1350	Life Insurance Expense	558	447	400	500
17-516-1400	Misc Personnel Costs	141	624	200	200
17-516-1600	Tuition Reimbursement	-	-	-	-
17-516-1700	Tool Allowance	3,540	3,615	3,600	3,600
17-516-1800	Compensated Absences	-	-	-	-
	Total Personnel Services	**$ 142,633**	**$ 157,565**	**$ 142,691**	**$ 160,871**
	CONSUMABLES				
17-516-2050	Office Supplies	$ 300	$ 283	$ 300	$ 300
17-516-2150	Minor Tools/Equip/Furniture	2,500	248	1,000	1,000
17-516-2180	Computer Equipment/Software	-	-	-	-
17-516-2250	Repair Materials/Supplies	4,000	2,791	2,000	2,000
17-516-2300	Clothing/Cleaning	4,000	2,838	4,000	3,000
17-516-2350	Janitor/Housekeeping	750	712	750	750
17-516-2400	Fuel/Lubricants	4,000	2,465	3,000	3,000
17-516-2950	Miscellaneous	500	163	500	500
	Total Consumables	**$ 16,050**	**$ 9,500**	**$ 11,550**	**$ 10,550**

INTERNAL SERVICE FUNDS
Municipal Garage Fund - Expenses

Account	Description	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
	CONTRACTUAL SERVICES & NON OPERATING				
17-516-3080	Insurance	$ 5,665	$ 11,017	$ 16,300	$ 16,269
17-516-3150	Telephone	1,076	583	600	600
17-516-3300	Printing/Binding	-	-	100	100
17-516-3330	Bldg/Grounds Maintenance	201	164	500	500
17-516-3350	Maintenance Contracts	-	-	-	-
17-516-3370	Vehicle Repair	6,072	1,774	500	500
17-516-3380	Equipment Rental/Lease	-	-	250	250
17-516-3400	Equipment Repair	612	1,131	500	500
17-516-3430	Safety Programs/Equip	279	313	300	300
17-516-3500	Travel/Training/Seminars	562	-	400	400
17-599-5500	Depreciation	8,976	6,484	8,000	8,000
17-599-5850	Gain/Loss on Sale of Assets	4,274	938	-	-
Total	**Contractual/Non-Operating**	**$ 23,442**	**$ 22,404**	**$ 27,450**	**$ 27,419**
	Total Expenses	**$ 369,053**	**$ 357,135**	**$ 361,691**	**$ 358,840**
	Revenues Over/(Under) Expenses	**$ (44,351)**	**$ (82,897)**	**$ 6,309**	**$ (3,840)**

INTERNAL SERVICE FUNDS
Municipal Garage Fund - Analysis of Working Capital

	2012 Audited	2013 Audited	2014 Budgeted	2015 Adopted
TOTAL REVENUES	$ 324,701	$ 274,238	$ 368,000	$ 355,000
TOTAL EXPENSES	$ 369,053	$ 357,135	$ 361,691	$ 358,840
NET INCOME/(LOSS)	$ (44,351)	$ (82,897)	$ 6,309	$ (3,840)
Depreciation	$ 8,976	$ 6,484	$ 8,000	$ 8,000
Total Capital	-	(2,195)	(14,000)	(3,000)
Net Adjustments	$ 8,976	$ 4,289	$ (6,000)	$ 5,000
Excess/(Deficiency in Working Capital	**$ (35,375)**	**$ (78,608)**	**$ 309**	**$ 1,160**

Position	Number of Employees		Budgeted	Adopted
	2014	2015	2014	2015
Fleet /Solid Waste Manager	0	0.2		
Lead Mechanic	1	1		
Mechanic	2	2		
Totals	3	3.2	$ 100,000	$ 110,686

2015 Budget Highlights

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 2015.

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:

Diagnostic/Manual Software	3,000

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	2015 Adopted	2016	2017	2018	2019
Administration	**$ -**	$ 87,500	$ 26,500	$ 26,500	$ 51,500
Finance	**-**	-	-	-	-
Purchasing	**18,000**	14,000	-	-	-
Police	**56,500**	196,400	71,000	71,000	71,000
Municipal Court	**-**	-	-	-	-
Fire	**79,000**	1,055,000	1,307,500	563,500	613,500
Planning & Protect. Services	**75,000**	12,000	15,000	-	-
Engineering	**3,450**	33,000	12,000	23,000	15,000
Street Maintenance	**135,000**	264,500	50,000	170,000	87,666
Traffic Control	**-**	138,500	55,000	20,000	3,000
Bldg. & Grounds Maint.	**9,000**	135,000	9,500	11,000	9,000
Cemeteries	**9,000**	52,000	25,000	13,000	39,000
Parks and Rec. Admin.	**20,000**	2,645,500	622,000	99,000	375,000
Parks and Recreation Pools	**3,600**	31,000	2,524,600	2,000	-
Total General Fund	**$ 408,550**	$ 4,664,400	$ 4,718,100	$ 999,000	$ 1,264,666

Enterprise Funds	2015 Adopted	2016	2017	2018	2019
Municipal Garage	**$ 3,000**	$ 94,275	$ 25,000	$ 3,000	$ 3,000
Off Street Parking	**26,500**	3,300	31,700	1,200,000	3,300
Electric Fund	**3,796,000**	475,000	385,000	365,000	640,000
Gas Fund	**3,830,000**	340,000	145,000	165,000	165,000
Water Fund	**1,097,500**	389,500	316,500	316,500	346,500
Sewer Fund	**9,390,190**	870,600	755,600	755,600	755,600
Solid Waste Fund	**566,000**	240,000	1,487,500	295,000	270,000
Golf Course Fund	**40,000**	290,600	134,600	299,000	19,000
Municipal Airport	**2,325,000**	219,000	915,000	3,700,000	150,000
Total Enterprise Fund	**$21,074,190**	$ 2,922,275	$ 4,195,900	$ 7,099,100	$ 2,352,400
TOTAL ALL FUNDS	**$21,482,740**	$ 7,586,675	$ 8,914,000	$ 8,098,100	$ 3,617,066

2015 Capital Outlay Highlights

New Warehouse Facility

The buildings that currently house the Electric, Gas, Water, Solid Waste, Parks (Maintenance Division), Traffic Control, Street, Cemetery, Building and Grounds Maintenance and Municipal Garage Departments are for the most part substandard. The main building for these departments was built as a brick plant in the late 1800s and early 1900s. The plant that replaced it has been demolished. Funds have been budgeted in 2015 to construct a new facility that will house the Electric, Gas, Water, Solid Waste, Parks Maintenance, Traffic Control, Street, Cemetery, Building and Grounds Maintenance, Municipal Garage, and Purchasing Departments.

The new warehouse facility was bid at $7.1 million and is budgeted at $7.85 million. Beyond the $7.1 million bid amount, $500,000 is budgeted to cover furnishings and miscellaneous expenses, $200,000 is budgeted to cover any unforeseen expenses, and an additional $50,000 is budgeted to cover surveillance, data, and phone systems at the warehouse. As described below, this project will be financed by transfers from City reserves, a bank loan, and revenue generated within the operating budget.

Construction of the new warehouse facility is anticipated to be completed in 2015 or early 2016. We estimate that based on the timing of the project, principle payments may not be required in 2015; however, we have budgeted an additional $49,400 to pay interest on the bank loan in 2015.

Capital and Interest Expenses

The $7.85 million budgeted for this project is included in the capital budget for the Electric, Gas, Water, and Solid Waste Funds and the Purchasing Department. The Electric, Gas, Water and Solid Waste Funds each contain “New Warehouse Facility” and “Warehouse Surveillance, Data, Phone” line items. The Purchasing Department has a “Warehouse Surveillance, Data, Phone” line item. The total of those line items comes to $7.85 million.

The $49,400 budgeted for debt service as interest payments is shown in the operating budget for the Electric, Gas, Water, and Solid Waste Funds. That interest is included within the following accounts:

Electric Fund:	21-599-5300
Gas Fund:	22-599-5300
Water Fund	23-599-5300
Solid Waste	24-599-5300

Project Financing

The $7.85 million expense included in the Capital Budget is offset by a total of $3.6 million that will be financed from the City’s existing reserves. This $3.6 million is shown in the budget under the Net Adjustments sections of the Electric, Gas, Water, and Solid Waste Funds as “Transfer in from Reserves.”

$4 million for this project will comes from a lease purchase agreement (loan) with local banks. This $4 million is included and divided between the Electric, Gas, Water, and Solid Waste Funds and shown as “Loan Proceeds (Warehouse)” under the Net Adjustments section in each of those funds.

The remaining $250,000 of the $7.85 million project budget, and the $49,400 budgeted for interest payments, will be financed by revenue and net adjustments included in the 2015 Operating Budget.

Wastewater Treatment Facility Improvements

This is a $13 million, two-year project that will consist of improvements to the City's wastewater treatment facility. The $8 million expenditure that is budgeted for this project in 2015 is listed as a capital expenditure in the Wastewater Fund.

In 2015, this budget proposes that the City partially fund this project by paying $3 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 2015 would be funded through the State Revolving Loan Fund (SRF). This budget anticipates SRF construction draws totaling $5 million in 2015. 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 2015 budget.

CAPITAL OUTLAYS
General Fund

	2015 ADOPTED	2016	2017	2018	2019
ADMINISTRATION					
Warehouse Surveilance System		$ 10,000			
VOIP Phones		3,000	1,500	1,500	1,500
Fileserver		2,500			
Network attached storage		4,000			
DMZ and SCADA Firewall		61,000			
Generator for Main Comm. Hubs		7,000			
New Firewall			25,000		
Digital Video/Sound mixer (City Hall)				25,000	
HVAC Upgrade for City Hall					50,000
TOTALS	$ -	$ 87,500	$ 26,500	$ 26,500	$ 51,500

There are no Administration capital outlays included in the 2015 Budget.

	2015 ADOPTED	2016	2017	2018	2019
FINANCE					
TOTALS	$ -	$ -	$ -	$ -	$ -

There are no Finance capital outlays included in the 2015 Budget.

	2015 ADOPTED	2016	2017	2018	2019
PURCHASING					
Van	$ 8,000				
Warehouse Surveilance, Data, Phone	10,000				
Newer Used Forklift		$ 14,000			
TOTALS	$ 18,000	$ 14,000	$ -	$ -	$ -

Multi Passenger Van **Estimated Cost: $ 8,000**
Description: This will be used to pick up inmates who will be used to assist with City projects.

Warehouse Surveillance, Data, Phone **Estimated Cost: $ 10,000**
These funds would pay for surveillance, data, and phone systems that will be installed in the new warehouse facility.

CAPITAL OUTLAYS
General Fund

	2015 ADOPTED	2016	2017	2018	2019
POLICE					
UHF Transceiver	$ 6,500				
Ballistic Vest (50/50 Grant)	10,000	16,000	16,000	16,000	16,000
In Car Cameras	15,000	$ 9,000			
Patrol Units	25,000	111,000	55,000	55,000	55,000
Patrol Unit Equipment		5,400			
In Car Radar Units		30,000			
Crime Scene Vehicle/Equipment		15,000			
SRU Equipment		10,000			
TOTALS	$ 56,500	$ 196,400	$ 71,000	$ 71,000	$ 71,000

UHF Transceiver **Estimated Cost: $6,500**
This will allow for the replacement of a UHF Transceiver that is approximately 12 years old.

Ballistic Vest **Estimated Cost: $10,000**
This is a 50/50-match program for vests for officers that the City have taken advantage of for about five years. Offsetting revenues would be $5,000.

In Car Cameras **Estimated Cost: $15,000**
This is for three Patrol Units. Our present cameras are over 10 years old, and break down often. We received one camera unit from a grant and intend to receive a second this year. This will leave seven to be replaced.

Patrol Units **Estimated Cost: $25,000**
These funds will be used to purchase two patrol units. The City presently has a lot of repairs on our old units as they have over 100,000 miles.

	2015 ADOPTED	2016	2017	2018	2019
MUNICIPAL COURT					
TOTALS	$ -	$ -	$ -	$ -	$ -

There are no Municipal Court capital outlays included in the 2015 Budget.

CAPITAL OUTLAYS
General Fund

	2015 ADOPTED	2016	2017	2018	2019
FIRE					
AED (CPR Auto Defibrillator)	$ 3,000	$ 4,000			$ 5,000
Pager Replacement	5,000	3,500		3,500	
Bunker Gear	8,000	12,000	12,000	12,000	12,000
SCBA Replacement	15,000	19,000	36,000		38,000
Replace Car#7 (SUV)	15,000				
Replace Truck #6 (Brush Truck)	15,000				
Replace Bay Doors Station#2	18,000				
AFFF Firefighting Foam		1,500	1,500	1,500	1,500
Gas Monitors		2,000		2,000	
Exhaust Fans		2,500		5,000	
Pager Replacement		3,500		3,500	
Light Bar Replacement		4,000		6,000	
Lawn Mower with snow blade		4,000			
Fire hose replacement		5,000	5,000	5,000	5,000
Fitness Equipment		5,000	5,000	5,000	
Level A Haz-Mat Suits		5,000	5,000		10,000
Training DVD Materials		6,000	3,000	3,000	3,000
Class "A" Uniforms		8,000			
Radio Equipment		10,000	5,000	5,000	5,000
Gator/Trail & PR		10,000			15,000
Used 4X4 Pickup		10,000			
Station Back-up Generator		45,000			
CAF System		45,000			
Hydraulic Rescue Tools		50,000			
Tanker/ ARFF Vehicle		350,000			
Replace Truck#10		450,000			
Generators			3,000		3,000
Repair Sparky (Refurbish)			4,000		
Nozzle Replacement			6,000		6,000
Radio Upgrades			10,000		10,000
SCUBA Gear			12,000	12,000	
Remodel Westminster Station			50,000		
Refurish Ladder #8			250,000		
Replace Engine #3			450,000		
Training Facility & Tower			450,000		
Replace Engine #1				500,000	
Replace Engine #2					500,000
TOTALS	$ 79,000	$ 1,055,000	$ 1,307,500	$ 563,500	$ 613,500

AED (Auto External Defibrillator) **Estimated Cost: $3,000**
It is now a NFPA requirement that there will be an AED on each Fire Department apparatus. We take different apparatus for different types of calls; we have been dispatched to Cardiac Arrest calls while we were in the apparatus without an AED.

Pager Replacement **Estimated Cost: $5,000**
Our pagers and portable radios go through very rough conditions on a daily basis and we have several that need replaced.

CAPITAL OUTLAYS
General Fund

Bunker Gear **Estimated Cost: $8,000**
We are asking for an annual bunker gear replacement. At our 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**
We would like to continue a program to replace self-contained breathing apparatus and upgrade to new standards. These are expensive pieces of safety equipment that now cost about $6,800 per unit. These SCBA Bottles have a life span of 15 years and we are approaching 14 years. MODOT requires that these bottles be taken out of service at 16 years.

Replace Car #7 **Estimated Cost: $15,000**
These funds will be used to replace Car #7, which is used for general transportation purposes.

Replace Truck #6 (Brush Truck) **Estimated Cost: $15,000**
These funds will be used to purchase a used ¾ ton or 1 ton 4x4 to have another, or to replace the existing, Brush Truck (grass fires / natural cover fires). These 4x4 pick-ups are also needed to pull the departments resource trailers. We need more than one vehicle that can get off road or go through inclement weather. It is a significant problem when the only truck we have is broke down or on other calls.

Replace bay doors at Station#2 **Estimated Cost: $18,000**
Replace original bay doors at the Westminster Fire Station. Bay doors are not energy efficient and are worn out. Several times we have responded to emergency calls and the bay doors would not open, these doors are very heavy to manually open and this increases opportunities for employee injuries.

	2015 ADOPTED	2016	2017	2018	2019
PLANNING & PROTECTIVE SERVICES					
Animal Shelter	$ 75,000				
Fuel Efficient Car (Health)		12,000			
Small Truck/Jeep			15,000		
TOTALS	$ 75,000	$ 12,000	$ 15,000	$ -	$ -

Animal Shelter **Estimated Cost: $75,000**
These funds would be used to complete construction of the animal shelter. Funds will be used to purchase cages, furnishings and other items not funded in the original construction.

CAPITAL OUTLAYS
General Fund

	2015 ADOPTED	2016	2017	2018	2019
ENGINEERING					
Computer Upgrade (3)	$ 2,000				
Camera	200				
Construction Inspection Equipment	1,250				
Server Upgrade		8,000		23,000	
Interactive City Mapping Screen		25,000			
ATV & Trailer			8,000		
Technician Vehicle			4,000		
Construction Inspector's Truck					15,000
TOTALS	$ 3,450	$ 33,000	$ 12,000	$ 23,000	$ 15,000

Computer Upgrades **Estimated Cost: $2,000**
Several of the computers in the Engineering Department need to be replaced in order to accommodate additional RAM. Because of the cost to upgrade our AutoCAD software, these upgrades are over and above the figure in our operation budget.

Camera **Estimated Cost: $200**
Our Engineering Department is in need of a new digital camera. The current one we have is over eight years old and we are beginning to have problems with its operation.

Construction Inspection Equipment **Estimated Cost: 1,250**
As the City progresses with projects and desires to hold down costs associated with Professional Engineering fees, this equipment is needed for quality assurance purposes.

	2015 ADOPTED	2016	2017	2018	2019
STREET					
Concrete Forms	$ 10,000				
2 Ton Dump Truck	125,000				
Plow Mount for Tandem Truck		17,500			
11th & Ewing Street Project		25,000			
Small Bucket Truck (used 1/4)		32,000			
Skid Steer		40,000			
Curb & Gutter Machine		150,000			
Crack Sealing Machine			50,000		
Street Sweeper				170,000	
Replacement Salt Spreaders					87,666
TOTALS	$ 135,000	$ 264,500	$ 50,000	$ 170,000	$ 87,666

Concrete Forms **Estimated Cost: $10,000**
After contracting sidewalk replacements this last year, our study of the contract work showed the benefit of having enough sidewalk forms to lay a substantial amount of sidewalk in one big pour. We currently can only lay about 60 linear feet. Our study show we need about 240 linear feet or more of sidewalk concrete forms. Sidewalks are one of the biggest complaints in the City that

need to be improved. These additional forms would allow us to prep and pour more sidewalk at a given time.

2 Ton Dump Truck w/ Salt Spreader & Plow **Estimated Cost: $125,000**
The Street Department needs this truck to replace truck # 106. 106 is a 1997 Chevrolet truck with 141,179 and it has over 13,700 hours on the engine. In 2010 and 2011 repairs average over $8,000 each year. It has become an unreliable truck that we don't need during snow removal operations. This truck needs to be retired and traded in on a new one.

	2015 ADOPTED	2016	2017	2018	2019
TRAFFIC CONTROL					
Small Bucket Truck (1/4 cost)		$ 32,000			
Prismatic Sign Cutter		18,500			
Traffic Signal Controller 4/5th & Mkt		65,000			
Paint Striper		23,000			
New Pickup Truck W/Utility Bed & Boom			55,000		
Traffic Counters				20,000	
New Parking Meter Mechanisms					3,000
TOTALS	$ -	$ 138,500	$ 55,000	$ 20,000	$ 3,000

There are no Traffic Control capital outlays included in the 2015 Budget.

	2015 ADOPTED	2016	2017	2018	2019
BUILDING & GROUNDS					
Zero-turn mower(s)	$ 9,000	$ 10,000		$ 11,000	$ 9,000
Tractor & Boom Mower		125,000			
3/4 Ton Pickup (Used)			9,500		
TOTALS	$ 9,000	$ 135,000	$ 9,500	$ 11,000	$ 9,000

Zero-Turn Mowers **Estimated Cost: $9,000**
The City purchased three zero-turn gasoline powered mowers in 2005 which are approaching the end of their useful lives, at least for the constant use from B&GM. By purchasing two last year and one in each of this year and the next two years, we will be able to replace the fleet before any become older than 10 years.

CAPITAL OUTLAYS
General Fund

	2015 ADOPTED	2016	2017	2018	2019
CEMETERIES					
Front-mount Diesel Mower	$ 9,000		$ 13,000		$ 14,000
Small tractor with front loader		17,000			
Repair wall at Pioneer		35,000		13,000	
Sexton Shed plumbing/improvements			12,000		
North-South Gate road extension					25,000
	$ 9,000	$ 52,000	$ 25,000	$ 13,000	$ 39,000

Front-mount diesel mower **Estimated Cost: $9,000**
This would replace mower C783 that was purchased in 2005.

CAPITAL OUTLAYS
General Fund

	2015 ADOPTED	2016	2017	2018	2019
PARKS & REC. - OPERATIONS					
1/2 Ton Pickup Truck	$ 20,000				
Picnic Tables		4,000			
Exercise stations (Memorial PARK)		6,000	6,000		
Portable Pitching Mounds (3)		6,500			
Small Utility Vehicle		9,000			
Dugouts & bleachers Anderson Field		9,000			
Slit Seeder		10,000			
Artificial Christmas Tree for Memorial Park		15,000			
Restrooms at Dog Park/Stinson Trail Area		16,000			
Finish fencing for Backer East Field		17,000			
Fountain at Memorial Park		19,000			
Completion of Craighead Room-City Hall		20,000			
Asphalt Repair tO Stinson Creek Trail		20,000			
Replace Scout Cabin Roof		23,000			
Dock at Morningside Lake		23,000			
Skid Steer Loader//Bobcat		25,000			
Playground at Seaman Park		65,000			
2 Baseball/Softball Fields Morgan Park		68,000			
Recreation/Community Building		790,000			
5-Field Baseball Complex		1,500,000			
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		
Tennyson Park-Roads, Small Parking lots, Infrastructure			95,000		
Tennyson Park Phase 4 - Walking Trail			95,000		
Tennyson Park Phase 3			115,000		
Stinson Creek Walking Trail Phase 6			125,000		
Chip Seal Morgan Parking Lot				19,000	
Tennyson Park Phase 7				80,000	
Tennyson Park Phase 6					65,000
Tennyson Park Phase 8					75,000
Walking Trail- Morgan Soccer Complex					105,000
Tennyson Park Phase 5 - Baseball					130,000
TOTALS	$ 20,000	$ 2,645,500	$ 622,000	$ 99,000	$ 375,000

CAPITAL OUTLAYS
General Fund (Parks cont.)

½ Ton Pick-up Truck **Estimated Cost: $20,000**
The City currently has a need for a smaller truck for employees to drive from job to job. Currently, one employee has to drive the 1-ton dump pick-up to jobs. The large truck is primarily used for larger jobs and projects. The larger truck does not get very good gas mileage when driving it daily around town.

	2015 ADOPTED	2016	2017	2018	2019
PARKS & REC. - POOL					
Pool Paint	$ 3,600		$ 3,600		
New deck furniture		2,000		2,000	
Roof Repair		29,000			
New shade structures			21,000		
New Aquatic Center			2,500,000		
TOTALS	$ 3,600	$ 31,000	$ 2,524,600	$ 2,000	$ -

Pool Paint **Estimated Cost: $3,600**
The City paints the pool every other year and will need to paint it again in 2015.

CAPITAL OUTLAYS
Internal Service Funds - Municipal Garage

	2015 ADOPTED	2016	2017	2018	2019
MUNICIPAL GARAGE					
Diagnostic/Manual Software	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
10,000lb Floor Jack		1,500			
Garage Management Software		2,000			
Plasma Cutter		3,000			
A/C Recovery Machine		6,000			
Tire Machine		8,775			
Air Compressor		12,000			
4-Wheel Alignment Machine		28,000			
Heavy Duty Truck Lifts		30,000			
Mig Tig combination welder			7,000		
Double-walled oil containers			15,000		
TOTALS	$ 3,000	$ 94,275	$ 25,000	$ 3,000	$ 3,000

Diagnostic/Manual Software **Estimated Cost: $3,000**
These funds would be used to purchase the annual upgrade for the Municipal Garage scanner

CAPITAL OUTLAYS
Enterprise Funds - Off-Street Parking

	2015 ADOPTED	2016	2017	2018	2019
OFF STREET PARKING					
Market 500 Parking Lot Overlay	$ 26,500				
Jefferson 500 Parking Lot Overlay			31,700		
Meter Mechanisms		3,300			3,300
Downtown Parking Garage				1,200,000	
TOTALS	$ 26,500	$ 3,300	$ 31,700	$ 1,200,000	$ 3,300

Overlay Market 500 Parking Lot **Estimated Cost: $26,500**
An often overlooked asset to the City is the Market 500 Parking Lot. This parking lot has not received improvements for over 10 years. This Capital outlay funding is needed to overlay the parking lot so additional improvements can be made in the future.

CAPITAL OUTLAYS
Enterprise Funds - Electric

	2015 ADOPTED	2016	2017	2018	2019
ELECTRIC FUND					
Street Lighting	$ 10,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
SCADA/Cyber Security	10,000	30,000	20,000	20,000	20,000
Forklift (1/4)	10,000				
Warehouse Surveilance, Data, Phone	10,000				
New Services	12,000	25,000	25,000	25,000	25,000
Line Extensions	25,000	50,000	50,000	50,000	50,000
Transformers	25,000	50,000	50,000	50,000	50,000
Engine Maintenance	25,000	50,000	50,000	50,000	50,000
Emergency Fund	25,000	75,000	50,000	50,000	50,000
Smart Grid	25,000				
Power Plant Turb Maint	30,000				
Bucket Truck	195,000				200,000
New Warehouse Facility	3,394,000				
Underground Utilities		175,000	100,000	100,000	100,000
Used Back Yard Bucket/Digger			20,000		
Chipper Truck					75,000
TOTALS	$ 3,796,000	$ 475,000	$ 385,000	$ 365,000	$ 640,000

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.

SCADA/Cybersecurity **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 BUS 54 and upgrade SCADA at substations.

Forklift (1/4) **Estimated Cost: $10,000**
Forklift for new warehouse facility, all terrain forklift 8,000 lb lift 22 ft lift.

Warehouse Surveillance, Data, Phone **Estimated Cost: $ 10,000**
These funds would pay for surveillance, data, and phone systems that will be installed in the new warehouse facility.

New Services **Estimated Cost: $12,000**
This money will be used to build and/or extend and 3-phase single phase overhead lines.

Line Extensions **Estimated Cost: $25,000**
This money will be used to build and/or extend and 3-phase single phase overhead line for new and existing customers.

Transformers **Estimated Cost: $25,000**
This money will be used to purchase large 3-phase pad mount transformers and overhead transformers as needed.

CAPITAL OUTLAYS
Enterprise Funds – Electric (Continued)

Engine Maintenance **Estimated Cost: $25,000**
These funds would pay for any major repairs or maintenance conducted on the Jet Turbine or the three generators at the Power Plant.

Emergency Fund **Estimated Cost: $25,000**
This money is for any unexpected purchases as needed, particularly from moderate storm damage. The fund is for both the Power Plant and the Distribution.

Smart Grid **Estimated Cost: $25,000**

Power Plant Turbine General Maintenance **Estimated Cost: $30,000**
The Relays and Main Engine has been Serviced this is for the generator unit itself.

Bucket Truck **Estimated Cost: $195,000**
This unit would be a direct replacement for a 1997 model year currently in service, except it has a bit more reach (55 feet vs. 50 feet). That would match the 92 or 93 model gas unit used to maintain the 69 KV line,

New Warehouse Facility **Estimated Cost: $3,394,000**
The buildings that currently house the Electric, Gas, Water, Solid Waste, Parks (Maintenance Division), Traffic Control, Street, Cemetery, Building and Grounds Maintenance and Municipal Garage Departments are for the most part substandard. The main building for these departments was built as a brick plant in the late 19th and early 20th centuries. The plant that replaced it has been demolished. Funds have been budgeted for the 2015 portion of the costs to construct a new facility in the Electric, Gas, Water and Solid Waste Departments. The Warehouse/Purchasing will also move to keep operations consolidated.

CAPITAL OUTLAYS
Enterprise Funds - Gas

	2015 ADOPTED	2016	2017	2018	2019
GAS FUND					
Tracks for Mini Excavator	$ 3,000				
Welding Equipment	5,000	5,000	5,000	5,000	5,000
Computer System Upgrade	5,000				
Main Extensions	10,000	10,000	10,000	10,000	10,000
New Services	10,000	10,000	10,000	10,000	10,000
Gas Leak Detection and Locator Equip.	10,000	10,000	10,000	10,000	10,000
Main Replacement	10,000	30,000	30,000	30,000	30,000
Forklift (1/4)	10,000				
Warehouse Surveilance, Data, Phone	10,000				
Regulator Station Update "Industrial"	20,000		10,000	10,000	10,000
Hatton Line Improvements	20,000	25,000	20,000	20,000	20,000
SCADA	20,000				
Locator Van	20,000				
Emergency Fund	25,000	75,000	50,000	50,000	50,000
Boom Mower	33,000				
1 ton Service Truck	50,000	50,000			
Meter Replacement (AMI)	175,000				
New Warehouse Facility	3,394,000				
SCADA--- Install Additional Sites		20,000			
Regulator Station (Hospital Drive)		20,000			
Hatton Line Right-of-Way Clearing		25,000		20,000	20,000
Directional Bore Machine (2/3)		50,000			
TOTALS	$ 3,830,000	$ 340,000	$ 145,000	$ 165,000	$ 165,000

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

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

Computer System Upgrade **Estimated Cost: $5,000**

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.

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

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

CAPITAL OUTLAYS
Enterprise Funds – Gas (Continued)

Forklift (1/4) **Estimated Cost: $10,000**
Forklift for new warehouse facility, all terrain forklift 8,000 lb lift 22 ft lift.

Warehouse Surveillance, Data, Phone **Estimated Cost: $ 10,000**
These funds would pay for surveillance, data, and phone systems that will be installed in the new warehouse facility.

Regulator Station (Industrial) **Estimated Cost: $20,000**
These funds would be used to update Tanglewood regulator equipment.

Hatton Line Improvements **Estimated Cost: $20,000**
These funds would pay for improvements to the right-of-way work on the Hatton natural Gas Line including some concrete on creek crossings where erosion is starting.

SCADA **Estimated Cost: $20,000**
These funds would pay for improvements and maintenance to the existing gas SCADA system.

Locator Van **Estimated cost: $20,000**
Replace old locator van

Emergency Fund **Estimated Cost: $25,000**
This money is budgeted to serve as an Emergency fund to be used for major service interruptions or gas leaks caused by an unforeseen event such as storms or an excavation error.

Boom Mower **Estimated Cost: $33,000**
These funds would purchase a piece of equipment that would be used to remove small trees from the Hatton right-of-way or in other areas. It might be useful to other departments as well.

1 Ton Service Truck **Estimated Cost: $50,000**
These funds would pay for a new service truck to either replacing an existing truck or add one to the fleet.

Meter Replacement (AMI) **Estimated Cost: $175,000**
These funds are requested to replace half of the current gas meters with Smart-Grid meters. This was budgeted and not spent in the 2010 budget.

New Warehouse Facility **Estimated Cost: $3,394,000**
The buildings that currently house the Electric, Gas, Water, Solid Waste, Parks (Maintenance Division), Traffic Control, Street, Cemetery, Building and Grounds Maintenance and Municipal Garage Departments are for the most part substandard. The main building for these departments was built as a brick plant in the late 19th and early 20th centuries. The plant that replaced it has been demolished. Funds have been budgeted for the 2015 portion of the costs to construct a new facility in the Electric, Gas, Water and Solid Waste Departments. The Warehouse/Purchasing will also move to keep operations consolidated.

CAPITAL OUTLAYS
Enterprise Funds - Water

	2015 ADOPTED	2016	2017	2018	2019
WATER FUND					
Fire Hydrants	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Pump Maintenance	5,000	5,000	5,000	5,000	5,000
HDPE Welding Equipment	5,000				
Well Meter Replacement	7,500	7,500	7,500	7,500	7,500
SCADA	10,000	10,000	10,000	10,000	10,000
Forklift (1/4)	10,000				
Warehouse Surveilance, Data, Phone	10,000				
New Services	12,000	12,000	12,000	12,000	12,000
Well Maintenance/Tank Maintenance	25,000	15,000	15,000	15,000	15,000
Emergency Fund	25,000	50,000	50,000	50,000	50,000
¾ Ton Pick Up	25,000				
Vac Trailer	35,000				
Main Extensions	50,000	12,000	12,000	12,000	12,000
Meter Replacements (AMI)	90,000	90,000			
Main Replacement	125,000	125,000	200,000	200,000	200,000
New Warehouse Facility	658,000				
Tracks for Mini Excavator		3,000			
Directional Bore Machine (1/3)		25,000			
Water Tank Inspection		30000			30,000
TOTALS	$ 1,097,500	$ 389,500	$ 316,500	$ 316,500	$ 346,500

Fire Hydrants **Estimated Cost $5,000**
These funds are requested to replace old fire hydrants or damaged fire hydrants or install new ones.

Pump Maintenance **Estimated Cost: $5,000**
These funds are needed for repairs and replacement parts for the City pumps.

HDPE Welding Equipment **Estimated Cost: $5,000**
Update and replace welding equipment to join HDPE water pipe.

Well Meter Replacement **Estimated Cost $7,500**
These funds are requested to keep good working meters in our wells to keep track of our water usage. New meters may be needed for the Smart-Grid project.

Forklift (1/4) **Estimated Cost: $10,000**
Forklift for new warehouse facility, all terrain forklift 8,000 lb lift 22 ft lift.

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

Warehouse Surveillance, Data, Phone **Estimated Cost: $ 10,000**
These funds would pay for surveillance, data, and phone systems that will be installed in the new warehouse facility.

CAPITAL OUTLAYS
Enterprise Funds - Water (Continued)

New Services **Estimated Cost $12,000**
These funds are requested to provide water service hookups to new customers.

Well and Tank Maintenance **Estimated Cost $25,000**
These funds are needed for repairs and replacement parts for the City water wells and tanks.

Emergency Fund **Estimated Cost $25,000**
These funds are requested in the event that we have a major problem with our wells or a major service interruption or leak. This would restore the amount to 2011 levels.

3/4-Ton Truck **Estimated Cost $25,000**
The Water Department needs to replace the crew truck.

Vac Trailer **Estimated Cost:$35,000**
Currently it is also being shared with the Gas and Electric Departments and with the existing buried utilities and the additional fiber optics being installed. Additional demand is being placed on the limited equipment. This is a fast and effective way to clean an excavation site without cutting buried lines.

Main Extensions **Estimated Cost $50,000**
These would provide funds to extend water mains to new customers

Meter Replacement (AMI) **Estimated Cost $90,000**
This amount would cover half the costs needed to replace half of the current water meters with Smart-Grid meters. This was budgeted and not spent in the 2010 budget. The other half of the cost is budgeted in the Wastewater Department budget because the sewer bill is based on water usage.

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

New Warehouse Facility **Estimated Cost: $658,000**
The buildings that currently house the Electric, Gas, Water, Solid Waste, Parks (Maintenance Division), Traffic Control, Street, Cemetery, Building and Grounds Maintenance and Municipal Garage Departments are for the most part substandard. The main building for these departments was built as a brick plant in the late 19th and early 20th centuries. The plant that replaced it has been demolished. Funds have been budgeted for the 2015 portion of the costs to construct a new facility in the Electric, Gas, Water and Solid Waste Departments. The Warehouse/Purchasing will also move to keep operations consolidated.

CAPITAL OUTLAYS
Enterprise Funds – Wastewater

	2015 ADOPTED	2016	2017	2018	2019
WASTEWATER FUND					
Inflow & Infiltration Remediation	$ 300,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000
Sewer line replacement	300,000	275,000	275,000	275,000	275,000
Lift Station Rehab	60,000	60,000	60,000	60,000	60,000
Sewer line Extensions	10,000	10,000	10,000	10,000	10,000
Emergency Fund	25,000	50,000	25,000	25,000	25,000
Lab Equipment	5,000				
Line Maintenance	15,000	15,000	15,000	15,000	15,000
Manholes Raised	5,000	15,000	15,000	15,000	15,000
Replacement Jetter Hose	7,600	7,600	7,600	7,600	7,600
Water Meter AMI	90,000	90,000			
Plant Maintenance	20,000	20,000	20,000	20,000	20,000
Rotor Assembly/Bearings	25,000	25,000	25,000	25,000	25,000
Plant Pumps	20,000	20,000	20,000	20,000	20,000
SCADA	5,000				
Digester Blower	8,000	8,000	8,000	8,000	8,000
Forklift (1/4)	10,000				
2015 Wastewater SRF Improvements	8,000,000				
Manhole lining	484,590				
TOTALS	$ 9,390,190	$ 870,600	$ 755,600	$ 755,600	$ 755,600

Inflow and Infiltration Remediation **Estimated Cost: $300,000**
In order to meet the new standards issued by Missouri Department of Natural Resources the City must reduce the amount of storm water that routinely infiltrates and flows into our sanitary sewer system during rain events. These funds will be used to buy equipment and supplies to address the specific sources of entry by storm water like manholes, storm gutters tied into the sanitary sewer system, etc.

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

Lift Station Rehab **Estimated Cost: $60,000**
Due to added flow from new subdivisions, some of the lift stations need additional capacity. These funds are requested to pay to replace motor controls and pumps and to upgrade discharge pumps.

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

Emergency Fund **Estimated Cost: $25,000**
These funds are requested in the event that we have a major problem with our plant, a lift station or a major flooding event. Due to the increased amount of construction, an increase is requested over last year for emergency capital purchases.

CAPITAL OUTLAYS
Enterprise Funds - Wastewater (Continued)

Lab Equipment **Estimated Cost: $5,000**
The WWTF is responsible for running a battery of tests on the effluent and they must replace lab equipment each year. These funds are for the major capital costs.

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

Manholes Raised **Estimated Cost: $5,000**
This year we are asking for slightly less money to raise manholes. This is done in conjunction with street overlay to make sure the manholes match the new street level.

Replacement Jeter Hose **Estimated Cost: $7,600**
These funds will pay for hose for flusher truck to clean sewer lines. We will purchase the length that we anticipate will be required and inventory it until needed.

Meter Replacement (AMI) **Estimated Cost $90,000**
This amount would cover half the costs needed to replace half of the current water meters with Smart-Grid meters. This was budgeted and not spent in the 2010 budget. The other half of the cost is budgeted in the Water Department budget because the sewer bill is based on water usage.

Plant Maintenance **Estimated Cost: $20,000**
This is the annual line item for purchase of capital items needed for the maintenance of the Waste Water Treatment Facility.

Rotor Assembly/Bearings **Estimated Cost: $25,000**
These funds would be used to purchase a back up bearing assembly, with upper and lower shaft, and inventory until needed.

Plant Pumps **Estimated Cost: $20,000**
These funds would be used to replace worn or non-operable pumps at plant.

SCADA **Estimated Cost: $5,000**
These funds would be used to replace install equipment to put SCADA monitoring at the Route O lift station and the main treatment plant.

Digester Blower **Estimated Cost: $8,000**
These funds will pay for hose for flusher truck to clean sewer lines. We will purchase the length that we anticipate will be required and inventory it until needed.

Forklift (1/4) **Estimated Cost: $10,000**
Forklift for new warehouse facility, all terrain forklift 8,000 lb lift 22 ft lift.

2015 Waste Water SRF Improvements **Estimated Cost: $8,000,000**
These funds would be used to construct improvements to the City's wastewater treatment facility.

Manhole lining **Estimated Cost: $484,590**
These funds would be used to remediate inflow and infiltration in city manholes.

CAPITAL OUTLAYS
Enterprise Funds - Solid Waste

	2015 ADOPTED	2016	2017	2018	2019
SOLID WASTE FUND					
New Methane Gas Meter	$ 8,000				
ATV	9,000		20,000		
Roll-off Containers	10,000	10,000	10,000	10,000	10,000
Warehouse Surveilance, Data, Phone	10,000				
40 cu.yd. Compactor	25,000	25,000		25,000	
Roll-Off Truck	150,000				
New Warehouse Facility	354,000				
Dumpsters / Containers		5,000	7,500	10,000	10,000
Split Hopper Truck		200,000		250,000	
Front Loader			250,000		250,000
Transfer Station			1,200,000		
TOTALS	$ 566,000	$ 240,000	$ 1,487,500	$ 295,000	$ 270,000

New Methane Gas Meter **Estimated Cost: $8,000**
This methane gas meter would replace the outdated meter located at the decommissioned landfill.

All Terrain Vehicle (ATV) **Estimated Cost: $9,000**
This ATV will be used to trade with a used Parks and Recreation Department ATV. The ATV will be used to travel between monitoring and service locations at the now decommissioned landfill.

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

Warehouse Surveillance, Data, Phone **Estimated Cost: $ 10,000**
These funds would pay for surveillance, data, and phone systems that will be installed in the new warehouse facility.

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

Roll-Off Truck **Estimated Cost: $150,000**
Will replace Truck #306; 2004 Sterling; 180k miles which will be traded in. Will sell outright: 1996 Mac Roll-Off with 385k miles.

New Warehouse Facility **Estimated Cost: $354,000**
The buildings that currently house the Electric, Gas, Water, Solid Waste, Parks (Maintenance Division), Traffic Control, Street, Cemetery, Building and Grounds Maintenance and Municipal Garage Departments are for the most part substandard. The main building for these departments was built as a brick plant in the late 19th and early 20th centuries. The plant that replaced it has been demolished. Funds have been budgeted for the 2015 portion of the costs to construct a new facility in the Electric, Gas, Water and Solid Waste Departments. The Warehouse/Purchasing will also move to keep operations consolidated.

CAPITAL OUTLAYS
Tanglewood Golf Course

	2015 ADOPTED	2016	2017	2018	2019
GOLF COURSE FUND					
New Flooring in Clubhouse	$ 10,000				
Greens Mower	30,000				
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			19,000
Bathroom renovation		5,000			
Walk behind Collar Mower		7,000			
Sand Bunker Improvements on holes 16, 18, 3 & 7		7,300			
Water Fountains to replace orange water jugs on course		7,800			
Driving Range Ball Dispenser		8,000			
White 2-rail fence around clubhouse exterior areas		9,000			
Privacy Fence surrounding maintenance shed		9,800			
3-wheel drive Sand Pro Bunker Rake		14,000			
Equipment Lift		16,000			
Permanent Restroom to replace existing Port-a-potty		17,000			
Deck and 2' Brick Wall at rear of clubhouse		26,000			
Walking Aerator		28,000			
Replace large tractor (5200)		34,000			
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		
Development of a practice chipping green				10,000	
Walking Green Mower (2)				14,000	
Tri-Plex Mower				20,000	
Greensmower				28,000	
Cushman Deisel				28,000	
Spray Rig				29,000	
Replace large tractor (5200)				35,000	
Fairway Mower				50,000	
Cart Path Overlay				85,000	
TOTALS	$ 40,000	$ 290,600	$ 134,600	$ 299,000	$ 19,000

New Flooring in Clubhouse **Estimated Cost: $10,000**
The flooring in clubhouse needs to be replaced with a more durable flooring surface. The current carpet has stains that cannot be removed.

Greens Mower **Estimated Cost: $30,000**
These funds would be used to purchase a greens mower that would replace a 1997 greens mower.

CAPITAL OUTLAYS
Enterprise Funds - Municipal Airport

	2015 ADOPTED	2016	2017	2018	2019
MUNICIPAL AIRPORT					
Widen Runway 6-24 (90/10)	$ 2,325,000				
AWOS Weather Station (90/10)		175,000			
Security Upgrades		44,000			
Bank of Hangars			415,000		
Terminal/Maintenance Building			500,000		
Shade Hangars					150,000
Paralleling Taxiway				3,700,000	
TOTALS	$ 2,325,000	$ 219,000	$ 915,000	$ 3,700,000	$ 150,000

Reconstruction of Runway 06-24 **Estimated Cost: $2,325,000**
Runway 06-24 is in dire need of improvements that will include new pavement, and lighting. This capital outlay item is needed for the reconstruction of the runway. Ninety percent of this project cost will be provided from a grant through MODOT/FAA.