

2023 City Budget



CITY OF
FULTON
PROUDLY SERVING YOU

City of Fulton
Principal Officials

Elected Officials

Office	Name (Ward Served)	Term Expires
Mayor	Lowe Cannell	April 2023
City Council	Mike West (Ward 1)	April 2023
	Valarie Sebacher (Ward 1)	April 2024
	Jeff Stone (Ward 2)	April 2023
	Mary Rehklaue (Ward 2)	April 2024
	Alan Combs (Ward 3)	April 2023
	Brad Leuther (Ward 3)	April 2024
	Lauren EH Nelson (Ward 4)	April 2023
	Bob Washington (Ward 4)	April 2024
City Attorney	Eric Qualls	April 2023

Appointed Officials

Position	Name	Date Appointed
Director of Administration	Vivian Renee Tyler	April 2022
Assistant Director of Administration	Courtney Doyle	November 2022
Parks & Recreation Director	Clay Caswell	April 2005
Superintendent of Utilities	Darrell Dunlap	October 2005
Chief Financial Officer	Kathy Holschlag	January 2007
City Engineer	Kyle Bruemmer	June 2015
Fire Chief	Kevin Coffelt	May 2017
Planning & Protective Services Dir.	Dennis Houchins	April 2018
Police Chief	William Ladwig	December 2021
Human Resources Manager	Melissa Olsen	August 2022
City Clerk	Kathie Ratliff	November 2022

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Lowe Cannell
Mayor

18 E. Fourth Street, P.O. BOX 130, FULTON, MISSOURI 65251-0130
Telephone: (573) 592-3111 Fax: (573) 592-3119

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

Contained herein is the 2023 operational and capital improvement budget for the City of Fulton.

This financial plan was developed over several months with input from department heads, staff, the Mayor, and ultimately reviewed and approved by the City Council. The City will use this guide throughout the year to track revenues and expenditures. As the budget is ultimately a plan based on past history and future projections, opportunities and reality may create reason for slight variations. The City Administration is committed to reporting monthly to the City Council, and to the citizens, where operations exist in relation to the budget.

As required by the City Charter, the 2023 budget is balanced. Anticipated revenues are projected to be \$51,000,177 with total expenditures of \$49,749,825 and adjustments of \$1,350,352. This amounts to an overall budget surplus of \$2,709,452 Capital improvements for the year are budgeted at \$181,150 in the General Fund. A \$100,000 capital improvement is reflected in the 2023 Enterprise Fund.

2022 has proven to be a challenging time as it relates to hiring and retaining the employees required that provide so many of the exemplary services expected by the citizens. In an effort to improve this situation, the City retained Evergreen Solutions to study and to evaluate employee compensation and to help the City establish an equitable format for position and classification. The City and the City Council believe that the City's greatest resource is our employees. The City is committed to provide a living wage to maintain and provide for our employees.

This budget addresses and corrects internal compression; it also introduces health benefits (through a new insurance plan) that will provide economically accessible health coverage. The new plan projects a savings to the city of a minimum of \$200-\$300,000 quarterly in prescription costs, along with the implementation of more preventative care options for all employees.

The 2023 operations budget has an employee-centric focus. The operational budget recommends a 4% employee raise effective January 1, 2023. Employees who are completing their probationary period within 30 days of January 1, 2023 are not eligible for the raise as they are scheduled to receive a 5% raise at the end of their probationary period.

Highlights in the capital improvement budget include:

Expenditures for police and fire utilizing the \$200,000 use tax. Fire will utilize these funds to purchase a back-up generator for station #1, bunker gear, nozzles, and hoses. Police will use funds to purchase ballistic vests, a computer server, and desktop computers.

Light improvements for the airport will be made utilizing a \$100,000 no match grant.

2022 capital will be used to complete the 2nd Street Bridge and to finish the improvements for 2nd Street from the roundabout east to State Street. The budget provided \$1,230,000 for a new bridge on 2nd Street near State Street. In 2022, the City received a grant to cover \$984,025 of this total project cost.

These improvements include repaving with new curb, gutter, storm water collection, sidewalk and utilities upgrades.

As 2022 draws to a close, we look back and reflect on the accomplishments and challenges of the past year. Major accomplishments include:

Staffing

- Enforcement of FLSA compliance for salaried and part-time employees
- Department evaluations and restructuring to streamline and enhance efficiency (ongoing)
- Focus on internal equity and inclusivity
- Employee spotlight and recognition to build internal pride and engagement
- Active shooter trainings and security assessments of all locations
 - The result was door and counter window upgrades within City Hall
- Emergency action review and planning for city disaster recovery
- Integration of succession planning and training for a new generation of staff
- Pre-negotiation conversations with the Fire Union (in progress)
- Employee handbook update (in progress)
- Review of city policies to insure compliance (in progress)
- Compensation study/staffing review
- Renegotiation of employee health, vision and dental benefits
 - Reduction of medication costs absorbed by the City

Infrastructure

- Working on the implementation of standard specifications for streets and community neighborhoods built by developers (in progress)
- DNR negotiations for WWTP (in progress)

Community

- Rebranding media outreach and city to include a professional presence (in progress)
- Established a better working relationship between the City and the Brick District (ongoing)
- Actively working with the Governor's office on workforce development initiatives for Fulton (in progress)
- Collaborating with the Arthur Center to establish training and procedures for EMS professionals when working with residents and citizens experiencing mental health issues and crises (in progress)
- Working with Westminster on establishing charging stations at the Churchill Museum and potentially on campus (in progress)

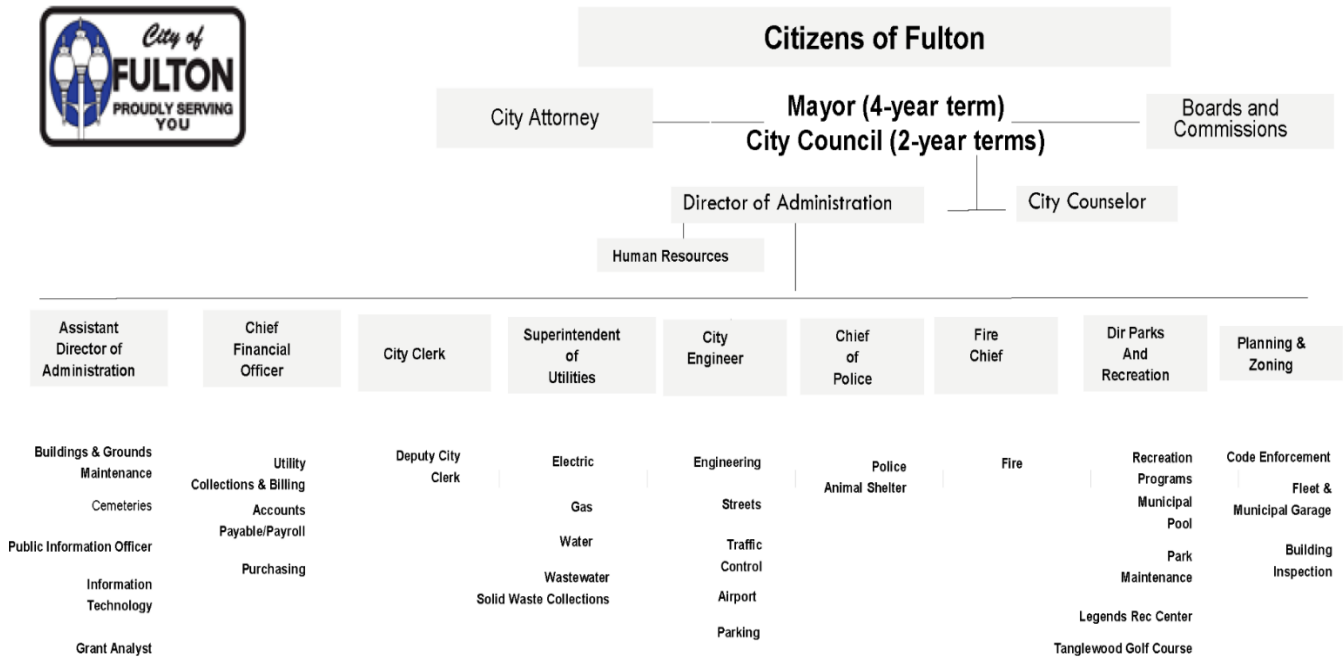
Ahead are new challenges, opportunities, and projects for which the City stands ready to face, all in an effort to meet the needs of the community, and to ensure Fulton remains a vibrant place to live, work, and visit.

Respectfully submitted,



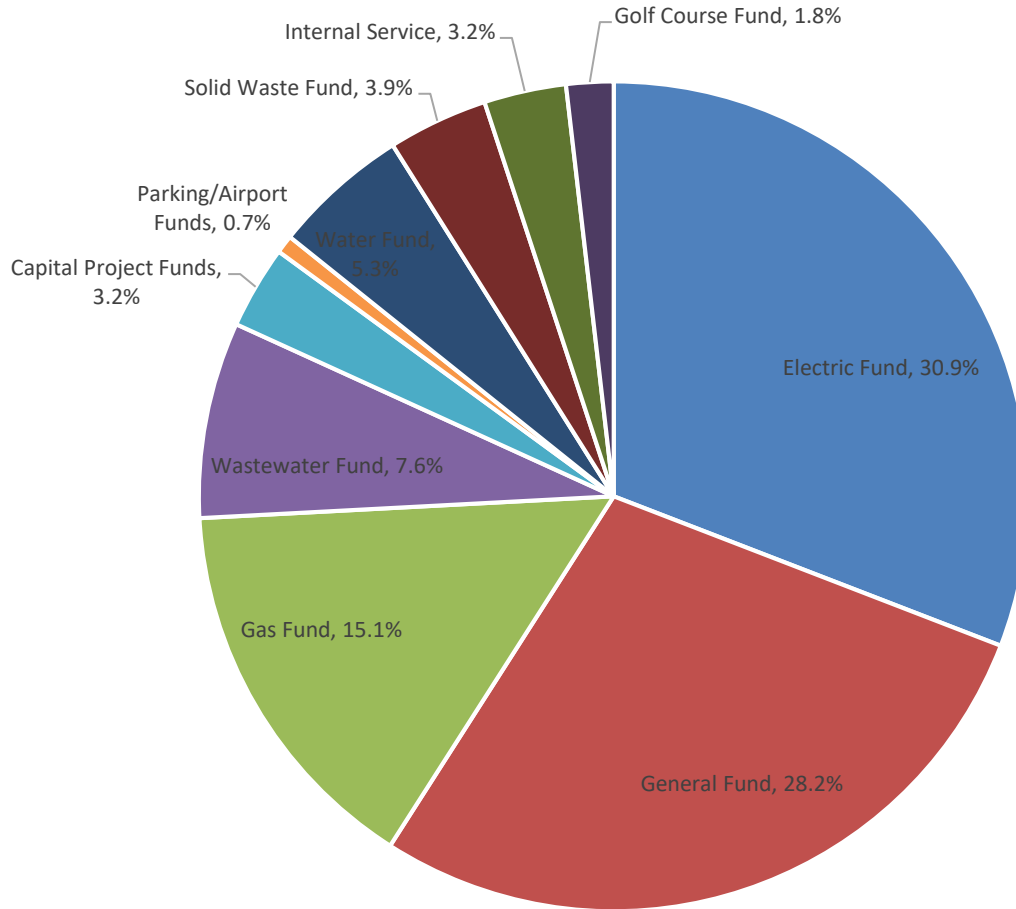
Vivian Renee Tyler
Director of Administration

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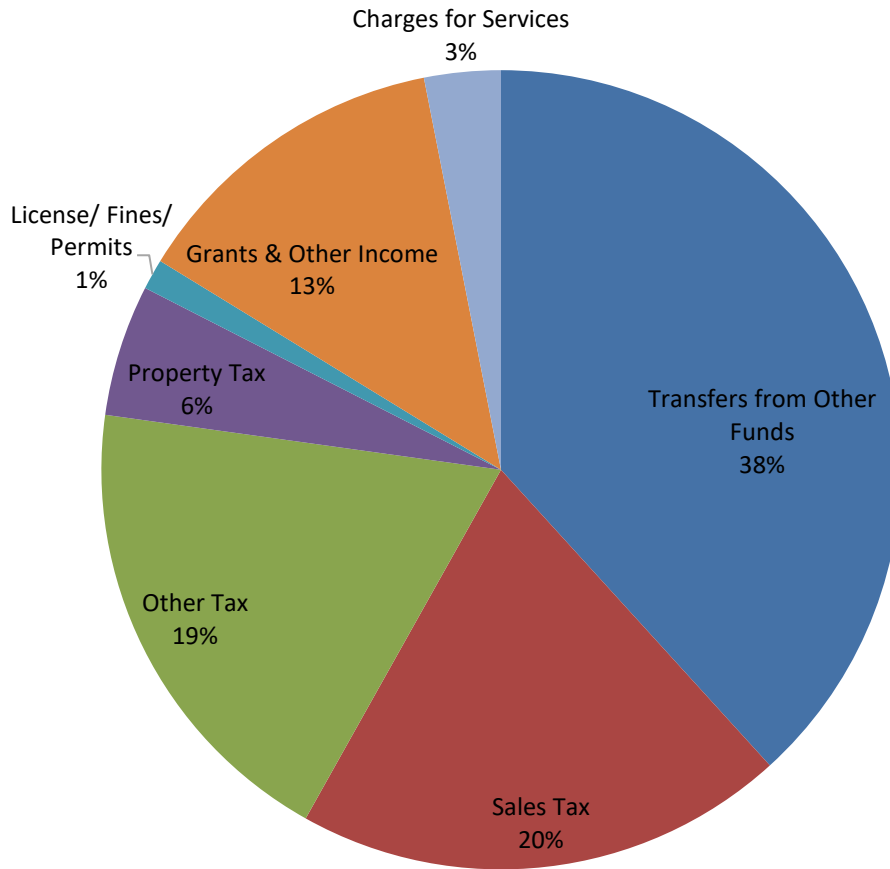
ORGANIZATION CHART

Revenues by Fund for 2023



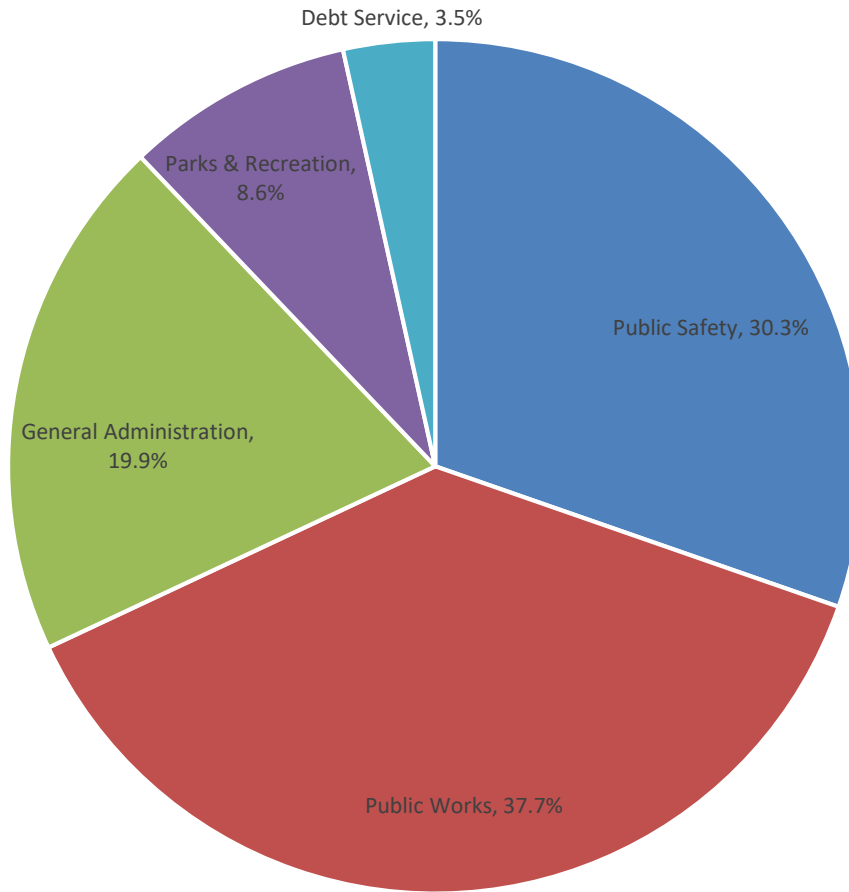
	REVENUES BY FUND	PERCENTAGE OF REVENUES
Electric Fund	\$ 15,741,200	30.9%
General Fund	14,379,018	28.2%
Gas Fund	7,701,639	15.1%
Wastewater Fund	3,899,600	7.6%
Capital Project Funds	1,650,390	3.2%
Parking/Airport Funds	359,830	0.7%
Water Fund	2,708,500	5.3%
Solid Waste Fund	1,989,100	3.9%
Internal Service	1,632,400	3.2%
Golf Course Fund	938,500	1.8%
Total Revenues	\$ 51,000,177	100.0%

General Fund Revenues 2023



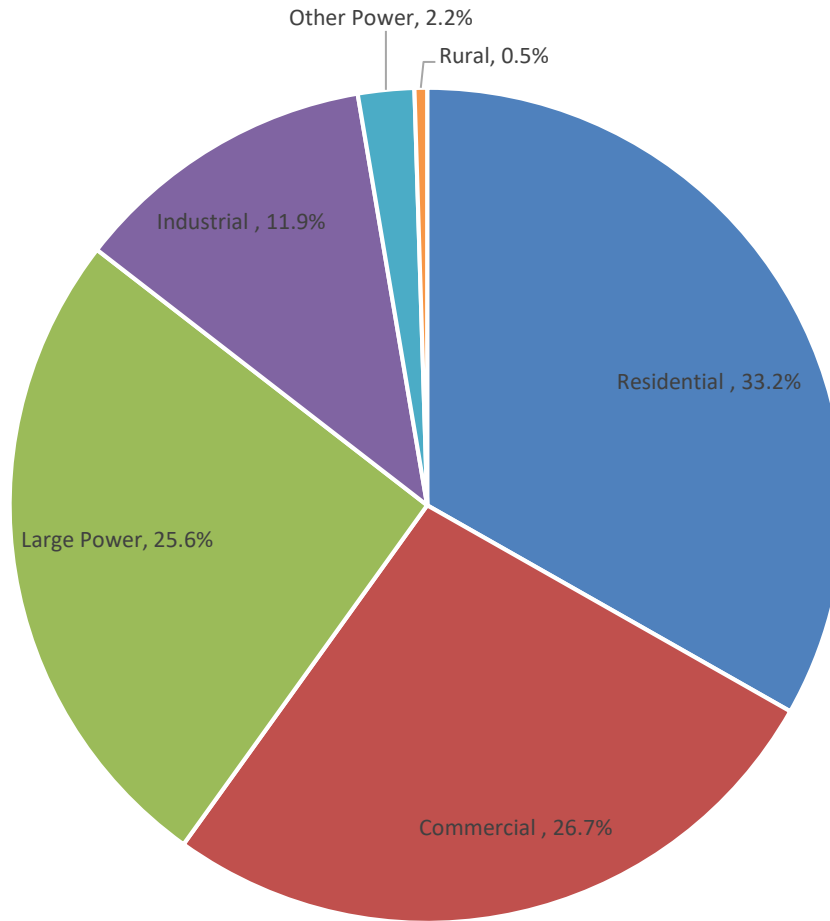
	GENERAL FUND REVENUES	PERCENTAGE OF REVENUES
Transfers from Other Funds	\$ 5,500,493	38.3%
Sales Tax	2,857,500	19.9%
Other Tax	2,742,200	19.1%
Property Tax	765,000	5.3%
License/ Fines/ Permits	177,000	1.2%
Grants & Other Income	1,892,125	13.2%
Charges for Services	444,700	3.1%
TOTAL GENERAL FUND	\$ 14,379,018	100.0%

General Fund Expenditures for 2023 by Category



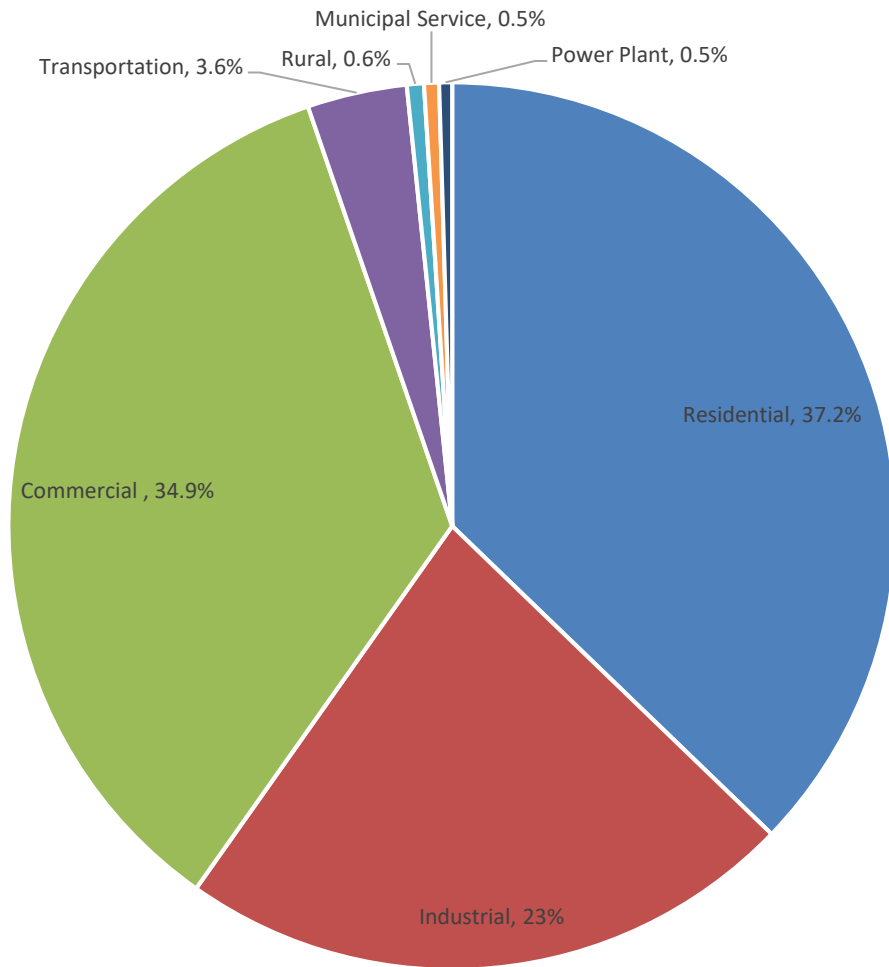
	EXPENDITURES	PERCENTAGE OF
	BY ACTIVITY	EXPENDITURES
Public Safety	\$ 4,350,821	30.3%
Public Works	5,405,884	37.7%
General Administration	2,848,415	19.9%
Parks & Recreation	1,239,515	8.6%
Debt Service	497,771	3.5%
Total General Fund	\$ 14,342,406	100.0%

Electric Revenue by Customer Type for 2023



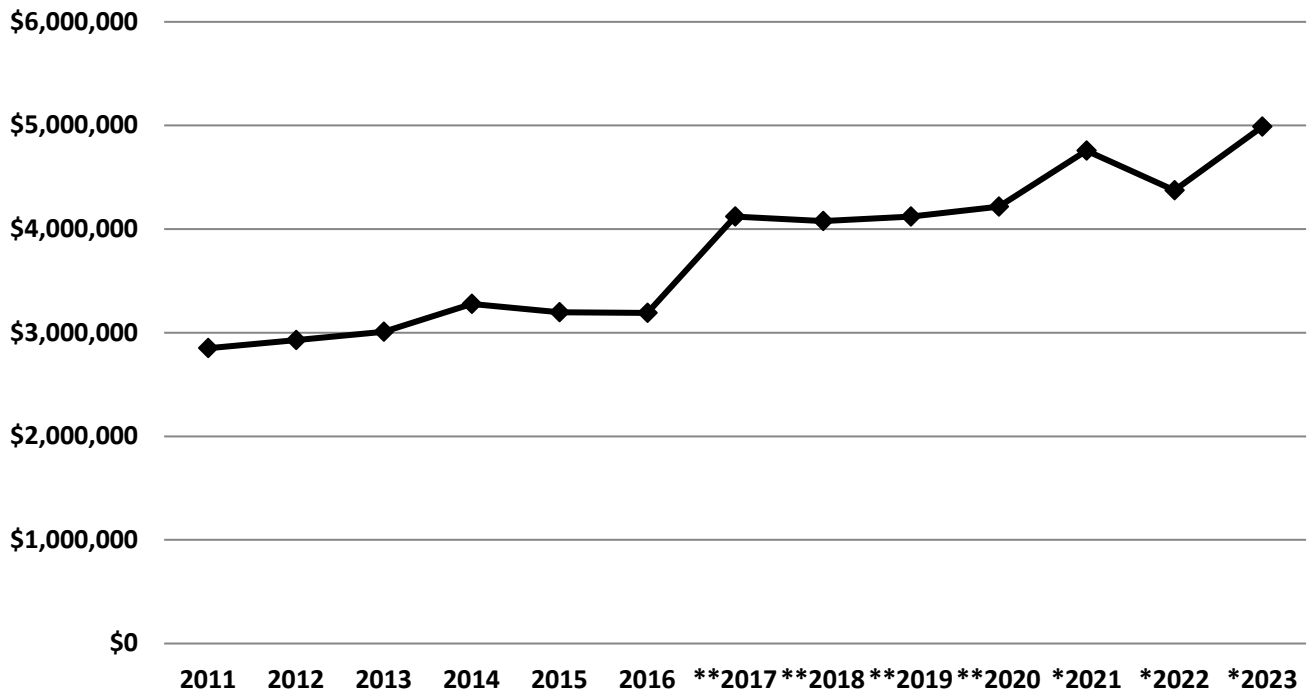
	REVENUE BY CUSTOMER TYPE	PERCENTAGE OF REVENUES	NUMBER OF CUSTOMERS
Residential	\$ 5,100,000	33.2%	4,568
Commercial	4,100,000	26.7%	902
Large Power	3,925,000	25.6%	9
Industrial	1,820,000	11.9%	16
Other Power	334,200	2.2%	79
Rural	75,000	0.5%	74
TOTAL CUSTOMER SERVICE	\$ 15,354,200	100.0%	5,648

2023 Gas Revenue by Customer Type



	REVENUE BY CUSTOMER TYPE	PERCENTAGE OF REVENUES	NUMBER OF CUSTOMERS
Residential	\$ 2,815,340	37.2%	3,352
Industrial	1,708,500	22.6%	15
Commercial	2,643,534	34.9%	586
Transportation	275,000	3.6%	1
Rural	46,830	0.6%	14
Municipal Service	41,255	0.5%	9
Power Plant	35,680	0.5%	2
Total Customer Service	\$ 7,566,139	100.0%	3,979

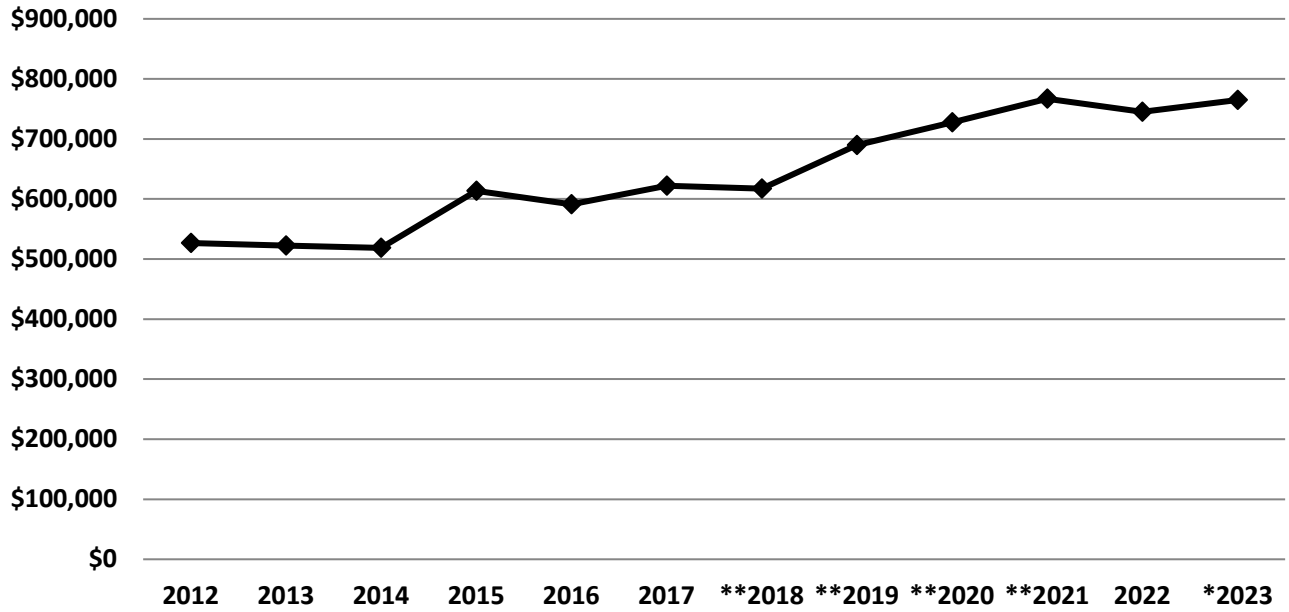
City of Fulton Sales Tax Revenues



* Budgeted Amount
** Audited

Sales Tax		Source
2006	\$2,864,595	Springbrook
2007	\$2,864,290	Springbrook
2008	\$2,995,550	Springbrook
2009	\$2,919,715	Springbrook
2010	\$2,917,254	Springbrook
2011	\$2,849,928	Springbrook
2012	\$2,929,270	Springbrook
2013	\$3,010,038	Springbrook
2014	\$3,276,318	Springbrook
2015	\$3,197,254	Springbrook
2016	\$3,191,768	Springbrook
**2017	\$4,121,028	Springbrook
**2018	\$4,076,479	Audited
**2019	\$4,121,448	Audited
**2020	\$4,214,788	Audited
*2021	\$4,757,060	Audited
*2022	\$4,375,000	Approved
*2023	\$4,987,500	*budget estimate

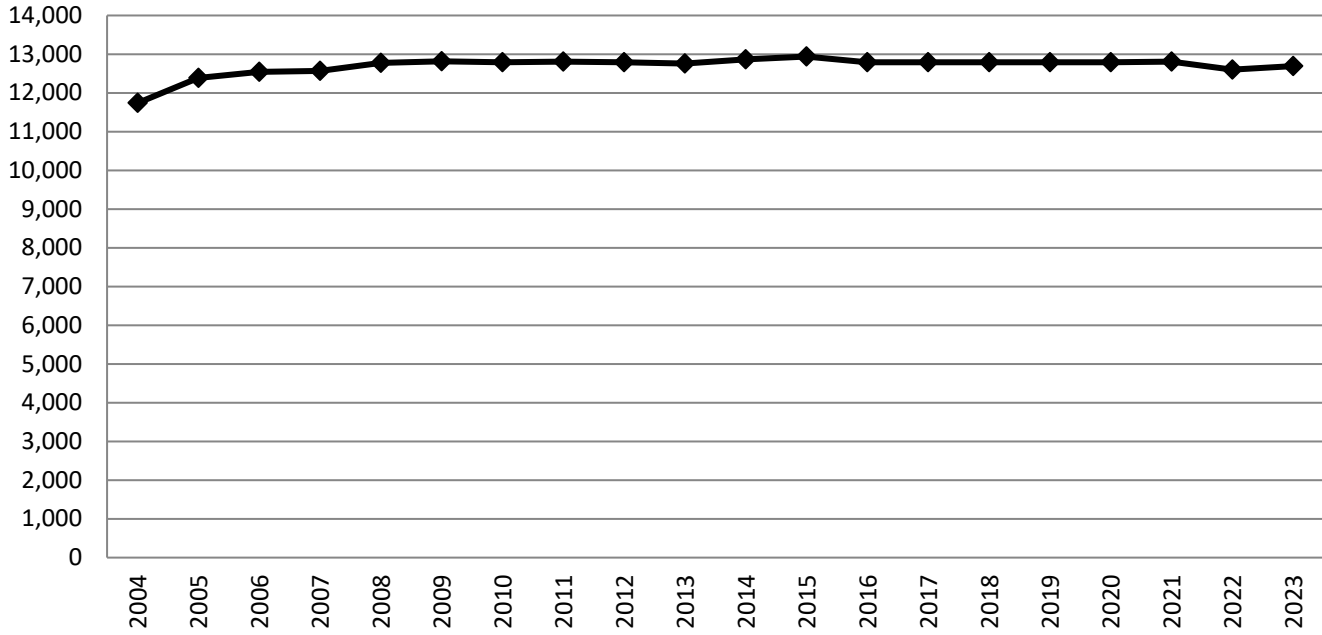
City of Fulton Property Tax Revenues



* Budgeted Amount
** Audited

Property Tax	Source
2006 \$421,465	Bonnot
2007 \$459,198	Springbrook
2008 \$464,393	Springbrook
2009 \$477,135	2008 Budget
2010 \$471,986	2009 Budget
2011 \$476,836	
2012 \$526,598	
2013 \$522,251	
2014 \$518,577	
2015 \$613,589	
2016 \$591,281	
2017 \$622,000	
**2018 \$617,440	Audit
**2019 \$689,567	Audit
**2020 \$727,820	Audit
**2021 \$766,898	Audited
2022 \$745,000	2022 Approved
*2023 \$765,000	Budget

City of Fulton Population Estimates



Source: U. S. Census Bureau

Population		Source
1997	11,639	Bonnot
1998	11,735	Bonnot
1999	11,831	Bonnot
2000	12,128	US Census
2001	12,531	US Census
2002	12,738	US Census
2003	12,280	US Census
2004	11,738	US Census
2005	12,389	US Census
2006	12,542	US Census
2007	12,570	US Census
2008	12,775	trend
2009	12,814	
2010	12,790	
2011	12,809	
2012	12,794	American Fact Finder - US Census Bureau
2013	12,760	US Census Estimate
2014	12,864	
2015	12,939	
2016	12,790	
2017	12,790	
2018	12,790	
2019	12,790	
2020	12,790	
2021	12,809	US Census
2022	12,600	US Census
2023	12,696	US Census

Summary of 2023 Budget

			REVENUES	TOTAL	INCREASE /
	TOTAL	TOTAL	OVER/ (UNDER)	NET	(DECREASE)
	REVENUES	EXPENDITURES	EXPENSES	ADJUSTMENTS	IN WORKING
					CAPITAL/CASH
GENERAL FUND	\$ 14,379,018	\$ 14,342,406	\$ 36,612	\$ -	\$ 36,612
ENTERPRISE FUNDS					
ELECTRIC FUND	\$ 15,741,200	\$ 15,422,346	\$ 318,854	\$ 384,000	\$ 702,854
GAS FUND	7,701,639	7,062,284	639,355	(643,900)	(4,545)
WATER FUND	2,708,500	2,574,309	134,191	398,000	532,191
WASTEWATER FUND	3,899,600	3,602,337	297,263	579,000	876,263
SOLID WASTE FUND	1,989,100	1,907,077	82,023	354,000	436,023
GOLF COURSE FUND	938,500	1,045,293	(106,793)	58,000	(48,793)
OFF STREET PARKING FUND	25,200	18,900	6,300	14,000	20,300
AIRPORT FUND	334,630	425,350	(90,720)	210,000	119,280
ENTERPRISE TOTALS	\$ 33,338,369	\$ 32,057,896	\$ 1,280,473	\$ 1,353,100	\$ 2,633,573
TOTAL GENERAL & ENTERPRISE FUNDS	\$ 47,717,387	\$ 46,400,302	\$ 1,317,085	\$ 1,353,100	\$ 2,670,185
*** Total Net Adjustments include depreciation, capital outlays, bond payments, transfers from reserve funds.					

Summary of 2023 Budget (continued)

			REVENUES	TOTAL	INCREASE /
	TOTAL	TOTAL	OVER (UNDER)	NET	(DECREASE)
	REVENUES	EXPENSES	EXPENSES	ADJUSTMENTS	IN WORKING
					CAPITAL/CASH
DEBT SERVICE FUNDS					
WATER IMP. D/S FUND (84)	\$ 471,500	\$ 453,250	\$ 18,250	\$ -	\$ 18,250
SOUTH BUS. 54 TIF (86)	608,850	608,850	-	-	-
ARPA FUND TRANSFER		100,000			-
SPECIAL REVENUE FUNDS					
POLICE FORFEITURES (47)	\$ 540	\$ 300	\$ 240	\$ -	\$ 240
SOUTH BUS. 54 TIF (46)	569,500	569,500	-	-	-
INTERNAL SERVICE FUNDS					
MUNICIPAL GARAGE FUND	\$ 335,000	\$ 329,348	\$ 5,652	\$ 6,000	\$ 11,652
HEALTH INSURANCE	1,297,400	1,288,275	9,125	-	9,125
TOTAL OTHER FUNDS	\$ 3,282,790	\$ 3,349,523	\$ 33,267	\$ 6,000	\$ 39,267
BUDGETED GRAND TOTAL	\$ 51,000,177	\$ 49,749,825	\$ 1,350,352	\$ 1,359,100	\$ 2,709,452

2023 BUDGET – CITY OF FULTON

GENERAL FUND
Revenue Summary

Account	Description	2020 Audited	2021 Audited	2022 Adopted	2023 Proposed
	TAXES				
01-401-1050	Real Estate & Pers Prop Taxes	\$ 727,820	\$ 766,898	\$ 745,000	\$ 765,000
01-401-1100	Railroad & Utility Taxes	17,539	19,313	20,000	20,000
01-401-1150	Sur Tax	31,049	3,354	12,000	3,000
01-401-1200	Delinquent Taxes	-	-	-	-
01-401-1250	Sales Tax - 1.0% General	1,685,915	1,902,824	1,750,000	1,995,000
01-401-1255	Transfer to TIF-1% Sales Tax	(122,421)	(129,664)	(125,000)	(90,000)
01-401-1300	Sales Tax - 0.5% Transportation	842,960	951,412	875,000	997,500
01-401-1355	Transfer to TIF-.5% Sales Tax	(61,213)	(45,548)	(62,500)	(45,000)
01-401-1400	Use Tax	77,346	539,293	550,000	592,500
01-401-1420	Use Tax-Transfer to Public Safety		-	(200,000)	
01-401-1425	Transfer to Electric-Fire Truck	-	(150,000)	-	-
01-401-1450	Cable TV Franchise Tax	97,730	96,044	98,000	98,000
01-401-1500	REC Franchise Tax	-	-	2,200	2,200
01-401-1600	Telephone Franchise Tax	223,366	225,284	230,000	230,000
01-401-1650	Cigarette Tax	55,689	63,327	60,000	62,500
01-401-1700	Financial Institutions Tax	991	944	1,500	1,000
01-404-1050	Motor Vehicle Fee Increase	57,925	62,985	58,000	60,000
01-404-1100	Motor Vehicle Sales Tax	121,049	139,484	125,000	135,000
01-404-1150	Gasoline Tax	322,914	350,585	360,000	350,000
01-406-1050	Utility Franchise Fees	1,029,935	1,061,879	1,075,000	1,188,000
	Total Tax Revenues	\$ 5,108,594	\$ 5,858,412	\$ 5,574,200	\$ 6,364,700
	LICENSES, FINES & PERMITS				
01-403-1200	Business Licenses	\$ 62,188	\$ 65,452	\$ 63,000	\$ 66,000
01-403-1250	Liquor Licenses	18,930	17,722	19,000	19,000
01-403-1300	Building Permits	17,560	22,218	18,000	21,500
01-403-1350	Zoning Fees	455	497	1,000	1,000
01-403-1375	Food Permits	100	-	500	500
01-403-1400	Vehicle Licenses	36,462	39,564	38,000	40,000
01-403-1450	Animal Control Fees	10,290	8,802	12,000	12,000
01-405-1300	Abatement & Demolition Revenue	6,220	10,283	3,000	5,000
01-407-1050	Overtime Parking Fines	-	-	-	-
01-407-1100	Court Fines	24,113	7,190	30,000	7,000
01-407-1150	Court Fines - Education	520	204	1,000	1,000
01-407-1200	Restitution Revenue - Police	2,308	3,260	4,000	4,000
	Total License/Fines/Permits	\$ 179,146	\$ 175,192	\$ 189,500	\$ 177,000

2023 BUDGET – CITY OF FULTON

GENERAL FUND
Revenue Summary

Account	Description	2020 Audited	2021 Audited	2022 Adopted	2023 Proposed
	STREETS & CEMETERIES				
01-403-1050	Hillcrest Deeds/Permits	\$ 4,000	\$ 4,000	\$ 4,000	\$ 5,000
01-403-1100	Southside Deeds/Permits	990	3,123	1,500	1,500
01-403-1150	Pioneer Deeds/Permits	-	-	200	200
01-403-1175	Reserve for Cemeteries	675	1,174	600	600
01-405-1050	Traffic Control Services	5,272	-	1,000	2,500
01-405-1100	Street Services	4,233	8,723	2,000	6,000
01-405-1150	Maps/Prints Sold	231	274	500	500
	Total Streets/Cemeteries	\$ 16,536	\$ 20,737	\$ 10,800	\$16,300
	INTERFUND TRANSFERS				
01-405-2050	Administrative Services	\$ 1,487,273	\$ 1,547,131	\$ 1,659,585	\$ 1,524,503
01-405-2100	Building Inspector Services	211,516	214,086	349,316	326,584
01-405-2150	Engineering Services	381,182	393,607	403,271	381,156
01-405-2170	Buildings & Grounds Services	104,079	111,996	140,011	88,835.00
01-414-1040	Other Financing Source		1,361,241	-	
01-414-1050	Transfers In	2,405,000	1,905,000	2,105,000	1,355,000.00
01-414-1055	Transfer in for Chamber/FADC	78,000	78,000	78,000	60,000.00
01-414-1060	Transfer in for Rec Center	3,513,540	-	-	
01-414-1075	Transfer in-Stormwater Sales Tax	-	-	1,061,975	1,364,644.00
01-414-1076	Transfer in-P&R Sales Tax	-	-	697,770	399,771
		\$ 8,180,590	\$ 5,611,061	\$ 6,494,928	\$ 5,500,493
	USER FEES				
01-408-1050	Youth Recreation Fees	\$ 29,863	\$ 35,453	\$ 38,000	\$ 38,000
01-408-1100	Adult Recreation Fees	2,377	1,075	5,000	5,000
01-408-1150	Municipal Pool Fees	18,828	41,878	40,000	50,000
01-408-1250	Concessions - Pools	7,125	13,995	14,000	18,000
01-408-1300	Park Shelter Fees	5,877	13,180	12,000	12,000
01-408-1950	Miscellaneous P & R Revenue	7,789	4,896	10,000	10,000
	Total User Fees	\$ 71,858	\$ 110,477	\$ 119,000	\$ 133,000

2023 BUDGET – CITY OF FULTON

GENERAL FUND
Summary of Revenues and Expenditures

	2020	2021	2022	2023
	Audited	Audited	Adopted	Proposed
TOTAL REVENUES	\$ 14,017,532	\$ 12,518,586	\$ 14,313,153	\$ 14,379,018
	2020	2021	2022	2023
EXPENDITURES BY DEPARTMENT	Audited	Audited	Adopted	Proposed
Administration	\$ 1,253,042	\$ 1,211,111	\$ 1,129,300	\$ 1,255,054
Finance	732,786	888,557	980,048	940,199
Purchasing	141,144	152,821	169,193	194,595
Police	2,303,591	2,544,453	2,280,635	2,322,435
Fire	1,632,630	1,823,981	1,800,093	2,028,386
Planning & Protective Services	299,310	307,551	579,193	458,567
Engineering	598,493	641,778	667,119	700,177
Street Maintenance	1,119,218	1,467,911	1,203,501	3,981,298
Traffic Control	121,885	138,733	133,315	168,326
Building & Grounds Maintenance	397,009	451,983	435,044	454,080
Cemetery	92,840	94,401	99,337	102,002
Parks & Recreation	8,758,620	882,723	702,869	750,662
Recreation Center Operations		166,301	479,533	488,853
Debt Service for Rec. Center		230,221	397,770	497,771
TOTAL EXPENDITURES	\$ 17,450,569	\$ 11,002,527	\$ 11,056,949	\$ 14,342,406
ADDITIONS TO (USE OF) RESERVES	\$ (3,433,036)	\$ 1,516,059	\$ 3,256,204	\$ 36,612

2023 BUDGET – CITY OF FULTON

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 paid 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 max 3% of wages. Employees are provided with various investment options. Employees may take advantage of this benefit after one continuous year of service.

Health Insurance - This is the amount paid into the Health Fund by the City to cover the cost of providing health care benefits to the employee and for the portion of the family coverage paid for by the City. The City has a self-insured plan with excess loss coverage.

Life Insurance - The City provides a 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, #10 envelopes, 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

2023 BUDGET – CITY OF FULTON

operation of City vehicles.

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

Contractual Services

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

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

Contract Labor - Expenses associated with contracted services for computer support, equipment maintenance, or other non-legal professional services. Additional descriptions may be provided for individual departments. Administration contract labor includes IT contract services and payments to the County for collection of City property taxes.

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

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

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

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

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

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

Safety Programs – Expenses associated with safety shoes, hard hats, chaps, safety glasses, training materials etc. The budget allows for a boot allowance of \$75 per person per year if special shoes (e.g. steel-toed boots) are required for the job.

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Administration

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
01-522-1000	Salaries	\$ 586,362	\$ 577,875	\$ 518,571	\$ 634,549.00
01-522-1050	Part-Time/Summer	-	-	-	\$ -
01-522-1060	Overtime	368	473	500	\$ 500.00
01-522-1100	FICA/Medicare Tax	41,655	40,927	39,709	\$ 47,900.00
01-522-1200	Employees Retirement	62,163	63,775	57,043	\$ 57,042.77
01-522-1250	Matching Deferred Comp	8,152	9,310	10,198	\$ 10,197.84
01-522-1300	Health Insurance	45,298	31,215	39,942	\$ 39,942.00
01-522-1350	Life Insurance Expense	1,397	1,289	1,500	\$ 1,500.00
01-522-1400	Misc Personnel Costs	2,309	2,850	2,000	\$ 2,000.00
01-522-1500	Liability Insurances	-	-	-	\$ -
01-522-1500	Liability Insurances	-	-	-	-
01-522-1600	Tuition Reimbursement	-	-	-	-
	Total Personnel	\$ 747,705	\$ 727,713	\$ 669,462	\$ 793,632
01-522-2050	Office Supplies	\$ 4,694	\$ 4,084	\$ 5,000	\$ 5,000
01-522-2100	Advertising/Election	6,725	8,715	10,000	10,000
01-522-2150	Minor Tools/Equip/Furniture	892	879	1,500	2,000
01-522-2180	Computer Equipment/Software	28,335	50,201	8,000	49,000
01-522-2200	Subscriptions/Publications	350	704	1,500	1,500
01-522-2400	Fuel/Lubricants	172	164	750	750
01-522-2600	Employee Recognition	3,294	5,718	5,000	5,000
01-522-2950	Miscellaneous	1,879	4,207	4,000	4,000
	Total Consumables	\$ 46,340	\$ 74,673	\$ 35,750	\$ 77,250
Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
01-522-3050	Legal Fees	\$ 20,454	\$ 9,358	\$ 20,000	\$ 20,000.00
01-522-3080	Insurance	39,281	43,564	45,750	\$ 45,750.00
01-522-3100	Contract Labor	10,000	10,000	10,000	\$ 10,000.00
01-522-3150	Telephone	2,069	2,159	3,000	\$ 3,000.00
01-522-3250	Postage	1,656	1,917	500	\$ 1,000.00
01-522-3280	Utilities	-	-	12,000	\$ 12,000.00
01-522-3300	Printing/Binding	142	-	2,000	-
01-522-3350	Maintenance Contracts	5,735	6,804	8,000	8,000
01-522-3370	Vehicle Repair	763	-	500	250
01-522-3400	Equipment Repair	30	2,298	500	500
01-522-3430	Safety Programs/Equip	253	-	500	500
01-522-3450	Dues/Memberships	2,298	4,589	6,000	6,000
01-522-3500	Travel/Training/Seminars	3,670	14,112	20,000	20,000
01-522-3550	Special Projects	45,694	9,875	20,000	20,000
01-522-3580	Newsletter Expenses	2,071	2,133	2,000	2,500
01-522-3700	Callaway 200	-	-	-	-
01-522-3710	Chamber Of Commerce	78,000	78,000	78,000	60,000
01-522-3730	EOC	190,414	182,838	182,838	162,172
01-522-3770	Reassessment	21,002	19,035	12,500	12,500
	Total Contractual Services	\$ 423,533	\$ 386,682	\$ 424,088	\$ 384,172
	Total Capital	\$ 35,464	\$ 22,043	\$ -	\$ -
	Total Administration	\$ 1,253,042	\$ 1,211,111	\$ 1,129,300	\$ 1,255,054

2023 BUDGET – CITY OF FULTON

Position	Number of Employees (FTE)		Budgeted Amount	
	2022	2023	2022	2023
Director of Administration	1	1		
City Clerk	1	1		
Assistant Director of Admin.	1	1		
Human Resources Manager	1	1		
Executive Assistant	.25	1		
IT Manager	0	1		
IT Analyst	0	1		
Grant Analyst	0	1		
Public Information Officer	1	1		
Deputy City Clerk	1	1		
Mayor, Council, City Prosecutor (not counted toward FTEs)	10	10		
Totals	6.25	10	\$518,571	\$634,549

2023 Budget Notes

Restructure of Administration brings full-time Executive Assistant, Grant Analyst (formerly the Community Development Grant Officer) and IT Analyst positions. The Assistant Director of Administration and Public Information Officer are charged 100% to Administration. Human Resources is a division with oversight provided by the Human Resources Manager.

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees.

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.

2023 BUDGET – CITY OF FULTON

Contractual Services

Legal – 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, MOCCFOA, IIMC, Society for Human Resource Management, and other professional organizations.

Travel/Training/Seminar – Includes all professional travel for department including training, conferences, and seminars for Administrative Staff, 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 and Fire and charges the City on a formula that is based on the volume of calls made per jurisdiction.

Chamber of Commerce Expense – Annual payment to the Callaway Chamber of Commerce for contracted services.

Reassessment – Percentage charged by Callaway County Collector for the collection of city taxes.

Capital Projects/Items:

There are no capital projects scheduled for 2023.

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES

Finance Department

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
01-523-1000	Salaries	449,527	534,225	583,495	450,000
01-523-1050	Part-Time/Summer	-	-	1,200	1,200
01-523-1060	Overtime	826	335	1,000	1,000
01-523-1100	FICA/Medicare Tax	32,852	38,947	44,806	34,593
01-523-1200	Employees Retirement	49,584	62,087	64,185	49,207
01-523-1250	Matching Deferred Comp	10,497	11,401	11,400	11,400
01-523-1300	Health Insurance	63,253	78,677	87,912	87,912
01-523-1350	Life Insurance Expense	1,351	1,692	1,200	1,200
01-523-1400	Misc Personnel Costs	4,340	2,172	2,000	2,000
	Total Personnel	\$ 612,230	\$ 729,536	\$ 797,198	\$ 638,513
01-523-2050	Office Supplies	15,477	14,862	12,500	13,500
01-523-2100	Advertising	1,546	-	1,000	1,080
01-523-2150	Minor Tools/Equip/Furniture	462	153	500	540
01-523-2180	Computer Equipment/Software	10,140	2,139	4,000	4,320
01-523-2200	Subscriptions/Publications	476	939	500	540
01-523-2400	Fuel/Lubricants		308		-
01-523-2950	Miscellaneous	2,148	1,624	1,000	1,080
	Total Consumables	\$ 30,249	\$ 20,026	\$ 19,500	\$ 21,060
01-523-3050	Audit Expense	2,400	2,350	2,200	2,376
01-523-3080	Insurance	27,594	33,080	35,500	38,340
01-523-3100	Contract Labor	-	-	-	-
01-523-3150	Telephone	714	536	400	432
01-523-3250	Postage	99	51	250	270
01-523-3280	Utilities		-	12,000	12,960
01-523-3300	Printing/Binding	5,210	4,908	6,000	6,480
01-523-3350	Maintenance Contracts	8,326	28,485	35,000	37,800
01-523-3370	Vehicle Repair		94		-
01-523-3400	Equipment Repair	-	932	500	540
01-523-3450	Dues/Memberships	460	485	500	540
01-523-3500	Travel/Training/Seminars	69	84	5,000	5,400
01-523-3570	Collection Agent Fees	-	-	500	540
01-523-3660	Credit Card Surcharge	37,507	63,012	60,000	64,800
01-523-3670	Bank Service Charges	5,160	4,977	5,500	5,940
01-523-5300	Interest Expense				104,208
01-523-5400	Lease Principal Payment Expense				
	Total Contractual Services	\$ 87,541	\$ 138,995	\$ 163,350	\$ 280,626
	Total Capital	2,767	-	-	-
	Total Finance	\$ 732,786	\$ 888,557	\$ 980,048	\$ 940,199

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Finance Department

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
Chief Financial Officer	1	1		
Accounting Clerk II	1	1		
A/P & Payroll Supervisor	1	1		
Accounting Clerk	1	1		
Collections Clerk	1	1		
Payroll / Accts. Payable Clerk	1	1		
Customer Service Rep	3	4		
Receptionist	1	0		
Totals	12	10	\$583,495	\$450,000

2023 Budget Notes

The annual audit is being funded primarily by Enterprise Funds.
Reduction due to removal of grant officer and IT.

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees.

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 2022 Fiscal Year which will take place in the spring of 2023. 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.

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/Items:

There are no capital improvements scheduled for 2023.

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Purchasing Department

		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
01-524-1000	Salaries	94,919	98,421	104,208	125,201
01-524-1050	Part-Time/Summer	-	-	-	-
01-524-1060	Overtime	10	523	500	500
01-524-1100	FICA/Medicare Tax	7,012	7,238	8,010	9,616
01-524-1200	Employees Retirement	10,920	12,142	11,463	13,062
01-524-1250	Matching Deferred Comp	1,022	1,106	1,164	1,164
01-524-1300	Health Insurance	16,530	18,421	20,412	20,412
01-524-1350	Life Insurance Expense	335	360	500	500
01-524-1400	Misc Personnel Costs	-	60	300	300
01-524-1500	Liability Insurances	-	-	-	-
01-524-1600	Tuition Reimbursement	-	-	-	-
	Total Personnel	\$ 130,748	\$ 138,272	\$ 146,557	\$ 170,755
01-524-2050	Office Supplies	619	319	600	700
01-524-2100	Advertising	378	430	600	720
01-524-2150	Minor Tools/Equip/Furniture	1,088	382	750	1,200
01-524-2180	Computer Equipment/Software	1,486	103	1,000	1,100
01-524-2200	Subscriptions/Publications	-	-	100	100
01-524-2250	Repair Materials/Supplies	237	216	400	500
01-524-2300	Clothing/Cleaning	1,346	1,338	1,400	1,550
01-524-2350	Janitor/Housekeeping	344	374	400	450
01-524-2400	Fuel/Lubricants	467	697	500	800
01-524-2950	Miscellaneous	(359)	477	500	600
	Total Consumables	\$ 5,608	\$ 4,335	\$ 6,250	\$ 7,720
		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
01-524-3080	Insurance	6,724	7,373	7,050	7,050
01-524-3100	Contract Labor	-	-	-	-
01-524-3150	Telephone	180	132	100	120
01-524-3250	Postage	1	128	250	300
01-524-3280	Utilities	-	-	5,786	6,000
01-524-3300	Printing/Binding	-	-	-	-
01-524-3330	Bldg/Grounds Maintenance	1,038	1,166	1,000	-
01-524-3350	Maintenance Contracts	1,045	216	500	600
01-524-3370	Vehicle Repair	100	397	350	500
01-524-3400	Equipment Repair	451	556	750	900
01-524-3430	Safety Programs/Equip	48	516	200	250
01-524-3450	Dues/Memberships	100	145	150	150
01-524-3500	Travel/Training/Seminars	-	-	250	250
	Total Contractual Services	\$ 9,686	\$ 10,629	\$ 16,386	\$ 16,120
		2020	2021	2022	2023
	Capital Purchases	Audited	Adopted	Adopted	Proposed
01-524-5900	Inventory Adjustment	(5,594)	(414)	-	-
01-524-5910	Purchasing Adjustments	696	-	-	-
	Total Capital/Adjustments	\$ (4,898)	\$ (414)	\$ -	\$ -
	Total Purchasing	\$ 141,144	\$ 152,821	\$ 169,193	\$ 194,595

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Purchasing Department

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
Purchasing Agent	1	1		
Buyer/Inventory Control	1	1		
Warehouse Worker/Admin. Asst./PT Helper	.5	1		
Totals	2.5	3	\$104,208	\$125,201

2023 Budget Notes

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees.

Consumables

Advertising – Expenses associated with advertising for bids.

Repair Material and Supplies – Typical expenses incurred in building upkeep.

Contractual Services

Contract Labor – Contracted work release offender 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, 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/Items:

There are no capital improvements scheduled for 2023.

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Police Department

Account	Description	2020 Audited	2021 Audited	2022 Adopted	2023 Proposed
01-527-1000	Salaries	1,471,736	1,510,395	1,514,341	1,420,846
01-527-1050	Part-Time/Summer	-	-	-	-
01-527-1060	Overtime	61,421	82,362	35,000	35,000
01-527-1100	FICA/Medicare Tax	115,348	119,167	118,525	111,372
01-527-1200	Employees Retirement	82,884	100,276	96,727	68,975
01-527-1250	Matching Deferred Comp	21,863	21,383	25,062	25,062
01-527-1300	Health Insurance	175,106	182,224	201,780	201,780
01-527-1350	Life Insurance Expense	4,380	4,418	4,800	4,800
01-527-1400	Misc Personnel Costs	2,329	5,578	2,000	2,000
01-527-1600	Tuition Reimbursement (academy sponsorship)	2,691	1,836	-	15,000
	Total Personnel	\$ 1,937,758	\$ 2,027,640	\$ 1,998,235	1,884,835
01-527-2050	Office Supplies	4,511	4,815	5,000	5,450
01-527-2100	Advertising	-	-	250	750
01-527-2150	Minor Tools/Equip/Furniture	13,742	8,830	10,000	17,650
01-527-2180	Computer Equipment/Software	10,876	14,874	10,000	9,000
01-527-2200	Subscriptions/Publications	-	-	500	1,000
01-527-2300	Clothing/Cleaning	9,919	11,563	10,000	11,500
01-527-2350	Janitor/Housekeeping	5,742	2,616	5,000	5,000
01-527-2400	Fuel/Lubricants	22,447	42,902	30,000	61,000
01-527-2600	Drug Dog Expenses				3,000
01-527-2700	Evidence Technician	2,565	1,589	2,000	1,500
01-527-2725	Animal Control Expenses				5,000
01-527-2800	Veterinarian Services				12,000
01-527-2750	Community Relations	6,385	6,528	6,000	7,300
01-527-2950	Miscellaneous	1,822	2,286	1,000	1,000
	Total Consumables	\$ 78,010	\$ 96,003	\$ 79,750	\$ 141,150
Account	Description	2020 Audited	2021 Audited	2022 Adopted	2023 Proposed
01-527-3080	Insurance	106,001	120,878	129,750	129,750
01-527-3150	Telephone	4,857	6,649	5,000	5,000
01-527-3200	Utilities				30,000
01-527-3250	Postage	246	257	500	500
01-527-3300	Printing/Binding	1,511	925	1,200	1,700
01-527-3330	Bldg/Grounds Maintenance	9,208	5,187	4,000	4,500
01-527-3350	Maintenance Contracts	11,964	10,815	12,000	10,000
01-527-3360	Leased Vehicles/Equipment	1,766	5,550	7,200	7,000
01-527-3370	Vehicle Repair	32,901	37,794	15,000	25,000
01-527-3380	Equipment Rental/Lease	-	-	2,000	2,000
01-527-3400	Equipment Repair	3,086	3,669	3,000	3,000
01-527-3430	Safety Programs/Equip	16,677	4,673	2,000	2,000
01-527-3450	Dues/Memberships	825	950	1,000	1,000
01-527-3500	Travel/Training/Seminars	8,218	5,150	15,000	10,000
01-527-3550	Special Projects	4,350	739	4,000	500
01-527-3680	Incarceration Costs	-	-	1,000	500
01-527-4130	Vehicles\Heavy Equipment				
01-527-4230	Computer System Upgrade				
01-527-4240	Ballistic V				
01-527-5100	Uncollectable Accounts	-	-	-	-
	Total Contractual Services	\$ 201,609	\$ 203,236	\$ 202,650	\$ 232,450
	Total Capital	\$ 86,214	\$ 217,574	\$ -	\$ 64,000
	Total Police	\$ 2,303,591	\$ 2,544,453	\$ 2,280,635	\$ 2,322,435

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Police Department

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
Chief of Police	1	1		
Deputy Chief of Police	1	1		
Chief Investigator/Detective	1	1		
Police Lieutenant	2	2		
Special Investigator	0	0		
Detective	3	3		
Investigator	0	0		
Police Sergeant	5	6		
Police Officer	14	13		
Records Clerk	1	1		
Receptionist	4	3		
Animal Control Supervisor		1		
Animal Control Officer		2		
Part-Time Maintenance Worker	.5	.5		
Totals	32.5	34.5		

2023 Budget Notes

Funds are budgeted to buy new ballistic vests, which will be 50% offset by grant funding. Beginning January 2023 Animal Control will be housed within the Police Department.

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees.

Consumables

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).

Animal Control Expenses – Costs related to materials, supplies and other costs associated with handling

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Police Department

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

Maintenance Contracts – 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/Items:

The 2023 USE Tax will fund these capital investments. A brief summary of capital projects follows.

POLICE	2023 Proposed	2024	2025	2026
Ballistic Vest	\$ 10,000	\$ 16,000	\$ 16,000	\$ 16,000
Patrol Unit (2)		72,500	73,500	74,500
Patrol Unit Equipment		21,000	22,000	23,000
In car camera		4,500	4,500	4,500
Body camera replacement				20,000
Computer Server for RMS	22,000			
Desktop Computers		5,000	5,000	5,000
Mobile Data Terminals	32,000			
Canine Program		7,000	7,000	7,000
TOTALS	\$ 64,000	\$ 126,000	\$ 128,000	\$ 150,000

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Fire Department

		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
01-531-1000	Salaries	987,798	995,319	1,084,700	1,186,239
01-531-1060	Overtime	55,576	35,341	30,000	30,000
01-531-1100	FICA/Medicare Tax	77,084	75,030	85,275	93,042
01-531-1200	Employees Retirement	144,346	150,974	171,383	186,219
01-531-1250	Matching Deferred Comp	20,591	20,200	22,543	22,543
01-531-1300	Health Insurance	151,512	167,000	175,536	175,536
01-531-1350	Life Insurance Expense	3,211	3,415	3,300	3,300
01-531-1400	Misc Personnel Costs	1,637	1,426	2,000	2,000
01-531-1600	Tuition Reimbursement	-	-	-	-
	Total Personnel	\$ 1,441,755	\$ 1,448,704	\$ 1,574,736	1,698,879
01-531-2050	Office Supplies	2,135	1,135	2,000	2,000
01-531-2100	Advertising	871	-	700	700
01-531-2150	Minor Tools/Equip/Furniture	11,998	12,457	10,000	15,000
01-531-2180	Computer Equipment/Software	2,238	4,093	3,500	5,000
01-531-2200	Subscriptions/Publications	2,170	1,092	1,000	1,000
01-531-2300	Clothing/Cleaning	9,603	6,970	6,000	8,000
01-531-2350	Janitor/Housekeeping	4,353	3,431	3,000	3,000
01-531-2400	Fuel/Lubricants	8,338	10,517	10,000	10,000
01-531-2600	Volunteer Costs	2,388	1,491	2,500	2,500
01-531-2750	Public Education	-	360	500	1,000
01-531-2950	Miscellaneous	2,363	1,927	1,000	1,000
	Total Consumables	\$ 46,457	\$ 43,473	\$ 40,200	49,200
		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
01-531-3050	Legal & Labor Negotiations	-	-	-	-
01-531-3080	Insurance	73,342	104,826	131,250	131,250
01-531-3150	Telephone	171	436	-	-
01-531-3250	Postage	29	62	100	100
01-531-3275	Utilities	-	-	23,057	23,057
01-531-3300	Printing/Binding	1,150	49	250	250
01-531-3330	Bldg/Grounds Maintenance	4,552	4,237	4,000	6,000
01-531-3350	Maintenance Contracts	1,739	-	2,000	2,000
01-531-3370	Vehicle Repair	7,891	18,447	8,000	10,000
01-531-3400	Equipment Repair	13,116	17,866	10,000	10,000
01-531-3430	Safety Programs/Equip	877	793	1,000	2,000
01-531-3450	Dues/Memberships	940	-	1,500	1,500
01-531-3500	Travel/Training/Seminars	2,350	3,327	4,000	10,000
	Total Contractual Services	\$ 106,158	\$ 150,043	\$ 185,157	196,157
	Total Capital	\$ 38,261	\$ 181,762	\$ -	84,150
	Total Fire	\$ 1,632,630	\$ 1,823,981	\$ 1,800,093	2,028,386

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Fire Department

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
Fire Chief	1	1		
Assistant Fire Chief	1	1		
Training Officer	1	1		
Fire Captain	3	3		
Engineer	11	10		
Firefighter	8	8		
Totals	25	24		

2023 Budget Notes

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees.

Consumables

Minor Tools/Equipment/Furniture – Typical costs include: 30 gallons of foam, hand lights, PBI hoods, Gas Sentry (CGI, CO, O₂ Detector), nozzles, Class E air check kit, rescue ropes, pump panel gauges, air chisel set, rescue equipment, Pre-con 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.

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Fire Department

Capital Projects/Items:

The 2023 USE Tax will fund these capital investments. A brief summary of capital projects follows.

FIRE	2023 Proposed	2024	2025	2026
New Engine to replace RE-2		\$ 900,000		
Bunker Gear	30,000	20,000	21,000	23,000
Nozzle & Hose Replacement	8,000	-	3,000	-
Electric Ventilation Fans		24,000	-	-
Expand Bunk room at Station #2		290,000	-	-
Replace/Repair roof at Station #2		-	-	139,000
Back up Generator Station #2	46,150			
CPR Mannequin & AED Trainer		2,900		
AED (Refurbished)		800		900
Training/Burn Building Station #1			750,000	
Rescue Mannequin for Training		-	-	-
TOTALS	\$ 84,150	\$ 1,237,700	\$ 774,000	\$ 162,900

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
 Planning & Protective Services

		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
01-541-1000	Salaries	188,066	183,580	199,010	106,224
01-541-1060	Overtime	1,591	2,282	1,000	1,000
01-541-1100	FICA/Medicare Tax	14,446	14,195	15,301	8,203
01-541-1200	Employees Retirement	21,451	21,374	21,891	21,891
01-541-1250	Matching Deferred Comp	2,696	2,948	2,774	2,774
01-541-1300	Health Insurance	27,063	25,906	28,653	28,653
01-541-1350	Life Insurance Expense	649	647	500	500
01-541-1400	Misc Personnel Costs	-	39	300	300
01-541-1500	Liability Insurances	-	-	-	0
	Total Personnel	\$ 255,962	\$ 250,971	\$ 269,429	169,545
01-541-2050	Office Supplies	347	217	750	300
01-541-2100	Advertising	339	282	1,000	500
01-541-2150	Minor Tools/Equip/Furniture	177	104	400	250
01-541-2180	Computer Equipment/Software	891	2,060	1,000	500
01-541-2200	Subscriptions/Publications	224	127	200	200
01-541-2250	Repair Materials/Supplies	176	196	200	200
01-541-2300	Clothing/Cleaning	2,419	1,998	2,000	500
01-541-2400	Fuel/Lubricants	1,224	1,704	1,500	500
01-541-2650	Photo Supplies	-	12	100	100
01-541-2700	Animal Control Expenses	3,398	3,509	5,000	0
01-541-2800	Veterinarian Services	10,312	12,950	12,000	0
01-541-2950	Miscellaneous	51	626	-	0
	Total Consumables	\$ 19,559	\$ 23,786	\$ 24,150	3,050
		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
01-541-3050	Legal Fees	-	743	-	0
01-541-3080	Insurance	13,758	14,204	16,572	16,572
01-541-3150	Telephone	746	255	750	750
01-541-3250	Postage	1,037	1,056	500	1,000
01-541-3280	Utilities	-	-	11,642	8,000
01-541-3300	Printing/Binding	297	355	250	250
01-541-3330	Bldg/Grounds Maintenance	898	310	1,000	1,000
01-541-3350	Maintenance Contracts	448	4,527	500	500
01-541-3370	Vehicle Repair	393	1,422	1,000	1,000
01-541-3400	Equipment Repair	-	-	300	300
01-541-3430	Safety Programs/Equip	101	266	100	100
01-541-3450	Dues/Memberships	3,965	145	500	4,000
01-541-3500	Travel/Training/Seminars	-	1,463	1,500	1,500
01-541-3650	Weed/Trash/Debris Abatement	2,146	4,829	1,000	1,000
01-541-3660	Demolition	-	(1,658)	250,000	250,000
	Total Contractual Services	\$ 23,789	\$ 27,917	\$ 285,614	285,972
	Total Capital	\$ -	\$ 4,878	\$ -	0
	Total Planning & Protective Services	\$ 299,310	\$ 307,551	\$ 579,193	458,567

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
 Planning & Protective Services

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
Planning Director	1	.85		
Code Enforcement	1	1		
Animal Shelter Supervisor	1	See personnel notes		
Animal Shelter Officers	2	See personnel notes		
Totals	5	1.85		

2023 Budget Notes

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees. Effective January 1, 2023, the Animal Shelter is under the Police Department.

Consumables

Photo Supplies – Documentation of code violations.

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/Items:

There are no capital improvements scheduled for 2023

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Engineering Department

		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
01-551-1000	Salaries	403,580	418,035	434,929	457,636
01-551-1050	Part-Time/Summer	-	-	2,000	2,000
01-551-1060	Overtime	88	244	1,500	1,500
01-551-1100	FICA/Medicare Tax	29,825	30,647	33,540	34,849
01-551-1200	Employees Retirement	46,433	50,643	47,842	47,622
01-551-1250	Matching Deferred Comp	10,272	12,284	11,956	11,956
01-551-1300	Health Insurance	50,665	56,154	62,011	62,011
01-551-1350	Life Insurance Expense	1,345	1,434	1,281	1,281
01-551-1400	Misc Personnel Costs	380	432	300	300
	Total Personnel	\$ 542,588	\$ 569,874	\$595,359	\$619,155
01-551-2050	Office Supplies	584	1,599	1,200	1,700
01-551-2100	Advertising	-	299	1,000	600
01-551-2150	Minor Tools/Equip/Furniture	754	1,755	1,000	1,200
01-551-2180	Computer Equipment/Software	11,226	11,584	10,000	14,500
01-551-2200	Subscriptions/Publications	356	226	200	300
01-551-2250	Repair Materials/Supplies	345	2,065	200	400
01-551-2300	Clothing/Cleaning	5,605	4,767	5,000	6,100
01-551-2400	Fuel/Lubricants	2,650	4,221	3,500	3,200
01-551-2580	Recording Fees	167	269	400	300
01-551-2950	Miscellaneous	1,522	266	500	300
	Total Consumables	\$ 23,209	\$ 27,051	\$ 23,000	\$ 28,600
		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
01-551-3080	Insurance	23,205	27,977	30,408	30,500
01-551-3150	Telephone	1,539	1,476	1,500	1,700
01-551-3250	Postage	65	15	500	70
01-551-3280	Utilities	-	-	8,752	8,752
01-551-3300	Printing/Binding	1,484	183	1,500	500
01-551-3350	Maintenance Contracts	1,989	4,883	2,000	4,500
01-551-3370	Vehicle Repair	1,557	1,141	1,000	500
01-551-3380	Equipment Rental/Lease	63	-	-	-
01-551-3400	Equipment Repair	150	595	300	100
01-551-3430	Safety Programs/Equip	371	244	500	400
01-551-3450	Dues/Memberships	208	215	300	400
01-551-3500	Travel/Training/Seminars	579	8,125	2,000	5,000
	Total Contractual Services	\$ 31,212	\$ 44,854	\$ 48,760	\$ 52,422
	Total Capital	\$ 1,485	\$ -	\$ -	\$ -
	Total Engineering	\$ 598,493	\$ 641,778	\$667,119	\$700,177

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Engineering Department

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
City Engineer	1	1		
Assistant City Engineer	1	1		
Engineering Technician III	1	1		
Engineering Technician II	1	1		
Engineering Technician I	3	3		
Construction/Stormwater Inspector	1	1		
Totals	8	8	\$434,929	\$457,636

2023 Budget Notes

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees.

Consumables

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

Repair Materials/Supplies – Supplies such as tapes, 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 Projects/Items:

Engineering is completing the 2022 capital projects that were delayed due to supply chain.

The Business 54 TAP grant project will be completed in 2023.

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Street Maintenance Department

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
01-552-1000	Salaries	384,354	380,897	480,230	505,189
01-552-1050	Part-Time/Summer	-	4,532	10,000	10,000
01-552-1060	Overtime	3,228	5,548	8,000	8,000
01-552-1100	FICA/Medicare Tax	29,077	29,618	38,115	40,024
01-552-1200	Employees Retirement	43,382	43,103	52,825	53,306
01-552-1250	Matching Deferred Comp	5,751	5,771	5,989	5,989
01-552-1300	Health Insurance	60,358	53,234	70,704	70,704
01-552-1350	Life Insurance Expense	1,255	1,222	1,215	1,215
01-552-1400	Misc Personnel Costs	741	554	1,000	1,000
01-552-1500	Liability Insurances	-	-	-	-
	Total Personnel	\$ 528,146	\$ 524,479	\$ 668,078	695,427
01-552-2050	Office Supplies	46	8	500	100
01-552-2100	Advertising	2,014	2,423	1,500	1,200
01-552-2150	Minor Tools/Equip/Furniture	5,621	8,162	6,000	4,500
01-552-2180	Computer Equipment/Software	147	54	200	100
01-552-2250	Repair Materials/Supplies	10,737	8,027	10,000	5,000
01-552-2300	Clothing/Cleaning	8,496	7,959	6,000	6,000
01-552-2350	Janitor/Housekeeping	595	731	600	700
01-552-2400	Fuel/Lubricants	21,744	25,131	26,000	28,000
01-552-2450	Sign Materials	210	1,803	1,000	700
01-552-2480	Agricultural Supplies	535	416	500	500
01-552-2600	Asphalt Repair Material	41,729	19,565	20,000	25,000
01-552-2610	Concrete/Aggregate Material	5,978	11,855	12,000	15,000
01-552-2620	Chip Seal Program	280	2,433	100,000	285,000
01-552-2630	Concrete Street Repair	685	26,973	10,000	10,000
01-552-2640	Sidewalks - 50%	555	-	5,000	5,000
01-552-2650	Annual Sidewalk Project	-	-	2,000	20,000
01-552-2660	Brick Street Repair	207	-	1,000	1,500
01-552-2700	Storm Drainage Material	21,163	6,360	-	25,000
01-552-2750	Snow Removal Materials	54,246	42,969	20,000	35,000
01-552-2950	Miscellaneous	1,151	-	500	1,000
	Total Consumables	\$ 176,138	\$ 164,868	\$ 222,800	469,300

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Street Maintenance Department

		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
01-552-3080	Insurance	28,449	36,324	42,950	36,000
01-552-3100	Contract Labor	5,100	5,100	5,000	5,800
01-552-3150	Telephone	665	339	1,000	600
01-552-3200	Utilities	-	-	-	-
01-552-3250	Postage	-	-	50	50
01-552-3280	Utilities	-	-	3,523	3,523
01-552-3330	Bldg/Grounds Maintenance	1,381	458	1,400	1,200
01-552-3350	Maintenance Contracts	-	-	200	100
01-552-3370	Vehicle Repair	24,413	35,707	30,000	20,000
01-552-3380	Equipment Rental/Lease	-	609	1,000	500
01-552-3400	Equipment Repair	25,408	25,734	25,000	30,000
01-552-3430	Safety Programs/Equip	11,825	2,481	1,500	2,300
01-552-3500	Travel/Training/Seminars	500	-	1,000	500
01-552-3690	Hot Mix Contracts	235,248	198,146	200,000	250,000
	Total Contractual Services	\$ 332,989	\$ 304,898	\$ 312,623	350,573
	Total Capital	\$ 81,945	\$ 473,666	\$ -	2,465,998
	Total Street	\$ 1,119,218	\$ 1,467,911	\$ 1,203,501	3,981,298

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Street Maintenance Department

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
Street Supervisor	1	1		
Assistant Supervisor	1	1		
Heavy Equipment Operator	2	2		
Crew Leader		1		
Maintenance Worker III	1	1		
Maintenance Worker II	2	2		
Maintenance Worker I	5	4		
Totals	12	12	\$480,230	\$505,189

2023 Budget Notes:

Streets’ annual \$380,000 asphalt overlay program is supplemented with \$100,000 from the Wastewater Department and \$30,000 from the Water Department. Street overlay repair projects are identified by the City Engineer, utilizing data obtained from the Missouri Department of Transportation and the City’s historical data to assess street maintenance and conditions.

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees.

Consumables

Asphalt Repair Materials – Asphalt for street repairs.

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

Pavement Preservation Program (formerly known as Chip Sealing) – Expenditures associated with contracting with a contractor to chip seal roadways that demand less maintenance and usually have lower volumes of traffic. Funding is also used to 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 replacement of public infrastructure sidewalks, curbs or related infrastructure. These projects must be pre-approved by the Engineering Department.

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

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES

Street Maintenance Department

Storm Drainage Material – These funds cover expenditures associated with the repair or replacement of stormwater 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

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.

Capital Projects/Items:

There are no new capital improvements scheduled for 2023.

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Traffic Control Department

		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
01-553-1000	Salaries	50,805	58,204	61,984	83,391
01-553-1050	Part-Time/Summer	12,994	3,543	3,000	3,000
01-553-1060	Overtime	98	1,002	2,000	2,000
01-553-1100	FICA/Medicare Tax	4,842	4,762	5,124	6,762
01-553-1200	Employees Retirement	5,678	7,270	6,818	8,882
01-553-1250	Matching Deferred Comp	1,384	1,714	1,860	1,860
01-553-1300	Health Insurance	6,985	8,426	8,892	8,892
01-553-1350	Life Insurance Expense	126	209	239	239
01-553-1400	Misc Personnel Costs	47	50	250	250
	Total Personnel	\$ 82,959	\$ 85,180	\$ 90,167	\$ 115,276
01-553-2050	Office Supplies	134	296	150	300
01-553-2150	Minor Tools/Equip/Furniture	1,528	1,529	1,500	1,500
01-553-2180	Computer Equipment/Software	1,157	2,024	500	1,200
01-553-2250	Repair Materials/Supplies	608	2,441	1,000	1,200
01-553-2300	Clothing/Cleaning	617	460	1,200	1,100
01-553-2350	Janitor/Housekeeping	57	34	200	150
01-553-2400	Fuel/Lubricants	1,289	2,383	3,000	3,000
01-553-2450	Sign Materials	12,486	12,084	10,000	14,000
01-553-2590	Signal Repair	1,587	7,110	4,000	4,000
01-553-2610	Concrete/Aggregate Materials	151	176	400	200
01-553-2660	Street Paint	8,462	6,876	8,000	8,500
01-553-2950	Miscellaneous	689	372	100	300
	Total Consumables	\$ 28,764	\$ 35,783	\$ 30,050	\$ 35,450
		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
01-553-3080	Insurance	6,235	5,844	6,200	4,000
01-553-3100	Contract Labor	-	-	-	-
01-553-3150	Telephone	219	56	150	200
01-553-3250	Postage	-	-	25	-
01-553-3275	Utilities	-	-	3,523	10,000
01-553-3280	Utilities	-	-	-	-
01-553-3330	Bldg/Grounds Maintenance	501	254	250	300
01-553-3350	Maintenance Contracts	-	-	-	-
01-553-3370	Vehicle Repair	2,203	1,968	1,000	2,000
01-553-3380	Equipment Rental/Lease	-	-	250	-
01-553-3400	Equipment Repair	419	154	1,000	500
01-553-3430	Safety Programs/Equip	585	2,164	500	500
01-553-3500	Travel/Training/Seminars	-	140	200	100
	Total Contractual Services	\$ 10,162	\$ 10,580	\$ 13,098	\$ 17,600
	Total Capital	\$ -	\$ 7,191	\$ -	\$ -
	Total Traffic Control	\$ 121,885	\$ 138,733	\$ 133,315	\$ 168,326

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Traffic Control Department

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
Traffic Control Supervisor	1	1		
Maintenance Worker II/Airport	.5	1		
Totals	1.5	2	\$61,984	\$83,391

2023 Budget Notes:

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees.

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 Projects/Items:

There are no capital improvement projects scheduled for 2023.

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Buildings and Ground Maintenance

		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
01-571-1000	Salaries	218,240	217,757	242,154	257,036
01-571-1050	Part-Time/Summer	17,360	36,743	22,000	22,000
01-571-1060	Overtime	2,704	2,695	3,000	3,000
01-571-1100	FICA/Medicare Tax	17,937	19,415	20,437	21,576
01-571-1200	Employees Retirement	25,438	26,951	26,637	27,352
01-571-1250	Matching Deferred Comp	3,150	4,960	6,201	6,201
01-571-1300	Health Insurance	32,713	31,331	34,992	34,992
01-571-1350	Life Insurance Expense	685	685	650	650
01-571-1400	Misc Personnel Costs	384	215	500	500
	Total Personnel	\$ 318,612	\$ 340,753	\$ 356,571	\$ 373,307
01-571-2050	Office Supplies	37	14	100	100
01-571-2150	Minor Tools/Equip/Furniture	984	1,561	2,000	2,000
01-571-2180	Computer Equipment/Software	-	-	1,000	1,000
01-571-2250	Repair Materials/Supplies	807	675	1,000	1,000
01-571-2300	Clothing/Cleaning	4,125	3,804	4,000	4,000
01-571-2350	Janitor/Housekeeping	4,932	5,616	4,200	4,500
01-571-2400	Fuel/Lubricants	10,539	17,844	13,000	13,500
01-571-2480	Agricultural Supplies	154	945	600	600
01-571-2610	Concrete/Aggregate Materials	-	-	500	500
01-571-2950	Miscellaneous	503	753	750	750
	Total Consumables	\$ 22,080	\$ 31,212	\$ 27,150	\$ 27,950
		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
01-571-3080	Insurance	15,498	18,327	20,000	20,000
01-571-3150	Telephone	223	216	200	200
01-571-3280	Utilities	-	-	3,523	3,523
01-571-3330	Bldg/Grounds Maintenance	11,650	16,331	13,000	13,500
01-571-3350	Maintenance Contracts	1,902	2,860	3,000	3,000
01-571-3370	Vehicle Repair	2,613	2,252	2,000	2,000
01-571-3380	Equipment Rental/Lease	520	32	500	500
01-571-3400	Equipment Repair	11,565	10,367	8,000	9,000
01-571-3430	Safety Programs/Equip	1,124	812	1,000	1,000
01-571-3500	Travel/Training/Seminars	72	-	100	100
	Total Contractual Services	\$ 45,167	\$ 51,198	\$ 51,323	\$ 52,823
	Total Capital	\$ 11,149	\$ 28,820	\$ -	\$ -
	Total Bldg & Grnds Maintenance	\$ 397,009	\$ 451,983	\$ 435,044	\$ 454,080

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Buildings and Ground Maintenance

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
Maintenance Supervisor	1	1		
Maintenance Worker III – Crew Coordinator	1	1		
Maintenance Worker III	2	2		
Maintenance Worker II	1	1		
Maintenance Worker I	1	1		
Totals	6	6	\$242,154	\$257,036

2023 Budget Notes:

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees.

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 Projects/Items:

There are no capital improvement projects scheduled for 2023.

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Cemeteries Department

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
01-572-1000	Salaries	46,695	48,092	49,982	51,982
01-572-1050	Part-Time/Summer	8,666	11,361	12,000	12,000
01-572-1060	Overtime	794	697	1,000	1,000
01-572-1100	FICA/Medicare Tax	3,863	4,153	4,818	4,971
01-572-1200	Employees Retirement	5,467	5,976	5,498	5,511
01-572-1250	Matching Deferred Comp	1,347	1,436	1,499	1,499
01-572-1300	Health Insurance	10,695	11,103	11,664	11,664
01-572-1350	Life Insurance Expense	165	176	200	200
01-572-1400	Misc Personnel Costs	2,917	1,530	500	500
	Total Personnel	\$ 80,609	\$ 84,524	\$ 87,162	\$ 89,327
01-572-2050	Office Supplies	-	10	100	100
01-572-2150	Minor Tools/Equip/Furniture	31	191	500	500
01-572-2250	Repair Materials/Supplies	84	103	400	400
01-572-2300	Clothing/Cleaning	474	1,010	500	500
01-572-2350	Janitor/Housekeeping	100	78	100	100
01-572-2400	Fuel/Lubricants	1,432	1,620	2,000	2,000
01-572-2480	Agricultural Supplies	110	70	200	200
01-572-2610	Concrete/Aggregate Materials	311	273	400	400
01-572-2660	Repair/Replace Damaged Stones	-	-	500	500
01-572-2950	Miscellaneous	-	25	200	200
	Total Consumables	\$ 2,543	\$ 3,381	\$ 4,900	\$ 4,900
01-572-3080	Insurance	3,767	4,099	4,275	4,275
01-572-3150	Telephone	331	336	250	250
01-572-3280	Utilities	-	-	-	-
01-572-3330	Bldg/Grounds Maintenance	1,435	254	500	500
01-572-3370	Vehicle Repair	467	79	500	500
01-572-3380	Equipment Rental/Lease	-	-	250	250
01-572-3400	Equipment Repair	690	1,530	1,000	1,500
01-572-3430	Safety Programs/Equip	150	198	500	500
	Total Contractual Services	\$ 6,839	\$ 6,496	\$ 7,275	\$ 7,775
	Total Capital	\$ 2,849	\$ -	\$ -	\$ -
	Total Cemeteries	\$ 92,840	\$ 94,401	\$ 99,337	\$ 102,002

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Cemeteries Department

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
Cemetery Sexton	1	1		
Totals	1	1	\$49,982	\$51,982

2023 Budget Notes

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees.

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 Projects/Items:

There are no capital improvements scheduled for 2023.

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
PERSONNEL SERVICES					
01-581-1000	Salaries	304,710	327,232	292,268	307,094
01-581-1050	Part-Time Maintenance	11,894	6,670	12,000	12,000
01-581-1055	Program Staff	356	671	-	-
01-581-1060	Overtime	9,301	13,487	8,000	9,000
01-581-1070	Umpires/Referees	5,755	6,561	9,000	11,000
01-581-1100	FICA/Medicare Tax	24,006	26,087	24,577	25,941
01-581-1200	Employees Retirement	35,650	39,934	32,149	33,007
01-581-1250	Matching Deferred Comp	6,379	6,842	5,848	5,848
01-581-1300	Health Insurance	56,113	59,807	53,900	53,900
01-581-1350	Life Insurance Expense	1,027	1,114	948	948
01-581-1400	Misc Personnel Costs	960	934	1,000	1,000
	Total Personnel	\$ 456,152	\$ 489,338	\$ 439,690	459,737
CONSUMABLES					
01-581-2000	Concessions	-	-	700	700
01-581-2050	Office Supplies	3,104	4,626	4,000	4,000
01-581-2100	Advertising	1,650	1,651	3,000	3,000
01-581-2150	Minor Tools/Equip/Furniture	7,419	5,380	6,000	6,000
01-581-2180	Computer Equipment/Software	2,007	5,677	950	950
01-581-2200	Subscriptions/Publications	-	-	200	200
01-581-2250	Repair Materials/Supplies	5,846	5,505	6,000	6,000
01-581-2300	Clothing/Cleaning	3,535	3,795	3,500	3,500
01-581-2350	Janitor/Housekeeping	4,680	4,589	2,500	2,500
01-581-2400	Fuel/Lubricants	4,908	7,298	6,000	7,000
01-581-2480	Agricultural Supplies	3,682	6,007	5,000	6,000
01-581-2610	Concrete/Aggregate Materials	1,611	93	1,500	1,500
01-581-2660	Recreation Supplies	19,334	21,830	24,000	24,000
01-581-2680	Clean Sweep Day Supplies	-	-	4,000	4,000
01-581-2950	Miscellaneous	5,853	10,531	1,500	1,500
	Total Consumables	\$ 63,629	\$ 76,983	\$ 68,850	70,850
CONTRACTUAL SERVICES					
01-581-3080	Insurance	21,850	24,208	25,250	25,250
01-581-3100	Contract Labor	2,065	1,715	5,000	4,000
01-581-3150	Telephone	1,503	1,428	1,200	2,000
01-581-3200	Utilities	-	-	-	-
01-581-3250	Postage	842	506	700	700
01-581-3275	Utilities	-	-	12,054	32,000
01-581-3300	Printing/Binding	2,026	-	4,000	4,000
01-581-3330	Bldg/Grounds Maintenance	21,228	17,114	20,000	20,000
01-581-3350	Maintenance Contracts	-	548	-	-
01-581-3360	Rent - Soccer Park	2	882	880	880
01-581-3370	Vehicle Repair	3,911	6,945	3,000	3,000
01-581-3380	Equipment Rental/Lease	915	3,843	1,500	1,500
01-581-3400	Equipment Repair	6,529	10,639	8,000	8,000
01-581-3430	Safety Programs/Equip	1,722	639	500	500
01-581-3450	Dues/Memberships	1,456	-	500	900
01-581-3500	Travel/Training/Seminars	1,952	903	3,000	7,000
01-581-3600	Program Expenses	-	1,194	1,000	1,000
01-581-3700	Credit Card Charges	999	737	1,000	1,000
01-581-5100	Uncollectable Accounts	-	-	-	-
	Total Contractual Services	\$ 67,001	\$ 71,301	\$ 87,584	111,730
	Total Capital	\$ 8,107,080	\$ 157,822	\$ -	-
	Adjustment				
	Total Parks & Rec. Administration	\$ 8,693,862	\$ 795,444	\$ 596,124	642,317

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

Position	Number of Employees		Budgeted Amount			
	2022	2023	2022	2023		
Director of Parks & Rec.	.6	.6				
Parks Supervisor	.9	.9				
Asst Director of Parks & Rec.	.7	.7				
Public Info Officer	.1	0				
Maintenance Worker III	.9	.9				
Maintenance Worker II	3	3				
Maintenance Worker I	0	0				
Administrative Assistant	.7	.7				
Totals	6.9	6.8			\$292,268	\$307,094

2023 Budget Notes

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees and compensation for contracted labor necessary to officiate games.

Consumables

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

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

Recreational 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.

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

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES

Parks & Recreation Administration

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

Capital Projects/Items:

There are no capital improvement projects scheduled for 2023.

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES

Parks & Recreation – Pool

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	PERSONNEL SERVICES				
01-583-1050	Part-Time/Summer	34,056	47,583	42,000	42,000
01-583-1100	FICA/Medicare Tax	2,605	3,640	3,213	3,213
01-583-1400	Misc Personnel Costs	342	-	250	250
	Total Personnel	\$37,003	\$ 51,223	\$ 45,463	\$ 45,463
	CONSUMABLES				
01-583-2000	Concessions	4,733	8,576	7,000	10,000
01-583-2050	Office Supplies	510	401	400	200
01-583-2100	Advertising	-	-	200	200
01-583-2150	Minor Tools/Equip/Furniture	475	149	500	500
01-583-2250	Repair Materials/Supplies	922	1,807	2,000	1,000
01-583-2300	Clothing/Cleaning	842	1,389	1,000	1,600
01-583-2350	Janitor/Housekeeping	550	887	600	600
01-583-2660	Recreation Supplies	186	2,080	1,000	1,000
01-583-2670	Pool Chemicals	5,728	9,819	7,500	7,500
01-583-2950	Miscellaneous	464	79	-	-
	Total Consumables	\$14,410	\$ 25,187	\$ 20,200	\$ 22,600
	CONTRACTUAL SERVICES				
01-583-3080	Insurance	2,762	2,783	2,600	2,600
01-581-3100	Contract Labor	-	4,375	4,000	4,000
01-583-3150	Telephone	-	-	500	500
01-583-3275	Utilities	-	-	26,482	26,482
01-583-3330	Bldg/Grounds Maintenance	4,001	757	3,000	3,000
01-583-3400	Equipment Repair	1,683	1,592	2,000	2,000
01-583-3430	Safety Programs/Equip	117	372	1,000	700
01-583-3500	Travel/Training/Seminars	805	990	1,500	1,000
	Total Contractual Services	\$ 9,367	\$ 10,868	\$ 41,082	\$ 40,282
	Total Capital	\$ 3,978	\$ -	\$ -	\$ -
	Total Parks & Rec. - Pool	\$64,758	\$ 87,279	\$ 106,745	\$108,345

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES

Parks & Recreation - Pool

2023 Budget Notes

Personnel

Salaries – There are no full-time employees at the pool.

Part Time/Summer – Staffing typically consists of a Pool Manager, an Assistant Pool Manager, approximately 11 life guards, and 4 concession workers.

Consumables

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

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

Clothing/Cleaning – Guard suits and shirts.

Concessions – Pool concession supplies.

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

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

Contractual Services

Equipment Repairs – Repairs to pool vacuum and ice machines.

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

Capital Projects/Items:

There are no capital improvement projects scheduled for 2023.

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation – Recreation Center

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
PERSONNEL SERVICES					
01-585-1000	Salaries	-	36,601	106,942	117,870
01-585-1050	Part-Time/Summer	-	45,390	105,000	105,000
01-585-1060	Overtime	-	879	2,200	2,200
01-585-1100	FICA/Medicare Tax	-	6,340	16,382	17,218
01-585-1200	Employees Retirement	-	1,569	11,764	12,320
01-585-1250	Deferred Compensation	-	-	759	759
01-585-1300	Health Insurance	-	6,213	17,786	17,786
01-585-1350	Life Insurance Payable	-	132	-	0
01-585-1400	Misc Personnel Costs	-	60	-	0
	Total Personnel Services	\$ -	\$ 97,183	\$ 260,833	273,153
CONSUMABLES					
01-585-2050	Office Supplies	-	4,913	3,000	3,000
01-585-2100	Advertising	-	6,534	4,000	4,000
01-585-2150	Minor Tools/Equip./Furniture	-	1,278	3,000	3,000
01-585-2180	Computer Equipment/Software	-	7,330	8,700	8,700
01-585-2250	Repair Materials/Supplies	-	1,454	2,000	2,000
01-585-2300	Clothing/Cleaning	-	1,193	3,000	3,000
01-585-2350	Janitor/Housekeeping	-	5,217	7,000	8,000
01-585-2480	Recreation Supplies	-	3,995	33,000	30,000
01-585-2510	Cost of Food Sales/Concessions	-	6,820	13,000	12,000
01-585-2520	Cost of Merchandise Sold	-	1,566	3,000	3,000
01-585-2800	Third Party Damage Repair	-	-	-	0
01-585-2950	Miscellaneous	-	2,092	1,000	1,000
	Total Consumables	\$ -	\$ 42,392	\$ 80,700	77,700
CONTRACTUAL SERVICES					
		2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
01-585-3050	Legal Fees	-	-	-	0
01-585-3080	Insurance	-	-	26,000	26,000
01-585-3100	Contract Labor	-	1,100	6,000	6,000
01-585-3150	Telephone	-	546	2,000	2,000
01-585-3200	Utilities	-	-	-	0
01-585-3275	Utilities	-	-	60,000	60,000
01-585-3330	Building/Grounds Maintenance	-	3,777	12,000	11,000
01-585-3340	Credit Card Fees	-	1,447	2,000	4,000
01-585-3380	Cardio Equipment Rental/Lease	-	-	18,000	18,000
01-585-3400	Equipment Repair	-	-	6,000	5,000
01-585-3430	Safety Programs/Equipment	-	1,301	3,000	3,000
01-585-3450	Dues/Memberships	-	555	2,000	2,000
01-585-3500	Travel/Training Seminars	-	15	1,000	1,000
	Total Contractual Services	\$ -	\$ 8,743	\$ 138,000	138,000
	Total Capital	\$ -	\$ -	\$ -	0
	Total Administration Expenses	\$ -	\$ 148,318	\$ 479,533	488,853
NON-OPERATING EXPENSES					
		2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
01-585-5100	Uncollectible Accounts	-	-	-	0
01-585-5300	Interest Expense	-	-	-	0
01-585-5400	Other Expenses	-	17,984	-	0
01-585-5600	Prior Period Adjustment	-	-	-	0
	Total Non-Operating	\$ -	\$ 17,984	\$ -	0
	TOTAL EXPENSES	\$ -	\$ 166,301	\$ 479,533	\$ 488,853

2023 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation – Recreation Center

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
Facility Supervisor	1	1		
Parks & Rec. Director	0	.2		
Asst. Parks & Rec. Dir.	0	.2		
Admin. Assistant	0	.25		
Maintenance Worker I	1	0		
Maintenance Worker II	0	1		
Totals	2	2.65		

2023 Budget Notes

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees. Several positions in the Recreation Center are shared with the Parks and Recreation Administration.

Part Time/Summer – Staffing typically consists of a Receptionist, Program trainers, etc.

Consumables

Minor Tools/Equipment/Furniture – Tables, chairs, and various tools.

Clothing/Cleaning – Shirts.

Concession supplies.

Recreation Supplies

Contractual Services

Contract Labor.

Safety Programs – MIRMA safety audits and in session training.

Capital Projects/Items:

There are no capital improvement projects scheduled for 2023.

2023 BUDGET – CITY OF FULTON

GENERAL FUND DEBT SERVICE
Parks & Recreation – Recreation Center

	General Fund Debt Service	2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
	REC. CENTER PROJECT				
01-591-5350	Rec. Center Project - Principal	\$ -	\$ 83,615	\$ 256,217	264,287
01-591-5360	Rec. Center Project - Interest	-	146,605	141,553	133,484
01-591-5390	Transfer Out - ARPA Funds	-	-	-	100,000
01-591-5430	Rec. Center Project - Fees	-	-	-	-
01-591-5440	Transfer in from D/S Fund	-	-	-	-
	Total	\$ -	\$ 230,221	\$ 397,770	497,771

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUND
Off Street Parking Fund

Account	Description	2020 Audited	2021 Audited	2022 Adopted	2023 Proposed
REVENUES					
20-412-1550	Parking Meters	-	365	1,000.00	1,000
20-412-1600	Parking Lot Lease Payments	15,340	18,130	20,000	20,000
20-413-2300	Interest Income	215	36	500	4,200
	Total Revenues	\$ 15,555	\$ 18,531	\$ 21,500	25,200
EXPENSES					
	CONTRACTUAL SERVICES				
20-516-2570	Meter Repairs	-	-	100	100
20-516-2950	Miscellaneous	-	-	-	-
20-516-3200	Utilities	144	144	300	300
20-516-3080	Insurance	-	-	-	-
20-516-3100	Contract Labor	4,800	4,800	4,800	4,000
20-516-3330	Bldg./Grounds Maintenance	245	-	500	500
20-599-5500	Depreciation	13,122	13,122	14,000	14,000
20-599-4010	Parking Lot Overlays	-	-	-	-
	Total Contractual Services	\$ 18,312	\$ 18,066	\$ 19,700	18,900
	Total Expenses	\$ 18,312	\$ 18,066	\$ 19,700	18,900
		2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	TOTAL REVENUES	15,555	18,531	21,500	25,200
	TOTAL EXPENSES	18,312	18,066	19,700	18,900
	Revenues Over/(Under) Expenses	\$ (2,757)	\$ 465	\$ 1,800	6,300
	ADJUSTMENTS				
	Depreciation	13,122	13,122	14,000	14,000
	Total Capital			-	-
	Net Adjustments	\$ 13,122	\$ 13,122	\$ 64,000	14,000
	Excess /(Deficiency) in Working Capital	\$ 10,366	\$ 13,587	\$ 65,800	6,300

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUND
Off Street Parking Fund

2023 Budget Notes:

Revenues:

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

Parking Lot Lease Payments – Rent from parking spots. There are a total of 141 rentable parking spaces which can generate \$20/month/space. 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 Projects/Items:

There are no capital improvement projects scheduled for 2023.

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
21-412-1050	Residential Service	4,746,516	5,085,425	5,100,000	5,100,000
21-412-1100	Rural Service	75,742	78,533	75,000	75,000
21-412-1150	Commercial Service	3,623,600	3,769,804	4,100,000	4,100,000
21-412-1200	Industrial Service	1,515,315	1,606,873	1,600,000	1,600,000
21-412-1225	Industrial Demand	214,627	212,055	220,000	220,000
21-412-1250	Large Power Service	3,284,313	3,131,353	3,400,000	3,400,000
21-412-1275	Large Power Demand	501,326	469,940	525,000	525,000
21-412-1500	Municipal Service	180,564	182,566	194,000	194,000
21-412-1550	Street Lighting	134,418	121,450	136,000	136,000
21-412-1650	Surge Protector Rent Revenue	4,414	4,543	4,200	4,200
	Operating Revenue	14,280,835	14,662,542	15,354,200	15,354,200
21-413-2050	Penalty Revenue	105,071	135,389	120,000	135,000
21-413-2100	Customer Service	53,155	63,863	60,000	60,000
21-413-2150	Material Sales	4,906	8,734	-	-
21-413-2400	Interest Income	12,912	1,767	400	140,000
21-413-2500	Third Party Reimbursements	1,379	22,041	16,000	22,000
21-413-2600	Miscellaneous Revenue	18,296	32,666	10,000	30,000
21-413-2625	Transfer In-Fire Truck	-	-	-	-
21-413-2650	Cash Long/Short	(100)	56	-	-
21-413-3800	Gain/Loss On Equipment Disposal	1,330	-	-	-
21-414-2625	Transfer In Fire Truck		150,000		
	Non-Operating Revenue	\$ 196,948	\$ 414,515	\$ 206,400	\$ 387,000
	Total Revenues	\$ 14,477,784	\$ 15,077,058	\$ 15,560,600	\$ 15,741,200

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund

		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
	PURCHASED POWER EXPENSES				
21-515-2000	Purchased Power Other	1,910,711	3,218,756	2,500,000	3,320,000
21-515-2002	Sikeston Purchased Power	3,740,863	3,799,329	3,800,000	3,800,000
21-515-2004	SWPA Purchased Power	278,708	275,862	300,000	300,000
21-515-2010	MISO Power and Charges	14,070	(4,100)	-	10,000
21-515-2020	TEA Charges	260,476	288,898	270,000	270,000
21-515-2030	Prairie States Charges	3,352,662	2,122,268	3,025,000	3,025,000
	Total Purchased Power	\$ 9,557,488	\$ 9,701,012	\$ 9,895,000	\$ 10,725,000
Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	POWER PLANT EXPENSES				
21-516-1000	Salaries	242,586	234,140	288,215	180,130
21-516-1050	Part-Time/Summer		1,777	-	-
21-516-1060	Overtime	22,910	44,047	33,723	33,723
21-516-1100	FICA/Medicare Tax	18,950	20,698	24,628	16,360
21-516-1200	Employees Retirement	25,991	31,873	31,704	22,273
21-516-1250	Matching Deferred Comp	3,938	4,783	5,558	5,558
21-516-1300	Health Insurance	33,820	35,056	41,256	41,256
21-516-1350	Life Insurance Expense	780	812	895	895
21-516-1400	Misc. Personnel Costs	1,512	591	500	500
	Total Personnel	\$ 350,487	\$ 373,777	\$ 426,479	\$ 300,694

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund – Expenses

21-516-2050	Office Supplies	371	103	500	500
21-516-2150	Minor Tools/Equip/Furniture	1,469	5,593	7,500	3,000
21-516-2180	Computer Equipment/Software	2,178	1,171	2,500	2,500
21-516-2250	Repair Materials/Supplies	1,579	2,595	5,000	1,000
21-516-2300	Clothing/Cleaning	7,682	6,574	6,000	6,000
21-516-2350	Janitor/Housekeeping	2,056	2,219	1,700	750
21-516-2400	Fuel/Lubricants	5,412	5,161	2,500	1,500
21-516-2550	Diesel Fuel	496	4,830	12,000	12,000
21-516-2560	Turbine Fuel	5,268	4,235	5,000	15,000
21-516-2570	Power Plant Lighting Strike	1,286	31	-	-
21-516-2700	Engine Maintenance	2,289	12,927	17,385	20,000
21-516-2710	Generator Maintenance	13	-	-	-
21-516-2720	Switchyard Maintenance	45,437	3,623	5,000	5,000
21-516-2750	Turbine Maintenance	6,560	56,280	30,000	40,000
21-516-2950	Miscellaneous	349	167	187	500
	Total Consumables	\$ 82,446	\$ 105,510	\$ 95,272	\$ 107,750
21-516-3080	Insurance	35,930	42,170	47,700	32,500
21-516-3100	Contract Labor	2	7	-	-
21-516-3150	Telephone	640	1,612	3,000	82
21-516-3200	Utilities	39,145	34,949	38,000	38,519
21-516-3210	Water	201	221	250	192
21-516-3250	Postage	-	11	-	-
21-516-3330	Bldg./Grounds Maintenance	4,622	8,146	10,000	4,486
21-516-3350	Maintenance Contracts	1,434	(242)	500	205
21-516-3370	Vehicle Repair	316	2,586	3,000	500
21-516-3380	Equipment Rental/Lease	205	-	-	-
21-516-3400	Equipment Repair	18,534	184	5,000	-
21-516-3430	Safety Programs/Equip	360	741	1,000	500
21-516-3440	Equipment Safety Inspections	-	28	100	100
21-516-3500	Travel/Training/Seminars	38	1,110	1,500	1,300
21-516-3610	Licenses/Fees/Permits/Fines	641	178	1,000	500
	Total Contractual Services	\$ 102,068	\$ 91,702	\$ 111,050	\$ 78,884
	Total Power Plant Expenses	\$ 535,001	\$ 570,989	\$ 632,801	\$ 487,328

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund – Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	DISTRIBUTION EXPENSES				
21-520-1000	Salaries	574,622	565,563	625,820	570,220
21-520-1050	Part-Time/Summer	602	-	-	-
21-520-1060	Overtime	14,693	20,468	-	16,500
21-520-1100	FICA/Medicare Tax	44,200	43,363	47,875	44,884
21-520-1200	Employees Retirement	61,775	66,620	68,840	61,606
21-520-1250	Matching Deferred Comp	10,141	14,063	15,935	15,935
21-520-1300	Health Insurance	70,526	71,726	81,504	81,504
21-520-1350	Life Insurance Expense	1,789	1,874	1,636	1,750
21-520-1400	Misc. Personnel Costs	3,009	395	1,000	1,070
21-520-1900	Accrued Benefit Expense	12,536	(213,105)	-	-
	Total Personnel	\$ 793,893	\$ 570,967	\$ 842,611	\$ 793,469
21-520-2050	Office Supplies	64	291	500	900
21-520-2150	Minor Tools/Equip/Furniture	2,299	4,321	2,000	2,000
21-520-2180	Computer Equipment/Software	6,074	3,491	2,000	1,700
21-520-2250	Repair Materials/Supplies	3,427	3,112	3,000	10,000
21-520-2300	Clothing/Cleaning	15,140	16,206	12,000	10,000
21-520-2350	Janitor/Housekeeping	188	435	500	500
21-520-2400	Fuel/Lubricants	12,588	18,740	15,000	21,000
21-520-2570	Services Maintenance	4,533	4,945	5,000	7,300
21-520-2580	Meter Maintenance Material	9,024	2,450	3,500	160,000
21-520-2660	Street Light Repair	11,319	11,343	10,000	10,000
21-520-2700	Lines Maintenance	14,349	28,758	25,000	10,000
21-520-2750	Transformer Maintenance	18,094	10,002	12,000	12,000
21-520-2760	Substation Maintenance	312	183	-	10,000
21-520-2800	Third Party Damage Repair	47	1,133	-	-
21-520-2850	Surge Protectors	-	-	-	-
21-520-2950	Miscellaneous	1,397	1,013	1,000	5,000
	Total Consumables	\$ 98,856	\$ 106,425	\$ 91,500	\$ 260,400
21-520-3080	Insurance	48,599	50,201	48,800	46,500
21-520-3100	Contract Labor	-	-	-	-
21-520-3200	Utilities	9,311	11,990	10,000	10,000
21-520-3250	Postage	191	44	100	-
21-520-3350	Maintenance Contracts	25,867	26,592	25,000	12,500
21-520-3370	Vehicle Repair	14,708	19,105	18,000	24,000
21-520-3380	Equipment Rental/Lease	-	609	-	-
21-520-3400	Equipment Repair	17,256	13,186	16,000	10,000
21-520-3430	Safety Programs/Equip	2,753	6,201	2,500	2,500
21-520-3440	Equipment Safety Inspections	-	2,265	2,500	3,000
21-520-3500	Travel/Training/Seminars	-	62	-	30,000
	Total Contractual Services	\$ 118,685	\$ 130,255	\$ 122,900	\$ 138,500
	Total Distribution Expenses	1,011,433	807,647	1,057,011	1,192,369

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund – Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	ADMINISTRATION EXPENSES				
21-522-1000	Salaries	77,796	79,625	76,264	72,106
21-522-1060	Overtime	9	131	208	223
21-522-1100	FICA/Medicare Tax	5,248	5,524	5,850	5,533
21-522-1200	Employees Retirement	8,575	9,321	8,389	7,595
21-522-1250	Matching Deferred Comp	2,110	2,230	2,288	2,288
21-522-1300	Health Insurance	8,824	9,170	9,623	9,623
21-522-1350	Life Insurance Expense	170	177	138	147
21-522-1400	Misc. Personnel Costs	173	240	521	557
21-522-1500	Liability Insurances	-	-	500	535
	Total Personnel	\$ 102,906	\$ 106,419	\$ 103,781	\$ 98,606
21-522-2050	Office Supplies	50	161	250	500
21-522-2100	Advertising	2,900	1,755	2,500	250
21-522-2150	Minor Tools/Equip/Furniture	300	5	-	100
21-522-2180	Computer Equipment/Software	-	-	-	-
21-522-2200	Subscriptions/Publications	-	-	-	-
21-522-2350	Janitor/Housekeeping	113	6	-	-
21-522-2950	Miscellaneous	30	92	100	100
	Total Consumables	\$ 3,394	\$ 2,019	\$ 2,850	\$ 950
21-522-3050	Legal Fees	-	-	-	-
21-522-3080	Insurance	4,504	6,637	7,300	8,544
21-522-3150	Telephone	806	584	1,000	416
21-522-3200	Utilities	2,539	2,558	3,000	2,523
21-522-3250	Postage	20,489	22,323	23,000	20,000
21-522-3300	Printing/Binding	-	-	-	-
21-522-3330	Bldg./Grounds Maintenance	869	1,265	500	2,265
21-522-3350	Maintenance Contracts	1,916	9,427	7,500	12,000
21-522-3400	Equipment Repair	-	-	-	-
21-522-3430	Safety Programs/Equip	-	-	-	-
21-522-3450	Dues/Memberships	26,364	24,398	25,000	1,400
21-522-3500	Travel/Training/Seminars	250	(265)	2,000	1,800
	Total Contractual Services	\$ 57,737	\$ 66,926	\$ 69,300	\$ 48,947
	Total Administration Expenses	\$ 164,037	\$ 175,363	\$ 175,931	\$ 148,504

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund – Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	NON-OPERATING EXPENSES				
21-599-3050	Administrative Services	520,546	541,496	601,162	583,762
21-599-3100	Building Inspector Services	95,182	96,339	123,813	154,885
21-599-3160	Engineering Services	133,414	137,762	147,037	144,182
21-599-3170	Buildings & Grounds Services	26,020	27,999	28,380	13,667
21-599-3180	Audit Expense	26,880	26,320	25,650	25,650
21-599-4015	Meter Replacement	-	-	-	-
21-599-4018	Smart Grid	-	-	-	-
21-599-4040	New Services	-	30,240	-	-
21-599-4060	Line Extensions	-	17,288	-	-
21-599-4130	Vehicles\Heavy Equipment	-	15,049	-	-
21-599-4140	Transformers - Replacement	-	2,317	-	-
21-599-4150	Computer Equipment	-	-	-	-
21-599-4170	Bus. 54 Project East	-	-	-	-
21-599-4220	New Street Lights	-	7,705	-	-
21-599-4235	Bus. 54 Project West	-	-	-	-
21-599-4250	Pole & Cross Arm Change Out	-	9,323	-	-
21-599-4270	Vegetation Control	-	-	-	-
21-599-4325	2nd Street Bridge	-	-	-	-
21-599-4340	10th Street Improvements	-	51,722	-	-
21-599-4360	Gas Turbine	-	11,460	-	-
21-599-4410	Power Plant Battery Bank	-	10,648	-	-
21-599-4470	Primary Underground Rewiring	-	532	-	-
21-599-4480	SCADA System	-	-	-	-
21-599-4510	Pole Inspection	-	-	-	-
21-599-4560	Emergency Fund	-	-	-	-
21-599-4590	2nd Street Project	-	-	-	-
21-599-5000	Transfer to Fixed Assets	-	(112,267)	50,000	-
21-599-5100	Uncollectible Accounts	-	25,680	-	50,000
21-599-5200	Municipal Services	322,276	367,840	280,000	280,000
21-599-5300	Interest Expense	31,469	26,182	27,000	27,000
21-599-5400	Other Expenses	221,797	-	-	-
21-599-5500	Depreciation	559,456	591,011	560,000	560,000
21-599-5700	Transfer To General Fund	1,500,000	1,700,000	1,700,000	1,000,000
21-599-5720	Transfer To FADC/Chamber	15,600	36,000	36,000	25,000
21-599-5730	Transfer to Rec. Center	1,250,000	-	-	-
21-599-5860	Inventory Obsolescence	114	-	5,000	5,000
	Total Non-Operating Expenses	\$ 4,702,754	\$ 3,620,645	\$ 3,584,043	\$ 2,869,146

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund – Expenses

Total Expenses	\$ 15,970,714	\$ 14,875,657	\$ 15,344,785	\$ 15,422,346
Revenues Over/(Under) Expenses	\$ (1,492,930)	\$ 201,401	\$ 215,815	\$ 318,854
	2020	2021	2022	2023
Description	Audited	Audited	Adopted	Proposed
TOTAL REVENUES	\$ 14,477,784	\$ 15,077,058	\$ 15,560,600	\$ 15,741,200
TOTAL EXPENSES	\$ 15,970,714	\$ 14,875,657	\$ 15,344,785	\$ 15,422,346
NET INCOME / (LOSS)	\$ (1,492,930)	\$ 201,401	\$ 215,815	\$ 318,854
ADJUSTMENTS				
	2020	2021	2022	2023
Description	Audited	Audited	Adopted	Proposed
Depreciation	559,456	591,011	560,000	560,000
Transfer in from Reserves	-	-	-	-
Warehouse Facility Loan Principal	(176,000)	-	(176,000)	(176,000)
Net Adjustments	\$ (629,544)	\$ 591,011	\$ 384,000	\$ 384,000
Excess/(Deficiency) in Working Capital	\$ (2,122,474)	\$ 792,412	\$ 599,815	\$ 702,854

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund

Position	Number of Employees		Budgeted Amount			
	2022	2023	2022	2023		
Utilities Superintendent	.33	.30				
Electric Supervisor	1	1				
Asst. Power Plant Supervisor	1	1				
Assistant Elec. Dist. Supervisor	1	1				
Crew Leader	1	1				
Lineman	2	2				
Apprentice Lineman	5	5				
App. Lineman/Meter Reader	3	3				
Power Plant Operator	3	2				
Apprentice Plant Operator	2	3				
Administrative Assistant	.33	.30				
Utility IT Coordinator	.33	.30				
Totals	19.99	19.9			\$990,299	\$822,455

2023 Budget Notes

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 of demand, as measured by demand meters. These budget estimates are based on the previous revenues.

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

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS

Electric Fund

Large Power Service – Revenue from power sold to high volume customers; those using over 500 KW of demand.

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 by the pumps at the wastewater treatment facility.

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

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

Penalty Revenue – Revenue 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 general ledger account 21-599-5600.

Expense:

Purchased Power – Wholesale energy purchased mainly from Sikeston, Prairie State and TEA 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.

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees. Administrative salaries are allocated as 30% for Electric.

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.

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS

Electric Fund

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 such as poles, cross arms, switches, transformers, and arresters.

Transformer Maintenance – Repair, parts and other specialized services.

Contract Labor – Expense for tree trimming.

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 budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees. Administrative salaries are allocated as 30% for Electric.

Consumables

Utilities – Utility 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.

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS

Electric Fund

Non-Operating

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

Inspector Services – Reimbursement to the General Fund for inspection services provided by building officials and construction inspection.

Engineering Services – Reimbursement to the General Fund for expenses associated with engineering, connection, location, and performance auditing 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.

Capital Projects/Items:

There are no capital improvement projects scheduled for 2023.

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
22-412-1050	Residential Service	1,976,919	2,077,102	2,453,000	2,815,340
22-412-1100	Rural Service	33,052	34,513	46,830	46,830
22-412-1150	Commercial Service	2,087,423	2,232,604	2,508,750	2,643,534
22-412-1200	Industrial Service	1,521,374	1,492,731	1,672,500	1,708,500
22-412-1500	Municipal Service	45,479	36,691	41,255	41,255
22-412-1600	Power Plant	37,398	33,334	35,680	35,680
22-412-1700	Gas Transportation	268,685	327,617	275,000	275,000
	Operating Revenue	\$ 5,970,329	\$ 6,234,592	\$ 7,033,015	\$ 7,566,139
22-413-2050	Penalty Revenue	19,543	41,995	38,000	38,000
22-413-2100	Customer Service	9,600	4,700	8,000	8,000
22-413-2150	Material Sales	3,084	6,619	8,000	8,000
22-413-2400	Interest Income	7,044	1,173	2,000	72,000
22-413-2500	Third Party Reimbursements	7,145	21,127	7,500	7,500
22-413-2600	Miscellaneous Revenue	2,850	2,020	2,000	2,000
22-413-3800	Gain/Loss on Equipment Disposal	-	-	-	-
	Non-Operating Revenue	\$ 49,266	\$ 77,634	\$ 65,500	\$ 135,500
	Total Revenues	\$ 6,019,595	\$ 6,312,226	\$ 7,098,515	\$ 7,701,639

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund - Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	PURCHASED ENERGY				
22-515-2000	Purchased Gas	2,111,765	5,878,819	2,700,000	3,374,000
22-515-2010	Purchased Gas Transportation	1,010,192	1,287,706	1,200,000	1,317,000
	Total Purchased Energy	\$ 3,121,957	\$ 7,166,525	\$ 3,900,000	\$ 4,691,000
Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	DISTRIBUTION EXPENSES				
22-520-1000	Salaries	469,271	479,950	504,126	475,457
22-520-1050	Part-Time/Summer	13,140	11,064	10,877	-
22-520-1060	Overtime	10,402	15,473	16,316	16,000
22-520-1100	FICA/Medicare Tax	35,607	36,697	40,646	37,247
22-520-1200	Employees Retirement	52,388	59,588	55,454	51,123
22-520-1250	Matching Deferred Comp	11,907	12,618	14,032	14,032
22-520-1300	Health Insurance	69,199	71,790	76,248	76,248
22-520-1350	Life Insurance Expense	1,602	1,708	1,305	1,778
22-520-1400	Misc. Personnel Costs	1,503	1,173	2,000	1,242
22-520-1600	Tuition Reimbursement	-	-	-	-
22-520-1900	Accrued Benefit Expense	8,008	(136,140)		
	Total Personnel	\$ 673,026	\$ 553,919	\$ 721,005	\$ 673,127
22-520-2050	Office Supplies	1,933	1,092	1,500	2,900
22-520-2150	Minor Tools/Equip/Furniture	5,030	16,029	10,000	12,428
22-520-2180	Computer Equipment/Software	1,225	1,159	1,000	3,623
22-520-2250	Repair Materials/Supplies	7,485	5,618	5,000	6,896
22-520-2300	Clothing/Cleaning	10,370	9,488	10,000	9,512
22-520-2350	Janitor/Housekeeping	978	617	500	305
22-520-2400	Fuel/Lubricants	14,580	16,522	16,000	14,250
22-520-2480	Agricultural Supplies	403	305	500	247
22-520-2570	Services Maintenance	20,200	11,975	10,000	3,792
22-520-2580	Meter Maintenance Materials	6,364	6,584	7,000	17,262
22-520-2700	Main Maintenance	76,860	30,673	15,000	8,997
22-520-2800	Third Party Damage Repair	291	-	-	874
22-520-2950	Miscellaneous	298	-	500	185
	Total Consumables	\$ 146,016	\$ 100,063	\$ 77,000	\$ 81,270

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund – Expenses

22-520-3080	Insurance	57,973	50,094	37,235	40,000
22-520-3100	Contract Labor	17	1	-	-
22-520-3250	Postage	46	50	400	400
22-520-3330	Bldg./Grounds Maintenance	178	707	2,000	2,000
22-520-3350	Maintenance Contracts	20,779	21,585	20,000	42,900
22-520-3370	Vehicle Repair	5,951	12,910	4,500	5,000
22-520-3380	Equipment Rental/Lease	-	609	-	-
22-520-3400	Equipment Repair	15,182	8,003	10,000	7,000
22-520-3410	Heavy Equipment Repair	-	975	3,000	7,000
22-520-3430	Safety Programs/Equip	2,826	2,039	5,000	3,000
22-520-3500	Travel/Training/Seminars	159	799	1,500	6,000
	Total Contractual Services	\$ 103,111	\$ 97,771	\$ 83,635	\$ 113,300
	Total Distribution Expense	922,153	751,754	881,640	867,696

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund – Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	ADMINISTRATION EXPENSES				
22-522-1000	Salaries	81,183	78,129	76,264	72,106
22-522-1060	Overtime	9	131	-	-
22-522-1100	FICA/Medicare Tax	5,761	5,701	5,834	5,516
22-522-1200	Employees Retirement	9,347	9,607	8,389	7,498
22-522-1250	Matching Deferred Comp	2,110	2,230	2,288	2,288
22-522-1300	Health Insurance	10,161	9,665	9,623	9,623
22-522-1350	Life Insurance Expense	194	187	138	175
22-522-1400	Misc. Personnel Costs	16	-	-	-
	Total Personnel	\$ 108,781	\$ 105,652	\$ 102,535	\$ 97,206
22-522-2050	Office Supplies	174	162	200	200
22-522-2100	Advertising	251	251	200	200
22-522-2150	Minor Tools/Equip/Furniture	149	-	200	200
22-522-2180	Computer Equipment/Software	301	406	-	2,500
22-522-2950	Miscellaneous	51	14	100	100
	Total Consumables	\$ 927	\$ 832	\$ 700	\$ 3,200
22-522-3050	Legal Fees	90,794	19,704	-	-
22-522-3080	Insurance	4,504	5,093	5,450	5,456
22-522-3150	Telephone	5,227	5,402	6,500	3,745
22-522-3200	Utilities	3,011	2,920	2,500	3,238
22-522-3250	Postage	8,842	7,476	6,500	7,948
22-522-3300	Printing/Binding	-	905	-	-
22-522-3330	Bldg./Grounds Maintenance	454	654	-	761
22-522-3350	Maintenance Contracts	886	8,567	-	17,014
22-522-3400	Equipment Repair	1,124	-	-	-
22-522-3450	Dues/Memberships	690	-	-	-
22-522-3500	Travel/Training/Seminars	150	445	2,000	433
	Total Contractual Services	\$ 115,681	\$ 51,164	\$ 22,950	\$ 38,595
	Total Administration Expenses	\$ 225,389	\$ 157,648	\$ 126,185	\$ 139,001

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund – Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	NON-OPERATING EXPENSES				
22-599-3050	Administrative Services	520,546	541,496	601,162	583,762
22-599-3100	Building Inspector Services	84,606	85,634	110,056	137,676
22-599-3160	Engineering Services	133,414	137,762	147,037	144,182
22-599-3170	Buildings & Grounds Services	26,020	27,999	28,380	27,334
22-599-3180	Audit Expense	11,520	11,280	10,688	10,688
22-599-4018	Smart Grid	-	-	-	-
22-599-4020	Meter Replacement	-	14,967	-	40,000
22-599-4040	Gas Leak Detection Equipment	-	-	-	10,000
22-599-4080	Gas Main Extensions	-	6,412	-	20,000
22-599-4130	Vehicles\Heavy Equipment	-	-	-	-
22-599-4140	SCADA System	-	73	-	-
22-599-4200	Main Replacement (In House)	-	907	-	7,000
22-599-4210	New Services	-	14,534	-	10,000
22-599-4220	Welding Equipment	-	-	-	-
22-599-4280	Odorizer Pump	-	-	-	10,000
22-599-4290	Regulator Station Rebuild	-	-	-	-
22-599-4300	Gas Boring	-	-	-	-
22-599-4310	Equipment	-	-	-	20,000
22-599-4325	2nd Street Bridge	-	-	-	-
22-599-4340	Hatton Line Improvements	-	25,142	-	15,000
22-599-4350	Emergency Fund	-	-	-	15,000
22-599-4360	10th Street Improvements	-	5,463	-	-
22-599-4475	Street Repair	-	-	-	-
22-599-5000	Transfer-Fixed Assets	-	(5,463)	-	-
22-599-5100	Uncollectible Accounts	41,578	13,863	-	-
22-599-5200	Municipal Services	43,081	35,173	14,000	\$ 11,177.52
22-599-5300	Interest Expense	31,469	26,182	27,000	\$ 22,667.34
22-599-5400	Other Expenses	-	-	-	\$ -
22-599-5500	Depreciation	219,631	219,787	220,000	\$ 210,100.00
22-599-5700	Transfers to General Fund	50,000	50,000	50,000	\$ 50,000.00
22-599-5720	Transfer to FADC/Chamber	15,600	6,000	6,000	\$ 20,000.00
22-599-5730	Transfer out-Rec. Center	1,180,000	-	-	-
22-599-5860	Inventory Obsolescence	3,453	1,027	2,000	-
	Total Non-Operating Expenses	\$ 2,360,917	\$ 1,218,240	\$ 1,216,323	\$ 1,364,587
	Total Expenses	\$ 6,630,416	\$ 9,294,166	\$ 6,124,148	\$ 7,062,284
	Revenues Over/(Under) Expenses	\$ (610,822)	\$ (2,981,940)	\$ 974,367	\$ 639,355

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund

	2020	2021	2022	2023
Description	Audited	Audited	Adopted	Proposed
TOTAL REVENUES	\$ 6,019,595	\$ 6,312,226	\$ 7,098,515	\$ 7,701,639
TOTAL EXPENSES	\$ 6,630,416	\$ 9,294,166	\$ 6,124,148	\$ 7,062,284
NET INCOME / (LOSS)	\$ (610,822)	\$ (2,981,940)	\$ 974,367	\$ 639,355
ADJUSTMENTS				
	2020	2021	2022	2023
Description	Audited	Audited	Adopted	Proposed
Depreciation	219,631	219,787	220,000	210,100
Transfer in from Reserves	-	-	-	-
Payment on MUELP loan	-	-	(678,000)	(678,000)
Warehouse Facility Loan Principal	-	-	(176,000)	(176,000)
Net Adjustments	269,000	219,787	(634,000)	(643,900)
Excess/(Deficiency) in Working Capital	\$ (341,822)	\$ (2,762,153)	\$ 340,367	\$ (4,545)

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund

Position	Number of Employees		Budgeted Amount			
	2022	2023	2022	2023		
Utilities Superintendent	.33	.30				
Gas Supervisor	1	1				
Asst. Gas Supervisor	1	1				
Crew Leader	1	1				
Apprentice Lead Pipefitter	0	0				
Pipefitter	4	4				
Utility Locator	0	0				
Apprentice Utility Locator	1	1				
Utility Technician	1	1				
Administrative Assistant	.33	.30				
Utility IT Coordinator	.33	.30				
Totals	9.99	9.9			\$580,390	\$547,563

2023 Budget Notes

Revenues

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

Rural Service – Revenue 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 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.

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS

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.

Expenses

Purchased Gas – Cost for the wholesale purchase of natural gas from supplier.

Purchased Gas Transportation – Fee for the transportation of gas to Fulton’s station at Hatton by Panhandle Eastern.

Distribution Expense

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees.

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 budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees. Administrative salaries are allocated as 30% for Gas.

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 – These are dues for the Missouri Municipal Utility Alliance and the Interstate Municipal Gas Association.

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 administration, purchasing, utility billing, and bookkeeping expenses.

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS

Gas Fund

Inspector Services – Reimbursement to the General Fund for inspection services provided by building officials and construction inspections.

Building and Grounds – Reimbursement to the General Fund for expenses of upkeep on utility easements, repairs and maintenance to City buildings

Engineering Expense – Reimbursement to the General Fund for expenses associated with engineering, connection, location, and performance auditing 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).

Capital Projects/Items:

There are no capital improvement projects scheduled for 2023.

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund - Revenues

		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
23-412-1050	Residential Service	804,688	791,383	810,000	810,000
23-412-1100	Rural Service	13,172	12,238	15,000	15,000
23-412-1150	Commercial Service	496,471	410,752	470,000	470,000
23-412-1200	Industrial Service	152,655	288,635	260,000	260,000
23-412-1500	Municipal Service	15,468	16,483	12,000	12,000
23-412-1600	Water Station Revenue	965	888	1,000	1,000
	Operating Revenue	1,483,418	1,520,379	1,568,000	1,568,000
23-413-2050	Penalty Revenue	12,571	15,832	15,000	15,000
23-413-2100	Customer Service	25,531	13,474	15,000	15,000
23-413-2150	Material Sales	-	-	-	-
23-413-2160	Third Party Reimbursements	-	-	-	-
23-413-2400	Interest Income	1,875	248	-	27,000
23-413-2600	Miscellaneous Revenue	2,081	1,032	1,000	1,000
23-413-3800	Gain/Loss on Equipment Disposal	3,251	-	-	-
23-413-3850	Transfer - Special Rev Fund	-	-	-	1,082,500
	Non-Operating Revenue	45,308	30,586	31,000	1,140,500
	Total Revenues	1,528,726	1,550,964	1,599,000	2,708,500

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund - Expenses

Account	Description	2020 Audited	2021 Audited	2022 Adopted	2023 Proposed
	PRODUCTION EXPENSES				
23-516-1000	Salaries	171,759	180,051	181,272	258,812
23-516-1050	Part-Time/Summer	-	-	-	-
23-516-1060	Overtime	15,028	27,435	9,740	10,422
23-516-1100	FICA/Medicare Tax	12,662	14,858	14,612	20,596
23-516-1200	Retirement	19,671	25,408	19,940	27,224
23-516-1250	Matching Deferred Comp	3,851	5,161	5,438	5,438
23-516-1300	Health Insurance	30,177	33,222	34,992	34,992
23-516-1350	Life Insurance Expense	537	620	500	535
23-516-1400	Misc. Personnel Costs	161	102	-	-
	Total Personnel	253,846	286,857	266,494	358,020
23-516-2050	Office Supplies	70	323	200	500
23-516-2100	Advertising	-	-	-	-
23-516-2150	Minor Tools/Equipment/Furn.	593	242	1,000	500
23-516-2250	Materials/Supplies	721	118	1,500	500
23-516-2300	Clothing/Cleaning	150	-	-	-
23-516-2350	Chlorine	7,001	8,968	8,000	15,000
23-516-2550	Diesel Fuel	3,653	2,008	4,000	4,000
	Total Consumables	12,188	11,659	14,700	20,500
23-516-3080	Insurance	27,644	28,372	25,700	24,000
23-516-3200	Utilities	146,891	151,554	150,000	150,000
23-516-3560	Purchased Water	-	-	-	-
23-516-3740	Tank Maintenance	131	6,412	-	5,000
23-516-3750	Pump Maintenance	-	431	5,000	5,000
23-516-3760	Well Maintenance	12,541	7,486	10,000	10,000
23-516-3770	Well Meter Replacement	2,739	2,813	-	12,000
	Total Contractual Services	189,944	197,067	190,700	206,000
	Total Production Expenses	455,979	495,583	471,894	584,520

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund – Expenses

Account	Description	2020 Audited	2021 Audited	2022 Adopted	2023 Proposed
	DISTRIBUTION EXPENSES				
23-520-1000	Salaries	191,437	158,459	206,684	134,228
23-520-1050	Part-Time/Summer	-	-	814	871
23-520-1060	Overtime	2,981	2,238	3,592	3,843
23-520-1100	FICA/Medicare Tax	14,207	11,832	16,148	11,177
23-520-1200	Employees Retirement	19,412	17,277	22,735	15,250
23-520-1250	Matching Deferred Comp	4,733	4,387	5,233	5,233
23-520-1300	Health Insurance	20,241	17,738	23,760	23,760
23-520-1350	Life Insurance	636	590	630	674
23-520-1400	Misc. Personnel Costs	141	252	200	-
23-520-1900	Accrued Benefit Expense	5,064	(86,094)	-	-
	Total Personnel	258,851	126,680	279,797	195,036
23-520-2050	Office Supplies	1,130	104	200	500
23-520-2100	Advertising	-	-	-	-
23-520-2150	Minor Tools/Equip/Furniture	5,418	4,727	2,500	7,500
23-520-2250	Repair Material/Supplies	10,206	2,878	2,500	14,000
23-520-2300	Clothing/Cleaning	5,234	4,831	5,000	5,000
23-520-2350	Janitor/Housekeeping	1,250	758	500	500
23-520-2400	Fuel/Lubricants	8,365	13,633	11,000	12,500
23-520-2480	Agricultural Supplies	794	295	500	500
23-520-2550	Diesel Fuel	-	-	-	-
23-520-2570	Well Maintenance	(333)	1,878	1,500	5,000
23-520-2580	Well Meter Replacement	-	-	-	5,000
23-520-2700	Main Maintenance	36,674	16,352	15,000	15,000
	Total Consumables	68,738	45,456	38,700	65,500
23-520-3080	Insurance	23,096	33,693	43,534	35,000
23-520-3150	Telephone	4,700	-	-	-
23-520-3350	Maintenance Contract	13,383	22,634	20,000	25,000
23-520-3360	Street Repair	65,281	14,125	50,000	30,000
23-520-3370	Vehicle Repair	4,839	6,123	4,000	4,000
23-520-3400	Equipment Repair	12,110	9,510	9,000	10,000
23-520-3430	Safety Programs/Equipment	3,156	2,159	2,000	2,000
23-520-3600	Licenses/Fees/Fines	341	125	1,000	1,000
	Total Contractual Services	126,906	88,371	129,534	107,000
	Total Distribution Expenses	454,495	260,507	448,031	367,536

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund – Expenses

Account	Description	2020 Audited	2021 Audited	2022 Adopted	2023 Proposed
	ADMINISTRATION EXPENSES				
23-522-1000	Salaries	38,366	39,049	39,287	36,053
23-522-1060	Overtime	5	68	-	-
23-522-1100	FICA/Medicare Tax	2,704	2,845	3,005	3,005
23-522-1200	Employees Retirement	4,418	4,801	4,322	4,322
23-522-1250	Deferred Compensation	1,087	1,149	1,179	1,179
23-522-1300	Health Insurance	4,546	4,723	4,957	4,957
23-522-1350	Life Insurance	88	91	89	95
23-522-1400	Misc. Personnel Costs	-	-	-	-
	Total Personnel	51,213	52,728	52,839	49,611
23-522-2100	Advertising	889	1,155	1,000	1,000
23-522-2150	Minor Tools/Equip/Furniture	-	80	200	200
23-522-2950	Miscellaneous	1,521	213	500	500
	Total Consumables	2,410	1,448	1,700	1,700
23-522-3080	Insurance	2,320	2,624	2,810	3,000
23-522-3150	Telephone	1,123	985	1,100	1,200
23-522-3200	Utilities	374	374	400	500
23-522-3250	Postage	1,485	1,446	1,300	1,600
23-522-3300	Printing/Binding	-	-	-	-
23-522-3330	Bldg./Grounds Maintenance	2,115	1,581	1,600	3,000
23-522-3350	Maintenance Contracts	886	8,567	5,000	10,000
23-522-3450	Dues/Memberships	1,656	1,610	1,500	1,500
23-522-3500	Travel, Training & Seminars	1,774	990	1,500	2,000
	Total Contractual Services	11,733	18,177	15,210	22,800
	Total Administration	65,355	72,352	69,749	74,111

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund – Expenses

Account	Description	2020 Audited	2021 Audited	2022 Adopted	2023 Proposed
	NON-OPERATING EXPENSES				
23-599-3050	Administrative Services	148,727	154,713	171,761	83,400
23-599-3100	Building Inspector Services	10,576	10,704	13,757	8,604
23-599-3160	Engineering Services	57,177	59,041	63,016	31,000
23-599-3170	Buildings & Grounds Services	26,020	27,999	28,380	20,500
23-599-3180	Audit Expense	2,400	2,350	2,138	2,138
23-599-4018	Smart Grid	-	1,048	-	-
23-599-4020	Water Main Replacement	-	16,295	-	150,000
23-599-4024	Equipment	-	-	-	-
23-599-4026	Street Repair	-	-	-	25,000
23-599-4030	Hydrants	-	-	-	10,000
23-599-4040	Water Meter Replacement Prog	-	24,222	-	25,000
23-599-4050	New Water Services	-	28,310	-	25,000
23-599-4090	Water Main Extensions	-	6,083	-	15,000
23-599-4130	Vehicles/Heavy Equipment	-	2,299	-	-
23-599-4200	SCADA System	-	-	-	10,000
23-599-4250	Pump, Tank, Well, & Main Maint.	-	11,451	-	700,000
23-599-4300	Emergency Replacement Fund	-	-	-	-
23-599-4340	10th Street Improvements	-	3,073	-	-
23-599-4475	Buildings	-	-	-	-
23-599-4590	2nd Street Project	-	-	-	-
23-599-5000	Transfer-Fixed Assets	-	(3,073)	-	-
23-599-5100	Uncollectible Accounts	21,144	2,257	-	-
23-599-5200	Municipal Services	17,156	16,183	3,400	3,500
23-599-5300	Interest Expense	10,478	6,454	14,637	4,000
23-599-5400	Other Expenses	-	-	-	-
23-599-5500	Depreciation	427,217	427,903	430,000	430,000
23-599-5850	Gain/Loss on Sale of Asset	-	-	-	-
23-599-5700	Transfer to General Fund	5,000	5,000	5,000	5,000
23-599-5720	Transfer to FADC/Chamber	15,600	-	-	-
23-599-5860	Inventory Obsolescence	-	-	-	-
	Total Non-Operating	741,494	802,312	732,088	1,548,142
	TOTAL EXPENSES	1,717,323	1,630,754	1,721,762	2,574,309
	REVENUES OVER/(UNDER) EXPENSES	(188,597)	(79,790)	(122,762)	134,191

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund – Expenses

	2020	2021	2022	2023
Description	Audited	Audited	Adopted	Proposed
TOTAL REVENUES	1,528,726	1,550,964	1,599,000	2,708,500
TOTAL EXPENSES	1,717,323	1,630,754	1,721,762	2,574,309
NET INCOME / (LOSS)	(188,597)	(79,790)	(122,762)	134,191
ADJUSTMENTS				
	2020	2021	2022	2023
Description	Audited	Audited	Adopted	Proposed
Depreciation	427,217	427,903	430,000	430,000
Loan Proceeds (Warehouse)	-		-	-
Payment on Loan from Elec. & Gas	(92,000)		-	-
Warehouse Facility Loan Principal	(32,000)		(32,000)	(32,000)
Total Capital	(50,369)		-	-
Net Adjustments	252,848	427,903	1,098,000	398,000
Excess/(Deficiency) in Working Capital	64,251	348,113	975,238	532,191

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund

Position	Number of Employees		Budgeted Amount			
	2022	2023	2022	2023		
Utilities Superintendent	.17	.15				
Chief Water Operator	1	1				
Hvy Equip Oper/ Crew Ldr.	2	2				
Utility Worker I	5	5				
Meter Readers	0	0				
Administrative Assistant	.17	.15				
Utility IT Coordinator	.17	.15				
Totals	8.51	8.45			\$427,244	\$429,093

2023 Budget Notes

Revenues:

Residential Service – Revenue from residential customers residing within the city limits of Fulton.

Rural Service – Revenue from customers, receiving water service, who reside outside of Fulton's corporate city limits.

Commercial Service – Revenue from water usage of commercial businesses within Fulton.

Industrial Service – Revenue from water usage of industrial customers.

Water Station Revenue – Revenue from bulk water sales.

Expenses:

Production

Utilities – Energy required to operate 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 for operating 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 budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees. Administrative salaries are allocated as 15% for Water.

Postage – The annual water safety report is mailed to all households in the City.

Non-Operating Expense

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

Inspector Services – Reimbursement to the General Fund for inspection services provided by building officials and construction inspections.

Engineering Services – Reimbursement to the General Fund for expenses associated with engineering, connection, location, and performance auditing 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.

Capital Projects/Items:

There are no capital improvement projects scheduled for 2023.

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund - Revenue

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
24-412-1050	Residential Service	1,451,612	1,434,814	1,450,000	1,450,000
24-412-1150	Commercial Service	1,072,295	1,052,009	1,125,000	1,125,000
24-412-1200	Industrial Service	466,280	530,245	490,000	490,000
24-412-1500	Municipal Service	22,373	26,035	24,000	24,000
	Operating Revenue	\$ 3,012,561	\$ 3,043,103	\$ 3,089,000	3,089,000
24-413-2050	Penalty Revenue	23,203	29,117	26,000	26,000
24-413-2100	Customer Service	2,500	1,400	1,000	1,000
24-413-2400	Interest Income	6,209	685	100	78,000
24-413-2600	Miscellaneous Revenue	32,402	28,607	30,000	30,000
24-413-3800	Gain/Loss On Equipment Disposal	41,280	-	-	-
24-413-2450	Transfer In-Special Revenue Fund	-	-	-	675,600
24-413-3890	Contributed Capital	-	-	-	-
	Non-Operating Revenue	\$ 105,593	\$ 59,810	\$ 57,100	810,600
	Total Revenues	\$ 3,118,154	\$ 3,102,913	\$ 3,146,100	3,899,600

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund – Expenses

Account	Description	2020 Audited	2021 Audited	2022 Adopted	2023 Proposed
	TREATMENT EXPENSES				
24-516-1000	Salaries	192,997	196,742	221,638	241,601
24-516-1050	Part-Time/Summer	-	-	-	1,176
24-516-1060	Overtime Pay	13,287	11,467	1,099	18,232
24-516-1100	FICA/Medicare Tax	14,358	14,405	17,039	19,967
24-516-1200	Employee Retirement	21,742	22,107	24,380	26,785
24-516-1250	Deferred Compensation	4,243	4,546	4,715	4,715
24-516-1300	Health Insurance	36,739	25,835	30,024	30,024
24-516-1350	Life Insurance	662	672	708	758
24-516-1400	Miscellaneous Personnel Cost	336	251	800	800
24-516-1500	Worker's Compensation	-	-	-	-
	Total Personnel	\$ 284,364	\$ 276,024	\$ 300,403	344,058
24-516-2050	Office Supplies	595	477	600	1,000
24-516-2150	Minor Tools/Equip/Furniture	5,760	3,001	2,000	1,800
24-516-2250	Materials/Supplies	7,360	6,073	5,000	8,000
24-516-2300	Clothing/Cleaning	5,022	4,087	5,000	3,500
24-516-2350	Janitor/Housekeeping	5,947	4,100	4,000	2,000
24-516-2400	Fuel/Lubricants	3,569	6,063	5,000	6,500
24-516-2550	Diesel Fuel	5,993	8,417	10,000	9,000
24-516-2700	Lines Maintenance	8,806	10,487	8,000	12,000
24-516-2725	Pump & Blower Maintenance	13,105	25,782	7,500	8,200
24-516-2750	Plant Maintenance	32,057	57,392	60,000	60,000
	Total Consumables	\$ 88,212	\$ 125,880	\$ 107,100	112,000
24-516-3080	Insurance	18,926	17,403	14,275	15,000
24-516-3100	Contract Labor	488	2,617	1,000	2,000
24-516-3200	Utilities	292,980	278,413	300,000	300,000
24-516-3370	Vehicle Repair	10,750	5,777	7,000	5,000
24-516-3380	Equipment Rental/Lease	-	-	-	-
24-516-3400	Equipment Repair	5,064	4,568	6,000	5,000
24-516-3430	Safety Programs/Equipment	2,206	1,873	2,000	1,500
24-516-3500	Travel/Training Seminars	942	(5,121)	4,000	4,000
24-516-3600	Permits	539	516	800	500
24-516-3700	Monitoring	-	(169)	-	-
24-516-3800	Chemical Lab	4,435	4,396	6,000	5,000
24-516-3850	Contract Lab	11,426	11,340	15,000	10,000
24-516-3900	Chemicals	71,305	29,670	40,000	70,000
	Total Contractual Services	\$ 419,061	\$ 351,283	\$ 396,075	418,000
	Total Treatment Expense	\$ 791,637	\$ 753,186	\$ 803,578	874,058

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund - Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	COLLECTION EXPENSES				
24-520-1000	Salaries	159,885	155,805	189,363	173,028
24-520-1050	Part-Time/Summer	-	-	-	-
24-520-1060	Overtime	17,464	15,639	12,000	13,860
24-520-1100	FICA/Medicare Tax	12,871	12,652	15,404	14,297
24-520-1200	Employee Retirement	17,590	18,642	20,830	19,267
24-520-1250	Deferred Compensation	28	1,352	1,038	1,038
24-520-1300	Health Insurance	29,203	27,835	34,848	34,848
24-520-1350	Life Insurance	537	511	281	567
24-520-1400	Miscellaneous Personnel Cost	217	333	500	500
24-520-1900	Accrued Benefit Expense	4,563	(77,565)	-	-
	Total Personnel	\$ 242,357	\$ 155,203	\$ 274,265	257,405
24-520-2150	Minor Tools/Equipment/Furniture	3,037	7,439	6,000	8,000
24-520-2250	Materials/Supplies	3,132	7,347	6,000	6,000
24-520-2300	Clothing/Cleaning	2,692	2,569	2,500	2,500
24-520-2400	Diesel Fuel	3,928	5,778	5,000	5,000
24-520-2700	Lines Maintenance	14,663	13,576	10,000	2,500
24-520-2750	Sewer Backup Deductible	610	-	-	-
	Total Consumables	\$ 28,063	\$ 36,708	\$ 29,500	24,000
24-520-3080	Insurance	28,416	29,104	26,558	35,000
24-520-3350	Maintenance Contract	21,837	27,356	22,000	15,000
24-520-3360	Street Repair	221,771	10,994	200,000	100,000
24-520-3370	Vehicle Repair	4,882	6,007	2,500	7,500
24-520-3380	Equipment Rental	10,492	1,373	500	1,500
24-520-3400	Equipment Repair	19,610	28,762	20,000	3,000
24-520-3430	Safety Programs/Equipment	2,044	283	-	1,000
	Total Contractual Services	\$ 309,052	\$ 103,878	\$ 271,558	163,000
	Total Collection Expense	\$ 579,472	\$ 295,790	\$ 575,323	444,405

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund – Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	ADMINISTRATION EXPENSES				
24-522-1000	Salaries	38,366	39,049	39,287	36,053
24-522-1050	Part-Time/Summer	-	-	-	-
24-522-1060	Overtime	5	68	40	100
24-522-1100	FICA/Medicare Tax	2,704	2,845	3,009	2,766
24-522-1200	Employees Retirement	4,417	4,802	4,322	3,867
24-522-1250	Deferred Compensation	1,087	1,148	1,179	1,179
24-522-1300	Health Insurance	4,545	4,723	4,957	4,957
24-522-1350	Life Insurance Payable	87	91	88	90
24-522-1400	Misc. Personnel Costs	60	48	100	-
24-522-1500	Liability Insurances	1,289	-	-	-
	Total Personnel	\$ 52,560	\$ 52,775	\$ 52,981	49,012
24-522-2050	Office Supplies	160	19	200	200
24-522-2100	Advertising	1,458	1,604	1,800	1,800
24-522-2150	Minor Tools/Equip./Furniture	-	17	100	200
24-522-2180	Computer Equipment/Software	1,578	3,088	2,500	3,500
24-522-2200	Subscription/Publication	-	-	-	-
24-522-2950	Miscellaneous	1,121	-	-	-
	Total Consumables	\$ 4,316	\$ 4,729	\$ 4,600	5,700
24-522-3080	Insurance	2,320	2,624	2,800	3,000
24-522-3100	Contract Labor	9,343	9,500	10,000	10,000
24-522-3150	Telephone	22,975	12,811	20,000	20,000
24-522-3250	Postage	1,636	1,692	1,800	2,000
24-522-3300	Printing/Binding	15	-	-	-
24-522-3330	Building/Grounds Maintenance	1,681	4,565	5,000	5,000
24-522-3350	Maintenance Contracts	1,269	8,567	7,000	35,000
24-522-3430	Safety Programs/Equipment	-	-	-	-
24-522-3450	Dues/Memberships	325	2,229	1,000	1,000
24-522-3500	Travel/Training Seminars	474	1,581	2,500	2,500
	Total Contractual Services	\$ 40,038	\$ 43,569	\$ 50,100	78,500
	Total Administration	\$ 96,914	\$ 101,073	\$ 107,681	133,212

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund – Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	NON-OPERATING EXPENSES				
24-599-3050	Administrative Services	148,727	154,713	171,761	166,789
24-599-3100	Building Inspector Services	10,576	10,704	13,757	17,210
24-599-3160	Engineering Services	57,177	59,041	63,016	61,792
24-599-3170	Buildings & Grounds Services	26,380	27,999	28,380	27,334
24-599-3180	Audit Expense	2,400	2,350	2,138	2,138
24-599-4010	Rehab Lines	-	32,724	-	15,000
24-599-4018	Sewer Smart Grid	-	-	-	-
24-599-4050	Meter Replacement	-	-	-	25,000
24-599-4070	Remediation	-	93,956	-	200,000
24-599-4120	Lift Station Rehab	-	11,366	-	-
24-599-4130	Vehicles\Heavy Equipment	-	6,608	-	-
24-599-4240	2nd Street Project	-	157,442	-	-
24-599-4250	Sewer Line Replace/Ext.	-	55,442	-	100,000
24-599-4270	Replacement Jetter Hose	-	-	-	7,600
24-599-4280	Raise Manholes	-	-	-	15,000
24-599-4300	Emergency Replacement Fund	-	-	-	25,000
24-599-4320	UV Materials	-	16,927	-	20,000
24-599-4340	Lab Supplies	-	1,648	-	10,000
24-599-4370	Pumps & Blowers	-	4,105	-	20,000
24-599-4380	Plant Maintenance	-	212,491	-	30,000
24-599-4400	10th Street Improvements	-	155,461	-	-
24-599-4480	SCADA	-	4,761	-	10,000
24-599-4590	2nd Street Project	-	-	-	-
24-599-5000	Transfer-Fixed Assets	-	(667,943)	-	-
24-599-5100	Uncollectible Accounts	28,057	3,381	20,000	-
24-599-5200	Municipal Services	20,134	23,353	5,000	1,000
24-599-5300	Interest Expense	88,145	84,047	90,000	82,000
24-599-5400	Other Expenses	-	-	-	-
24-599-5450	Administrative Expenses	2,272	2,160	1,656	1,800
24-599-5475	DNR Administrative Fees	36,229	34,446	36,000	38,000
24-599-5500	Depreciation	939,789	967,313	960,000	960,000
24-599-5850	Gain/Loss on Sale of Asset	4,979	-	-	-
24-599-5700	Trans to General Fund	300,000	100,000	300,000	300,000
24-599-5720	Trans to Chamber	15,600	24,000	24,000	15,000
24-522-5730	Transfer Out-Rec. Center	1,083,540	-	-	-
	Total Non-Operating	\$ 2,764,004	\$ 1,578,495	\$ 1,715,707	2,150,663
	TOTAL EXPENSES	\$ 4,232,027	\$ 2,728,544	\$ 3,202,289	3,602,337
	REVENUES OVER/(UNDER) EXPENSES	\$ (1,113,873)	\$ 374,369	\$ (56,189)	297,263

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund

	2020	2021	2022	2023
	Audited	Audited	Adopted	Proposed
TOTAL REVENUES	\$ 3,118,154	\$ 3,102,913	\$ 3,146,100	3,899,600
TOTAL EXPENSES	\$ 4,232,027	\$ 2,728,544	\$ 3,202,289	3,602,337
NET INCOME / (LOSS)	\$ (1,113,873)	\$ 374,369	\$ (56,189)	297,263
ADJUSTMENTS				
	2020	2021	2022	2023
Description	Audited	Audited	Adopted	Proposed
Depreciation	939,789	967,313	960,000	960,000
Trans in/Cap Imp. ST			350,000	
Debt Service/DNR Loan			(550,000)	(381,000)
Trans in/Reserves			-	-
Net Adjustments	\$ 811,752	\$ 967,313	\$ 760,000	579,000
Excess/(Deficiency) in Working Capital	\$ (302,121)	\$ 1,341,682	\$ 703,811	876,263

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund

Position	Number of Employees		Budgeted Amount			
	2022	2023	2022	2023		
Utilities Superintendent	.17	.15				
Chief Wastewater Operator	1	1				
Crew Foreman	2	2				
Wastewater Technicians	6	6				
Lab Tech	1	1				
Meter Readers	0	0				
Administrative Assistant	.17	.15				
Utility IT Coordinator	.17	.15				
Totals	10.51	10.45			\$450,288	\$450,682

2023 Budget Notes:

Revenue:

The following 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 the operation of the wastewater treatment plant and lift stations.

Collection Expenses

Personnel

The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees.

Contractual Services

Insurance – MIRMA insurance expense plus the cost of sewer backup deductibles.

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS

Wastewater Fund

Maintenance Contract (SG) – Smart Grid technology and SCADA controls are being incorporated into the management of the wastewater system.

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 budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees. Administrative salaries are allocated as 15% for Wastewater.

Non-Operating Expense

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

Inspector Services – Reimbursement to the General Fund for inspection services provided by building officials and construction inspections.

Engineering Services – Reimbursement to the General Fund for expenses associated with engineering, connection, location, and performance auditing 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.

Capital Projects/Items:

There are no capital improvement projects scheduled for 2023.

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund - Revenues

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
25-412-1050	Residential Service	820,872	850,013	820,000	820,000
25-412-1075	Recycling Cart Rental	-	-	24,000	24,000
25-412-1100	Rural Service	24,417	16,234	25,000	25,000
25-412-1150	Commercial Service	621,939	689,147	630,000	630,000
25-412-1200	Industrial Service	191,418	209,145	220,000	220,000
25-412-1225	Electric Generation Revenue	-	141	-	-
25-412-1250	Extra Pick-Ups	15,405	18,592	15,000	15,000
25-412-1300	Landfill	311	-	15,000	15,000
25-412-1325	Household Hazardous Waste Contribution	-	-	10,000	10,000
25-412-1350	Demolition Revenue	138,074	139,174	140,000	140,000
25-412-1400	Composting Revenue	-	-	100	100
25-414-1050	Transfer from General Fund-ARPA \$\$	-	-	-	75,000
	Operating Revenue	\$ 1,812,436	\$ 1,922,446	\$ 1,899,100	1,974,100
25-413-2400	Interest Income	861	157	-	15,000
25-413-2500	Household Haz. Waste-County Contribution	-	10,000	-	-
25-413-2600	Miscellaneous Revenue	3,123	714	-	-
25-413-2700	Grant Revenue - MMSWMD	-	-	-	-
25-413-2750	Other Grant Revenue	-	-	-	-
25-413-3800	Gain/Loss on Equipment Disposal	157,886	-	-	-
	Non-Operating Revenue	\$ 161,870	\$ 10,870	\$ -	15,000
	Total Revenues	\$ 161,870	\$ 10,870	\$ -	1,989,100

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund - Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	CUSTOMER SERVICE EXPENSES				
25-517-1000	Salaries	293,108	294,072	333,996	340,293
25-517-1050	Part-Time/Summer	1,005	5,244	30,000	30,000
25-517-1060	Overtime	11,898	12,131	25,000	25,000
25-517-1100	FICA/Medicare Tax	22,922	23,560	29,758	30,240
25-517-1200	Employees Retirement	33,326	34,183	36,740	38,012
25-517-1250	Matching Deferred Comp	1,611	1,747	1,857	1,857
25-517-1300	Health Insurance	46,299	48,495	50,670	50,670
25-517-1350	Life Insurance Expense	1,004	1,057	1,300	1,300
25-517-1400	Misc Personnel Costs	1,006	2,266	2,000	2,000
25-517-1900	Pension Expense	5,918	(100,600)	-	-
	Total Personnel	\$ 418,097	\$ 322,155	\$ 511,321	519,372
25-517-2150	Minor Tools/Equip/Furniture	922	1,662	1,000	1,000
25-517-2250	Repair Materials/Supplies	2,249	3,003	3,000	3,000
25-517-2300	Clothing/Cleaning	6,863	7,691	7,000	7,500
25-517-2400	Fuel/Lubricants	2,816	6,022	3,500	7,000
25-517-2450	Residential Carts	9,351	30,924	15,000	25,000
25-517-2550	Diesel Fuel	79,847	73,855	85,000	90,000
25-517-2570	Dumpster Maintenance	8,038	5,382	4,000	4,000
25-517-2660	Roll Off Maintenance	215	180	4,000	4,000
	Total Consumables	\$ 110,301	\$ 128,718	\$ 122,500	141,500
25-517-3080	Insurance	22,294	30,340	38,072	40,000
25-517-3370	Vehicle Repair	61,572	111,897	100,000	90,000
25-517-3380	Equipment Rental/Lease	-	-	-	-
25-517-3400	Equipment Repair	19,446	15,637	30,000	15,000
25-517-3430	Safety Programs/Equip	1,189	835	1,000	1,000
25-517-3640	Recycling Contract	-	-	-	-
25-517-3645	Household HazWaste	29,282	16,547	30,000	15,000
	Total Contractual Services	\$ 133,783	\$ 175,256	\$ 199,072	161,000
	Total Customer Service Expense	\$ 662,181	\$ 626,129	\$ 832,893	821,872

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund – Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	LANDFILL EXPENSES				
25-519-2150	Minor Tools/Equip/Furniture	87	154	500	500
25-519-2250	Repair Materials/Supplies	1,893	607	2,000	2,000
25-519-2300	Clothing/Cleaning	491	-	-	-
25-519-2400	Fuel/Lubricants	2,140	179	2,000	2,000
25-519-2560	Propane Fuel	60	-	-	-
25-519-2700	Yard Waste Costs	18,777	6,750	10,000	10,000
	Total Consumables	\$ 23,449	\$ 7,690	\$ 14,500	14,500
25-519-3100	Contract Labor	-	-	-	-
25-519-3200	Utilities	7,676	8,227	7,500	8,000
25-519-3275	Tipping Fees	371,775	401,415	425,000	450,000
25-519-3300	Recycling Tipping Fees	-	23,475	24,000	24,000
25-519-3370	Vehicle Repair	3,212	7,434	6,000	6,000
25-519-3380	Equipment Rental/Lease	-	-	-	-
25-519-3400	Equipment Repair	3,438	3,996	6,000	6,000
25-519-3430	Safety Programs/Equip.	70	20	-	-
25-519-3610	Licenses/Fees/Permits/Fines	-	-	3,000	3,000
25-519-3620	Testing/Monitoring	22,874	21,764	18,000	18,000
25-519-3760	Landfill Maint/Terraces	-	6	3,000	3,000
	Total Contractual Services	\$ 409,044	\$ 466,337	\$ 492,500	518,000
	Total Landfill Expense	\$ 432,493	\$ 474,027	\$ 507,000	532,500

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund - Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	ADMINISTRATION EXPENSES				
25-522-1000	Salaries	57,424	54,483	62,274	24,035
25-522-1060	Overtime	707	639	-	-
25-522-1100	FICA/Medicare Tax	4,358	4,186	4,764	1,839
25-522-1200	Employees Retirement	5,498	6,608	6,850	2,499
25-522-1250	Matching Deferred Comp	1,358	1,453	1,510	1,510
25-522-1300	Health Insurance	5,765	6,890	7,139	7,139
25-522-1350	Life Insurance Expense	168	193	146	146
25-522-1400	Misc. Personnel Costs	-	20	700	700
	Total Personnel	\$ 75,278	\$ 74,473	\$ 83,383	37,868
25-522-2050	Office Supplies	268	246	500	500
25-522-2100	Advertising	1,138	666	1,000	1,000
25-522-2150	Minor Tools/Equip/Furniture	(93)	(2)	500	500
25-522-2180	Computer Equipment/Software	1,006	-	1,200	1,200
25-522-2950	Miscellaneous	4,879	1,412	2,000	2,000
	Total Consumables	\$ 7,198	\$ 2,322	\$ 5,200	5,200
25-522-3080	Insurance	5,901	4,524	4,756	4,000
25-522-3100	Contract Labor	-	-	1,000	1,000
25-522-3150	Telephone	1,205	358	1,500	1,500
25-522-3250	Postage	1,237	1,105	1,200	1,200
25-522-3300	Printing/Binding	18	233	-	-
25-522-3330	Bldg./Grounds Maintenance	719	1,710	1,000	1,000
25-522-3350	Maintenance Contracts	1,628	1,120	1,500	1,500
25-522-3430	Safety Programs/Equip	-	-	100	100
25-522-3450	Dues/Memberships	-	-	200	200
25-522-3500	Travel/Training/Seminars	-	-	2,000	1,000
	Total Contractual Services	\$ 10,708	\$ 9,050	\$ 13,256	11,500
	Total Administration Expense	\$ 93,184	\$ 85,844	\$ 101,839	54,568

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	NON-OPERATING EXPENSES				
25-599-3050	Administrative Services	148,727	154,713	171,761	106,789
25-599-3100	Building Inspector Services	10,576	10,704	13,757	8,210
25-599-3160	Engineering Services	-	-	-	-
25-599-3170	Buildings & Grounds Services	-	-	-	-
25-599-3180	Audit Expense	2,400	2,350	2,138	2,138
25-599-3860	Closure/Post-Closure Costs	-	-	2,000	2,000
25-599-4010	Dumpsters	-	-	-	-
25-599-4040	Roll Off Containers	-	-	-	-
25-599-4100	Trash Carts	-	-	-	-
25-599-5100	Uncollectible Accounts	12,164	4,121	5,000	5,000
25-599-5200	Municipal Services	3,892	3,594	500	500
25-599-5300	Interest Expense	2,861	2,380	3,500	3,500
25-599-5400	Other Expenses	-	-	-	-
25-599-5500	Depreciation	361,680	366,197	370,000	370,000
25-599-5700	Transfer to General Fund	50,000	50,000	50,000	-
25-599-5720	Transfer to FADC/Chamber	15,600	12,000	12,000	-
	Total Non-Operating Expense	\$ 607,900	\$ 606,059	\$ 630,655	498,136
	Total Expenses	\$ 1,795,758	\$ 1,792,059	\$ 2,072,387	1,907,077
	Revenues Over/(Under) Expenses	\$(1,633,888)	\$ (1,781,189)	\$ (2,072,387)	82,023
		2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	TOTAL REVENUES	\$ 161,870	\$ 10,870	\$ 1,899,100	1,989,100
	TOTAL EXPENSES	\$ 1,795,758	\$ 1,792,059	\$ 2,072,387	1,907,077
	NET INCOME / (LOSS)	\$(1,633,888)	\$ (1,781,189)	\$ (173,287)	82,023
	ADJUSTMENTS				
		2020	2021	2022	2023
	Description	Audited	Audited	Adopted	Proposed
	Depreciation	361,680	366,197	370,000	370,000
	Warehouse Facility Loan Principal	-	-	(16,000)	(16,000)
	Transfer In	-	-	230,000	-
	Net Adjustments	\$ 373,250	\$ 366,197	\$ 584,000	354,000
	Excess/(Deficiency) in				
	Working Capital	\$(1,260,638)	\$ (1,414,992)	\$ 410,713	436,023

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
Utilities Superintendent	0	.10		
Truck Driver	8	8		
Refuse Collector	.5	.5		
Solid Waste Supervisor	1	1		
Administrative Assistant	.25	.10		
Totals	9.75	9.7		

2023 Budget Notes

Solid Waste is now with the Utilities’ Department.

Revenues:

Residential Service – Revenue generated from 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 from industrial customers.

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

Extra Pickups – Additional pickups requested by customers.

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

Expenses:

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees. 10% of the Utilities' Superintendent salary is allocated to Solid Waste for managing this department. The Administrative Assistant works 50% of the time in Purchasing, 10% of the time in Solid Waste and 40% of the time for the Garage. The Refuse Collector works 50% of the time in Solid Waste and 50% of the time for the Police Department. Administrative salaries are allocated as 10% for Solid Waste.

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 – Expenses related to the proper disposal of curbside recycling.

Landfill Expenses

Composting Cost – Expenses associated with the proper disposal of curbside yard waste.

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 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 provided by 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.

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS

Solid Waste Fund

Non-Operating

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

Inspector Services – Reimbursement to the General Fund for inspection services provided by building officials and construction inspections.

Closure/Post Closure Costs – Funds allocated 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 Projects/Items:

There are no capital improvement projects scheduled for 2023.

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Revenues

		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
26-412-1050	Greens Fees	374,176	344,213	380,000	380,000
26-412-1100	Season Passes	50,815	68,600	65,000	65,000
26-412-1150	Tournament Fees	75,887	109,365	85,000	130,000
26-412-1200	Cart Rental	162,527	172,965	160,000	160,000
26-412-1250	Pro Shop Sales/Services	75,475	75,301	70,000	70,000
26-412-1260	Tee Marker Rental	1,250	-	1,500	1,500
26-412-1300	Concessions (non-liquor)	55,829	63,490	60,000	60,000
26-412-1305	Liquor Sales	64,990	67,061	70,000	70,000
26-412-1350	Other Fees/Rentals	760	-	1,000	1,000
	Operating Revenue	\$ 861,710	\$ 900,994	\$ 892,500	\$ 937,500
26-413-2400	Interest Income	-	-	-	-
26-413-2600	Miscellaneous Revenue	7,501	21,470	1,000	1,000
26-413-2650	Cash Long/Short	16	1	-	-
26-413-2800	Special Assessments	-	-	-	-
26-413-3800	Gain/Loss On Equipment Disposal	-	-	-	-
	Non-Operating Revenue	\$ 7,517	\$ 21,470	\$ 1,000	\$ 1,000
	Total Revenues	\$ 869,227	\$ 922,464	\$ 893,500	\$ 938,500

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Expenses

		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
	Personnel				
26-521-1000	Salaries	241,854	238,191	232,663	302,183
26-521-1050	Part-Time/Summer	65,556	60,975	66,000	50,000
26-521-1055	Part-Time/Summer-Maintenance	46,839	30,112	35,000	29,000
26-521-1060	Overtime	3,600	3,090	1,000	1,000
26-521-1100	FICA/Medicare Tax	26,489	24,475	25,602	21,212
26-521-1200	Employees Retirement	27,701	29,111	25,593	29,114
26-521-1250	Matching Deferred Comp	5,187	5,725	6,815	6,815
26-521-1300	Health Insurance	26,181	27,341	33,585	33,585
26-521-1350	Life Insurance Expense	657	696	600	600
26-521-1400	Misc. Personnel Costs	166	267	500	500
26-521-1700	Tool Allowance	43	-	-	-
26-521-1900	Pension Expense	2,489	(42,312)		
	Total Personnel Expense	\$ 446,762	\$ 377,671	\$ 427,358	\$ 474,008
		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
	Clubhouse Operations				
26-521-2050	Office Supplies	774	546	1,000	1,200
26-521-2100	Advertising	7,355	3,081	10,000	6,600
26-521-2150	Minor Tools/Equip/Furniture	5,633	3,548	1,000	1,000
26-521-2180	Computer Equipment/Software	2,340	3,343	1,100	1,100
26-521-2250	Repair Materials/Supplies	256	1,166	2,200	2,200
26-521-2300	Clothing/Cleaning	3,629	1,628	1,000	1,000
26-521-2350	Janitor/Housekeeping	4,413	3,994	1,600	1,600
26-521-2400	Fuel/Lubricants	14,458	22,142	17,000	20,000
26-521-2480	Agricultural Supplies	65,669	71,105	75,000	80,000
26-521-2500	Cost of Pro Shop Sales	52,714	51,807	50,000	50,000
26-521-2510	Cost of Food Sales	32,668	37,775	35,000	35,000
26-521-2520	Cost of Liquor Sales	21,452	23,555	26,000	26,000
26-521-2800	Third Party Damage Repair	-	-	-	-
26-521-2950	Miscellaneous	5,230	1,937	2,500	2,500
	Total Clubhouse Expense	\$ 216,591	\$ 225,628	\$ 223,400	\$ 228,200

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS

Tanglewood Public Golf Course – Expenses

		2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	Maintenance Operations				
26-521-3080	Insurance	18,575	23,032	26,485	26,485
26-521-3100	Contract Labor	-	1,321	-	-
26-521-3150	Telephone	106	118	500	500
26-521-3200	Utilities	21,796	23,124	24,000	24,000
26-521-3250	Postage	148	64	200	200
26-521-3300	Printing/Binding	2,298	2,404	500	1,000
26-521-3330	Bldg./Grounds Maintenance	29,593	13,472	25,000	25,000
26-521-3340	Credit Card Fees	14,074	15,493	15,000	15,000
26-521-3350	Maintenance Contracts	353	366	2,000	2,000
26-521-3360	Tee Markers	-	-	300	300
26-521-3370	Vehicle Repair	925	-	1,000	1,000
26-521-3380	Equipment Rental/Lease	3,083	56,107	55,000	55,000
26-521-3400	Equipment Repair	21,185	19,420	17,000	17,000
26-521-3430	Safety Programs/Equip	532	654	200	200
26-521-3450	Dues/Memberships	5,674	3,453	5,000	1,000
26-521-3500	Travel/Training/Seminars	110	75	400	400
26-521-3600	Cart Lease Payment	-	(52,707)	38,000	38,000
	Maintenance Expense	\$ 118,453	\$ 106,397	\$ 210,585	\$ 207,085
	TOTAL GOLF OPERATIONS EXPENSE	\$ 781,806	\$ 709,697	\$ 861,343	\$ 909,293
		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
	Non-Operating Expenses				
26-599-5300	Interest Expense	-	7711	-	-
26-599-5400	Other Expenses	16,791	-	-	-
26-599-5500	Depreciation	57,288	57,415	58,000	58,000
26-599-5550	Amortization Expense		52,239		78,000
	Total Non-Operating Expenses	74,079	117,365	58,000	136,000
	TOTAL EXPENSES	\$ 855,885	\$ 827,062	\$ 919,343	\$ 1,045,293
	Revenues Over/(Under) Expenses	\$ 13,342	\$ 95,402	\$ (25,843)	\$ (106,793)

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course – Expenses

	2020	2021	2022	2023
	Audited	Audited	Adopted	Proposed
Total Revenues	\$ 869,227	\$ 922,464	\$ 893,500	\$ 938,500
Total Expenses	\$ 855,885	\$ 827,062	\$ 919,343	\$ 1,045,293
Net Income/(Loss)	\$ 13,342	\$ 95,402	\$ (25,843)	\$ (106,793)
ADJUSTMENTS				
	2020	2021	2022	2023
Description	Audited	Audited	Adopted	Proposed
Depreciation	57,288	57,415	58,000	58,000
Net Adjustments	\$ 63,538	\$ 57,415	\$ 58,000	\$ 58,000
Excess/(Deficiency in Working Capital)	\$ 76,880	\$ 152,817	\$ 32,157	\$ (48,793)

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
Clubhouse Manager	1	1		
Parks & Rec. Director	0	.2		
Asst. Parks & Rec. Dir.	0	.1		
Admin. Assistant	0	.5		
Parks Supervisor	0	.1		
Maint. Worker III	0	.1		
Golf Superintendent	1	1		
Assistant Golf Supt.	1	1		
Mechanic/Maint. Wkr. II	1	1		
Totals	4	5	\$190,056	\$302,183

2023 Budget Notes

Revenues:

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

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

Tee Marker Rental – Businesses have the opportunity to sponsor a hole and have a 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 – Liquid and pellet fertilizers, mold and fungus prevention, and other supplies needed to keep the different grasses growing during the four seasons.

Equipment Maintenance – 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.

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course

Capital Projects/Items:

There are no capital improvement projects scheduled for 2023.

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUND
Elton Hensley Municipal Airport Fund - Revenues

		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
27-412-1550	Hangar Rent	92,688	104,362	100,000	112,500
27-412-1600	Aviation Fuel Sales	53,990	88,615	70,000	86,000
27-413-2050	Penalty Revenue	-	-	-	-
27-413-2550	Farmland Rent	30,249	32,584	34,250	34,250
27-413-2560	Rent - Soccer Park	-	880	880	880
27-413-2700	Grant Revenue	537,568	217,636	-	100,000
27-413-2950	Miscellaneous	-	1,659	1,000	1,000
	Total Revenue	\$ 714,495	\$ 445,736	\$ 206,130	334,630
EXPENSES					
		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
27-516-1000	Salaries	12,235	15,203	31,503	-
27-516-1060	Overtime	88	-	500	-
27-516-1100	FICA/Medicare Tax	933	1,140	2,448	-
27-516-1200	Employees Retirement	1,419	1,870	3,465	-
27-516-1250	Matching Deferred Comp	149	427	515	-
27-516-1300	Health Insurance	2,328	2,720	4,913	-
27-516-1350	Life Insurance Expense	41	51	22	-
27-516-1900	Pension Expense	201	(3,390)	-	-
	Total Personnel	\$ 17,394	\$ 18,020	\$ 43,367	-
27-515-2550	Purchased Fuel/Oil	44,653	59,146	60,000	76,000
27-516-2150	Minor Tools/Equip/Furniture	90	1,110	1,000	1,200
27-516-2180	Computer Equipment/Software	42	-	500	500
27-516-2250	Repair Materials/Supplies	3,328	4,496	2,000	1,800
27-516-2350	Janitor/Housekeeping	197	261	250	250
27-516-2400	Fuel/Lubricants	6	184	250	150
27-516-2950	Miscellaneous	279	796	500	800
	Total Consumables	\$ 48,595	\$ 65,993	\$ 64,500	80,700

2023 BUDGET – CITY OF FULTON

ENTERPRISE FUND
Elton Hensley Municipal Airport Fund

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
City Engineer	0			
Project Engineer	0			
Maintenance Wkr II - Airport	0.5			
Totals	0.5	0	\$14,456	

2023 Budget Notes:

Personnel

Salaries – Salaries for Airport staff are allocated to Engineering and the Streets division.

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.

Utilities – Water, Electricity and Propane 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.

2023 BUDGET – CITY OF FULTON

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 Projects/Items:

The runway lighting project will begin in 2023 using a non-matching grant of \$100,000. There is no anticipated cost to the City of Fulton. A brief summary for the department follows.

MUNICIPAL AIRPORT	2023 Proposed	2024	2025	2026
Hangar Repairs		5,000		
Terminal Building HVAC		10,000		
Driveway Improvement		15,000		
Rehabilitate Runway 18/36 Lighting	100,000	1,210,000		
Obstruction Removal		20,000		
Runway 18/36 Joint Seal and Remark			40,000	
TOTALS	\$ 100,000	\$ 1,260,000	\$ 40,000	\$ -

2023 BUDGET – CITY OF FULTON

DEBT SERVICE FUNDS

The monies in this fund are restricted to sewer and water capital projects. Payments on the water bonds that were approved in 2004 are drawn from this fund.

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 takes advantage of the Department of Natural Resource's State Revolving Loan Program (SRF).

2023 BUDGET – CITY OF FULTON

SPECIAL REVENUE FUND
CAPITAL IMPROVEMENTS SALES TAX
 Revenues & Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	REVENUES				
40-401-1250	Sales Tax - 0.5% Sewer Improvement	842,958	951,411	875,000	997,500
40-401-1255	Transfer to TIF-.5% Cap Imp Tax	(31,039)	(29,656)	(31,250)	(45,000)
40-410-1050	Interest Revenue	10,130	1,491	4,000	180,000
40-414-1050	Transfer In	-	-	-	-
	Total Revenues	\$ 822,048	\$ 923,247	\$ 847,750	\$ 1,132,500
	EXPENSES				
40-599-5380	Escrow/Paying Agent Fees	-	-	-	-
40-599-5835	Transfer to Water Fund (23)	-	-	700,000	-
40-599-5845	Transfer to Sewer Fund	-	-	350,000	675,600
40-599-5850	Transfer - Water D/S Fund (84)	432,671	434,776	424,000	424,000
40-599-5860	Transfer - Water Fund	-	-	-	1,082,500
	Total Expenses	\$ 432,671	\$ 434,776	\$ 1,474,000	\$ 2,182,100
	Revenues Over/(Under) Expenses	\$ 389,377	\$ 488,471	\$ (626,250)	\$ (1,049,600)

2023 BUDGET – CITY OF FULTON

SPECIAL REVENUE FUND
CAPITAL IMPROVEMENTS SALES TAX
 Revenues & Expenses

	2020	2021	2022	2023
	Audited	Audited	Adopted	Proposed
Total Revenues	\$ 822,048	\$ 923,247	\$ 847,750	\$ 1,132,500
Total Expenses	\$ 432,671	\$ 434,776	\$ 1,474,000	\$ 2,182,100
Net Income/(Loss)	\$ 389,377	\$ 488,471	\$ (626,250)	\$ (1,049,600)
ADJUSTMENTS				
Transfer in from Reserves	\$ -	\$ -	\$ 700,000	\$ 1,225,600
	-	-	-	-
Net Adjustments	\$ -	\$ -	\$ 700,000	\$ 1,225,600
Excess/(Deficiency) in Working Capital	\$ 389,377	\$ 488,471	\$ 73,750	\$ 176,000

2023 BUDGET – CITY OF FULTON

DEBT SERVICE FUNDS
WATER CAPITAL IMPROVEMENTS
 Revenues & Expenses

		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
	REVENUES				
84-410-1050	Interest Revenue	68,874	57,500	38,000	500
84-410-1100	Transfer - Cap Imp Spec Rev	432,671	434,776	424,000	424,000
84-411-1100	Other Financing Sources	-	-	23,500	47,000
	Total Revenues	501,545	492,275	485,500	471,500
	EXPENSES				
84-599-5300	Interest	115,150	96,650	81,250	43,850
84-599-5310	Principal Payments	370,000	385,000	390,000	400,000
84-599-5400	Escrow/Paying Agent Fees	715	187	700	700
84-599-5500	DNR Administrative Fee	12,612	10,610	13,000	8,700
84-599-5600	Other Fees	-	-	-	-
	Total Expenses	498,478	492,447	484,950	453,250
	Revenues Over/(Under)				
	Expenses	3,068	(172)	550	18,250

2023 BUDGET – CITY OF FULTON

WATER DEBT SERVICE FUND

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

2023 BUDGET – CITY OF FULTON

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.

FULTON COMMONS TIF

This Tax Increment Financing District is comprised of the various properties around the Fulton Commons Shopping Center. The district was created to upgrade the blighted area that included the former Wal-Mart building after they built a new facility. The bonds are paid entirely from the incremental sales and property tax that result 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.

STORMWATER AND PARKS & RECREATION

In 2016 voters approved a 0.5% sales tax to specifically support both Stormwater and Parks & Recreation. The initiative specified 0.25% would be designated for Stormwater improvements, and 0.25% would be used for Parks and Recreation. A special revenue fund has been created whereby the receipts and expenditures can be tracked on a per category basis.

CAPITAL IMPROVEMENTS SALES TAX SPECIAL REVENUE FUND

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

2023 BUDGET – CITY OF FULTON

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

Account	Description	2020 Audited	2021 Audited	2022 Adopted	2023 Proposed
	REVENUES				
46-401-1060	PILOTS	215,237.3	235,255	214,000	234,000
46-401-1260	EATS	142,584	39,558	142,000	85,000
46-410-1050	Interest Revenue	195	14	500	500
46-410-1100	Transfer In	255,401	247,065	260,000	250,000
46-410-1125	Transfer In Debt Service Reserve	-	-	-	-
46-410-1150	Interest on Delinquent Taxes	502	68	-	-
	Total Revenues	\$ 613,918	\$ 521,960	\$ 616,500	\$ 569,500
	EXPENSES				
46-599-5700	Transfer to Debt Service (86)	519,207.9	592,363	610,000	563,500
46-599-5780	Agent Fees	-	-	3,000	-
46-599-5790	Reassessment Fees	5,270	6,148	3,500	6,000
46-599-5800	Transfer to General Fund	-	-	-	-
	Total Expenses	\$ 524,478	\$ 598,510	\$ 616,500	\$ 569,500
	Revenues Over/(Under)	89,440	(76,550)	-	-

2023 BUDGET – CITY OF FULTON

DEBT SERVICE FUNDS
SOUTH BUSINESS 54 TIF
 Debt Service Fund Revenues & Expenses

		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
	REVENUES				
86-410-1050	Interest Revenue	438	40	350	350
86-410-1075	TDD Revenue	40,250	78,770	45,000	45,000
86-414-1050	Transfers from TIF Spec Rev (46)	519,208	592,363	610,000	563,500
86-414-1075	Transfer from Debt Service Rsrve	-	-	-	-
86-414-1100	Transfer from General Fund	-	-	-	-
	Total Revenues	559,896	671,173	655,350	608,850
	EXPENSES				
86-599-3720	Administrative Fees	6,750	6,750	6,750	6,750
86-599-5300	Interest Expense	296,750	285,250	233,375	209,250
86-599-5310	Principal Expense	260,000	370,000	415,225	392,850
	Total Expenses	563,500	662,000	655,350	608,850
	Revenues Over/(Under)	(3,604)	9,173	-	-

2023 BUDGET – CITY OF FULTON

SPECIAL REVENUE FUNDS
POLICE FORFITURES
 Revenues & Expenses

Account	Description	2020 Audited	2021 Audited	2022 Adopted	2023 Proposed
	REVENUES				
47-404-1600	Forfeiture Revenues	-	-	-	-
47-404-1700	Post Commission Fund Revenues	485	500	500	500
47-410-1050	Interest Revenue	49	7	40	40
	Total Revenues	\$ 535	\$ 507	\$ 540	\$ 540
	EXPENSES				
47-527-3420	Approved Forfeit Expenditures	-	-	-	-
47-527-3460	Post Approved Training	-	-	300	300
	Total Expenses	\$ -	\$ -	\$ 300	\$ 300
	Revenues Over/(Under)	\$ 535	\$ 507	\$ 240	\$ 240

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

2023 BUDGET – CITY OF FULTON

SPECIAL REVENUE FUNDS
STORMWATER AND PARKS & REC
 Special Revenue Fund Revenues & Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
	REVENUES				
48-401-1250	Stormwater Sales Tax 0.25%	\$ 421,049	\$ 475,270	\$ 437,500	\$ 498,750
48-401-1251	Transfer to TIF - Stormwater Tax	\$ (15,435)	\$ (14,828)	\$ (15,625)	\$ (22,500)
48-401-1252	Parks and Rec Sales Tax 0.25%	\$ 421,049	\$ 475,269	\$ 437,500	\$ 498,750
48-401-1254	Transfer to TIF - P&R Tax	\$ (15,435)	\$ (14,828)	\$ (15,625)	\$ (22,500)
48-401-1256	Donations	\$ -	\$ -	\$ -	\$ -
48-410-1050	Interest Revenue	\$ 4,255	\$ 482	\$ 2,500	\$ 72,000
48-414-2950	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 815,482	\$ 921,366	\$ 846,250	\$ 1,024,500
	EXPENSES				
48-520-2050	Stormwater Projects	\$ 244,278	\$ 19,248	\$ -	\$ -
48-599-4000	P&R Furnishings ETC.	\$ 359	\$ 9,902	\$ -	\$ -
48-599-4010	P&R Community Center Design	\$ 299,373	\$ 196,548	\$ -	\$ -
48-599-4020	Business 54 Project Stormwater	\$ 3,694	\$ -	\$ -	\$ -
48-599-4130	Vehicles/Equipment	\$ -	\$ -	\$ -	\$ -
48-599-4170	Hensley Field Project STW	\$ -	\$ -	\$ -	\$ -
48-599-4250	Stormwater Mgmt. Plan	\$ 9,525	\$ 154	\$ -	\$ -
48-599-4500	Pilot Area Evaluation STW	\$ -	\$ 25	\$ -	\$ -
48-599-5700	Transfer Out-Stormwater	\$ 500,000	\$ -	\$ 1,061,975	\$ 1,364,644.00
48-599-5760	Transfer Out-Parks and Rec	\$ -	\$ -	\$ 697,770	\$ 397,771
	Total Expenses	\$ 1,057,229	\$ 225,878	\$ 1,759,745	\$ 1,762,415
	Total Revenues over Expenses			\$ (913,495)	\$ (737,915)
	ADJUSTMENTS				
	Transfer In from Cash on Hand	\$ -	\$ -	\$ 920,000	\$ -
	Revenues Over/(Under) Expenses	\$ (241,748)	\$ 695,488	\$ 6,505	\$ (737,915)
	** Deficit is a result of transfers out from stormwater sales tax received in prior year				

2023 BUDGET – CITY OF FULTON

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 administrator. 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.

2023 BUDGET – CITY OF FULTON

INTERNAL SERVICE FUNDS
Health Insurance Fund Revenues and Expenses

REVENUES		2020	2021	2022	2023
Account	Description	Audited	Audited	Adopted	Proposed
10-410-1050	Interest Revenue	1,405	133	1,000	9,000
10-410-1100	Miscellaneous Revenue	-	-	1,000	1,000
10-466-1000	Contributions From Other Funds	1,111,431	1,056,753	1,080,000	1,080,000
10-466-1100	Employee Contributions	212,686	207,818	205,200	205,200
10-466-1200	Retiree/COBRA Contributions	4,369	7,504	2,200	2,200
10-468-1000	Contributions From Other Funds	-	63,581	-	-
10-468-1100	Employee Contributions	-	16,298	-	-
10-468-1200	Retiree Contributions	-	2,432	-	-
10-469-1000	Contributions From Other Funds	-	30,712	-	-
10-469-1100	Employee Contributions	-	7,384	-	-
10-469-1200	Retiree Contributions	-	51	-	-
		\$ 1,329,891	\$ 1,392,665	\$ 1,289,400	\$ 1,297,400
EXPENSES					
10-566-3600	Claims Paid	862,660	994,382	990,000	990,000
10-566-3780	Administrative Costs	44,692	44,140	48,200	48,200
10-566-3800	Re-Insurance Premiums	239,259	216,490	250,000	250,000
10-566-3950	Miscellaneous	1,360	743	75	75
10-599-5100	Uncollectible Accounts	-	-	-	-
		\$ 1,147,971	\$ 1,255,756	\$ 1,288,275	\$ 1,288,275
	Revenues Over/(Under)				
	Expenses	\$ 181,920	\$ 136,909	\$ 1,125	\$ 9,125

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 a third party.

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

In 2023 we increased the Health Insurance Fund charged as an expense to each Department to \$450 per month for each employee that elected to receive employee-only coverage and \$900 per month for employees that elected family coverage.

For employees that elect family coverage, those employees are required to pay \$900/month for that increased level of coverage. An increase of \$25 /week over the 2023 amount.

2023 BUDGET – CITY OF FULTON

INTERNAL SERVICE FUNDS
Municipal Garage Fund - Revenues & Expenses

Account	Description	2020	2021	2022	2023
		Audited	Audited	Adopted	Proposed
REVENUES					
17-412-1550	Material Sales	47,847	66,555	120,000	120,000
17-412-1600	Labor Revenue	118,110	134,900	170,000	170,000
17-412-1650	Outside Services Revenue	-	-	20,000	20,000
17-411-1120	Gain/Loss on Equipment Disp	651	-	-	-
17-413-2500	Transfer In-ARPA Funds	-	-	-	25,000
17-413-2600	Miscellaneous Revenue	-	-	-	-
17-413-2700	Grant Revenue	-	-	-	-
	Total Revenues	\$ 166,608	\$ 201,455	\$ 310,000	\$ 335,000
EXPENSES					
COST OF SALES					
17-515-2550	Parts/Tires/Lubricants	74,713	116,940	90,000	150,000
17-515-2600	Outside Services	7,682	17,891	5,000	5,000
	Total Cost of Sales	\$ 82,396	\$ 134,831	\$ 95,000	\$ 155,000
PERSONNEL SERVICES					
17-516-1000	Salaries	120,376	95,155	135,266	91,936
17-516-1060	Overtime	218	625	1,000	1,000
17-516-1100	FICA/Medicare Tax	9,316	7,587	10,424	7,110
17-516-1200	Employees Retirement	12,620	9,687	14,879	9,665
17-516-1250	Matching Deferred Comp	2,449	1,867	3,816	3,816
17-516-1300	Health Insurance	15,861	13,747	20,271	20,271
17-516-1350	Life Insurance Expense	364	319	300	300
17-516-1400	Misc. Personnel Costs	692	117	200	200
17-516-1700	Tool Allowance	-	-	3,600	3,600
17-516-1900	Accrued Benefit Expense	1,062	(18,048)	-	-
	Total Personnel Services	\$ 162,957	\$ 111,056	\$ 189,757	\$ 137,898
CONSUMABLES					
17-516-2050	Office Supplies	44	80	500	500
17-516-2150	Minor Tools/Equip/Furniture	77	1,841	1,000	1,000
17-516-2180	Computer Equipment/Softwa	545	545	1,000	3,200
17-516-2250	Repair Materials/Supplies	88	3,180	2,500	1,500
17-516-2300	Clothing/Cleaning	3,807	3,467	3,500	3,500
17-516-2350	Janitor/Housekeeping	1,431	1,523	1,500	1,500
17-516-2400	Fuel/Lubricants	2,834	2,673	4,000	4,000
17-516-2950	Miscellaneous	405	594	500	500
	Total Consumables	\$ 9,231	\$ 13,903	\$ 14,500	\$ 15,700

2023 BUDGET – CITY OF FULTON

INTERNAL SERVICE FUNDS
Municipal Garage Fund

Position	Number of Employees		Budgeted Amount	
	2022	2023	2022	2023
Planning /Zoning Dir.	0	.15		
Admin. Assistant	.25	.0		
Lead Mechanic	1	1		
Mechanic	2	2		
Totals	3.25	3.15	\$125,065	\$91,936

2023 Budget Notes

Revenues:

Material Sales – Amounts charged for parts, tires, lubricants and other automotive products.

Service/Labor – Amounts charged for labor to cover the cost of repairs.

Outside Service Revenue – Amounts charged to cover the cost of services provided by a third-party.

Expenses:

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate employees. The Planning/Zoning Director allocates 15% of his time managing this department.

Cost of Sales

Parts/Tires/Lubricants – Materials purchased.

Outside Services – Third-party services purchased.

Consumables

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

Fuel/Lubricants - Gasoline and lubricant expenses.

Tool Allowance - Reimbursement to employees for tools owned by the employee which are used in the municipal garage.

2023 BUDGET – CITY OF FULTON

INTERNAL SERVICE FUNDS
Municipal Garage Fund

Capital Projects/Items:

There are no capital projects scheduled for 2023.